

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT

STATEMENT OF COMPREHENSIVE INCOME
For the period ending October 31, 2023

| | Current Month | Year to Date |
|---|------------------------|-------------------------|
| REVENUES | | |
| <u>Service and Business Income</u> | | |
| Business Income | | |
| Waterworks Systems Fees | P | P |
| Metered Sales | 12,732,726.55 | |
| Less: Sales Discounts | <u>20,975.40</u> | |
| Unmetered Sales | 22,380.84 | 265,542.23 |
| Other Sales or Services | 349,085.00 | 3,802,270.78 |
| Interest Income | 468.70 | 32,217.90 |
| Rent/Lease Income | 3,546.00 | 67,617.80 |
| Income from Septage Operations | 621,859.45 | 5,637,748.16 |
| Water Meter Fee | 454,791.50 | 4,198,192.75 |
| Other Business Income | - | - |
| TOTAL SERVICE AND BUSINESS INCOME | <u>P 14,163,882.64</u> | <u>P 144,387,671.04</u> |
| <u>Other Non-Operating Income</u> | | |
| Miscellaneous Income | | |
| Miscellaneous Income | 72,910.44 | 725,381.39 |
| TOTAL OTHER NON-OPERATING INCOME | <u>P 72,910.44</u> | <u>P 725,381.39</u> |
| TOTAL REVENUES | <u>P 14,236,793.08</u> | <u>P 145,113,052.43</u> |
| EXPENSES | | |
| <u>Personal Services</u> | | |
| Salaries and Wages | | |
| Salaries and Wages-Regular | | |
| Source of Supply Expense-Operation Labor | P 136,903.00 | P 1,368,558.68 |
| Pumping Expense-Pumping Labor | 294,124.00 | 3,009,725.07 |
| Maintenance of Trans. and Distribution Mains | 205,205.00 | 2,052,050.00 |
| Supervision - Customer Account | 164,890.00 | 1,649,947.55 |
| Customer Account Expense-Meter Reading | 123,859.00 | 1,238,590.00 |
| Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD) | 96,961.09 | 670,905.02 |
| Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD) | 149,267.00 | 1,491,554.75 |
| Administrative and General Salaries | 727,518.00 | 7,268,530.69 |
| Salaries and Wages-Casual/Contractual | | |
| Administrative and General Salaries - JO | 24,215.85 | 522,650.60 |
| Water Treatment Expense- Operation Labor | 78,530.00 | 785,300.00 |
| Maintenance of Services - Engineering (Labor) | 186,500.00 | 1,732,951.24 |
| Maintenance of Services - Commercial (Labor) | - | - |
| Maintenance of Services - Flushing Activities | 145,001.42 | 1,191,432.12 |
| Maintenance of Meters (Labor) | - | - |
| Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO) | 220,274.03 | 2,049,197.60 |
| Labor - Maintenance of General Plant | 189,007.98 | 1,879,200.95 |
| Labor - Bamboo Forest Park | 29,693.10 | 365,699.94 |
| Labor - Pumping Expenses | 190,391.18 | 1,662,696.14 |
| Labor - Water Treatment Expenses | - | 88,616.07 |
| Salaries/Wages - Septage Operation | 152,797.16 | 1,284,710.68 |

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| Other Compensation | | |
| Personnel Economic Relief Allowance (PERA) | 130,000.00 | 1,304,000.00 |
| Representation Allowance (RA) | 56,000.00 | 563,750.00 |
| Transportation Allowance (TA) | 98,000.00 | 980,750.00 |
| Clothing/Uniform Allowance | - | 396,000.00 |
| Directors & Committee Members' Fees(Honoraria) | 67,392.00 | 673,920.00 |
| Overtime and Night Pay | 73,421.60 | 927,346.07 |
| Mid-Year Bonus | - | 1,963,913.00 |
| Year End Bonus | - | - |
| Cash Gift | - | 3,000.00 |
| Other Bonuses and Allowances | - | 1,223,845.35 |
| Personnel Benefit Contributions | | |
| Retirement and Life Insurance Premiums | 233,032.08 | 2,338,632.07 |
| Pag-IBIG Contributions | 6,500.00 | 330,249.34 |
| PhilHealth Contributions | 37,182.62 | 367,221.86 |
| Employees Compensation Insurance Premiums | 6,500.00 | 64,900.00 |
| Provident/Welfare Fund Contributions | 70,833.70 | 712,930.00 |
| Other Personnel Benefits | | |
| Terminal Leave Benefits | 152,133.37 | 1,543,174.54 |
| Other Personnel Benefits | - | - |
| TOTAL PERSONAL SERVICES | ₱ 4,046,133.18 | ₱ 43,705,949.33 |
| <u>Maintenance and Other Operating Expenses</u> | | |
| Traveling Expenses | | |
| Traveling Expenses-Employees | ₱ 11,465.00 | ₱ 436,850.95 |
| Traveling Expenses-Board of Directors | 18,046.85 | 182,661.25 |
| Training and Scholarship Expenses | | |
| Training Expenses - Employees | 52,060.36 | 202,965.06 |
| Training Expenses - Board of Directors | - | 13,634.00 |
| Supplies and Materials Expenses | | |
| Office Supplies Expenses | 51,685.60 | 871,142.66 |
| Accountable Forms Expenses | 28,600.00 | 171,600.00 |
| Non-Accountable Forms Expenses | 33,543.00 | 131,713.00 |
| Fuel, Oil and Lubricants Expenses | | - |
| Fuel, Oil and Lubricants - Office | 32,582.78 | 246,744.67 |
| Fuel, Oil and Lubricants - Maintenance | 126,179.14 | 1,514,768.29 |
| Chemical and Filtering Supplies Expenses | 1,391,536.50 | 14,013,647.46 |
| Semi-Expendable Machinery & Eqpt (Admin) | - | 130,391.42 |
| Semi-Expendable Machinery & Eqpt (Engg) | - | 450.00 |
| Semi-Expendable Furnitures & Fixtures | - | 5,160.00 |
| Semi-Expendable Machinery & Eqpt (Comml) | 3,350.00 | 139,272.28 |
| Semi-Expendable Furnitures & Fixtures | - | 13,586.00 |
| Utility Expenses | | |
| Electricity Expenses | 105,386.92 | 1,530,597.91 |
| Water Expenses | 35,010.00 | 180,137.85 |

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| Communication Expenses | | |
| Postage and Courier Services | 50.00 | 16,316.87 |
| Telephone Expenses | | - |
| Landline | 3,319.40 | 39,457.40 |
| Mobile | 42,679.00 | 190,902.47 |
| Internet Subscription Expenses | 5,040.00 | 75,395.61 |
| Cable, Satellite, Telegraph and Radio Expenses | 605.00 | 6,050.00 |
| Generation, Transmission and Distribution Expenses | | |
| Generation, Transmission & Distribution Exp. | | |
| Source of Supply-Miscellaneous Expenses | 175.00 | 181,923.48 |
| Purchased Water | - | 60,477.45 |
| Source of Supply-Engineering Expenses | 18,423.00 | 450,176.85 |
| Power Production Expenses | - | 69,388.39 |
| Fuel for Power Production | 8,400.00 | 740,965.00 |
| Pumping Operations Expenses | 2,990.00 | 696,524.01 |
| Power or Fuel Purchased for Pumping | 2,540,420.73 | 38,147,581.06 |
| Professional Services | | |
| Legal Services | 15,000.00 | 150,000.00 |
| Auditing Services | - | 195,717.72 |
| Consultancy Services | - | 732,943.49 |
| Other Professional Services | - | - |
| General Services | | |
| Security Services | 390,420.69 | 3,167,264.37 |
| Repairs and Maintenance | | |
| Repairs and Maintenance-Infrastructure Assets | | |
| R & M-Services(SC-Mat) | 257,374.26 | 1,435,792.96 |
| R & M-Services(Comm-Mat) | 18,289.05 | 102,500.01 |
| R & M-Meters | 4,425.00 | 165,675.00 |
| R & M-Reservoirs and Tanks | - | 105,000.00 |
| Repairs & Maintenance-Buildings & Other Struct. | | |
| R & M-Water Treatment Struct. & Improv. | - | 93,323.20 |
| R & M-Administrative Structures & Improv. | 17,124.51 | 1,092,416.02 |
| Repairs & Maintenance-Machinery and Eqpt. | - | 149,458.12 |
| Repairs & Maintenance-Transportation Eqpt. | 109,936.01 | 1,282,269.20 |
| Repairs & Maintenance-Furnitures and Fixtures | - | 2,011.16 |
| Repairs & Maintenance - Others | | |
| R & M-Power Production Equipment | 2,510.00 | 26,595.09 |
| R & M-Pumping Equipment | - | - |
| R & M-Water Treatment Equipment | - | 13,347.58 |
| R & M-Communications Equipment | - | 11,518.00 |
| R & M-Power Operated Equipment | 32.00 | 165,153.81 |
| R & M-Construction Equipment | 690.00 | 49,761.00 |
| R & M-Tools, Shop and Garage Equipment | 14,399.60 | 41,619.21 |
| R & M-Laboratory Equipment | 30,080.00 | 34,880.00 |
| Septage Expenses | | |
| R & M-Septage Trucks | - | 261.88 |
| R & M-Treatment Plant | - | 1,021.00 |

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| Taxes, Insurance Premiums and Other Fees | | |
| Taxes, Duties and Licenses | | |
| Real Property Tax | - | - |
| Franchise Tax | 265,408.73 | 2,578,257.03 |
| Reg. Req. Exp-Permit Fees | 800.00 | 26,670.19 |
| Fidelity Bond Premiums | 4,313.23 | 38,819.06 |
| Insurance Expenses | 45,664.29 | 555,988.77 |
| Other Maintenance and Operating Expenses | | |
| Advertising, Promotional and Marketing Expenses | 11,800.00 | 113,700.00 |
| Prizes and Other Promotional Expenses | - | - |
| Representation Expenses | - | 87,899.35 |
| Transportation and Delivery Expenses | - | - |
| Rent/Lease Expenses | 7,500.00 | 75,000.00 |
| Membership Dues & Contributions to Organizations | 27,234.00 | 61,903.60 |
| Donations | 4,531.00 | 24,531.00 |
| Directors & Committee Members' Fees(BOD Ben. & Exp) | 20,110.00 | 590,433.28 |
| Other Maintenance and Operating Expenses | | |
| Cultural and Athletic Expenses | 220,999.34 | 514,567.99 |
| Sports Development | 5,662.00 | 149,326.80 |
| GAD | 170.00 | 5,167.00 |
| Emergency Expenses | - | 148,524.04 |
| Misc. Customer Accounts Expenses | - | - |
| Misc. Gen. & Admin. Expenses | 36,770.20 | 586,674.67 |
| TOTAL MAINT. & OTHER OPERATING EXP. | ₱ 6,022,792.19 | ₱ 75,036,472.99 |
| <u>Financial Expenses</u> | | |
| Financial Expenses | | |
| Interest Expenses | ₱ - | ₱ 3,841.00 |
| TOTAL FINANCIAL EXPENSES | ₱ - | ₱ 3,841.00 |
| <u>Non-Cash Expenses</u> | | |
| Depreciation | | |
| Depreciation-Infrastructure Assets | ₱ 680,421.56 | ₱ 6,825,192.78 |
| Depreciation-Buildings and Other Structures | 350,746.21 | 4,041,155.22 |
| Depreciation-Machinery and Equipment | 313,851.14 | 3,227,564.79 |
| Depreciation-Transportation Equipment | 40,186.04 | 410,381.60 |
| Depreciation-Furniture, Fixtures and Books | 27,335.31 | 304,146.47 |
| Impairment Loss | | |
| Impairment Loss-Loans and Receivables | - | - |
| Impairment Loss-Other Receivables | - | - |
| TOTAL NON-CASH EXPENSES | ₱ 1,412,540.26 | ₱ 14,808,440.86 |
| TOTAL EXPENSES | ₱ 11,481,465.63 | ₱ 133,554,704.18 |
| NET INCOME (LOSS) | ₱ 2,755,327.45 | ₱ 11,558,348.25 |

Certified Correct:

JANET R. NADALA
 Div. Manager, Finance

Recommended:

GRACELLA B. PALUCA
 Admin. & Finance Dept. Manager

Approved:

RUEL D. TABADA
 General Manager