



Republic of the Philippines
CASIGURAN WATER DISTRICT
 L. Hapal St. Central Casiguran Sorsogon
 CP#09172095367/09513755302/Email:casiguranwd1988@gmail.com

Detailed Statements of Comprehensive Income
For the period ended June 30, 2023

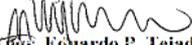
PARTICULARS	April	May	June	2023 YTD
Income				
Business Income				
Waterworks System Fees	2,223,201	1,941,364	2,161,701	12,548,078
Interest Income	-	-	799	1,383
Fines and Penalties-Business Income	68,323	91,950	73,421	477,457
Other Business Income	847,487	915,559	604,598	2,799,841
Total Business Income	3,139,010	2,948,872	2,840,519	15,826,759
Total Service and Business Income	3,139,010	2,948,872	2,840,519	15,826,759
Reversal of Impairment Loss	-	-	-	-
Total Other Non-Operating Income	-	-	-	-
Total Income	3,139,010	2,948,872	2,840,519	15,826,759
Expenses				
Personnel Services				
Salaries and Wages				
Salaries and Wages-Regular	519,518	519,518	509,376	3,105,538
Salaries and Wages-Casual/Contractual	67,067	70,107	66,293	424,452
Total Salaries and Wages	586,585	589,625	575,669	3,529,990
Other Compensation				
Personnel Economic Relief Allowance (PERA)	37,909	39,409	37,909	235,318
Representation Allowance (RA)	8,500	17,000	-	51,000
Transportation Allowance (TA)	8,500	17,000	-	51,000
Clothing/Uniform Allowance	-	-	-	126,000
Productivity Incentive Allowance	-	-	-	-
Honoraria	-	-	-	-
Overtime and Night Pay	-	-	-	-
Year-End Bonus	-	-	-	-
Cash Gift	-	-	-	-
Mid-Year Bonus	-	593,954	-	593,954
Directors and Committee Members' Fees	32,070	31,980	31,980	191,880
Total Other Compensation	86,979	699,343	69,889	1,249,152
Retirement and Life Insurance Premiums	71,274	71,274	70,057	427,974
Pag-IBIG Contributions	2,000	2,000	1,950	12,100
PhilHealth Contributions	10,325	10,234	10,023	62,154
Employees Compensation Insurance Premiums	2,000	2,000	1,950	12,100
Total Personnel Benefit Contributions	85,599	85,508	83,980	514,328
Other Personnel Benefits				
Terminal Leave Benefits	29,592	21,083	200,000	285,220
Other Personnel Benefits	40,000	40,000	40,000	664,000
Total Other Personnel Benefits	69,592	61,083	240,000	949,220
Total Personnel Services	828,755	1,435,559	969,538	6,242,690
Maintenance and Other Operating Expenses				
Traveling Expenses				
Traveling Expenses-Local	2,624	60,925	7,545	82,766
Total Traveling Expenses	2,624	60,925	7,545	82,766
Training and Scholarship Expenses				
Training Expenses	8,000	18,000	8,000	34,000
Total Training and Scholarship Expenses	8,000	18,000	8,000	34,000
Supplies and Materials Expenses				
Office Supplies Expenses	3,047	4,826	5,567	47,701
Accountable Forms Expenses	14,047	14,355	6,118	49,515
Medical, Dental and Laboratory Supplies Expenses	38,148	38,148	30,347	203,291
Fuel, Oil and Lubricants Expenses	16,499	20,906	20,284	103,289
Other Supplies and Materials Expenses	27,826	26,813	34,332	233,320
Total Supplies and Materials Expenses	99,567	105,048	96,648	637,117
Utility Expenses				
Electricity Expenses	27,192	29,543	34,176	167,358
Total Utility Expenses	27,192	29,543	34,176	167,358
Communication Expenses				
Postage and Courier Services	190	455	465	2,260
Telephone Expenses	5,195	5,595	5,900	37,994
Internet Subscription Expenses	9,598	9,598	17,757	65,747
Cable, Satellite, Telegraph and Radio Expenses	-	600	-	1,200
Total Communication Expenses	14,983	16,248	24,122	107,202
Survey, Research, Exploration and Development Expenses				

PARTICULARS	April	May	June	2023 YTD
Professional Services				
Legal Services	3,040	1,000	3,150	17,810
Auditing Services	-	-	-	-
Consultancy Services	19,054	-	-	61,558
Total Professional Services	22,094	1,000	3,150	79,368
General Services				
Other General Services	16,000	40,540	26,000	82,540
Total General Services	16,000	40,540	26,000	82,540
Repairs and Maintenance				
Repairs and Maintenance-Infrastructure Assets	56,949	209,229	3,679	358,831
Repairs and Maintenance-Buildings and Other Structures	189,233	176,420	158,494	658,412
Repairs and Maintenance-Machinery and Equipment	4,425	5,840	238	40,571
Repairs and Maintenance-Transportation Equipment	4,305	2,535	2,640	20,815
Repairs and Maintenance-Other Property, Plant and Equipment	830	-	-	830
Total Repairs and Maintenance	255,742	394,024	165,051	1,079,459
Taxes, Insurance Premiums and Other Fees				
Taxes, Duties and Licenses	92,921	27,287	1,493	276,156
Fidelity Bond Premiums	-	-	-	6,008
Insurance/Reinsurance Expenses	-	-	-	1,642
Total Taxes, Insurance Premiums and Other Fees	92,921	27,287	1,493	283,806
Labor and Wages				
Labor and Wages	258,733	268,721	257,177	1,454,673
Other Maintenance and Operating Expenses				
Advertising, Promotional and Marketing Expenses	2,560	-	-	2,560
Printing and Publication Expenses	-	-	-	2,450
Representation Expenses	25,379	37,859	9,849	221,451
Transportation and Delivery Expenses	18,870	19,540	23,627	110,724
Rent/Lease Expenses	1,000	-	-	1,000
Membership Dues and Contributions to Organizations	-	-	-	6,407
Subscription Expenses	-	889	-	889
Donations	-	-	-	-
Other Maintenance and Operating Expenses	69,922	141,142	33,046	281,068
Total Other Maintenance and Operating Expenses	117,731	199,430	66,522	626,549
Total Maintenance and Other Operating Expenses	915,587	1,160,765	689,884	4,634,836
Financial Expenses				
Interest Expenses	220,387	248,943	252,149	1,377,482
Bank Charges	300	400	200	1,200
Total Financial Expenses	220,687	249,343	252,349	1,378,682
Non-Cash Expenses				
Depreciation				
Depreciation-Infrastructure Assets	245,242	245,242	245,242	1,471,449
Depreciation-Buildings and Other Structures	37,971	37,971	37,971	227,824
Depreciation-Machinery and Equipment	43,117	42,634	42,518	259,305
Depreciation-Transportation Equipment	3,073	3,073	3,073	18,438
Depreciation-Furniture, Fixtures and Books	-	-	-	-
Depreciation-Other Property, Plant and Equipment	560	560	560	3,710
Total Depreciation	329,962	329,479	329,363	1,980,727
Impairment Loss				
Discount and Rebates				
Other Discounts	-	-	-	-
Total Discounts and Rebates	-	-	-	-
Total Non-Cash Expenses	329,962	329,479	329,363	1,980,727
Total Expenses	2,294,991	3,175,146	2,241,134	14,236,935
Net Income/(Loss)	844,018	(226,274)	599,385	1,589,824
Comprehensive Income/(Loss)	844,018	(226,274)	599,385	1,589,824

Prepared by:


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Noted by:


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