

# MONTHLY DATA SHEET

For the Year Ended DECEMBER 2022

**Name of Water District :** DIPOLOG CITY  
**Province :** ZAMBOANGA DEL NORTE  
**Region :** IX  
**CCC No. :** 179  
**Email Address :** dipologcitywd@gmail.com  
**Website, if any :** www.dipologwater.gov.ph  
**Contact Nos. (mobile):** 0948-762-3152  
**(landline) :** (065) 212-4485  
**Coordinates of WD Office(Longitude,Latitude) :** 8°35'31.77"N,123°20'55.58"E  
**Under Joint Venture Agreement? (Yes/No):** N

## 1. MUNICIPAL DATA/SERVICE COVERAGE

| 1.1 Municipality(ies) Served |                     | Total No. of Brgys. | No. of Brgys Served | Percent (%) Served to Total |
|------------------------------|---------------------|---------------------|---------------------|-----------------------------|
| Main Mun.:                   | <u>DIPOLOG CITY</u> | <u>21</u>           | <u>19</u>           | <u>90.5%</u>                |
| Annexed:                     |                     |                     |                     |                             |
| Annexed:                     |                     |                     |                     |                             |

## 2. SERVICE CONNECTION DATA:

|     |                                       |                |                   |                     |
|-----|---------------------------------------|----------------|-------------------|---------------------|
| 2.1 | Total Service (Active + Inactive)     | <u>27,234</u>  |                   |                     |
| 2.2 | Total Active                          | <u>22,260</u>  |                   |                     |
| 2.3 | Total metered                         | <u>22,260</u>  |                   |                     |
| 2.4 | Total billed                          | <u>22,232</u>  |                   |                     |
| 2.5 | Ave. Persons/Conn.                    | <u>5.0</u>     |                   |                     |
| 2.6 | Population Served (2.2 x 2.5)         | <u>111,300</u> |                   |                     |
| 2.7 | Growth in Service Connections (S. C.) |                | <u>This Month</u> | <u>Year-to-Date</u> |
|     | New                                   |                | <u>-</u>          | <u>1,282</u>        |
|     | Reconnection                          |                | <u>-</u>          | <u>2,208</u>        |
|     | Disconnected                          |                | <u>-</u>          | <u>2,064</u>        |
|     | Increase (Decrease) in S. C.          |                | <u>-</u>          | <u>1,426</u>        |
| 2.8 | No. of Customers in Arrears           | <u>10,145</u>  | <u>( 45.6% )</u>  |                     |
| 2.9 | No. of Active Connections             |                | <u>Metered</u>    | <u>Unmetered</u>    |
|     | Residential/Domestic                  | <u>20,281</u>  | <u>-</u>          | <u>20,281</u>       |
|     | Government                            | <u>206</u>     | <u>-</u>          | <u>206</u>          |
|     | Commercial/Industrial                 | <u>1,745</u>   | <u>-</u>          | <u>1,745</u>        |
|     | Full Commercial                       | <u>839</u>     | <u>-</u>          | <u>839</u>          |
|     | Commercial A                          | <u>630</u>     | <u>-</u>          | <u>630</u>          |
|     | Commercial B                          | <u>276</u>     | <u>-</u>          | <u>276</u>          |
|     | Commercial C                          | <u>-</u>       | <u>-</u>          | <u>-</u>            |
|     | Commercial D                          | <u>-</u>       | <u>-</u>          | <u>-</u>            |
|     | Bulk/Wholesale                        | <u>-</u>       | <u>-</u>          | <u>-</u>            |
|     | <b>Total</b>                          | <u>22,232</u>  | <u>-</u>          | <u>22,232</u>       |

## 3. PRESENT WATER RATES:

3.1 Date Approved (mm/dd/year): 07/05/2015 Effectivity (mm/dd/year): 5/7/2015  
 3.2 Water Rates

| CLASSIFICATION        | MINIMUM CHARGES  | COMMODITY CHARGES |              |              |              |              |              |
|-----------------------|------------------|-------------------|--------------|--------------|--------------|--------------|--------------|
|                       |                  | 11-20 CUM         | 21-30 CUM    | 31-40 CUM    | 41-50 CUM    | 51-60 CUM    | 61 & Above   |
| Domestic/Government P | <u>205.00</u>    | <u>32.75</u>      | <u>34.80</u> | <u>36.85</u> | <u>39.00</u> | <u>41.15</u> | <u>41.15</u> |
| Commercial/Industrial | <u>410.00</u>    | <u>65.50</u>      | <u>69.60</u> | <u>73.70</u> | <u>78.00</u> | <u>82.30</u> | <u>82.30</u> |
| Commercial A          | <u>358.75</u>    | <u>57.30</u>      | <u>60.90</u> | <u>64.50</u> | <u>68.25</u> | <u>72.00</u> | <u>72.00</u> |
| Commercial B          | <u>307.50</u>    | <u>49.15</u>      | <u>52.20</u> | <u>55.30</u> | <u>58.50</u> | <u>61.75</u> | <u>61.75</u> |
| Commercial C          | <u>-</u>         | <u>-</u>          | <u>-</u>     | <u>-</u>     | <u>-</u>     | <u>-</u>     | <u>-</u>     |
| Commercial D          | <u>-</u>         | <u>-</u>          | <u>-</u>     | <u>-</u>     | <u>-</u>     | <u>-</u>     | <u>-</u>     |
| Bulk Sales            | <u>61.50/cum</u> |                   |              |              |              |              |              |

## 4. BILLING & COLLECTION DATA:

|     |                                      | <u>This Month</u> | <u>Year-to-Date</u>     |
|-----|--------------------------------------|-------------------|-------------------------|
| 4.1 | BILLING (Water Sales)                |                   |                         |
| a.  | Current - metered                    | <u>P -</u>        | <u>P 151,740,314.26</u> |
| b.  | Current - unmetered                  | <u>-</u>          | <u>-</u>                |
| c.  | Penalty Charges                      | <u>-</u>          | <u>-</u>                |
| d.  | Less: 10% Discount, Senior Citizen & | <u>-</u>          | <u>7,987,702.47</u>     |
|     | <b>Total</b>                         | <u>P -</u>        | <u>P 143,752,611.79</u> |

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|     |  |   |   |   |                     |
|-----|--|---|---|---|---------------------|
| 4.2 | BILLING PER CONSUMER CLASS:                              |   |   |   |                     |
| e   | Residential/Domestic                                     | P | -                                       | P | 115,003,516.14      |
| f   | Government   |   | -                                       |   | 6,519,453.70        |
| g   | Commercial/Industrial                                    |   | -                                       |   | 30,117,344.42       |
| h   | Bulk/Wholesale   |   | -                                       |   | -                   |
|     | Total  | P | -                                       | P | 151,640,314.26      |
| 4.3 | COLLECTION (Water Sales)                                 |   |   |   |                     |
| a.  | Current account  | P | -                                       | P | 114,737,336.16      |
| b.  | Arrears - current year                                   |   | -                                       |   | 22,605,361.20       |
| c.  | Arrears - previous years                                 |   | -                                       |   | 6,323,033.80        |
|     | Total  | P | -                                       | P | 143,665,731.16      |
| 4.4 | ACCOUNTS RECEIVABLE-CUSTOMERS (Beginning of the Yr.):    |   |   |   | 29,772,571.61       |
| 4.5 | ON-TIME-PAID, This Month                                 |   | <u>This Month</u>                       |   | <u>Year-to-Date</u> |
|     | $\frac{4.3a}{(4.1a) + (4.1b) - (4.1d)} \times 100 =$     |   |   |   |                     |
| 4.6 | COLLECTION EFFICIENCY, Y-T-D                             |   |   |   |                     |
|     | $\frac{(4.3a) + (4.3b)}{4.1 \text{ Total}} \times 100 =$ |   | $\frac{137,342,697.36}{143,752,611.79}$ | = | 95.5%               |
| 4.7 | COLLECTION RATIO, Y-T-D                                  |   |   |   |                     |
|     | $\frac{4.3 \text{ Total}}{4.1 \text{ Total} + 4.4} =$    |   | $\frac{143,665,731.16}{173,525,183.40}$ | = | 82.8%               |

## 5. FINANCIAL DATA:

|     |                                    |   | <u>This Month</u> |   | <u>Year-to-Date</u> |
|-----|------------------------------------|---|-------------------|---|---------------------|
| 5.1 | REVENUES                           |   |                   |   |                     |
| a.  | Operating Revenues                 | P | -                 | P | 145,801,411.56      |
| b.  | Non-Operating revenues             |   | -                 |   | 1,261,297.46        |
|     | Total                              | P | -                 | P | 147,062,709.02      |
| 5.2 | EXPENSES                           |   |                   |   |                     |
| a.  | Salaries and wages                 | P | -                 | P | 32,544,296.34       |
| b.  | Pumping cost (Fuel, Oil, Electric) |   | -                 |   | 34,035,969.45       |
| c.  | Chemicals (treatment)              |   | -                 |   | 18,874,834.30       |
| d.  | Other O & M Expense                |   | -                 |   | 44,622,875.00       |
| e.  | Depreciation Expense               |   | -                 |   | 16,620,724.66       |
| f.  | Interest Expense                   |   | -                 |   | 26,602.00           |
| g.  | Others                             |   | -                 |   | -                   |
|     | Total                              | P | -                 | P | 146,725,301.75      |
| 5.3 | NET INCOME (LOSS)                  | P | -                 | P | 337,407.27          |
| 5.4 | CASH FLOW STATEMENT                |   |                   |   |                     |
| a.  | Receipts                           | P | -                 | P | 173,913,467.78      |
| b.  | Disbursements                      |   | -                 |   | 171,551,213.44      |
| c.  | Net Receipts (Disbursements)       |   | -                 |   | 2,362,254.34        |
| d.  | Cash balance, beginning            |   | -                 |   | 15,180,481.64       |
| e.  | Cash balance, ending               |   | -                 |   | 17,542,735.98       |
| 5.5 | MISCELLANEOUS (Financial)          |   |                   |   |                     |
| a.  | Loan Funds (Total)                 |   | -                 |   | -                   |
| 1.  | Cash in Bank                       | P | -                 | P | -                   |
| 2.  | Cash on Hand                       |   | -                 |   | -                   |
| b.  | WD Funds (Total)                   |   | -                 |   | 32,678,434.88       |
| 1.  | Cash on hand                       | P | -                 | P | 555,185.54          |
| 2.  | Cash in bank                       |   | -                 |   | 22,097,056.19       |
| 3.  | Special Deposits                   |   | -                 |   | 2,695,931.33        |
| 4.  | Investments                        |   | -                 |   | -                   |
| 5.  | Working fund                       |   | -                 |   | -                   |
| 6.  | Reserves                           |   | -                 |   | -                   |
| 6.1 | WD-LWUA JSA                        |   | -                 |   | 2,584,059.58        |
| 6.2 | General Reserves                   |   | -                 |   | 4,746,202.24        |
| c.  | Materials & Supplies inventory     | P | -                 | P | 10,056,151.58       |
| d.  | Accounts Receivable                |   | -                 |   | 38,523,613.40       |
| 1.  | Customers                          | P | -                 | P | 29,467,130.88       |
| 2.  | Materials on loans                 |   | -                 |   | 1,039,364.57        |
| 3.  | Officers & Employees               |   | -                 |   | 8,017,117.95        |
| e.  | Customers' deposits                |   | -                 |   | 3,281,844.15        |
| f.  | Loans payable                      |   | -                 |   | 159,689.77          |
| g.  | Payable to creditors eg. suppliers |   | -                 |   | -                   |



| 5.6 FINANCIAL RATIOS                           | This Month |   | Year-to-Date   |        |
|--|------------|---|----------------|--------|
| a. Operating Ratio ( benchmark = $\leq 0.75$ ) |            |   |                |        |
| <u>Operating Expenses</u>                      | -          | = | 146,698,699.75 | =      |
| <u>Operating Revenues</u>                      | -          | = | 145,801,411.56 | = 1.01 |
| b. Net Income Ratio                            |            |   |                |        |
| <u>Net Income (Loss)</u>                       | -          | = | 337,407.27     | =      |
| <u>Total Revenues</u>                          | -          | = | 147,062,709.02 | = 0.00 |
| c. Current Ratio ( benchmark = $\geq 1.5$ )    |            |   |                |        |
| <u>Current Assets</u>                          |            |   | 82,715,962.22  | =      |
| <u>Current Liabilities</u>                     |            |   | 40,479,136.28  | = 2.04 |

## 6. WATER PRODUCTION DATA:

| 6.1 SOURCE OF SUPPLY | Number | Total Rated Capacity<br>(In LPS) or (in Cum/Mo) |         | Basis of Data |
|----------------------|--------|---|---------|---------------|
| a. Wells             | 14     | 253.935   | 660,231 | WAR           |
| b. Springs           |        |   |         |               |
| c. Surface/River     |        |   |         |               |
| d. Bulk purchase     |        |   |         |               |
| Total                | 14     | 253.935   | 660,231 |               |

Conversion: 1 LPS ~ 2,600 cum/mo

| 6.2 WATER PRODUCTION (m <sup>3</sup> ) | This Month | Year-to-Date | Method of Measurement |
|--|------------|--------------|-----------------------|
| a. WD-Owned Sources                    |            |              |                       |
| 1 Gravity                              | -          | -            | -                     |
| 2 Pumped                               | -          | 5,039,974.8  | Flowmeter             |
| Sub-Total                              | -          | 5,039,974.8  |                       |
| b. External Source/s                   | -          | -            | -                     |
| Total                                  | -          | 5,039,974.8  |                       |

| 6.3 WATER PRODUCTION COST                      | This Month | Year-to-Date    |
|--|------------|-----------------|
| a. Total power consumption for pumping (KW-Hr) | -          | 3,587,933.22    |
| b. Total power cost for pumping (PHP)          | -          | 49,385,170.68   |
| c. Other energy cost (oil, etc.) (PHP)         | -          | -               |
| d. Total Pumping Hours (motor drive)           | -          | 104,233.57      |
| e. Total Pumping Hours (engine drive)          | -          | 6,655.04        |
| f. Total Chlorine consumed (Kg.)               | -          | 16,213.85       |
| g. Total Chlorine cost (PHP)                   | -          | 14,135,996.90   |
| h. Total cost of other chemicals (PHP)         | -          | -               |
| Total Production Cost                          | P -        | P 63,521,167.58 |

| 6.4 ACCOUNTED FOR WATER (m <sup>3</sup> )             | This Month | Year-to-Date |
|---|------------|--------------|
| a. Total Billed Metered Consumption (m <sup>3</sup> ) | -          | 4,315,851.6  |
| Residential   | -          | 3,707,803.6  |
| Government  | -          | 169,362.0    |
| Commercial/Industrial (Total)                         | -          | 438,686.0    |
| Full Commercial                                       | -          | 300,983.0    |
| Commercial A  | -          | 96,034.0     |
| Commercial B  | -          | 41,669.0     |
| Commercial C  |            |              |
| Commercial D  |            |              |
| Bulk/Wholesale  |            |              |
| b. Unmetered billed                                   |            |              |
| c. Total billed                                       | -          | 4,315,851.6  |
| d. Metered unbilled                                   | -          | 5,579.9      |
| e. Unmetered unbilled                                 | -          | 94,472.3     |
| f. Total Accounted                                    | -          | 4,415,903.8  |

| 6.5 WATER USE ASSESSMENT                                    | This Month | Year-to-Date |
|---|------------|--------------|
| a. Average monthly consumption/connection (m <sup>3</sup> ) | 0.0        |              |
| Residential (m <sup>3</sup> /conn/mo.)                      | 0.0        |              |
| Government (m <sup>3</sup> /conn/mo)                        | 0.0        |              |
| Commercial/Industrial (m <sup>3</sup> /conn/mo)             | 0.0        |              |
| Bulk/Wholesale (m <sup>3</sup> /conn/mo)                    |            |              |
| b. Average liters per capita/day (lpcd)                     | 0.0        |              |
| c. Accounted for water (%)                                  |            | 87.6%        |
| d. Revenue Producing Water (%)                              |            | 85.6%        |
| e. Percent Non-revenue Water (%)                            |            | 14%          |
| f. 24/7 Water Service (Y/N)                                 | Y          |              |



**7. STORAGE FACILITIES**

|                          | No. of Units | Total Capacity (m <sup>3</sup> ) |
|--------------------------|--------------|----------------------------------|
| a. Elevated Reservoir(s) | 3            | 450                              |
| b. Ground Reservoir(s)   | 1            | 800                              |

**8. MISCELLANEOUS**

**8.1 EMPLOYEES**

|  |           |
|--|-----------|
| a. Total                                 | 141       |
| b. Regular                               | 65        |
| c. Casual                                | 0         |
| d. Job-order/COS                         | 76        |
| e. Number of active connections/employee | 342       |
| f. Average monthly salary/employee       | 20,542.51 |

**8.2 BOARD OF DIRECTORS**

|          |                           | Number of Meetings Attended |                       |       |              |                       |       |
|----------|---------------------------|-----------------------------|-----------------------|-------|--------------|-----------------------|-------|
|          |                           | This Month                  |                       |       | Year-to-Date |                       |       |
| Position | Name                      | Regular                     | Special/<br>Emergency | Total | Regular      | Special/<br>Emergency | Total |
| C        | 1 Josephine B. Leyson     | 0                           | -                     | 0     | 24           | -                     | 24    |
| S        | 2 Flordeliz A. Aseniero   | 0                           | -                     | 0     | 23           | -                     | 23    |
| T        | 3 Betsy C. Sybico         | 0                           | -                     | 0     | 24           | -                     | 24    |
| M        | 4 Arnulfo A. Hamoy        | 0                           | -                     | 0     | 24           | -                     | 24    |
| M        | 5 Enrico V. Montano       | 0                           | -                     | 0     | 24           | -                     | 24    |
| 6thM     | 6 -                       | -                           | -                     | -     | -            | -                     | -     |
|          |                           | This Month                  |                       |       | Year-to-Date |                       |       |
| a.       | No. of Resolutions passed | 0                           |                       |       | 79           |                       |       |
| b.       | No. of Policies passed    | 0                           |                       |       | 0            |                       |       |
| c.       | Directors fees paid       | P -                         |                       |       | 802,224.00   |                       |       |
| d.       | Meetings:                 |                             |                       |       |              |                       |       |
|          | 1. Held                   | 0                           |                       |       | 24           |                       |       |
|          | 2. Regular                | 0                           |                       |       | 24           |                       |       |
|          | 3. Special/Emergency      | 0                           |                       |       | 1            |                       |       |

**9. STATUS OF VARIOUS DEVELOPMENT:**

**9.1 ON-GOING PROJECTS**

|    | DESCRIPTION (e.g. Comprehensive Project, Source Dev., Expansion, Rehab., Water Quality, etc) | PROJECT COST (PHP x 1,000) | FUNDING SOURCE | PERCENT ACCOMPLISHMENT |
|----|--|----------------------------|----------------|------------------------|
| a. | Various RPL Extension Projects   | 5,578.95                   | General Fund   | 99%                    |
| b. | Materials for New Service Pipelines  | 1,849.59                   | General Fund   | 99%                    |
| c. | Pipeline Maintenance Projects(Bgys)  | 4,858.46                   | General Fund   | 100%                   |
| d. |  |                            |                |                        |
| e. |  |                            |                |                        |
| f. |  |                            |                |                        |
| g. |  |                            |                |                        |

**9.2 CURRENT FINANCIAL ASSISTANCE/LOANS/GRANTS**

|                                  | LOAN AMOUNT (PHP) | ARREARAGES, Beginning of the year | MONTHLY AMORTIZATION (PHP) | PAYMENTS MADE, YTD | TERMINAL YEAR OF AMORTIZATION |
|----------------------------------|-------------------|-----------------------------------|----------------------------|--------------------|-------------------------------|
| a. Loans from LWUA               |                   |                                   |                            |                    |                               |
| 1                                | 2,939,517.68      | 159,689.77                        | 27,248.00                  | 2,779,827.91       | 2023                          |
| 2                                |                   |                                   |                            |                    |                               |
| 3                                |                   |                                   |                            |                    |                               |
| 4                                |                   |                                   |                            |                    |                               |
| 5                                |                   |                                   |                            |                    |                               |
|                                  | Total             |                                   |                            |                    |                               |
| b. Loans from Other Fund Sources |                   |                                   |                            |                    |                               |
| 1                                |                   |                                   |                            |                    |                               |
| 2                                |                   |                                   |                            |                    |                               |
| 3                                |                   |                                   |                            |                    |                               |
| 4                                |                   |                                   |                            |                    |                               |
| 5                                |                   |                                   |                            |                    |                               |
|                                  | Total             |                                   |                            |                    |                               |

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**10. INSTITUTIONAL DEVELOPMENT/REVIEWS:**

10.1 LWUA REVIEW AND SYSTEMS INSTALLATION

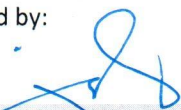
Year when Last installed /reviewed

|   |  |
|---|--|
| a. CPS I Installation                       |  |
| b. CPS II Installation                      |  |
| c. Water Rates Review                       |  |
| d. Water Safety Plan Review                 |  |
| e. Business Plan Review                     |  |
| f. Groundwater Data Bank Installation       |  |
| g. Computerized Billing & Collection System |  |
| h. Computerized Read & Bill                 |  |
| i. Computerized Accounting System           |  |
| j. Computerized Inventory System            |  |

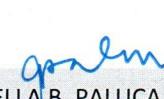
**11. KEY PERFORMANCE INDICATORS:**

|   | Actual    | KPI Monitoring Benchmark |
|---|-----------|--------------------------|
| a. Non-Revenue Water (%) - YTD                        | 14%       | ≤ 20%                    |
| b. Collection Efficiency (%) - YTD                    | 95.5%     | ≥ 90%                    |
| c. S.Conn. Market Growth - YTD                        | 1426      | 1000                     |
| d. Capex (Php) - YTD                                  | 25.35 M   | 26 M                     |
| e. LWUA-WD JSA Reserves (%) - YTD                     | 1.80%     | ≥ 3% of Item 5.1         |
| f.1 Water Quality Compliance - Bacti (Y/N)            | Y         | Y                        |
| f.2 Water Quality Compliance - Phychem (Y/N)          | Y         | Y                        |
| f.3 Water Quality Compliance -Residual Chlorine (Y/N) | Y         | Y                        |
| g. Current Ratio - YTD                                | 2.04      | ≥ 1.5                    |
| h. Average Monthly Net Income (Php)                   | 28,117.27 | positive                 |
| i. Staff Productvity Index                            | 342       | 120                      |
| j. 24/7 Water Service (% of Active S Conn)            | 75%       | Y                        |
| k. With Sanitation Facilities (Yes or No)             | Y         | Y                        |

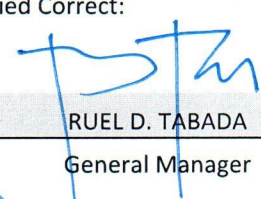
Prepared by:

  
 JANET R. NADALA  
 Div. Mgr., Finance

Checked by:

  
 GRACELLA B. PALUCA  
 Dept. Mgr., Admin & Fin.

Certified Correct:

  
 RUEL D. TABADA  
 General Manager



Republic of the Philippines  
DIPOLOG CITY WATER DISTRICT

**STATEMENT OF CASH FLOWS**

For the Year 2022

**Cash Flows from Operating Activities**

**Cash Inflows:**

|   |   |                |
|---|---|----------------|
| Collection of Water Bills                           | P | 143,665,731.16 |
| Collection of Other Water Revenues                  |   | 3,317,202.13   |
| Refund of overpayment of expenses and Cash Advances |   | 258,443.93     |
| Receipt of Performance/Bidders/Bail Bonds           |   | 576,200.00     |
| Proceeds from Sales of Materials                    |   | 1,369,253.74   |
| Interests from Deposits, Cash adjustments           |   | 359,279.40     |
| Other Receipts                                      |   | 24,367,357.42  |

**Total Cash Inflows**

173,913,467.78

**Cash Outflows:**

|   |  |               |
|---|--|---------------|
| <b>Payment of Operating Expenses:</b>         |  |               |
| Salaries and Wages                            |  | 35,239,883.16 |
| Other Personnel Expenses                      |  | 19,965,542.14 |
| Fuel/Power for Pumping                        |  | 51,377,284.56 |
| Chemicals                                     |  | 6,917,775.00  |
| Other Operation and Maint. Expenses           |  | 26,294,420.17 |
| Payment of Payables                           |  | 297,156.14    |
| Purchase of office supplies Inventory         |  | 1,642,341.07  |
| Remittance of GSIS/PAG-IBIG/Withholding Taxes |  | 65,989.23     |
| Remittance of Franchise Tax                   |  | 2,647,768.35  |
| Other Disbursements                           |  | 12,781,935.03 |

**Total Cash Outflows**

157,230,094.85

**Total Cash Provided (used) by Operating Activities**

**16,683,372.93**

**Cash Flows from Investing Activities:**

**Cash Outflows: (Breakdown of CAPEX, see separate sheet)**

|   |  |               |
|---|--|---------------|
| Purchase/construction of                  |  |               |
| Infrastructure Assets                     |  | 12,573,957.59 |
| Office Equipment, Furnitures and Fixtures |  | 741,185.00    |
| Other Property, Plant and Equipment       |  | 679,000.00    |

**Total Cash Outflows**

13,994,142.59

**Total Cash Used by Investing Activities**

**(13,994,142.59)**

**Cash Flows from Financing Activities**

**Cash Outflows:**

|  |  |            |
|--|--|------------|
| Payments of Long-Term Liabilities (LWUA) |  | 326,976.00 |
|--|--|------------|

**Total Cash Used by Financing Activities**

**(326,976.00)**

**Cash Provided by Operating, Investing & Financing Act.**

**2,362,254.34**

Add: Cash and Cash Equivalents - Beginning

15,180,481.64

Cash and Cash Equivalents, Ending

P 17,542,735.98

Add: Unreleased Checks 2022

9,763,573.05

Reversal of unreleased checks 2021

(1,923,135.97)

**Net Cash Balance**

**25,383,173.06**

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

  
**RUEL D. TABADA**  
General Manager



**Breakdown of CAPEX:**

Purchase/construction of  
Infrastructure Assets

|                                      |              |
|--------------------------------------|--------------|
| New Service Connections              | 1,849,593.88 |
| Pipeline Extension Projects          | 5,578,955.90 |
| Pipeline Maintenance Projects (Bgys) | 4,858,467.81 |
| WD Logo                              | 8,400.00     |
| Office cubicles                      | 260,540.00   |
| Perimeter Fence (DRUP)               | 18,000.00    |

Total 12,573,957.59

Office Equipment, Furnitures and Fixtures

|   |            |
|---|------------|
| Database server   | 290,000.00 |
| Android Programming for Meter Reading<br>(includes Labor and Materials) | 39,800.00  |
| 1 Lot Office Cabinets   | 68,000.00  |
| 3 Desktop Computers   | 122,385.00 |
| 1 unit Surecolor Technical Printer                                      | 90,000.00  |
| 1 unit Laptop   | 40,000.00  |
| 1 unit CPU  | 30,000.00  |
| 2 units Evaporative Air Cooler  | 61,000.00  |

Total 741,185.00

Other Property, Plant and Equipment

|                                  |            |
|----------------------------------|------------|
| 1 pc Electric Concrete Breaker   | 115,000.00 |
| 2 units Chamber Stock            | 237,000.00 |
| 1 unit Vertical Submersible Pump | 115,000.00 |
| 4 units 3HP Booster Pump 240V    | 212,000.00 |

Total 679,000.00

**TOTAL CAPEX 13,994,142.59**

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the year ended December 31, 2022

**REVENUES**

Service and Business Income

**Business Income**

|  |   |                     |                         |
|--|---|---------------------|-------------------------|
| Waterworks Systems Fees                  |   | P                   |                         |
| Metered Sales                            | P | 150,277,631.26      |                         |
| Less: Sales Discounts                    |   | <u>6,516,404.07</u> | 143,761,227.19          |
| Unmetered Sales                          |   |                     | 243,685.44              |
| Other Sales or Services                  |   |                     | 1,795,238.93            |
| Interest Income                          |   |                     | 100,557.23              |
| Rent/Lease Income                        |   |                     | 52,214.75               |
| Income from Septage Operations           |   |                     | 322,044.00              |
| Water Meter Fee                          |   |                     | <u>1,260.00</u>         |
| <b>TOTAL SERVICE AND BUSINESS INCOME</b> |   |                     | <u>P 146,276,227.54</u> |

Other Non-Operating Income

**Miscellaneous Income**

|   |  |  |                     |
|---|--|--|---------------------|
| Miscellaneous Income                    |  |  | <u>786,481.48</u>   |
| <b>TOTAL OTHER NON-OPERATING INCOME</b> |  |  | <u>P 786,481.48</u> |

**TOTAL REVENUES**

P 147,062,709.02

**EXPENSES**

Personal Services

**Salaries and Wages**

Salaries and Wages-Regular

|   |  |   |              |
|---|--|---|--------------|
| Source of Supply Expense-Operation Labor          |  | P | 1,536,562.95 |
| Pumping Expense-Pumping Labor                     |  |   | 3,438,155.51 |
| Maintenance of Trans. and Distribution Mains      |  |   | 2,333,318.26 |
| Supervision - Customer Account                    |  |   | 1,926,856.51 |
| Customer Account Expense-Meter Reading            |  |   | 1,416,310.80 |
| Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD) |  |   | 731,856.00   |
| Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD) |  |   | 1,714,285.68 |
| Administrative and General Salaries               |  |   | 8,655,672.45 |

Salaries and Wages-Casual/Contractual

|  |  |  |              |
|--|--|--|--------------|
| Administrative and General Salaries - JO         |  |  | 709,495.49   |
| Water Treatment Expense- Operation Labor         |  |  | 901,431.03   |
| Maintenance of Services - Engineering (Labor)    |  |  | 397,649.11   |
| Maintenance of Services - Flushing Activities    |  |  | 907,249.97   |
| Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO) |  |  | 2,421,954.05 |
| Labor - Maintenance of General Plant             |  |  | 2,322,597.13 |
| Labor - Bamboo Forest Park                       |  |  | 251,633.58   |
| Labor - Pumping Expenses                         |  |  | 1,698,816.62 |
| Labor - Water Treatment Expenses                 |  |  | 2,087,701.17 |

**Other Compensation**

|  |  |  |              |
|--|--|--|--------------|
| Personnel Economic Relief Allowance (PERA) |  |  | 1,600,055.91 |
| Representation Allowance (RA)              |  |  | 672,000.00   |
| Transportation Allowance (TA)              |  |  | 1,152,000.00 |
| Clothing/Uniform Allowance                 |  |  | 402,000.00   |



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

**STATEMENT OF COMPREHENSIVE INCOME**

For the year ended December 31, 2022

|   |                 |
|---|-----------------|
| Directors & Committee Members' Fees(Honoraria)      | 802,224.00      |
| Overtime and Night Pay                              | 1,076,544.26    |
| Mid-Year Bonus                                      | 1,902,822.00    |
| Year End Bonus                                      | 1,902,827.50    |
| Cash Gift   | 329,750.00      |
| Other Bonuses and Allowances                        | 2,769,310.05    |
| <b>Personnel Benefit Contributions</b>              |                 |
| Retirement and Life Insurance Premiums              | 2,805,368.50    |
| Pag-IBIG Contributions                              | 452,853.21      |
| PhilHealth Contributions                            | 434,276.02      |
| Employees Compensation Insurance Premiums           | 79,500.00       |
| Provident/Welfare Fund Contributions                | 837,493.40      |
| <b>Other Personnel Benefits</b>                     |                 |
| Terminal Leave Benefits                             | 2,620,775.25    |
| Other Personnel Benefits                            | 558,913.95      |
| <b>TOTAL PERSONAL SERVICES</b>                      | P 53,850,260.36 |
| <br><u>Maintenance and Other Operating Expenses</u> |                 |
| <b>Traveling Expenses</b>                           |                 |
| Traveling Expenses-Employees                        | P 438,280.98    |
| Traveling Expenses-Board of Directors               | 131,410.04      |
| <b>Training and Scholarship Expenses</b>            |                 |
| Training Expenses - Employees                       | 270,685.93      |
| Training Expenses - Board of Directors              | 100.00          |
| <b>Supplies and Materials Expenses</b>              |                 |
| Office Supplies Expenses                            | 866,053.24      |
| Accountable Forms Expenses                          | 137,632.00      |
| Non-Accountable Forms Expenses                      | 83,354.46       |
| Fuel, Oil and Lubricants Expenses                   |                 |
| Fuel, Oil and Lubricants - Office                   | 525,320.84      |
| Fuel, Oil and Lubricants - Maintenance              | 2,237,484.20    |
| Chemical and Filtering Supplies Expenses            | 18,874,834.30   |
| Semi-Expendable Machinery & Eqpt (Admin)            | 48,790.38       |
| Semi-Expendable Machinery & Eqpt (Engg)             | 10,380.00       |
| Semi-Expendable Furnitures & Fixtures               | 57,148.00       |
| Semi-Expendable Machinery & Eqpt (Comml)            | 115,434.65      |
| Semi-Expendable Furnitures & Fixtures               | 4,500.00        |
| <b>Utility Expenses</b>                             |                 |
| Electricity Expenses                                | 1,909,294.21    |
| <b>Communication Expenses</b>                       |                 |
| Postage and Courier Services                        | 18,198.88       |
| Telephone Expenses                                  |                 |
| Landline  | 50,696.80       |
| Mobile  | 194,422.03      |
| Internet Subscription Expenses                      | 147,349.11      |
| Cable, Satellite, Telegraph and Radio Expenses      | 6,765.00        |



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

**STATEMENT OF COMPREHENSIVE INCOME**

For the year ended December 31, 2022

**Generation, Transmission and Distribution Expenses**

|  |               |
|--|---------------|
| Generation, Transmission & Distribution Exp. |               |
| Source of Supply-Miscellaneous Expenses      | 582,301.12    |
| Source of Supply-Engineering Expenses        | 644,297.75    |
| Power Production Expenses                    | 122,122.00    |
| Fuel for Power Production                    | 2,876,030.30  |
| Pumping Operations Expenses                  | 1,262,778.37  |
| Power or Fuel Purchased for Pumping          | 31,159,939.15 |

**Professional Services**

|                      |            |
|----------------------|------------|
| Legal Services       | 138,300.00 |
| Auditing Services    | 174,717.90 |
| Consultancy Services | 431,456.55 |

**General Services**

|                   |              |
|-------------------|--------------|
| Security Services | 1,280,777.12 |
|-------------------|--------------|

**Repairs and Maintenance**

|   |              |
|---|--------------|
| Repairs and Maintenance-Infrastructure Assets   |              |
| R & M-Services(SC-Mat)                          | 347,807.11   |
| R & M-Services(Comm-Mat)                        | 251,774.28   |
| R & M-Meters                                    | 1,035,572.76 |
| R & M-Reservoirs and Tanks                      | 158,505.53   |
| Repairs & Maintenance-Buildings & Other Struct. |              |
| R & M-Administrative Structures & Improv.       | 924,786.63   |
| Repairs & Maintenance-Machinery and Eqpt.       | 218,367.56   |
| Repairs & Maintenance-Transportation Eqpt.      | 1,451,380.62 |
| Repairs & Maintenance-Furnitures and Fixtures   | 14,000.00    |
| Repairs & Maintenance - Others                  |              |
| R & M-Power Production Equipment                | 4,820.00     |
| R & M-Pumping Equipment                         | 140.00       |
| R & M-Communications Equipment                  | 38,781.40    |
| R & M-Power Operated Equipment                  | 406,304.94   |
| R & M-Construction Equipment                    | 117,997.80   |
| R & M-Tools, Shop and Garage Equipment          | 22,266.12    |
| R & M-Laboratory Equipment                      | 45,312.00    |

**Taxes, Insurance Premiums and Other Fees**

|                            |              |
|----------------------------|--------------|
| Taxes, Duties and Licenses |              |
| Real Property Tax          | 47,140.32    |
| Franchise Tax              | 2,916,726.94 |
| Reg. Req. Exp-Permit Fees  | 60,104.35    |
| Fidelity Bond Premiums     | 46,818.34    |
| Insurance Expenses         | 693,453.33   |

**Other Maintenance and Operating Expenses**

|  |            |
|--|------------|
| Advertising, Promotional and Marketing Expenses  | 124,535.00 |
| Prizes and Other Promotional Expenses            | 37,730.20  |
| Representation Expenses                          | 166,350.69 |
| Rent/Lease Expenses                              | 90,000.00  |
| Membership Dues & Contributions to Organizations | 46,448.75  |

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

**STATEMENT OF COMPREHENSIVE INCOME**


For the year ended December 31, 2022

|   |                         |
|---|-------------------------|
| Donations   | 20,000.00               |
| Directors & Committee Members' Fees(BOD Ben. & Exp) | 216,170.60              |
| Other Maintenance and Operating Expenses            |                         |
| Cultural and Athletic Expenses                      | 277,528.33              |
| Sports Development                                  | 158,652.19              |
| GAD   | 295,206.26              |
| Emergency Expenses                                  | 77,051.31               |
| Misc. Customer Accounts Expenses                    | 19,850.00               |
| Misc. Gen. & Admin. Expenses                        | 1,085,854.71            |
| <b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>      | <b>P 76,218,293.38</b>  |
| <br>  |                         |
| <u>Financial Expenses</u>                           |                         |
| <b>Financial Expenses</b>                           |                         |
| Interest Expenses                                   | P 26,602.00             |
| <b>TOTAL FINANCIAL EXPENSES</b>                     | <b>P 26,602.00</b>      |
| <br>  |                         |
| <u>Non-Cash Expenses</u>                            |                         |
| <b>Depreciation</b>                                 |                         |
| Depreciation-Infrastructure Assets                  | P 7,118,500.74          |
| Depreciation-Buildings and Other Structures         | 6,112,654.11            |
| Depreciation-Machinery and Equipment                | 2,498,348.82            |
| Depreciation-Transportation Equipment               | 514,627.20              |
| Depreciation-Furniture, Fixtures and Books          | 376,593.79              |
| <b>Impairment Loss</b>                              |                         |
| Impairment Loss-Loans and Receivables               | 9,421.35                |
| Impairment Loss-Other Receivables                   | -                       |
| <b>TOTAL NON-CASH EXPENSES</b>                      | <b>P 16,630,146.01</b>  |
| <b>TOTAL EXPENSES</b>                               | <b>P 146,725,301.75</b> |
| <b>NET INCOME (LOSS)</b>                            | <b>P 337,407.27</b>     |

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

  
**RUEL D. TABADA**  
 General Manager



**DIPOLOG CITY WATER DISTRICT**

Highway Minaog, Dipolog City

**STATEMENT OF CHANGES IN EQUITY**

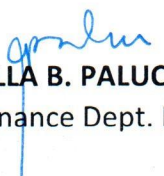
For the year ended December 31, 2022

|                                       | <u>Government</u><br><u>Capital</u> | <u>Retained</u><br><u>Earnings/(Deficit)</u> | <u>Contributed</u><br><u>Capital</u> | <u>TOTAL</u>                   |
|---------------------------------------|-------------------------------------|--|--------------------------------------|--------------------------------|
| Balance at Dec. 31, 2021              | ₱ <u>621,663.96</u>                 | ₱ <u>279,977,084.03</u>                      | ₱ <u>9,911,912.15</u>                | ₱ <u>290,510,660.14</u>        |
| Changes in Equity for 2022            |                                     |  |                                      |                                |
| Add/(Deduct):                         |                                     |  |                                      |                                |
| Comprehensive<br>Income for Year 2022 | -                                   | 337,407.27                                   | -                                    | 337,407.27                     |
| Other Adjustments                     | -                                   | 6,522,030.77                                 | -                                    | 6,522,030.77                   |
| Total                                 | -                                   | 6,859,438.04                                 | -                                    | 6,859,438.04                   |
| Balance at Dec. 31, 2022              | ₱ <u><u>621,663.96</u></u>          | ₱ <u><u>286,836,522.07</u></u>               | ₱ <u><u>9,911,912.15</u></u>         | ₱ <u><u>297,370,098.18</u></u> |

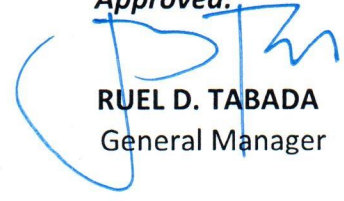
**Certified Correct:**

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

**Recommended:**

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

**Approved:**

  
**RUEL D. TABADA**  
General Manager

Republic of the Philippines  
**DIPOLOG CITY WATER DISTRICT**  
**STATEMENT OF FINANCIAL POSITION**  
As of December 31, 2022

|   | <u>Amount</u>          | <u>% to Total</u> |
|---|------------------------|-------------------|
| <b><u>ASSETS</u></b>                                    |                        |                   |
| <b>CURRENT ASSETS:</b>                                  |                        |                   |
| <u>Cash and Cash Equivalents</u>                        |                        |                   |
| <b>Cash on Hand</b>                                     |                        |                   |
| Cash-Collecting Officers                                | P 555,185.54           | 0.16%             |
| Petty Cash  | 35,000.00              | 0.01%             |
| <b>Cash in Bank-Local Currency</b>                      |                        |                   |
| Special Savings Deposit-(CA) DBP                        | 18,563,195.35          | 5.36%             |
| Special Savings Deposit-(SA) LBP                        | 1,067,888.86           | 0.31%             |
| Special Savings Deposit-(SA) LBP ONLINE                 | 382,092.42             | 0.11%             |
| Special Savings Deposit-(SA) LBP ECPAY                  | 746,826.24             | 0.22%             |
| Special Savings Deposit-(SA) LBP PALAWAN                | 10,100.00              | 0.00%             |
| Special Savings Deposit-(SA) LBP CEBUANA                | 10,100.00              | 0.00%             |
| Special Savings Deposit-(SA) DBP E-GOV                  | 400,398.14             | 0.12%             |
| Special Savings Deposit-(SA) DBP ONLINE                 | 97,827.11              | 0.03%             |
| Special Savings Deposit-(SA) LBP-ML                     | 562,774.91             | 0.16%             |
| Special Savings Deposit-(SA) LBP-SM                     | 73,227.76              | 0.02%             |
| Special Savings Deposit-(SA) DBP-WATER                  | 182,625.40             | 0.05%             |
| <b>Cash Equivalents</b>                                 |                        |                   |
| Time Deposits - DBP (Cust. & Meter)                     | 1,292,084.55           | 0.37%             |
| Time Deposits - LBP (Meter)                             | 1,403,846.78           | 0.41%             |
| <b>TOTAL CASH AND CASH EQUIVALENTS</b>                  | <b>P 25,383,173.06</b> | <b>7.33%</b>      |
| <u>Investments</u>                                      |                        |                   |
| <b>Sinking Fund</b>                                     |                        |                   |
| Sinking Fund  | P 1,488,138.28         | 0.43%             |
| Sinking Fund - JSA With LWUA                            | 2,584,059.58           | 0.75%             |
| Miscellaneous Special Funds                             | 3,258,063.96           | 0.94%             |
| <b>TOTAL INVESTMENTS</b>                                | <b>P 7,330,261.82</b>  | <b>2.12%</b>      |
| <u>Receivables</u>                                      |                        |                   |
| <b>Loans and Receivable Accounts</b>                    |                        |                   |
| Contracts Receivable - Water                            | P 14,854,677.80        |                   |
| <i>Allow. for Impairment - Contracts Receivable</i>     | (471,007.09)           |                   |
|   | 14,383,670.71          | 4.16%             |
| <b>Other Receivables</b>                                |                        |                   |
| Contracts Receivable-Water(Inactive Accts)              | 2,983,203.15           |                   |
| <i>Allow. for Impairment - Contracts Receivable(IA)</i> | (149,160.16)           |                   |
| Contracts Receivable-Water(Under Litigation)            | 12,862,449.93          |                   |
| <i>Allow. for Impairment - Contracts Receivable(UL)</i> | (613,032.75)           |                   |
| Receivable-Disallowances/Charges                        | 4,077,546.42           |                   |
| Due from Employees (Calamity Loan)                      | 4,146,917.40           |                   |
| <i>Allow. for Impairment-Due from Employees(CL)</i>     | (207,345.87)           |                   |
| Due from Concessionaires, etc.                          | 1,090,946.84           |                   |
| <i>Allow. for Impairment-Other Receivable</i>           | (51,582.27)            |                   |
| <b>TOTAL RECEIVABLES</b>                                | <b>P 38,523,613.40</b> | <b>11.13%</b>     |
| <u>Inventories</u>                                      |                        |                   |
| <b>Inventory Held for Consumption</b>                   |                        |                   |
| Office Supplies Inventory                               | P 987,336.48           | 0.29%             |
| Fuel, Oil and Lubricants Inventory                      | 150,077.00             | 0.04%             |
| Chemicals and Filtering Supplies Inventory              | 4,800.00               | 0.00%             |
| Supplies and Materials for Water Systems Operations     | 8,913,938.10           | 2.58%             |
| <b>TOTAL INVENTORIES</b>                                | <b>P 10,056,151.58</b> | <b>2.91%</b>      |
| <u>Other Assets</u>                                     |                        |                   |
| <b>Advances</b>   |                        |                   |
| Advances for Operating Expenses                         | P 7,603.23             |                   |
| Advances to Officers and Employees                      | 78,942.66              |                   |
|   | 86,545.89              | 0.03%             |
| <b>Prepayment</b>                                       |                        |                   |
| Prepaid Registration                                    | 5,943.18               |                   |
| Prepaid Insurance                                       | 60,405.13              |                   |
| Prepaid Fidelity Bond                                   | 33,371.41              |                   |
| Prepaid Real Property Tax                               | 66,062.36              |                   |
|   | 165,782.08             | 0.05%             |



Republic of the Philippines  
**DIPOLOG CITY WATER DISTRICT**  
**STATEMENT OF FINANCIAL POSITION**  
As of December 31, 2022

|   | <u>Amount</u>           | <u>% to Total</u> |
|---|-------------------------|-------------------|
| <b>Deposits</b>                                     |                         |                   |
| Guaranty Deposits                                   | 1,170,434.39            | 0.34%             |
| <b>TOTAL OTHER ASSETS</b>                           | 1,422,762.36            | 0.41%             |
| <b>TOTAL CURRENT ASSETS</b>                         | <b>82,715,962.22</b>    | <b>23.90%</b>     |
| <b>NON-CURRENT ASSETS:</b>                          |                         |                   |
| <u>Property, Plant and Equipment</u>                |                         |                   |
| <b>Land</b>   |                         |                   |
| Land  | P 13,442,122.46         | 3.88%             |
| <b>Land Improvements</b>                            | 50,000.00               | 0.01%             |
| <b>Infrastructure Assets</b>                        |                         |                   |
| Plant-Utility Plant in Service                      |                         |                   |
| Wells   | P 48,892,689.86         |                   |
| Supply Mains  | 365,946.91              |                   |
| Other Pumping Plant                                 | 10,807,645.20           |                   |
| Septage Management Project                          | 17,469,893.94           |                   |
| Reservoirs and Tanks                                | 10,911,458.75           |                   |
| Transmission and Distribution Mains                 | 110,825,908.05          |                   |
| Service Connections                                 | 12,914,642.40           |                   |
| Meter Installation                                  | 83,541.95               |                   |
| Other Trans. & Distribution Mains                   | 1,317,659.05            |                   |
| <i>Accumulated Depreciation-Plant (UPIS)</i>        | (52,682,901.53)         | 46.48%            |
| <b>Buildings and Other Structures</b>               |                         |                   |
| Buildings   |                         |                   |
| Pumping Plant Struct. & Improvements                | 39,958,007.61           |                   |
| Administrative Struct. & Improv.                    | 23,664,977.90           |                   |
| <i>Accumulated Depreciation-Buildings</i>           | (28,640,216.30)         |                   |
| Water Plant Structures & Improvements               |                         |                   |
| Source of Supply Plant Struct. & Improv             | P 2,673,987.93          |                   |
| Water Treatment Struct. & Improvements              | 1,162,892.00            |                   |
| Trans. & Dist. Struct. & Improv.                    | 8,060,287.70            |                   |
| <i>Accumulated Depreciation-Water Plant Struc</i>   | (8,512,042.88)          | 11.08%            |
| <b>Machinery and Equipment</b>                      |                         |                   |
| Construction & Heavy Equipment                      | P 16,058,096.20         |                   |
| <i>Accum. Depreciation -Const. &amp; Heavy Eqpt</i> | (6,788,618.54)          |                   |
| Information & Communication Tech. Eqpt              | 488,083.50              |                   |
| <i>Accum. Dep.-Info &amp; Comm. Tech Eqpt</i>       | (144,945.09)            |                   |
| Communication Equipment                             | 36,259.23               |                   |
| <i>Accum. Dep.- Communication Equipment</i>         | (19,244.44)             | 2.78%             |
| <b>Transportation Equipment</b>                     |                         |                   |
| Motor Vehicles                                      | P 4,131,557.07          |                   |
| <i>Accumulated Depreciation-Motor Vehicles</i>      | (2,560,991.21)          | 0.45%             |
| <b>Furniture, Fixtures and Books</b>                |                         |                   |
| Furniture and Fixtures                              | 4,618,910.99            |                   |
| <i>Accum. Dep.-Furniture and Fixtures</i>           | (2,189,377.43)          | 0.70%             |
| <b>Other Property, Plant and Equipment</b>          |                         |                   |
| Other Property, Plant and Equipment                 |                         |                   |
| Laboratory Equipment                                | P 1,620,154.00          |                   |
| Tools, Shop and Garage Equipment                    | 934,346.00              |                   |
| Other General Plant                                 | 24,209,707.58           |                   |
| <i>Accum. Dep.-Other Prop., Plant and Eqpt</i>      | (3,573,225.12)          | 6.70%             |
| <b>Construction in Progress</b>                     |                         |                   |
| Const. in Progress-Service Concession Assets        | 8,949,994.16            | 2.59%             |
| <b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>          | <b>P 258,537,207.90</b> | <b>74.69%</b>     |
| <u>Other Assets</u>                                 |                         |                   |
| Other Assets (Other Physical Properties)            | 4,910,017.45            | 1.42%             |
| <b>TOTAL OTHER ASSETS</b>                           | <b>P 4,910,017.45</b>   | <b>1.42%</b>      |
| <b>TOTAL NON-CURRENT ASSETS</b>                     | <b>P 263,447,225.35</b> | <b>76.10%</b>     |
| <b>TOTAL ASSETS</b>                                 | <b>P 346,163,187.57</b> | <b>100.00%</b>    |

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Republic of the Philippines  
**DIPOLOG CITY WATER DISTRICT**  
**STATEMENT OF FINANCIAL POSITION**  
As of December 31, 2022

|  | <u>Amount</u>           | <u>% to Total</u> |
|--|-------------------------|-------------------|
| <b><u>LIABILITIES</u></b>                        |                         |                   |
| <b><u>FINANCIAL LIABILITIES</u></b>              |                         |                   |
| <b>Payables</b>                                  |                         |                   |
| Accounts Payable                                 | P 9,763,573.05          | 2.82%             |
| <b>Bills/Bonds/Loans Payable</b>                 |                         |                   |
| Loans Payable - LWUA (Current Portion of LTD)    | 113,373.01              | 0.03%             |
| <b>Other Financial Liabilities</b>               |                         |                   |
| Other Financial Liabilities                      | 5,438,205.33            | 1.57%             |
| <b>TOTAL FINANCIAL LIABILITIES</b>               | P 15,315,151.39         | 4.42%             |
| <b><u>INTER-AGENCY PAYABLES</u></b>              |                         |                   |
| Due to BIR                                       | P 815,146.82            | 0.24%             |
| Due to GSIS                                      | 80,498.50               | 0.02%             |
| <b>TOTAL INTER-AGENCY PAYABLES</b>               | P 895,645.32            | 0.26%             |
| <b><u>TRUST LIABILITIES</u></b>                  |                         |                   |
| Guaranty/Security Deposits Payable               | P 2,334,117.52          | 0.67%             |
| Customers' Deposit Payable                       | 4,932,976.01            | 1.43%             |
| <b>TOTAL TRUST LIABILITIES</b>                   | P 7,267,093.53          | 2.10%             |
| <b><u>PROVISIONS</u></b>                         |                         |                   |
| Leave Benefits Payable                           | 2,581,668.27            | 0.75%             |
| <b>TOTAL PROVISIONS</b>                          | P 2,581,668.27          | 0.75%             |
| <b><u>OTHER PAYABLES</u></b>                     |                         |                   |
| <b>Other Payables</b>                            |                         |                   |
| Servicing Liabilities                            | 40,872.80               | 0.00%             |
| Other Payables                                   | P 14,378,704.97         | 4.15%             |
| <b>TOTAL OTHER PAYABLES</b>                      | P 14,419,577.77         | 4.17%             |
| <b>TOTAL CURRENT LIABILITIES</b>                 | <b>P 40,479,136.28</b>  | <b>11.69%</b>     |
| <b><u>LONG-TERM LIABILITIES:</u></b>             |                         |                   |
| <b><u>FINANCIAL LIABILITIES</u></b>              |                         |                   |
| <b>Bills/Bonds/Loans Payable</b>                 |                         |                   |
| Loans Payable - LWUA                             | 46,316.76               | 0.01%             |
| <b>TOTAL FINANCIAL LIABILITIES</b>               | P 46,316.76             | 0.01%             |
| <b><u>PROVISIONS</u></b>                         |                         |                   |
| Non-Current Leave Benefits Payable               | 8,267,636.35            | 2.39%             |
| <b>TOTAL PROVISIONS</b>                          | P 8,267,636.35          | 2.39%             |
| <b>TOTAL LONG-TERM LIABILITIES</b>               | <b>P 8,313,953.11</b>   | <b>2.40%</b>      |
| <b>TOTAL CURRENT &amp; LONG-TERM LIABILITIES</b> | <b>P 48,793,089.39</b>  | <b>14.09%</b>     |
| <b><u>EQUITY</u></b>                             |                         |                   |
| <b><u>Government Equity</u></b>                  |                         |                   |
| <b>Government Equity</b>                         |                         |                   |
| Government Equity                                | P 621,663.96            | 0.18%             |
| Contributed Capital-Other Paid In Capital        | 9,911,912.15            | 2.86%             |
| <b>Remeasurement Gain(Loss)</b>                  |                         |                   |
| <b>Remeasurement Gain(Loss)</b>                  |                         |                   |
| Remeasurement Gain (Unapp Ret. Earn.)            | 286,487,843.16          | 82.76%            |
| Remeasurement Gain (App Ret. Earn.)              | 348,678.91              | 0.10%             |
| <b>TOTAL EQUITY</b>                              | <b>P 297,370,098.18</b> | <b>85.90%</b>     |
| <b>TOTAL LIABILITIES AND EQUITY</b>              | <b>P 346,163,187.57</b> | <b>100.00%</b>    |

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

**RUEL D. TABADA**  
General Manager