



**KOLAMBUGAN WATER DISTRICT**  
Kolambugan, Lanao del Norte

**INCOME AND EXPENSES STATEMENT**  
December 2017

INCOME	ACCOUNT #	CURRENT MONTH	PREVIOUS MONTH	YEAR TO date
<b>Business income</b>				
Income From Water Works System	4-02-02-090	719,999.50	7,987,779.46	8,707,778.96
Other Business Income (Meter Maintenance)	4-02-02-990	11,855.00	124,950.00	136,805.00
Fines and Penalties	4-02-01-140	20,409.65	231,577.67	251,987.32
Miscellaneous Income	4-06-03-990	50,057.00	507,317.00	557,374.00
<b>Total Business Income</b>		<b>802,321.15</b>	<b>8,851,624.13</b>	<b>9,653,945.28</b>
<b>Other Income</b>				
Interest	664	-	-	-
<b>Total Other Income</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>802,321.15</b>	<b>8,851,624.13</b>	<b>9,653,945.28</b>
EXPENSES	ACCOUNT #	CURRENT MONTH	PREVIOUS MONTH	
<b>Personal Services</b>				
Salaries and Wages - Regular	5-01-01-010	182,388.00	1,998,808.00	2,181,196.00
Salaries and Wages - Contractual	5-01-01-020	59,248.00	429,441.90	488,689.90
Salaries and Wages - Emergency	5-02-16-010	-	-	-
Personnel Economic Relief Allowance	5-01-02-010	4,000.00	44,000.00	48,000.00
PERA -(ADCOM)	5-01-02-010	12,000.00	132,000.00	144,000.00
Representation Allowance	5-01-02-020	5,000.00	55,000.00	60,000.00
Transportation Allowance	501-02-030	5,000.00	55,000.00	60,000.00
Clothing Allowance	5-01-02-040	-	40,000.00	40,000.00
Productivity Incentive Allowance	5-01-02-080	-	16,000.00	16,000.00
Honoraria	5-01-02-100	11,856.00	130,416.00	142,272.00
Overtime & Holiday Pay	5-01-02-130	7,231.18	10,257.94	17,489.12
Cash Gift	5-01-02-150	-	-	-
Life & Retirement Insurance Contribution	5-01-03-010	21,886.56	239,831.21	261,717.77
Pag-ibig Contribution	5-01-03-020	800.00	8,800.00	9,600.00
Philhealth Contribution	5-01-03-030	1,875.00	20,487.50	22,362.50
ECC Contributions	5-01-03-040	800.00	8,800.00	9,600.00
Other Personnel Benefits	5-01-04-990	151,194.00	432,548.30	583,742.30
<b>Total Personal Services</b>		<b>463,278.74</b>	<b>3,621,390.85</b>	<b>4,084,669.59</b>
<b>Maintenance and Other Operating Expenses</b>				
Travelling Expenses and Per Diem	5-02-01-010	9,428.00	85,565.10	94,993.10
Training Expenses	5-02-02-010	-	74,295.00	74,295.00
Office Supplies and Other Expense	5-02-03-010	3,974.00	50,500.09	54,474.09
Accountable Forms Expenses(printing expenses)	5-02-03-020	-	120,413.70	120,413.70
Laboratory Supplies Expenses (Chemicals)	5-02-03-140	1,000.00	44,250.00	45,250.00
Gasoline, Oil and Lubricants Expenses	5-02-03-090	956.00	12,313.88	13,269.88
Electricity Expenses	5-02-04-020	115,648.03	1,235,789.76	1,351,437.79
Postage and Deliveries	5-02-05-020	125.00	5,394.91	5,519.91
Telephone Landline Expenses	5-02-05-020	2,563.24	32,247.17	34,810.41
Telephone Mobile Expenses	5-02-05-020	-	-	-
Sattelite ,Telegraph,radio	5-02-05-040	450.00	4,260.00	4,710.00
Internet Expenses	5-02-05-030	-	-	-
Membership Dues and Contributions to Org.	5-02-99-060	-	-	-
Advertising and Promotions Expenses	5-02-99-010	-	2,500.00	2,500.00
Rent Expenses/van rental	5-02-99-050	11,000.00	125,500.00	136,500.00
Awards	50205010	-	10,000.00	10,000.00
Representation Expenses	5-02-99030	2,501.50	39,025.30	41,526.80
Transportation and Delivery Expenses	5-02-99-040	-	5,994.00	5,994.00
Legal Services	5-02-11-010	-	2,200.00	2,200.00
Other Professional Services	5-02-11-990	15,000.00	100,000.00	115,000.00
Auditing Services	5-02-11-020	-	70,544.70	70,544.70
Donations	5-0299080	-	-	-
Taxes, Duties and Licenses/franchise tax	5-02-15-010	15,388.29	161,864.54	177,252.83
Fidelity Bond Premiums	5-02-15-020	-	15,045.00	15,045.00
Extra ordinary expenses	5-02-10-030	56,638.00	151,519.64	208,157.64
Insurance Expenses	5-02-15-030	-	-	-
Depreciation Expenses	50501	48,878.81	537,575.91	586,454.72
Allowance for Impairment	901	-	-	-
Discount	10301010	-	55,254.00	55,254.00
<b>Repairs and Maintenance</b>	50213	-	-	-
Structures and Improvement	-	-	12,740.08	12,740.08
Office Furnitures and Equipment	5-02-13-070	-	11,547.40	11,547.40
Machineries	50213050	-	4,580.00	4,580.00
Communication Equipment	-	-	-	-
Laboratory Equipment	-	-	-	-
Technical Equipment	-	-	7,390.00	7,390.00
Motor Vehicles	-	-	1,143.60	1,143.60
Other Transportation Equipment	50213090	-	-	-
Other Property, Plant and Equipment	5-02-13-990	7,277.70	49,425.55	56,703.25
<b>Total Maintenance and Other Operating Expenses</b>		<b>290,828.57</b>	<b>3,028,879.33</b>	<b>3,319,707.90</b>
<b>Financial Expenses</b>				
Bank Charges	5-03-01-040	50.00	650.00	700.00