

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending March 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	12,765,826.60	
Less: Sales Discounts	<u>21,072.20</u>	
Unmetered Sales	14,949.06	39,920,032.25
Other Sales or Services	348,175.00	32,532.33
Other Waterworks Systems Fees		1,102,614.50
Income from Septage Operations	533,593.05	1,722,380.55
Water Meter Fee	441,122.75	1,373,261.00
Interest Income	469.54	8,603.02
Rent/Lease Income	26,442.65	40,942.65
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<u>P 14,109,506.45</u>	<u>P 44,200,366.30</u>
<u>Other Non-Operating Income</u>		
<b>Miscellaneous Income</b>		
Miscellaneous Income	65,775.79	224,961.70
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<u>P 65,775.79</u>	<u>P 224,961.70</u>
<b>TOTAL REVENUES</b>	<u>P 14,175,282.24</u>	<u>P 44,425,328.00</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 410,709.00
Pumping Expense-Pumping Labor	294,124.00	882,372.00
Maintenance of Trans. and Distribution Mains	206,043.00	618,129.00
Supervision - Customer Account	164,890.00	494,670.00
Customer Account Expense-Meter Reading	123,994.00	371,982.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	63,892.00	191,676.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	149,267.00	447,801.00
Administrative and General Salaries	727,832.00	2,183,496.00
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	102,409.26	248,219.08
Water Treatment Expense- Operation Labor	78,530.00	235,590.00
Maintenance of Services - Engineering (Labor)	294,141.54	839,865.89
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	54,400.48	168,209.19
Maintenance of Meters (Labor)	-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	231,755.88	672,132.19
Labor - Maintenance of General Plant	218,450.95	582,389.34
Labor - Bamboo Forest Park	35,598.97	101,171.63
Labor - Pumping Expenses	197,150.83	605,167.73
Labor - Water Treatment Expenses	-	-
Salaries/Wages - Septage Operation	152,425.85	442,691.60
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	130,000.00	390,000.00
Representation Allowance (RA)	56,000.00	168,000.00
Transportation Allowance (TA)	98,000.00	294,000.00
Clothing/Uniform Allowance	-	390,000.00
Directors & Committee Members' Fees(Honoraria)	67,392.00	202,176.00
Overtime and Night Pay	31,644.39	110,822.88
Mid-Year Bonus	-	-
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	-	-
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	233,200.20	699,600.60
Pag-IBIG Contributions	13,000.00	32,500.00
PhilHealth Contributions	47,696.23	143,088.69

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Employees Compensation Insurance Premiums	6,500.00	19,500.00
Provident/Welfare Fund Contributions	70,833.70	212,501.10
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	121,404.91	260,522.39
Other Personnel Benefits	-	-
<b>TOTAL PERSONAL SERVICES</b>	P 4,107,480.19	P 12,418,983.31
<u>Maintenance and Other Operating Expenses</u>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	P 37,305.88	P 306,075.97
Traveling Expenses-Board of Directors	-	64,759.68
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	3,750.00	7,070.00
Training Expenses - Board of Directors	-	-
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	59,980.46	180,702.84
Accountable Forms Expenses	28,602.00	57,204.00
Non-Accountable Forms Expenses	23,963.90	48,022.40
Fuel, Oil and Lubricants Expenses		
Fuel, Oil and Lubricants - Office	44,590.96	61,874.47
Fuel, Oil and Lubricants - Maintenance	266,820.25	354,331.04
Chemical and Filtering Supplies Expenses	1,581,750.50	3,799,308.50
Semi-Expendable Machinery & Eqpt (Admin)	84,280.00	110,830.00
Semi-Expendable Machinery & Eqpt (Engg)	12,500.00	22,440.00
Semi-Expendable Furnitures & Fixtures	7,000.00	7,000.00
Semi-Expendable Machinery & Eqpt (Comml)	-	-
Semi-Expendable Furnitures & Fixtures	-	-
<b>Utility Expenses</b>		
Electricity Expenses	126,043.50	361,704.85
Water Expenses	-	26,167.45
<b>Communication Expenses</b>		
Postage and Courier Services	50.00	5,942.00
Telephone Expenses		
Landline	-	6,140.40
Mobile	6,334.20	65,095.70
Internet Subscription Expenses	5,040.00	15,120.00
Cable, Satellite, Telegraph and Radio Expenses	605.00	1,815.00
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	-	4,310.00
Purchased Water	-	-
Source of Supply-Engineering Expenses	20,360.26	42,983.96
Power Production Expenses	-	783.76
Fuel for Power Production	158,144.00	178,044.00
Pumping Operations Expenses	59,392.08	139,715.08
Power or Fuel Purchased for Pumping	2,927,466.86	8,681,693.79
<b>Professional Services</b>		
Legal Services	15,000.00	30,000.00
Auditing Services	-	-
Consultancy Services	6,040.00	6,040.00
Other Professional Services	-	-
<b>General Services</b>		
Security Services	421,098.57	660,904.96
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	504,483.26	1,161,288.29
R & M-Services(Comm-Mat)	11,739.79	18,014.44
R & M-Meters	-	-
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.	109,372.17	242,012.03
Repairs & Maintenance-Machinery and Eqpt.	44,752.00	44,752.00
Repairs & Maintenance-Transportation Eqpt.	104,037.31	398,176.31
Repairs & Maintenance-Furnitures and Fixtures	-	-
Repairs & Maintenance - Others		
R & M-Power Production Equipment	-	6,500.00
R & M-Pumping Equipment	-	-
R & M-Water Treatment Equipment	-	-
R & M-Communications Equipment	-	-
R & M-Power Operated Equipment	7,165.02	15,915.00
R & M-Construction Equipment	1,180.00	4,470.00
R & M-Tools, Shop and Garage Equipment	532.00	29,222.00
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	15,422.22
Franchise Tax	246,137.55	799,613.29
Reg. Req. Exp-Permit Fees	-	400.00
Fidelity Bond Premiums	4,313.23	12,939.69
Insurance Expenses	55,684.65	230,511.15
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	5,100.00	34,400.00
Prizes and Other Promotional Expenses	19,875.00	19,875.00
Representation Expenses	28,896.34	77,972.89
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	22,500.00
Membership Dues & Contributions to Organizations	350.66	3,850.66
Donations	-	-
Directors & Committee Members' Fees(BOD Ben. & Exp)	13,600.00	42,363.00
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	-	-
Sports Development	6,326.00	21,317.00
GAD	465.95	682.95
Emergency Expenses	-	-
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	28,677.95	128,052.45
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>P 7,101,448.04</b>	<b>P 18,576,330.22</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	P 913,644.60	P 2,628,517.06
Depreciation-Buildings and Other Structures	449,539.95	1,258,441.21
Depreciation-Machinery and Equipment	199,824.07	598,045.86
Depreciation-Transportation Equipment	47,810.36	143,431.08
Depreciation-Furniture, Fixtures and Books	24,503.31	73,509.91
<b>TOTAL NON-CASH EXPENSES</b>	<b>P 1,635,322.29</b>	<b>P 4,701,945.12</b>
<b>TOTAL EXPENSES</b>	<b>P 12,844,250.52</b>	<b>P 35,697,258.65</b>
<b>NET INCOME (LOSS)</b>	<b>P 1,331,031.72</b>	<b>P 8,728,069.35</b>

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

**RUEL D. TABADA**  
General Manager