

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT

STATEMENT OF COMPREHENSIVE INCOME

For the period ending May 31, 2025

	Current Month	Year to Date
REVENUES		
<u>Service and Business Income</u>		
Business Income		
Waterworks Systems Fees	P	P
Metered Sales	14,337,855.10	
Less: Sales Discounts	21,312.30	
Unmetered Sales	56,805.72	139,223.72
Other Sales or Services	476,625.75	1,905,809.55
Other Waterworks Systems Fees		
Income from Septage Operations	680,680.75	3,180,418.55
Water Meter Fee	514,636.25	2,463,050.90
Interest Income	6,710.25	13,877.79
Rent/Lease Income	150.00	14,103.80
TOTAL SERVICE AND BUSINESS INCOME	P 16,052,151.52	P 77,738,403.33
<u>Other Non-Operating Income</u>		
Miscellaneous Income		
Miscellaneous Income	53,472.84	560,071.27
TOTAL OTHER NON-OPERATING INCOME	P 53,472.84	P 560,071.27
TOTAL REVENUES	P 16,105,624.36	P 78,298,474.60
EXPENSES		
<u>Personal Services</u>		
Salaries and Wages		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Labor	P 150,510.00	P 729,310.00
Pumping Expense-Pumping Labor	251,774.00	1,141,316.00
Maintenance of Trans. and Distribution Mains	225,686.00	1,095,788.00
Supervision - Customer Account	181,166.00	738,809.38
Customer Account Expense-Meter Reading	136,057.00	662,805.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	68,985.00	337,314.00
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	137,995.00	712,118.07
Administrative and General Salaries	731,629.00	3,696,402.01
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	111,590.56	521,805.79
Water Treatment Expense- Operation Labor	84,916.00	415,220.00
Maintenance of Services - Engineering (Labor)	185,431.57	817,144.85
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	17,607.37	94,622.48
Maintenance of Meters (Labor)	-	-
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	229,292.91	1,268,226.20
Labor - Maintenance of General Plant	269,290.84	1,223,285.40
Labor - Bamboo Forest Park	21,507.50	108,797.54
Labor - Pumping Expenses	342,212.78	1,887,861.87
Labor - Water Treatment Expenses	-	-
Salaries/Wages - Septage Operation	134,656.39	795,115.42
Other Compensation		
Personnel Economic Relief Allowance (PERA)	122,000.00	611,071.43
Representation Allowance (RA)	65,000.00	319,000.00
Transportation Allowance (TA)	116,000.00	577,000.00
Clothing/Uniform Allowance	-	441,000.00
Directors & Committee Members' Fees(Honoraria)	67,392.00	336,960.00
Overtime and Night Pay	21,643.48	132,068.78
Mid-Year Bonus	1,968,718.00	1,968,718.00
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	-	-
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	223,315.80	1,229,851.24
Pag-IBIG Contributions	12,200.00	75,267.40
PhilHealth Contributions	47,714.24	231,756.17
Employees Compensation Insurance Premiums	6,100.00	30,500.00
Provident/Welfare Fund Contributions	63,885.10	315,165.30

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Other Personnel Benefits		
Terminal Leave Benefits	137,985.23	738,930.70
Other Personnel Benefits	-	-
TOTAL PERSONAL SERVICES	₱ 6,132,261.77	₱ 23,253,231.03
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Employees	₱ -	₱ 650,633.85
Traveling Expenses-Board of Directors	-	197,388.46
Training and Scholarship Expenses		
Training Expenses - Employees	58,718.04	229,231.04
Training Expenses - Board of Directors	-	-
Supplies and Materials Expenses		
Office Supplies Expenses	93,987.07	522,703.88
Office Supplies Expenses-Septage	2,554.50	13,994.79
Accountable Forms Expenses	28,602.00	114,408.00
Non-Accountable Forms Expenses	25,356.00	86,240.00
Fuel, Oil and Lubricants Expenses		
Fuel, Oil and Lubricants - Office	40,458.64	80,813.09
Fuel, Oil and Lubricants - Maintenance	196,911.64	432,272.49
Fuel, Oil and Lubricants - Septage	152,025.31	159,560.31
Chemical and Filtering Supplies Expenses	1,468,704.50	3,475,457.83
Chemical and Filtering Supplies Exp - Septage	-	7,206.00
Semi-Expendable Machinery & Eqpt (Admin)	29,894.00	273,581.00
Semi-Expendable Machinery & Eqpt (Engg)	-	14,800.00
Semi-Expendable Furnitures & Fixtures	-	-
Semi-Expendable Machinery & Eqpt (Comml)	69,000.00	120,230.00
Semi-Expendable Furnitures & Fixtures	-	47,058.85
Utility Expenses		
Electricity Expenses	172,966.49	799,556.23
Water Expenses	28,510.55	161,163.55
Communication Expenses		
Postage and Courier Services	6,000.00	6,175.00
Telephone Expenses		
Landline	-	-
Mobile	7,129.02	91,925.47
Internet Subscription Expenses	8,840.00	40,020.13
Cable, Satellite, Telegraph and Radio Expenses	-	-
Septage Communication Expenses	8,478.00	8,478.00
Generation, Transmission and Distribution Expenses		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	-	-
Purchased Water	-	31,084.50
Source of Supply-Engineering Expenses	21,819.57	302,609.53
Power Production Expenses	19,000.00	39,825.00
Fuel for Power Production	334,045.20	428,167.56
Pumping Operations Expenses	340,046.00	894,354.41
Power or Fuel Purchased for Pumping	3,154,066.86	15,319,097.81
Professional Services		
Legal Services	-	-
Auditing Services	108,533.74	108,533.74
Consultancy Services	140,879.00	142,704.00
Other Professional Services	-	-
General Services		
Security Services	135,242.17	676,210.85
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	289,461.50	507,710.64
R & M-Services(Comm-Mat)	35,715.60	74,721.39
R & M-Meters	-	-
R & M-Reservoirs and Tanks	-	67,473.68
Repairs & Maintenance-Buildings & Other Struct.		



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R & M-Water Treatment Struct. & Improv.	-	-
R & M-Administrative Structures & Improv.	106,886.14	875,726.06
R & M-Bamboo Forest Park	396.00	14,412.48
Repairs & Maintenance-Machinery and Eqpt.	26,458.00	32,658.00
Repairs & Maintenance-Transportation Eqpt.	165,290.62	2,058,681.16
Repairs & Maintenance-Furnitures and Fixtures	-	880.00
Repairs & Maintenance - Others		
R & M-Power Production Equipment	2,456.00	46,215.00
R & M-Pumping Equipment	-	3,259.58
R & M-Water Treatment Equipment	155,400.00	166,826.49
R & M-Communications Equipment	581.00	7,131.00
R & M-Power Operated Equipment	3,580.00	24,463.00
R & M-Construction Equipment	-	1,175.00
R & M-Tools, Shop and Garage Equipment	2,001.00	39,775.72
R & M-Laboratory Equipment	-	-
Septage Expenses		
R & M-Septage Trucks	34,070.45	49,215.45
R & M-Septage Service Vehicles	17,280.00	19,580.00
R & M-Treatment Plant	-	38,705.76
R & M-Struct. & Improvements	-	1,545.00
R & M-Equipment & Facilities	-	300.00
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses		
Real Property Tax	5,140.74	25,703.70
Franchise Tax	568,394.80	1,424,051.86
Reg. Req. Exp-Permit Fees	-	-
Fidelity Bond Premiums	4,031.56	23,532.80
Insurance Expenses	44,315.21	274,534.84
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	18,500.00	54,500.00
Prizes and Other Promotional Expenses	-	-
Representation Expenses	-	-
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	10,000.00	40,000.00
Membership Dues & Contributions to Organizations	3,500.00	112,212.00
Donations	-	-
Directors & Committee Members' Fees(BOD Ben. & Exp)	14,314.00	123,288.00
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	-	961,055.15
Sports Development	17,414.50	187,833.67
GAD	-	152,614.05
Emergency Expenses	-	-
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	48,591.00	909,482.26
TOTAL MAINT. & OTHER OPERATING EXP.	P 8,225,546.42	P 33,794,749.11
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	P 912,312.01	P 4,771,747.78
Depreciation-Buildings and Other Structures	391,855.80	1,926,651.81
Depreciation-Machinery and Equipment	169,608.20	845,920.06
Depreciation-Transportation Equipment	37,900.57	167,055.47
Depreciation-Furniture, Fixtures and Books	31,786.03	149,230.27
TOTAL NON-CASH EXPENSES	P 1,543,462.61	P 7,860,605.39
TOTAL EXPENSES	P 15,901,270.80	P 64,908,585.53
NET INCOME (LOSS)	P 204,353.56	P 13,389,889.07

Certified Correct:

JANET R. NADALA
Div. Manager, Finance

Recommended:

GRACELLA B. PALUCA
Admin. & Finance Dept. Manager

Approved:

RUEL D. TABADA
General Manager