

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT

STATEMENT OF COMPREHENSIVE INCOME

For the period ending May 31, 2023

	Current Month	Year to Date
REVENUES		
<u>Service and Business Income</u>		
Business Income		
Waterworks Systems Fees	P	P
Metered Sales	13,119,632.25	
Less: Sales Discounts	<u>29,014.42</u>	
Unmetered Sales	10,933.38	117,201.52
Other Sales or Services	421,966.50	1,770,978.71
Interest Income	3,161.79	22,078.60
Rent/Lease Income	18,420.00	37,256.80
Income from Septage Operations	633,559.86	2,573,825.04
Water Meter Fee	484,476.50	1,978,726.00
Other Business Income	-	-
TOTAL SERVICE AND BUSINESS INCOME	P 14,663,135.86	P 69,905,221.57
<u>Other Non-Operating Income</u>		
Miscellaneous Income		
Miscellaneous Income	71,502.67	278,605.64
TOTAL OTHER NON-OPERATING INCOME	P 71,502.67	P 278,605.64
TOTAL REVENUES	P 14,734,638.53	P 70,183,827.21
EXPENSES		
<u>Personal Services</u>		
Salaries and Wages		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Labor	P 132,911.00	P 664,555.00
Pumping Expense-Pumping Labor	321,063.70	1,471,915.70
Maintenance of Trans. and Distribution Mains	198,799.00	993,995.00
Supervision - Customer Account	161,792.00	810,007.55
Customer Account Expense-Meter Reading	118,048.00	590,240.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	60,988.00	304,940.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	143,210.00	716,050.00
Administrative and General Salaries	703,949.00	3,519,745.00
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	52,861.50	266,142.03
Water Treatment Expense- Operation Labor	75,429.00	377,145.00
Maintenance of Services - Engineering (Labor)	220,519.82	619,601.99
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	108,100.93	478,789.73
Maintenance of Meters (Labor)	-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	212,207.91	893,789.07
Labor - Maintenance of General Plant	198,567.49	866,426.44
Labor - Bamboo Forest Park	95,378.36	202,546.54
Labor - Pumping Expenses	161,436.50	757,990.61
Labor - Water Treatment Expenses	-	88,616.07
Salaries/Wages - Septage Operation	136,723.13	558,480.28
Other Compensation		
Personnel Economic Relief Allowance (PERA)	134,000.00	654,000.00
Representation Allowance (RA)	59,750.00	283,750.00
Transportation Allowance (TA)	101,750.00	490,750.00
Clothing/Uniform Allowance	-	390,000.00

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Directors & Committee Members' Fees(Honoraria)	67,392.00	336,960.00
Overtime and Night Pay	118,772.40	443,225.94
Mid-Year Bonus	-	-
Year End Bonus	1,882,839.00	1,882,839.00
Cash Gift	-	-
Other Bonuses and Allowances	-	-
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	223,650.60	1,118,253.00
Pag-IBIG Contributions	38,323.79	188,950.91
PhilHealth Contributions	36,542.60	181,308.76
Employees Compensation Insurance Premiums	6,500.00	32,500.00
Provident/Welfare Fund Contributions	71,241.90	356,209.50
Other Personnel Benefits		
Terminal Leave Benefits	16,175.40	507,726.98
Other Personnel Benefits	-	-
TOTAL PERSONAL SERVICES	₱ 5,858,923.03	₱ 21,047,450.10
<u>Maintenance and Other Operating Expenses</u>		
Traveling Expenses		
Traveling Expenses-Employees	₱ 77,567.37	₱ 188,142.01
Traveling Expenses-Board of Directors	-	80,600.00
Training and Scholarship Expenses		
Training Expenses - Employees	2,100.00	10,153.00
Training Expenses - Board of Directors	-	17,000.00
Supplies and Materials Expenses		
Office Supplies Expenses	82,716.82	505,814.86
Accountable Forms Expenses	-	57,200.00
Non-Accountable Forms Expenses	18,470.00	62,755.00
Fuel, Oil and Lubricants Expenses		-
Fuel, Oil and Lubricants - Office	20,061.91	115,863.41
Fuel, Oil and Lubricants - Maintenance	164,369.32	835,528.80
Chemical and Filtering Supplies Expenses	1,416,555.96	6,595,080.72
Semi-Expendable Machinery & Eqpt (Admin)	-	26,787.42
Semi-Expendable Machinery & Eqpt (Engg)	-	-
Semi-Expendable Furnitures & Fixtures	-	5,160.00
Semi-Expendable Machinery & Eqpt (Comml)	30,600.00	107,447.28
Semi-Expendable Furnitures & Fixtures	-	2,660.00
Utility Expenses		
Electricity Expenses	166,707.24	932,668.93
Communication Expenses		
Postage and Courier Services	2,400.00	8,842.07
Telephone Expenses		-
Landline	3,705.24	18,206.53
Mobile	3,445.49	95,109.47
Internet Subscription Expenses	11,511.42	41,626.42
Cable, Satellite, Telegraph and Radio Expenses	605.00	3,025.00
Generation, Transmission and Distribution Expenses		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	-	181,748.48
Purchased Water	140.76	53,547.45
Source of Supply-Engineering Expenses	49,409.43	270,625.08

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Power Production Expenses	336.87	30,570.87
Fuel for Power Production	154,272.00	490,351.00
Pumping Operations Expenses	518,809.00	830,100.37
Power or Fuel Purchased for Pumping	3,025,063.20	21,996,817.43
Professional Services		
Legal Services	15,000.00	75,000.00
Auditing Services	-	-
Consultancy Services	770.00	2,640.00
Other Professional Services	-	-
General Services		
Security Services	104,564.22	1,442,655.74
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	186,568.81	404,148.00
R & M-Services(Comm-Mat)	6,589.60	26,467.19
R & M-Meters	299,398.00	489,476.00
R & M-Reservoirs and Tanks	-	105,000.00
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	-	-
R & M-Administrative Structures & Improv.	179,588.62	513,914.22
Repairs & Maintenance-Machinery and Eqpt.	7,166.56	76,121.12
Repairs & Maintenance-Transportation Eqpt.	267,084.53	847,593.50
Repairs & Maintenance-Furnitures and Fixtures	-	-
Repairs & Maintenance - Others		
R & M-Power Production Equipment	3,824.00	18,935.09
R & M-Pumping Equipment	-	-
R & M-Water Treatment Equipment	11,641.50	11,641.50
R & M-Communications Equipment	-	9,933.00
R & M-Power Operated Equipment	-	58,163.00
R & M-Construction Equipment	1,354.00	61,639.00
R & M-Tools, Shop and Garage Equipment	1,072.00	1,672.00
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	288,585.40	1,259,282.50
Reg. Req. Exp-Permit Fees	2,000.00	24,721.19
Fidelity Bond Premiums	1,125.00	18,377.91
Insurance Expenses	53,397.71	256,298.56
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,200.00	61,100.00
Prizes and Other Promotional Expenses	-	-
Representation Expenses	15,856.00	41,611.15
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	37,500.00
Membership Dues & Contributions to Organizations	-	34,669.60
Donations	-	20,000.00
Directors & Committee Members' Fees(BOD Ben. & Exp)	25,623.00	477,143.28



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Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	-	-
Sports Development	9,068.00	31,255.00
GAD	-	4,997.00
Emergency Expenses	74,361.02	148,524.04
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	41,590.00	186,451.42
TOTAL MAINT. & OTHER OPERATING EXP.	P 7,353,775.00	P 40,311,645.49
<u>Financial Expenses</u>		
Financial Expenses		
Interest Expenses	P 369.00	P 3,656.00
TOTAL FINANCIAL EXPENSES	P 369.00	P 3,656.00
<u>Non-Cash Expenses</u>		
Depreciation		
Depreciation-Infrastructure Assets	P 679,275.16	P 3,404,431.05
Depreciation-Buildings and Other Structures	369,312.07	2,208,337.46
Depreciation-Machinery and Equipment	317,175.08	1,641,511.59
Depreciation-Transportation Equipment	41,362.64	207,098.20
Depreciation-Furniture, Fixtures and Books	27,792.88	164,649.71
Impairment Loss		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
TOTAL NON-CASH EXPENSES	P 1,434,917.83	P 7,626,028.01
TOTAL EXPENSES	P 14,647,984.86	P 68,988,779.60
NET INCOME (LOSS)	P 86,653.67	P 1,195,047.61

Certified Correct:


JANET R. NADALA
 Div. Manager, Finance

Recommended:


GRACELLA B. PALUCA
 Admin. & Finance Dept. Manager

Approved:


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 General Manager