

**CALBAYOG CITY WATER DISTRICT
MONTHLY DATA SHEET
December 31, 2016**

1. SERVICE CONNECTION DATA

		Prev.	This Mo.	Yr to Date		Prev. Mo.	This Mo.	Yr to date
1.1	Total Services	15,468	15,572	15,572	1.8 Charges: New	124	104	1,146
1.2	Total Active	12,926	13,021	13,021	Reconnected	73	77	954
1.3	Total Metered	12,926	13,021	13,021	Disconnected	92	86	925
1.4	Total Billed	12,823	12,901	12,901	Inactive	2,542	2,551	2,551
1.5	Population Served	92,808	93,432	93,432	1.9 Customer In Arrears	5,855	5,480	5,480
1.6	Abandoned Services	2,027	2,010	2,010				
1.7	Abandoned Record							

2. PRESENT WATER RATES: Effective January, 2009
LWUA Approved? YES(x) NO()

	No. of Connections	Minimum Charge	Commodity Charges			
			11-20	21-30	31-40	41 up
Domestic/Gov't	12,060	287.00	33.15	36.00	40.00	44.75
Commercial/Indust'l	321	574.00	66.30	72.00	80.00	89.50
Commercial A	79	502.25	58.00	63.00	70.00	78.30
Commercial B	162	430.50	49.70	54.00	60.00	67.10
Commercial C	217	358.75	41.45	45.00	50.00	56.00
Public Faucet	62					
Bulk/Wholesale						
CCWD Warf Tar		66.00/cum				
	0					
TOTAL	12,901					

3. BILLING AND COLLECTION DATA

3.1		Prev. Month	This Month	Year to Date
	Billing (Water Sales)	(PM)	(TM)	(YTD)
a.	Current (metered) (net)	9,432,311.77	9,052,560.91	110,578,564.21
b.	Penalty Charges	166,542.73	184,041.03	2,069,766.78
	TOTALS	P 9,598,854.50	9,236,601.94	P 112,648,330.99

3.2	Collection (Water Sales)			
a.	Current Accounts	6,915,333.24	7,073,609.22	84,387,380.33
b.	Arrears (Current Year)	1,958,448.18	2,268,701.50	22,392,925.05
c.	Arrears (Previous Year)	121,198.67	27,569.37	3,359,251.32
d.	Penalty Charges (Current Year)	161,750.22	170,565.24	1,915,810.22
e.	Penalty Charges (Previous Year)	6,204.71	4,328.49	154,567.80
	TOTALS	P 9,162,935.02	9,544,773.82	P 112,209,934.72

3.3 Account Receivable-Customers Beg. 10,355,365.80

3.4		=		X 100 =	Prev. Mo.	This Mo.
	ON TIME PAID THIS MONTH		(3.2.a) + (3.2.d)			
			(3.1.a + 3.1.b)		73.73%	78.43%
	COLLECTION EFFICIENCY, YTD	=	(3.2.a) + (3.2.b) + (3.2.d)	X 100 =	95.91%	96.49%
			3.1 Totals			
	COLLECTION RATIO, YTD	=	3.2 Totals	X 100 =	90.24%	91.22%
			3.1 Totals + A/R beg.			

Prepared by:

NICANDRO B. COQUILLA
Corporate Budget Specialist
1/11/2017 14:53

Recommending Approval:

NICANDRO B. COQUILLA
OIC- Finance Services Department

Approved and Submitted by:

EDITHA C. YRIGAN, MPM
General Manager

4. FINANCIAL DATA

4.1	REVENUE:	Prev. Month	This Month	Year to Date (YTD)
a.	Operating	F 9,915,229.96	9,770,015.13	117,258,372.85
b.	Non-Operating	29,460.12	93,851.13	378,405.69
		P 9,944,690.08	9,863,866.26 ✓	117,636,778.54 ✓

4.2	EXPENSES	Prev. Month	This Month	Year to Date (YTD)
a.	Salaries and Wages	1,232,476.33	2,450,322.76	13,275,275.64
b.	Other Bonuses & All & Other Ben.	1,783,446.37	898,298.48	8,732,175.16
c.	Pumping Cost	1,024,785.01	1,150,938.19	13,575,255.67
d.	Fuel and Lubricants	35,186.58	25,923.30	469,165.92
e.	Light and Power	72,158.52	60,194.05	833,381.20
f.	Other (water)	6,629.70	7,741.25	79,588.95
g.	Chemicals (treatment plant)	168,687.50	10,310.00	4,180,025.03
h.	Other O&M Expenses	1,433,719.70	1,717,840.65	14,954,989.42
i.	Interest Expenses (DBP)	1,424,652.66	1,370,528.18	17,268,785.19
j.	Depreciation/Amortization Exp.	1,106,141.06	1,107,781.66	13,325,853.75
h.	TOTALS	8,287,883.43	8,799,878.52 ✓	86,694,495.93 ✓
4.3	Adjustment	-		
	NET INCOME / (LOSS)	1,656,806.65	1,063,987.74 ✓	30,942,282.61 ✓

Note: Cont. & Honorarium charged fr OOME to Other Ben


4.4	NET CASH FLOW REPORT:	Prev. Month	This Month	Year to Date (YTD)
a.	Receipts	9,633,591.80	10,464,741.62	126,000,350.65
b.	Disbursements	10,302,296.10	13,295,275.34	92,602,305.34
c.	Net Receipts (Disbursement)	-668,704.30	-2,830,533.72	33,398,045.31
d.	Less: Auto Debit from our CA # 2172-1038-233 (salary loan/cost of check book, tax remittance & other)	0.00	0.00	0.00
e.	Total	-668,704.30	-2,830,533.72	13,335,925.47
f.	Cash Balance, Beginning	34,958,536.37	34,080,825.77	18,233,795.61
g.	Purchase Check Book/Adjustment	-209,006.30	2,756,547.33	2,437,118.30
h.	Cash Balance, Ending	34,080,825.77	34,006,839.38 ✓	34,006,839.38 ✓

4.5	MISCELLANEOUS FINANCIAL DATA:			
a.	Working Fund (Total)	34,008,839.38	d. Other Receivables	5,039,620.51
	1. Cash on Hand	688,835.89	1. Materials on loans	46,598.03
	2. Cash in bank	30,038,603.49	2. Meter Maintenance fees	234,920.30
	2.1 Current & Savings	10,721,252.27	3. Miscellaneous fees	1,815.28
	2.2 Reserves(Time Depos	1,832,912.54	3. Employees	76,763.62
	2.3 Cust. Dep - Time Deposit	17,484,438.68	4. Non-LWUA Initiated Fund	4,537,938.72
	3. Working Fund	5,000.00	5. Cash Bond - DPWH	141,584.56
	4. Payroll Fund	3,276,400.00	e. Customers' Deposit	6,322,171.91
	5. Cash Fund	0.00	f. Loans Payable	297,841,085.44
b.	Materials & Supplies Invty.	5,109,121.39	1. DBP	294,299,239.44 ✓
c.	Account Receivable	10,314,108.68	2. LWUA	3,541,846.00 ✓
	1. Customer	9,676,498.57	g. Accounts Payable	1,593,276.29 ✓
	2. Illegal fees	637,610.11	h. Current Portion of Long Term Debts	0.00

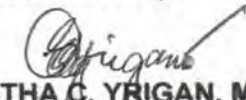
Prepared by:

Recommending Approval:

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NICANDRO B. COQUILLA
 Corporate Budget Specialist
 1/11/2017 14:53


NICANDRO B. COQUILLA
 OIC- Finance Services Department


EDITHA C. YRIGAN, MPM
 General Manager

5. WATER PRODUCTION DATA:

5.1	SOURCE OF SUPPLY:	#	Prev. Month	This Month	BASIS OF DATA
a.	Wells				
b.	Springs	1			
c.	Surface	2			
	Himonini		225 (LPS)	225 (LPS)	estimated
	Pasungon		46 (LPS)	46 (LPS)	estimated
	Pan-as		34 (LPS)	34 (LPS)	estimated
	TOTALS	3	305 (LPS)	305 (LPS)	estimated

5.2	WATER PRODUCTION	Prev. Month (PM)	This Month (TM)	Year to Date (YTD)	Method of Measurement
a.	Pumped(Himonini)	273,430.00	291,120.00	3,752,360.00	Volumetric
b.	Gravity (Pasungon)/(Pan-as)	27,343.00		269,715.00	
c.	Available Water for Distrib. (Total Production)	300,773.00	291,120.00	4,022,075.00	

5.3	WATER PRODUCTION COST	Prev. Month	This Month	Units
a.	Power consumption			
a.1.	Cabatuan Intake	90,860.00	94,465.00	kw
a.2.	Pagbalican Pumping Station	2,143.29	2,073.27	kw
a.3.	Water Treatment Plant	2,435.10	2,355.80	kw
	Total Power Consumption	95,438.39	98,894.07	kw
b.	Power cost (Electricity)			
b.1.	Cabatuan Intake	960,688.60	1,015,637.98	
b.2.	Pagbalican Pumping Station	28,323.61	28,817.54	
b.3.	Water Treatment Plant	24,218.23	26,195.71	
	Total Power Cost	1,013,230.44	1,070,651.23	
c.	Fuel Cost			
c.1.	Cabatuan Intake	30,950.00	8,738.67	
c.2.	Pagbalican Pumping Station	4,822.80	97,744.00	
c.3.	Water Treatment Plant	7,415.90	0.00	
	Total Fuel Cost	43,188.70	106,482.67	
d.	Other Energy Cost(oil, grease, etc)			
e.	Other Energy Consumption for Pumping			gal./kg
f.	Total Pumping Hours (Commercial Power Drive)			hr
g.	Total Pumping Hours (Gen Set)			hr
h.	Total Liquid/Gas Chlorine Consumed	8	8	cyls
i.	Total Powder Chlorine Consumed	13.00	13.15	tubs
j.	Zetafloc			liter
k.	Pagbalican Chlorine (kg)			kg.
l.	PAC	147.00	249.00	bgs.
m.	DPD free Cl ₂	798	796	pillow
n.	DPD free Cl ₂	719	744	pillow
o.	Total chlorine cost and total cost of other chemicals(Paid)	168,687.50	10,310.00	
	Total Water Production Cost	1,225,106.64	1,187,443.90	

5.4	ACCOUNTED WATER USE:	Prev. Month	This Month	Year to Date (YTD)
a.	Metered Billed	239,111.00	227,893.00	2,907,468.00
b.	Total Billed	239,111.00	227,893.00	2,907,468.00
c.	Metered Unbilled	620.00	520.00	12,553.00
d.	Unmetered Unbilled	12.00	12.00	13,002.96
e.	Total Unbilled (5.4.c + 5.4.d)	632.00	532.00	25,555.96
f.	Total Accounted (5.4. b + 5.4.e)	239,743.00	228,425.00	2,933,023.96

5.5				
a.	Average Monthly consumption/connection	18.65	17.66	cu.m.
b.	Average per capita/day	0.60	0.57	cu.m.
c.	Accounted Water	79.71%	78.46%	%
d.	Revenue Producing Water	79.50%	78.28%	%
e.	Unaccounted Water	20.29%	21.54%	%
f.	Non Revenue Water	20.50%	21.72%	%

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Recommending Approval:

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 OIC- Finance Services Department

Approved and Submitted by:

EDITHA C. YRIGAN, MPM
 General Manager

6. MISCELLANEOUS DATA

6.1	EMPLOYEES							
a.	Regular	56	/	J.O.	9	Casual / 47	Total Employees	112
b.	Number of Connection per employee						233	
c.	Average Salary/Employee						21,877.88	

6.2	BACTERIOLOGICAL						
a.	Total Samples Taken						15
b.	Number of Negative Results						15
c.	Test results submitted to LWUA (Y/N)						

6.2	CHLORINATION:						
a.	Total Samples Taken						
b.	Number of samples meeting standards						
c.	Test results submitted to LWUA (Y/N)						
	Number of days full chlorinati		Pan-as	31	days		
			Pasungon	31	days (8" DIA)		
			Himonini	31	days		

6.4	BOARD OF DIRECTORS:		This Month	Year to Date
a.	Resolution Approved			43
b.	Policies Passed			0
c.	Directors Fee Paid		69,264.00	797,868.-
d.	Meetings			
	1. Held (No.)		2	24
	2. Regular (No.)		2	24
	3. Special (No.)			1

7. STATUS OF VARIOUS DEVELOPMENTS

7.1	STATUS OF LOAN PAYMENTS TO DBP AS OF Dec. 31, 2016 (payment started Dec. 16, 2015)					
	(Subject for Adjustment)	Billing/Mo	Payments	Payments	#	Total Unpaid
	Type of Loans/Funds		for the month	Year to date	of mos. Paid	Year to date
a.	Early Action					
b.	Interim Improvement					
c.	5625002620-002-003-1	2,842,621.64	2,842,621.64	34,821,526.41	13	231,143,312.91
d.	562500220-002-002-5	292,359.31	292,359.31	3,765,152.23	13	63,155,926.53
e.	Other: Arrears restructuring					
	TOTALS	3,134,980.95	3,134,980.95	38,586,678.64	13	294,299,239.44

Total Amount Refinanced by DBP 317,237,125.45 3,172,225.01

7.2	OTHER ON GOING PROJECTS:			
	Types:	STATUS SCHEDULE	FUNDED BY	DONE BY
a.	erty Section (Renovation)	on going	CCWD	Admin
b.	Minlawaan Bridge	on going	CCWD	Admin

8. STATUS OF INSTITUTIONAL DEVELOPMENT:

(to be filled up by the advisor)

8.1	DEVELOPMENT PROGRESS INDICATOR:					
	PHASE	EARNED	MIN. REQ'D.	VARIANCE	AGE IN MONTHS	DEVELOPMENT RATING
	I					

8.2	COMMERCIAL SYSTEM/AUDIT					
a.	CPS I Installed		2		1993	1987
b.	CPS II Installed					
c.	Management Audit		3		1995/2003/Feb 2011	
d.	PR Assitance					
e.	Financial Audit		4		1993/May 2003/2007/Feb 2011(LWUA)	1987

Prepared by:

Recommending Approval:

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NICANDRO B. COQUILLA
OIC- Finance Services Department

EDITHA C. YRIGAN, MPM
General Manager

CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
December 31, 2016

	CURRENT MONTH						YEAR TO DATE					
	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		BUDGET		OVER (UNDER) BUDGET	
	Amount	% toTotal	Amount	% toTotal	Amount	% toTotal	Amount	% toTotal	Amount	% toTotal	Amount	% toTotal
Business and Service Income:												
Generation, Transmission and Distribution Income	9,068,771.18	92.82%	7,243,480.84	94.03%	1,825,290.34	25.20%	110,746,180.17	94.45%	86,921,770.12	94.03%	23,824,410.05	27.41%
Rent/Lease Income			330.00	0.004%	(330.00)	-100.00%			3,960.00	0.004%		0.00%
Interest Income	0.00	0.00%	20,584.11	0.27%	(20,584.11)	-100.00%	5,124.10	0.00%	247,009.36	0.27%	(241,885.26)	-97.93%
Other Business and Service Income	470,777.40	4.82%	266,073.51	3.45%	204,703.89	76.94%	4,123,108.72	3.52%	3,192,882.16	3.45%	930,226.56	29.13%
Fines and Penalties-Service Income	230,466.55	2.36%	173,130.92	2.25%	57,335.63	33.12%	2,383,959.86	2.03%	2,077,571.09	2.25%	306,388.77	14.75%
Total Business and Service Income	9,770,015.13	99.05%	7,703,599.39	100.00%	2,066,415.74	26.82%	117,258,372.85	99.68%	92,443,192.73	100.00%	24,815,180.12	26.84%
Less: Operating Expenses:												
Operation Expenses:												
Personal Services												
Salaries and Wages-Regular (701)	2,194,301.38	65.53%	874,433.04	45.49%	(1,319,868.34)	-150.94%	12,263,524.16	55.72%	10,493,196.50	41.52%	(1,770,327.66)	-16.87%
Salaries and Wages-J.O. (706)	256,021.38	7.65%	471,995.55	24.56%	215,974.17	45.76%	1,011,751.48	4.60%	5,663,946.61	22.41%	4,652,195.13	82.14%
Personnel Economic Relief Allowance (PERA)(707)	212,727.28	6.35%	24,000.00	1.25%	(188,727.28)	-786.36%	608,500.07	2.76%	288,000.00	1.14%	(320,500.07)	#####
Additional Compensation Allowance (ADCOM)(708)	-	0.00%	72,000.00	3.75%	72,000.00	100.00%	547,500.00	2.49%	864,000.00	3.42%	316,500.00	36.63%
Representation Allowance (710)	33,500.00	1.00%	18,975.00	0.99%	(14,525.00)	-76.55%	340,750.00	1.55%	227,700.00	0.90%	(113,050.00)	-49.65%
Transportation Allowance (711)	33,500.00	1.00%	18,975.00	0.99%	(14,525.00)	-76.55%	340,750.00	1.55%	227,700.00	0.90%	(113,050.00)	-49.65%
Clothing and Uniform Allowance (712)	-	0.00%	23,750.00	1.24%	23,750.00	100.00%	215,000.00	0.98%	285,000.00	1.13%	70,000.00	24.56%
Honoraria (Director's Fees/ Remunerations,etc)713	69,264.00	2.07%	98,124.34	5.10%	28,860.34	29.41%	797,868.00	3.63%	1,177,492.11	4.66%	379,624.11	32.24%
Year-end Bonus (714)	-	0.00%	96,490.55	5.02%	96,490.55	100.00%	2,192,108.00	9.96%	1,157,886.62	4.58%	(1,034,221.38)	-89.32%
Other Bonuses & Allow(Rice/Fin & Medical)(719)	-	0.00%	256,083.33	13.32%	256,083.33	100.00%	915,000.00	4.16%	3,073,000.00	12.16%	2,158,000.00	70.22%
Life and Retirement Insurance Contributions	187,764.56	5.61%	75,327.74	3.92%	(112,436.82)	-149.26%	1,507,770.63	6.85%	903,932.85	3.58%	(603,837.78)	-66.80%
PAG-IBIG Contributions	10,200.00	0.30%	4,655.00	0.24%	(5,545.00)	-119.12%	68,746.95	0.31%	55,860.00	0.22%	(12,886.95)	-23.07%
PHILHEALTH Contributions	17,725.00	0.53%	7,317.71	0.38%	(10,407.29)	-142.22%	138,637.50	0.63%	87,812.50	0.35%	(50,825.00)	-57.88%
ECC Contributions	9,929.00	0.30%	5,420.63	0.28%	(4,508.38)	-83.17%	67,461.44	0.31%	65,047.50	0.26%	(2,413.94)	-3.71%
Provident Fund Contributions (725)	-	0.00%	15,400.00	0.80%	15,400.00	100.00%	25,800.00	0.12%	184,800.00	0.73%	159,000.00	86.04%
Vacation and Sick Leave Benefits	58,765.31	1.75%	22,471.88	1.17%	(36,293.43)	-161.51%	639,990.49	2.91%	269,662.57	1.07%	(370,327.92)	-137.33%
Other Personnel Benefits (749)	264,923.33	7.91%	20,820.98	1.08%	(244,102.35)	-1172.39%	326,292.08	1.48%	249,851.75	0.99%	(76,440.33)	-30.59%
Total Personal Services	3,348,621.24	45.07%	1,922,140.54	46.52%	(1,426,480.71)	-74.21%	22,007,450.80	31.70%	25,274,889.01	48.81%	3,267,438.21	12.93%

Prepared by:

NICANDRO B. COQUILLA
Corporate Budget Specialist-

1/11/2017

Recommending Approval:

NICANDRO B. COQUILLA
OIC-Finance Services Department

Approved by:

EDITHA C. YRIGAN,MPM
General Manager

**CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
December 31, 2016**

CURRENT MONTH

YEAR TO DATE

	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		BUDGET		OVER (UNDER) BUDGET	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
Other operations Expenses												
Office Supplies Expense	39,167.85	2.11%	25,745.72	1.34%	(13,422.13)	-52.13%	323,056.64	1.16%	308,948.64	1.34%	(14,108.00)	-4.57%
Medical, Dental & Laboratory Supplies Exp	-	0.00%	875.00	0.05%	875.00	100.00%	-	0.00%	10,500.00	0.05%	10,500.00	100.00%
Fuel, Oil and Lubricants Expenses	9,965.95	0.54%	17,088.25	0.89%	7,122.30	41.68%	97,214.61	0.35%	205,059.00	0.89%	107,844.39	52.59%
Maintenance Supply Expense	936.00	0.05%	-	-	(936.00)	-100.00%	2,426.00	0.01%	-	-	(2,426.00)	-100.00%
Other Supplies Expenses	-	-	833.33	0.00	833.33	100.00%	6,449.25	0.00	10,000.00	0.04%	3,550.75	35.51%
Travel Expenses	55,285.28	2.97%	28,333.33	1.47%	(26,951.95)	-95.12%	335,787.78	1.20%	340,000.00	0.01	4,212.22	1.24%
Training and Scholarship Expenses	32,700.00	1.76%	11,375.00	0.59%	(21,325.00)	-187.47%	208,133.00	0.75%	136,500.00	0.59%	(71,633.00)	-52.48%
Water	7,741.25	0.42%	6,250.00	0.32%	(1,491.25)	-23.86%	79,588.95	0.29%	75,000.00	0.32%	(4,588.95)	-6.12%
Electricity	33,998.34	1.83%	82,010.19	4.26%	48,011.85	58.54%	530,592.40	1.90%	984,122.22	4.26%	453,529.82	46.08%
Fuel	15,957.35	0.86%	58,961.67	3.06%	43,004.32	72.94%	311,093.44	1.11%	707,540.00	3.06%	396,446.56	56.03%
Postage and Deliveries	1,962.03	0.11%	9,367.53	0.49%	7,405.50	79.05%	34,290.22	0.12%	112,410.35	0.49%	78,120.13	69.50%
Telephone Expense-Landline	7,389.40	0.40%	7,327.04	0.38%	(62.36)	-0.85%	87,406.65	0.31%	87,924.46	0.38%	517.81	0.59%
Telephone Expense-Mobile	2,985.00	0.16%	3,420.00	0.18%	435.00	12.72%	37,524.00	0.13%	41,040.00	0.18%	3,516.00	8.57%
Internet Expenses	-	0.00%	1,269.10	0.07%	1,269.10	100.00%	16,627.87	0.06%	15,229.20	0.07%	(1,398.67)	-9.18%
Cable, Satellite, Telegraph and Radio Expenses	360.00	0.02%	350.00	0.02%	(10.00)	-2.86%	2,160.00	0.01%	4,200.00	0.02%	2,040.00	48.57%
Printing Expenses	735.00	0.04%	1,777.11	0.09%	1,042.11	58.64%	5,005.00	0.02%	21,325.33	0.09%	16,320.33	76.53%
Advertising, Promotional and Marketing Expenses	-	0.00%	16,666.67	0.87%	16,666.67	100.00%	5,218.00	0.02%	200,000.00	0.87%	194,782.00	97.39%
Taxes, Duties and Licenses-Franchise & Reg. Req.	183,504.65	9.87%	158,333.33	8.22%	(25,171.32)	-15.90%	2,054,360.38	7.36%	1,900,000.00	8.22%	(154,360.38)	-8.12%
Taxes, Duties and Licenses-Licenses	-	0.00%	8,333.33	0.43%	8,333.33	100.00%	74,161.82	0.27%	100,000.00	0.43%	25,838.18	25.84%
Insurance Premiums	2,679.06	0.14%	7,602.96	0.39%	4,923.90	64.76%	110,919.54	0.40%	91,235.51	0.39%	(19,684.03)	-21.57%
Representation Expenses	2,142.00	0.12%	16,666.67	0.87%	14,524.67	87.15%	106,868.00	0.38%	200,000.00	0.87%	93,132.00	46.57%
Awards and Rewards	-	0.00%	5,833.33	0.30%	5,833.33	100.00%	75,000.00	0.27%	70,000.00	0.30%	(5,000.00)	-7.14%
Indemnities and Other Claims	-	0.00%	1,304.17	0.07%	1,304.17	100.00%	-	0.00%	15,650.00	0.07%	15,650.00	100.00%
Rent/Lease Expenses	-	0.00%	3,333.33	0.17%	3,333.33	100.00%	-	0.00%	40,000.00	0.17%	40,000.00	100.00%
Survey Expenses	-	0.00%	15,000.00	0.78%	15,000.00	100.00%	-	0.00%	180,000.00	0.78%	180,000.00	100.00%
Research, Exploration and Development Expenses	-	0.00%	7,500.00	0.39%	7,500.00	100.00%	-	0.00%	90,000.00	0.39%	90,000.00	100.00%
Generation, Transmission and Distribution Exp.	1,203,846.91	64.75%	1,258,070.59	65.30%	54,223.68	4.31%	20,526,267.34	73.54%	15,096,847.08	65.30%	(5,429,420.26)	-35.96%
Extraordinary and Miscellaneous Expenses	65,998.34	3.55%	20,848.02	1.08%	(45,150.32)	-216.57%	324,560.48	1.16%	250,176.24	1.08%	(74,384.24)	-29.73%
Membership Dues and Cont. to Organizations	-	0.00%	1,666.67	0.09%	1,666.67	100.00%	16,149.00	0.06%	20,000.00	0.09%	3,851.00	19.26%
Cultural and Athletic Expenses												
Other Subsidies	15,116.11	0.81%	-	0.00%	(15,116.11)	-100.00%	180,314.62	0.65%	-	-	(180,314.62)	-100.00%
Donations	-	0.00%	1,000.00	0.05%	1,000.00	100.00%	1,770.00	0.01%	12,000.00	0.05%	10,230.00	85.25%
Legal Services	-	0.00%	15,416.67	0.80%	15,416.67	100.00%	100.00	0.00%	185,000.00	0.80%	184,900.00	99.95%
	1,682,470.52	90.49%	1,792,559.00	93.04%	110,088.48	6.14%	25,553,044.99	91.55%	21,510,708.03	93.04%	(4,042,336.96)	-18.79%

Prepared by:

Recommending Approval:

Approved by:

NICANDRO B. COQUILLA
Corporate Budget Specialist- A

1/11/2017

NICANDRO B. COQUILLA
OIG-Finance Services Department

EDITHA C. YRIGAN,MPM
General Manager

CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
December 31, 2016

	CURRENT MONTH						YEAR TO DATE					
	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		BUDGET		OVER (UNDER) BUDGET	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
Other operation Expenses												
Balance forwarded	1,682,470.52	#####	1,792,559.00	93.04%	110,088.48	6.14%	25,553,044.99	91.55%	21,510,708.03	93.04%	(4,042,336.96)	-18.79%
Auditing Services	-	0.00%	10,144.43	0.00%	10,144.43	100.00%	79,435.85	0.00%	121,733.15	0.53%	42,297.30	34.75%
General/Janitorial Services	-	0.00%	3,733.33	0.00%	3,733.33	100.00%	-	0.00%	44,800.00	0.19%	44,800.00	100.00%
Security Services	142,974.72	0.0769	85,240.00	0.04424	(57,734.72)	-67.73%	1,715,696.64	0.06147	1,022,880.00	0.0442	(692,816.64)	-67.73%
Computer Data Processing Services	-	0.00%	23,333.33	1.21%	23,333.33		6,720.00	0.02%	280,000.00	1.21%	273,280.00	
Other Professional Services	12,500.00	0.42%	3,216.80	0.17%	(9,283.20)	-288.59%	88,100.00	0.21%	38,601.59	0.17%	(49,498.41)	#####
Other Maintenance and Operating Expenses	21,251.22	1.14%	8,333.33	0.43%	(12,917.89)	-155.01%	469,983.02	1.68%	100,000.00	0.43%	(369,983.02)	#####
Doubtful Accounts Expenses												
	1,859,196.46	62.66%	1,926,560.23	100.00%	67,363.77	-305.19%	27,912,980.50	67.69%	23,118,722.77	100.00%	(4,794,257.73)	-20.74%
Depreciation-Plant (UPIS)	985,799.61	88.99%					11,860,820.16	89.01%				
Depreciation-Buildings and Other Structures	7,524.78	0.68%					82,962.68	0.62%				
Depreciation-Office Equipment	31,225.73	2.82%					363,041.39	2.72%				
Depreciation-Laboratory Equipment	10,588.17	0.96%					127,553.04	0.96%				
Depreciation-Land Transport Equipment	19,980.76	1.80%					245,334.12	1.84%				
Depreciation-Other Machinery and Equipment	46,209.45	4.17%					573,851.39	4.31%				
Depreciation-Furniture and Fixtures	5,985.16	0.54%					64,431.57	0.48%				
Amortization - Intangible Assets	468.00	0.04%					7,859.40	0.06%				
	1,107,781.66	37.34%	-	0.00%	-	-	13,325,853.75	32.31%	-	0.00%	-	-
Total Other Operations Expenses	2,966,978.12	46.98%	1,926,560.23	50.06%	67,363.77	-305.19%	41,238,834.25	65.20%	23,118,722.77	47.77%	#####	-78.38%
Total Operations Expenses	6,315,599.36	85.01%	3,848,700.77	93.16%	(1,359,116.93)	-35.31%	63,246,285.05	91.10%	48,393,611.78	93.45%	#####	-30.69%
Repairs and Maintenance-Plant (UPIS):	809,008.84	72.64%	119,165.08	42.14%	(689,843.76)	-578.90%	4,328,534.21	70.05%	1,429,981.00	42.14%	(2,898,553.21)	#####
Repairs and Maintenance-Bldgs. & Other Struct.	221,135.04	19.85%	21,424.44	7.58%	(199,710.60)	-932.16%	628,785.65	10.18%	257,093.23	7.58%	(371,692.42)	#####
Repairs and Maintenance-Office Equipment	22,339.35	2.01%	2,500.00	0.88%	(19,839.35)	-793.57%	147,806.97	2.39%	30,000.00	0.88%	(117,806.97)	#####
Repairs and Maintenance-Land Transport Equip't	2,320.00	0.21%	20,833.33	7.37%	18,513.33	88.86%	406,552.67	6.58%	250,000.00	7.37%	(156,552.67)	-62.62%
Repairs/Maintenance-Other Machinery and Equipm	58,947.75	5.29%	117,184.17	41.44%	58,236.42	49.70%	666,946.19	10.79%	1,406,210.00	41.44%	739,263.81	52.57%
NRP	-						-					
Repairs and Maintenance-Furn. and Fixtures	-	0.00%	1,666.67	0.59%	1,666.67	100.00%	800.00	0.01%	20,000.00	0.59%	19,200.00	96.00%
Total Maintenance Expenses	1,113,750.98	14.99%	282,773.69	6.84%	(830,977.29)	-293.87%	6,179,425.69	8.90%	3,393,284.23	6.55%	(2,786,141.46)	-82.11%
Total Operation and Maintenance Expenses	7,429,350.34	100.00%	4,131,474.45	100.00%	(2,190,094.23)	-53.01%	69,425,710.74	100.00%	51,786,896.01	100.00%	#####	-34.06%

Prepared by:

NICANDRO B. COQUILLA
Corporate Budget Specialist- A

1/11/2017

Recommending Approval:

NICANDRO B. COQUILLA
OIC-Finance Services Department

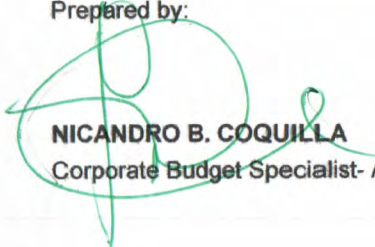
Approved by:

EDITHA C. YRIGAN, MPM
General Manager

CALBAYOG CITY WATER DISTRICT
STATEMENT OF INCOME
 December 31, 2016

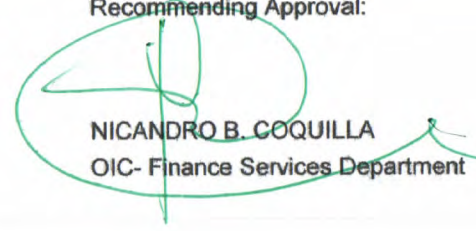
	CURRENT MONTH						YEAR TO DATE					
	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		BUDGET		OVER (UNDER) BUDGET	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
Utility Operating Income												
Other Income												
Gain on Sale of Assets												
Grants and Donations												
Other Income	93,851.13				93,851.13		378,405.69				378,405.69	
Total	93,851.13				93,851.13		378,405.69				378,405.69	
Total Income	9,863,866.26	100%	7,703,599.39	100%	2,160,266.87	100%	117,636,778.54	100%	92,443,192.73	100%	25,193,585.81	27.25%
Miscellaneous Income Deductions												
Loss on Sale of Assets												
Loss of Assets												
Other Losses												
Net Income Before Interest & Financial Charges	2,434,515.92		3,572,124.94		(1,137,609.02)		48,211,067.80		40,656,296.72		7,554,771.08	
Bank Charges												
Commitment Fees												
Documentary Stamps Expenses												
Interest Expenses	1,370,528.18		2,083,440.25		712,912.07		17,268,785.19		25,001,283.00		7,732,497.81	
Loan Penalty Expenses												
Net Income(Loss) for the Period	1,063,987.74		1,488,684.69		(424,696.95)		30,942,282.61		15,655,013.72		15,287,268.89	

Prepared by:


 NICANDRO B. COQUILLA
 Corporate Budget Specialist- A

1/11/2017

Recommending Approval:


 NICANDRO B. COQUILLA
 OIC- Finance Services Department

Approved by:


 EDITHA C. YRIGAN, MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
Cash Flow Statement
 December 31, 2016

	<u>Previous Month</u>	<u>Actual this Month</u>	<u>% Total</u>	<u>Year to Date</u>	<u>%Total</u>
Cash Flows from Operating Activities					
Cash Inflows:					
Collection of Water Bills	9,167,944.14	9,465,713.14	90.45%	112,103,321.70	93.66%
Collection of Other Water Revenues	275,883.81	606,661.87	5.80%	4,243,505.60	3.55%
Collection of Customer's Deposit	48,023.37	98,333.57	0.94%	925,888.83	0.77%
Settlement Account Receivable - Illegal Fees	28,954.30	48,051.01	0.46%	418,346.08	0.35%
Refund of overpayment of expenses and Cash Advances	101.00	10,117.72	0.10%	13,603.29	0.01%
Sale of tapping materials	92,082.48	173,304.46	1.66%	1,601,006.02	1.34%
Settlement of Account Receivable - Materials	227.56	59.12	0.00%	3,325.66	0.00%
Settlement of Other Receivable - Miscellaneous Fees			0.00%	125.00	0.00%
Settlement of Other Receivable/ Advance payment (water sales)	12,967.14	12,374.73	0.12%	163,604.48	0.14%
Settlement Account Receivable - Meter Maintenance	7,408.00	8,066.00	0.08%	115,809.89	0.10%
Other Receipts/Scrap/Bidding fees/INLIP/ cash bond/LWUA :PAN-AS		19,060.00	0.18%	25,500.69	0.02%
Liquidation of payroll fund/Working Fund/Cash Fund		23,000.00	0.22%	72,810.31	0.06%
Total Cash Inflows	9,633,591.80	10,464,741.62	100.00%	119,686,847.55	94.99%
Cash Outflows:					
Payment of Operating Expenses:					
Salaries	489,544.15	785,856.03	7.73%	6,359,795.28	9.36%
Wages	285,502.90	447,136.82	4.40%	4,962,642.42	7.31%
Benefits and Allowances	1,459,239.60	3,852,426.24	37.92%	8,452,531.29	12.45%
Fuel and Lubricants	70,220.16	117,042.26	1.15%	1,873,399.02	2.76%
Power/Electricity	1,056,418.88	1,099,720.39	10.82%	13,917,365.32	20.49%
Chemicals	102,971.43		0.00%	2,215,595.21	3.26%
Other Operation and Maint. Expenses	2,165,266.56	1,599,492.13	15.74%	14,509,527.11	21.36%
CAPEX		854,524.67	8.41%	1,456,166.12	2.14%
Remittance of Withholding Taxes	404,111.61	415,566.78	4.09%	4,401,534.68	6.48%
Remittance of GSIS/PAG-IBIG/Philhealth & other loans of employees	1,079,915.38	988,529.07	9.73%	9,765,271.30	14.38%
Total Cash Outflows	7,113,190.67	10,160,294.39	76.42%	67,913,827.75	60.28%
Total Cash Provided (used) by Operating Activities	2,520,401.13	304,447.23	-10.76%	0.00	0.00%
Cash Flows from Investing Activities:					
Cash Inflows:					
Deposit for reserved funds			#DIV/0!	6,308,379.00	99.92%
Fund transfer to current account				0.00	0.00%
Interest Earned from deposits		0.00	#DIV/0!	5,124.10	0.08%
Total Cash Inflows	0.00	0.00	0.00%	6,313,503.10	5.01%
Cash Outflows:					
Fund transfer to/from time deposit accounts		0.00		6,308,379.00	100.000%
Total Cash Outflows		0.00	0.000%	6,308,379.00	5.599%
Total Cash Provided (Used) by Investing Activities	0.00		0.00%	0.00	0.00%
Cash Flows from Financing Activities					
Cash Inflows:					
Proceeds from Borrowing (Loans Payable)					
Cash Outflows:					
Cash payment of interest on loans payable and other fin. Charges	1,764,452.77	1,764,452.77	56.28%	18,380,098.59	47.81%
Payments of Principal loans(DBP)	1,424,652.66	1,370,528.18	43.72%	20,062,119.84	52.19%
Total Cash Outflows	3,189,105.43	3,134,980.95	23.58%	38,442,218.43	34.12%
Total Cash Provided (used) by Financing Activities	3,189,105.43	3,134,980.95	-110.76%	38,442,218.43	288.26%
Cash Provided by Operating, Investing and Financing Activities	(668,704.30)	(2,830,533.72)	-121.51%	13,335,925.47	288.26%
Add: Cash and Cash Equivalents-Beginning	34,958,536.37	34,080,825.77		18,233,795.61	
Add/Less :Adjustment(Add'tand unliquidated payroll/Charge to Retained Earning	(209,006.30)	2,756,547.33		2,437,118.30	
Cash and Cash Equivalents, Ending	34,080,825.77	34,006,839.38		34,006,839.38	

Prepared by:

NICANDRO B. COQUILLA
 Corporate Budget Specialist - A

1/11/2017

NICANDRO B. COQUILLA
 OIC- Finance Services Department

%

Approved by:


EDITHA C. YRIGAN,MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
Balance Sheet
December 31, 2016

	Year to Date				Increase / (Decrease over last year	
	Actual This Month Amount	% to Total	This Month Last Year Amount	% to Total	Amount	% of Variance
Assets and Other Debits:						
CURRENT ASSETS						
Cash						
Cash-Collecting Officer	688,835.89	2.03%	596,352.22	3.80%	92,483.67	15.51%
Working Fund	5,000.00	0.01%	5,000.00	0.13%	0.00	0.00%
Payroll Fund	3,276,400.00	9.63%	6,021.41	0.53%	3,270,378.59	0.00%
Cash Fund	0.00	0.00%	0.00	0.02%	0.00	#DIV/0!
Cash in Bank-Local Currency	30,038,603.49	88.33%	17,626,421.98	95.52%	12,412,181.51	70.42%
Total	34,008,839.38	63.36%	18,233,795.61	48.85%	15,775,043.77	86.52%
Receivable Accounts						
Accounts Receivable	10,314,108.68	127.47%	10,355,365.80	126.12%	(41,257.12)	-0.40%
Allowance for Doubtful Accounts	2,222,764.84	27.47%	2,222,764.84	26.12%	0.00	0.00%
Accounts Receivable-Net	8,091,343.84	100.00%	8,132,600.96	100.00%	(41,257.12)	-0.51%
Total	8,091,343.84	15.07%	8,132,600.96	20.96%	(41,257.12)	-0.51%
Other Receivables						
Advances to Officers and Employees	334,555.50	5.17%	137,130.50	0.31%	197,425.00	143.97%
Other Receivable	6,132,498.34	94.83%	6,142,318.99	99.69%	(9,820.65)	-0.16%
Total	6,467,053.84	12.05%	6,279,449.49	15.23%	187,604.35	2.99%
Inventories						
Materials and Supplies Inventory	5,109,121.39	100.00%	5,468,017.22	100.00%	(358,895.83)	-6.56%
Total	5,109,121.39	9.52%	5,468,017.22	14.83%	(358,895.83)	-6.56%
Prepayments, Deposits and Deferred Charges						
Other Deferred Charges	2,710.92	100.00%	(183.24)	100.00%	2,894.16	-1579.44%
Total	2,710.92	0.01%	(183.24)	0.13%	2,894.16	-1579.44%
TOTAL CURRENT ASSETS	53,679,069.37	15.12%	38,113,680.04	11.69%	15,565,389.33	40.84%
PROPERTY, PLANT AND EQUIPMENT						
Land and Other Improvements						
Land	8,725,312.11	100.00%	6,955,362.11	100.00%	1,769,950.00	25.45%
Land Improvements						
Total	8,725,312.11	2.90%	6,955,362.11	2.27%	1,769,950.00	25.45%
Plant, Buildings and Structures						
Plant (UPIS)	356,385,368.71	135.41%	353,282,549.42	129.48%	3,102,819.29	0.88%
Accumulated Depreciation-Plant	93,194,336.65	35.22%	81,333,506.49	29.43%	11,860,830.16	14.58%
Plant (UPIS)- Net	263,191,032.06	99.47%	271,949,042.93	99.82%	(8,758,010.87)	-3.22%
Buildings and Other Structures	3,621,021.82	258.21%	2,617,024.52	536.94%	1,003,997.30	38.36%
Accumulated Dep'n-Buildings and other Structures	2,218,658.45	158.21%	2,135,695.77	436.94%	82,962.68	3.88%
Buildings and Other Structures-Net	1,402,363.37	0.53%	481,328.75	0.18%	921,034.62	191.35%
Total	264,593,395.43	87.93%	272,430,371.68	89.09%	(7,836,976.25)	-2.88%
Equipment and Machinery						
Land Transport Equipment	3,959,481.34	223.98%	3,052,433.34	270.88%	907,048.00	29.72%
Accumulated Depreciation-Land Transportation	2,191,716.93	123.98%	1,946,382.81	170.88%	245,334.12	12.60%
Land Transport Equipment - Net	1,767,764.41	21.89%	1,106,050.53	14.09%	661,713.88	59.83%
Office Equipment	3,174,914.83	284.88%	2,866,056.20	240.81%	308,858.63	10.78%
Accumulated Depreciation-Office Equipment	2,059,641.81	184.68%	1,696,600.42	140.81%	363,041.39	21.40%
Office Equipment - Net	1,115,273.02	13.81%	1,169,455.78	14.79%	(54,182.76)	-4.63%
Laboratory Equipment	1,324,073.44	278.15%	1,324,073.44	215.57%	0.00	0.00%
Accumulated Depreciation-Laboratory Equipmen	848,044.61	178.15%	720,491.57	115.57%	127,553.04	17.70%
Laboratory Equipment - Net	476,028.83	5.89%	603,581.87	7.68%	(127,553.04)	-21.13%
Other Machinery and Equipment	7,689,114.78	162.98%	7,540,904.78	146.36%	148,210.00	1.97%
Accumulated Dep'n-Other Machinery and Equip	2,971,339.50	62.98%	2,397,488.11	46.36%	573,851.39	23.94%
Other Machinery and Equipment Net	4,717,775.28	58.41%	5,143,416.67	63.45%	(425,641.39)	-8.28%
Total	8,076,841.54	2.68%	8,022,504.85	2.61%	54,336.69	0.68%
Furniture, Fixtures and Books						
Furniture, Fixtures	776,273.06	273.29%	615,251.12	319.20%	161,021.94	26.17%
Accumulated Depreciation-Furniture and Fixtures	492,224.97	173.29%	427,793.40	219.20%	64,431.57	15.06%
Furniture, Fixtures - Net	284,048.09	100.00%	187,457.72	100.00%	96,590.37	51.53%
Books						
Total	284,048.09	0.09%	187,457.72	0.06%	96,590.37	51.53%
Construction-in-Progress						
Construction-in-Progress - Labuyao Bridge	2,354,274.92	12.24%	2,354,274.92	12.87%	0.00	0.00%
Construction in Progress - Pumping Vertical	85,423.50	0.44%	85,423.50	0.47%	0.00	0.00%
Construction in Progress - Cagsalaosao						
Construction in Progress - Façade	86,873.90	0.45%	86,873.90	0.47%	0.00	0.00%
Construction in Progress - China Leak Repair	67,160.00	0.35%	67,160.00	0.37%	0.00	0.00%
Construction in Progress - Obrero	153,183.36	0.80%	153,183.36	0.84%	0.00	0.00%
Construction in Progress - L 300	165,000.00					
Construction in Progress - Cagbilwang	56,110.00	0.29%	56,110.00	0.31%	0.00	0.00%
Construction in Progress - San Policarpo	70,900.00	0.37%	70,900.00	0.39%	0.00	0.00%
Construction-in-Progress- Building (Capoocan)	1,277,480.29	6.64%	1,277,480.29	6.98%	0.00	0.00%
Construction in Progress - Warehouse	333,007.21	1.73%	333,007.21	1.82%	0.00	0.00%
Construction in Progress- Warehouse Rawis	4,344.70	0.00%	4,344.70	0.00%	0.00	0.00%
Construction in Progress- Pasungon	4,812,848.47	0.00%	4,812,848.47	0.00%	0.00	0.00%
Construction in Progress- Computerizaton System	426,000.00					
244-08 Pan-as Rehabilitation	7,933,800.13		7,386,878.15			
Cons in Progress -Pagsanjan Bridge Crossing	1,176,000.00		1,176,000.00			
Construction in Progress- Plant	32,500.00		32,500.00			
Construction in Progress - Web Site	43,750.00		21,875.00			
244-09- Expansion at San Policarpo (Caruyan)	102,280.00		16,227.01	0.09%		
Construction in Progress - Bunkhouse	47,940.21	0.25%		5.97%	47,940.21	
Total	19,228,876.69	6.39%	18,321,086.51	88.30%	907,790.18	4.95%
TOTAL PROPERTY, PLANT AND EQUIPMENT	300,908,473.86	84.78%	305,916,782.87	100.00%	(5,008,309.01)	-1.64%
OTHER ASSETS						
Intangible Assets	708,692.70	208.12%	388,692.70	1232.06%	320,000.00	82.33%
Accumulated Amortization-Intangible Assets	368,176.70	108.12%	360,317.30	100.00%	7,859.40	2.18%
Intangible Assets- IT Equipment (Net)	340,516.00	100.00%	28,375.40		312,140.60	1100.04%
Other Assets				0.01%		
TOTAL OTHER ASSETS	340,516.00	0.10%	28,375.40	100.00%	312,140.60	0.00%
TOTAL ASSETS AND OTHER DEBITS	354,928,959.23	100.00%	344,058,838.31	100.00%	10,869,220.92	3.16%

Prepared by:

NICANDRO B. GOQUILLA
 Corporate Budget Specialist - A

Recommending Approval:

NICANDRO B. COQUILLA
 OIC-Finance Services Department


EDITHA C. YRIGON, MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
Balance Sheet
December 31, 2016

	Actual This Month		Year to Date This Month Last Year		Increase /Decrease over last year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	1,593,276.29	100.00%	1,888,982.61	100.00%	(295,706.32)	-15.65%
Notes Payable						
Insurance Premium Payable						
Pension and Retirement Benefits Payable						
Total	1,593,276.29	62.84%	1,888,982.61	99.38%	(295,706.32)	-15.65%
Inter-Agency Payables						
Due to National Government Agencies (BIR, etc.)	261,029.33	0.00%	6,021.41	0.00%	255,007.92	
Due to Government Owned and/or Controlled Cor	373,745.49	0.00%	1,083.34	0.00%	372,662.15	
Total	634,774.82	25.03%	7,104.75	0.37%	627,670.07	
Other Payables						
Due to Members (SSS Refund)	3,317.12	1.08%	3,317.12	70.32%	0.00	0.00%
Due to Officers and Employees						
Contractor's Security Deposits						
Accrued Light and Power	0.00	0.00%	0.00	0.00%	0.00	#DIV/0!
Accrued Fuel and Lubricants	0.00	0.00%	0.00	0.00%	0.00	#DIV/0!
Accrued Security Service Payable	0.00		0.00			
Accrued Wages Payable	0.00	0.00%	0.00	0.00%		
Other Payables	304,261.61	98.92%	1,400.00	29.68%	302,861.61	21632.97%
Total	307,578.73	12.13%	4,717.12	0.25%	302,861.61	
Loans/Lease Payable						
Current Portion of Long-Term Debt	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
Interest Payable	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
Loan Penalty Payable						
Lease Payable						
Total	0.00	0.00%	0.00	0.00%	0.00	#DIV/0!
TOTAL CURRENT LIABILITIES	2,535,629.84	0.84%	1,900,804.48	0.59%	634,825.36	33.40%
NON-CURRENT LIABILITIES						
Loans Payable	297,841,085.44	100.00%	319,014,518.68	100.00%	(319,014,518.68)	-100.00%
TOTAL NON-CURRENT LIABILITIES	297,841,085.44	99.16%	319,014,518.68	99.41%	(319,014,518.68)	-99.21%
TOTAL LIABILITIES	300,376,715.28	84.63%	320,915,323.16	93.27%	(318,379,693.32)	-99.21%
DEFERRED CREDITS						
Deferred Tax Liability (Franchise Tax)						
Deferred Income from Penalty Charges						
Customer's Deposit	6,322,171.91	94.95%	5,501,061.75	94.19%	821,110.16	14.93%
Other Deferred Credits	336,382.37	5.05%	339,355.28	5.81%	(2,972.91)	-0.88%
TOTAL DEFERRED CREDITS	6,658,554.28	1.88%	5,840,417.03	1.70%	818,137.25	14.01%
EQUITY						
Government Equity	10,178,366.56	21.25%	10,178,366.56	58.82%	0.00	0.00%
Capital/Equity Reserve	(42,500.00)	-0.09%	(42,500.00)	-0.25%	0.00	0.00%
Donated Capital (OPIC)					0.00	0.00%
Retained Earnings	37,758,923.11	78.84%	7,167,231.56	41.42%	30,589,691.55	426.80%
TOTAL EQUITY	47,892,789.67	13.49%	17,303,098.12	5.03%	30,589,691.55	176.79%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	354,928,059.23	100.00%	344,058,838.31	100.00%	10,869,220.92	3.16%

Prepared by:

NICANDRO B. COQUILLA
 Corporate Budget Specialist - A
 1/11/2017 14:53

Recommending Approval:


NICANDRO B. COQUILLA
 OIC-Division Manager C
 Finance & Commercial Division

Approved by:

EDITHA C. YRIGAN
 General Manager

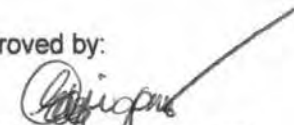
Statement of Retained Earnings
For the Period ended December 31, 2016

	Actual This Month	This Month Last Year	Increase (Decrease) Over Last Year	% to Last Year
Retained Earnings:				
Unappropriated Retained Earnings	6,814,640.50	(10,709,024.72)	17,523,665.22	-163.63%
Net Income(Loss) for the Period	30,942,282.61	17,876,256.28	13,066,026.33	73.09%
	<u>37,756,923.11</u>	<u>7,167,231.56</u>	<u>30,589,691.55</u>	426.80%

Prepared by:

NICANDRO B. COQUILLA
 Corporate Budget Specialist- A
 1/11/2017 14:53

Recommending Approval:

NICANDRO B. COQUILLA
 OIG- Finance Services Department

Approved by:

EDITHA C. YRIGAN, MPM
 General manager

**Comparative Collection Report
Per Cashier Receipt Register
CY 2015 and 2016**

Water Sales*

Total Collection**

	2015	2016	over/(under)	2015	2016	over/ (under)
January	8,454,023.10	9,195,274.02	741,250.92	8,889,027.87	9,712,760.66	823,732.79
February	7,230,311.13	8,546,748.38	1,316,437.25	7,748,572.11	8,986,369.62	1,237,797.51
March	8,041,387.22	9,154,949.97	1,113,562.75	8,495,467.90	9,588,021.99	1,092,554.09
April	8,140,119.71	8,496,953.66	356,833.95	8,758,835.15	9,081,295.26	322,460.11
May	8,387,087.29	10,193,840.14	1,806,752.85	14,049,511.48 ***	11,362,651.26	(2,686,860.22)
June	8,450,557.86	9,514,176.60	1,063,618.74	9,700,492.35	10,530,574.10	830,081.75
July	8,856,033.00	9,402,595.14	546,562.14	9,413,638.04	9,983,645.22	570,007.18
August	7,916,020.56	9,926,526.06	2,010,505.50	8,188,142.90	10,443,838.80	2,255,695.90
September	8,941,126.30	9,940,389.00	999,262.70	9,411,182.71	10,430,543.14	1,019,360.43
October	8,964,100.24	9,130,775.11	166,674.87	9,782,872.14	9,240,557.26	(542,314.88)
November	7,878,391.94	9,162,935.02	1,284,543.08	10,697,523.65	9,633,591.80	(1,063,931.85)
December	8,629,958.06	9,544,773.82	914,815.76	9,279,414.28	10,464,741.62	1,185,327.34
	<u>99,889,116.41</u>	<u>112,209,936.92</u>	<u>12,320,820.51</u>	<u>114,414,680.58</u>	<u>119,458,590.73</u>	<u>5,043,910.15</u>

* Purely Collection of water sales separate and distinct from water sales billing.

** Including other collections aside from water sales

Includes fund received from LWUA

Prepared by:

NICANDRO B. COQUILLA
Corporate Budget Specialist

Recommending Approval:;

NICANDRO B. COQUILLA
OIC- Finance Services Department

Approved by:

EDITHA C. YRIGAN, MPM
General Manager

Comparative Collection Report
Per Cashier Receipt Register
Actual and Projected Revenue
CY 2016

	Water Sales*			Total Collection		
	Projected	Actual	Over/(under)	Projected	Actual	Over/(under)
January	6,677,238.07	9,195,274.02	2,518,035.95	9,546,107.93	9,712,760.66	166,652.73
February	6,455,717.24	8,546,748.38	2,091,031.14	9,093,557.22	8,986,369.62	(107,187.60)
March	6,298,829.24	9,154,949.97	2,856,120.73	8,751,045.87	9,588,021.99	836,976.12
April	6,833,122.26	8,496,953.66	1,663,831.40	9,263,544.22	9,081,295.26	(182,248.96)
May	7,039,952.44	10,193,840.14	3,153,887.70	9,635,071.33	11,362,651.26	1,727,579.93
June	7,191,499.43	9,514,176.60	2,322,677.17	9,776,640.70	10,530,574.10	753,933.40
July	7,177,431.51	9,402,595.14	2,225,163.63	9,758,208.51	9,983,645.22	225,436.71
August	7,264,386.46	9,926,526.06	2,662,139.60	9,918,064.78	10,443,838.80	525,774.02
September	7,534,836.18	9,940,389.00	2,405,552.82	10,300,196.14	10,430,543.14	130,347.00
October	7,639,659.05	9,130,775.11	1,491,116.06	10,438,026.41	9,240,557.26	(1,197,469.15)
November	7,589,925.91	9,162,935.02	1,573,009.11	10,554,441.47	9,633,591.80	(920,849.67)
December	7,752,774.08	9,544,773.82	1,791,999.74	10,650,413.50	10,464,741.62	(185,671.88)
	<u>85,455,371.87</u>	<u>112,209,936.92</u>	<u>26,754,565.05</u>	<u>117,685,318.08</u>	<u>119,458,590.73</u>	<u>1,773,272.65</u>
Add : Interest Income						
YTD	<u>77,702,597.79</u>	<u>112,209,936.92</u>	<u>26,754,565.05</u>	<u>117,685,318.08</u>	<u>119,458,590.73</u>	<u>1,773,272.65</u>

* Purely Collection of water sales separate and distinct from water sales billing.

** Including other collections aside from water sales

Prepared by:

NICANDRO B. COQUILLA
Corporate Budget Specialist

Recommending Approval:

NICANDRO B. COQUILLA
OIC- Finance Services Department

Approved by:

EDITHA C. YRIGAN, MPM
General Manager

CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2016

FINANCE AND COMMERCIAL DIVISION

articulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% ToTotal	Amount	% To Total	Amount	% of variance	Amount	% ToTotal	Amount	% ToTotal	Amount	% of variance
Operation Revenues:												
Generation, Trans. And Distribution Income												
576-01 Metered Sales	9,065,571.50	99.96%	9,240,382.40	99.91%	(174,810.90)	-1.89%	110,711,931.60	99.97%	110,884,588.85	97.99%	(172,657.25)	-0.16%
576-08 Other Sales or Services	3,199.68	0.04%	8,156.25	0.09%	(4,956.57)	-60.77%	34,248.57	0.03%	97,875.00	2.01%	(63,626.43)	-65.01%
TOTAL WATER SALES	9,068,771.18	91.94%	9,248,538.65	94.30%	(179,767.47)	-1.94%	110,746,180.17	94.14%	110,982,463.85	94.03%	(236,283.68)	-0.21%
Other Business and Service Income												
618-01 Miscellaneous Service Revenue	247,271.84	31.10%	169,218.75	30.29%	78,053.09	46.13%	2,147,383.58	31.16%	2,030,624.99	25.59%	116,758.59	5.75%
618-02 Rent of Water Property	0.00	0.00%	-	-	0.00	-	2,638.78	0.04%	-	-	2,638.78	#DIV/0!
618-03 Meter Maintenance	223,505.56	28.11%	173,937.50	31.14%	49,568.06	28.50%	1,973,086.36	28.63%	2,087,250.00	26.30%	(114,163.64)	-5.47%
619-01 Penalty Charges - Overdue Water Bills	180,466.55	22.70%	186,425.35	33.38%	(5,958.80)	-3.20%	1,955,197.36	28.37%	2,237,104.24	29.22%	(281,906.88)	-12.60%
619-02 Penalty Charges - Illegal Connections	50,000.00	6.29%	20,833.33	3.73%	29,166.67	140.00%	428,762.50	6.22%	250,000.00	8.40%	178,762.50	71.51%
612 Interest Income	0.00	0.00%	-	0.00%	0.00	#DIV/0!	5,124.10	0.07%	-	-	5,124.10	#DIV/0!
649 LWUA Grant and Donation (Pan-as)	0.00	-	-	-	-	-	0.00	-	-	-	-	-
659-01 Other Income-Materials	85,838.95	10.80%	8,156.25	1.46%	77,682.70	952.43%	310,291.71	4.50%	97,875.00	2.41%	212,416.71	217.03%
659-02 Bidding fees	5,000.00	0.63%	-	0.00%	5,000.00	#DIV/0!	30,766.54	0.45%	-	-	30,766.54	#DIV/0!
659-03 Scrap	2,400.00	0.30%	-	-	2,400.00	-	30,043.56	0.44%	-	-	30,043.56	-
659-06 CFI Incentive	612.18	-	-	-	612.18	-	7,303.88	0.01%	-	-	7,303.88	-
659-04 % Concessionaire's Refund	0.00	0.00%	-	-	0.00	-	0.00	0.00%	-	-	0.00	-
TOTAL OTHER REVENUES	795,095.08	8.06%	558,571.19	5.70%	236,523.89	42.34%	6,890,598.37	5.86%	6,702,854.23	5.97%	187,744.14	2.80%
TOTAL OPERATING REVENUES	9,863,866.26	100.00%	9,807,109.84	100.00%	56,756.42	0.58%	117,636,778.54	100.00%	117,685,318.08	100.00%	(48,539.54)	-0.04%

Prepared by:
 NICANDRO B. COQUILLA
 Corporate Budget Specialist- A

1/11/2017 14:53

Recommending Approval:
 NICANDRO B. COQUILLA
 OIC - Finance Services Department

Approved by:
 EDITHA C. YRIGAN, MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2016

OFFICE OF THE BOARD OF DIRECTORS

articulars	CURRENT MONTH		BUDGET		OVER (UNDER) BUDGET		YEAR TO DATE		BUDGET		OVER (UNDER) BUDGET	
	ACTUAL Amount	% of Total	Amount	% of Total	Amount	% of variance	ACTUAL Amount	% of Total	Amount	% of Total	Amount	% of variance
OPERATION EXPENSES												
Salaries and Wages and Other Comp./Benefits												
713 Honoraria (Director's Fees and Remunerations)	69,264.00	95.87%	65,520.00	61.08%	(3,744.00)	-5.71%	797,868.00	87.82%	786,240.00	61.08%	(11,628.00)	-1.48%
Supplies Expenses												
765-05 Other Supplies Expenses	0.00	0.00%	1,250.00	1.17%	1,250.00	100.00%	6,449.25	0.71%	15,000.00	1.17%	8,550.75	57.01%
Travel and Educational Expenses												
766-05 Travel Expense	0.00	0.00%	12,500.00	11.65%	12,500.00	100.00%	65,662.51	7.23%	150,000.00	11.65%	84,337.49	56.22%
770-05 Training and Scholarship Expenses	0.00	0.00%	12,500.00	11.65%	12,500.00	100.00%	38,500.00	4.24%	150,000.00	11.65%	111,500.00	74.33%
Communications Expenses												
774-05 Telephone Expenses- Mobile	2,985.00	4.13%	3,000.00	2.80%	15.00	0.50%	0.00	0.00%	36,000.00	2.80%	36,000.00	100.00%
MAINTENANCE EXPENSES												
804-05 Maint. of Gen. Adm. Structures and Improv't		0.00%	6,250.00	5.83%	6,250.00	100.00%		0.00%	75,000.00	5.83%	75,000.00	100.00%
826-05 Repairs and Maintenance- Furn. and Fixtures	0.00	0.00%	6,250.00	5.83%	6,250.00	100.00%	0.00	0.00%	75,000.00	5.83%	75,000.00	100.00%
TOTAL MAINTENANCE EXPENSES	0.00	0.00%	12,500.00	11.65%	12,500.00	100.00%	0.00	0.00%	150,000.00	11.65%	150,000.00	100.00%
TOTAL BOARD OF DIRECTORS EXPENSES	72,249.00	0.87%	107,270.00	1.75%	35,021.00	32.65%	908,479.76	1.12%	1,287,240.00	1.67%	378,760.24	29.42%

Prepared by:
 NICANDRO B. COQUILLA
 Corporate Budget Specialist

Recommending Approval:
 NICANDRO B. COQUILLA
 OIC - Finance Services Department

Approved by:
 EDITHA C. YRIGAN, MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES

OFFICE OF THE GENERAL MANAGER

Particulars	CURRENT MONTH		BUDGET		OVER (UNDER) BUDGET		YEAR TO DATE		BUDGET		OVER (UNDER) BUDGET	
	ACTUAL Amount	% of Total	Amount	% of Total	Amount	% of variance	ACTUAL Amount	% of Total	Amount	% of Total	Amount	% of variance
OPERATION EXPENSES												
Salaries and Wages and Other Comp./Benefits												
701-12 Office of the General Manager	251,526.00	89.99%	105,338.00	79.60%	(146,188.00)	-138.78%	1,171,571.62	84.29%	1,264,056.00	79.60%	92,484.38	7.32%
710-04 Representation Allowance	8,500.00	3.04%	13,500.00	10.20%	5,000.00	37.04%	102,000.00	7.34%	162,000.00	10.20%	60,000.00	37.04%
711-04 Transportation Allowance	8,500.00	3.04%	13,500.00	10.20%	5,000.00	37.04%	102,000.00	7.34%	162,000.00	10.20%	60,000.00	37.04%
MAINTENANCE EXPENSES												
795-1 EME	10,973.99	3.93%	0.00	0.00%	(10,973.99)	#DIV/0!	14,348.99	1.03%	0.00	0.00%	(14,348.99)	#DIV/0!
	10,973.99	3.93%	0.00	0.00%	(10,973.99)	#DIV/0!	14,348.99	1.03%	0.00	0.00%	(14,348.99)	#DIV/0!
OTHER OFFICE OF THE MANAGER EXPENSES	279,499.99	3.38%	132,338.00	2.16%	(147,161.99)	-111.20%	1,389,920.61	1.72%	1,588,056.00	2.07%	198,135.39	12.48%

Prepared by:
NICANDRO B. COQUILLA
Corporate Budget Analyst

Recommending Approval:
NICANDRO B. COQUILLA
QIC- Finance Services Department

Approved by:
EDITHA C. YRIGAN, MPM
General Manager

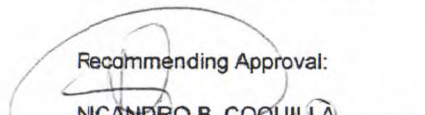
CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2016

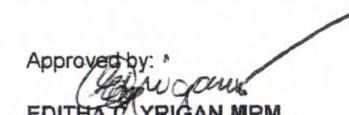
FINANCE AND COMMERCIAL DIVISION

	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET		
	Amount	% ToTotal	Amount	% To Total	Amount	% of variance	Amount	% ToTotal	Amount	% ToTotal	Amount	% of variance	
CUSTOMER'S ACCTS EXPENSE													
OPERATIONS EXPENSES													
Salaries and Wages and Other Comp./Benefits													
701-08	Salaries/Wages-Customer Acct Superv.sion Exp.	216,674.32	31.34%	187,489.00	37.10%	(29,185.32)	-15.57%	1,876,829.82		2,249,868.00	33.34%	373,038.18	16.58%
701-09	Salaries/Wages-Meter Reading Expenses	71,906.00	10.40%	34,481.00	6.82%	(37,425.00)	-108.54%	429,296.00	7.68%	413,772.00	6.75%	(15,524.00)	-3.75%
701-10	Salaries/Wages-Customer Records and Collection E:	143,596.88	20.77%	58,382.63	11.55%	(85,214.25)	-145.96%	836,909.66	14.98%	700,591.56	9.58%	(136,318.10)	-19.46%
706-09	Salaries/Wages-Others (JO)-Meter Reading	117,044.39	16.93%	-	0.00%	(117,044.39)	#DIV/0!	340,028.06	6.09%		10.40%	(340,028.06)	#DIV/0!
706-10	Salaries/Wages-Others (JO)-Cust. Records	19,095.45	2.76%	-	0.00%	(19,095.45)	#DIV/0!	46,650.03	0.83%		2.12%	(46,650.03)	#DIV/0!
707-08	PERA-Customer Account Supervision Exp.	12,000.00	1.74%	4,125.00	0.82%	(7,875.00)	-190.91%	48,000.00	0.86%	49,500.00	0.62%	1,500.00	3.03%
707-09	PERA-Meter Reading Expenses	8,000.00	1.16%	1,000.00	0.20%	(7,000.00)	-700.00%	24,000.00	0.43%	12,000.00	0.17%	(12,000.00)	-100.00%
707-10	PERA-Customer Records and Collection Exp.	22,818.19	3.30%	3,000.00	0.59%	(19,818.19)	-660.61%	64,772.75	1.16%	36,000.00	0.36%	(28,772.75)	-79.92%
708-08	ADCOM-Cust. Acct. Supervision Exp.	0.00	0.00%	12,375.00	2.45%	12,375.00	100.00%	72,000.00	1.29%	148,500.00	1.85%	76,500.00	51.52%
708-09	ADCOM-Meter Reading Expenses	0.00	0.00%	3,000.00	0.59%	3,000.00	100.00%	24,000.00	0.43%	36,000.00	0.51%	12,000.00	33.33%
708-10	ADCOM-Customer Records and Collection Exp.	0.00	0.00%	9,000.00	1.78%	9,000.00	100.00%	61,500.00	1.10%	108,000.00	1.09%	46,500.00	43.06%
710-02	Representation Allowance	5,000.00	0.72%	5,000.00	0.99%	0.00	0.00%	60,000.00	1.07%	60,000.00	0.68%	0.00	0.00%
711-02	Transportation Allowance	5,000.00	0.72%	5,000.00	0.99%	0.00	0.00%	60,000.00	1.07%	60,000.00	0.68%	0.00	0.00%
712-08	Clothing & Uniform All.-Cust. Acct Superv	0.00	0.00%	3,333.33	0.66%	3,333.33	100.00%	35,000.00	0.63%	40,000.00	0.57%	5,000.00	12.50%
712-09	Clothing & Uniform All.-Meter Reading Expenses	0.00	0.00%	833.33	0.16%	833.33	100.00%	10,000.00	0.18%	10,000.00	0.14%	0.00	0.00%
712-10	Clothing & Uniform All.-Cust.Records/Coll. Exp.	0.00	0.00%	2,916.67	0.58%	2,916.67	100.00%	25,000.00	0.45%	35,000.00	0.36%	10,000.00	28.57%
714-08	Year-End Bonus-Cust. Acct. Superv.	0.00	0.00%	22,582.58	4.47%	22,582.58	100.00%	329,654.00	5.90%	270,991.00	3.21%	(58,663.00)	-21.65%
714-09	Year end Bonus -Meter Reading Expenses	0.00	0.00%	3,706.75	0.73%	3,706.75	100.00%	81,478.00	1.46%	44,481.00	0.81%	(36,997.00)	-83.17%
714-10	Year-end Bonus-Cust.Records/Coll. Exp.	0.00	0.00%	10,209.15	2.02%	10,209.15	100.00%	158,534.00	2.84%	122,509.82	1.08%	(36,024.18)	-29.41%
719-08	Other Bonuses & All. -Cust.Records Superv Exp.	0.00	0.00%	48,125.00	9.52%	48,125.00	100.00%	190,000.00	3.40%	577,500.00	6.75%	387,500.00	67.10%
719-09	Other Bonuses & All.-Meter Reading Expenses	0.00	0.00%	11,666.67	2.31%	11,666.67	100.00%	45,000.00	0.81%	140,000.00	2.13%	95,000.00	67.86%
719-10	Other Bonuses & All.-Cust.Record/coll.exp.	0.00	0.00%	35,000.00	6.93%	35,000.00	100.00%	125,000.00	2.24%	420,000.00	3.69%	295,000.00	70.24%
749-08	Overtime/Holiday Pay-Cust. Acct. Superv.	15,000.00	2.17%			(15,000.00)		28,554.29	0.51%	304,896.00		276,341.71	
749-09	Overtime/Holiday Pay-Meter Reading Expen	10,000.00	1.45%			(10,000.00)		10,000.00	0.18%	58,773.00		48,773.00	
749-10	Other Personnel Benefits-Cust Records/Coll Exp	25,000.00	3.62%			(25,000.00)		25,873.18	0.46%	148,552.50		122,679.32	
Utility Expenses													
77-01	Fuel	4,833.15	0.70%	14,983.33	2.96%	10,150.18	67.74%	70,472.62	1.26%	179,800.00	3.75%	109,327.38	60.80%
Utility and Research Expenses													
788	Research, Exploration and Development Expenses	0.00	0.00%	1,666.67	0.33%	1,666.67	100.00%	0.00	0.00%	20,000.00	1.28%	20,000.00	100.00%
Generation, Trans. And Distribution Expenses													
792-11	Miscellaneous Customer Accounts Exp.	15,494.36	2.24%	27,500.00	5.44%	12,005.64	43.66%	509,250.40	9.11%	330,000.00	8.09%	(179,250.40)	-54.32%
Total Operation Expenses		691,462.74	100.00%	505,376.12	100.00%	(186,086.63)	-36.82%	5,587,802.81	66.41%	7,041,411.34	100.00%	1,453,608.53	20.64%
MAINTENANCE EXPENSES													
Repairs and Maintenance Expenses													
803-12	Maintenance of Water Meters	0.00	0	4,166.67	0.00%	4,166.67	100.00%	0.00	#DIV/0!	50,000.00	1.28%	50,000.00	100.00%
Total Maintenance Expenses		-	0.00%	4,166.67	0.00%	4,166.67	100.00%	-	0.00%	-	0.00%	50,000.00	3.33%
Total Operation and maintenance expenses		691,462.74	0.00%	509,542.78	0.00%	(181,919.96)	-2.29%	5,587,802.81		7,091,411.34	0.00%	1,503,608.53	

Prepared by:

 NICANDRO B. COQUILLA *****
 Corporate Budget Specialist- A

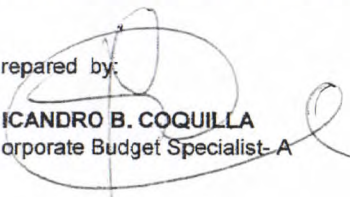
Recommending Approval:

 NICANDRO B. COQUILLA
 CIC- Finance Services Department

Approved by: *

 EDITHA C. YRIGAN,MPM
 General Manager

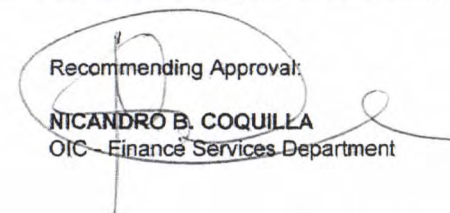
CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2016

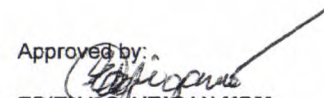
PRODUCTION AND WATER QUALITY DIVISION

Particulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
SOURCE OF SUPPLY EXPENSES:												
OPERATIONS EXPENSES												
Salaries and Wages and Other Comp./Benefits												
701-01 Salaries Regular -Source of Supply Operation Super	251,772.00	40.33%	74,003.00	47.83%	(177,769.00)	-240.22%	1,291,188.81	38.28%	888,036.00	51.92%	(403,152.81)	-45.40%
701-02 Salaries & Wages-Source of Supply Operation Labor	271,564.00	43.50%			(271,564.00)		839,766.41	24.90%	0.00		(839,766.41)	
701-03 Salaries/Wages-Source of Supply Maint. & Supervisi	0.00	0.00%	32,859.00	21.24%	32,859.00	100.00%	212,121.94	6.29%	394,308.00	17.24%	182,186.06	46.20%
701-04 PERA-Source of Supply Operation Supervision	28,000.00	4.48%	500.00	0.32%	(27,500.00)	-5500.00%	69,000.00	2.05%	6,000.00	0.87%	(63,000.00)	#####
701-05 PERA-Source of Supply Operation Labor Exp	28,000.00	4.48%			(28,000.00)		65,454.55	1.94%	954.54		(64,500.01)	
707-03 PERA-Source of Supply Maint. & Superv Exp	0.00	0.00%	1,000.00	0.65%	1,000.00	100.00%	6,000.00	0.18%	12,000.00	0.50%	6,000.00	50.00%
708-01 ADCOM-Source of Supply Operation Supervision Exp	0.00	0.00%	1,500.00	0.97%	1,500.00	100.00%	39,000.00	1.16%	18,000.00	2.62%	(21,000.00)	-116.67%
708-02 ADCOM-Source of Supply Operation Labor	0.00	0.00%			0.00		30,000.00	0.89%	-		(30,000.00)	
708-03 ADCOM-Source of Supply Maint. & Super Exp	0.00	0.00%	3,000.00	1.94%	3,000.00	100.00%	18,000.00	0.53%	36,000.00	1.50%	18,000.00	50.00%
710-04 Representation Allowance	5,000.00	0.80%	4,250.00	2.75%	(750.00)	-17.65%	58,750.00	1.74%	51,000.00	1.00%	(7,750.00)	-15.20%
711-04 Transportation Allowance	5,000.00	0.80%	4,250.00	2.75%	(750.00)	-17.65%	58,750.00	1.74%	51,000.00	1.00%	(7,750.00)	-15.20%
712-01 Clothing & Uniform All. -Sourceof Supply Oper Super	-	0.00%	416.67	0.27%	416.67	100.00%	10,000.00	0.30%	5,000.00	1.66%	(5,000.00)	-100.00%
712-02 Clothing & Uniform All. -Sourceof Supply Oper Labor	-	0.00%	833.33	0.54%	833.33	100.00%	10,000.00	0.30%	10,000.00	0.42%	0.00	0.00%
712-03 Clothing & Uniform All-Source of Supply Maint.&Sup	-	0.00%	3,971.00	2.57%	3,971.00	100.00%	246,543.00	7.31%	47,652.00	6.19%	(198,891.00)	-417.38%
714-01 Year-end Bonus-Source of Supply Op Superv Exp	-	0.00%	5,107.78		5,107.78	100.00%	209,700.00	6.22%	61,293.33		(148,406.67)	-242.13%
714-02 Year-end Bonus-Source of Supply Op Labor Exp	-	0.00%	3,571.58	2.31%	3,571.58	100.00%	36,321.00	1.08%	42,859.00	1.85%	6,538.00	15.25%
714-03 Year-end Bonus-Source of Supply Maint Exp	-	0.00%	5,833.33	3.77%	5,833.33	100.00%	50,000.00	1.48%	70,000.00	6.07%	20,000.00	28.57%
719-01 Other Bonuses & All.-Source of Supply Oper Superv	-	0.00%			0.00		40,000.00	1.19%	223,333.33		183,333.33	
719-02 Other Bonuses/Allowances-Source of Supply Operat	-	0.00%	11,666.67	7.54%	11,666.67	100.00%	40,000.00	1.19%	140,000.00	5.41%	100,000.00	71.43%
749-01 Other Personnel Bene-Source of Supply Sup. Exp.	35,000.00	5.61%	1,306.29	0.84%	(33,693.71)	-2579.34%	35,000.00	1.04%	15,675.50	1.06%	(19,324.50)	-123.28%
749-02 Other Personnel Bene-Source of Supply Operation	-	0.00%			0.00		0.00	0.00%	541.33		541.33	
749-03 Other Personnel Benefits-Source of Supply Maint & S	-	0.00%	657.18	0.42%	657.18	100.00%	7,626.79	0.23%	7,886.16	0.69%	259.37	3.29%
Total Operation Expenses	624,336.00	100.00%	154,725.83	100.00%	(469,610.17)	-303.51%	3,373,222.50	100.00%	1,202,209.00	100.00%	(2,171,013.50)	-180.59%
MAINTENANCE EXPENSES												
Utility Plant												
803-01 Maint. Of Supply Mains									270,460.00			
Buildings and Structures												
804-01 Maint. of Source of Supply Plant Str. & Imp.												
Total Maintenance Expenses	-	0.00%	0.00	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
TOTAL SOURCE OF SUPPLY EXPENSES	624,336.00	31.44%	154,725.83	8.29%	(469,610.17)	-303.51%	3,373,222.50	13.85%	1,202,209.00	5.74%	(2,171,013.50)	-180.59%

Prepared by:

 NICANDRO B. COQUILLA
 Corporate Budget Specialist- A

1/11/2017 14:53

Recommending Approval:

 NICANDRO B. COQUILLA
 OIC - Finance Services Department

Approved by:

 EDITHA C. YRIGANA, MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2016

PRODUCTION AND WATER QUALITY DIVISION

articulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
UMPING EXPENSES:												
PUMPING EXPENSES - SOURCE												
OPERATIONS EXPENSES												
Salaries and Wages and Other Comp./Benefits												
701-05 Salaries & Wages - Pumping Labor Expenses	0.00	0.00%	38,303.00	3.77%	38,303.00	100.00%	70,602.00	0.50%	459,636.00	3.30%	389,034.00	84.64%
706-05a J.O.-Pumping Labor and Expenses	-	0.00%	172,245.83	16.93%	172,245.83	100.00%	0.00	0.00%	2,066,949.93	7.04%	2,066,949.93	100.00%
707-05 PERA-Pumping Labor and Expenses	-	0.00%	1,250.00	0.12%	1,250.00	100.00%	3,000.00	0.02%	15,000.00	0.15%	12,000.00	80.00%
708-05 ADCOM-Pumping Labor and Expenses	-	0.00%	3,750.00	0.37%	3,750.00	100.00%	9,000.00	0.06%	45,000.00	0.46%	36,000.00	80.00%
712-05 Clothing & Uniform All -Pumping Labor	-	0.00%	1,666.67	0.16%	1,666.67	100.00%	5,000.00	0.04%	20,000.00	0.13%	15,000.00	75.00%
714-05 Year-end Bonus -Pumping Labor and Expenses	-	0.00%	5,748.92	0.57%	5,748.92	100.00%	11,767.00	0.08%	68,987.00	0.40%	57,220.00	82.94%
719-05 Other Bonuses & Allowances-Pumping Labor	-	0.00%	15,833.33	1.56%	15,833.33	100.00%	25,000.00	0.18%	190,000.00	1.66%	165,000.00	86.84%
719-05 Overtime/Holiday Pay	-	0.00%	447.24	0.04%	447.24	100.00%	0.00	0.00%	5,366.88	0.13%	5,366.88	100.00%
Operation, Trans. And Distribution Expenses												
792-05a Fuel for Power Production	8,738.67	0.85%	80,403.75	7.90%	71,665.08	89.13%	1,111,032.67	7.80%	964,845.00	15.79%	(146,187.67)	-15.15%
792-06a Pumping Operations Expenses	885.00	0.09%	135,980.58	13.37%	135,095.58	99.35%	1,085,620.31	7.62%	1,631,767.01	0.50%	546,146.70	33.47%
792-07a Power/Fuel Purchased for Pumping (Electricity)	1,015,637.98	99.06%	561,689.54	55.21%	(453,948.44)	-80.82%	11,928,228.73	83.71%	6,740,274.43	70.44%	(5,187,954.30)	-76.97%
Total Operation Expenses	1,025,261.65	85.69%	1,017,318.85	97.40%	(7,942.80)	-0.78%	14,249,250.71	97.47%	11,767,282.22	93.40%	(2,481,968.49)	-21.09%
MAINTENANCE EXPENSES												
Utility Plant												
803-07 Maint. Of Other Pumping Plant	0.00	0.00%	-	-	-	-	6,838.60	1.85%	146,542.67	-	139,704.07	-
Buildings and Structures												
804-02 Maint. of Pumping Plant Structures & Improvements	169,940.00	99.29%	-	-	(169,940.00)	-	174,937.64	47.25%	-	-	(174,937.64)	-
Other Machinery Equipment												
825-02a Pumping Equipment	1,220.00	0.71%	27,123.69	100.00%	25,903.69	95.50%	188,443.10	50.90%	325,484.29	100.00%	137,041.19	42.10%
Total Maintenance Expenses	171,160.00	14.31%	27,123.69	2.60%	(144,036.31)	-531.04%	370,219.34	2.53%	831,630.00	6.60%	461,410.66	55.48%
TOTAL PUMPING EXPENSES - SOURCE	1,196,421.65	90.43%	1,044,442.55	93.38%	(151,979.11)	-14.55%	14,619,470.05	96.04%	12,598,912.22	95.74%	(2,020,557.83)	-13.72%
PUMPING EXPENSES - DISTRIBUTION												
OPERATIONS EXPENSES												
Salaries and Wages and Other Comp./Benefits												
706-05c J.O.-Pumping Labor and Expenses	-	0.00%	358.63	0.50%	358.63	100.00%	0.00	0.00%	4,303.59	66.73%	4,303.59	100.00%
Operation, Trans. And Distribution Expenses												
792-05c Fuel for Power Production (Pagbalican)	97,744.00	77.22%	11,167.08	15.45%	(86,576.92)	-775.29%	174,284.60	28.94%	134,005.00	2.28%	(40,279.60)	-30.06%
792-06c Pumping Operations Expenses	23.65	0.02%	40,399.47	55.89%	40,375.82	99.94%	66,300.07	11.01%	484,793.62	2.37%	418,493.55	86.32%
792-07c Power/Fuel Purchased for Pumping (Electricity)	28,817.54	22.77%	20,352.25	28.16%	(8,465.29)	-41.59%	361,709.67	60.06%	244,227.00	28.62%	(117,482.67)	-48.10%
Total Operation Expenses	126,585.19	100.00%	72,277.43	97.66%	(54,307.76)	-75.14%	602,294.34	99.85%	558,408.65	99.54%	(43,885.69)	-7.86%
MAINTENANCE EXPENSES												
825-02c Pumping Equipment(Maint. - Pagbalican Pumping Station)	-	-	1,735.10	100.00%	1,735.10	100.00%	890.00	0.15%	20,821.14	100.00%	19,931.14	95.73%
Total Maintenance Expenses	-	0.00%	1,735.10	2.34%	1,735.10	100.00%	890.00	0.15%	2,580.00	0.46%	1,690.00	65.50%
TOTAL PUMPING EXPENSES - DISTRIBUTION	126,585.19	9.57%	74,012.53	6.62%	(52,572.66)	-71.03%	603,184.34	3.96%	560,988.65	4.26%	(42,195.69)	-7.52%
TOTAL PUMPING EXPENSES	1,323,006.84	66.63%	1,118,455.07	59.93%	(204,551.77)	-18.29%	15,222,654.39	62.50%	13,159,900.87	62.86%	(2,062,753.52)	-15.67%

repared by:
 NICANDRO B. COQUILLA
 Corporate Budget Specialist- A

1/11/2017 14:53

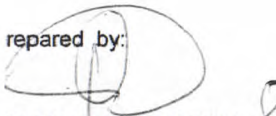
Recommending Approval:
 NICANDRO B. COQUILLA
 OIC - Finance Services Department

Approved by:
 EDITHA C. YRIGAN, MPM
 General Manager

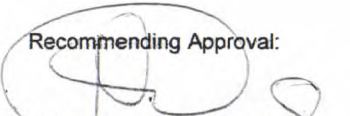
CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2016

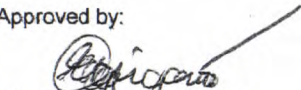
PRODUCTION AND WATER QUALITY DIVISION

articulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET		
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance	
<u>WATER TREATMENT EXPENSES</u>													
<u>OPERATIONS EXPENSES</u>													
Salaries and Wages and Other Comp./Benefits													
701-06	Salaries & Wages Regular -Water Treatment Operati	0.00	0.00%	29,213.00	5.41%	29,213.00	100.00%	240,804.50	4.22%	350,556.00	5.72%	109,751.50	31.31%
706-06	J.O.-Water Treatment Operation Labor	-	0.00%	42,638.66	7.90%	42,638.66	100.00%	0.00	0.00%	511,663.95	20.81%	511,663.95	100.00%
707-06	PERA -Water Treatment Expense-Operation Labor	-	0.00%	1,500.00	0.28%	1,500.00	100.00%	9,000.00	0.16%	18,000.00	0.19%	9,000.00	50.00%
712-06	ADCOM-Water Treatment Operation Labor	-	0.00%	4,500.00	0.83%	4,500.00	100.00%	27,000.00	0.47%	54,000.00	0.58%	27,000.00	50.00%
712-06	Clothing and Uniform All-Water Treat Op	-	0.00%	1,250.00	0.23%	1,250.00	100.00%	15,000.00	0.26%	15,000.00	0.16%	0.00	0.00%
714-06	Year-end Bonus	-	0.00%	4,401.00	0.82%	4,401.00	100.00%	40,157.00	0.70%	52,812.00	0.48%	12,655.00	23.96%
719-06	Other Bonuses and Allowances	-	0.00%	17,500.00	3.24%	17,500.00	100.00%	15,000.00	0.26%	210,000.00	2.11%	195,000.00	92.86%
749-06	Other Personnel Benefits	-	0.00%	951.52	0.18%	951.52	100.00%	0.00	0.00%	11,418.24	0.23%	11,418.24	100.00%
Utility Expenses													
771-03	Fuel	1,746.00	4.56%	12,085.83	2.24%	10,339.83	85.55%	67,427.04	1.18%	145,030.00	2.70%	77,602.96	53.51%
Generation, Trans. And Distribution Expenses													
792-05b	Fuel for Power Production	0.00	0.00%	11,894.82	2.20%	11,894.82	100.00%	60,857.87	1.07%	142,737.84	1.46%	81,879.97	57.36%
792-07b	Power/Fuel Purchased for Pumping (Electricity)	26,195.71	68.48%	12,533.69	2.32%	(13,662.02)	-109.00%	302,788.80	5.31%	150,404.26	3.56%	(152,384.54)	-101.32%
792-07-d	Pumping Operation Expenses	0.00						31,303.70		346,553.06			
792-08	Water Treatment Operation Exp.	-	0.00%	137,361.56	25.45%	137,361.56	100.00%	714,865.49	12.53%	1,648,338.76	0.89%	933,473.27	56.63%
792-09	Chemicals & Filtering & lab. Supplies Expenses	10,310.00	26.95%	263,996.42	48.90%	253,686.42	96.09%	4,180,025.03	73.28%	3,167,957.00	61.11%	(1,012,068.03)	-31.95%
Total Operation Expenses		38,251.71	100.00%	539,826.50	91.04%	501,574.79	92.91%	5,704,229.43	99.05%	6,169,837.67	93.85%	465,608.24	7.55%
<u>MAINTENANCE EXPENSES</u>													
Plant (UPIS)													
803-08	Maint. Of Reservoirs and Tanks												
Buildings and Structures													
804-03	Maint. of Water Treatment Structures and Imp.	0.00		5,963.16	11.23%	5,963.16	100.00%	6,308.00	11.50%	71,557.95	35.16%	65,249.95	91.18%
Other Machinery Equipment													
805-03	Water Treatment Equipment	0.00		47,157.83	88.77%	47,157.83	100.00%	48,536.74	88.50%	565,894.00	64.84%	517,357.26	91.42%
Total Maintenance Expenses		0.00	0.00%	53,121.00	8.96%	53,121.00	100.00%	54,844.74	0.95%	404,093.23	6.15%	349,248.49	86.43%
TOTAL WATER TREATMENT EXPENSES		38,251.71	1.93%	592,947.50	31.77%	554,695.79	93.55%	5,759,074.17	23.65%	6,573,930.90	31.40%	814,856.73	12.40%
TOTAL PRODUCTION EXPENSES		1,985,594.55	23.98%	1,866,128.41	30.40%	(119,466.14)	-6.40%	24,354,951.06	30.13%	20,936,040.77	27.23%	(3,418,910.29)	-16.33%

Prepared by:

 NICANDRO B. COQUILLA
 Corporate Budget Specialist- A

1/11/2017 14:53

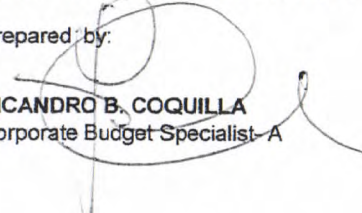
Recommending Approval:

 NICANDRO B. COQUILLA
 OIC - Finance Services Department

Approved by:

 EDITHA C. YRIGAN, MPM
 General Manager

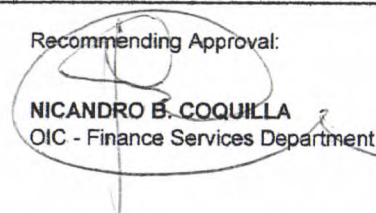
CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2016

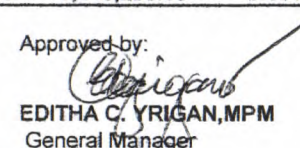
ENGINEERING AND CONSTRUCTION DIVISION

articulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET		
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance	
TRANSMISSION & DISTRIBUTION EXPENSES													
OPERATIONS EXPENSES													
Salaries and Wages and Other Comp./Benefits													
701-07	Salaries & Wages-Regular -Maintenance Supervisor	524,423.68	72.51%	198,692.25	46.38%	(325,731.43)	-163.94%	2,784,796.85	63.79%	2,384,307.00	45.83%	(400,489.85)	-16.80%
706-07	J.O. -Trans. & Dist. Expenses	47,915.39	6.63%	72,529.09	16.93%	24,613.70	33.94%	102,356.71	2.34%	870,349.09	18.50%	767,992.38	88.24%
707-07	PERA-Trans. & Dist. Expenses	63,909.09	8.84%	5,500.00	1.28%	(58,409.09)	-1061.98%	177,272.77	4.06%	66,000.00	1.52%	(111,272.77)	-168.60%
708-07	ADCOM-Trans. & Dist. Expenses	-	0.00%	16,500.00	3.85%	16,500.00	100.00%	142,500.00	3.26%	198,000.00	4.56%	55,500.00	28.03%
710-07	Representation Allowance	5,000.00	0.69%	5,000.00	1.17%	-	0.00%	60,000.00	1.37%	60,000.00	0.81%	48,000.00	80.00%
711-07	Transportation Allowance	5,000.00	0.69%	5,000.00	1.17%	-	0.00%	60,000.00	1.37%	60,000.00	0.81%	0.00	0.00%
712-07	Clothing & Uniform All.-Trans/Dist. Expenses	-	0.00%	4,583.33	1.07%	4,583.33	100.00%	50,000.00	1.15%	55,000.00	1.52%	5,000.00	9.09%
714-07	Year-end Bonus-Trans/Dist. Expenses	-	0.00%	22,256.50	5.20%	22,256.50	100.00%	468,869.00	10.74%	267,078.00	5.72%	(201,791.00)	-75.56%
719-07	Other Bonuses & All.-Trans. & Dist. Expenses	-	0.00%	64,166.67	14.98%	64,166.67	100.00%	265,000.00	6.07%	770,000.00	16.05%	505,000.00	65.58%
749-07	Other Personnel Benefits-Maint. Supervision	67,568.61	9.34%	6,609.30	1.54%	-	-	81,326.12	1.86%	79,311.60	-	(2,014.52)	-2.54%
Utility Expenses													
771-04	Fuel	9,378.20	1.30%	27,580.00	6.44%	18,201.80	66.00%	173,193.78	3.97%	330,960.00	4.68%	157,766.22	47.67%
Generation, Trans. And Dist. Expenses													
Total Operation Expenses		723,194.97	47.20%	428,417.14	70.06%	(294,777.83)	-68.81%	4,365,315.23	50.25%	5,919,255.00	80.54%	1,553,939.77	26.25%
MAINTENANCE EXPENSES													
Utility Plant													
803-09	Maintenance of Transmission & Distribution Mains	730,988.67	90.36%	89,902.58	49.11%	(641,086.09)	-713.09%	2,911,171.46	67.36%	1,078,831.00	74.16%	(1,832,340.46)	-169.84%
803-15	Maintenance of Transmission & Distribution Mains	60,020.17	7.42%	93,146.42	50.89%	33,126.25	35.56%	1,389,639.15	32.15%	1,117,757.00	18.84%	(271,882.15)	-24.32%
803-14	Maintenance of Hydrants	0.00	0.00%	-	-	-	-	0.00	0.00%	0.00	-	0.00	-
803-12	Maintenance of Meters	18,000.00	2.22%	-	0.00%	(18,000.00)	#DIV/0!	18,000.00	0.42%	0.00	6.99%	(18,000.00)	#DIV/0!
803-13	Maintenance of Meter Installation	-	0.00%	-	-	-	-	880.00	0.02%	0.00	-	(880.00)	-
803-16	Maintenance of Other Plants	-	0.00%	-	-	-	-	2,005.00	0.05%	-	-	(2,005.00)	-
825	Repairs and Maintenance Plant	-	-	-	-	-	-	-	-	-	-	-	-
Buildings and Structures													
824	Maint. Of Trans. And Dist. Structures & Imp.	-	-	-	-	-	-	-	-	23,121.00	-	-	-
Total Maintenance Expenses		809,008.84	52.80%	183,049.00	29.94%	(625,959.84)	-341.96%	4,321,695.61	49.75%	1,429,981.00	19.46%	(2,891,714.61)	-202.22%
TOTAL TRANSMISSION & DISTRIBUTION EXPENSES		1,532,203.81	18.51%	611,466.14	9.96%	(920,737.67)	-150.58%	8,687,010.84	10.75%	7,349,236.00	9.56%	(1,337,774.84)	-18.20%

Prepared by:

NICANDRO B. COQUILLA
 Corporate Budget Specialist - A

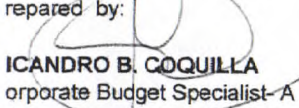
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Recommending Approval:

NICANDRO B. COQUILLA
 OIC - Finance Services Department

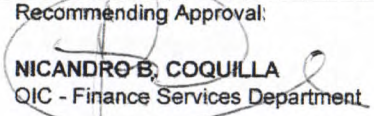
Approved by:

EDITHA C. YRIGAN, MPM
 General Manager

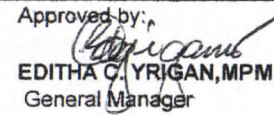
CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2016
ADMINISTRATIVE AND GENERAL SERVICES DIVISION

articulars	ACTUAL		BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
OPERATION EXPENSES												
Salaries and Wages and Other Comp./Benefits												
701-11 Administrative / General Salaries	462,838.50	25.33%	181,766.00	15.21%	(281,072.50)	-154.63%	2,509,636.55	18.62%	2,181,192.00	17.13%	(328,444.55)	-15.06%
706-11 Wages - J.O.	46,491.34	2.54%	119,696.13	10.02%	73,204.79	61.16%	409,746.36	3.04%	1,436,353.60	7.60%	1,026,607.24	71.47%
707-11 PERA	50,000.00	2.74%	5,125.00	0.43%	(44,875.00)	-875.61%	142,000.00	1.05%	61,500.00	0.45%	(80,500.00)	-130.89%
708-11 ADCOM	-	0.00%	15,375.00	1.29%	15,375.00	100.00%	124,500.00	0.92%	184,500.00	1.34%	60,000.00	32.52%
710-03 Representation Allowance	10,000.00	0.55%	5,000.00	0.42%	(5,000.00)	-100.00%	60,000.00	0.45%	60,000.00	0.76%	0.00	0.00%
711-03 Transportation Allowance	10,000.00	0.55%	5,000.00	0.42%	(5,000.00)	-100.00%	60,000.00	0.45%	60,000.00	0.76%	0.00	0.00%
721 Life & Retirement Insurance Contribution	187,764.56	10.28%	88,298.18	7.39%	(99,466.39)	-112.65%	1,507,770.63	11.19%	1,059,578.10	5.71%	(448,192.53)	-42.30%
722 PAG-IBIG Contribution	10,200.00	0.56%	5,376.53	0.45%	(4,823.48)	-89.71%	68,746.95	0.51%	64,518.30	0.35%	(4,228.65)	-6.55%
723 Phil. Health Contribution	17,725.00	0.97%	8,460.16	0.71%	(9,264.84)	-109.51%	138,637.50	1.03%	101,521.88	0.55%	(37,115.62)	-36.56%
724 ECC Contributions	9,929.00	0.54%	5,691.66	0.48%	(4,237.34)	-74.45%	67,461.44	0.50%	68,299.88	0.41%	838.44	1.23%
724 Provident Fund Contribution	0.00	0.00%	15,000.00	1.26%	15,000.00	100.00%	25,800.00	0.19%	180,000.00	1.17%	154,200.00	85.67%
712-11 Clothing & Uniform Allowances	-	0.00%	4,583.33	0.38%	4,583.33	100.00%	50,000.00	0.37%	55,000.00	0.44%	5,000.00	9.09%
714-11 Year End Bonus	0.00	0.00%	15,288.32	1.28%	15,288.32	100.00%	451,627.00	3.35%	183,459.80	1.81%	(268,167.20)	-146.17%
737 Vacation and Sick Leave Benefits	58,765.31	3.22%	74,367.23	6.22%	15,601.92	20.98%	639,990.49	4.75%	892,406.74	1.70%	252,416.25	28.28%
719-11 Other Bonuses and Allowances	-	0.00%	55,833.33	4.67%	55,833.33	100.00%	120,000.00	0.89%	670,000.00	4.90%	550,000.00	82.09%
749-11 Other Personnel Benefits (Overtime/Holiday)	71,542.15	3.92%	2,805.80	0.23%	(68,736.35)	-100.00%	96,116.80	0.71%	33,669.62			
749-12 Other Personnel Benefits	40,812.57	2.23%	16,666.67	1.40%	(24,145.90)	-144.88%	41,794.90	0.31%	200,000.00	1.26%	158,205.10	79.10%
Supplies Expenses												
751 Office Supplies Expense	39,167.85	2.14%	20,594.59	1.72%	(18,573.26)	-90.19%	323,056.64	2.40%	247,135.05	1.95%	(75,921.59)	-30.72%
752 Medical, Dental & Laboratory Supplies Expenses	-	0.00%	875.00	0.07%	875.00	100.00%	0.00	0.00%	10,500.00	0.07%	10,500.00	100.00%
757 Fuel, Oil & Lubricants Expense	9,965.95	0.55%	17,600.89	1.47%	7,634.94	43.38%	97,214.61	0.72%	211,210.72	1.30%	113,996.11	53.97%
759 Maintenance Supplies Expenses	936.00	0.05%	-		(936.00)	#DIV/0!	2,426.00	0.02%	0.00		(2,426.00)	#DIV/0!
765-03 Other Supplies Expenses	0.00	0.00%	833.33	0.07%	833.33	100.00%	306.25	0.00%	10,000.00	0.06%	9,693.75	96.94%
Travel and Educational Expenses												
766-03 Travel Expense	270,125.27	14.78%	28,333.33	2.37%	(241,791.94)	-853.38%	270,125.27	2.00%	340,000.00	2.15%	69,874.73	20.55%
767-03 Training and Scholarship Expenses	32,700.00	1.79%	22,138.52	1.85%	(10,561.48)	-47.71%	169,633.00	1.26%	265,662.20	0.86%	96,029.20	36.15%
Utility Expenses												
768 Water	7,741.25	0.42%	4,793.61	0.40%	(2,947.64)	-61.49%	79,588.95	0.59%	57,523.30	0.47%	(22,065.65)	-38.36%
769 Electricity	33,998.34	1.86%	82,830.29	6.93%	48,831.95	58.95%	530,592.40	3.94%	993,963.44	6.22%	463,371.04	46.62%
Communications Expenses												
772 Postage and Deliveries	1,962.03	0.11%	5,000.00	0.42%	3,037.97	60.76%	34,290.22	0.25%	60,000.00	0.71%	25,709.78	42.85%
773 Telephone Expenses- Landline	7,389.40	0.40%	5,697.58	0.48%	(1,691.82)	-29.69%	87,406.65	0.65%	68,370.99	0.56%	(19,035.66)	-27.84%
774-03 Telephone Expenses- Mobile	0.00	0.00%	2,000.00	0.17%	2,000.00	100.00%	37,524.00	0.28%	24,000.00	0.26%	(13,524.00)	-56.35%
775 Internet Expenses	0.00	0.00%	3,000.00	0.25%	3,000.00	100.00%	16,627.87	0.12%	36,000.00	0.10%	19,372.13	53.81%
776 Cable, Satellite, Telegraph and Radio Exp.	360.00	0.02%	350.00	0.03%	(10.00)	-2.86%	2,160.00	0.02%	4,200.00	0.03%	2,040.00	48.57%
Printing and Advertising Expenses												
777 Printing Expenses	735.00	0.04%	1,777.11	0.15%	1,042.11	58.64%	5,005.00	0.04%	21,325.33	0.13%	16,320.33	76.53%
778 Advertising, Promotional and Marketing Exp.	0.00	0.00%	8,333.33	0.70%	8,333.33	100.00%	5,218.00	0.04%	100,000.00	1.26%	94,782.00	94.78%
	1,381,149.52	75.58%	828,490.91	69.35%	(552,658.61)	-66.71%	8,175,003.48	60.65%	11,063,131.41	69.91%	2,888,127.93	26.11%

Prepared by:

 NICANDRO B. COQUILLA
 Corporate Budget Specialist - A

1/11/2017 14:53

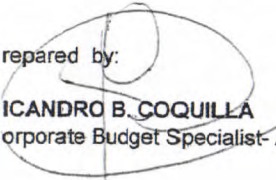
Recommending Approval:

 NICANDRO B. COQUILLA
 QIC - Finance Services Department

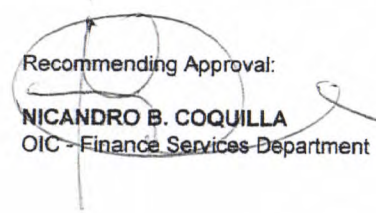
Approved by:

 EDITHA C. YRIGAM, MPM
 General Manager

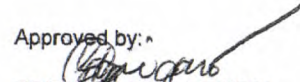
CALBAYOG CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2016

ADMINISTRATIVE AND GENERAL SERVICES DIVISION

Particulars	ACTUAL		CURRENT MONTH				ACTUAL		YEAR TO DATE		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of Variance	Amount	% of Total	Amount	% of Total	Amount	% of Variance
Franchise, Duties and Premiums												
779-01 Franchise & Regulatory Req. Exp.	183,504.65	10.04%	75,000.00	6.28%	(108,504.65)	-144.67%	2,054,360.38	15.24%	900,000.00	12.01%	(1,154,360.38)	-128.26%
779-02 Licenses	0.00	0.00%	6,583.42	0.55%	6,583.42	100.00%	74,161.82	0.55%	79,001.00	0.63%	95,695.87	121.13%
781 Insurance Premiums	2,679.06	0.15%	7,602.96	0.64%	4,923.90	64.76%	110,919.54	0.82%	91,235.51	0.58%	(19,684.03)	-21.57%
Representation Expenses												
782 Representation Expenses	2,142.00	0.12%	17,500.00	1.46%	15,358.00	87.76%	106,868.00	0.79%	210,000.00	1.26%	103,132.00	49.11%
Awards, Prizes and Other Claims												
783 Awards and Rewards	0.00	0.00%	5,833.33	0.49%	5,833.33	100.00%	75,000.00	0.56%	70,000.00	0.44%	(5,000.00)	-7.14%
785 Indemnities and Other Claims	0.00	0.00%	1,304.17	0.11%	1,304.17	100.00%	0.00	0.00%	15,650.00	0.10%	15,650.00	100.00%
Rent/Lease Expenses												
786 Rent/Lease Expenses	0.00	0.00%	3,333.33	0.28%	3,333.33	100.00%	0.00	0.00%	40,000.00	0.25%	40,000.00	100.00%
Survey and Research Expenses												
787 Survey Expenses	0.00	0.00%	4,166.67	0.35%	4,166.67	100.00%	0.00	0.00%	50,000.00	1.14%	50,000.00	100.00%
788 Research, Exploration and Development Expenses			-	0.00%					0.00	1.89%	0.00	
Extraordinary and Miscellaneous Expenses												
795 Extraordinary and Miscellaneous Expenses	65,998.34	3.61%	14,598.02	1.22%	(51,400.32)	-352.10%	324,560.48	2.41%	175,176.20	1.58%	(149,384.28)	-85.28%
Membership Dues and Contributions to Org.												
796 Membership Dues and Contribution to Org.	0.00	0.00%	4,166.67	0.35%	4,166.67	100.00%	16,149.00	0.12%	50,000.00	0.13%	33,851.00	67.70%
Cultural and Athletic Expenses												
797 Cultural and Athletic Expenses			8,333.33						100,000.00			
Subsidies												
839 Other Subsidies	15,116.11	0.83%			(15,116.11)		180,314.62	1.34%			(180,314.62)	
Donations												
841 Donations	0.00	0.00%	1,100.00	0.09%	1,100.00	100.00%	1,770.00	0.01%	13,200.00	0.08%	11,430.00	86.59%
Professional Services												
842 Legal Services	0.00	0.00%	14,166.67	1.19%	14,166.67	100.00%	100.00	0.00%	170,000.00	1.17%	169,900.00	99.94%
843 Auditing Services	0.00	0.00%	-	0.00%	-	#DIV/0!	79,435.85	0.59%	0.00	0.77%	(79,435.85)	#DIV/0!
845 General Service	0.00	0.00%	3,750.00	0.31%	3,750.00	100.00%	0.00	0.00%	45,000.00	0.28%	45,000.00	100.00%
846 Security Services	142,974.72	7.82%	160,846.56	13.46%	17,871.84	11.11%	1,715,696.64	12.73%	1,930,158.72	6.46%	214,462.08	11.11%
848 Computer Data Processing Services	0.00	0.00%	8,333.33	0.70%	8,333.33	100.00%	6,720.00	0.05%	100,000.00	1.77%	93,280.00	93.28%
849 Other Professional Services	12,500.00	0.68%	7,097.76	0.59%	(5,402.24)	-76.11%	88,100.00	0.65%	85,173.14	0.00	(2,926.86)	-3.44%
Other Maintenance and Operating Expenses												
NRP	0.00	0.00%	-	0.00%	-	#DIV/0!	0.00	0.00%				
989 Other Maintenance and Operating Expenses	21,251.22	1.16%	22,485.80	1.88%	1,234.58	5.49%	469,983.02	3.49%	269,829.60	0.63%	(200,153.42)	-74.18%
TOTAL OPERATIONS EXPENSES	446,166.10	24.42%	366,202.01	29.95%	(79,964.09)	-21.84%	5,304,139.35	39.35%	4,762,076.49	31.41%	(542,062.86)	-11.38%
	1,827,315.62	41.44%	1,194,692.93	34.97%	(632,622.69)	-52.95%	13,479,142.83	29.63%	15,825,207.90	38.09%	2,346,065.07	14.82%

Prepared by:

NICANDRO B. COQUILLA
 Corporate Budget Specialist- A

Recommending Approval:

NICANDRO B. COQUILLA
 OIC - Finance Services Department

Approved by:

EDITHA C. YRIGAN, MPM
 General Manager

CALBAYOG CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 December 31, 2016
ADMINISTRATIVE AND GENERAL SERVICES DIVISION

Particulars	ACTUAL		CURRENT MONTH BUDGET		OVER (UNDER) BUDGET		ACTUAL		YEAR TO DATE BUDGET		OVER (UNDER) BUDGET	
	Amount	% of Total	Amount	% of Total	Amount	% of variance	Amount	% of Total	Amount	% of Total	Amount	% of variance
MAINTENANCE EXPENSES												
804-05 Maint. of Gen. Adm. Structures and Improv't	40,221.05	38.63%	40,556.42	29.30%	335.37	0.83%	433,191.02	30.58%	486,677.00	15.86%	53,485.98	10.99%
807 Repairs and Maintenance - Office Equipment	22,339.35	21.45%	14,697.46	10.62%	(7,641.89)	-51.99%	147,806.97	10.43%	176,369.50	4.14%	28,562.53	16.19%
814 Repairs and Maintenance - Land Trans. Equip't	2,320.00	2.23%	42,254.82	30.53%	39,934.82	94.51%	406,552.67	28.70%	507,057.80	34.48%	100,505.13	19.82%
825-04 Stores Equipment		0.00%	10,820.62	7.82%	10,820.62		91,684.07	6.47%	129,847.40	4.14%	38,163.33	29.39%
825-05 Communications Equipment	0.00	0.00%	8,333.33	6.02%	8,333.33	100.00%	1,550.00	0.11%	100,000.00	6.90%	98,450.00	98.45%
825-06 Power Operated Equipment	28,242.56	27.12%	11,366.75	8.21%	(16,875.81)	-148.47%	150,345.64	10.61%	136,401.00	13.79%	(13,944.64)	-10.22%
825-07 Tool's Shop and Garage Equipment	11,007.00	10.57%	8,715.64	6.30%	(2,291.36)	-26.29%	185,496.64	13.09%	104,587.71	17.93%	(80,908.93)	-77.36%
825-03 Repairs and Maintenance- Furn. and Fixtures	0.00	0.00%	1,666.67	1.20%	1,666.67	100.00%	0.00	0.00%	20,000.00	2.76%	20,000.00	100.00%
TOTAL MAINTENANCE EXPENSES	104,129.96	2.36%	138,411.70	4.05%	34,281.74	24.77%	1,416,627.01	3.11%	725,000.00	1.74%	(691,627.01)	-95.40%
FINANCIAL EXPENSES												
991 Bank Charges	0.00	0.000%			-		0.00	0.000%			0.00	
996 Interest Expense	1,370,528.18	100.00%	2,083,440.25	100.00%	712,912.07	34.22%	17,268,785.19	100.0000%	25,001,283.00	100.00%	7,732,497.81	30.93%
	1,370,528.18	31.079%	2,083,440.25	60.98%	712,912.07	34.22%	17,268,785.19	37.961%	25,001,283.00	60.17%	7,732,497.81	30.93%
DEPRECIATION												
903 Depreciation Expenses - Plant (UPIS)	985,799.61	88.989%					11,860,820.16	89.01%				
904 Depreciation Expenses - Buildings and Other Str.	7,524.78	0.679%					82,962.68	0.62%				
907 Depreciation Expenses - Office Equipment	31,225.73	2.819%					363,041.39	2.72%				
926 Depreciation Expenses - Furniture and Fixtures	5,985.16	0.540%					64,431.57	0.48%				
908 Depreciation Expenses - Laboratory Equipment	10,588.17	0.956%					127,553.04	0.96%				
914 Depreciation Expenses - Land Transport Equipment	19,980.76	1.804%					245,334.12	1.84%				
925 Depreciation Expenses-Other Machinery and Equipt.	46,209.45	4.171%					573,851.39	4.31%				
931 Amortization - Intangible Assets	468.00	0.042%					7,859.40	0.06%				
Total	1,107,781.66	25.12%	0.00	0.00%	0.00	0.00%	13,325,853.75	29.29%	0.00	0.00%	0.00	0.00%
Total Administrative Misc. Expenses	4,409,755.42	53.26%	3,416,544.88	55.66%	(598,340.95)	-17.51%	45,490,408.78	56.28%	41,551,490.90	54.05%	1,654,438.06	3.98%
GRAND TOTAL	8,279,302.77	100.00%	6,137,914.09	99.93%	(2,141,388.68)	-34.89%	80,830,771.05	100.00%	76,878,179.01	100.00%	(3,952,592.04)	-5.14%

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