

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending September 30, 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	13,448,173.15	
Less: Sales Discounts	<u>22,218.50</u>	
Unmetered Sales	22,885.23	117,672,330.27
Other Sales or Services	403,360.00	243,161.39
Interest Income	484.18	3,453,185.78
Rent/Lease Income	12,970.00	31,749.20
Income from Septage Operations	615,206.85	64,071.80
Water Meter Fee	436,434.75	5,015,888.71
Other Business Income	-	3,743,401.25
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<u>P 14,917,295.66</u>	<u>P 130,223,788.40</u>
<u>Other Non-Operating Income</u>		
<b>Miscellaneous Income</b>		
Miscellaneous Income	141,963.32	652,470.95
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<u>P 141,963.32</u>	<u>P 652,470.95</u>
<b>TOTAL REVENUES</b>	<u>P 15,059,258.98</u>	<u>P 130,876,259.35</u>
<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 1,231,655.68
Pumping Expense-Pumping Labor	294,124.00	2,715,601.07
Maintenance of Trans. and Distribution Mains	205,205.00	1,846,845.00
Supervision - Customer Account	164,890.00	1,485,057.55
Customer Account Expense-Meter Reading	123,859.00	1,114,731.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	63,778.00	573,943.93
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	149,267.00	1,342,287.75
Administrative and General Salaries	727,518.00	6,541,012.69
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	55,385.00	498,434.75
Water Treatment Expense- Operation Labor	78,530.00	706,770.00
Maintenance of Services - Engineering (Labor)	228,498.08	1,546,451.24
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	162,597.07	1,046,430.70
Maintenance of Meters (Labor)	-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	234,137.66	1,828,923.57
Labor - Maintenance of General Plant	183,849.72	1,690,192.97
Labor - Bamboo Forest Park	35,920.20	336,006.84
Labor - Pumping Expenses	182,646.14	1,472,304.96
Labor - Water Treatment Expenses	-	88,616.07
Salaries/Wages - Septage Operation	142,505.70	1,131,913.52
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	130,000.00	1,174,000.00
Representation Allowance (RA)	56,000.00	507,750.00
Transportation Allowance (TA)	98,000.00	882,750.00
Clothing/Uniform Allowance	-	396,000.00
Directors & Committee Members' Fees(Honoraria)	67,392.00	606,528.00
Overtime and Night Pay	64,597.62	853,924.47



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Mid-Year Bonus	-	1,963,913.00
Year End Bonus	-	-
Cash Gift	-	3,000.00
Other Bonuses and Allowances	1,223,845.35	1,223,845.35
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	233,032.08	2,105,599.99
Pag-IBIG Contributions	25,187.58	323,749.34
PhilHealth Contributions	37,182.62	330,039.24
Employees Compensation Insurance Premiums	6,500.00	58,400.00
Provident/Welfare Fund Contributions	70,833.70	642,096.30
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	175,996.85	1,391,041.17
Other Personnel Benefits	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>₱ 5,358,181.37</b>	<b>₱ 39,659,816.15</b>
<u>Maintenance and Other Operating Expenses</u>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	₱ 67,623.80	₱ 425,385.95
Traveling Expenses-Board of Directors	-	164,614.40
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	11,778.00	150,904.70
Training Expenses - Board of Directors	-	13,634.00
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	56,557.28	819,457.06
Accountable Forms Expenses	28,600.00	143,000.00
Non-Accountable Forms Expenses	1,474.00	98,170.00
Fuel, Oil and Lubricants Expenses		-
Fuel, Oil and Lubricants - Office	30,100.77	214,161.89
Fuel, Oil and Lubricants - Maintenance	157,790.62	1,388,589.15
Chemical and Filtering Supplies Expenses	1,577,594.24	12,622,110.96
Semi-Expendable Machinery & Eqpt (Admin)	-	130,391.42
Semi-Expendable Machinery & Eqpt (Engg)	450.00	450.00
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	114,151.71	1,425,210.99
Water Expenses	17,075.65	145,127.85
<b>Communication Expenses</b>		
Postage and Courier Services	190.00	16,266.87
Telephone Expenses		-
Landline	4,069.79	36,138.00
Mobile	3,500.00	148,223.47
Internet Subscription Expenses	3,493.45	70,355.61
Cable, Satellite, Telegraph and Radio Expenses	605.00	5,445.00
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	-	181,748.48
Purchased Water	-	60,477.45
Source of Supply-Engineering Expenses	19,413.00	431,753.85
Power Production Expenses	38,817.52	69,388.39
Fuel for Power Production	13,915.00	732,565.00
Pumping Operations Expenses	91,135.00	693,534.01
Power or Fuel Purchased for Pumping	2,719,365.02	35,607,160.33

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<b>Professional Services</b>		
Legal Services	15,000.00	135,000.00
Auditing Services	-	195,717.72
Consultancy Services	42,690.00	732,943.49
Other Professional Services	-	-
<b>General Services</b>		
Security Services	104,564.22	2,776,843.68
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	200,107.24	1,178,418.70
R & M-Services(Comm-Mat)	1,654.25	84,210.96
R & M-Meters	-	161,250.00
R & M-Reservoirs and Tanks	-	105,000.00
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	93,323.20	93,323.20
R & M-Administrative Structures & Improv.	69,789.97	1,075,291.51
Repairs & Maintenance-Machinery and Eqpt.	12,890.00	149,458.12
Repairs & Maintenance-Transportation Eqpt.	83,864.45	1,172,333.19
Repairs & Maintenance-Furnitures and Fixtures	585.00	2,011.16
Repairs & Maintenance - Others		
R & M-Power Production Equipment	1,500.00	24,085.09
R & M-Pumping Equipment	-	-
R & M-Water Treatment Equipment	-	13,347.58
R & M-Communications Equipment	1,585.00	11,518.00
R & M-Power Operated Equipment	85,174.96	165,121.81
R & M-Construction Equipment	-	49,071.00
R & M-Tools, Shop and Garage Equipment	14,220.00	27,219.61
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	527,530.61	2,312,848.30
Reg. Req. Exp-Permit Fees	-	25,870.19
Fidelity Bond Premiums	3,188.23	34,505.83
Insurance Expenses	53,160.85	510,324.48
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	4,800.00	101,900.00
Prizes and Other Promotional Expenses	-	-
Representation Expenses	19,804.00	87,899.35
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	67,500.00
Membership Dues & Contributions to Organizations	-	34,669.60
Donations	-	20,000.00
Directors & Committee Members' Fees(BOD Ben. & Exp)	26,415.00	570,323.28
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	74,004.80	293,568.65
Sports Development	5,771.00	143,664.80
GAD	-	4,997.00
Emergency Expenses	-	148,524.04
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	266,839.75	549,904.47
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>P 6,673,662.38</b>	<b>P 69,013,680.80</b>



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	Current Month	Year to Date
<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 685,692.54	P 6,144,771.22
Depreciation-Buildings and Other Structures	353,162.71	3,690,409.01
Depreciation-Machinery and Equipment	318,050.52	2,913,713.65
Depreciation-Transportation Equipment	40,186.04	370,195.56
Depreciation-Furniture, Fixtures and Books	28,782.81	276,811.16
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>P 1,425,874.62</b>	<b>P 13,395,900.60</b>
<b>TOTAL EXPENSES</b>	<b>P 13,457,718.37</b>	<b>P 122,073,238.55</b>
<b>NET INCOME (LOSS)</b>	<b>P 1,601,540.61</b>	<b>P 8,803,020.80</b>

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

  
**RUEL D. TABADA**  
General Manager