

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending August 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	13,604,426.70	
Less: Sales Discounts	<u>25,096.05</u>	
Unmetered Sales	24,039.30	220,276.16
Other Sales or Services	427,475.00	3,049,825.78
Interest Income	8,602.72	31,265.02
Rent/Lease Income	8,995.00	51,101.80
Income from Septage Operations	613,091.25	4,400,681.86
Water Meter Fee	455,517.00	3,306,966.50
Other Business Income	-	-
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<b>P 15,117,050.92</b>	<b>P 115,306,492.74</b>
<u>Other Non-Operating Income</u>		
<b>Miscellaneous Income</b>		
Miscellaneous Income	72,274.13	510,507.63
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<b>P 72,274.13</b>	<b>P 510,507.63</b>
<b>TOTAL REVENUES</b>	<b>P 15,189,325.05</b>	<b>P 115,817,000.37</b>
<b>EXPENSES</b>		
<u>Personal Services</u>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Labor	P 136,903.00	P 1,094,752.68
Pumping Expense-Pumping Labor	294,124.00	2,421,477.07
Maintenance of Trans. and Distribution Mains	205,205.00	1,641,640.00
Supervision - Customer Account	164,890.00	1,320,167.55
Customer Account Expense-Meter Reading	123,859.00	990,872.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	63,778.00	510,165.93
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	149,267.00	1,193,020.75
Administrative and General Salaries	727,518.00	5,813,494.69
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	58,669.46	443,049.75
Water Treatment Expense- Operation Labor	78,530.00	628,240.00
Maintenance of Services - Engineering (Labor)	252,022.60	1,317,953.16
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	170,548.45	883,833.63
Maintenance of Meters (Labor)	-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	225,807.47	1,594,785.91
Labor - Maintenance of General Plant	207,930.09	1,506,343.25
Labor - Bamboo Forest Park	35,449.80	300,086.64
Labor - Pumping Expenses	181,417.80	1,289,658.82
Labor - Water Treatment Expenses	-	88,616.07
Salaries/Wages - Septage Operation	138,335.62	989,407.82
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	130,000.00	1,044,000.00
Representation Allowance (RA)	56,000.00	451,750.00
Transportation Allowance (TA)	98,000.00	784,750.00
Clothing/Uniform Allowance	-	396,000.00



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Directors & Committee Members' Fees(Honoraria)	67,392.00	539,136.00
Overtime and Night Pay	115,279.93	789,326.85
Mid-Year Bonus	-	-
Year End Bonus	-	1,963,913.00
Cash Gift	-	3,000.00
Other Bonuses and Allowances	-	-
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	233,286.48	1,872,567.91
Pag-IBIG Contributions	25,187.58	298,561.76
PhilHealth Contributions	37,182.62	292,856.62
Employees Compensation Insurance Premiums	6,500.00	51,900.00
Provident/Welfare Fund Contributions	70,833.70	571,262.60
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	180,897.97	1,215,044.32
Other Personnel Benefits	-	-
<b>TOTAL PERSONAL SERVICES</b>	P 4,234,815.57	P 34,301,634.78
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	P 53,401.08	P 357,762.15
Traveling Expenses-Board of Directors	84,014.40	164,614.40
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	14,500.00	139,126.70
Training Expenses - Board of Directors	-	13,634.00
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	95,218.07	762,899.78
Accountable Forms Expenses	28,600.00	114,400.00
Non-Accountable Forms Expenses	14,846.00	96,696.00
Fuel, Oil and Lubricants Expenses		-
Fuel, Oil and Lubricants - Office	22,894.29	184,061.12
Fuel, Oil and Lubricants - Maintenance	135,505.13	1,230,798.53
Chemical and Filtering Supplies Expenses	1,400,107.50	11,044,516.72
Semi-Expendable Machinery & Eqpt (Admin)	25,679.00	130,391.42
Semi-Expendable Machinery & Eqpt (Engg)	-	-
Semi-Expendable Furnitures & Fixtures	-	5,160.00
Semi-Expendable Machinery & Eqpt (Comml)	-	135,922.28
Semi-Expendable Furnitures & Fixtures	-	13,586.00
<b>Utility Expenses</b>		
Electricity Expenses	120,781.82	1,311,059.28
Water Expenses	17,024.35	128,052.20
<b>Communication Expenses</b>		
Postage and Courier Services	1,740.00	16,076.87
Telephone Expenses		-
Landline	3,348.52	32,068.21
Mobile	3,500.00	144,723.47
Internet Subscription Expenses	10,675.74	66,862.16
Cable, Satellite, Telegraph and Radio Expenses	605.00	4,840.00
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	-	181,748.48
Purchased Water	-	60,477.45



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Source of Supply-Engineering Expenses	51,663.92	412,340.85
Power Production Expenses	-	30,570.87
Fuel for Power Production	72,520.00	718,650.00
Pumping Operations Expenses	123,228.57	602,399.01
Power or Fuel Purchased for Pumping	2,973,885.05	32,887,795.31
<b>Professional Services</b>		
Legal Services	15,000.00	120,000.00
Auditing Services	195,717.72	195,717.72
Consultancy Services	242,268.09	690,253.49
Other Professional Services	-	-
<b>General Services</b>		
Security Services	576,381.54	2,672,279.46
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	203,837.73	978,311.46
R & M-Services(Comm-Mat)	20,343.60	82,556.71
R & M-Meters	(584,936.00)	161,250.00
R & M-Reservoirs and Tanks	-	105,000.00
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	-	-
R & M-Administrative Structures & Improv.	33,924.64	1,005,501.54
Repairs & Maintenance-Machinery and Eqpt.	650.00	136,568.12
Repairs & Maintenance-Transportation Eqpt.	83,285.75	1,088,468.74
Repairs & Maintenance-Furnitures and Fixtures	1,426.16	1,426.16
Repairs & Maintenance - Others		
R & M-Power Production Equipment	-	22,585.09
R & M-Pumping Equipment	-	-
R & M-Water Treatment Equipment	-	13,347.58
R & M-Communications Equipment	-	9,933.00
R & M-Power Operated Equipment	8,199.96	79,946.85
R & M-Construction Equipment	(32,870.00)	49,071.00
R & M-Tools, Shop and Garage Equipment	5,800.00	12,999.61
R & M-Laboratory Equipment	-	4,800.00
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	273,133.16	1,785,317.69
Reg. Req. Exp-Permit Fees	1,149.00	25,870.19
Fidelity Bond Premiums	4,313.23	31,317.60
Insurance Expenses	48,883.19	457,163.63
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	14,800.00	97,100.00
Prizes and Other Promotional Expenses	-	-
Representation Expenses	9,958.70	68,095.35
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	60,000.00
Membership Dues & Contributions to Organizations	-	34,669.60

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	Current Month	Year to Date
Donations	-	20,000.00
Directors & Committee Members' Fees(BOD Ben. & Exp)	14,907.00	543,908.28
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	141,050.00	219,563.85
Sports Development	37,161.00	137,893.80
GAD	-	4,997.00
Emergency Expenses	-	148,524.04
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	6,737.00	283,064.72
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>P 6,582,359.91</b>	<b>P 62,340,018.42</b>
 <u>Financial Expenses</u>		
<b>Financial Expenses</b>		
Interest Expenses	P -	P 3,841.00
<b>TOTAL FINANCIAL EXPENSES</b>	<b>P -</b>	<b>P 3,841.00</b>
 <u>Non-Cash Expenses</u>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	P 684,882.54	P 5,459,078.68
Depreciation-Buildings and Other Structures	376,228.39	3,337,246.30
Depreciation-Machinery and Equipment	318,050.52	2,595,663.13
Depreciation-Transportation Equipment	40,186.04	330,009.52
Depreciation-Furniture, Fixtures and Books	27,792.88	248,028.35
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>P 1,447,140.37</b>	<b>P 11,970,025.98</b>
<b>TOTAL EXPENSES</b>	<b>P 12,264,315.85</b>	<b>P 108,615,520.18</b>
<b>NET INCOME (LOSS)</b>	<b>P 2,925,009.20</b>	<b>P 7,201,480.19</b>

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

  
**RUEL D. TABADA**  
General Manager