

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT

STATEMENT OF COMPREHENSIVE INCOME

For the period ending September 30, 2022

Current Month

Year to Date

REVENUES

Service and Business Income

Business Income

| | | | |
|--|----------|----------------------|-------------------------|
| Waterworks Systems Fees | P | | P |
| Metered Sales | | 13,597,348.10 | |
| Less: Sales Discounts | | <u>668,378.22</u> | |
| Unmetered Sales | | 26,823.96 | |
| Other Sales or Services | | 181,388.64 | |
| Interest Income | | 15,306.80 | |
| Rent/Lease Income | | - | |
| Income from Septage Operations | | 26,950.00 | |
| Other Business Income | | - | |
| TOTAL SERVICE AND BUSINESS INCOME | P | 13,179,439.28 | P 106,925,303.09 |

Other Non-Operating Income

Miscellaneous Income

| | | | |
|---|----------|------------------|---------------------|
| Miscellaneous Income | | 73,450.02 | |
| TOTAL OTHER NON-OPERATING INCOME | P | 73,450.02 | P 581,887.35 |

TOTAL REVENUES

| | |
|------------------------|-------------------------|
| P 13,252,889.30 | P 107,507,190.44 |
|------------------------|-------------------------|

EXPENSES

Personal Services

Salaries and Wages

Salaries and Wages-Regular

| | | |
|---|--------------|----------------|
| Source of Supply Expense-Operation Supervision | - | - |
| Source of Supply Expense-Operation Labor | P 132,911.00 | P 1,137,829.95 |
| Pumping Expense-Pumping Labor | 287,239.00 | 2,575,329.17 |
| Maintenance of Trans. and Distribution Mains | 198,799.00 | 1,736,921.26 |
| Supervision - Customer Account | 159,758.00 | 1,434,470.00 |
| Customer Account Expense-Meter Reading | 117,918.00 | 1,061,262.00 |
| Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD) | 60,988.00 | 548,892.00 |
| Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD) | 142,838.00 | 1,285,542.00 |
| Administrative and General Salaries | 699,648.45 | 6,547,667.17 |

Salaries and Wages-Casual/Contractual

| | | |
|--|----------------|--------------|
| Administrative and General Salaries - JO | 68,934.17 | 526,380.83 |
| Water Treatment Expense- Operation Labor | 75,081.00 | 675,729.00 |
| Maintenance of Services - Engineering (Labor) | (2,347,819.66) | 271,784.00 |
| Maintenance of Services - Commercial (Labor) | - | - |
| Maintenance of Services - Flushing Activities | 201,452.00 | 589,738.15 |
| Maintenance of Meters (Labor) | - | - |
| Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO) | 234,476.74 | 1,789,730.80 |
| Labor - Maintenance of General Plant | 216,675.65 | 1,719,728.31 |
| Labor - Bamboo Forest Park | 328.89 | 80,295.29 |
| Labor - Pumping Expenses | 156,319.12 | 1,284,617.45 |
| Labor - Water Treatment Expenses | 182,515.35 | 1,538,165.05 |

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| Other Compensation | | |
| Personnel Economic Relief Allowance (PERA) | 132,233.33 | 1,210,055.91 |
| Representation Allowance (RA) | 56,000.00 | 504,000.00 |
| Transportation Allowance (TA) | 98,000.00 | 864,600.00 |
| Clothing/Uniform Allowance | - | 402,000.00 |
| Directors & Committee Members' Fees(Honoraria) | 67,392.00 | 600,048.00 |
| Overtime and Night Pay | 122,667.04 | 773,029.25 |
| Mid-Year Bonus | - | 1,902,822.00 |
| Year End Bonus | 21,080.50 | 21,080.50 |
| Cash Gift | 4,750.00 | 4,750.00 |
| Other Bonuses and Allowances | - | - |
| Personnel Benefit Contributions | | |
| Retirement and Life Insurance Premiums | 223,650.60 | 2,134,416.70 |
| Pag-IBIG Contributions | 37,470.74 | 339,809.68 |
| PhilHealth Contributions | 36,278.64 | 269,768.18 |
| Employees Compensation Insurance Premiums | 6,500.00 | 53,400.00 |
| Provident/Welfare Fund Contributions | 69,622.40 | 624,128.90 |
| Other Personnel Benefits | | |
| Terminal Leave Benefits | 96,308.28 | 2,107,121.54 |
| Other Personnel Benefits | - | 59,119.95 |
| TOTAL PERSONAL SERVICES | P 1,560,016.24 | P 36,674,233.04 |
| Maintenance and Other Operating Expenses | | |
| Traveling Expenses | | |
| Traveling Expenses-Employees | P - | P 315,513.60 |
| Traveling Expenses-Board of Directors | - | 42,000.00 |
| Training and Scholarship Expenses | | |
| Training Expenses - Employees | 36,016.00 | 159,079.93 |
| Training Expenses - Board of Directors | - | 100.00 |
| Supplies and Materials Expenses | | |
| Office Supplies Expenses | 164,336.78 | 669,393.77 |
| Accountable Forms Expenses | 57,200.00 | 129,888.00 |
| Non-Accountable Forms Expenses | - | 57,168.00 |
| Fuel, Oil and Lubricants Expenses | | - |
| Fuel, Oil and Lubricants - Office | 37,935.17 | 415,090.66 |
| Fuel, Oil and Lubricants - Maintenance | 225,947.70 | 1,544,866.43 |
| Chemical and Filtering Supplies Expenses | 1,613,180.00 | 10,371,540.05 |
| Semi-Expendable Machinery & Eqpt (Admin) | 12,140.38 | 30,190.38 |
| Semi-Expendable Machinery & Eqpt (Engg) | - | 10,380.00 |
| Semi-Expendable Furnitures & Fixtures | - | 57,148.00 |
| Semi-Expendable Machinery & Eqpt (Comml) | 22,358.40 | 105,314.65 |
| Utility Expenses | | |
| Electricity Expenses | 94,553.11 | 1,127,892.19 |
| Communication Expenses | | |
| Postage and Courier Services | 3,120.00 | 14,158.88 |
| Telephone Expenses | | - |
| Landline | 4,242.84 | 38,674.44 |
| Mobile | 3,500.00 | 145,910.53 |

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| Internet Subscription Expenses | 9,763.03 | 58,154.55 |
| Cable, Satellite, Telegraph and Radio Expenses | 550.00 | 4,950.00 |
| Survey Expenses | | - |
| Generation, Transmission and Distribution Expenses | | |
| Generation, Transmission & Distribution Exp. | | |
| Source of Supply-Miscellaneous Expenses | 16,357.25 | 283,816.12 |
| Purchased Water | - | - |
| Source of Supply-Engineering Expenses | 105,334.94 | 376,284.16 |
| Power Production Expenses | 6,000.00 | 60,629.00 |
| Fuel for Power Production | 174,442.00 | 1,583,566.30 |
| Pumping Operations Expenses | 94,453.86 | 1,061,899.80 |
| Power or Fuel Purchased for Pumping | 10,363,043.50 | 30,368,500.52 |
| Professional Services | | |
| Legal Services | 15,000.00 | 93,300.00 |
| Auditing Services | - | 174,717.90 |
| Consultancy Services | 241,232.50 | 316,662.50 |
| Other Professional Services | - | - |
| General Services | | - |
| Security Services | 104,564.22 | 941,077.98 |
| Repairs and Maintenance | | |
| Repairs and Maintenance-Infrastructure Assets | | |
| R & M-Services(SC-Mat) | (3,868,475.14) | 324,730.44 |
| R & M-Services(Comm-Mat) | 13,204.51 | 235,367.62 |
| R & M-Meters | 117,720.00 | 829,155.64 |
| R & M-Reservoirs and Tanks | - | 158,145.53 |
| Repairs & Maintenance-Buildings & Other Struct. | | |
| R & M-Water Treatment Struct. & Improv. | - | - |
| R & M-Administrative Structures & Improv. | 96,295.25 | 656,321.21 |
| Repairs & Maintenance-Machinery and Eqpt. | 557.00 | 120,869.00 |
| Repairs & Maintenance-Transportation Eqpt. | 58,258.11 | 870,719.20 |
| Repairs & Maintenance-Furnitures and Fixtures | - | - |
| Repairs & Maintenance - Others | | |
| R & M-Power Production Equipment | 1,740.00 | 13,902.53 |
| R & M-Pumping Equipment | - | 140.00 |
| R & M-Water Treatment Equipment | - | - |
| R & M-Communications Equipment | - | 942.00 |
| R & M-Power Operated Equipment | 2,939.96 | 318,957.70 |
| R & M-Construction Equipment | - | 32,027.80 |
| R & M-Tools, Shop and Garage Equipment | 676.00 | 15,196.12 |
| R & M-Laboratory Equipment | 10,352.00 | 10,352.00 |
| Taxes, Insurance Premiums and Other Fees | | |
| Taxes, Duties and Licenses | | |
| Real Property Tax | 3,928.36 | 35,355.24 |
| Franchise Tax | 640,242.99 | 1,335,915.84 |
| Reg. Req. Exp-Permit Fees | - | 60,104.35 |
| Fidelity Bond Premiums | 4,313.23 | 33,878.65 |
| Insurance Expenses | 54,004.95 | 532,809.53 |

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| | Current Month | Year to Date |
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| Other Maintenance and Operating Expenses | | |
| Advertising, Promotional and Marketing Expenses | 6,600.00 | 73,625.00 |
| Prizes and Other Promotional Expenses | - | 685.00 |
| Representation Expenses | 19,370.75 | 133,567.09 |
| Transportation and Delivery Expenses | - | - |
| Rent/Lease Expenses | 7,500.00 | 67,500.00 |
| Membership Dues & Contributions to Organizations | - | 46,448.75 |
| Donations | 10,000.00 | 20,000.00 |
| Directors & Committee Members' Fees(BOD Ben. & Exp) | 14,795.00 | 142,093.60 |
| Other Maintenance and Operating Expenses | | |
| Cultural and Athletic Expenses | 88,210.50 | 270,828.33 |
| Sports Development | 15,708.00 | 152,653.94 |
| GAD | - | 5,493.00 |
| Emergency Expenses | 32,925.00 | 77,051.31 |
| Misc. Customer Accounts Expenses | - | 19,850.00 |
| Misc. Gen. & Admin. Expenses | 82,593.90 | 220,979.90 |
| TOTAL MAINT. & OTHER OPERATING EXP. | P 10,818,732.05 | P 57,373,534.66 |
| <u>Financial Expenses</u> | | |
| Financial Expenses | | |
| Interest Expenses | P 1,794.00 | P 22,268.00 |
| TOTAL FINANCIAL EXPENSES | P 1,794.00 | P 22,268.00 |
| <u>Non-Cash Expenses</u> | | |
| Depreciation | | |
| Depreciation-Infrastructure Assets | P 184,567.57 | P 4,926,100.13 |
| Depreciation-Buildings and Other Structures | 325,252.91 | 4,406,460.74 |
| Depreciation-Machinery and Equipment | 203,317.82 | 1,876,355.10 |
| Depreciation-Transportation Equipment | 32,308.98 | 374,493.78 |
| Depreciation-Furniture, Fixtures and Books | 53,855.45 | 477,390.24 |
| Impairment Loss | | |
| Impairment Loss-Loans and Receivables | - | - |
| Impairment Loss-Other Receivables | - | - |
| TOTAL NON-CASH EXPENSES | P 799,302.73 | P 12,060,799.99 |
| TOTAL EXPENSES | P 13,179,845.02 | P 106,130,835.69 |
| NET INCOME (LOSS) | P 73,044.28 | P 1,376,354.75 |

Certified Correct:


JANET R. NADALA
Div. Manager, Finance

Recommended:


GRACELLA B. PALUCA
Admin. & Finance Dept. Manager

Approved:


RUEL D. TABADA
General Manager