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

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the Period Ended : March 2024

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	1,833,175.35	5,595,234.50		(5,595,234.50)
402-02-230	Fines and Penalties-Business Income	61,135.10	193,120.65		(193,120.65)
402-02-990	Other Business Income	228,984.05	434,071.95		(434,071.95)
	Subtotal :	**2,123,294.50**	**6,222,427.10**	**0.00**	**(6,222,427.10)**
	Total :	**2,123,294.50**	**6,222,427.10**	**0.00**	**(6,222,427.10)**
EXPENSES					
Personnel Services					
Salaries and Wages					
501-01-010	Salaries and Wages-Regular	370,350.00	1,111,050.00		(1,111,050.00)
Other Compensation					
501-02-010	Personnel Economic Relief Allowance (PERA)	32,000.00	96,000.00		(96,000.00)
501-02-020	Representation Allowance (RA)	5,000.00	15,000.00		(15,000.00)
501-02-030	Transportation Allowance (TA)	5,000.00	15,000.00		(15,000.00)
501-02-040	Clothing/Uniform Allowance		112,000.00		(112,000.00)
501-02-130	Overtime and Night Pay	8,482.34	21,714.22		(21,714.22)
Personnel Benefit Contributions					
501-03-010	Retirement and Life Insurance Premiums	1,600.00	4,800.00		(4,800.00)
501-03-020	Pag-IBIG Contributions	7,407.00	16,414.00		(16,414.00)
501-03-030	PhilHealth Contributions	9,258.77	27,776.31		(27,776.31)
501-03-040	Employees Compensation Insurance Premiums	44,442.00	133,326.00		(133,326.00)
Other Personnel Benefit					
501-04-030	Terminal Leave Benefits	46,003.30	61,666.89		(61,666.89)
	Subtotal :	**529,543.41**	**1,614,747.42**	**0.00**	**(1,614,747.42)**
Maintenance and Other Operating Expenses					
General Services					
502-12-030	Security Services	56,693.76	109,303.36		(109,303.36)
Traveling Expenses					
502-01-010	Traveling Expenses-Local	6,515.00	39,750.00		(39,750.00)
Traning and Scholarship Expenses					
502-02-010	Training Expenses	1,000.00	1,000.00		(1,000.00)
Supplies and Materials Expenses					
502-03-010	Office Supplies Expenses	8,878.00	10,237.50		(10,237.50)
502-03-020	Accountable Forms Expenses	1,715.00	5,265.00		(5,265.00)
502-03-080	Medical,Dental and Laboratory Supplies Expenses	16,583.40	53,306.10		(53,306.10)
502-03-090-1	Fuel,Oil and Lubricants Expenses-Admin	8,181.00	24,260.10		(24,260.10)
502-03-090-2	Fuel,Oil and Lubricants Expenses-Operation		34,200.00		(34,200.00)
Utility Expenses					
502-04-020-1	Electricity Expenses-Admin	8,329.60	19,689.52		(19,689.52)
502-04-020-2	Electricity Expenses-Operation	208,764.04	422,207.96		(422,207.96)
Communication Expenses					
502-05-030	Internet Subscription Expenses	2,099.00	4,198.00		(4,198.00)
Repairs and Maintenance					
502-13-030-1	Repairs and Maintenance-Infrastructure Assets-Trans.Dist. & Main.	26,285.00	56,755.00		(56,755.00)
502-13-030-3	Repairs and Maintenance-Infrastructure Assets-Services	16,187.00	53,364.00		(53,364.00)
502-13-040	Repairs and Maintenance-Buildings and Other Structures		29,490.00		(29,490.00)
502-13-060	Repairs and Maintenance-Transportation Equipment	1,416.00	3,706.00		(3,706.00)
502-13-210	Repairs and Maintenance-Semi-Expendable Machinery and Equipment	4,500.00	10,000.00		(10,000.00)
502-13-210-0	Repairs and Maintenance-Semi-Expendable Machinery and Equipment-Office Equipment	650.00	650.00		(650.00)
Taxes,Insurance Premiums and Other Fees					
502-15-010	Taxes,Duties and Licenses	2,096.36	159,936.58		(159,936.58)
502-15-020	Fidelity Bond Premiums		14,250.00		(14,250.00)
Other Maintenance and Operating Expenses					
502-99-030	Representation Expenses	2,199.00	33,716.50		(33,716.50)
502-99-030-1	Representation Expenses-BOD	4,014.85	17,969.10		(17,969.10)
502-99-120	Directors and Committee Member's Fees	13,536.00	42,048.00		(42,048.00)
502-99-990	Other Maintenance and Operating Expenses	219,199.37	565,343.84		(565,343.84)

Account Grouping / Major Account Grouping / Account No. / Account Name	CURRENT MONTH	YEAR TO DATE		
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT	VARIANCE AMOUNT
Subtotal :	**608,842.38**	**1,710,646.56**	**0.00**	**(1,710,646.56)**
Non-Cash Expenses				
Discounts and Rebates				
505-05-010 Other Discounts	9,255.76	28,529.90		(28,529.90)
Depreciation				
505-01-030-2 Depreciation -Infrastructure Asset-Trans. & Dist. Mains.	29,772.21	89,316.63		(89,316.63)
505-01-030-3 Depreciation -Infrastructure-Meter	4,166.25	12,498.75		(12,498.75)
505-01-030-4 Depreciation-Water Supply System-Reservoir & Tanks	1,980.00	5,940.00		(5,940.00)
505-01-040 Depreciation-Buildings and Other Structures	2,369.44	7,108.32		(7,108.32)
505-01-041-2 Depreciation-Water Supply System-Trans. & Dist. Mains.-Source Facility	4,250.00	12,750.00		(12,750.00)
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		(58,949.58)
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		(1,208.34)
505-01-070 Depreciation-Furniture,Fixtures and Books	869.34	2,608.02		(2,608.02)
505-01-991 Depreciation - Other Structures	7,920.00	23,760.00		(23,760.00)
Subtotal :	**138,132.92**	**415,161.38**	**0.00**	**(415,161.38)**
Financial Expenses				
Financial Expenses				
503-01-020 Interest Expenses	167,040.20	503,879.60		(503,879.60)
Subtotal :	**167,040.20**	**503,879.60**	**0.00**	**(503,879.60)**
Total :	**1,443,558.91**	**4,244,434.96**	**0.00**	**(4,244,434.96)**
Grand Total :	**3,566,853.41**	**10,466,862.06**		
NET INCOME / (LOSS)	679,735.59	1,977,992.14	0.00	1,977,992.14

Prepared by:

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Noted by:

DAISY B. JESORO
General Manager D