

Republic of the Philippines  
**DIPOLOG CITY WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the period ending February 28, 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	14,337,419.85	
Less: Sales Discounts	<u>21,179.00</u>	
Unmetered Sales	14,316,240.85	28,204,734.05
Other Sales or Services	21,700.50	54,148.70
Other Waterworks Systems Fees	400,852.55	808,595.15
Income from Septage Operations	604,586.35	1,284,920.46
Water Meter Fee	451,726.75	984,989.00
Interest Income	6,695.92	6,695.92
Rent/Lease Income	4,600.00	10,553.80
Other Business Income	-	-
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<b>P 15,806,402.92</b>	<b>P 31,354,637.08</b>
<u>Other Non-Operating Income</u>		
<b>Miscellaneous Income</b>		
Miscellaneous Income	153,830.25	213,476.34
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<b>P 153,830.25</b>	<b>P 213,476.34</b>
<b>TOTAL REVENUES</b>	<b>P 15,960,233.17</b>	<b>P 31,568,113.42</b>
<b>EXPENSES</b>		
<u>Personal Services</u>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Labor	P 143,183.00	P 286,366.00
Pumping Expense-Pumping Labor	205,471.00	418,737.29
Maintenance of Trans. and Distribution Mains	215,225.00	430,450.00
Supervision - Customer Account	132,425.00	264,850.00
Customer Account Expense-Meter Reading	130,255.00	260,580.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	66,448.00	132,896.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	147,195.07	303,954.07
Administrative and General Salaries	748,988.37	1,539,473.01
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	70,912.83	132,060.06
Water Treatment Expense- Operation Labor	81,796.00	163,592.00
Maintenance of Services - Engineering (Labor)	153,270.51	279,089.59
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	26,612.75	33,680.38
Maintenance of Meters (Labor)	-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	263,142.87	487,626.85
Labor - Maintenance of General Plant	235,536.02	408,667.96
Labor - Bamboo Forest Park	16,032.75	41,682.54
Labor - Pumping Expenses	437,451.73	811,959.16
Labor - Water Treatment Expenses	-	-
Salaries/Wages - Septage Operation	181,500.59	326,062.14
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	121,071.43	246,571.43
Representation Allowance (RA)	59,000.00	118,000.00
Transportation Allowance (TA)	110,000.00	223,000.00
Clothing/Uniform Allowance	441,000.00	441,000.00
Directors & Committee Members' Fees(Honoraria)	67,392.00	134,784.00
Overtime and Night Pay	60,202.60	60,202.60
Mid-Year Bonus	-	-
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	-	-
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	220,209.48	439,717.80
Pag-IBIG Contributions	12,200.00	24,600.00
PhilHealth Contributions	44,865.68	91,571.37
Employees Compensation Insurance Premiums	6,000.00	12,200.00
Provident/Welfare Fund Contributions	60,938.10	126,777.70

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<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>P 4,458,325.78</b>	<b>P 8,240,151.95</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	P 297,414.48	P 424,686.36
Traveling Expenses-Board of Directors	49,440.00	82,290.00
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	-	4,900.00
Training Expenses - Board of Directors	-	-
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	49,591.11	257,579.70
Office Supplies Expenses-Septage	1,003.19	4,136.91
Accountable Forms Expenses	28,602.00	28,602.00
Non-Accountable Forms Expenses	36,884.00	36,884.00
Fuel, Oil and Lubricants Expenses		
Fuel, Oil and Lubricants - Office	-	-
Fuel, Oil and Lubricants - Maintenance	-	4,680.00
Chemical and Filtering Supplies Expenses	574,458.00	1,213,251.50
Chemical and Filtering Supplies Exp - Septage	1,550.00	7,206.00
Semi-Expendable Machinery & Eqpt (Admin)	-	183,415.00
Semi-Expendable Machinery & Eqpt (Engg)	14,800.00	14,800.00
Semi-Expendable Furnitures & Fixtures	-	-
Semi-Expendable Machinery & Eqpt (Comm)	9,180.00	33,280.00
Semi-Expendable Furnitures & Fixtures	20,408.85	24,658.85
<b>Utility Expenses</b>		
Electricity Expenses	147,178.36	290,090.64
Water Expenses	49,337.60	49,337.60
<b>Communication Expenses</b>		
Postage and Courier Services	-	-
Telephone Expenses		
Landline	-	-
Mobile	61,430.19	68,007.35
Internet Subscription Expenses	15,037.32	15,037.32
Cable, Satellite, Telegraph and Radio Expenses	-	-
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	-	-
Purchased Water	31,084.50	31,084.50
Source of Supply-Engineering Expenses	45,288.08	98,681.08
Power Production Expenses	6,180.00	6,180.00
Fuel for Power Production	-	-
Pumping Operations Expenses	127,299.00	237,081.80
Power or Fuel Purchased for Pumping	3,043,036.85	6,059,429.07
<b>Professional Services</b>		
Legal Services	-	-
Auditing Services	-	-
Consultancy Services	690.00	1,190.00
Other Professional Services	-	-
<b>General Services</b>		
Security Services	135,242.17	270,484.34
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	12,987.50	12,987.50
R & M-Services(Comm-Mat)	24,944.22	26,754.82
R & M-Meters	-	-
R & M-Reservoirs and Tanks	-	-
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	-	-
R & M-Administrative Structures & Improv.	420,292.19	478,203.32
R & M-Bamboo Forest Park	251.48	12,651.48

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Repairs & Maintenance-Machinery and Eqpt.	-	-
Repairs & Maintenance-Transportation Eqpt.	394,534.57	630,719.56
Repairs & Maintenance-Furnitures and Fixtures	480.00	480.00
Repairs & Maintenance - Others		
R & M-Power Production Equipment	2,105.00	2,105.00
R & M-Pumping Equipment	2,224.58	2,224.58
R & M-Water Treatment Equipment	241.41	11,426.49
R & M-Communications Equipment	-	4,600.00
R & M-Power Operated Equipment	9,763.00	9,763.00
R & M-Construction Equipment	-	-
R & M-Tools, Shop and Garage Equipment	610.00	16,160.00
R & M-Laboratory Equipment	-	-
Septage Expenses		
R & M-Septage Trucks	-	-
R & M-Treatment Plant	1,115.76	10,205.76
R & M-Struct. & Improvements	-	1,545.00
R & M-Equipment & Facilities	-	300.00
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses		
Real Property Tax	5,140.74	10,281.48
Franchise Tax	572,162.23	572,162.23
Reg. Req. Exp-Permit Fees	-	-
Fidelity Bond Premiums	7,406.56	11,438.12
Insurance Expenses	68,396.98	170,687.27
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	-	10,000.00
Prizes and Other Promotional Expenses	-	-
Representation Expenses	-	-
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	15,000.00
Membership Dues & Contributions to Organizations	65,079.00	65,079.00
Donations	-	-
Directors & Committee Members' Fees(BOD Ben. & Exp)	9,183.00	30,098.00
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	602,515.95	604,101.95
Sports Development	9,570.00	96,949.87
GAD	6,665.00	23,665.00
Emergency Expenses	-	-
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	158,591.16	719,587.71
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>₱ 7,126,896.03</b>	<b>₱ 12,996,151.16</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	₱ 1,023,514.01	₱ 1,922,395.02
Depreciation-Buildings and Other Structures	391,855.81	751,084.40
Depreciation-Machinery and Equipment	171,108.20	336,693.43
Depreciation-Transportation Equipment	37,900.57	53,353.76
Depreciation-Furniture, Fixtures and Books	31,786.03	53,872.18
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>₱ 1,656,164.62</b>	<b>₱ 3,117,398.79</b>
<b>TOTAL EXPENSES</b>	<b>₱ 13,241,386.43</b>	<b>₱ 24,353,701.90</b>
<b>NET INCOME (LOSS)</b>	<b>₱ 2,718,846.74</b>	<b>₱ 7,214,411.52</b>

**Certified Correct:**  
  
**JANET R. NADALA**  
Div. Manager, Finance

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

**Approved:**  
  
**RUEL D. TABADA**  
General Manager