

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending January 31, 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	12,968,942.45	
Less: Sales Discounts	<u>26,876.75</u>	12,942,065.70
Unmetered Sales	31,267.08	31,267.08
Other Sales or Services	265,110.00	265,110.00
Interest Income	12,252.81	12,252.81
Rent/Lease Income	3,600.00	3,600.00
Income from Septage Operations	312,851.50	312,851.50
Water Meter Fee	213,732.00	213,732.00
Other Business Income	-	-
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<u>P 13,780,879.09</u>	<u>P 13,780,879.09</u>
<u>Other Non-Operating Income</u>		
<b>Miscellaneous Income</b>		
Miscellaneous Income	72,526.82	72,526.82
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<u>P 72,526.82</u>	<u>P 72,526.82</u>
<b>TOTAL REVENUES</b>	<u>P 13,853,405.91</u>	<u>P 13,853,405.91</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 132,911.00
Pumping Expense-Pumping Labor	287,713.00	287,713.00
Maintenance of Trans. and Distribution Mains	198,799.00	198,799.00
Supervision - Customer Account	162,839.55	162,839.55
Customer Account Expense-Meter Reading	118,048.00	118,048.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	60,988.00	60,988.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	143,210.00	143,210.00
Administrative and General Salaries	703,949.00	703,949.00
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	41,027.40	41,027.40
Water Treatment Expense- Operation Labor	75,429.00	75,429.00
Maintenance of Services - Engineering (Labor)	80,122.78	80,122.78
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	78,787.61	78,787.61
Maintenance of Meters (Labor)	-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	160,790.84	160,790.84
Labor - Maintenance of General Plant	122,576.66	122,576.66
Labor - Bamboo Forest Park	10,362.90	10,362.90
Labor - Pumping Expenses	135,884.26	135,884.26
Labor - Water Treatment Expenses	88,616.07	88,616.07
Salaries/Wages - Septage Operation	51,806.24	51,806.24
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	130,000.00	130,000.00
Representation Allowance (RA)	56,000.00	56,000.00

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Transportation Allowance (TA)	98,000.00	98,000.00
Clothing/Uniform Allowance	-	-
Directors & Committee Members' Fees(Honoraria)	67,392.00	67,392.00
Overtime and Night Pay	81,850.64	81,850.64
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	223,650.60
Pag-IBIG Contributions	37,656.78	37,656.78
PhilHealth Contributions	36,191.54	36,191.54
Employees Compensation Insurance Premiums	6,500.00	6,500.00
Provident/Welfare Fund Contributions	71,241.90	71,241.90
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>₱ 3,462,344.77</b>	<b>₱ 3,462,344.77</b>
<u>Maintenance and Other Operating Expenses</u>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	₱ 1,800.00	₱ 1,800.00
Traveling Expenses-Board of Directors	-	-
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	1,572.00	1,572.00
Training Expenses - Board of Directors	17,000.00	17,000.00
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	70,744.38	70,744.38
Accountable Forms Expenses	28,600.00	28,600.00
Non-Accountable Forms Expenses	15,885.00	15,885.00
Fuel, Oil and Lubricants Expenses	-	-
Fuel, Oil and Lubricants - Office	19,344.85	19,344.85
Fuel, Oil and Lubricants - Maintenance	144,117.78	144,117.78
Chemical and Filtering Supplies Expenses	1,628,200.00	1,628,200.00
Semi-Expendable Machinery & Eqpt (Admin)	6,307.00	6,307.00
Semi-Expendable Machinery & Eqpt (Engg)	-	-
Semi-Expendable Furnitures & Fixtures	-	-
Semi-Expendable Machinery & Eqpt (Comml)	12,300.00	12,300.00
Semi-Expendable Furnitures & Fixtures	-	-
<b>Utility Expenses</b>		
Electricity Expenses	195,060.35	195,060.35
<b>Communication Expenses</b>		
Postage and Courier Services	3,622.07	3,622.07
Telephone Expenses	-	-
Landline	3,705.24	3,705.24
Mobile	41,520.50	41,520.50
Internet Subscription Expenses	7,280.00	7,280.00
Cable, Satellite, Telegraph and Radio Expenses	605.00	605.00

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	Current Month	Year to Date
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	145,192.00	145,192.00
Purchased Water	-	-
Source of Supply-Engineering Expenses	(359.68)	(359.68)
Power Production Expenses	-	-
Fuel for Power Production	87,200.00	87,200.00
Pumping Operations Expenses	6,252.77	6,252.77
Power or Fuel Purchased for Pumping	4,916,692.78	4,916,692.78
<b>Professional Services</b>		
Legal Services	-	-
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	-	-
<b>General Services</b>		
Security Services	670,651.14	670,651.14
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	18,343.29	18,343.29
R & M-Services(Comm-Mat)	180.00	180.00
R & M-Meters	26,880.00	26,880.00
R & M-Reservoirs and Tanks	52,500.00	52,500.00
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	-	-
R & M-Administrative Structures & Improv.	9,638.22	9,638.22
Repairs & Maintenance-Machinery and Eqpt.	37,328.00	37,328.00
Repairs & Maintenance-Transportation Eqpt.	144,541.33	144,541.33
Repairs & Maintenance-Furnitures and Fixtures	-	-
Repairs & Maintenance - Others		
R & M-Power Production Equipment	13,601.00	13,601.00
R & M-Pumping Equipment	-	-
R & M-Water Treatment Equipment	-	-
R & M-Communications Equipment	9,933.00	9,933.00
R & M-Power Operated Equipment	46,610.00	46,610.00
R & M-Construction Equipment	22,790.00	22,790.00
R & M-Tools, Shop and Garage Equipment	-	-
R & M-Laboratory Equipment	-	-
Septage Expenses		
R & M-Septage Trucks	261.88	261.88
R & M-Treatment Plant	1,021.00	1,021.00
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses		
Real Property Tax	-	-
Franchise Tax	-	-
Reg. Req. Exp-Permit Fees	41,281.38	41,281.38
Fidelity Bond Premiums	4,313.23	4,313.23
Insurance Expenses	54,523.27	54,523.27

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	Current Month	Year to Date
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	2,300.00	2,300.00
Prizes and Other Promotional Expenses	-	-
Representation Expenses	9,389.50	9,389.50
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	7,500.00
Membership Dues & Contributions to Organizations	3,500.00	3,500.00
Donations	10,000.00	10,000.00
Directors & Committee Members' Fees(BOD Ben. & Exp)	5,850.00	5,850.00
<b>Other Maintenance and Operating Expenses</b>		
Cultural and Athletic Expenses	-	-
Sports Development	3,964.00	3,964.00
GAD	-	-
Emergency Expenses	-	-
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	2,766.00	2,766.00
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>₱ 8,552,308.28</b>	<b>₱ 8,552,308.28</b>
<u>Financial Expenses</u>		
<b>Financial Expenses</b>		
Interest Expenses	₱ 1,091.00	₱ 1,091.00
<b>TOTAL FINANCIAL EXPENSES</b>	<b>₱ 1,091.00</b>	<b>₱ 1,091.00</b>
<u>Non-Cash Expenses</u>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	₱ 689,383.96	₱ 689,383.96
Depreciation-Buildings and Other Structures	499,866.09	499,866.09
Depreciation-Machinery and Equipment	345,115.22	345,115.22
Depreciation-Transportation Equipment	41,647.64	41,647.64
Depreciation-Furniture, Fixtures and Books	52,503.23	52,503.23
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>₱ 1,628,516.14</b>	<b>₱ 1,628,516.14</b>
<b>TOTAL EXPENSES</b>	<b>₱ 13,644,260.19</b>	<b>₱ 13,644,260.19</b>
<b>NET INCOME (LOSS)</b>	<b>₱ 209,145.72</b>	<b>₱ 209,145.72</b>

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

**RUEL D. TABADA**  
General Manager