

Republic of the Philippines  
**DIPOLOG CITY WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the period ending May 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	13,987,426.70	
Less: Sales Discounts	22,186.85	
Unmetered Sales	16,594.77	73,031.52
Other Sales or Services	417,275.00	1,979,510.00
Other Waterworks Systems Fees		
Income from Septage Operations	614,009.86	2,950,111.36
Water Meter Fee	478,141.00	2,340,834.50
Interest Income	6,692.98	15,765.70
Rent/Lease Income	2,955.00	49,289.65
Other Business Income	-	-
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<b>P 15,500,908.46</b>	<b>P 75,312,037.23</b>
<u>Other Non-Operating Income</u>		
<b>Miscellaneous Income</b>		
Miscellaneous Income	722,907.24	1,198,525.86
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<b>P 722,907.24</b>	<b>P 1,198,525.86</b>
<b>TOTAL REVENUES</b>	<b>P 16,223,815.70</b>	<b>P 76,510,563.09</b>
<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 684,515.00
Pumping Expense-Pumping Labor	294,124.00	1,470,620.00
Maintenance of Trans. and Distribution Mains	206,043.00	1,030,215.00
Supervision - Customer Account	164,890.00	824,450.00
Customer Account Expense-Meter Reading	123,994.00	619,970.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	63,892.00	319,460.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	149,267.00	746,335.00
Administrative and General Salaries	714,406.42	3,625,734.42
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	105,600.15	434,624.34
Water Treatment Expense- Operation Labor	78,530.00	392,650.00
Maintenance of Services - Engineering (Labor)	211,775.11	1,274,020.13
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	3,379.85	204,793.17
Maintenance of Meters (Labor)	-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	227,834.84	1,094,391.00
Labor - Maintenance of General Plant	207,775.91	967,636.77
Labor - Bamboo Forest Park	29,701.27	147,497.10
Labor - Pumping Expenses	290,382.76	1,134,034.36
Labor - Water Treatment Expenses	-	-
Salaries/Wages - Septage Operation	164,830.63	750,741.06
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	129,500.00	649,500.00
Representation Allowance (RA)	137,000.00	361,000.00
Transportation Allowance (TA)	104,000.00	496,000.00
Clothing/Uniform Allowance	65,000.00	455,000.00
Directors & Committee Members' Fees(Honoraria)	67,392.00	336,960.00
Overtime and Night Pay	-	131,055.40
Mid-Year Bonus	1,945,475.00	1,945,475.00
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	-	-
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	231,215.04	1,164,015.84
Pag-IBIG Contributions	12,800.00	58,300.00

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	Current Month	Year to Date
PhilHealth Contributions	47,282.65	238,067.57
Employees Compensation Insurance Premiums	6,400.00	32,400.00
Provident/Welfare Fund Contributions	70,833.70	354,168.50
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	96,696.49	642,921.89
Other Personnel Benefits	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>P 6,086,924.82</b>	<b>P 22,586,551.55</b>
<u>Maintenance and Other Operating Expenses</u>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	P 43,247.00	P 448,227.11
Traveling Expenses-Board of Directors	-	64,759.68
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	77,770.00	122,460.00
Training Expenses - Board of Directors	-	-
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	125,594.74	415,992.72
Accountable Forms Expenses	-	57,204.00
Non-Accountable Forms Expenses	12,270.00	72,292.40
Fuel, Oil and Lubricants Expenses		-
Fuel, Oil and Lubricants - Office	30,903.18	112,674.57
Fuel, Oil and Lubricants - Maintenance	114,663.62	630,861.42
Chemical and Filtering Supplies Expenses	1,018,711.50	6,205,589.00
Semi-Expendable Machinery & Eqpt (Admin)	88,000.00	242,775.00
Semi-Expendable Machinery & Eqpt (Engg)	-	22,440.00
Semi-Expendable Furnitures & Fixtures	-	7,000.00
Semi-Expendable Machinery & Eqpt (Comml)	15,699.00	15,699.00
Semi-Expendable Furnitures & Fixtures	15,960.00	15,960.00
<b>Utility Expenses</b>		
Electricity Expenses	139,935.87	629,022.23
Water Expenses	41,204.85	197,827.05
<b>Communication Expenses</b>		
Postage and Courier Services	3,075.00	10,867.00
Telephone Expenses		-
Landline	-	6,140.40
Mobile	7,000.78	137,029.62
Internet Subscription Expenses	5,040.00	25,200.00
Cable, Satellite, Telegraph and Radio Expenses	605.00	3,025.00
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	9,115.00	13,425.00
Purchased Water	-	-
Source of Supply-Engineering Expenses	169,120.90	311,696.52
Power Production Expenses	23,300.00	24,083.76
Fuel for Power Production	112,200.00	349,548.00
Pumping Operations Expenses	172,036.00	341,708.25
Power or Fuel Purchased for Pumping	3,358,932.91	15,120,291.46
<b>Professional Services</b>		
Legal Services	3,035.00	48,035.00
Auditing Services	-	-
Consultancy Services	379,975.00	474,806.00
Other Professional Services	-	-
<b>General Services</b>		
Security Services	135,242.17	931,389.30
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	294,781.64	1,775,016.33
R & M-Services(Comm-Mat)	12,286.50	32,386.10
R & M-Meters	663.80	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.	170,542.97	440,033.05
Repairs & Maintenance-Machinery and Eqpt.	-	44,752.00
Repairs & Maintenance-Transportation Eqpt.	121,874.04	923,783.41
Repairs & Maintenance-Furnitures and Fixtures	-	-
Repairs & Maintenance - Others		
R & M-Power Production Equipment	-	8,705.00
R & M-Pumping Equipment	-	-
R & M-Water Treatment Equipment	-	-
R & M-Communications Equipment	-	-
R & M-Power Operated Equipment	19,305.00	39,035.00
R & M-Construction Equipment	31,800.00	45,950.00
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	25,703.70
Franchise Tax	-	1,083,106.59
Reg. Req. Exp-Permit Fees	650.00	1,050.00
Fidelity Bond Premiums	4,313.23	21,566.15
Insurance Expenses	45,383.53	322,178.21
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	6,700.00	61,600.00
Prizes and Other Promotional Expenses	-	19,875.00
Representation Expenses	17,905.65	115,280.79
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	37,500.00
Membership Dues & Contributions to Organizations	-	3,850.66
Donations	-	-
Directors & Committee Members' Fees(BOD Ben. & Exp)	22,270.00	99,453.00
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	-	-
Sports Development	7,014.00	43,149.25
GAD	3,192.00	244,888.92
Emergency Expenses	-	-
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	131,467.00	310,913.45
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>₱ 7,005,427.62</b>	<b>₱ 32,788,331.18</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	₱ 913,644.60	₱ 4,455,806.26
Depreciation-Buildings and Other Structures	346,632.25	1,961,283.21
Depreciation-Machinery and Equipment	188,556.97	975,159.81
Depreciation-Transportation Equipment	47,810.36	239,051.80
Depreciation-Furniture, Fixtures and Books	24,503.31	122,516.53
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>₱ 1,521,147.49</b>	<b>₱ 7,753,817.61</b>
<b>TOTAL EXPENSES</b>	<b>₱ 14,613,499.93</b>	<b>₱ 63,128,700.34</b>
<b>NET INCOME (LOSS)</b>	<b>₱ 1,610,315.77</b>	<b>₱ 13,381,862.75</b>

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

**RUEL D. TABADA**  
General Manager