

Republic of the Philippines  
**DIPOLOG CITY WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the period ending August 31, 2024

|   | 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                                     | 14,087,735.45          |                         |
| Less: Sales Discounts                             | <u>21,392.05</u>       |                         |
| Unmetered Sales                                   | 14,066,343.40          | 110,152,578.55          |
| Other Sales or Services                           | 8,216.04               | 154,702.88              |
| Other Waterworks Systems Fees                     | 483,774.39             | 3,366,467.59            |
| Income from Septage Operations                    | 623,598.50             | 4,810,070.50            |
| Water Meter Fee                                   | 450,545.00             | 3,742,735.00            |
| Interest Income                                   | 6,600.92               | 22,836.64               |
| Rent/Lease Income                                 | 2,775.00               | 54,961.65               |
| <b>TOTAL SERVICE AND BUSINESS INCOME</b>          | <b>P 15,641,853.25</b> | <b>P 122,304,352.81</b> |
| <br><u>Other Non-Operating Income</u>             |                        |                         |
| <b>Miscellaneous Income</b>                       |                        |                         |
| Miscellaneous Income                              | 167,623.69             | 1,685,477.59            |
| <b>TOTAL OTHER NON-OPERATING INCOME</b>           | <b>P 167,623.69</b>    | <b>P 1,685,477.59</b>   |
| <b>TOTAL REVENUES</b>                             | <b>P 15,809,476.94</b> | <b>P 123,989,830.40</b> |
| <br><b>EXPENSES</b>                               |                        |                         |
| <u>Personal Services</u>                          |                        |                         |
| <b>Salaries and Wages</b>                         |                        |                         |
| Salaries and Wages-Regular                        |                        |                         |
| Source of Supply Expense-Operation Labor          | P 185,882.27           | P 1,144,203.27          |
| Pumping Expense-Pumping Labor                     | 316,553.00             | 2,375,421.00            |
| Maintenance of Trans. and Distribution Mains      | 278,279.14             | 1,720,580.14            |
| Supervision - Customer Account                    | 225,170.00             | 1,379,400.00            |
| Customer Account Expense-Meter Reading            | 170,224.81             | 1,038,182.81            |
| Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD) | 84,362.07              | 553,356.07              |
| Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD) | 205,596.07             | 1,250,465.07            |
| Administrative and General Salaries               | 974,523.46             | 6,026,756.78            |
| Salaries and Wages-Casual/Contractual             |                        |                         |
| Administrative and General Salaries - JO          | 115,967.14             | 727,783.45              |
| Water Treatment Expense- Operation Labor          | 103,650.00             | 653,360.00              |
| Maintenance of Services - Engineering (Labor)     | 309,808.44             | 2,083,639.37            |
| Maintenance of Services - Commercial (Labor)      | -                      | -                       |
| Maintenance of Services - Flushing Activities     | -                      | 205,863.57              |
| Maintenance of Meters (Labor)                     | -                      | 199.75                  |
| Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)  | 241,194.58             | 1,760,007.01            |
| Labor - Maintenance of General Plant              | 275,176.60             | 1,663,826.85            |
| Labor - Bamboo Forest Park                        | 33,782.40              | 241,460.10              |
| Labor - Pumping Expenses                          | 274,491.58             | 1,950,360.29            |
| Labor - Water Treatment Expenses                  | -                      | -                       |
| Salaries/Wages - Septage Operation                | 188,653.04             | 1,283,174.37            |
| <b>Other Compensation</b>                         |                        |                         |
| Personnel Economic Relief Allowance (PERA)        | 126,000.00             | 1,032,532.25            |
| Representation Allowance (RA)                     | 59,000.00              | 550,000.00              |
| Transportation Allowance (TA)                     | 95,000.00              | 797,548.39              |
| Clothing/Uniform Allowance                        | -                      | 455,000.00              |
| Directors & Committee Members' Fees(Honoraria)    | 67,392.00              | 539,136.00              |
| Overtime and Night Pay                            | 37,367.20              | 218,223.40              |
| Mid-Year Bonus                                    | -                      | 1,945,475.00            |
| Year End Bonus                                    | 87,389.00              | 87,389.00               |
| Cash Gift   | -                      | -                       |
| Other Bonuses and Allowances                      | -                      | -                       |
| <b>Personnel Benefit Contributions</b>            |                        |                         |
| Retirement and Life Insurance Premiums            | 221,614.68             | 1,849,085.20            |
| Pag-IBIG Contributions                            | 12,800.00              | 96,900.00               |
| PhilHealth Contributions                          | 47,135.52              | 379,768.39              |

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| Employees Compensation Insurance Premiums                 | 6,300.00              | 51,600.00              |
| Provident/Welfare Fund Contributions                      | 65,790.20             | 561,626.10             |
| <b>Other Personnel Benefits</b>                           |                       |                        |
| Terminal Leave Benefits                                   | 133,707.91            | 866,740.47             |
| Other Personnel Benefits                                  | -                     | -                      |
| <b>TOTAL PERSONAL SERVICES</b>                            | <b>₱ 4,942,811.11</b> | <b>₱ 35,489,064.10</b> |
| <b>Maintenance and Other Operating Expenses</b>           |                       |                        |
| <b>Traveling Expenses</b>                                 |                       |                        |
| Traveling Expenses-Employees                              | ₱ 49,118.44           | ₱ 689,025.21           |
| Traveling Expenses-Board of Directors                     | -                     | 64,759.68              |
| <b>Training and Scholarship Expenses</b>                  |                       |                        |
| Training Expenses - Employees                             | 159,780.40            | 383,404.64             |
| Training Expenses - Board of Directors                    | -                     | -                      |
| <b>Supplies and Materials Expenses</b>                    |                       |                        |
| Office Supplies Expenses                                  | 101,543.21            | 727,991.39             |
| Accountable Forms Expenses                                | -                     | 85,806.00              |
| Non-Accountable Forms Expenses                            | 1,695.00              | 75,682.40              |
| Fuel, Oil and Lubricants Expenses                         |                       |                        |
| Fuel, Oil and Lubricants - Office                         | 28,257.00             | 170,586.86             |
| Fuel, Oil and Lubricants - Maintenance                    | 140,455.30            | 994,394.67             |
| Chemical and Filtering Supplies Expenses                  | 846,513.73            | 9,331,958.73           |
| Semi-Expendable Machinery & Eqpt (Admin)                  | 3,600.00              | 279,325.00             |
| Semi-Expendable Machinery & Eqpt (Engg)                   | -                     | 22,440.00              |
| Semi-Expendable Furnitures & Fixtures                     | -                     | 7,000.00               |
| Semi-Expendable Machinery & Eqpt (Comml)                  | -                     | 27,528.42              |
| Semi-Expendable Furnitures & Fixtures                     | -                     | 46,281.00              |
| <b>Utility Expenses</b>                                   |                       |                        |
| Electricity Expenses                                      | 128,441.76            | 1,025,759.67           |
| Water Expenses  | 46,567.00             | 279,291.15             |
| <b>Communication Expenses</b>                             |                       |                        |
| Postage and Courier Services                              | -                     | 10,867.00              |
| Telephone Expenses  |                       |                        |
| Landline  | -                     | 6,140.40               |
| Mobile  | 58,286.80             | 208,940.02             |
| Internet Subscription Expenses                            | 5,040.00              | 40,320.00              |
| 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                   | -                     | 13,425.00              |
| Purchased Water   | -                     | -                      |
| Source of Supply-Engineering Expenses                     | 1,248.00              | 596,342.65             |
| Power Production Expenses                                 | -                     | 34,083.76              |
| Fuel for Power Production                                 | 221,148.00            | 909,674.67             |
| Pumping Operations Expenses                               | 217,539.00            | 986,958.23             |
| Power or Fuel Purchased for Pumping                       | 3,198,788.74          | 24,945,165.98          |
| <b>Professional Services</b>                              |                       |                        |
| Legal Services  | 500.00                | 63,535.00              |
| Auditing Services   | -                     | -                      |
| Consultancy Services                                      | 160,392.28            | 795,472.32             |
| Other Professional Services                               | -                     | -                      |
| <b>General Services</b>                                   |                       |                        |
| Security Services   | 135,242.17            | 1,337,115.81           |
| <b>Repairs and Maintenance</b>                            |                       |                        |
| Repairs and Maintenance-Infrastructure Assets             |                       |                        |
| R & M-Services(SC-Mat)                                    | 261,807.40            | 2,188,012.39           |
| R & M-Services(Comm-Mat)                                  | 2,352.80              | 37,743.87              |
| R & M-Meters  | 8,650.00              | 9,313.80               |
| R & M-Reservoirs and Tanks                                | -                     | -                      |
| Repairs & Maintenance-Buildings & Other Struct.           |                       |                        |
| R & M-Water Treatment Struct. & Improv.                   | 10,900.00             | 10,900.00              |
| R & M-Administrative Structures & Improv.                 | 145,246.76            | 1,025,084.52           |

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| Repairs & Maintenance-Machinery and Eqpt.           | -                      | 50,952.00               |
| Repairs & Maintenance-Transportation Eqpt.          | 153,387.62             | 1,439,869.55            |
| Repairs & Maintenance-Furnitures and Fixtures       | 22,400.00              | 22,400.00               |
| Repairs & Maintenance - Others                      |                        |                         |
| R & M-Power Production Equipment                    | 11,350.00              | 78,765.00               |
| R & M-Pumping Equipment                             | -                      | -                       |
| R & M-Water Treatment Equipment                     | 153,920.00             | 153,920.00              |
| R & M-Communications Equipment                      | -                      | -                       |
| R & M-Power Operated Equipment                      | 23,202.00              | 62,767.00               |
| R & M-Construction Equipment                        | -                      | 66,024.00               |
| R & M-Tools, Shop and Garage Equipment              | 6,840.00               | 36,701.28               |
| R & M-Laboratory Equipment                          | -                      | -                       |
| Septage Expenses                                    |                        |                         |
| R & M-Septage Trucks                                | -                      | -                       |
| R & M-Treatment Plant                               | -                      | -                       |
| <b>Taxes, Insurance Premiums and Other Fees</b>     |                        |                         |
| Taxes, Duties and Licenses                          |                        |                         |
| Real Property Tax                                   | 5,140.74               | 41,125.92               |
| Franchise Tax                                       | 566,427.20             | 2,198,453.87            |
| Reg. Req. Exp-Permit Fees                           | -                      | 1,050.00                |
| Fidelity Bond Premiums                              | 3,687.81               | 27,503.96               |
| Insurance Expenses                                  | 45,383.53              | 513,258.38              |
| <b>Other Maintenance and Operating Expenses</b>     |                        |                         |
| Advertising, Promotional and Marketing Expenses     | 1,500.00               | 132,800.00              |
| Prizes and Other Promotional Expenses               | -                      | 19,875.00               |
| Representation Expenses                             | -                      | 124,350.74              |
| Transportation and Delivery Expenses                | -                      | -                       |
| Rent/Lease Expenses                                 | 7,500.00               | 60,000.00               |
| Membership Dues & Contributions to Organizations    | -                      | 23,850.66               |
| Donations   | 5,000.00               | 5,000.00                |
| Directors & Committee Members' Fees(BOD Ben. & Exp) | 22,899.00              | 174,861.00              |
| Other Maintenance and Operating Expenses            |                        |                         |
| Cultural and Athletic Expenses                      | -                      | 36,212.25               |
| Sports Development                                  | 46,316.00              | 168,512.50              |
| GAD   | 25,229.00              | 289,697.92              |
| Emergency Expenses                                  | -                      | -                       |
| Misc. Customer Accounts Expenses                    | -                      | -                       |
| Misc. Gen. & Admin. Expenses                        | 172,621.57             | 667,957.89              |
| <b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>      | <b>P 7,206,523.26</b>  | <b>P 53,831,079.16</b>  |
| <u>Non-Cash Expenses</u>                            |                        |                         |
| <b>Depreciation</b>                                 |                        |                         |
| Depreciation-Infrastructure Assets                  | P 913,644.61           | P 7,196,740.07          |
| Depreciation-Buildings and Other Structures         | 357,091.21             | 3,032,556.84            |
| Depreciation-Machinery and Equipment                | 190,881.98             | 1,543,155.74            |
| Depreciation-Transportation Equipment               | 51,214.23              | 385,886.75              |
| Depreciation-Furniture, Fixtures and Books          | 27,764.30              | 204,417.44              |
| <b>Impairment Loss</b>                              |                        |                         |
| Impairment Loss-Loans and Receivables               | -                      | -                       |
| Impairment Loss-Other Receivables                   | -                      | -                       |
| <b>TOTAL NON-CASH EXPENSES</b>                      | <b>P 1,540,596.33</b>  | <b>P 12,362,756.84</b>  |
| <b>TOTAL EXPENSES</b>                               | <b>P 13,689,930.70</b> | <b>P 101,682,900.10</b> |
| <b>NET INCOME (LOSS)</b>                            | <b>P 2,119,546.24</b>  | <b>P 22,306,930.30</b>  |

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

**RUEL D. TABADA**  
General Manager