Republic of the Philippines
DONSOL WATER DISTRICT
National Road, Rawis, Donsol, Sorsogon

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the Period Ended : March 2023

Account Grouping / Major Account Grouping / Account No. / Account Name		CURRENT MONTH	YEAR TO DATE		
		ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT	VARIANCE AMOUNT
REVENUE					
Service and Business Income					
Business Income					
402-02-090	Waterworks System Fees	1,622,016.95	5,038,481.15	21,303,297.45	16,264,816.30
402-02-230	Fines and Penalties-Business Income	57,141.15	178,438.40	497,453.43	319,015.03
402-02-990	Other Business Income	95,776.95	231,926.95	769,950.00	538,023.05
	Subtotal :	**1,774,935.05**	**5,448,846.50**	**22,570,700.88**	**17,121,854.38**
	Total :	**1,774,935.05**	**5,448,846.50**	**22,570,700.88**	**17,121,854.38**
EXPENSES					
Personnel Services					
Salaries and Wages					
501-01-010	Salaries and Wages-Regular	370,350.00	1,111,050.00	4,740,460.00	3,629,410.00
Other Compensation					
501-02-010	Personnel Economic Relief Allowance (PERA)	32,000.00	96,000.00	422,000.00	326,000.00
501-02-020	Representation Allowance (RA)	5,000.00	15,000.00	60,000.00	45,000.00
501-02-030	Transportation Allowance (TA)	5,000.00	15,000.00	60,000.00	45,000.00
501-02-040	Clothing/Uniform Allowance		84,000.00	102,000.00	18,000.00
501-02-130	Overtime and Night Pay	750.00	1,125.00	55,000.00	53,875.00
501-02-140	Mid Year/Year End Bonus Mid Year/Year End Bonus			774,910.00	774,910.00
501-02-150	Cash Gift			75,000.00	75,000.00
501-02-990	Other Bonuses and Allowances			170,000.00	170,000.00
Personnel Benefit Contributions					
501-03-010	Retirement and Life Insurance Premiums	43,623.00	120,455.16	542,265.12	421,809.96
501-03-020	Pag-IBIG Contributions	1,500.00	4,500.00	27,600.00	23,100.00
501-03-030	PhilHealth Contributions	6,543.16	19,629.48	210,369.48	190,740.00
501-03-040	Employees Compensation Insurance Premiums	1,500.00	4,300.00	170,012.00	165,712.00
Other Personnel Benefit					
501-04-030	Terminal Leave Benefits	18,278.52	18,278.52	1,158,531.03	1,140,252.51
	Subtotal :	**484,544.68**	**1,489,338.16**	**8,568,147.63**	**7,078,809.47**
Maintenance and Other Operating Expenses					
General Services					
502-12-030	Security Services	52,609.60	105,219.20	643,200.00	537,980.80
Traveling Expenses					
502-01-010	Traveling Expenses-Local	31,300.00	64,910.00	300,000.00	235,090.00
Traning and Scholarship Expenses					
502-02-010	Training Expenses		15,800.00	75,000.00	59,200.00
Supplies and Materials Expenses					
502-03-010	Office Supplies Expenses	2,537.00	3,559.50	75,000.00	71,440.50
502-03-020	Accountable Forms Expenses	1,500.00	4,380.00	35,000.00	30,620.00
502-03-080	Medical,Dental and Laboratory Supplies Expenses	18,566.76	44,744.66	297,900.00	253,155.34
502-03-090	Fuel,Oil and Lubricants Expenses			523,080.00	523,080.00
502-03-090-1	Fuel,Oil and Lubricants Expenses-Admin	10,895.05	30,388.95		(30,388.95)
502-03-090-2	Fuel,Oil and Lubricants Expenses-Operation	14,534.00	14,534.00		(14,534.00)
Utility Expenses					
502-04-020	Electricity Expenses			4,500,000.00	4,500,000.00
502-04-020-1	Electricity Expenses-Admin	10,815.34	19,313.58		(19,313.58)
502-04-020-2	Electricity Expenses-Operation	297,271.21	640,522.94		(640,522.94)
Communication Expenses					
502-05-010	Postage and Courier Services	677.00	677.00	5,000.00	4,323.00
502-05-030	Internet Subscription Expenses	2,099.00	6,297.00	36,000.00	29,703.00
Professional Services					
502-11-020	Auditing Services		27,224.50	35,000.00	7,775.50
Repairs and Maintenance					
502-13-030-1	Repairs and Maintenance-Infrastructure Assets-Trans.Dist. & Main.			100,000.00	100,000.00
502-13-030-3	Repairs and Maintenance-Infrastructure Assets-Services	11,910.00	32,954.00	67,000.00	34,046.00
502-13-040	Repairs and Maintenance-Buildings and Other Structures	33,220.00	34,260.00	50,000.00	15,740.00
502-13-050	Repairs and Maintenance-Machinery and Equipment			100,000.00	100,000.00
502-13-060	Repairs and Maintenance-Transportation Equipment	1,110.00	14,503.00	72,210.00	57,707.00
502-13-210	Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5,550.00	6,250.00	50,000.00	43,750.00

...ouping / Major Account Grouping / Account No. / Account Name		CURRENT MONTH ACTUAL AMOUNT	YEAR TO DATE ACTUAL AMOUNT	YEAR TO DATE BUDGET AMOUNT	YEAR TO DATE VARIANCE AMOUNT
502-13-220	Repairs and Maintenance-Semi-Expendable Furniture,Fixtures and Books		5,890.00	25,000.00	19,110.00
502-13-990	Repairs and Maintenance-Other Property,Plant and Equipment		4,000.00		(4,000.00)
Taxes,Insurance Premiums and Other Fees					
502-15-010	Taxes,Duties and Licenses	5,934.09	139,313.03	408,000.00	268,686.97
502-15-020	Fidelity Bond Premiums		14,169.86	14,750.00	580.14
502-15-030	Insurance Expenses			125,000.00	125,000.00
Other Maintenance and Operating Expenses					
502-99-010	Advertising,Promotional and Marketing Expenses	5,000.00	5,000.00	10,000.00	5,000.00
502-99-020	Printing and Publication Expenses	2,652.00	2,742.00	10,000.00	7,258.00
502-99-030	Representation Expenses	6,625.00	7,345.00	100,000.00	92,655.00
502-99-030-1	Representation Expenses-BOD	7,030.50	17,819.06		(17,819.06)
502-99-040	Transportation and Delivery Expenses			10,000.00	10,000.00
502-99-060	Membership Dues and Contribution to Organizations	7,866.00	7,866.00	15,000.00	7,134.00
502-99-080	Donations	1,000.00	1,000.00	15,000.00	14,000.00
502-99-120	Directors and Committee Member's Fees	13,536.00	42,048.00	429,723.60	387,675.60
502-99-990	Other Maintenance and Operating Expenses	175,394.80	582,378.72	2,650,000.00	2,067,621.28
	Subtotal :	**719,633.35**	**1,895,110.00**	**10,776,863.60**	**8,881,753.60**
Non-Cash Expenses					
Impairment Loss					
505-03-020	Impairment Loss-Loans and Receivables			22,000.00	22,000.00
505-05-010	Other Discounts	8,057.40	25,187.15	105,601.36	80,414.21
Depreciation					
505-01-030-2	Depreciation -Infrastructure Asset-Trans. & Dist. Mains.	29,772.21	89,316.63	357,266.52	267,949.89
505-01-030-3	Depreciation -Infrastructure-Meter	4,166.25	12,498.75	67,995.00	55,496.25
505-01-030-4	Depreciation-Water Supply System-Reservoir & Tanks	1,980.00	5,940.00	23,760.00	17,820.00
505-01-040	Depreciation-Buildings and Other Structures	2,369.44	7,108.32	123,473.28	116,364.96
505-01-041-2	Depreciation-Water Supply System-Trans. & Dist. Mains.-Source Facility	4,250.00	12,750.00	486,350.52	473,600.52
505-01-041-3	Depreciation-Water Supply System-Trans. & Dist. Mains.-Transmission Line	36,279.21	108,837.63		(108,837.63)
505-01-041-4	Depreciation-Water Supply System-Trans. & Dist. Mains.-Plumbing Tools	1,500.00	4,500.00		(4,500.00)
505-01-050	Depreciation-Machinery and Equipment	19,649.86	58,949.58	472,415.16	413,465.58
505-01-050-1	Depreciation-Other Machinery and Equipment	19,718.07	59,154.21		(59,154.21)
505-01-060	Depreciation-Transportation Equipmen	402.78	1,208.34	4,833.36	3,625.02
505-01-070	Depreciation-Furniture,Fixtures and Books	869.34	2,608.02	10,432.08	7,824.06
505-01-991	Depreciation - Other Structures	7,920.00	23,760.00		(23,760.00)
	Subtotal :	**136,934.56**	**411,818.63**	**1,674,127.28**	**1,262,308.65**
Financial Expenses					
Financial Expenses					
503-01-020	Interest Expenses	166,925.34	503,382.94	1,390,662.00	887,279.06
	Subtotal :	**166,925.34**	**503,382.94**	**1,390,662.00**	**887,279.06**
	Total :	**1,508,037.93**	**4,299,649.73**	**22,409,800.51**	**18,110,150.78**
	Grand Total :	**3,282,972.98**	**9,748,496.23**		
	NET INCOME / (LOSS)	**266,897.12**	**1,149,196.77**	**160,900.37**	**988,296.40**

Prepared by:

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