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

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the Period Ended : June 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	1,988,908.45	10,705,181.20	21,303,297.45	10,598,116.25
402-02-230	Fines and Penalties-Business Income	77,608.10	394,543.70	497,453.43	102,909.73
402-02-990	Other Business Income	55,250.00	401,348.95	769,950.00	368,601.05
	Subtotal :	**2,121,766.55**	**11,501,073.85**	**22,570,700.88**	**11,069,627.03**
	Total :	**2,121,766.55**	**11,501,073.85**	**22,570,700.88**	**11,069,627.03**
EXPENSES					
Personnel Services					
Salaries and Wages					
501-01-010	Salaries and Wages-Regular	370,350.00	2,222,100.00	4,740,460.00	2,518,360.00
Other Compensation					
501-02-010	Personnel Economic Relief Allowance (PERA)	32,000.00	192,000.00	422,000.00	230,000.00
501-02-020	Representation Allowance (RA)	5,000.00	30,000.00	60,000.00	30,000.00
501-02-030	Transportation Allowance (TA)	5,000.00	30,000.00	60,000.00	30,000.00
501-02-040	Clothing/Uniform Allowance		96,000.00	102,000.00	6,000.00
501-02-130	Overtime and Night Pay		6,081.60	55,000.00	48,918.40
501-02-140	Mid Year/Year End Bonus Mid Year/Year End Bonus		370,350.00	774,910.00	404,560.00
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	42,072.73	252,436.33	542,265.12	289,828.79
501-03-020	Pag-IBIG Contributions	1,600.00	9,100.00	27,600.00	18,500.00
501-03-030	PhilHealth Contributions	7,146.14	39,861.94	210,369.48	170,507.54
501-03-040	Employees Compensation Insurance Premiums	1,500.00	9,000.00	170,012.00	161,012.00
Other Personnel Benefit					
501-04-030	Terminal Leave Benefits	471,331.86	489,610.38	1,158,531.03	668,920.65
	Subtotal :	**936,000.73**	**3,746,540.25**	**8,568,147.63**	**4,821,607.38**
Maintenance and Other Operating Expenses					
General Services					
502-12-030	Security Services	52,609.60	263,048.00	643,200.00	380,152.00
Traveling Expenses					
502-01-010	Traveling Expenses-Local	14,245.00	137,665.71	300,000.00	162,334.29
Traning and Scholarship Expenses					
502-02-010	Training Expenses	6,000.00	21,800.00	75,000.00	53,200.00
Supplies and Materials Expenses					
502-03-010	Office Supplies Expenses	7,006.00	12,176.50	75,000.00	62,823.50
502-03-020	Accountable Forms Expenses	1,470.00	8,790.00	35,000.00	26,210.00
502-03-080	Medical,Dental and Laboratory Supplies Expenses	19,886.85	105,070.83	297,900.00	192,829.17
502-03-090	Fuel,Oil and Lubricants Expenses	2,000.00	2,000.00	523,080.00	521,080.00
502-03-090-1	Fuel,Oil and Lubricants Expenses-Admin	6,522.85	52,454.26		(52,454.26)
502-03-090-2	Fuel,Oil and Lubricants Expenses-Operation	17,695.00	81,879.00		(81,879.00)
502-03-990	Other Supplies and Materials Expenses	1,013.00	1,013.00		(1,013.00)
Utility Expenses					
502-04-020	Electricity Expenses			4,500,000.00	4,500,000.00
502-04-020-1	Electricity Expenses-Admin	16,001.43	62,773.33		(62,773.33)
502-04-020-2	Electricity Expenses-Operation	300,174.66	1,543,897.01		(1,543,897.01)
Communication Expenses					
502-05-010	Postage and Courier Services	1,200.00	1,877.00	5,000.00	3,123.00
502-05-030	Internet Subscription Expenses	2,099.00	12,594.00	36,000.00	23,406.00
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.		4,660.00	100,000.00	95,340.00
502-13-030-3	Repairs and Maintenance-Infrastructure Assets-Services	2,605.00	44,406.00	67,000.00	22,594.00
502-13-040	Repairs and Maintenance-Buildings and Other Structures	1,832.00	36,092.00	50,000.00	13,908.00
502-13-050	Repairs and Maintenance-Machinery and Equipment	6,204.00	18,204.00	100,000.00	81,796.00
502-13-060	Repairs and Maintenance-Transportation Equipment	9,820.00	26,178.00	72,210.00	46,032.00

ping / 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
02-13-210	Repairs and Maintenance-Semi-Expendable Machinery and Equipment		6,250.00	50,000.00	43,750.00
502-13-210-0	Repairs and Maintenance-Semi-Expendable Machinery and Equipment-Office Equipment	700.00	700.00		(700.00)
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	9,359.50	249,962.55	408,000.00	158,037.45
502-15-020	Fidelity Bond Premiums		14,169.86	14,750.00	580.14
502-15-030	Insurance Expenses		5,038.40	125,000.00	119,961.60
Other Maintenance and Operating Expenses					
502-99-010	Advertising,Promotional and Marketing Expenses		5,000.00	10,000.00	5,000.00
502-99-020	Printing and Publication Expenses		4,448.50	10,000.00	5,551.50
502-99-030	Representation Expenses	1,450.00	19,762.00	100,000.00	80,238.00
502-99-030-1	Representation Expenses-BOD	5,563.95	35,647.61		(35,647.61)
502-99-040	Transportation and Delivery Expenses	450.00	450.00	10,000.00	9,550.00
502-99-060	Membership Dues and Contribution to Organizations		10,799.00	15,000.00	4,201.00
502-99-080	Donations		1,000.00	15,000.00	14,000.00
502-99-120	Directors and Committee Member's Fees	12,096.00	82,656.00	429,723.60	347,067.60
502-99-990	Other Maintenance and Operating Expenses	179,963.42	1,013,347.88	2,650,000.00	1,636,652.12
	Subtotal :	**677,967.26**	**3,922,924.94**	**10,776,863.60**	**6,853,938.66**
Non-Cash Expenses					
Impairment Loss					
505-03-020	Impairment Loss-Loans and Receivables			22,000.00	22,000.00
505-05-010	Other Discounts	9,761.25	53,586.98	105,601.36	52,014.38
Depreciation					
505-01-030-2	Depreciation -Infrastructure Asset-Trans. & Dist. Mains.	29,772.21	178,633.26	357,266.52	178,633.26
505-01-030-3	Depreciation -Infrastructure-Meter	4,166.25	24,997.50	67,995.00	42,997.50
505-01-030-4	Depreciation-Water Supply System-Reservoir & Tanks	1,980.00	11,880.00	23,760.00	11,880.00
505-01-040	Depreciation-Buildings and Other Structures	2,369.44	14,216.64	123,473.28	109,256.64
505-01-041-2	Depreciation-Water Supply System-Trans. & Dist. Mains.-Source Facility	4,250.00	25,500.00	486,350.52	460,850.52
505-01-041-3	Depreciation-Water Supply System-Trans. & Dist. Mains.-Transmission Line	36,279.21	217,675.26		(217,675.26)
505-01-041-4	Depreciation-Water Supply System-Trans. & Dist. Mains.-Plumbing Tools	1,500.00	9,000.00		(9,000.00)
505-01-050	Depreciation-Machinery and Equipment	19,649.86	117,899.16	472,415.16	354,516.00
505-01-050-1	Depreciation-Other Machinery and Equipment	19,718.07	118,308.42		(118,308.42)
505-01-060	Depreciation-Transportation Equipmen	402.78	2,416.68	4,833.36	2,416.68
505-01-070	Depreciation-Furniture,Fixtures and Books	869.34	5,216.04	10,432.08	5,216.04
505-01-991	Depreciation - Other Structures	7,920.00	47,520.00		(47,520.00)
	Subtotal :	**138,638.41**	**826,849.94**	**1,674,127.28**	**847,277.34**
Financial Expenses					
Financial Expenses					
503-01-020	Interest Expenses	164,331.34	998,983.96	1,390,662.00	391,678.04
	Subtotal :	**164,331.34**	**998,983.96**	**1,390,662.00**	**391,678.04**
	Total :	**1,916,937.74**	**9,495,299.09**	**22,409,800.51**	**12,914,501.42**
	Grand Total :	**4,038,704.29**	**20,996,372.94**		
	NET INCOME / (LOSS)	204,828.81	2,005,774.76	160,900.37	1,844,874.39

Prepared by:

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