



Republic of the Philippines  
**CASIGURAN WATER DISTRICT**  
 L. Hapal St. Central Casiguran Sorsogon  
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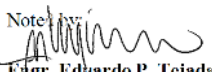
**Detailed Statements of Comprehensive Income**  
**For the period ended March 31, 2023**

PARTICULARS	January	February	March	2023 YTD
<b>Income</b>				
<b>Business Income</b>				
Waterworks System Fees	2,220,177	2,139,231	1,862,405	6,221,813
Interest Income	-	-	584	584
Fines and Penalties-Business Income	95,389	60,173	88,201	243,763
Other Business Income	158,108	72,936	201,153	432,198
<b>Total Business Income</b>	<b>2,473,674</b>	<b>2,272,340</b>	<b>2,152,343</b>	<b>6,898,358</b>
<b>Total Service and Business Income</b>	<b>2,473,674</b>	<b>2,272,340</b>	<b>2,152,343</b>	<b>6,898,358</b>
Reversal of Impairment Loss	-	-	-	-
<b>Total Other Non-Operating Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Income</b>	<b>2,473,674</b>	<b>2,272,340</b>	<b>2,152,343</b>	<b>6,898,358</b>
<b>Expenses</b>				
<b>Personnel Services</b>				
<b>Salaries and Wages</b>				
Salaries and Wages-Regular	519,518	518,090	519,518	1,557,126
Salaries and Wages-Casual/Contractual	78,957	79,532	62,497	220,986
<b>Total Salaries and Wages</b>	<b>598,475</b>	<b>597,622</b>	<b>582,015</b>	<b>1,778,112</b>
<b>Other Compensation</b>				
Personnel Economic Relief Allowance (PERA)	40,682	40,682	38,727	120,091
Representation Allowance (RA)	8,500	8,500	8,500	25,500
Transportation Allowance (TA)	8,500	8,500	8,500	25,500
Clothing/Uniform Allowance	126,000	-	-	126,000
Productivity Incentive Allowance	-	-	-	-
Honoraria	-	-	-	-
Overtime and Night Pay	-	-	-	-
Year-End Bonus	-	-	-	-
Cash Gift	-	-	-	-
Mid-Year Bonus	-	-	-	-
Directors and Committee Members' Fees	31,950	31,950	31,950	95,850
<b>Total Other Compensation</b>	<b>215,632</b>	<b>89,632</b>	<b>87,677</b>	<b>392,941</b>
Retirement and Life Insurance Premiums	73,171	70,922	71,274	215,367
Pag-IBIG Contributions	2,100	2,050	2,000	6,150
PhilHealth Contributions	12,045	9,350	10,178	31,573
Employees Compensation Insurance Premiums	2,100	2,050	2,000	6,150
<b>Total Personnel Benefit Contributions</b>	<b>89,416</b>	<b>84,371</b>	<b>85,453</b>	<b>259,240</b>
<b>Other Personnel Benefits</b>				
Terminal Leave Benefits	-	15,023	19,522	34,545
Other Personnel Benefits	462,000	42,000	40,000	544,000
<b>Total Other Personnel Benefits</b>	<b>462,000</b>	<b>57,023</b>	<b>59,522</b>	<b>578,545</b>
<b>Total Personnel Services</b>	<b>1,365,523</b>	<b>828,648</b>	<b>814,667</b>	<b>3,008,838</b>
<b>Maintenance and Other Operating Expenses</b>				
<b>Traveling Expenses</b>				
Traveling Expenses-Local	-	4,172	7,500	11,672
<b>Total Traveling Expenses</b>	<b>-</b>	<b>4,172</b>	<b>7,500</b>	<b>11,672</b>
<b>Training and Scholarship Expenses</b>				
Training Expenses	-	-	-	-
<b>Total Training and Scholarship Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies and Materials Expenses</b>				
Office Supplies Expenses	17,293	8,111	8,858	34,261
Accountable Forms Expenses	1,656	4,830	8,509	14,995
Medical, Dental and Laboratory Supplies Expenses	39,425	19,074	38,148	96,648
Fuel, Oil and Lubricants Expenses	11,615	15,545	18,440	45,600
Other Supplies and Materials Expenses	39,894	37,864	66,591	144,349
<b>Total Supplies and Materials Expenses</b>	<b>109,884</b>	<b>85,424</b>	<b>140,545</b>	<b>335,853</b>
<b>Utility Expenses</b>				
Electricity Expenses	34,176	20,011	22,260	76,447
<b>Total Utility Expenses</b>	<b>34,176</b>	<b>20,011</b>	<b>22,260</b>	<b>76,447</b>
<b>Communication Expenses</b>				
Postage and Courier Services	770	190	190	1,150
Telephone Expenses	10,414	5,695	5,195	21,304
Internet Subscription Expenses	9,598	6,599	12,597	28,794
Cable, Satellite, Telegraph and Radio Expenses	-	600	-	600
<b>Total Communication Expenses</b>	<b>20,782</b>	<b>13,084</b>	<b>17,982</b>	<b>51,848</b>
<b>Survey, Research, Exploration and Development Expenses</b>				
<b>Professional Services</b>				

PARTICULARS	January	February	March	2023 YTD
Legal Services	8,690	200	1,730	10,620
Auditing Services	-	-	-	-
Consultancy Services	-	-	42,504	42,504
<b>Total Professional Services</b>	<b>8,690</b>	<b>200</b>	<b>44,234</b>	<b>53,124</b>
<b>General Services</b>				
Other General Services	-	-	-	-
<b>Total General Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Repairs and Maintenance</b>				
Repairs and Maintenance-Infrastructure Assets	23,708	2,754	62,512	88,974
Repairs and Maintenance-Buildings and Other Structures	18,385	27,884	87,996	134,265
Repairs and Maintenance-Machinery and Equipment	-	30,068	-	30,068
Repairs and Maintenance-Transportation Equipment	2,240	3,950	5,145	11,335
Repairs and Maintenance-Other Property, Plant and Equipment	-	-	-	-
<b>Total Repairs and Maintenance</b>	<b>44,333</b>	<b>64,656</b>	<b>155,653</b>	<b>264,642</b>
<b>Taxes, Insurance Premiums and Other Fees</b>				
Taxes, Duties and Licenses	103,101	3,162	48,193	154,455
Fidelity Bond Premiums	-	-	6,008	6,008
Insurance/Reinsurance Expenses	-	-	1,642	1,642
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>103,101</b>	<b>3,162</b>	<b>55,842</b>	<b>162,105</b>
<b>Labor and Wages</b>				
Labor and Wages	212,347	232,835	224,860	670,043
<b>Other Maintenance and Operating Expenses</b>				
Advertising, Promotional and Marketing Expenses	-	-	-	-
Printing and Publication Expenses	-	2,450	-	2,450
Representation Expenses	2,612	7,380	138,373	148,364
Transportation and Delivery Expenses	11,876	17,834	18,977	48,687
Rent/Lease Expenses	-	-	-	-
Membership Dues and Contributions to Organizations	-	-	6,407	6,407
Subscription Expenses	-	-	-	-
Donations	-	-	-	-
Other Maintenance and Operating Expenses	24,200	5,400	7,358	36,958
<b>Total Other Maintenance and Operating Expenses</b>	<b>38,688</b>	<b>33,064</b>	<b>171,115</b>	<b>242,866</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>572,001</b>	<b>456,607</b>	<b>839,992</b>	<b>1,868,600</b>
<b>Financial Expenses</b>				
Interest Expenses	225,088	223,523	207,391	656,002
Bank Charges	-	300	-	300
<b>Total Financial Expenses</b>	<b>225,088</b>	<b>223,823</b>	<b>207,391</b>	<b>656,302</b>
<b>Non-Cash Expenses</b>				
<b>Depreciation</b>				
Depreciation-Infrastructure Assets	245,242	245,242	245,242	735,725
Depreciation-Buildings and Other Structures	37,971	37,971	37,971	113,912
Depreciation-Machinery and Equipment	43,934	43,551	43,551	131,037
Depreciation-Transportation Equipment	3,073	3,073	3,073	9,219
Depreciation-Furniture, Fixtures and Books	-	-	-	-
Depreciation-Other Property, Plant and Equipment	911	560	560	2,030
<b>Total Depreciation</b>	<b>331,130</b>	<b>330,396</b>	<b>330,396</b>	<b>991,923</b>
<b>Impairment Loss</b>				
<b>Discount and Rebates</b>				
Other Discounts	-	-	-	-
<b>Total Discounts and Rebates</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Cash Expenses</b>	<b>331,130</b>	<b>330,396</b>	<b>330,396</b>	<b>991,923</b>
<b>Total Expenses</b>	<b>2,493,743</b>	<b>1,839,474</b>	<b>2,192,447</b>	<b>6,525,663</b>
<b>Net Income/(Loss)</b>	<b>(20,068)</b>	<b>432,867</b>	<b>(40,104)</b>	<b>372,695</b>
<b>Comprehensive Income/(Loss)</b>	<b>(20,068)</b>	<b>432,867</b>	<b>(40,104)</b>	<b>372,695</b>

Prepared by:

  
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Noted by:  
  
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