



Republic of the Philippines

Romblon Water District

**INCOME STATEMENT**

For the period Ended January 31, 2015

	CURRENT MONTH			
	Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget
<b>Business and Service Income:</b>				
Generation, Transmission and Distribution Income				
Metered Sales	827,841.56	934,723.64	(106,882.08)	-11%
Other Sales or Service	21,750.00	15,421.00	6,329.00	41%
Other Business and Service Income				
Miscellaneous Service Income	21,350.00	13,775.00	7,575.00	55%
Fines and Penalties-Business & Service Income				
Penalty Charges-Overdue Water Bills	18,547.27	36,485.55	(17,938.28)	-49%
<b>Total Business and Service Income</b>	<b>889,488.83</b>	<b>1,000,405.19</b>	<b>(110,916.36)</b>	<b>-11%</b>
<b>Less: Operating Expenses:</b>				
<b>Operation Expenses:</b>				
Personal Services				
Salaries and Wages				
Administrative and General Salaries	165,941.00	181,864.50	(15,923.50)	-9%
Salaries and Wages-Contractual/JO	24,125.00	43,570.83	(19,445.83)	-45%
Personnel Economic Relief Allowance (PERA)	22,000.00	24,000.00	(2,000.00)	-8%
Representation Allowance	4,250.00	4,250.00	-	0%
Transportation Allowance	4,250.00	4,250.00	-	0%
Clothing and Uniform Allowance	55,000.00	60,000.00	(5,000.00)	-8%
Honoraria(Directors' Fees and Remunerations)	12,540.00	24,880.00	(12,340.00)	-50%
Other Bonuses and Allowances	29,983.98	30,830.59	(846.61)	-3%
Life and Retirement Insurance Contributions	19,912.92	21,823.74	(1,910.82)	-9%
Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%
Philhealth Contributions	1,887.50	2,062.50	(175.00)	-8%
EC Contributions	1,090.90	1,200.00	(109.10)	-9%
Vacation and Sick Leave Benefits	-	7,190.97	(7,190.97)	-100%
<b>Total Personal Services</b>	<b>342,081.30</b>	<b>407,123.13</b>	<b>(65,041.83)</b>	<b>-16%</b>
<b>Other Operation Expenses:</b>				
Office Supplies Expense	10,774.96	6,875.00	3,899.96	57%
Fuel, Oil and Lubricants Expenses	990.00	4,050.00	(3,060.00)	-76%
Other Supplies Expense	2,394.00	2,125.00	269.00	13%
Travel Expenses	4,153.00	9,518.33	(5,365.33)	-56%
Training Expenses	-	6,207.50	(6,207.50)	-100%
Electricity	3,485.69	11,550.00	(8,064.31)	-70%
Postage and Deliveries	1,425.00	1,000.00	425.00	43%
Cable, Satellite, Telegraph and Radio Expenses	1,128.00	400.00	728.00	182%
Internet Expense	260.00	300.00	(40.00)	-13%
Printing Expenses	1,490.00	1,000.00	490.00	49%
Taxes, Duties and Licenses	18,242.22	21,086.23	(2,844.01)	-13%
Representation Expense	1,191.00	15,000.00	(13,809.00)	-92%
Rent Expense	700.00	700.00	-	0%

Generation, Transmission and Distribution Expense				
Fuel for Power Production	2,701.40	5,600.00	(2,898.60)	-52%
Power/Fuel Purchased for Pumping	66,055.91	105,600.00	(39,544.09)	-37%
Chemicals, Filtering & Laboratory Supplies Expense	3,238.56	6,200.00	(2,961.44)	-48%
Legal Services	800.00	4,150.00	(3,350.00)	-81%
Auditing Services	22,287.23	22,287.23	-	0%
General/Janitorial Services	512.00	750.00	(238.00)	-32%
Depreciation Expense-Plant (UPIS)	41,227.30	42,194.18	(966.88)	-2%
Depreciation Expense-Buildings and Other Structures	8,395.41	9,395.41	(1,000.00)	-11%
Depreciation-Office Equipment	1,212.70	5,016.31	(3,803.61)	-76%
Depreciation-Laboratory Equipment	10,193.82	10,193.82	-	0%
Depreciation-Land Transport Equipment	511.21	511.21	-	0%
Depreciation-Other Machinery and Equipment	10,198.15	12,111.29	(1,913.14)	-16%
Amortization-Intangible Asset	1,812.13	2,012.13	(200.00)	-10%
Total Other Operations Expenses	215,379.69	305,833.64	(90,453.95)	-30%
Total Operation Expenses	557,460.99	712,956.77	(155,495.78)	-22%
Maintenance Expenses:				
<u>Repair and Maintenance-Plant (UPIS)</u>				
Maintenance of Reservoirs and Tanks	155.00	500.00	(345.00)	-69%
Maintenance of Services	2,779.00	5,000.00	(2,221.00)	-44%
Repair and Maintenance-Land Transport Equipment	414.00	1,497.50	(1,083.50)	-72%
<u>Repair and Maintenance-Other Machinery and Equipment</u>				
Maintenance of Pumping Equipment	393.00	3,500.00	(3,107.00)	-89%
Total Maintenance Expenses	3,741.00	10,497.50	(6,756.50)	-64%
Total Operation and Maintenance Expenses	561,201.99	723,454.27	(162,252.28)	-22%
Utility Operating Income	328,286.84	276,950.92	51,335.92	19%
Net Income Before Interest & Financial Charges	328,286.84	276,950.92	51,335.92	19%
Interest Expense	48,815.28	50,480.00	(1,664.72)	-3%
Net Income for the Period	279,471.56	226,470.92	53,000.64	23%

PREPARED BY:

RUBY ANN M. MABASA  
Accounting Processor A

NOTED BY:

EDNA P. MARTOS  
General Manager F



Republic of the Philippines

Romblon Water District

INCOME STATEMENT

For the period Ended February 28, 2015

	CURRENT MONTH				YEAR-TO-DATE				
	Actual	Budget	Variance		Actual	Budget	Variance		
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget	
Business and Service Income:									Busine:
Generation, Transmission and Distribution Income									
Metered Sales	774,706.48	934,723.64	(160,017.16)	-17%	1,602,548.04	1,869,447.28	(266,899.24)	-14%	
Other Sales or Service	17,000.00	15,421.00	1,579.00	10%	38,750.00	30,842.00	7,908.00	26%	
Other Business and Service Income									
Miscellaneous Service Income	21,640.00	13,775.00	7,865.00	57%	42,990.00	27,550.00	15,440.00	56%	
Fines and Penalties-Business & Service Income									
Penalty Charges-Overdue Water Bills	20,278.88	36,485.55	(16,206.67)	-44%	38,826.15	72,971.10	(34,144.95)	-47%	
Total Business and Service Income	833,625.36	1,000,405.19	(166,779.83)	-17%	1,723,114.19	2,000,810.38	(277,696.19)	-14%	
Less: Operating Expenses:									Less:
Operation Expenses:									Oper
Personal Services									
Salaries and Wages									
Administrative and General Salaries	165,941.00	181,864.50	(15,923.50)	-9%	331,882.00	363,729.00	(31,847.00)	-9%	
Salaries and Wages-Contractual/JO	29,300.00	43,570.83	(14,270.83)	-33%	53,425.00	87,141.66	(33,716.66)	-39%	
Personnel Economic Relief Allowance (PERA)	22,000.00	24,000.00	(2,000.00)	-8%	44,000.00	480,000.00	(436,000.00)	-91%	
Representation Allowance	4,250.00	4,250.00	-	0%	8,500.00	8,500.00	-	0%	
Transportation Allowance	4,250.00	4,250.00	-	0%	8,500.00	8,500.00	-	0%	
Clothing and Uniform Allowance	-	60,000.00	(60,000.00)	-100%	55,000.00	60,000.00	(5,000.00)	-8%	
Honoraria(Directors' Fees and Remunerations)	12,230.00	24,880.00	(12,650.00)	-51%	24,770.00	49,760.00	(24,990.00)	-50%	
Other Bonuses and Allowances	59,983.04	30,830.59	29,152.45	95%	89,967.02	61,661.18	28,305.84	46%	
Life and Retirement Insurance Contributions	19,912.92	21,823.74	(1,910.82)	-9%	39,825.84	43,647.48	(3,821.64)	-9%	
Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%	2,200.00	2,400.00	(200.00)	-8%	
Philhealth Contributions	1,887.50	2,062.50	(175.00)	-8%	3,775.00	4,125.00	(350.00)	-8%	
EC Contributions	1,090.90	1,200.00	(109.10)	-9%	2,181.80	2,400.00	(218.20)	-9%	
Vacation and Sick Leave Benefits	11,154.91	7,190.97	3,963.94	55%	11,154.91	14,381.94	(3,227.03)	-22%	
Total Personal Services	333,100.27	407,123.13	(74,022.86)	-18%	675,181.57	1,186,246.26	(511,064.69)	-43%	
Other Operation Expenses:									Other C
Office Supplies Expense	8,608.40	6,875.00	1,733.40	25%	19,383.36	13,750.00	5,633.36	41%	
Fuel, Oil and Lubricants Expenses	900.00	4,050.00	(3,150.00)	-78%	1,890.00	8,100.00	(6,210.00)	-77%	
Other Supplies Expense	3,234.75	2,125.00	1,109.75	52%	5,628.75	4,250.00	1,378.75	32%	
Travel Expenses	5,816.00	9,518.33	(3,702.33)	-39%	9,969.00	19,036.66	(9,067.66)	-48%	
Training Expenses	6,942.00	6,207.50	734.50	12%	6,942.00	12,415.00	(5,473.00)	-44%	
Electricity	5,142.23	11,550.00	(6,407.77)	-55%	8,627.92	23,100.00	(14,472.08)	-63%	
Postage and Deliveries	390.00	1,000.00	(610.00)	-61%	1,815.00	2,000.00	(185.00)	-9%	
Cable, Satellite, Telegraph and Radio Expenses	670.00	400.00	270.00	68%	1,798.00	800.00	998.00	125%	
Internet Expense	-	300.00	(300.00)	-100%	260.00	600.00	(340.00)	-57%	
Printing Expenses	-	1,000.00	(1,000.00)	-100%	1,490.00	2,000.00	(510.00)	-26%	
Taxes, Duties and Licenses	15,285.78	21,086.23	(5,800.45)	-28%	33,528.00	42,172.46	(8,644.46)	-20%	
Representation Expense	2,646.00	15,000.00	(12,354.00)	-82%	3,837.00	30,000.00	(26,163.00)	-87%	
Rent Expense	700.00	700.00	-	0%	1,400.00	1,400.00	-	0%	

Generation, Transmission and Distribution Expense								
Fuel for Power Production	1,298.75	5,600.00	(4,301.25)	-77%	4,000.15	11,200.00	(7,199.85)	-64%
Power/Fuel Purchased for Pumping	76,304.27	105,600.00	(29,295.73)	-28%	142,360.18	211,200.00	(68,839.82)	-33%
Chemicals, Filtering & Laboratory Supplies Expense	3,022.58	6,200.00	(3,177.42)	-51%	3,022.58	12,400.00	(9,377.42)	-76%
Donations	5,000.00	1,000.00	4,000.00	400%	5,000.00	2,000.00	3,000.00	150%
Legal Services	300.00	4,150.00	(3,850.00)	-93%	1,100.00	8,300.00	(7,200.00)	-87%
Auditing Services	22,287.42	22,287.23	0.19	0%	44,574.65	44,574.65	-	0%
General/Janitorial Services	470.00	750.00	(280.00)	-37%	982.00	1,500.00	(518.00)	-35%
Depreciation Expense-Plant (UPIS)	35,239.67	42,194.18	(6,954.51)	-16%	76,466.97	84,388.36	(7,921.39)	-9%
Depreciation Expense-Buildings and Other Structures	8,395.41	9,395.41	(1,000.00)	-11%	16,790.82	18,790.82	(2,000.00)	-11%
Depreciation-Office Equipment	1,212.70	5,016.31	(3,803.61)	-76%	2,425.40	10,032.62	(7,607.22)	-76%
Depreciation-Laboratory Equipment	10,193.82	10,193.82	-	0%	20,387.64	20,387.64	-	0%
Depreciation-Land Transport Equipment	511.21	511.21	-	0%	1,022.42	1,022.42	-	0%
Depreciation-Other Machinery and Equipment	10,198.15	12,111.29	(1,913.14)	-16%	20,396.30	24,222.58	(3,826.28)	-16%
Amortization-Intangible Asset	1,812.13	2,012.13	(200.00)	-10%	3,624.26	4,024.26	(400.00)	-10%
Total Other Operations Expenses	226,581.27	306,833.64	(80,252.37)	-26%	438,722.40	613,667.47	(174,945.07)	-29%
Total Operation Expenses	559,681.54	713,956.77	(154,275.23)	-22%	1,113,903.97	1,799,913.73	(686,009.76)	-38%
Maintenance Expenses:								
<u>Repair and Maintenance-Plant (UPIS)</u>								
Maintenance of Reservoirs and Tanks	-	500.00	(500.00)	-100%	155.00	1,000.00	(845.00)	-85%
Maintenance of Transmission & Distribution Mains	5,256.00	3,500.00	1,756.00	50%	5,256.00	7,000.00	(1,744.00)	-25%
Maintenance of Services	4,158.34	5,000.00	(841.66)	-17%	6,937.34	10,000.00	(3,062.66)	-31%
Repair and Maintenance-Land Transport Equipment	785.00	1,497.50	(712.50)	-48%	1,199.00	2,995.00	(1,796.00)	-60%
Repair and Maintenance-Office Equipment	660.00	500.00	160.00	32%	660.00	1,000.00	(340.00)	-34%
<u>Repair and Maintenance-Other Machinery and Equipment</u>								
Maintenance of Pumping Equipment	-	3,500.00	(3,500.00)	-100%	393.00	7,000.00	(6,607.00)	-94%
Total Maintenance Expenses	10,859.34	14,497.50	(3,638.16)	-25%	14,600.34	28,995.00	(14,394.66)	-50%
Total Operation and Maintenance Expenses	570,540.88	728,454.27	(157,913.39)	-22%	1,128,504.31	1,828,908.73	(700,404.42)	-38%
Utility Operating Income	263,084.48	271,950.92	(8,866.44)	-3%	594,609.88	171,901.65	422,708.23	246%
Net Income Before Interest & Financial Charges	263,084.48	271,950.92	(8,866.44)	-3%	594,609.88	171,901.65	422,708.23	246%
Interest Expense	48,282.48	50,480.00	(2,197.52)	-4%	97,097.76	100,960.00	(3,862.24)	-4%
Net Income for the Period	214,802.00	221,470.92	(6,668.92)	-3%	497,512.12	70,941.65	426,570.47	601%

Total  
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Utility C  
Add: C

Net Inc  
Less:  
Net Inc

PREPARED BY:

RUBY ANN M. MABASA  
Accounting Processor A

NOTED BY:

EDNA P. MARTOS  
General Manager F

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RUBY,  
Accour



Republic of the Philippines

Romblon Water District

INCOME STATEMENT

For the period Ended March 31, 2015

	CURRENT MONTH				YEAR-TO-DATE			
	Actual	Budget	Variance		Actual	Budget	Variance	
	Amount	Amount	Amount	% to Budget	Amount	Amount	Amount	% to Budget
ss and Service Income:								
Generation, Transmission and Distribution Income								
Metered Sales	657,885.67	934,723.64	(276,837.97)	-30%	2,260,433.71	2,804,170.92	(543,737.21)	-19%
Other Sales or Service	16,750.00	15,421.00	1,329.00	9%	55,500.00	46,263.00	9,237.00	20%
Other Business and Service Income								
Miscellaneous Service Income	39,140.00	13,775.00	25,365.00	184%	82,130.00	41,325.00	40,805.00	99%
Fines and Penalties-Business & Service Income								
Penalty Charges-Overdue Water Bills	16,604.50	36,485.55	(19,881.05)	-54%	55,430.65	109,456.65	(54,026.00)	-49%
Total Business and Service Income	730,380.17	1,000,405.19	(270,025.02)	-27%	2,453,494.36	3,001,215.57	(547,721.21)	-18%
Operating Expenses:								
Personnel Expenses:								
Personal Services								
Salaries and Wages								
Administrative and General Salaries	165,941.00	181,864.50	(15,923.50)	-9%	497,823.00	545,593.50	(47,770.50)	-9%
Salaries and Wages-Contractual/JO	29,310.16	43,570.83	(14,260.67)	-33%	82,735.16	130,712.49	(47,977.33)	-37%
Personnel Economic Relief Allowance (PERA)	22,000.00	24,000.00	(2,000.00)	-8%	66,000.00	720,000.00	(654,000.00)	-91%
Representation Allowance	4,250.00	4,250.00	-	0%	12,750.00	12,750.00	-	0%
Transportation Allowance	4,250.00	4,250.00	-	0%	12,750.00	12,750.00	-	0%
Clothing and Uniform Allowance	-	60,000.00	(60,000.00)	-100%	55,000.00	60,000.00	(5,000.00)	-8%
Honoraria(Directors' Fees and Remunerations)	15,300.00	24,880.00	(9,580.00)	-39%	40,070.00	74,640.00	(34,570.00)	-46%
Other Bonuses and Allowances	33,000.00	30,830.59	2,169.41	7%	122,967.02	92,491.77	30,475.25	33%
Life and Retirement Insurance Contributions	19,912.92	21,823.74	(1,910.82)	-9%	59,738.76	65,471.22	(5,732.46)	-9%
Pag-ibig Contributions	1,100.00	1,200.00	(100.00)	-8%	3,300.00	3,600.00	(300.00)	-8%
Philhealth Contributions	1,887.50	2,062.50	(175.00)	-8%	5,662.50	6,187.50	(525.00)	-8%
EC Contributions	1,090.90	1,200.00	(109.10)	-9%	3,272.70	3,600.00	(327.30)	-9%
Vacation and Sick Leave Benefits	4,807.23	7,190.97	(2,383.74)	-33%	15,962.14	21,572.91	(5,610.77)	-26%
Total Personal Services	302,849.71	407,123.13	(104,273.42)	-26%	978,031.28	1,749,369.39	(771,338.11)	-44%
Operation Expenses:								
Office Supplies Expense	3,100.74	6,875.00	(3,774.26)	-55%	22,484.10	20,625.00	1,859.10	9%
Fuel, Oil and Lubricants Expenses	649.95	4,050.00	(3,400.05)	-84%	2,539.95	12,150.00	(9,610.05)	-79%
Other Supplies Expense	1,835.39	2,125.00	(289.61)	-14%	7,464.14	6,375.00	1,089.14	17%
Travel Expenses	3,736.50	9,518.33	(5,781.83)	-61%	13,705.50	28,554.99	(14,849.49)	-52%
Training Expenses	-	6,207.50	(6,207.50)	-100%	6,942.00	18,622.50	(11,680.50)	-63%
Electricity	5,427.98	11,550.00	(6,122.02)	-53%	14,055.90	34,650.00	(20,594.10)	-59%
Postage and Deliveries	595.00	1,000.00	(405.00)	-41%	2,410.00	3,000.00	(590.00)	-20%
Cable, Satellite, Telegraph and Radio Expenses	370.00	400.00	(30.00)	-8%	2,168.00	1,200.00	968.00	81%
Internet Expense	110.00	300.00	(190.00)	-63%	370.00	900.00	(530.00)	-59%
Printing Expenses	280.00	1,000.00	(720.00)	-72%	1,770.00	3,000.00	(1,230.00)	-41%
Advertising, Promotional & Marketing Expenses	550.00	500.00	50.00	10%	550.00	1,500.00	(950.00)	-63%
Taxes, Duties and Licenses	14,714.66	21,086.23	(6,371.57)	-30%	48,242.66	63,258.69	(15,016.03)	-24%
Representation Expense	895.00	15,000.00	(14,105.00)	-94%	4,732.00	45,000.00	(40,268.00)	-89%

Rent Expense	700.00	700.00	-	0%	2,100.00	2,100.00	-	0%
Generation, Transmission and Distribution Expense								
Fuel for Power Production	9,654.76	5,600.00	4,054.76	72%	13,654.91	16,800.00	(3,145.09)	-19%
Power/Fuel Purchased for Pumping	67,640.52	105,600.00	(37,959.48)	-36%	210,000.70	316,800.00	(106,799.30)	-34%
Chemicals, Filtering & Laboratory Supplies Expense	5,072.99	6,200.00	(1,127.01)	-18%	8,095.57	18,600.00	(10,504.43)	-56%
Donations	-	1,000.00	(1,000.00)	-100%	5,000.00	3,000.00	2,000.00	67%
Legal Services	81.00	4,150.00	(4,069.00)	-98%	1,181.00	12,450.00	(11,269.00)	-91%
Auditing Services	22,287.42	22,287.23	0.19	0%	66,862.07	44,574.65	22,287.42	50%
General/Janitorial Services	70.00	750.00	(680.00)	-91%	1,052.00	2,250.00	(1,198.00)	-53%
Depreciation Expense-Plant (UPIS)	26,368.66	42,194.18	(15,825.52)	-38%	102,835.63	126,582.54	(23,746.91)	-19%
Depreciation Expense-Buildings and Other Structures	8,395.41	9,395.41	(1,000.00)	-11%	25,186.23	28,186.23	(3,000.00)	-11%
Depreciation-Office Equipment	1,497.70	5,016.31	(3,518.61)	-70%	3,923.10	15,048.93	(11,125.83)	-74%
Depreciation-Laboratory Equipment	10,193.82	10,193.82	-	0%	30,581.46	30,581.46	-	0%
Depreciation-Land Transport Equipment	511.21	511.21	-	0%	1,533.63	1,533.63	-	0%
Depreciation-Other Machinery and Equipment	10,247.65	12,111.29	(1,863.64)	-15%	30,643.95	36,333.87	(5,689.92)	-16%
Depreciation-Office Furniture & Fixtures	240.00	-	240.00	#DIV/0!	240.00	-	240.00	#DIV/0!
Amortization-Intangible Asset	1,812.13	2,012.13	(200.00)	-10%	5,436.39	6,036.39	(600.00)	-10%
Total Other Operations Expenses	197,038.49	307,333.64	(110,295.15)	-36%	635,760.89	899,713.88	(263,952.99)	-29%
Total Operation Expenses	499,888.20	714,456.77	(214,568.57)	-30%	1,613,792.17	2,649,083.27	(1,035,291.10)	-39%
Finance Expenses:								
<u>Repair and Maintenance-Plant (UPIS)</u>								
Maintenance of Reservoirs and Tanks	555.00	500.00	55.00	11%	710.00	1,500.00	(790.00)	-53%
Maintenance of Transmission & Distribution Mains	1,016.25	3,500.00	(2,483.75)	-71%	6,272.25	10,500.00	(4,227.75)	-40%
Maintenance of Services	4,320.81	5,000.00	(679.19)	-14%	11,258.15	15,000.00	(3,741.85)	-25%
Repair and Maintenance-Land Transport Equipment	100.00	1,497.50	(1,397.50)	-93%	1,299.00	4,492.50	(3,193.50)	-71%
Repair and Maintenance-Office Equipment	241.00	500.00	(259.00)	-52%	901.00	1,500.00	(599.00)	-40%
<u>Repair and Maintenance-Other Machinery and Equipment</u>								
Maintenance of Pumping Equipment	-	3,500.00	(3,500.00)	-100%	393.00	10,500.00	(10,107.00)	-96%
Maintenance of Water Treatment Equipment	12.00	300.00	(288.00)	-96%	12.00	900.00	(888.00)	-99%
Total Maintenance Expenses	6,245.06	14,797.50	(8,552.44)	-58%	20,845.40	43,492.50	(22,647.10)	-52%
Total Operation and Maintenance Expenses	506,133.26	729,254.27	(223,121.01)	-31%	1,634,637.57	2,692,575.77	(1,057,938.20)	-39%
Operating Income	224,246.91	271,150.92	(46,904.01)	-17%	818,856.79	308,639.80	510,216.99	165%
Other Income								
Interest Income	401.97	120.00	281.97	235%	401.97	360.00	41.97	12%
Income Before Interest & Financial Charges	224,648.88	271,150.92	(46,502.04)	-17%	819,258.76	308,639.80	510,618.96	165%
Interest Expense	47,743.06	50,480.00	(2,736.94)	-5%	144,840.82	100,960.00	43,880.82	43%
Income for the Period	176,905.82	220,670.92	(43,765.10)	-20%	674,417.94	207,679.80	466,738.14	225%

APPROVED BY:

ANN M. MABASA  
Accounting Processor A

NOTED BY:

EDNA P. MARTOS  
General Manager F