

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending June 30, 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	14,455,434.85	
Less: Sales Discounts	<u>21,989.35</u>	
Unmetered Sales	19,765.05	82,336,940.00
Other Sales or Services	426,585.90	92,796.57
Other Waterworks Systems Fees		2,406,095.90
Income from Septage Operations	580,788.70	3,530,900.06
Water Meter Fee	449,619.00	2,790,453.50
Interest Income	-	15,765.70
Rent/Lease Income	1,300.00	50,589.65
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<u>P 15,911,504.15</u>	<u>P 91,223,541.38</u>
<u>Other Non-Operating Income</u>		
<b>Miscellaneous Income</b>		
Miscellaneous Income	265,679.96	1,464,205.82
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<u>P 265,679.96</u>	<u>P 1,464,205.82</u>
<b>TOTAL REVENUES</b>	<u>P 16,177,184.11</u>	<u>P 92,687,747.20</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 821,418.00
Pumping Expense-Pumping Labor	294,124.00	1,764,744.00
Maintenance of Trans. and Distribution Mains	206,043.00	1,236,258.00
Supervision - Customer Account	164,890.00	989,340.00
Customer Account Expense-Meter Reading	123,994.00	743,964.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	63,892.00	383,352.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	149,267.00	895,602.00
Administrative and General Salaries	715,209.90	4,340,944.32
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	89,562.49	524,186.83
Water Treatment Expense- Operation Labor	78,530.00	471,180.00
Maintenance of Services - Engineering (Labor)	194,910.39	1,468,930.52
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	1,070.40	205,863.57
Maintenance of Meters (Labor)	199.75	199.75
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	209,877.05	1,304,268.05
Labor - Maintenance of General Plant	217,663.99	1,185,300.76
Labor - Bamboo Forest Park	30,182.40	177,679.50
Labor - Pumping Expenses	277,851.46	1,411,885.82
Labor - Water Treatment Expenses	-	-
Salaries/Wages - Septage Operation	174,883.37	925,624.43
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	129,032.25	778,532.25
Representation Allowance (RA)	65,000.00	426,000.00
Transportation Allowance (TA)	102,548.39	598,548.39
Clothing/Uniform Allowance	-	455,000.00
Directors & Committee Members' Fees(Honoraria)	67,392.00	404,352.00
Overtime and Night Pay	18,292.98	149,348.38
Mid-Year Bonus	-	1,945,475.00
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	-	-
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	232,239.64	1,396,255.48
Pag-IBIG Contributions	13,000.00	71,300.00

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PhilHealth Contributions	47,282.65	285,350.22
Employees Compensation Insurance Premiums	6,500.00	38,900.00
Provident/Welfare Fund Contributions	70,833.70	425,002.20
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	70,342.45	713,264.34
Other Personnel Benefits	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>P 3,951,518.26</b>	<b>P 26,538,069.81</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	P 72,531.00	P 520,758.11
Traveling Expenses-Board of Directors	-	64,759.68
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	35,150.00	157,610.00
Training Expenses - Board of Directors	-	-
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	105,954.59	521,947.31
Accountable Forms Expenses	28,602.00	85,806.00
Non-Accountable Forms Expenses	1,695.00	73,987.40
Fuel, Oil and Lubricants Expenses		-
Fuel, Oil and Lubricants - Office	-	112,674.57
Fuel, Oil and Lubricants - Maintenance	-	630,861.42
Chemical and Filtering Supplies Expenses	1,124,915.00	7,330,504.00
Semi-Expendable Machinery & Eqpt (Admin)	32,950.00	275,725.00
Semi-Expendable Machinery & Eqpt (Engg)	-	22,440.00
Semi-Expendable Furnitures & Fixtures	-	7,000.00
Semi-Expendable Machinery & Eqpt (Comml)	11,829.42	27,528.42
Semi-Expendable Furnitures & Fixtures	-	15,960.00
<b>Utility Expenses</b>		
Electricity Expenses	142,057.82	771,080.05
Water Expenses	-	197,827.05
<b>Communication Expenses</b>		
Postage and Courier Services	-	10,867.00
Telephone Expenses		-
Landline	-	6,140.40
Mobile	6,811.80	143,841.42
Internet Subscription Expenses	5,040.00	30,240.00
Cable, Satellite, Telegraph and Radio Expenses	605.00	3,630.00
<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	81,512.84	393,209.36
Power Production Expenses	-	24,083.76
Fuel for Power Production	19,406.67	368,954.67
Pumping Operations Expenses	366,252.30	707,960.55
Power or Fuel Purchased for Pumping	3,523,465.91	18,643,757.37
<b>Professional Services</b>		
Legal Services	15,000.00	63,035.00
Auditing Services	-	-
Consultancy Services	-	474,806.00
Other Professional Services	-	-
<b>General Services</b>		
Security Services	135,242.17	1,066,631.47
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	124,698.66	1,899,714.99
R & M-Services(Comm-Mat)	190.00	32,576.10
R & M-Meters	-	663.80
R & M-Reservoirs and Tanks	-	-

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	Current Month	Year to Date
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	-	-
R & M-Administrative Structures & Improv.	179,121.87	619,154.92
Repairs & Maintenance-Machinery and Eqpt.	6,200.00	50,952.00
Repairs & Maintenance-Transportation Eqpt.	212,269.67	1,136,053.08
Repairs & Maintenance-Furnitures and Fixtures	-	-
Repairs & Maintenance - Others		
R & M-Power Production Equipment	26,745.00	35,450.00
R & M-Pumping Equipment	-	-
R & M-Water Treatment Equipment	-	-
R & M-Communications Equipment	-	-
R & M-Power Operated Equipment	530.00	39,565.00
R & M-Construction Equipment	19,950.00	65,900.00
R & M-Tools, Shop and Garage Equipment	-	29,861.28
R & M-Laboratory Equipment	-	-
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses		
Real Property Tax	5,140.74	30,844.44
Franchise Tax	-	1,083,106.59
Reg. Req. Exp-Permit Fees	-	1,050.00
Fidelity Bond Premiums	1,125.00	22,691.15
Insurance Expenses	100,313.11	422,491.32
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	10,000.00	71,600.00
Prizes and Other Promotional Expenses	-	19,875.00
Representation Expenses	9,069.95	124,350.74
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	45,000.00
Membership Dues & Contributions to Organizations	20,000.00	23,850.66
Donations	-	-
Directors & Committee Members' Fees(BOD Ben. & Exp)	12,300.00	111,753.00
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	36,212.25	36,212.25
Sports Development	8,570.00	51,719.25
GAD	-	244,888.92
Emergency Expenses	-	-
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	10,937.45	321,850.90
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>P 6,499,895.22</b>	<b>P 39,288,226.40</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	P 913,644.60	P 5,369,450.86
Depreciation-Buildings and Other Structures	357,091.21	2,318,374.42
Depreciation-Machinery and Equipment	188,556.98	1,163,716.79
Depreciation-Transportation Equipment	47,810.36	286,862.16
Depreciation-Furniture, Fixtures and Books	26,372.31	148,888.84
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>P 1,533,475.46</b>	<b>P 9,287,293.07</b>
<b>TOTAL EXPENSES</b>	<b>P 11,984,888.94</b>	<b>P 75,113,589.28</b>
<b>NET INCOME (LOSS)</b>	<b>P 4,192,295.17</b>	<b>P 17,574,157.92</b>

*Certified Correct:*

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

*Recommended:*

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

*Approved:*

**RUEL D. TABADA**  
General Manager