

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending December 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	12,703,154.80	
Less: Sales Discounts	<u>25,862.25</u>	
Unmetered Sales	8,849.52	243,685.44
Other Sales or Services	125,036.75	1,795,238.93
Interest Income	-	143,070.18
Rent/Lease Income	2,400.00	52,214.75
Income from Septage Operations	49,081.50	322,044.00
Water Meter Fee	1,260.00	1,260.00
Other Business Income	-	-
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<u>P 12,863,920.32</u>	<u>P 146,310,125.09</u>
 <u>Other Non-Operating Income</u>		
<b>Miscellaneous Income</b>		
Miscellaneous Income	50,420.92	786,481.48
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<u>P 50,420.92</u>	<u>P 786,481.48</u>
<b>TOTAL REVENUES</b>	<u>P 12,914,341.24</u>	<u>P 147,096,606.57</u>
 <b>EXPENSES</b>		
<u>Personal Services</u>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Labor	P 132,911.00	P 1,536,562.95
Pumping Expense-Pumping Labor	287,772.34	3,438,155.51
Maintenance of Trans. and Distribution Mains	198,799.00	2,333,318.26
Supervision - Customer Account	168,802.51	1,926,856.51
Customer Account Expense-Meter Reading	118,952.80	1,416,310.80
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	60,988.00	731,856.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	143,067.68	1,714,285.68
Administrative and General Salaries	703,237.28	8,655,672.45
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	63,947.70	709,495.49
Water Treatment Expense- Operation Labor	75,540.03	901,431.03
Maintenance of Services - Engineering (Labor)	175,843.05	397,649.11
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	103,281.49	907,249.97
Maintenance of Meters (Labor)	-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	203,671.73	2,421,954.05
Labor - Maintenance of General Plant	203,814.62	2,322,597.13
Labor - Bamboo Forest Park	43,850.05	238,073.58
Labor - Pumping Expenses	134,934.35	1,698,816.62
Labor - Water Treatment Expenses	180,361.67	2,087,701.17
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	130,000.00	1,600,055.91
Representation Allowance (RA)	56,000.00	672,000.00
Transportation Allowance (TA)	98,000.00	1,158,600.00

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending December 31, 2022

	Current Month	Year to Date
Clothing/Uniform Allowance	-	402,000.00
Directors & Committee Members' Fees(Honoraria)	67,392.00	802,224.00
Overtime and Night Pay	124,120.09	1,076,544.26
Mid-Year Bonus	-	1,902,822.00
Year End Bonus	1,379.00	1,902,827.50
Cash Gift	-	329,750.00
Other Bonuses and Allowances	2,769,310.05	2,769,310.05
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	223,650.60	2,805,368.50
Pag-IBIG Contributions	37,828.81	452,853.21
PhilHealth Contributions	47,867.60	434,276.02
Employees Compensation Insurance Premiums	6,500.00	72,900.00
Provident/Welfare Fund Contributions	71,121.50	837,493.40
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	103,140.13	2,657,182.98
Other Personnel Benefits	419,800.00	478,919.95
<b>TOTAL PERSONAL SERVICES</b>	<b>₱ 7,155,885.08</b>	<b>₱ 53,793,114.09</b>
<b><u>Maintenance and Other Operating Expenses</u></b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	₱ 19,454.00	₱ 405,939.58
Traveling Expenses-Board of Directors	32,389.81	74,389.81
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	30,893.00	272,685.93
Training Expenses - Board of Directors	-	100.00
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	123,441.80	894,922.43
Accountable Forms Expenses	-	129,888.00
Non-Accountable Forms Expenses	6,000.00	91,098.46
Fuel, Oil and Lubricants Expenses		-
Fuel, Oil and Lubricants - Office	35,151.67	525,320.84
Fuel, Oil and Lubricants - Maintenance	212,548.52	2,237,484.20
Chemical and Filtering Supplies Expenses	897,613.00	17,769,144.05
Semi-Expendable Machinery & Eqpt (Admin)	-	30,190.38
Semi-Expendable Machinery & Eqpt (Engg)	-	10,380.00
Semi-Expendable Furnitures & Fixtures	-	57,148.00
Semi-Expendable Machinery & Eqpt (Comml)	2,200.00	115,434.65
Semi-Expendable Furnitures & Fixtures	-	4,500.00
<b>Utility Expenses</b>		
Electricity Expenses	-	1,505,404.76
<b>Communication Expenses</b>		
Postage and Courier Services	1,290.00	18,198.88
Telephone Expenses		-
Landline	3,918.32	50,696.80
Mobile	3,500.00	194,422.03
Internet Subscription Expenses	9,922.56	147,349.11
Cable, Satellite, Telegraph and Radio Expenses	605.00	6,765.00
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	8,477.00	582,301.12

8

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending December 31, 2022

	Current Month	Year to Date
Purchased Water	-	-
Source of Supply-Engineering Expenses	20,557.17	644,297.75
Power Production Expenses	6,000.00	112,329.00
Fuel for Power Production	94,590.00	2,876,030.30
Pumping Operations Expenses	14,370.00	1,262,778.37
Power or Fuel Purchased for Pumping	-	31,159,939.15
<b>Professional Services</b>		
Legal Services	30,000.00	138,300.00
Auditing Services	-	174,717.90
Consultancy Services	-	434,257.10
Other Professional Services	-	-
<b>General Services</b>		
Security Services	104,564.22	1,280,777.12
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	52,315.65	247,859.77
R & M-Services(Comm-Mat)	198.60	251,774.28
R & M-Meters	11,610.00	1,035,572.76
R & M-Reservoirs and Tanks	360.00	158,505.53
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	-	-
R & M-Administrative Structures & Improv.	19,153.36	930,135.74
Repairs & Maintenance-Machinery and Eqpt.	94,249.56	218,367.56
Repairs & Maintenance-Transportation Eqpt.	52,041.00	1,320,166.23
Repairs & Maintenance-Furnitures and Fixtures	14,000.00	14,000.00
Repairs & Maintenance - Others		
R & M-Power Production Equipment	-	4,820.00
R & M-Pumping Equipment	-	140.00
R & M-Water Treatment Equipment	-	-
R & M-Communications Equipment	24,279.40	38,781.40
R & M-Power Operated Equipment	4,215.00	406,304.94
R & M-Construction Equipment	80,870.00	112,897.80
R & M-Tools, Shop and Garage Equipment	-	15,596.12
R & M-Laboratory Equipment	-	45,312.00
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses		
Real Property Tax	3,928.36	47,140.32
Franchise Tax	942,666.29	2,916,726.94
Reg. Req. Exp-Permit Fees	-	60,104.35
Fidelity Bond Premiums	4,313.23	46,818.34
Insurance Expenses	54,363.20	693,453.33
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	32,110.00	124,535.00
Prizes and Other Promotional Expenses	-	37,730.20
Representation Expenses	32,783.60	166,350.69
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	90,000.00
Membership Dues & Contributions to Organizations	-	46,448.75
Donations	-	20,000.00

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

**STATEMENT OF COMPREHENSIVE INCOME**


For the period ending December 31, 2022

	Current Month	Year to Date
Directors & Committee Members' Fees(BOD Ben. & Exp)	24,654.00	216,170.60
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	-	277,528.33
Sports Development	16,668.25	196,052.19
GAD	600.00	295,206.26
Emergency Expenses	-	77,051.31
Misc. Customer Accounts Expenses	-	19,850.00
Misc. Gen. & Admin. Expenses	828,645.07	1,078,057.87
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>P 3,959,010.64</b>	<b>P 74,416,649.33</b>
<u>Financial Expenses</u>		
<b>Financial Expenses</b>		
Interest Expenses	P 1,269.00	P 26,602.00
<b>TOTAL FINANCIAL EXPENSES</b>	<b>P 1,269.00</b>	<b>P 26,602.00</b>
<u>Non-Cash Expenses</u>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	P 594,758.87	P 7,118,500.74
Depreciation-Buildings and Other Structures	502,982.41	6,112,654.11
Depreciation-Machinery and Equipment	205,944.71	2,498,348.82
Depreciation-Transportation Equipment	43,223.10	514,627.20
Depreciation-Furniture, Fixtures and Books	55,450.16	645,017.43
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>P 1,402,359.25</b>	<b>P 16,889,148.30</b>
<b>TOTAL EXPENSES</b>	<b>P 12,518,523.97</b>	<b>P 145,125,513.72</b>
<b>NET INCOME (LOSS)</b>	<b>P 395,817.27</b>	<b>P 1,971,092.85</b>

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

  
**RUEL D. TABADA**  
General Manager