

Republic of the Philippines  
**DIPOLOG CITY WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the period ending December 31, 2025

	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	15,619,677.80	
Less: Sales Discounts	<u>21,360.40</u>	
Unmetered Sales	13,377.57	349,621.74
Other Sales or Services	354,185.35	4,719,872.87
Other Waterworks Systems Fees		
Income from Septage Operations	612,619.50	7,633,199.74
Water Meter Fee	454,193.75	5,792,059.65
Interest Income	472.90	22,978.50
Rent/Lease Income	(175.00)	28,179.80
Other Business Income	11,775.00	48,649.50
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<b>P 17,044,766.47</b>	<b>P 196,614,829.41</b>
<u>Other Non-Operating Income</u>		
<b>Miscellaneous Income</b>		
Miscellaneous Income	132,219.13	1,163,417.92
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<b>P 132,219.13</b>	<b>P 1,163,417.92</b>
<b>TOTAL REVENUES</b>	<b>P 17,176,985.60</b>	<b>P 197,778,247.33</b>
<b>EXPENSES</b>		
<u>Personal Services</u>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Labor	P 126,911.00	P 1,776,722.37
Pumping Expense-Pumping Labor	233,023.00	2,876,735.76
Maintenance of Trans. and Distribution Mains	225,686.00	2,711,085.01
Supervision - Customer Account	182,447.00	2,016,954.13
Customer Account Expense-Meter Reading	136,057.00	1,629,391.49
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	68,985.00	825,202.90
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	137,995.00	1,698,831.19
Administrative and General Salaries	732,910.00	8,901,869.90
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	166,503.17	1,517,606.23
Water Treatment Expense- Operation Labor	85,294.00	1,021,309.79
Maintenance of Services - Engineering (Labor)	285,541.15	2,666,550.64
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	23,113.64	261,091.03
Maintenance of Meters (Labor)	-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	261,529.71	3,086,102.65
Labor - Maintenance of General Plant	327,204.78	4,121,973.82
Labor - Bamboo Forest Park	25,858.44	267,103.42
Labor - Pumping Expenses	454,608.44	4,988,662.20
Labor - Water Treatment Expenses	-	-
Salaries/Wages - Septage Operation	161,844.87	2,021,937.07
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	118,000.00	1,455,071.43
Representation Allowance (RA)	62,500.00	761,000.00
Transportation Allowance (TA)	101,500.00	1,328,000.00
Clothing/Uniform Allowance	-	441,000.00
Directors & Committee Members' Fees(Honoraria)	60,912.00	776,304.00
Overtime and Night Pay	55,615.22	274,469.09
Mid-Year Bonus	-	1,968,718.00
Year End Bonus	-	1,952,323.00
Cash Gift	-	300,000.00
Other Bonuses and Allowances	300,000.00	300,000.00
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	218,414.28	2,726,307.22
Pag-IBIG Contributions	11,800.00	159,667.40
PhilHealth Contributions	46,728.99	563,412.87
Employees Compensation Insurance Premiums	5,900.00	72,700.00
Provident/Welfare Fund Contributions	64,013.20	762,617.20



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<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	-	1,501,876.78
Other Personnel Benefits	2,159,000.00	2,159,000.00
<b>TOTAL PERSONAL SERVICES</b>	<b>₱ 6,839,895.89</b>	<b>₱ 59,891,596.59</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	₱ 171,092.42	₱ 2,162,705.84
Traveling Expenses-Board of Directors	(45,290.00)	228,861.15
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	25,450.00	1,006,985.13
Training Expenses - Board of Directors	-	-
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	165,317.75	1,235,051.35
Office Supplies Expenses-Septage	537.72	44,297.50
Accountable Forms Expenses	28,602.00	228,816.00
Non-Accountable Forms Expenses	-	138,276.00
Fuel, Oil and Lubricants Expenses		
Fuel, Oil and Lubricants - Office	4,520.00	178,658.67
Fuel, Oil and Lubricants - Maintenance	-	1,091,372.21
Fuel, Oil and Lubricants - Septage	3,500.00	470,341.64
Chemical and Filtering Supplies Expenses	62,460.00	9,349,692.83
Chemical and Filtering Supplies Exp - Septage	-	22,673.00
Semi-Expendable Machinery & Eqpt (Admin)	319,730.00	970,851.00
Semi-Expendable Machinery & Eqpt (Engg)	-	96,850.00
Semi-Expendable Furnitures & Fixtures	-	193,820.00
Semi-Expendable Machinery & Eqpt (Comml)	-	260,528.80
Semi-Expendable Furnitures & Fixtures(Comml)	23,100.00	158,743.85
Semi-Expendable Furnitures & Fixtures(Engg)	-	87,595.00
<b>Utility Expenses</b>		
Electricity Expenses	200,952.69	2,302,591.93
Water Expenses	62,426.45	498,063.35
<b>Communication Expenses</b>		
Postage and Courier Services	1,620.00	21,036.20
Telephone Expenses		
Landline	-	-
Mobile	8,460.27	258,243.83
Internet Subscription Expenses	5,040.00	317,993.43
Cable, Satellite, Telegraph and Radio Expenses	-	-
Septage Communication Expenses	5,815.00	19,433.74
<b>Survey, Research, Exploration &amp; Devt Expenses</b>		
Survey Expenses	-	60,381.00
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	-	87,106.00
Purchased Water	-	31,084.50
Source of Supply-Engineering Expenses	34,105.50	800,458.98
Power Production Expenses	118,000.00	161,141.00
Fuel for Power Production	9,000.00	2,142,612.26
Pumping Operations Expenses	84,476.00	1,444,674.36
Power or Fuel Purchased for Pumping	3,087,533.04	38,757,592.24
<b>Professional Services</b>		
Legal Services	-	-
Auditing Services	-	108,533.74
Consultancy Services	-	744,526.23
Other Professional Services	-	-
<b>General Services</b>		
Security Services	-	1,559,244.46
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	44,285.42	2,131,541.23
R & M-Services(Comm-Mat)	435.52	117,020.78
R & M-Meters	19,328.00	19,328.00
R & M-Reservoirs and Tanks	48,750.00	213,999.17

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Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	-	85,320.01
R & M-Administrative Structures & Improv.	8,698.50	1,170,967.90
R & M-Bamboo Forest Park	-	222,678.16
Repairs & Maintenance-Machinery and Eqpt.	-	96,709.00
Repairs & Maintenance-Transportation Eqpt.	372,136.92	3,083,505.19
Repairs & Maintenance-Furnitures and Fixtures	-	12,443.00
Repairs & Maintenance - Others		
R & M-Power Production Equipment	-	201,111.87
R & M-Pumping Equipment	-	7,631.25
R & M-Water Treatment Equipment	2,612.00	230,148.49
R & M-Communications Equipment	1,550.00	8,681.00
R & M-Power Operated Equipment	17,300.00	68,704.50
R & M-Construction Equipment	1,800.00	67,770.00
R & M-Tools, Shop and Garage Equipment	495.00	99,058.60
R & M-Laboratory Equipment	-	25.00
Septage Expenses		
R & M-Septage Trucks	29,919.71	273,304.45
R & M-Septage Service Vehicles	-	20,600.00
R & M-Treatment Plant	-	51,484.62
R & M-Struct. & Improvements	-	3,525.00
R & M-Equipment & Facilities	-	37,675.35
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses		
Real Property Tax	5,140.74	56,548.14
Franchise Tax	294,411.37	3,498,752.36
Reg. Req. Exp-Permit Fees	-	3,720.00
Fidelity Bond Premiums	3,187.81	47,003.10
Insurance Expenses	63,614.37	677,693.89
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	21,800.00	142,640.00
Prizes and Other Promotional Expenses	-	-
Representation Expenses	-	-
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	10,000.00	110,000.00
Membership Dues & Contributions to Organizations	-	112,212.00
Donations	53,738.00	79,719.00
Directors & Committee Members' Fees(BOD Ben. & Exp)	22,669.00	320,154.00
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	64,050.00	1,285,796.60
Sports Development	14,911.00	308,395.47
GAD	10,815.00	250,279.05
Emergency Expenses	-	-
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Septage Expenses	2,360.00	32,480.56
Misc. Gen. & Admin. Expenses	2,209,957.00	4,245,466.19
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>P 7,700,414.20</b>	<b>P 86,634,930.15</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	P 956,876.34	P 11,832,949.10
Depreciation-Buildings and Other Structures	375,904.86	4,603,612.09
Depreciation-Machinery and Equipment	175,150.60	2,036,379.67
Depreciation-Transportation Equipment	37,813.90	394,877.07
Depreciation-Furniture, Fixtures and Books	23,473.65	342,056.61
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>P 1,569,219.35</b>	<b>P 19,209,874.54</b>
<b>TOTAL EXPENSES</b>	<b>P 16,109,529.44</b>	<b>P 165,736,401.28</b>
<b>NET INCOME (LOSS)</b>	<b>P 1,067,456.16</b>	<b>P 32,041,846.05</b>

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

**RUEL D. TABADA**  
General Manager