

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

**STATEMENT OF COMPREHENSIVE INCOME**

For the period ending December 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	13,284,015.80	
Less: Sales Discounts	<u>20,994.30</u>	
Unmetered Sales	20,442.75	264,426.35
Other Sales or Services	255,895.26	4,724,643.10
Other Waterworks Systems Fees		
Income from Septage Operations	596,527.90	7,286,333.20
Water Meter Fee	446,551.75	5,609,099.00
Interest Income	9,558.31	49,120.71
Rent/Lease Income	(450.00)	77,672.65
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<b>P 14,591,547.47</b>	<b>P 182,471,381.41</b>
<u>Other Non-Operating Income</u>		
<b>Miscellaneous Income</b>		
Miscellaneous Income	86,326.29	1,965,664.84
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<b>P 86,326.29</b>	<b>P 1,965,664.84</b>
<b>TOTAL REVENUES</b>	<b>P 14,677,873.76</b>	<b>P 184,437,046.25</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 1,716,935.27
Pumping Expense-Pumping Labor	223,726.00	3,270,325.00
Maintenance of Trans. and Distribution Mains	215,225.00	2,581,480.14
Supervision - Customer Account	172,425.00	2,069,100.00
Customer Account Expense-Meter Reading	130,255.00	1,559,202.81
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)	66,448.00	819,148.07
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)	156,759.00	1,861,645.45
Administrative and General Salaries	876,266.52	9,315,729.68
Salaries and Wages-Casual/Contractual		
Administrative and General Salaries - JO	-	885,860.66
Water Treatment Expense- Operation Labor	81,670.00	980,040.00
Maintenance of Services - Engineering (Labor)	173,127.49	2,779,239.73
Maintenance of Services - Commercial (Labor)	-	-
Maintenance of Services - Flushing Activities	1,322.38	208,538.11
Maintenance of Meters (Labor)	-	199.75
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)	251,027.01	2,695,549.96
Labor - Maintenance of General Plant	248,382.02	2,652,501.96
Labor - Bamboo Forest Park	32,584.54	370,785.99
Labor - Pumping Expenses	441,723.68	3,468,514.36
Labor - Water Treatment Expenses	-	-
Salaries/Wages - Septage Operation	170,792.72	1,965,855.04
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	126,000.00	1,536,532.25
Representation Allowance (RA)	59,000.00	781,875.00
Transportation Allowance (TA)	116,000.00	1,278,423.39
Clothing/Uniform Allowance	-	455,000.00
Directors & Committee Members' Fees(Honoraria)	67,392.00	808,704.00
Overtime and Night Pay	-	274,343.56
Mid-Year Bonus	-	1,945,475.00
Year End Bonus	-	2,336,623.00
Cash Gift	-	-
Other Bonuses and Allowances	315,000.00	315,000.00
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	221,614.68	2,735,543.92
Pag-IBIG Contributions	12,600.00	147,300.00
PhilHealth Contributions	47,158.92	568,370.43
Employees Compensation Insurance Premiums	6,300.00	76,800.00
Provident/Welfare Fund Contributions	65,839.60	824,894.10

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<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	-	1,586,182.09
Other Personnel Benefits	1,260,000.00	1,260,000.00
<b>TOTAL PERSONAL SERVICES</b>	P 5,681,822.56	P 56,131,718.72
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	P 123,760.78	P 1,162,233.24
Traveling Expenses-Board of Directors	30,576.32	96,486.00
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	15,875.00	655,814.43
Training Expenses - Board of Directors	-	-
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	32,375.96	1,076,244.01
Accountable Forms Expenses	-	85,806.00
Non-Accountable Forms Expenses	5,850.00	89,755.40
Fuel, Oil and Lubricants Expenses		
Fuel, Oil and Lubricants - Office	30,997.33	269,252.36
Fuel, Oil and Lubricants - Maintenance	83,020.31	1,431,857.66
Chemical and Filtering Supplies Expenses	350,550.00	12,633,277.26
Semi-Expendable Machinery & Eqpt (Admin)	103,675.00	517,450.00
Semi-Expendable Machinery & Eqpt (Engg)	16,500.00	136,235.00
Semi-Expendable Furnitures & Fixtures	-	19,990.00
Semi-Expendable Machinery & Eqpt (Comml)	29,900.00	98,029.42
Semi-Expendable Furnitures & Fixtures	-	73,719.40
<b>Utility Expenses</b>		
Electricity Expenses	166,222.09	1,607,867.39
Water Expenses	36,415.50	456,936.75
<b>Communication Expenses</b>		
Postage and Courier Services	4,625.40	27,727.80
Telephone Expenses		
Landline	-	6,140.40
Mobile	6,514.00	286,180.31
Internet Subscription Expenses	5,040.00	145,980.00
Cable, Satellite, Telegraph and Radio Expenses	-	4,840.00
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission & Distribution Exp.		
Source of Supply-Miscellaneous Expenses	-	350,571.70
Purchased Water	-	-
Source of Supply-Engineering Expenses	29,241.97	881,527.29
Power Production Expenses	-	34,083.76
Fuel for Power Production	20,216.23	1,263,565.67
Pumping Operations Expenses	19,303.37	1,877,688.20
Power or Fuel Purchased for Pumping	3,010,457.09	37,089,787.75
<b>Professional Services</b>		
Legal Services	-	63,935.00
Auditing Services	-	-
Consultancy Services	-	795,472.32
Other Professional Services	-	-
<b>General Services</b>		
Security Services	-	1,742,842.32
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	-	1,647,284.96
R & M-Services(Comm-Mat)	3,114.93	44,353.48
R & M-Meters	-	29,463.80
R & M-Reservoirs and Tanks	57,747.35	87,747.35
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	70.00	23,870.00
R & M-Administrative Structures & Improv.	99,101.10	1,414,773.40
R & M-Bamboo Forest Park	99,265.00	125,495.00
Repairs & Maintenance-Machinery and Eqpt.	20,780.00	170,342.00

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Repairs & Maintenance-Transportation Eqpt.	223,839.62	2,549,126.70
Repairs & Maintenance-Furnitures and Fixtures	-	94,515.25
Repairs & Maintenance - Others		
R & M-Power Production Equipment	-	149,935.00
R & M-Pumping Equipment	-	(56,160.00)
R & M-Water Treatment Equipment	300.00	197,781.69
R & M-Communications Equipment	-	-
R & M-Power Operated Equipment	-	126,771.91
R & M-Construction Equipment	-	191,474.02
R & M-Tools, Shop and Garage Equipment	2,315.60	50,664.40
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	61,688.88
Franchise Tax	265,747.68	3,017,343.70
Reg. Req. Exp-Permit Fees	-	1,050.00
Fidelity Bond Premiums	4,031.56	44,755.20
Insurance Expenses	45,383.53	706,194.58
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	23,200.00	288,007.00
Prizes and Other Promotional Expenses	-	19,875.00
Representation Expenses	45,036.14	185,178.78
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	90,000.00
Membership Dues & Contributions to Organizations	-	46,730.66
Donations	-	30,663.00
Directors & Committee Members' Fees(BOD Ben. & Exp)	38,997.00	294,032.00
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	19,999.35	160,264.60
Sports Development	34,945.00	251,181.25
GAD	59,298.44	645,927.79
Emergency Expenses	-	-
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	2,187,933.60	3,041,880.33
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>₱ 7,364,862.99</b>	<b>₱ 80,713,508.57</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	₱ 915,834.60	₱ 10,860,078.47
Depreciation-Buildings and Other Structures	361,153.21	4,470,605.66
Depreciation-Machinery and Equipment	192,345.95	2,308,045.62
Depreciation-Transportation Equipment	51,214.23	590,743.67
Depreciation-Furniture, Fixtures and Books	27,764.29	315,474.65
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>₱ 1,548,312.28</b>	<b>₱ 18,544,948.07</b>
<b>TOTAL EXPENSES</b>	<b>₱ 14,594,997.83</b>	<b>₱ 155,390,175.36</b>
<b>NET INCOME (LOSS)</b>	<b>₱ 82,875.93</b>	<b>₱ 29,046,870.89</b>

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

**RUEL D. TABADA**  
General Manager