

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending April 30, 2023

	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	13,215,914.65	
Less: Sales Discounts	<u>30,091.65</u>	
Unmetered Sales	35,656.80	106,268.14
Other Sales or Services	403,871.56	1,349,012.21
Interest Income	5,339.84	18,916.81
Rent/Lease Income	9,141.50	18,836.80
Income from Septage Operations	534,433.50	1,940,265.18
Water Meter Fee	416,824.00	1,494,249.50
Other Business Income	-	-
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<u>P 14,591,090.20</u>	<u>P 55,242,085.71</u>
<u>Other Non-Operating Income</u>		
<b>Miscellaneous Income</b>		
Miscellaneous Income	52,951.16	207,102.97
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<u>P 52,951.16</u>	<u>P 207,102.97</u>
<b>TOTAL REVENUES</b>	<u>P 14,644,041.36</u>	<u>P 55,449,188.68</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 531,644.00
Pumping Expense-Pumping Labor	287,713.00	1,150,852.00
Maintenance of Trans. and Distribution Mains	198,799.00	795,196.00
Supervision - Customer Account	161,792.00	648,215.55
Customer Account Expense-Meter Reading	118,048.00	472,192.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	60,988.00	243,952.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	143,210.00	572,840.00
Administrative and General Salaries	703,949.00	2,815,796.00
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	57,513.00	213,280.53
Water Treatment Expense- Operation Labor	75,429.00	301,716.00
Maintenance of Services - Engineering (Labor)	105,766.26	399,082.17
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	112,790.54	370,688.80
Maintenance of Meters (Labor)	-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	201,472.85	681,581.16
Labor - Maintenance of General Plant	172,259.45	667,858.95
Labor - Bamboo Forest Park	38,126.18	107,168.18
Labor - Pumping Expenses	159,206.18	596,554.11
Labor - Water Treatment Expenses	-	88,616.07
Salaries/Wages - Septage Operation	126,056.13	421,757.15
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	130,000.00	520,000.00
Representation Allowance (RA)	56,000.00	224,000.00
Transportation Allowance (TA)	95,000.00	389,000.00
Clothing/Uniform Allowance	-	390,000.00

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Directors & Committee Members' Fees(Honoraria)	67,392.00	269,568.00
Overtime and Night Pay	113,587.15	324,453.54
Mid-Year Bonus	-	-
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	-	-
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	223,650.60	894,602.40
Pag-IBIG Contributions	37,656.78	150,627.12
PhilHealth Contributions	36,191.54	144,766.16
Employees Compensation Insurance Premiums	6,500.00	26,000.00
Provident/Welfare Fund Contributions	71,241.90	284,967.60
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	184,809.28	491,551.58
Other Personnel Benefits	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>₱ 3,878,058.84</b>	<b>₱ 15,188,527.07</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	₱ 31,372.04	₱ 110,574.64
Traveling Expenses-Board of Directors	13,400.00	80,600.00
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	3,366.00	8,053.00
Training Expenses - Board of Directors	-	17,000.00
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	77,303.54	423,098.04
Accountable Forms Expenses	-	57,200.00
Non-Accountable Forms Expenses	12,049.00	44,285.00
Fuel, Oil and Lubricants Expenses		-
Fuel, Oil and Lubricants - Office	24,224.96	95,801.50
Fuel, Oil and Lubricants - Maintenance	142,794.51	671,159.48
Chemical and Filtering Supplies Expenses	1,326,835.00	5,178,524.76
Semi-Expendable Machinery & Eqpt (Admin)	6,500.00	26,787.42
Semi-Expendable Machinery & Eqpt (Engg)	-	-
Semi-Expendable Furnitures & Fixtures	-	5,160.00
Semi-Expendable Machinery & Eqpt (Comml)	9,385.00	76,847.28
Semi-Expendable Furnitures & Fixtures	2,660.00	2,660.00
<b>Utility Expenses</b>		
Electricity Expenses	179,779.07	765,961.69
<b>Communication Expenses</b>		
Postage and Courier Services	1,410.00	6,442.07
Telephone Expenses		-
Landline	3,378.85	14,501.29
Mobile	42,384.25	91,663.98
Internet Subscription Expenses	7,280.00	30,115.00
Cable, Satellite, Telegraph and Radio Expenses	605.00	2,420.00
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	-	181,748.48
Purchased Water	9,735.90	53,406.69
Source of Supply-Engineering Expenses	52,273.44	221,215.65
Power Production Expenses	14,484.00	30,234.00

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Fuel for Power Production	72,324.00	336,079.00
Pumping Operations Expenses	94,349.97	311,291.37
Power or Fuel Purchased for Pumping	4,515,825.66	18,971,754.23
<b>Professional Services</b>		
Legal Services	15,000.00	60,000.00
Auditing Services	-	-
Consultancy Services	-	1,870.00
Other Professional Services	-	-
<b>General Services</b>		
Security Services	458,311.94	1,338,091.52
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	176,550.98	217,579.19
R & M-Services(Comm-Mat)	7,099.01	19,877.59
R & M-Meters	88,898.00	190,078.00
R & M-Reservoirs and Tanks	-	105,000.00
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	-	-
R & M-Administrative Structures & Improv.	90,996.24	334,325.60
Repairs & Maintenance-Machinery and Eqpt.	1,466.56	68,954.56
Repairs & Maintenance-Transportation Eqpt.	210,428.67	580,508.97
Repairs & Maintenance-Furnitures and Fixtures	-	-
Repairs & Maintenance - Others		
R & M-Power Production Equipment	71.09	15,111.09
R & M-Pumping Equipment	-	-
R & M-Water Treatment Equipment	-	-
R & M-Communications Equipment	-	9,933.00
R & M-Power Operated Equipment	4,674.00	58,163.00
R & M-Construction Equipment	720.00	60,285.00
R & M-Tools, Shop and Garage Equipment	-	600.00
R & M-Laboratory Equipment	-	-
Septage Expenses		
R & M-Septage Trucks	-	261.88
R & M-Treatment Plant	-	1,021.00
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses		
Real Property Tax	-	-
Franchise Tax	233,110.30	970,697.10
Reg. Req. Exp-Permit Fees	949.00	22,721.19
Fidelity Bond Premiums	4,313.22	17,252.91
Insurance Expenses	48,291.95	202,900.85
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	2,800.00	59,900.00
Prizes and Other Promotional Expenses	-	-
Representation Expenses	8,167.65	25,755.15
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	30,000.00
Membership Dues & Contributions to Organizations	31,169.60	34,669.60
Donations	-	20,000.00
Directors & Committee Members' Fees(BOD Ben. & Exp)	18,508.45	451,520.28

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Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	-	-
Sports Development	4,118.00	22,187.00
GAD	-	4,997.00
Emergency Expenses	74,163.02	74,163.02
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	25,148.00	144,861.42
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>₱ 8,156,175.87</b>	<b>₱ 32,957,870.49</b>
<u>Financial Expenses</u>		
<b>Financial Expenses</b>		
Interest Expenses	₱ 551.00	₱ 3,287.00
<b>TOTAL FINANCIAL EXPENSES</b>	<b>₱ 551.00</b>	<b>₱ 3,287.00</b>
<u>Non-Cash Expenses</u>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	₱ 984,948.96	₱ 2,725,155.89
Depreciation-Buildings and Other Structures	587,974.85	1,839,025.39
Depreciation-Machinery and Equipment	472,936.13	1,324,336.51
Depreciation-Transportation Equipment	59,975.83	165,735.56
Depreciation-Furniture, Fixtures and Books	41,495.91	136,856.83
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>₱ 2,147,331.68</b>	<b>₱ 6,191,110.18</b>
<b>TOTAL EXPENSES</b>	<b>₱ 14,182,117.39</b>	<b>₱ 54,340,794.74</b>
<b>NET INCOME (LOSS)</b>	<b>₱ 461,923.97</b>	<b>₱ 1,108,393.94</b>

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

  
**RUEL D. TABADA**  
General Manager