

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending August 31, 2022

		Current Month	Year to Date
<b>REVENUES</b>			
<u>Service and Business Income</u>			
<b>Business Income</b>			
Waterworks Systems Fees	P		P
Metered Sales	13,329,311.65		
Less: Sales Discounts	<u>827,034.82</u>	12,502,276.83	92,086,698.33
Unmetered Sales		7,729.56	149,444.78
Other Sales or Services		117,788.86	1,202,462.27
Interest Income		466.50	99,111.48
Rent/Lease Income		1,427.65	39,959.45
Income from Septage Operations		37,312.50	168,187.50
Other Business Income		-	-
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<b>P</b>	<b><u>12,667,001.90</u></b>	<b><u>P 93,745,863.81</u></b>
<u>Other Non-Operating Income</u>			
<b>Miscellaneous Income</b>			
Miscellaneous Income		64,725.42	508,437.33
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<b>P</b>	<b><u>64,725.42</u></b>	<b><u>P 508,437.33</u></b>
<b>TOTAL REVENUES</b>	<b>P</b>	<b><u>12,731,727.32</u></b>	<b><u>P 94,254,301.14</u></b>
<b>EXPENSES</b>			
<u>Personal Services</u>			
<b>Salaries and Wages</b>			
Salaries and Wages-Regular			
Source of Supply Expense-Operation Supervision		-	-
Source of Supply Expense-Operation Labor	P	132,911.00	P 1,004,918.95
Pumping Expense-Pumping Labor		287,239.00	2,288,090.17
Maintenance of Trans. and Distribution Mains		198,799.00	1,538,122.26
Supervision - Customer Account		159,339.00	1,274,712.00
Customer Account Expense-Meter Reading		117,918.00	943,344.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)		60,988.00	487,904.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)		142,838.00	1,142,704.00
Administrative and General Salaries		727,709.00	5,848,018.72
Salaries and Wages-Casual/Contractual			
Administrative and General Salaries - JO		55,494.90	457,446.66
Water Treatment Expense- Operation Labor		75,081.00	600,648.00
Maintenance of Services - Engineering (Labor)		289,141.66	2,619,603.66
Maintenance of Services - Commercial (Labor)		-	-
Maintenance of Services - Flushing Activities		25,924.92	388,286.15
Maintenance of Meters (Labor)		-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)		215,626.67	1,555,254.06
Labor - Maintenance of General Plant		181,603.61	1,503,052.66
Labor - Bamboo Forest Park		-	79,966.40
Labor - Pumping Expenses		150,379.21	1,128,298.33
Labor - Water Treatment Expenses		191,865.23	1,355,649.70

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<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	134,000.00	1,077,822.58
Representation Allowance (RA)	56,000.00	448,000.00
Transportation Allowance (TA)	95,000.00	766,600.00
Clothing/Uniform Allowance	-	402,000.00
Directors & Committee Members' Fees(Honoraria)	67,392.00	532,656.00
Overtime and Night Pay	117,929.37	650,362.21
Mid-Year Bonus	-	1,902,822.00
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	-	-
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	228,338.64	1,910,766.10
Pag-IBIG Contributions	38,056.44	302,338.94
PhilHealth Contributions	36,616.18	233,489.54
Employees Compensation Insurance Premiums	6,700.00	46,900.00
Provident/Welfare Fund Contributions	69,622.40	554,506.50
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	155,805.46	2,010,813.26
Other Personnel Benefits	-	59,119.95
<b>TOTAL PERSONAL SERVICES</b>	<b>P 4,018,318.69</b>	<b>P 35,114,216.80</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	P 69,621.20	P 315,513.60
Traveling Expenses-Board of Directors	-	42,000.00
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	31,130.50	123,063.93
Training Expenses - Board of Directors	-	100.00
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	56,310.28	505,056.99
Accountable Forms Expenses	-	72,688.00
Non-Accountable Forms Expenses	830.00	57,168.00
Fuel, Oil and Lubricants Expenses		-
Fuel, Oil and Lubricants - Office	32,970.04	377,155.49
Fuel, Oil and Lubricants - Maintenance	214,613.88	1,318,918.73
Chemical and Filtering Supplies Expenses	1,451,095.50	8,758,360.05
Semi-Expendable Machinery & Eqpt (Admin)	11,550.00	18,050.00
Semi-Expendable Machinery & Eqpt (Engg)	3,300.00	10,380.00
Semi-Expendable Furnitures & Fixtures	-	57,148.00
Semi-Expendable Machinery & Eqpt (Comm)	38,651.00	82,956.25
<b>Utility Expenses</b>		
Electricity Expenses	196,736.14	1,033,339.08
<b>Communication Expenses</b>		
Postage and Courier Services	50.00	11,038.88



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	Current Month	Year to Date
Telephone Expenses		-
Landline	4,226.04	34,431.60
Mobile	3,500.00	142,410.53
Internet Subscription Expenses	7,280.00	48,391.52
Cable, Satellite, Telegraph and Radio Expenses	550.00	4,400.00
<b>Survey Expenses</b>		-
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	518.95	267,458.87
Purchased Water	-	-
Source of Supply-Engineering Expenses	5,842.58	270,949.22
Power Production Expenses	-	54,629.00
Fuel for Power Production	265,908.00	1,409,124.30
Pumping Operations Expenses	40,186.70	967,445.94
Power or Fuel Purchased for Pumping	3,296,208.76	20,005,457.02
<b>Professional Services</b>		
Legal Services	30,000.00	78,300.00
Auditing Services	174,717.90	174,717.90
Consultancy Services	58,541.00	75,430.00
Other Professional Services	-	-
<b>General Services</b>		-
Security Services	209,128.44	836,513.76
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	567,735.84	4,193,205.58
R & M-Services(Comm-Mat)	12,104.14	222,163.11
R & M-Meters	44,200.00	711,435.64
R & M-Reservoirs and Tanks	-	158,145.53
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	-	-
R & M-Administrative Structures & Improv.	9,893.39	560,025.96
Repairs & Maintenance-Machinery and Eqpt.	35,470.00	120,312.00
Repairs & Maintenance-Transportation Eqpt.	83,106.91	812,461.09
Repairs & Maintenance-Furnitures and Fixtures	-	-
Repairs & Maintenance - Others		
R & M-Power Production Equipment	580.00	12,162.53
R & M-Pumping Equipment	-	140.00
R & M-Water Treatment Equipment	-	-
R & M-Communications Equipment	-	942.00
R & M-Power Operated Equipment	1,900.00	316,017.74
R & M-Construction Equipment	16,662.80	32,027.80
R & M-Tools, Shop and Garage Equipment	680.00	14,520.12
R & M-Laboratory Equipment	-	-
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses		

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Real Property Tax	3,928.36	31,426.88
Franchise Tax	-	695,672.85
Reg. Req. Exp-Permit Fees	-	60,104.35
Fidelity Bond Premiums	3,188.23	29,565.42
Insurance Expenses	53,796.03	478,804.58
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	2,400.00	67,025.00
Prizes and Other Promotional Expenses	-	685.00
Representation Expenses	-	114,196.34
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	60,000.00
Membership Dues & Contributions to Organizations	-	46,448.75
Donations	-	10,000.00
Directors & Committee Members' Fees(BOD Ben. & Exp)	10,392.64	127,298.60
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	-	182,617.83
Sports Development	84,555.30	136,945.94
GAD	-	5,493.00
Emergency Expenses	-	44,126.31
Misc. Customer Accounts Expenses	10,000.00	19,850.00
Misc. Gen. & Admin. Expenses	21,194.00	138,386.00
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>P 7,172,754.55</b>	<b>P 46,554,802.61</b>
<u>Financial Expenses</u>		
<b>Financial Expenses</b>		
Interest Expenses	P 1,967.00	P 20,474.00
<b>TOTAL FINANCIAL EXPENSES</b>	<b>P 1,967.00</b>	<b>P 20,474.00</b>
<u>Non-Cash Expenses</u>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	P 592,691.57	P 4,741,532.56
Depreciation-Buildings and Other Structures	508,698.81	4,081,207.83
Depreciation-Machinery and Equipment	206,711.06	1,673,037.28
Depreciation-Transportation Equipment	42,773.10	342,184.80
Depreciation-Furniture, Fixtures and Books	56,513.57	423,534.79
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>P 1,407,388.11</b>	<b>P 11,261,497.26</b>
<b>TOTAL EXPENSES</b>	<b>P 12,600,428.35</b>	<b>P 92,950,990.67</b>
<b>NET INCOME (LOSS)</b>	<b>P 131,298.97</b>	<b>P 1,303,310.47</b>

**Certified Correct:**

**JANET R. NADALA**  
Div. Manager, Finance

**Recommended:**

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

**Approved:**

**RUEL D. TABADA**  
General Manager