

**COA REGION IV-A**  
**WATER DISTRICTS**  
**Consolidated Detailed Statement of Income and Expenses**  
**For the year ended December 31, 2015**  
With corresponding figures for 2014  
(In Thousand Pesos)


	GMA WATER DISTRICT	
	2015	2014
<b>INCOME</b>		
Permits and licenses		
Permit Fees		
Registration Fees		
Fines and penalties		
Service income		
Inspection Fees		
Medical, Dental and Laboratory Fees		
Processing Fees		
Others		
Fines and Penalties		
Business Income		
Income from Waterworks System	111,507	104,777
Income from joint ventures		
Printing and Publication		
Rent	33	12
Sales	1,377	820
Insurance premiums		
Other Business	2,667	1,090
Fines and Penalties	5,186	5,116
Other Income		
Dividend	0	0
Income from Grants and Donations		0
Insurance		
Interest	16	17
Miscellaneous Income	0	14
Other Fines and Penalties		
Gains/Premiums		
Gain on sale of disposed assets		
Realized gain/ (loss)		
Prior Year's Adjustment		
	<b>120,786</b>	<b>111,845</b>
<b>EXPENSES</b>		
<b>PERSONAL SERVICES</b>		
Salaries and Wages	22,262	20,375
Other Compensation	6,158	3,849
Personnel Benefits Contributions	2,725	2,446
Terminal Leave Benefits	544	801
Provident Fund Benefits	1,379	1,174
Retirement benefits-civilian		
Other Personnel Benefits	15,507	12,464
Others	2,679	2,438
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>		
Sales discounts		
Travelling Expenses	392	1,253
Training and Scholarship	499	617
Supplies and Materials	1,869	1,315
Utility	28,534	31,390
Communication	346	313
Membership Dues and Contributions to Organizations	83	7
Awards and Indemnities	0	0
Advertising	314	242
Printing and Binding		
Rent	23	3
Representation	447	436
Transportation and Delivery		
Storage		

	GMA WATER DISTRICT	
	2015	2014
Subscriptions		
Survey		
Rewards and Other Claims		
Interest		
Insurance benefits	127	127
Claims and losses paid		
Professional Services	148	438
Repairs and Maintenance	2,670	2,448
Subsidies and donations	155	153
Generation, Transmission and Distribution Exp.		
Confidential, intelligence, extraordinary and misc.	87	87
Taxes, Insurance Premiums and Other Fees	2,535	2,123
Other Maintenance & Operating Expenses		
Bad debts	5,227	4,414
Amortization	0	0
Postage and deliveries		
Depreciation		
Depletion	7	6
Losses		
Others		
<b>OTHER EXPENSES</b>		
Financial expenses		
Bank charges		
loan penalty charge	0	0
Commitment fees		
Debt service subsidy to GOCCs		
Documentary stamps		
Interest		
Others	3	5
	<b>104,871</b>	<b>100,461</b>
Income (loss) before tax	15,916	11,384
Provision for (benefit from) income tax		
<b>INCOME/(LOSS) AFTER TAX</b>	<b>15,916</b>	<b>11,384</b>

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Noted by:

  
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