

Republic of the Philippines  
**DIPOLOG CITY WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the period ending October 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		13,425,249.85		
Less: Sales Discounts		23,081.90		
Unmetered Sales				
Other Sales or Services				
Other Waterworks Systems Fees				
Income from Septage Operations				
Water Meter Fee				
Interest Income				
Rent/Lease Income				
Other Business Income				
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	P	14,999,090.29	P	152,697,875.08
<u>Other Non-Operating Income</u>				
<b>Miscellaneous Income</b>				
Miscellaneous Income				
<b>TOTAL OTHER NON-OPERATING INCOME</b>	P	51,182.70	P	1,835,576.07
<b>TOTAL REVENUES</b>	P	15,050,272.99	P	154,533,451.15
<b>EXPENSES</b>				
<u>Personnel Services</u>				
<b>Salaries and Wages</b>				
Salaries and Wages-Regular	P		P	
Source of Supply Expense-Operation Labor		143,183.00		1,430,569.27
Pumping Expense-Pumping Labor		223,726.00		2,822,873.00
Maintenance of Trans. and Distribution Mains		215,225.00		2,151,030.14
Supervision - Customer Account		172,425.00		1,724,250.00
Customer Account Expense-Meter Reading		130,255.00		1,298,692.81
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(AMD)		66,448.00		686,252.07
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(CSD)		140,903.38		1,548,127.45
Administrative and General Salaries		802,405.72		7,572,974.50
Salaries and Wages-Casual/Contractual				
Administrative and General Salaries - JO		56,786.91		885,860.66
Water Treatment Expense- Operation Labor		81,670.00		816,700.00
Maintenance of Services - Engineering (Labor)		189,223.13		2,443,689.24
Maintenance of Services - Commercial (Labor)		-		-
Maintenance of Services - Flushing Activities		-		205,893.35
Maintenance of Meters (Labor)		-		199.75
Cust. Acct. Exp.-Customer Rec. & Coll'n Exp.(JO)		238,497.21		2,206,491.44
Labor - Maintenance of General Plant		255,481.58		2,186,276.24
Labor - Bamboo Forest Park		31,992.33		304,694.73
Labor - Pumping Expenses		367,537.46		2,601,291.96
Labor - Water Treatment Expenses		-		-
Salaries/Wages - Septage Operation		178,979.60		1,627,941.27
<b>Other Compensation</b>				
Personnel Economic Relief Allowance (PERA)		126,000.00		1,284,532.25
Representation Allowance (RA)		58,000.00		667,391.13
Transportation Allowance (TA)		115,000.00		1,049,939.52
Clothing/Uniform Allowance		-		455,000.00
Directors & Committee Members' Fees(Honoraria)		67,392.00		673,920.00
Overtime and Night Pay		16,509.06		251,347.66
Mid-Year Bonus		-		1,945,475.00
Year End Bonus		-		87,389.00
Cash Gift		-		-
Other Bonuses and Allowances		-		-
<b>Personnel Benefit Contributions</b>				
Retirement and Life Insurance Premiums		221,614.68		2,292,314.56
Pag-IBIG Contributions		12,600.00		122,100.00
PhilHealth Contributions		47,153.80		474,057.71

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Employees Compensation Insurance Premiums	6,300.00	64,200.00
Provident/Welfare Fund Contributions	65,819.10	693,235.40
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	169,483.62	1,586,182.09
Other Personnel Benefits	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>P 4,200,611.58</b>	<b>P 44,160,892.20</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Employees	P 151,579.60	P 964,808.01
Traveling Expenses-Board of Directors	1,150.00	65,909.68
<b>Training and Scholarship Expenses</b>		
Training Expenses - Employees	184,523.89	604,064.93
Training Expenses - Board of Directors	-	-
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	144,499.36	938,952.66
Accountable Forms Expenses	-	85,806.00
Non-Accountable Forms Expenses	2,373.00	78,055.40
Fuel, Oil and Lubricants Expenses		-
Fuel, Oil and Lubricants - Office	21,776.15	216,570.94
Fuel, Oil and Lubricants - Maintenance	127,224.96	1,226,215.77
Chemical and Filtering Supplies Expenses	1,185,018.63	11,358,392.36
Semi-Expendable Machinery & Eqpt (Admin)	14,200.00	357,425.00
Semi-Expendable Machinery & Eqpt (Engg)	-	72,240.00
Semi-Expendable Furnitures & Fixtures	-	19,990.00
Semi-Expendable Machinery & Eqpt (Comml)	17,101.00	58,129.42
Semi-Expendable Furnitures & Fixtures	-	46,281.00
<b>Utility Expenses</b>		
Electricity Expenses	117,155.75	1,258,627.70
Water Expenses	79,667.70	410,477.25
<b>Communication Expenses</b>		
Postage and Courier Services	12,235.40	23,102.40
Telephone Expenses		-
Landline	-	6,140.40
Mobile	60,795.08	272,985.10
Internet Subscription Expenses	5,040.00	50,400.00
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	-	333,425.00
Purchased Water	-	-
Source of Supply-Engineering Expenses	46,744.04	746,351.09
Power Production Expenses	-	34,083.76
Fuel for Power Production	43,800.00	1,130,317.67
Pumping Operations Expenses	430,971.30	1,716,902.06
Power or Fuel Purchased for Pumping	2,922,691.83	30,772,304.64
<b>Professional Services</b>		
Legal Services	400.00	63,935.00
Auditing Services	-	-
Consultancy Services	-	795,472.32
Other Professional Services	-	-
<b>General Services</b>		
Security Services	135,242.17	1,607,600.15
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Infrastructure Assets		
R & M-Services(SC-Mat)	12,409.97	1,647,284.96
R & M-Services(Comm-Mat)	2,301.63	40,165.30
R & M-Meters	20,150.00	29,463.80
R & M-Reservoirs and Tanks	-	-
Repairs & Maintenance-Buildings & Other Struct.		
R & M-Water Treatment Struct. & Improv.	-	23,800.00
R & M-Administrative Structures & Improv.	20,355.00	1,190,538.50



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Repairs & Maintenance-Machinery and Eqpt.	38,400.00	145,402.00
Repairs & Maintenance-Transportation Eqpt.	187,678.90	2,201,976.26
Repairs & Maintenance-Furnitures and Fixtures	-	22,400.00
Repairs & Maintenance - Others		
R & M-Power Production Equipment	12,460.00	149,935.00
R & M-Pumping Equipment	-	(56,160.00)
R & M-Water Treatment Equipment	-	197,481.69
R & M-Communications Equipment	-	-
R & M-Power Operated Equipment	3,082.00	126,272.91
R & M-Construction Equipment	-	77,874.00
R & M-Tools, Shop and Garage Equipment	-	47,941.28
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	51,407.40
Franchise Tax	288,253.29	2,751,596.02
Reg. Req. Exp-Permit Fees	-	1,050.00
Fidelity Bond Premiums	4,031.56	36,692.08
Insurance Expenses	45,383.53	615,427.52
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	105,900.00	257,400.00
Prizes and Other Promotional Expenses	-	19,875.00
Representation Expenses	-	132,977.64
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	7,500.00	75,000.00
Membership Dues & Contributions to Organizations	22,880.00	46,730.66
Donations	5,663.00	10,663.00
Directors & Committee Members' Fees(BOD Ben. & Exp)	24,260.00	227,191.00
Other Maintenance and Operating Expenses		
Cultural and Athletic Expenses	5,730.00	125,308.25
Sports Development	29,730.00	196,817.25
GAD	101,220.85	408,693.77
Emergency Expenses	-	-
Misc. Customer Accounts Expenses	-	-
Misc. Gen. & Admin. Expenses	47,642.95	814,993.03
<b>TOTAL MAINT. &amp; OTHER OPERATING EXP.</b>	<b>P 6,694,363.28</b>	<b>P 66,936,004.03</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	P 915,834.60	P 9,028,409.26
Depreciation-Buildings and Other Structures	357,871.19	3,748,299.24
Depreciation-Machinery and Equipment	189,822.97	1,924,451.69
Depreciation-Transportation Equipment	51,214.23	488,315.21
Depreciation-Furniture, Fixtures and Books	27,764.30	259,946.05
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables	-	-
Impairment Loss-Other Receivables	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>P 1,542,507.29</b>	<b>P 15,449,421.45</b>
<b>TOTAL EXPENSES</b>	<b>P 12,437,482.15</b>	<b>P 126,546,317.68</b>
<b>NET INCOME (LOSS)</b>	<b>P 2,612,790.84</b>	<b>P 27,987,133.47</b>

**Certified Correct:**

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

**Recommended:**

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

**Approved:**

**RUEL D. TABADA**  
General Manager