

**TANAUAN WATER DISTRICT**  
Tanauan, Batangas

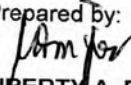
**COMPARATIVE DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
FOR THE YEARS ENDED December 31, 2016 & 2015

		2016	2015
<b>Operating Revenue</b>			
Income from Waterworks System	639	117,813,707.79	109,721,722.70
Other Business Income	648	3,307,849.01	3,004,384.35
Fines and Penalties - Business Income	649	3,618,883.14	3,478,736.35
<b>Total Operating Revenue</b>		<b>124,740,439.94</b>	<b>116,204,843.40</b>
<b>Less: Operating Expenses</b>			
<b>General &amp; Administrative Exp</b>			
<i>Personal Services</i>			
Salaries and Wages – Regular	701	19,039,030.38	18,802,808.86
Salaries and Wages – Casual	705	343,315.85	396,013.88
Salaries and Wages – Contractual	706	-	-
<i>Other Compensation</i>			
PERA	711	1,788,469.19	1,854,381.02
ADCOM	712		
Representation Allowance	713	330,000.00	330,000.00
Transportation Allowance	714	330,000.00	330,000.00
Clothing/Uniform Allowance	715	380,000.00	385,000.00
Other Bonuses & Allowances	719	5,151,720.76	4,758,706.60
Longevity Pay	722	100,000.00	70,000.00
EC Contributions	734	89,400.00	85,300.00
Overtime and Night Pay	723	822,659.26	587,587.84
Cash Gift	724	376,500.00	393,500.00
Year End Bonus	725	1,625,258.50	1,625,038.73
<i>Personnel Benefit Contributions</i>			
Life and Retirement Insurance Contributions	731	2,312,081.76	2,305,619.65
Pag-ibig Exp	732	89,400.00	92,900.00
PHILHEALTH Contributions	733	221,125.00	225,050.00
<i>Other Personnel Benefits</i>			
Terminal Leave Benefits	742	956,608.35	496,151.90
Provident Fund Benefits	744	285,121.09	376,050.92
Other Personnel Benefits	749	2,707,511.55	4,310,173.86
<b>Total General &amp; Administrative Exp</b>		<b>36,948,201.69</b>	<b>37,424,283.26</b>
<b>Maintenance &amp; Other Operating Expenses</b>			
Traveling Expenses - Local	751	149,032.86	138,368.00
Training Expenses	753	1,221,750.66	972,279.21
<i>Supplies &amp; Materials Expenses</i>			
Office Supplies Expenses	755	285,887.84	289,294.85
Accountable Forms Expenses	756	71,605.47	67,142.66
Drugs & Medicines Expenses	759	1,308.00	3,200.00
Gasoline, Oil and Lubricants Expenses	761	1,159,948.29	1,064,374.03
Other Supplies Expense	765	927,399.40	605,764.00


		2016	2015
<i>Utility Expenses</i>			
Water Expenses	766	10,328.65	12,902.40
Electricity Expenses	767	32,632,235.09	32,764,207.35
<i>Communication Expenses</i>			
Postage & Deliveries	771	100.00	20.00
Telephone Expenses - Landline	772	101,510.89	104,343.95
Telephone Expenses - Mobile	773	109,414.29	96,361.41
Internet Expenses	774	40,320.00	40,320.00
Cable, Satellite, Telegraph & Radio Expenses	775	5,100.00	5,100.00
<i>Membership Dues &amp; Contribution to Org.</i>	778	44,338.00	40,223.00
<i>Awards and Indemnities</i>	779	3,059.80	11,961.30
<i>Advertising Expenses</i>	780	404,000.00	390,840.00
<i>Rent Expenses</i>	782	120,000.00	120,000.00
<i>Representation Expenses</i>	783	260,504.35	234,552.48
<i>Transportation &amp; Delivery Expenses</i>	784	-	-
<i>Rewards &amp; Other Claims</i>	788	-	3,367.00
Legal Services	791	41,000.00	38,700.00
Auditing Services	792	-	-
Consultancy Services	793	-	-
Environment & Sanitary Services	794	71,611.25	38,399.56
General Services	795	4,485.25	3,740.95
Security Services	797	971,031.45	1,031,906.25
Other Professional Services	799	654,970.00	620,935.00
<i>Board Members Allowances and Other Benefits</i>	800	709,056.00	772,177.56
<i>Donations</i>	878	61,086.47	65,913.61
<i>Extraordinary Expenses</i>	883	93,996.00	93,996.00
<i>Miscellaneous Expenses</i>	884	635,711.97	617,341.50
<i>Taxes, Duties and Licenses</i>	891	2,462,955.09	2,291,623.51
<i>Fidelity Bond Premium Expense</i>	892	88,162.50	88,476.87
<i>Insurance Expenses</i>	893	230,083.28	199,337.63
<b>Total Maintenance &amp; Other Operating Expenses</b>		<b>43,571,992.85</b>	<b>42,827,170.08</b>
<i>Repairs &amp; Maintenance Expenses</i>			
Repairs & Main. - Water System and Structures	808	4,145,106.29	3,895,930.80
Repairs & Main. - Building	811	11,200.44	15,657.77
Repairs & Main. - Other Structures	815	4,050.45	3,024.82
Repairs & Main. - Office Equipment	821	2,158.00	6,257.95
Repairs & Main. - Furniture and Fixtures	822	41,851.00	58,935.00
Repairs & Main. - IT Equipment and Software	823	30,660.79	58,837.44
Repairs & Main. - Machinery	826	109,776.14	95,627.96
Repairs & Main. - Communication Equipment	829	450.00	4,940.00
Repairs & Main. - Fire Fighting Equipment	831	3,500.00	3,500.00
Repairs & Main. - Motor Vehicles	841	680,514.55	595,189.88
Repairs & Main. - Other PPE	850	49,676.07	4,182.75
Repairs & Main. - Artesian Wells, Reservoirs, Pumping Stations & Conduits	854	1,438.00	4,800.00
Repairs & Main. - Reforestation Upland	861	-	-
<b>Total Repairs &amp; Maintenance Expenses</b>		<b>5,080,381.73</b>	<b>4,746,884.37</b>
<i>Loss on Assets</i>		-	-
<b>Other Maintenance &amp; Operating Expenses</b>	969	<b>1,483,737.15</b>	<b>235,046.73</b>

		2016	2015
<b>Non-Cash Expenses</b>			
Bad Debts Exp	901	177,945.86	160,719.85
Depreciation Exp			
Depreciation Expense - E P E S	905	12,011.16	19,087.56
Depreciation Expense - Water System and Struct.	908	11,096,191.29	10,430,623.36
Depreciation Expense - Building	911	161,497.56	161,497.56
Depreciation Expense - Other Structures	915	77,169.12	70,681.87
Depreciation Expense - Office Equipment	921	76,555.98	74,983.95
Depreciation expense - Furniture and Fixtures	922	108,887.55	113,613.33
Depreciation Expense - IT Equip. and Software	923	562,538.16	587,002.94
Depreciation Expense - Machinery	926	608,464.55	541,799.75
Depreciation Expense - Communication Equip.	929	10,500.00	-
Depreciation Expense - Fire Fighting Equipment	931	-	356.25
Depreciation Expense - Motor Vehicles	941	638,528.70	603,108.74
Depreciation Expense - Other Prop. Plant & Equip.	950	111,794.49	82,862.21
<b>Total Non-Cash Expenses</b>		<b>13,642,084.42</b>	<b>12,846,337.37</b>
<b>Total Operating Exp</b>		<b>100,726,397.84</b>	<b>98,079,721.81</b>
<b>Net Income from Operations</b>		<b>24,014,042.10</b>	<b>18,125,121.59</b>
Add: Dividend Income	661		
Interest Revenue	664	198,146.51	-
Miscellaneous Income	678	17,000.00	138,467.59
Other Fines & Penalties	679	37,062.08	-
Gain/(Loss on Disposed Assets)		266,752.00	18,472.68
<b>Total Income</b>		<b>24,533,002.69</b>	<b>18,282,061.86</b>
Less: Other Expenses			
Bank Charges	971	300.00	450.00
Interest expense	975	1,131,539.00	1,357,338.00
Other Interest Charges	979	6,660.36	6,660.36
<b>NET INCOME</b>		<b>23,394,503.33</b>	<b>16,917,613.50</b>

Prepared by:

  
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Certified Correct:

  
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