

BUTUAN CITY WATER DISTRICT
DECLAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED NOVEMBER 30, 2016

COMMERCIAL DEPARTMENT

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Favorable (Unfavorable) Variance		Actual		Budget		Favorable (Unfavorable) Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
OPERATING REVENUES												
Generation, Trans. and Distribution Income												
576-01 Water Sales	25,210,727.32	97	28,431,016.28	97.0	(3,220,288.96)	(11.3)	277,782,260.38	96.6	290,700,537.00	96.7	(12,918,276.62)	(4.4)
662 (Discounts)	(13,163.73)	(0)	(13,000.00)	(0.0)	(163.73)	1.3	(131,641.48)	(0.0)	(132,943.86)	(0.04)	1,302.38	(1.0)
TOTAL WATER SALES	25,197,563.59	97	28,418,016.28	97.0	(3,220,452.69)	(11.3)	277,650,618.90	96.5	290,567,593.14	96.7	(12,916,974.24)	(4)
Other Business and Service Income												
618-01 Miscellaneous Service Revenue	101,050.00	0.4	103,500.00	0.4	(2,450.00)	(2.4)	1,089,900.00	0.4	1,138,850.00	0.4	(48,950.00)	(4.3)
618-04 Other Water Revenue	50,598.00	0.2	65,675.00	0.2	(15,077.00)	(23.0)	824,469.49	0.3	752,971.22	0.3	71,498.27	9.5
619-01 Penalty Charges	722,976.46	2.8	716,461.61	2.4	6,514.85	0.9	7,712,633.30	2.7	7,817,251.53	2.6	(104,618.23)	(1.3)
612 Interest Income	432.42	0.0	-	-	432.42	100.0	343,345.68	0.1	303,834.11	0.1	39,511.57	13.0
TOTAL OTHER REVENUES	875,056.88	3	885,636.61	3.0	(10,579.73)	(1.2)	9,970,348.47	3.47	10,012,906.86	3.3	(42,558.39)	(0.43)
TOTAL OPERATING REVENUES	26,072,620.47	100	29,303,652.89	100	(3,231,032.42)	(11.0)	287,620,967.37	100	300,580,500.00	100	(12,959,532.63)	(4.3)
CUSTOMERS' ACCTS EXPENSE												
OPERATION EXPENSES												
701-08 Customer Account Supervision Exp	140,640.00	24.5	231,604.00	30.3	90,964.00	39.3	1,544,525.75	24.9	1,937,102.00	26.6	392,576.25	20.3
701-09 Meter Reading Expenses	171,594.18	29.9	188,895.00	24.7	17,300.82	9.2	1,855,396.63	29.9	1,957,175.14	26.8	101,778.51	5.2
701-10 Customer Records and Collection Exp	261,926.45	45.6	312,990.00	41.0	51,063.55	16.3	2,759,033.01	44.4	3,005,014.59	41.2	245,981.58	8.2
792-11 Miscellaneous Customer Accounts Exp	-	-	30,300.00	4.0	30,300.00	100.0	4,503.00	0.1	70,960.00	1.0	66,457.00	94
901 Doubtful Account Expense	-	-	-	-	-	-	43,923.95	0.71	322,455.75	4.42	123,470.00	38
TOTAL OPERATIONS EXPENSES	574,160.63	100	763,789.00	100	189,628.37	24.8	6,207,382.34	100	7,292,707.48	100.0	1,085,325.14	14.9
TOTAL CUSTOMER ACCTS EXPENSES	574,160.63	100	763,789.00	100	189,628.37	24.8	6,207,382.34	100	7,292,707.48	100	1,085,325.14	14.9

**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED NOVEMBER 30, 2016**

ENGINEERING AND PAMD DEPARTMENT

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Favorable (Unfavorable) Variance		Actual		Budget		Favorable (Unfavorable) Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% Budget
TRANSMISSION & DISTRIBUTION EXPENSES												
<u>OPERATIONS EXPENSES</u>												
Salaries and Wages and Other Compensation												
701-07 Trans.and Dist.Expense- Maint.Supervision	848,673.16	41	1,382,127.00	58	533,453.84	39	8,764,996.31	46	11,011,376.42	55	2,246,380.11	20
TOTAL OPERATIONS EXPENSES	848,673.16	41	1,382,127.00	58	533,453.84	39	8,764,996.31	46	11,011,376.42	55	2,246,380.11	20
<u>MAINTENANCE EXPENSES</u>												
Utility Plant												
803-09 Maintenance of Trans. and Dist. Mains	284,076.92	14	223,143.70	9	(60,933.22)	(27)	2,034,064.11	11	2,060,926.04	10	26,861.93	1
803-11 Maintenance of Services	849,291.78	41	726,422.63	31	(122,869.15)	(17)	7,962,164.35	42	6,546,231.33	33	(1,415,933.02)	(22)
803-14 Maintenance of Hydrants	54,993.51	2.68	6,191.67	0	(48,801.84)	(788)	219,955.50	1	138,589.59	1	(81,365.91)	(59)
825-06 Maintenance -Power Operated Equipment	15,840.00	0.77	23,438.33	1	7,598.33	32	146,060.00	0.8	278,723.65	1	132,663.65	48
825-07 Tools, Shop and Garage Equipment	-	-	10,000.00	0.42	10,000.00	100	7,495.00	0.04	63,100.00	0.31	55,605.00	88
TOTAL MAINTENANCE EXPENSES	1,204,202.21	59	989,196.33	41	(215,005.88)	(22)	10,369,738.96	100	9,087,570.61	45	(1,282,168.35)	(14)
TOTAL TRANS. & DIST. EXPENSES	2,052,875.37	100	2,371,323.33	100	318,447.96	13	19,134,735.27	100	20,098,947.03	100	964,211.76	5

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED NOVEMBER 30, 2016
PRODUCTION DEPARTMENT

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Favorable (Unfavorable) Variance		Actual		Budget		Favorable (Unfavorable) Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
<u>MAINTENANCE EXPENSES</u>												
Buildings and Structures												
803-07G Maintenance of Other Pumping Plant	18,707.25	0.9	-	-	(18,707.25)	(100)	30,987.25	0.2	113,978.00	0.4	82,990.75	73
803-08G Maintenance of Reservoirs and Tanks	29,255.00	1.4	-	-	(29,255.00)	(100)	85,416.00	0.4	89,444.00	0.3	4,028.00	5
Other Machinery and Equipment												
825-01G Power Production Equipment	7,065.00	0.34	-	-	(7,065.00)	(100)	44,755.00	0.2	238,700.00	0.8	193,945.00	81
825-02G Pumping Equipment	17,740.00	0.86	-	-	(17,740.00)	(100)	65,928.00	0.3	194,478.00	0.7	128,550.00	66
TOTAL MAINTENANCE EXPENSES	72,767.25	3.5	-	-	(72,767.25)	(100)	227,086.25	1	636,600.00	2.2	409,513.75	64
TOTAL PUMPING EXPENSES	997,615.59	48	1,420,132.80	55	422,517.21	30	9,913,238.80	48	13,349,699.23	47	3,436,460.43	26
<u>WATER TREATMENT EXPENSES:</u>												
<u>OPERATIONS EXPENSES</u>												
Salaries and Wages and Other Compensation												
701-06 Water Treatment Operation Labor Expenses	63,028.00	3.1	85,318.00	3.3	22,290.00	26	668,101.00	3.3	755,154.00	2.6	87,053.00	12
Generation, Trans. And Distribution Expenses												
792-08G Water Treatment Operations expenses	1,650.00	0	10,500.00	0.4	8,850.00	84	84,448.15	0	98,770.00	0.3	14,321.85	15
792-09G Chemical, Filtering and Laboratory Supplies E	500,526.70	24	204,000.00	7.9	(296,526.70)	(145)	2,339,422.09	11	2,647,631.22	9.3	308,209.13	12
TOTAL OPERATIONS EXPENSES	565,204.70	27	299,818.00	11.6	(265,386.70)	(89)	3,091,971.24	15	3,501,555.22	12.3	409,583.98	12
<u>MAINTENANCE EXPENSES</u>												
Other Machinery and Equipment												
825-03G Water treatment Equipment	600.00	0	17,000.00	1	16,400.00	96	638,045.40	3	1,348,102.15	5	710,056.75	53
829G Reforestration	149,902.26	7.3	171,300.00	7	21,397.74	12	2,691,115.96	13.2	4,339,277.58	15.2	1,648,161.62	38
TOTAL MAINTENANCE EXPENSES	150,502.26	7.3	188,300.00	-	37,797.74	20	3,329,161.36	16.3	5,687,379.73	19.9	2,358,218.37	41
TOTAL WATER TREATMENT EXPENSES	715,706.96	35	488,118.00	19	(227,588.96)	(47)	6,421,132.60	31	9,188,934.95	32.2	2,767,802.35	30
TOTAL PRODUCTION EXPENSES	2,058,904.79	100	2,574,196.08	100	515,291.29	20	20,432,595.02	100	28,550,620.81	100	8,118,025.79	28

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED NOVEMBER 30, 2016
PRODUCTION DEPARTMENT

	CURRENT MONTH						YEAR TO DATE						
	Actual		Budget		Favorable (Unfavorable) Variance		Actual		Budget		Favorable (Unfavorable) Variance		
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget	
SOURCE OF SUPPLY EXPENSES:													
OPERATIONS EXPENSES													
Salaries and Wages and Other Compensation													
701-01	Source of Supply Operation Supervision Exp.	66,226.39	3.2	179,192.00	7.0	112,965.61	63	753,584.00	4	1,248,433.19	4.4	494,849.19	40
701-02	Source of Supply Operation Labor Expenses	66,477.00	3.2	95,797.00	3.7	29,320.00	31	773,432.17	4	893,826.13	3.1	120,393.96	13
701-03	Source of Supply Maint. Supervision Expenses	87,162.08	4.2	112,206.16	4.4	25,044.08	22	827,101.60	4.0	949,751.21	3.3	122,649.61	13
Generation, Trans. And Distribution Expenses													
792-01	Source of Supply -Miscellaneous Expenses	21,025.36	1.0	187,500.00	7.3	166,474.64	89	529,417.11	3	1,248,468.75	4.4	719,051.64	58
TOTAL OPERATIONS EXPENSE		240,890.83	12	574,695.16	22	333,804.33	58	2,883,534.88	14	4,340,479.28	15	1,456,944.40	34

MAINTENANCE EXPENSES													
Utility Plant													
803-02G	Maintenance of Lake River and Other Channel	85,451.41	4	91,250.12	4	5,798.71	6	970,673.41	5	1,100,778.10	3.9	130,104.69	12
803-04G	Maintenance of Wells	18,500.00	0.9	-	-	(18,500.00)	100	61,535.50	0.3	83,550.00	0.3	22,014.50	26
803-05G	Maintenance of Supply Mains	740.00	0.0	-	-	(740.00)	(100)	35,839.75	0.2	90,174.75	0.3	54,335.00	60
804-02G	Maintenance of Pumping Plants & Equipment	-	-	-	-	-	-	146,640.08	0.7	397,004.50	1.4	250,364.42	63
TOTAL MAINTENANCE EXPENSES		104,691.41	5	91,250.12	4	(13,441.29)	(15)	1,214,688.74	5	1,671,507.35	4	456,818.61	27
TOTAL SOURCE OF SUPPLY EXPENSES		345,582.24	17	665,945.28	26	320,363.04	48	4,098,223.62	19	6,011,986.63	20	1,913,763.01	32

PUMPING EXPENSES:													
OPERATIONS EXPENSES													
Salaries and Wages and Other Compensation													
701-04	Power Production Labor Expenses	40,846.00	2.0	40,846.00	1.6	-	-	451,500.00	2.2	451,500.00	1.6	-	-
701-05	Pumping Labor Expenses	170,669.97	8	237,066.15	9	66,396.18	28	1,828,506.03	9	2,142,232.18	7.5	313,726.15	15
Generation, Trans. And Distribution Expenses													
792-05G	Fuel for Power Production	-	-	33,480.00	1.3	33,480.00	100	52,740.00	-	198,840.00	0.7	146,100.00	73
792-06G	Pumping Operations Expenses	-	-	-	-	-	-	240,951.00	1.2	406,297.25	1.4	165,346.25	41
792-07G	Power/Fuel Purchased for Pumping	713,332.37	35	1,108,740.65	43	395,408.28	36	7,112,455.52	35	9,514,229.80	33.3	2,401,774.28	25
TOTAL OPERATIONS EXPENSES		924,848.34	45	1,420,132.80	55	495,284.46	35	9,686,152.55	47	12,713,099.23	45	3,026,946.68	24

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED NOVEMBER 30, 2016**

ADMINISTRATIVE DEPARTMENT

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		FAVORABLE (UNFOVARABLE)VARIANCE		Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
<u>ADMINISTRATIVE EXPENSES:</u>												
<u>OPERATIONS EXPENSES</u>												
Salaries and Wages and Other Compensation	7,273,214.29	42.1	10,501,584.88	49.3	3,228,370.59	31	49,518,395.05	11.99	62,744,598.22	12.0	13,226,203.17	21
701-11 Administrative and General Salaries	1,576,892.60	9.1	2,311,950.00	10.9	735,057.40	32	17,292,054.04	12.0	20,439,249.57	12.0	3,147,195.53	15
707 Personnel Economic Relief Allowance (PERA)	276,000.00	1.6	388,000.00	1.8	112,000.00	29	3,001,409.17	2.1	3,487,500.04	2.0	486,090.87	14
710 Representation Allowance	70,000.00	0.4	75,000.00	0.4	5,000.00	7	858,500.00	0.6	863,500.00	0.5	5,000.00	1
711 Transportation Allowance	70,000.00	0.4	75,000.00	0.4	5,000.00	7	858,500.00	0.6	863,500.00	0.5	5,000.00	1
712 Clothing and Uniform Allowance	51,549.13	0.3	84,100.00	0.4	32,550.87	39	612,275.04	0.4	772,633.89	0.5	160,358.85	21
713 Honoraria	142,200.00	0.8	147,600.00	0.7	5,400.00	4	1,531,800.00	1.1	1,571,400.00	0.9	39,600.00	3
714 Year-end Bonus	3,613,360.00	20.9	5,242,927.00	24.6	1,629,567.00	31	6,313,517.50	4.4	11,823,084.50	6.9	5,509,567.00	47
719 Other Bonuses and Allowances	156,301.01	0.9	291,251.44	1.4	134,950.43	46	3,125,288.08	2.2	3,781,891.46	2.2	656,603.38	17
721 Life Retirement Insurance	334,484.28	1.9	512,751.24	2.4	178,266.96	35	3,605,915.81	2.5	4,355,715.43	2.6	749,799.62	17
722 Pag-ibig Contributions	55,747.38	0.3	85,458.54	0.4	29,711.16	35	600,817.88	0.4	725,779.89	0.4	124,962.01	17
723 Philhealth Contributions	32,175.00	0.2	65,280.05	0.3	33,105.05	51	345,662.50	0.2	494,057.92	0.3	148,395.42	30
724 ECC Contributions	13,700.00	0.1	19,400.00	0.1	5,700.00	29	148,800.00	0.1	173,500.00	0.1	24,700.00	14
725 Provident Fund Contributions	574,858.00	3.3	854,585.40	4.0	279,727.40	33	6,162,454.68	4.3	7,325,426.13	4.3	1,162,971.45	16
729 Other Personnel benefit Contribution	3,960.90	0.0	6,100.00	0.0	2,139.10	35	42,846.30	0.0	53,541.80	0.0	10,695.50	20
737 Vacation and Sick Leave Benefits	-	-	-	-	-	-	2,072,978.28	1.4	2,367,274.49	1.4	294,296.21	12
749 Other Personnel Benefits	301,985.99	1.7	342,181.21	1.6	40,195.22	12	2,945,575.77	2.0	3,646,543.10	2.1	700,967.33	19
Supplies Expenses	2,267,646.68	1.6	2,152,322.05	1.90	(115,324.63)	(5)	17,068,578.80	2.17	18,956,621.25	2.3	1,888,042.45	10
751 Office Supplies Expense	79,171.82	0.5	184,714.55	0.87	105,542.73	57	1,451,444.59	1.01	1,919,786.10	1.1	468,341.51	24
757 Fuel, Oil and Lubricants Expenses	203,356.86	1.2	219,957.50	1.03	16,600.64	8	1,671,518.46	1.16	1,957,834.15	1.1	286,315.69	15
765 Other Supplies Expenses	1,985,118.00	11.5	1,747,650.00	8.21	(237,468.00)	(14)	13,945,615.75	9.67	15,079,001.00	8.8	1,133,385.25	8
Travel and Educational Expenses	257,443.83	1.5	1,123,467.00	5.28	866,023.17	77	2,726,765.37	1.89	6,168,602.00	3.6	3,441,836.63	56
766 Travel Expenses	115,885.63	0.7	307,367.00	1.44	191,481.37	62	1,432,410.79	0.99	2,892,700.32	1.7	1,460,289.53	50
767 Training and Scholarship Expenses	141,558.20	0.8	816,100.00	3.83	674,541.80	83	1,294,354.58	0.90	3,275,901.68	1.9	1,981,547.10	60
Utility Expenses	163,595.48	0.9	176,906.04	0.83	13,310.56	8	1,735,406.16	1.20	1,796,195.80	1.1	60,789.64	3
768 Water	12,929.95	0.1	12,300.00	0.06	(629.95)	(5)	134,364.85	0.09	130,801.85	0.1	(3,563.00)	(3)
769 Electricity	150,665.53	0.9	164,606.04	0.77	13,940.51	8	1,601,041.31	1.11	1,665,393.95	1.0	64,352.64	4

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED NOVEMBER 30, 2016**

ADMINISTRATIVE DEPARTMENT

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE		Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
Communications Expenses	64,125.31	0.4	95,829.34	0.45	31,704.03	33	752,825.76	0.52	879,774.75	0.5	126,948.99	14
772 Postage and Deliveries	2,811.00	0.0	3,500.00	0.02	689.00	20	13,311.00	0.01	24,274.00	0.0	10,963.00	45
773 Telephone Expenses- Landline	12,250.69	0.1	21,116.00	0.10	8,865.31	42	133,840.18	0.09	176,863.95	0.1	43,023.77	24
774 Telephone Expenses- Mobile	40,264.62	0.2	56,333.34	0.26	16,068.72	29	453,663.58	0.31	509,016.80	0.3	55,353.22	11
775 Internet Expenses	8,119.00	0.0	14,200.00	0.07	6,081.00	43	144,599.00	0.10	162,208.00	0.1	17,609.00	11
776 Cable, Satellite, Telegraph and Radio Exp.	680.00	0.0	680.00	0.00	-	-	7,412.00	0.01	7,412.00	0.0	-	-
Printing and Advertising Expenses	456,297.25	2.6	310,530.00	1.46	(145,767.25)	(47)	2,916,550.87	2.02	3,835,050.58	2.3	918,499.71	24
777 Printing Expenses	156,000.00	0.9	-	-	(156,000.00)	(100)	319,400.00	0.22	404,000.00	0.2	84,600.00	21
778 Advertising, Promotional and Marketing Exp.	300,297.25	1.7	310,530.00	1.46	10,232.75	3	2,597,150.87	1.80	3,431,050.58	2.0	833,899.71	24
Taxes, Duties and Premiums	536,479.79	3.1	613,748.97	2.88	77,269.18	13	6,128,492.69	4.25	7,053,897.13	4.1	925,404.44	13
779 Taxes, Duties & Licenses	497,360.03	2.9	569,332.31	2.68	71,972.28	13	5,690,645.16	3.95	6,588,771.22	3.9	898,126.06	14
781 Insurance Premiums	39,119.76	0.2	44,416.66	0.21	5,296.90	12	437,847.53	0.30	465,125.91	0.3	27,278.38	6
Representation Expenses	121,565.93	0.7	150,100.00	0.71	28,534.07	19	1,455,451.64	1.01	1,560,401.19	0.9	104,949.55	7
782 Representation Expenses	121,565.93	0.7	150,100.00	0.71	28,534.07	19	1,455,451.64	1.01	1,560,401.19	0.9	104,949.55	7
Awards, Prizes and Other Claims	-	-	3,000.00	0.01	3,000.00	100	405,513.50	0.28	435,513.50	0.3	30,000.00	7
783 Awards and Rewards	-	-	-	-	-	-	403,720.00	0.28	418,720.00	0.2	15,000.00	4
785 Indemnities and Other Claims	-	-	3,000.00	0.01	3,000.00	100	1,793.50	0.00	16,793.50	0.0	15,000.00	89
Rent /Lease Expenses	537,225.00	3.1	390,137.50	1.83	(147,087.50)	(38)	3,326,385.01	2.31	3,902,110.01	2.3	575,725.00	15
786 Rent/ Lease Expenses	537,225.00	3.1	390,137.50	1.83	(147,087.50)	(38)	3,326,385.01	2.31	3,902,110.01	2.3	575,725.00	15
Survey and Research Expenses	-	-	-	-	-	-	-	-	54,000.00	0.0	54,000.00	100
787 Survey Expenses	-	-	-	-	-	-	-	-	54,000.00	0.0	54,000.00	100
Extraordinary and Miscellaneous Expenses	-	-	83,000.00	0.39	83,000.00	100	-	-	915,000.00	0.5	915,000.00	100
794 Confidential & Intelligence fund	-	-	-	-	-	-	-	-	500,000.00	0.3	500,000.00	100
795 Extraordinary and Miscellaneous Expenses	-	-	83,000.00	0.39	83,000.00	100	-	-	415,000.00	0.2	415,000.00	100
Membership Dues and Contributions to Org.	50,000.00	0.3	5,000.00	0.02	(45,000.00)	(900)	102,273.00	0.07	209,770.00	0.1	107,497.00	51
796 Membership Dues and Contribution to Org.	50,000.00	0.3	5,000.00	0.02	(45,000.00)	(900)	102,273.00	0.07	209,770.00	0.1	107,497.00	51
Cultural and Athletic Expenses	71,246.25	0.4	43,107.50	0.20	(28,138.75)	(65)	215,896.85	0.15	323,310.15	0.2	107,413.30	33
797 Cultural and Athletic Expenses	71,246.25	0.41	43,107.50	0.20	(28,138.75)	(65)	215,896.85	0.15	323,310.15	0.2	107,413.30	33
Donations and Professional Services	489,312.01	2.8	391,186.50	1.84	(98,125.51)	(25)	3,591,468.63	2.49	5,164,584.70	3.0	1,573,116.07	30
842 Legal Services	-	-	37,000.00	0.17	37,000.00	100	26,950.00	0.02	196,950.00	0.1	170,000.00	86
843 Auditing Services	600.00	0.0	-	-	(600.00)	(100)	20,272.38	0.0	509,169.65	0.3	488,897.27	96
844 Consultancy Expenses	60,000.00	0.3	-	-	(60,000.00)	(100)	500,000.00	0.35	950,000.00	0.6	450,000.00	47
846 Security Services	411,025.51	2.4	314,842.00	1.48	(96,183.51)	(31)	2,875,675.15	1.99	3,217,519.05	1.9	341,843.90	11

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED NOVEMBER 30, 2016**

ADMINISTRATIVE DEPARTMENT

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		FAVORABLE (UNFOVARIABLE)VARIANCE		Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
849 Other Professional Services	17,686.50	0.1	39,344.50	0.18	21,658.00	55	168,571.10	0.12	290,946.00	0.2	122,374.90	42
Depreciation Expenses	4,713,697.79	27.27	4,845,008.33	22.8	131,310.54	2.7	51,489,989.13	35.70	52,306,647.16	30.7	816,658.03	2
903 Depreciation-Plant(UPIS)	3,020,352.78	17.5	3,119,458.33	14.7	99,105.55	3.2	33,306,151.46	23.1	33,827,748.26	19.8	521,596.80	1.54
904 Depreciation-Bldgs. & Other Structures	344,560.39	2.0	353,125.00	1.7	8,564.61	2	3,815,827.06	2.6	3,840,539.14	2.3	24,712.08	1
907 Depreciation-Office Equipment	73,311.60	0.4	72,500.00	0.3	(811.60)	(1)	704,396.38	0.5	715,114.98	0.4	10,718.60	1
907IT Depreciation-IT Equipment	119,930.97	0.7	112,500.00	0.5	(7,430.97)	(7)	1,217,668.94	0.8	1,194,284.60	0.7	(23,384.34)	(2)
908 Depreciation-Laboratory Equipment	25,925.09	0.2	33,750.00	0.2	7,824.91	23.2	307,234.79	0.2	340,430.82	0.2	33,196.03	10
914 Depreciation-Land Transportation Equip't.	79,631.21	0.5	86,500.00	0.4	6,868.79	7.9	844,729.51	0.6	890,234.18	0.5	45,504.67	5.11
917 Depreciation-Construction Equipment	96,399.59	0.6	113,800.00	0.5	17,400.41	15	1,063,965.49	0.7	1,148,927.54	0.7	84,962.05	7
925 Depreciation-Other Machinery and Equip't.	939,705.39	5.4	936,825.00	4.4	(2,880.39)	(0)	10,072,404.51	7.0	10,178,278.00	6.0	105,873.49	1
926 Depreciation-Furnitures & Fixtures	9,968.77	0.1	10,925.00	0.1	956.23	9	108,218.99	0.1	113,132.64	0.1	4,913.65	4
961 Amortization-Intangible Assets	3,912.00	0.0	5,625.00	0.0	1,713.00	30	49,392.00	0.0	57,957.00	0.0	8,565.00	15
Other Maintenance and Operating Expenses	2,030.00	0.01	71,000.00	0.33	68,970.00	97	185,585.53	0.13	271,568.53	0.2	85,983.00	32
989 Freight and Handling	2,030.00	0.01	71,000.00	0.33	68,970.00	97	185,585.53	0.13	271,568.53	0.2	85,983.00	32
TOTAL OPERATIONS EXPENSES	17,003,879.61	98.4	20,955,928.11	98.5	3,952,048.50	19	141,619,577.99	98.2	166,577,644.97	97.7	24,958,066.98	15
MAINTENANCE EXPENSES												
759 Maintenance Supplies Expenses	2,819.65	0.0	6,168.00	0.03	3,348.35	54	65,990.98	0.05	93,205.30	0.1	27,214.32	29
803-12 Maintenance of Meters	5,425.00	0.0	19,460.00	0.1	14,035.00	72	69,382.00	0.0	169,460.00	0.1	100,078.00	59
804-05 Maint. of Gen. Adm. Structures and Imp.	138,969.00	0.8	55,271.00	0.26	(83,698.00)	(151)	462,196.08	0.32	530,403.50	0.3	68,207.42	13
807OE Maint. Office Equipment	66,497.50	0.4	46,185.11	0.22	(20,312.39)	(44)	245,549.57	0.17	363,539.87	0.2	117,990.30	32
807IT Maint. IT Equipment	18,369.00	0.1	40,910.33	0.19	22,541.33	55	742,836.75	0.5	1,079,014.15	0.6	336,177.40	31
814 Maint. Land Transport	37,554.70	0.2	74,263.00	0.35	36,708.30	49	857,308.42	0.59	1,022,178.54	0.6	164,870.12	16
817 Maint. Construction Equipment	-	-	19,675.00	0.1	19,675.00	100	32,360.00	0.0	148,425.00	0.1	116,065.00	78
825-05 Communications Equipment	-	-	25,295.00	0.12	25,295.00	100	80,800.00	0.06	268,893.00	0.2	188,093.00	70
825-06 Power Operated Equipment	9,525.00	0.06	39,954.58	0.19	30,429.58	76	44,577.50	0.03	183,820.40	0.1	139,242.90	76
825-07 Tools, Shop and Garage Equipment	-	-	-	-	-	-	1,860.00	0.0	5,730.00	0.0	3,870.00	68
TOTAL MAINTENANCE EXPENSE	279,159.85	1.6	327,182.02	1.54	48,022.17	15	2,602,861.30	1.80	3,864,669.76	2.3	1,261,808.46	33
TOTAL ADMINISTRATIVE EXPENSES	17,283,039.46	100	21,283,110.13	100	4,000,070.67	18.79	144,222,439.29	100	170,442,314.73	100	26,219,875.44	15.38

Prepared by :

MYLENE B. VILLA
Sr. Accounting Processor B

Checked by:

VIRGILIA B. ADLAWON, CPA
Department Manager A, Finance

Noted by :

ENGR. ANSELMO L. SANG TIAN
General Manager