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

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the Period Ended : September 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	1,940,974.70	16,381,195.75	21,303,297.45	4,922,101.70
402-02-230	Fines and Penalties-Business Income	63,023.75	593,366.60	497,453.43	(95,913.17)
402-02-990	Other Business Income	90,827.45	619,291.20	769,950.00	150,658.80
	Subtotal :	**2,094,825.90**	**17,593,853.55**	**22,570,700.88**	**4,976,847.33**
	Total :	**2,094,825.90**	**17,593,853.55**	**22,570,700.88**	**4,976,847.33**
EXPENSES					
Personnel Services					
Salaries and Wages					
501-01-010	Salaries and Wages-Regular	370,350.00	3,333,150.00	4,740,460.00	1,407,310.00
Other Compensation					
501-02-010	Personnel Economic Relief Allowance (PERA)	32,000.00	288,000.00	422,000.00	134,000.00
501-02-020	Representation Allowance (RA)	5,000.00	45,000.00	60,000.00	15,000.00
501-02-030	Transportation Allowance (TA)	5,000.00	45,000.00	60,000.00	15,000.00
501-02-040	Clothing/Uniform Allowance		96,000.00	102,000.00	6,000.00
501-02-130	Overtime and Night Pay		6,456.60	55,000.00	48,543.40
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	42,072.72	378,654.49	542,265.12	163,610.63
501-03-020	Pag-IBIG Contributions	1,600.00	13,900.00	27,600.00	13,700.00
501-03-030	PhilHealth Contributions	7,146.14	61,300.36	210,369.48	149,069.12
501-03-040	Employees Compensation Insurance Premiums	1,500.00	13,500.00	170,012.00	156,512.00
Other Personnel Benefit					
501-04-030	Terminal Leave Benefits		489,610.38	1,158,531.03	668,920.65
	Subtotal :	**464,668.86**	**5,140,921.83**	**8,568,147.63**	**3,427,225.80**
Maintenance and Other Operating Expenses					
General Services					
502-12-030	Security Services	52,609.60	420,876.80	643,200.00	222,323.20
Traveling Expenses					
502-01-010	Traveling Expenses-Local	27,490.00	197,282.71	300,000.00	102,717.29
Traning and Scholarship Expenses					
502-02-010	Training Expenses	15,000.00	36,800.00	75,000.00	38,200.00
Supplies and Materials Expenses					
502-03-010	Office Supplies Expenses	925.00	25,318.50	75,000.00	49,681.50
502-03-020	Accountable Forms Expenses	1,530.00	13,470.00	35,000.00	21,530.00
502-03-080	Medical,Dental and Laboratory Supplies Expenses	16,583.40	168,771.48	297,900.00	129,128.52
502-03-090	Fuel,Oil and Lubricants Expenses		2,000.00	523,080.00	521,080.00
502-03-090-1	Fuel,Oil and Lubricants Expenses-Admin	7,050.50	74,376.21		(74,376.21)
502-03-090-2	Fuel,Oil and Lubricants Expenses-Operation	18,600.00	132,279.00		(132,279.00)
502-03-990	Other Supplies and Materials Expenses		2,875.00		(2,875.00)
Utility Expenses					
502-04-020	Electricity Expenses			4,500,000.00	4,500,000.00
502-04-020-1	Electricity Expenses-Admin	15,737.44	109,652.37		(109,652.37)
502-04-020-2	Electricity Expenses-Operation	244,196.78	2,323,873.14		(2,323,873.14)
Communication Expenses					
502-05-010	Postage and Courier Services	120.00	1,997.00	5,000.00	3,003.00
502-05-030	Internet Subscription Expenses	2,099.00	18,891.00	36,000.00	17,109.00
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	5,975.00	58,601.00	67,000.00	8,399.00
502-13-040	Repairs and Maintenance-Buildings and Other Structures		65,731.00	50,000.00	(15,731.00)
502-13-050	Repairs and Maintenance-Machinery and Equipment		24,129.00	100,000.00	75,871.00
502-13-060	Repairs and Maintenance-Transportation Equipment	15,135.00	41,453.00	72,210.00	30,757.00

t Grouping / Major Account Grouping / Account No. / Account Name		CURRENT MONTH	YEAR TO DATE		
		ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT	VARIANCE AMOUNT
502-13-210	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		8,595.00		(8,595.00)
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	5,161.69	371,074.34	408,000.00	36,925.66
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	8,097.00	44,381.00	100,000.00	55,619.00
502-99-030-1	Representation Expenses-BOD	8,566.45	55,851.91		(55,851.91)
502-99-040	Transportation and Delivery Expenses		450.00	10,000.00	9,550.00
502-99-060	Membership Dues and Contribution to Organizations		2,933.00	15,000.00	12,067.00
502-99-080	Donations	1,000.00	7,190.00	15,000.00	7,810.00
502-99-120	Directors and Committee Member's Fees	14,976.00	127,584.00	429,723.60	302,139.60
502-99-990	Other Maintenance and Operating Expenses	125,403.54	1,350,529.36	2,650,000.00	1,299,470.64
	Subtotal :	**586,256.40**	**5,763,647.08**	**10,776,863.60**	**5,013,216.52**
Non-Cash Expenses					
Impairment Loss					
505-03-020	Impairment Loss-Loans and Receivables			22,000.00	22,000.00
505-05-010	Other Discounts	9,552.17	81,705.92	105,601.36	23,895.44
Depreciation					
505-01-030-2	Depreciation -Infrastructure Asset-Trans. & Dist. Mains.	29,772.21	267,949.89	357,266.52	89,316.63
505-01-030-3	Depreciation -Infrastructure-Meter	4,166.25	37,496.25	67,995.00	30,498.75
505-01-030-4	Depreciation-Water Supply System-Reservoir & Tanks	1,980.00	17,820.00	23,760.00	5,940.00
505-01-040	Depreciation-Buildings and Other Structures	2,369.44	21,324.96	123,473.28	102,148.32
505-01-041-2	Depreciation-Water Supply System-Trans. & Dist. Mains.-Source Facility	4,250.00	38,250.00	486,350.52	448,100.52
505-01-041-3	Depreciation-Water Supply System-Trans. & Dist. Mains.-Transmission Line	36,279.21	326,512.89		(326,512.89)
505-01-041-4	Depreciation-Water Supply System-Trans. & Dist. Mains.-Plumbing Tools	1,500.00	13,500.00		(13,500.00)
505-01-050	Depreciation-Machinery and Equipment	19,649.86	176,848.74	472,415.16	295,566.42
505-01-050-1	Depreciation-Other Machinery and Equipment	19,718.07	177,462.63		(177,462.63)
505-01-060	Depreciation-Transportation Equipmen	402.78	3,625.02	4,833.36	1,208.34
505-01-070	Depreciation-Furniture,Fixtures and Books	869.34	7,824.06	10,432.08	2,608.02
505-01-991	Depreciation - Other Structures	7,920.00	71,280.00		(71,280.00)
	Subtotal :	**138,429.33**	**1,241,600.36**	**1,674,127.28**	**432,526.92**
Financial Expenses					
Financial Expenses					
503-01-020	Interest Expenses	172,485.20	1,522,405.16	1,390,662.00	(131,743.16)
	Subtotal :	**172,485.20**	**1,522,405.16**	**1,390,662.00**	**(131,743.16)**
	Total :	**1,361,839.79**	**13,668,574.43**	**22,409,800.51**	**8,741,226.08**
	Grand Total :	**3,456,665.69**	**31,262,427.98**		
	NET INCOME / (LOSS)	**732,986.11**	**3,925,279.12**	**160,900.37**	**3,764,378.75**

Prepared by:

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