

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT

STATEMENT OF COMPREHENSIVE INCOME
For the period ending June 30, 2023

	Current Month	Year to Date
REVENUES		
<u>Service and Business Income</u>		
Business Income		
Waterworks Systems Fees	P	P
Metered Sales	13,935,344.20	
Less: Sales Discounts	<u>29,400.39</u>	77,311,098.71
Unmetered Sales	31,634.28	148,835.80
Other Sales or Services	381,756.00	2,152,734.71
Interest Income	583.70	22,662.30
Rent/Lease Income	1,580.00	38,836.80
Income from Septage Operations	584,195.07	3,158,020.11
Water Meter Fee	425,475.50	2,404,201.50
Other Business Income	-	-
TOTAL SERVICE AND BUSINESS INCOME	<u>P 15,331,168.36</u>	<u>P 85,236,389.93</u>
<u>Other Non-Operating Income</u>		
Miscellaneous Income		
Miscellaneous Income	40,399.25	319,004.89
TOTAL OTHER NON-OPERATING INCOME	<u>P 40,399.25</u>	<u>P 319,004.89</u>
TOTAL REVENUES	<u>P 15,371,567.61</u>	<u>P 85,555,394.82</u>
EXPENSES		
<u>Personal Services</u>		
Salaries and Wages		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Labor	P 156,391.68	P 820,946.68
Pumping Expense-Pumping Labor	361,313.37	1,833,229.07
Maintenance of Trans. and Distribution Mains	237,235.00	1,231,230.00
Supervision - Customer Account	180,380.00	990,387.55
Customer Account Expense-Meter Reading	152,914.00	743,154.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	77,669.93	382,609.93
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	178,436.75	894,486.75
Administrative and General Salaries	838,713.69	4,358,458.69
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	61,236.36	327,378.39
Water Treatment Expense- Operation Labor	94,035.00	471,180.00
Maintenance of Services - Engineering (Labor)	212,889.53	832,491.52
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	106,592.74	585,382.47
Maintenance of Meters (Labor)	-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	242,825.08	1,136,614.15
Labor - Maintenance of General Plant	222,340.20	1,088,766.64
Labor - Bamboo Forest Park	34,984.10	237,530.64
Labor - Pumping Expenses	179,233.42	937,224.03
Labor - Water Treatment Expenses	-	88,616.07
Salaries/Wages - Septage Operation	149,756.66	708,236.94
Other Compensation		
Personnel Economic Relief Allowance (PERA)	130,000.00	784,000.00
Representation Allowance (RA)	56,000.00	339,750.00
Transportation Allowance (TA)	98,000.00	588,750.00

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Directors & Committee Members' Fees(Honoraria)	67,392.00	404,352.00
Overtime and Night Pay	109,550.03	552,775.97
Mid-Year Bonus	-	-
Year End Bonus	81,074.00	1,963,913.00
Cash Gift	3,000.00	3,000.00
Other Bonuses and Allowances	-	-
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	220,965.48	1,339,218.48
Pag-IBIG Contributions	45,541.79	234,492.70
PhilHealth Contributions	37,182.62	218,491.38
Employees Compensation Insurance Premiums	6,400.00	38,900.00
Provident/Welfare Fund Contributions	73,385.70	429,595.20
Other Personnel Benefits		
Terminal Leave Benefits	526,419.37	1,034,146.35
Other Personnel Benefits	-	-
TOTAL PERSONAL SERVICES	₱ 4,941,858.50	₱ 25,989,308.60
<u>Maintenance and Other Operating Expenses</u>		
Traveling Expenses		
Traveling Expenses-Employees	₱ 91,293.14	₱ 279,435.15
Traveling Expenses-Board of Directors	-	80,600.00
Training and Scholarship Expenses		
Training Expenses - Employees	16,985.00	27,138.00
Training Expenses - Board of Directors	(3,366.00)	13,634.00
Supplies and Materials Expenses		
Office Supplies Expenses	91,360.30	597,175.16
Accountable Forms Expenses	28,600.00	85,800.00
Non-Accountable Forms Expenses	2,833.50	65,588.50
Fuel, Oil and Lubricants Expenses		-
Fuel, Oil and Lubricants - Office	17,091.00	132,954.41
Fuel, Oil and Lubricants - Maintenance	130,419.98	965,948.78
Chemical and Filtering Supplies Expenses	1,496,560.00	8,091,640.72
Semi-Expendable Machinery & Eqpt (Admin)	35,990.00	62,777.42
Semi-Expendable Machinery & Eqpt (Engg)	-	-
Semi-Expendable Furnitures & Fixtures	-	5,160.00
Semi-Expendable Machinery & Eqpt (Comml)	9,150.00	116,597.28
Semi-Expendable Furnitures & Fixtures	-	2,660.00
Utility Expenses		
Electricity Expenses	125,012.49	1,057,681.42
Communication Expenses		
Postage and Courier Services	-	8,842.07
Telephone Expenses		-
Landline	7,395.36	25,601.89
Mobile	3,500.00	98,609.47
Internet Subscription Expenses	7,280.00	48,906.42
Cable, Satellite, Telegraph and Radio Expenses	605.00	3,630.00
Generation, Transmission and Distribution Expenses		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	-	181,748.48
Purchased Water	6,930.00	60,477.45
Source of Supply Engineering Expenses	76,252.88	246,878.06

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Power Production Expenses	-	30,570.87
Fuel for Power Production	64,911.00	555,262.00
Pumping Operations Expenses	(364,809.92)	465,290.45
Power or Fuel Purchased for Pumping	4,808,754.20	26,805,571.63
Professional Services		
Legal Services	-	75,000.00
Auditing Services	-	-
Consultancy Services	69,838.00	72,478.00
Other Professional Services	-	-
General Services		
Security Services	585,672.02	2,028,327.76
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	96,710.01	500,858.01
R & M-Services(Comm-Mat)	9,063.04	35,530.23
R & M-Meters	85,785.00	575,261.00
R & M-Reservoirs and Tanks	-	105,000.00
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	-	-
R & M-Administrative Structures & Improv.	284,653.91	798,568.13
Repairs & Maintenance-Machinery and Eqpt.	6,775.00	82,896.12
Repairs & Maintenance-Transportation Eqpt.	71,859.16	919,452.66
Repairs & Maintenance-Furnitures and Fixtures	-	-
Repairs & Maintenance - Others		
R & M-Power Production Equipment	3,650.00	22,585.09
R & M-Pumping Equipment	-	-
R & M-Water Treatment Equipment	1,706.08	13,347.58
R & M-Communications Equipment	-	9,933.00
R & M-Power Operated Equipment	6,100.00	64,263.00
R & M-Construction Equipment	900.00	62,539.00
R & M-Tools, Shop and Garage Equipment	4,149.00	5,821.00
R & M-Laboratory Equipment	-	-
Septage Expenses		
R & M-Septage Trucks	-	261.88
R & M-Treatment Plant	-	1,021.00
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses		
Real Property Tax	-	-
Franchise Tax	252,902.03	1,512,184.53
Reg. Req. Exp-Permit Fees	-	24,721.19
Fidelity Bond Premiums	4,313.23	22,691.14
Insurance Expenses	66,764.97	323,063.53
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	4,400.00	65,500.00
Prizes and Other Promotional Expenses	-	-
Representation Expenses	9,175.00	50,786.15
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	45,000.00
Membership Dues & Contributions to Organizations	-	34,669.60
Donations	-	20,000.00

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Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	78,513.85	78,513.85
Sports Development	55,505.00	86,760.00
GAD	-	4,997.00
Emergency Expenses	-	148,524.04
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	70,267.30	256,718.72
TOTAL MAINT. & OTHER OPERATING EXP.	P 8,449,125.53	P 48,760,771.02
<u>Financial Expenses</u>		
Financial Expenses		
Interest Expenses	P 185.00	P 3,841.00
TOTAL FINANCIAL EXPENSES	P 185.00	P 3,841.00
<u>Non-Cash Expenses</u>		
Depreciation		
Depreciation-Infrastructure Assets	P 684,882.54	P 4,089,313.59
Depreciation-Buildings and Other Structures	376,452.06	2,584,789.52
Depreciation-Machinery and Equipment	318,050.52	1,959,562.11
Depreciation-Transportation Equipment	41,362.64	248,460.84
Depreciation-Furniture, Fixtures and Books	27,792.88	192,442.59
Impairment Loss		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
TOTAL NON-CASH EXPENSES	P 1,448,540.64	P 9,074,568.65
TOTAL EXPENSES	P 14,839,709.67	P 83,828,489.27
NET INCOME (LOSS)	P 531,857.94	P 1,726,905.55

Certified Correct:

JANET R. NADALA
Div. Manager, Finance

Recommended:

GRACELLA B. PALUCA
Admin. & Finance Dept. Manager

Approved:

RUEL D. TABADA
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