

Republic of the Philippines
DIPOLOG CITY WATER DISTRICT

STATEMENT OF COMPREHENSIVE INCOME

For the period ending December 31, 2024

		Current Month	Year to Date
REVENUES			
<u>Service and Business Income</u>			
Business Income			
Waterworks Systems Fees		₱	₱
Metered Sales	13,284,015.80		
Less: Sales Discounts	20,994.30	13,263,021.50	164,460,086.40
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
TOTAL SERVICE AND BUSINESS INCOME		₱ 14,591,547.47	₱ 182,471,381.41
<u>Other Non-Operating Income</u>			
Miscellaneous Income			
Miscellaneous Income		86,326.29	1,965,664.84
TOTAL OTHER NON-OPERATING INCOME		₱ 86,326.29	₱ 1,965,664.84
TOTAL REVENUES		₱ 14,677,873.76	₱ 184,437,046.25
EXPENSES			
<u>Personal Services</u>			
Salaries and Wages			
Salaries and Wages-Regular		₱	₱
Source of Supply Expense-Operation Labor		143,183.00	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
Other Compensation			
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
Personnel Benefit Contributions			
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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Other Personnel Benefits		
Terminal Leave Benefits	-	1,586,182.09
Other Personnel Benefits	1,260,000.00	1,260,000.00
TOTAL PERSONAL SERVICES	₱ 5,681,822.56	₱ 56,131,718.72
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Employees	₱ 123,760.78	₱ 1,162,233.24
Traveling Expenses-Board of Directors	30,576.32	96,486.00
Training and Scholarship Expenses		
Training Expenses - Employees	15,875.00	655,814.43
Training Expenses - Board of Directors	-	-
Supplies and Materials Expenses		
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
Utility Expenses		
Electricity Expenses	166,222.09	1,607,867.39
Water Expenses	36,415.50	456,936.75
Communication Expenses		
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
Generation, Transmission and Distribution Expenses		
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
Professional Services		
Legal Services	-	63,935.00
Auditing Services	-	-
Consultancy Services	-	795,472.32
Other Professional Services	-	-
General Services		
Security Services	-	1,742,842.32
Repairs and Maintenance		
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	-	-
Taxes, Insurance Premiums and Other Fees		
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
Other Maintenance and Operating Expenses		
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
TOTAL MAINT. & OTHER OPERATING EXP.	₱ 7,364,862.99	₱ 80,713,508.57
Non-Cash Expenses		
Depreciation		
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
Impairment Loss		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
TOTAL NON-CASH EXPENSES	₱ 1,548,312.28	₱ 18,544,948.07
TOTAL EXPENSES	₱ 14,594,997.83	₱ 155,390,175.36
NET INCOME (LOSS)	₱ 82,875.93	₱ 29,046,870.89

Certified Correct:

JANET R. NADALA
Div. Manager, Finance

Recommended:

GRACELLA B. PALUCA
Admin. & Finance Dept. Manager

Approved:

RUEL D. TABADA
General Manager