

Republic of the Philippines  
**DIPOLOG CITY WATER DISTRICT**

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending May 31, 2021

Current Month

Year to Date

**REVENUES**

Service and Business Income

**Business Income**

Waterworks Systems Fees	P		P
Metered Sales		11,639,416.21	
Less: Sales Discounts		<u>648,666.95</u>	
Unmetered Sales		9,005.28	
Other Sales or Services		88,789.95	
Interest Income		3,134.00	
Rent/Lease Income		-	
Fines and Penalties-Business Income		-	
Other Business Income		-	
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<b>P</b>	<b>11,091,678.49</b>	<b>P 55,981,035.35</b>

Other Non-Operating Income

**Miscellaneous Income**

Miscellaneous Income		46,163.50	
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<b>P</b>	<b>46,163.50</b>	<b>P 306,009.46</b>

**TOTAL REVENUES**

<b>P 11,137,841.99</b>	<b>P 56,287,044.81</b>
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**EXPENSES**

Personal Services

**Salaries and Wages**

Salaries and Wages-Regular			
Source of Supply Expense-Operation Supervision	P	-	P -
Source of Supply Expense-Operation Labor		91,979.00	451,454.34
Pumping Expense-Pumping Labor		262,381.00	1,317,684.34
Transmission & Dist. Exp. - Maint. Superv.		-	4,722.82
Maintenance of Trans. and Distribution Mains		158,988.00	797,345.76
Supervision - Customer Account		156,243.00	781,215.00
Customer Account Expense-Meter Reading		111,773.00	559,433.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)		58,572.00	298,129.19
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)		494,672.00	1,631,754.85
Administrative and General Salaries		785,505.86	3,857,124.99
Salaries and Wages-Casual/Contractual			
Water Treatment Expense- Operation Labor		72,000.00	357,159.75
Maintenance of Services - Engineering (Labor)		323,356.39	1,741,688.56
Maintenance of Services - Commercial (Labor)		-	-
Maintenance of Services - Flushing Activities		-	385,568.19
Maintenance of Meters (Labor)		-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)		73,147.32	312,987.29
Labor - Maintenance of General Plant		223,978.48	982,882.07
Labor - Pumping Expenses		113,665.77	595,476.54
Labor - Water Treatment Expenses		178,318.02	722,922.21

**Other Compensation**

Personnel Economic Relief Allowance (PERA)		35,500.00	576,500.00
Representation Allowance (RA)		56,000.00	280,000.00
Transportation Allowance (TA)		95,000.00	457,000.00
Clothing/Uniform Allowance		-	408,000.00

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	Current Month	Year to Date
Overtime and Night Pay	54,904.93	408,742.93
Year End Bonus	1,773,787.00	1,773,787.00
Cash Gift	-	-
Other Bonuses and Allowances	100,500.00	100,500.00
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	205,954.20	991,773.00
Pag-IBIG Contributions	35,475.74	184,158.72
PhilHealth Contributions	23,978.78	117,034.51
Employees Compensation Insurance Premiums	6,800.00	32,000.00
Provident/Welfare Fund Contributions	68,643.20	343,465.10
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	-	764,152.05
Other Personnel Benefits	-	580,000.00
<b>TOTAL PERSONAL SERVICES</b>	<b>P 5,561,123.69</b>	<b>P 21,814,662.21</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	P -	P -
Traveling Expenses-Board of Directors	-	-
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	-	6,392.00
Training Expenses - Board of Directors	-	-
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	50,226.32	276,249.99
Accountable Forms Expenses	26,234.88	124,615.68
Non-Accountable Forms Expenses	15,488.00	49,012.00
Fuel, Oil and Lubricants Expenses		-
Fuel, Oil and Lubricants - Office	-	45,738.90
Fuel, Oil and Lubricants - Maintenance	6,880.00	431,776.19
Chemical and Filtering Supplies Expenses	23,500.00	3,789,385.00
Semi-Expendable Machinery & Eqpt (Admin)	-	57,020.00
Semi-Expendable Machinery & Eqpt (Engg)	24,550.00	68,364.00
Semi-Expendable Furnitures & Fixtures	-	-
Semi-Expendable Machinery & Eqpt (Comml)	13,700.00	94,451.00
<b>Utility Expenses</b>		
Electricity Expenses	123,315.52	674,446.13
<b>Communication Expenses</b>		
Postage and Courier Services	-	3,785.00
Telephone Expenses		-
Landline	-	13,107.08
Mobile	2,694.00	71,782.00
Internet Subscription Expenses	-	25,340.00
Cable, Satellite, Telegraph and Radio Expenses	550.00	2,750.00
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	50,047.78	403,834.23
Purchased Water	-	-
Source of Supply-Engineering Expenses	2,943.23	93,422.80
Power Production Expenses	-	13,440.00
Fuel for Power Production	2,200.00	438,592.67
Pumping Operations Expenses	7,310.44	125,912.07



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	Current Month	Year to Date
Power or Fuel Purchased for Pumping	2,543,881.26	11,969,335.99
<b>Professional Services</b>		
Legal Services	12,000.00	24,000.00
Auditing Services	-	-
Consultancy Services	1,590.00	37,130.00
Other Professional Services	-	-
<b>General Services</b>		
Security Services	104,564.22	522,821.10
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	222,724.03	1,156,227.65
R & M-Services(Comm-Mat)	6,731.29	97,216.44
R & M-Meters	138,051.40	677,610.06
R & M-Reservoirs and Tanks	-	52,500.00
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	-	-
R & M-Administrative Structures & Improv.	36,886.05	518,494.68
Repairs & Maintenance-Machinery and Eqpt.	375.00	144,318.40
Repairs & Maintenance-Transportation Eqpt.	306,408.10	1,016,995.18
Repairs & Maintenance-Furnitures and Fixtures	-	-
Repairs & Maint.-Other Property, Plant & Eqpt.		
R & M-Power Production Equipment	-	-
R & M-Pumping Equipment	-	576.00
R & M-Water Treatment Equipment	-	-
R & M-Communications Equipment	-	-
R & M-Power Operated Equipment	(1,750.00)	103,198.75
R & M-Construction Equipment	580.00	46,355.00
R & M-Tools, Shop and Garage Equipment	-	15,592.93
R & M-Laboratory Equipment	-	2,832.00
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses		
Real Property Tax	4,022.68	20,113.40
Franchise Tax	-	706,395.21
Reg. Req. Exp-Permit Fees	-	700.00
Fidelity Bond Premiums	3,968.75	23,156.25
Insurance Expenses	54,034.08	276,980.93
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	-	26,601.00
Prizes and Other Promotional Expenses	-	-
Representation Expenses	-	16,793.00
Transportation and Delivery Expenses	-	12,256.00
Rent/Lease Expenses	7,500.00	37,500.00
Membership Dues & Contributions to Organizations	-	23,500.00
Donations	-	-
Directors and Committee Members' Fees		
Director's Fees & Remunerations	67,392.00	336,960.00
Director's Expenses and Benefits	12,500.00	440,580.60
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	-	-
Sports Development	150.00	17,603.37

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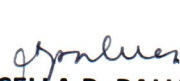
For the period ending May 31, 2021

	Current Month	Year to Date
GAD	74,400.00	361,195.00
Emergency Expenses	77,250.00	81,246.20
Misc. Gen. & Admin. Expenses	-	54,818.20
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>P 4,022,899.03</b>	<b>P 25,631,020.08</b>
<u>Financial Expenses</u>		
<b>Financial Expenses</b>		
Interest Expenses	P 4,422.00	P 23,720.00
<b>TOTAL FINANCIAL EXPENSES</b>	<b>P 4,422.00</b>	<b>P 23,720.00</b>
<u>Non-Cash Expenses</u>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	P 556,185.18	P 2,785,953.17
Depreciation-Buildings and Other Structures	522,239.40	2,282,908.66
Depreciation-Machinery and Equipment	228,712.51	1,118,410.70
Depreciation-Transportation Equipment	42,773.10	218,858.10
Depreciation-Furniture, Fixtures and Books	48,936.40	239,887.18
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>P 1,398,846.59</b>	<b>P 6,646,017.81</b>
<b>TOTAL EXPENSES</b>	<b>P 10,987,291.31</b>	<b>P 54,115,420.10</b>
<b>NET INCOME (LOSS)</b>	<b>P 150,550.68</b>	<b>P 2,171,624.71</b>

**Certified Correct:**

  
**JANET R. NADALA**  
Finance Division Manager

**Recommended:**

  
**GRACELLA B. PALUCA**  
Admin. & Finance Dept. Manager

**Approved:**

  
**RUEL D. TABADA**  
General Manager