

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending January 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	13,623,296.45	13,601,985.00
Less: Sales Discounts	<u>21,311.45</u>	11,073.12
Unmetered Sales	423,516.00	423,516.00
Other Sales or Services		
Other Waterworks Systems Fees	605,117.10	605,117.10
Income from Septage Operations	481,891.00	481,891.00
Water Meter Fee	469.21	469.21
Interest Income	8,180.00	8,180.00
Rent/Lease Income	<u>P 15,132,231.43</u>	<u>P 15,132,231.43</u>
<b>TOTAL SERVICE AND BUSINESS INCOME</b>		
<u>Other Non-Operating Income</u>		
<b>Miscellaneous Income</b>		
Miscellaneous Income	86,389.51	86,389.51
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<u>P 86,389.51</u>	<u>P 86,389.51</u>
<b>TOTAL REVENUES</b>	<u>P 15,218,620.94</u>	<u>P 15,218,620.94</u>
<b>EXPENSES</b>		
<u>Personal Services</u>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular	P	P
Source of Supply Expense-Operation Labor	136,903.00	136,903.00
Pumping Expense-Pumping Labor	294,124.00	294,124.00
Maintenance of Trans. and Distribution Mains	206,043.00	206,043.00
Supervision - Customer Account	164,890.00	164,890.00
Customer Account Expense-Meter Reading	123,994.00	123,994.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	63,892.00	63,892.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	149,267.00	149,267.00
Administrative and General Salaries	727,832.00	727,832.00
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	63,254.35	63,254.35
Water Treatment Expense- Operation Labor	78,530.00	78,530.00
Maintenance of Services - Engineering (Labor)	164,725.89	164,725.89
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	54,184.30	54,184.30
Maintenance of Meters (Labor)	-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	209,012.82	209,012.82
Labor - Maintenance of General Plant	152,023.71	152,023.71
Labor - Bamboo Forest Park	30,569.56	30,569.56
Labor - Pumping Expenses	199,512.20	199,512.20
Labor - Water Treatment Expenses	-	-
Salaries/Wages - Septage Operation	132,243.15	132,243.15
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	130,000.00	130,000.00
Representation Allowance (RA)	56,000.00	56,000.00
Transportation Allowance (TA)	98,000.00	98,000.00
Clothing/Uniform Allowance	390,000.00	390,000.00
Directors & Committee Members' Fees(Honoraria)	67,392.00	67,392.00
Overtime and Night Pay	27,205.16	27,205.16
Cash Gift	-	-
Other Bonuses and Allowances	-	-
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	233,200.20	233,200.20
Pag-IBIG Contributions	6,500.00	6,500.00
PhilHealth Contributions	47,696.23	47,696.23
Employees Compensation Insurance Premiums	6,500.00	6,500.00
Provident/Welfare Fund Contributions	70,833.70	70,833.70
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	-
<b>TOTAL PERSONAL SERVICES</b>	<u>P 4,084,328.27</u>	<u>P 4,084,328.27</u>

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	Current Month	Year to Date
<u>Maintenance and Other Operating Expenses</u>		
<b>Traveling Expenses</b>	P 84,979.29	P 84,979.29
Traveling Expenses-Employees	-	-
Traveling Expenses-Board of Directors	-	-
<b>Training and Scholarship Expenses</b>	-	-
Training Expenses - Employees	-	-
Training Expenses - Board of Directors	-	-
<b>Supplies and Materials Expenses</b>	49,247.70	49,247.70
Office Supplies Expenses	-	-
Accountable Forms Expenses	14,034.00	14,034.00
Non-Accountable Forms Expenses	-	-
Fuel, Oil and Lubricants Expenses	17,283.51	17,283.51
Fuel, Oil and Lubricants - Office	87,510.79	87,510.79
Fuel, Oil and Lubricants - Maintenance	1,073,383.50	1,073,383.50
Chemical and Filtering Supplies Expenses	-	-
Semi-Expendable Machinery & Eqpt (Admin)	-	-
Semi-Expendable Machinery & Eqpt (Engg)	-	-
Semi-Expendable Furnitures & Fixtures	-	-
<b>Utility Expenses</b>	111,159.55	111,159.55
Electricity Expenses	26,167.45	26,167.45
Water Expenses	-	-
<b>Communication Expenses</b>	50.00	50.00
Postage and Courier Services	-	-
Telephone Expenses	3,078.60	3,078.60
Landline	55,511.50	55,511.50
Mobile	5,040.00	5,040.00
Internet Subscription Expenses	605.00	605.00
Cable, Satellite, Telegraph and Radio Expenses	-	-
<b>Generation, Transmission and Distribution Expenses</b>	4,310.00	4,310.00
Generation, Transmission & Distribution Exp.	-	-
Source of Supply-Miscellaneous Expenses	3,045.86	3,045.86
Purchased Water	783.76	783.76
Source of Supply-Engineering Expenses	9,400.00	9,400.00
Power Production Expenses	62,164.00	62,164.00
Fuel for Power Production	2,611,581.34	2,611,581.34
Pumping Operations Expenses	-	-
Power or Fuel Purchased for Pumping	-	-
<b>Professional Services</b>	-	-
Legal Services	-	-
Auditing Services	-	-
Consultancy Services	-	-
<b>General Services</b>	104,564.22	104,564.22
Security Services	-	-
<b>Repairs and Maintenance</b>	368,175.42	368,175.42
Repairs and Maintenance-Infrastructure Assets	5,949.65	5,949.65
R & M-Services(SC-Mat)	-	-
R & M-Services(Comm-Mat)	-	-
R & M-Meters	-	-
R & M-Reservoirs and Tanks	-	-
Repairs & Maintenance-Buildings & Other Struct.	-	-
R & M-Water Treatment Struct. & Improv.	3,959.26	3,959.26
R & M-Administrative Structures & Improv.	-	-
Repairs & Maintenance-Machinery and Eqpt.	126,846.90	126,846.90
Repairs & Maintenance-Transportation Eqpt.	-	-
Repairs & Maintenance-Furnitures and Fixtures	-	-
Repairs & Maintenance - Others	6,500.00	6,500.00
R & M-Power Production Equipment	-	-
R & M-Pumping Equipment	-	-
R & M-Water Treatment Equipment	-	-
R & M-Communications Equipment	-	-
R & M-Power Operated Equipment	5,799.96	5,799.96
R & M-Construction Equipment	450.00	450.00
R & M-Tools, Shop and Garage Equipment	3,144.00	3,144.00
R & M-Laboratory Equipment	-	-

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For the period ending January 31, 2024

	Current Month	Year to Date
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses		
Real Property Tax	5,140.74	5,140.74
Franchise Tax	286,872.79	286,872.79
Reg. Req. Exp-Permit Fees	300.00	300.00
Fidelity Bond Premiums	4,313.23	4,313.23
Insurance Expenses	108,237.43	108,237.43
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	2,700.00	2,700.00
Prizes and Other Promotional Expenses	-	-
Representation Expenses	39,202.10	39,202.10
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	7,500.00
Membership Dues & Contributions to Organizations	3,500.00	3,500.00
Donations	-	-
Directors & Committee Members' Fees(BOD Ben. & Exp)	13,735.00	13,735.00
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	-	-
Sports Development	6,564.00	6,564.00
GAD	-	-
Emergency Expenses	-	-
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	94,611.50	94,611.50
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>₱ 5,417,402.05</b>	<b>₱ 5,417,402.05</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	₱ 801,227.86	₱ 801,227.86
Depreciation-Buildings and Other Structures	349,687.94	349,687.94
Depreciation-Machinery and Equipment	188,556.98	188,556.98
Depreciation-Transportation Equipment	47,810.36	47,810.36
Depreciation-Furniture, Fixtures and Books	24,503.30	24,503.30
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>₱ 1,411,786.44</b>	<b>₱ 1,411,786.44</b>
<b>TOTAL EXPENSES</b>	<b>₱ 10,913,516.76</b>	<b>₱ 10,913,516.76</b>
<b>NET INCOME (LOSS)</b>	<b>₱ 4,305,104.18</b>	<b>₱ 4,305,104.18</b>

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

**RUEL D. TABADA**  
General Manager