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

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the Period Ended : December 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	2,102,523.30	22,210,598.30	21,303,297.45	(907,300.85)
402-02-230	Fines and Penalties-Business Income	68,662.55	782,158.95	497,453.43	(284,705.52)
402-02-990	Other Business Income	64,750.00	784,590.50	769,950.00	(14,640.50)
	Subtotal :	2,235,935.85	23,777,347.75	22,570,700.88	(1,206,646.87)
	Total :	2,235,935.85	23,777,347.75	22,570,700.88	(1,206,646.87)
EXPENSES					
Personnel Services					
Salaries and Wages					
501-01-010	Salaries and Wages-Regular	370,350.00	4,444,200.00	4,740,460.00	296,260.00
Other Compensation					
501-02-010	Personnel Economic Relief Allowance (PERA)	32,000.00	384,000.00	422,000.00	38,000.00
501-02-020	Representation Allowance (RA)	5,000.00	60,000.00	60,000.00	
501-02-030	Transportation Allowance (TA)	5,000.00	60,000.00	60,000.00	
501-02-040	Clothing/Uniform Allowance		96,000.00	102,000.00	6,000.00
501-02-130	Overtime and Night Pay	5,777.64	25,631.45	55,000.00	29,368.55
501-02-140	Mid Year/Year End Bonus Mid Year/Year End Bonus		740,700.00	774,910.00	34,210.00
501-02-150	Cash Gift	80,000.00	80,000.00	75,000.00	(5,000.00)
501-02-990	Other Bonuses and Allowances	400,000.00	400,000.00	170,000.00	(230,000.00)
Personnel Benefit Contributions					
501-03-010	Retirement and Life Insurance Premiums	1,600.00	434,273.03	542,265.12	107,992.09
501-03-020	Pag-IBIG Contributions	1,600.00	18,700.00	27,600.00	8,900.00
501-03-030	PhilHealth Contributions	7,146.14	82,738.78	210,369.48	127,630.70
501-03-040	Employees Compensation Insurance Premiums	44,442.00	104,284.00	170,012.00	65,728.00
Other Personnel Benefit					
501-04-030	Terminal Leave Benefits		497,179.52	1,158,531.03	661,351.51
	Subtotal :	952,915.78	7,427,706.78	8,568,147.63	1,140,440.85
Maintenance and Other Operating Expenses					
General Services					
502-12-030	Security Services	105,219.20	631,315.20	643,200.00	11,884.80
Traveling Expenses					
502-01-010	Traveling Expenses-Local	54,710.00	284,557.71	300,000.00	15,442.29
Traning and Scholarship Expenses					
502-02-010	Training Expenses	8,000.00	72,300.00	75,000.00	2,700.00
502-02-010-1	Training Expenses -BOD	4,000.00	4,000.00		(4,000.00)
Supplies and Materials Expenses					
502-03-010	Office Supplies Expenses	758.00	29,420.50	75,000.00	45,579.50
502-03-020	Accountable Forms Expenses	4,650.00	18,120.00	35,000.00	16,880.00
502-03-080	Medical,Dental and Laboratory Supplies Expenses	15,595.65	212,759.88	297,900.00	85,140.12
502-03-090	Fuel,Oil and Lubricants Expenses			523,080.00	523,080.00
502-03-090-1	Fuel,Oil and Lubricants Expenses-Admin	7,352.50	102,137.00		(102,137.00)
502-03-090-2	Fuel,Oil and Lubricants Expenses-Operation		184,599.00		(184,599.00)
502-03-990	Other Supplies and Materials Expenses		52,228.00		(52,228.00)
Utility Expenses					
502-04-020	Electricity Expenses			4,500,000.00	4,500,000.00
502-04-020-1	Electricity Expenses-Admin	27,581.51	167,418.58		(167,418.58)
502-04-020-2	Electricity Expenses-Operation	475,210.29	3,271,252.35		(3,271,252.35)
Communication Expenses					
502-05-010	Postage and Courier Services		1,997.00	5,000.00	3,003.00
502-05-030	Internet Subscription Expenses	4,198.00	27,287.00	36,000.00	8,713.00
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.		38,235.00	100,000.00	61,765.00
502-13-030-3	Repairs and Maintenance-Infrastructure Assets-Services	7,819.00	88,111.00	67,000.00	(21,111.00)
502-13-040	Repairs and Maintenance-Buildings and Other Structures	35,500.00	101,231.00	50,000.00	(51,231.00)
502-13-050	Repairs and Maintenance-Machinery and Equipment		33,779.00	100,000.00	66,221.00
502-13-060	Repairs and Maintenance-Transportation Equipment	6,840.00	56,123.00	72,210.00	16,087.00

Account 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	22,750.00	29,000.00	50,000.00	21,000.00
502-13-210-0	Repairs and Maintenance-Semi-Expendable Machinery and Equipment-Office Equipment		14,595.00		(14,595.00)
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	7,548.74	491,103.75	408,000.00	(83,103.75)
502-15-020	Fidelity Bond Premiums		14,169.86	14,750.00	580.14
502-15-030	Insurance Expenses	62,706.08	67,744.48	125,000.00	57,255.52
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		5,143.50	10,000.00	4,856.50
502-99-030	Representation Expenses	9,695.00	82,209.50	100,000.00	17,790.50
502-99-030-1	Representation Expenses-BOD	6,456.30	77,815.61		(77,815.61)
502-99-040	Transportation and Delivery Expenses		450.00	10,000.00	9,550.00
502-99-060	Membership Dues and Contribution to Organizations		8,799.00	15,000.00	6,201.00
502-99-080	Donations		7,190.00	15,000.00	7,810.00
502-99-120	Directors and Committee Member's Fees	14,976.00	170,784.00	429,723.60	258,939.60
502-99-990	Other Maintenance and Operating Expenses	345,880.39	1,892,616.14	2,650,000.00	757,383.86
	Subtotal :	**1,227,446.66**	**8,280,606.56**	**10,776,863.60**	**2,496,257.04**
Non-Cash Expenses					
Impairment Loss					
505-03-020	Impairment Loss-Loans and Receivables			22,000.00	22,000.00
505-05-010	Other Discounts	9,531.69	110,501.68	105,601.36	(4,900.32)
Depreciation					
505-01-030-2	Depreciation -Infrastructure Asset-Trans. & Dist. Mains.	29,772.21	357,266.52	357,266.52	
505-01-030-3	Depreciation -Infrastructure-Meter	4,166.25	49,995.00	67,995.00	18,000.00
505-01-030-4	Depreciation-Water Supply System-Reservoir & Tanks	1,980.00	23,760.00	23,760.00	
505-01-040	Depreciation-Buildings and Other Structures	2,369.44	28,433.28	123,473.28	95,040.00
505-01-041-2	Depreciation-Water Supply System-Trans. & Dist. Mains.-Source Facility	4,250.00	51,000.00	486,350.52	435,350.52
505-01-041-3	Depreciation-Water Supply System-Trans. & Dist. Mains.-Transmission Line	36,279.21	435,350.52		(435,350.52)
505-01-041-4	Depreciation-Water Supply System-Trans. & Dist. Mains.-Plumbing Tools	1,500.00	18,000.00		(18,000.00)
505-01-050	Depreciation-Machinery and Equipment	19,649.86	235,798.32	472,415.16	236,616.84
505-01-050-1	Depreciation-Other Machinery and Equipment	19,718.07	236,616.84		(236,616.84)
505-01-060	Depreciation-Transportation Equipmen	402.78	4,833.36	4,833.36	
505-01-070	Depreciation-Furniture,Fixtures and Books	869.34	10,432.08	10,432.08	
505-01-991	Depreciation - Other Structures	7,920.00	95,040.00		(95,040.00)
	Subtotal :	**138,408.85**	**1,657,027.60**	**1,674,127.28**	**17,099.68**
Financial Expenses					
Financial Expenses					
503-01-020	Interest Expenses	169,790.20	2,034,481.76	1,390,662.00	(643,819.76)
	Subtotal :	**169,790.20**	**2,034,481.76**	**1,390,662.00**	**(643,819.76)**
	Total :	**2,488,561.49**	**19,399,822.70**	**22,409,800.51**	**3,009,977.81**
	Grand Total :	**4,724,497.34**	**43,177,170.45**		
	NET INCOME / (LOSS)	(252,625.64)	4,377,525.05	160,900.37	4,216,624.68

Prepared by:

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