

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending November 30, 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		12,795,608.13		
Less: Sales Discounts		<u>24,931.35</u>		
Unmetered Sales		28,779.30		234,835.92
Other Sales or Services		186,523.01		1,670,202.18
Interest Income		25,155.52		143,070.18
Rent/Lease Income		5,027.65		49,814.75
Income from Septage Operations		35,475.00		272,962.50
Other Business Income		-		-
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<b>P</b>	<b><u>13,051,637.26</u></b>	<b>P</b>	<b><u>133,446,204.77</u></b>
 <u>Other Non-Operating Income</u>				
<b>Miscellaneous Income</b>				
Miscellaneous Income		74,335.44		736,060.56
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<b>P</b>	<b><u>74,335.44</u></b>	<b>P</b>	<b><u>736,060.56</u></b>
<b>TOTAL REVENUES</b>	<b>P</b>	<b><u>13,125,972.70</u></b>	<b>P</b>	<b><u>134,182,265.33</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	1,403,651.95
Pumping Expense-Pumping Labor		287,527.00		3,150,383.17
Maintenance of Trans. and Distribution Mains		198,799.00		2,134,519.26
Supervision - Customer Account		161,792.00		1,758,054.00
Customer Account Expense-Meter Reading		118,048.00		1,297,358.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)		60,988.00		670,868.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)		142,838.00		1,571,218.00
Administrative and General Salaries		702,384.00		7,952,435.17
Salaries and Wages-Casual/Contractual				
Administrative and General Salaries - JO		56,865.60		645,547.79
Water Treatment Expense- Operation Labor		75,081.00		825,891.00
Maintenance of Services - Engineering (Labor)		110,181.67		221,806.06
Maintenance of Services - Commercial (Labor)		-		-
Maintenance of Services - Flushing Activities		104,591.54		803,968.48
Maintenance of Meters (Labor)		-		-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)		195,262.67		2,218,282.32
Labor - Maintenance of General Plant		190,031.60		2,118,782.51
Labor - Bamboo Forest Park		108,393.24		194,223.53
Labor - Pumping Expenses		139,104.11		1,563,882.27
Labor - Water Treatment Expenses		182,679.68		1,907,339.50
<b>Other Compensation</b>				
Personnel Economic Relief Allowance (PERA)		130,000.00		1,470,055.91
Representation Allowance (RA)		56,000.00		616,000.00
Transportation Allowance (TA)		98,000.00		1,060,600.00
Clothing/Uniform Allowance		-		402,000.00
Directors & Committee Members' Fees(Honoraria)		67,392.00		734,832.00
Overtime and Night Pay		94,054.55		952,424.17

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending November 30, 2022

	Current Month	Year to Date
Mid-Year Bonus	-	1,902,822.00
Year End Bonus	1,880,368.00	1,901,448.50
Cash Gift	325,000.00	329,750.00
Other Bonuses and Allowances	-	-
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	223,650.60	2,581,717.90
Pag-IBIG Contributions	37,607.36	415,024.40
PhilHealth Contributions	60,363.71	386,408.42
Employees Compensation Insurance Premiums	6,500.00	66,400.00
Provident/Welfare Fund Contributions	71,121.50	766,371.90
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	364,447.48	2,554,042.85
Other Personnel Benefits	-	59,119.95
<b>TOTAL PERSONAL SERVICES</b>	<b>P 6,381,983.31</b>	<b>P 46,637,229.01</b>
<u>Maintenance and Other Operating Expenses</u>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	P 26,379.00	P 386,485.58
Traveling Expenses-Board of Directors	-	42,000.00
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	11,360.00	241,792.93
Training Expenses - Board of Directors	-	100.00
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	59,971.18	771,480.63
Accountable Forms Expenses	-	129,888.00
Non-Accountable Forms Expenses	13,656.78	85,098.46
Fuel, Oil and Lubricants Expenses		-
Fuel, Oil and Lubricants - Office	32,404.05	490,169.17
Fuel, Oil and Lubricants - Maintenance	256,167.36	2,024,935.68
Chemical and Filtering Supplies Expenses	1,576,505.00	16,871,531.05
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 (Comm)	-	113,234.65
Semi-Expendable Furnitures & Fixtures	-	4,500.00
<b>Utility Expenses</b>		
Electricity Expenses	377,512.57	1,505,404.76
<b>Communication Expenses</b>		
Postage and Courier Services	920.00	16,908.88
Telephone Expenses		-
Landline	3,878.00	46,778.48
Mobile	3,500.00	190,922.03
Internet Subscription Expenses	71,992.00	137,426.55
Cable, Satellite, Telegraph and Radio Expenses	605.00	6,160.00
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	-	573,824.12
Purchased Water	-	-
Source of Supply-Engineering Expenses	139,232.93	623,740.58
Power Production Expenses	45,700.00	106,329.00
Fuel for Power Production	817,556.00	2,781,440.30
Pumping Operations Expenses	50,997.45	1,248,408.37
Power or Fuel Purchased for Pumping	274,581.69	31,159,939.15



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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending November 30, 2022

	Current Month	Year to Date
<b>Professional Services</b>		
Legal Services	15,000.00	108,300.00
Auditing Services	-	174,717.90
Consultancy Services	20,995.00	434,257.10
Other Professional Services	-	-
<b>General Services</b>		
Security Services	130,570.70	1,176,212.90
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	19,834.63	195,544.12
R & M-Services(Comm-Mat)	13,422.54	251,575.68
R & M-Meters	58,524.12	1,023,962.76
R & M-Reservoirs and Tanks	-	158,145.53
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	-	-
R & M-Administrative Structures & Improv.	172,059.16	910,982.38
Repairs & Maintenance-Machinery and Eqpt.	3,249.00	124,118.00
Repairs & Maintenance-Transportation Eqpt.	123,160.56	1,268,125.23
Repairs & Maintenance-Furnitures and Fixtures	-	-
Repairs & Maintenance - Others		
R & M-Power Production Equipment	(9,082.53)	4,820.00
R & M-Pumping Equipment	-	140.00
R & M-Water Treatment Equipment	-	-
R & M-Communications Equipment	13,560.00	14,502.00
R & M-Power Operated Equipment	71,067.24	402,089.94
R & M-Construction Equipment	-	32,027.80
R & M-Tools, Shop and Garage Equipment	200.00	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	43,211.96
Franchise Tax	-	1,974,060.65
Reg. Req. Exp-Permit Fees	-	60,104.35
Fidelity Bond Premiums	4,313.23	42,505.11
Insurance Expenses	53,140.30	639,090.13
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	16,400.00	92,425.00
Prizes and Other Promotional Expenses	37,045.20	37,730.20
Representation Expenses	-	133,567.09
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	82,500.00
Membership Dues & Contributions to Organizations	-	46,448.75
Donations	-	20,000.00
Directors & Committee Members' Fees(BOD Ben. & Exp)	15,550.00	191,516.60
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	6,700.00	277,528.33
Sports Development	21,150.00	179,383.94
GAD	-	294,606.26
Emergency Expenses	-	77,051.31
Misc. Customer Accounts Expenses	-	19,850.00
Misc. Gen. & Admin. Expenses	15,428.90	249,412.80
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>P 4,576,635.42</b>	<b>P 70,457,638.69</b>

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending November 30, 2022

	Current Month	Year to Date
<u>Financial Expenses</u>		
<b>Financial Expenses</b>		
Interest Expenses	P 1,445.00	P 25,333.00
<b>TOTAL FINANCIAL EXPENSES</b>	<u>P 1,445.00</u>	<u>P 25,333.00</u>
<u>Non-Cash Expenses</u>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	P 1,002,882.87	P 6,523,741.87
Depreciation-Buildings and Other Structures	695,695.55	5,609,671.70
Depreciation-Machinery and Equipment	209,337.95	2,292,404.11
Depreciation-Transportation Equipment	53,687.22	471,404.10
Depreciation-Furniture, Fixtures and Books	56,897.12	589,567.27
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<u>P 2,018,500.71</u>	<u>P 15,486,789.05</u>
<b>TOTAL EXPENSES</b>	<u>P 12,978,564.44</u>	<u>P 132,606,989.75</u>
<b>NET INCOME (LOSS)</b>	<u><b>P 147,408.26</b></u>	<u><b>P 1,575,275.58</b></u>

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

  
**RUEL D. TABADA**  
General Manager