



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 September 30, 2023

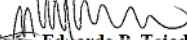
PARTICULARS	July	August	September	2023 YTD
Income				
Business Income				
Waterworks System Fees	2,099,191	2,540,339	2,620,790	19,808,398
Interest Income	-	-	800	2,182
Fines and Penalties-Business Income	96,037	82,762	90,068	746,325
Other Business Income	503,175	443,064	268,359	4,014,439
Total Business Income	2,698,403	3,066,166	2,980,017	24,571,344
Total Service and Business Income	2,698,403	3,066,166	2,980,017	24,571,344
Reversal of Impairment Loss	-	-	-	-
Total Other Non-Operating Income	-	-	-	-
Total Income	2,698,403	3,066,166	2,980,017	24,571,344
Expenses				
Personnel Services				
Salaries and Wages				
Salaries and Wages-Regular	250,965	373,849	376,705	4,107,057
Salaries and Wages-Casual/Contractual	69,399	73,373	67,315	634,539
Total Salaries and Wages	320,363	447,222	444,020	4,741,596
Other Compensation				
Personnel Economic Relief Allowance (PERA)	32,727	35,409	34,955	338,409
Representation Allowance (RA)	8,500	8,500	8,500	76,500
Transportation Allowance (TA)	8,500	8,500	8,500	76,500
Clothing/Uniform Allowance	-	-	-	126,000
Productivity Incentive Allowance	-	-	-	-
Honoraria	-	-	-	-
Overtime and Night Pay	-	-	-	-
Year-End Bonus	-	-	-	-
Cash Gift	-	-	-	-
Mid-Year Bonus	-	-	-	593,954
Directors and Committee Members' Fees	31,980	31,980	148,482	404,322
Total Other Compensation	81,707	84,389	200,437	1,615,685
Retirement and Life Insurance Premiums	39,605	54,223	54,223	576,024
Pag-IBIG Contributions	1,700	1,800	1,800	17,400
PhilHealth Contributions	6,627	8,227	8,227	85,235
Employees Compensation Insurance Premiums	1,700	1,800	1,800	17,400
Total Personnel Benefit Contributions	49,632	66,050	66,050	696,059
Other Personnel Benefits				
Terminal Leave Benefits	170,000	41,267	55,646	552,133
Other Personnel Benefits	38,000	393,531	38,000	1,133,531
Total Other Personnel Benefits	208,000	434,798	93,646	1,685,664
Total Personnel Services	659,702	1,032,459	804,152	8,739,003
Maintenance and Other Operating Expenses				
Traveling Expenses				
Traveling Expenses-Local	55,649	25,105	108,270	271,791
Total Traveling Expenses	55,649	25,105	108,270	271,791
Training and Scholarship Expenses				
Training Expenses	22,405	-	24,000	80,405
Total Training and Scholarship Expenses	22,405	-	24,000	80,405
Supplies and Materials Expenses				
Office Supplies Expenses	3,864	5,827	5,479	62,872
Accountable Forms Expenses	6,864	8,839	6,118	71,337
Medical, Dental and Laboratory Supplies Expenses	40,060	40,011	20,006	303,368
Fuel, Oil and Lubricants Expenses	7,914	11,541	19,475	142,220
Supplies and Materials for Water Systems Operations Expense	-	131,873	97,628	229,501
Other Supplies and Materials Expenses	15,680	6,435	45,632	301,066
Total Supplies and Materials Expenses	74,383	204,527	194,337	1,110,363
Utility Expenses				
Electricity Expenses	32,710	22,114	36,825	259,006
Total Utility Expenses	32,710	22,114	36,825	259,006
Communication Expenses				
Postage and Courier Services	315	190	-	2,765
Telephone Expenses	5,705	4,995	5,605	54,299
Internet Subscription Expenses	9,598	13,183	10,125	98,654
Cable, Satellite, Telegraph and Radio Expenses	-	-	600	1,800
Total Communication Expenses	15,618	18,368	16,330	157,518
Survey, Research, Exploration and Development Expenses				

PARTICULARS	July	August	September	2023 YTD
Professional Services				
Legal Services	5,100	-	4,230	27,140
Auditing Services	-	-	-	-
Consultancy Services	-	-	-	61,558
Total Professional Services	5,100	-	4,230	88,698
General Services				
Other General Services	-	-	-	82,540
Total General Services	-	-	-	82,540
Repairs and Maintenance				
Repairs and Maintenance-Infrastructure Assets	105,442	40,757	7,927	512,957
Repairs and Maintenance-Buildings and Other Structures	117,816	90,300	64,516	931,044
Repairs and Maintenance-Machinery and Equipment	640	3,998	37,835	83,044
Repairs and Maintenance-Transportation Equipment	18,665	8,087	10,895	58,462
Repairs and Maintenance-Other Property, Plant and Equipment	-	-	-	830
Total Repairs and Maintenance	242,563	143,142	121,173	1,586,337
Taxes, Insurance Premiums and Other Fees				
Taxes, Duties and Licenses	111,829	1,458	1,441	390,884
Fidelity Bond Premiums	-	-	-	6,008
Insurance/Reinsurance Expenses	-	-	-	1,642
Total Taxes, Insurance Premiums and Other Fees	111,829	1,458	1,441	398,533
Labor and Wages				
Labor and Wages	233,744	188,422	226,273	2,103,111
Other Maintenance and Operating Expenses				
Advertising, Promotional and Marketing Expenses	5,000	-	-	7,560
Printing and Publication Expenses	-	11,555	9,330	23,335
Representation Expenses	268,969	16,773	38,151	545,343
Transportation and Delivery Expenses	12,029	9,199	23,650	155,602
Rent/Lease Expenses	-	-	-	1,000
Membership Dues and Contributions to Organizations	-	-	-	6,407
Subscription Expenses	-	-	-	889
Donations	-	-	-	-
Other Maintenance and Operating Expenses	9,900	6,256	12,663	309,887
Total Other Maintenance and Operating Expenses	295,898	43,783	83,794	1,050,023
Total Maintenance and Other Operating Expenses	1,089,897	646,919	816,674	7,188,326
Financial Expenses				
Financial Expenses				
Interest Expenses	245,882	249,005	247,432	2,119,801
Bank Charges	920	1,160	200	3,480
Total Financial Expenses	246,802	250,165	247,632	2,123,281
Non-Cash Expenses				
Depreciation				
Depreciation-Infrastructure Assets	245,242	245,242	245,242	2,207,174
Depreciation-Buildings and Other Structures	37,971	37,971	37,971	341,736
Depreciation-Machinery and Equipment	42,164	41,483	41,483	384,436
Depreciation-Transportation Equipment	3,073	3,073	3,073	27,657
Depreciation-Furniture, Fixtures and Books	-	-	-	-
Depreciation-Other Property, Plant and Equipment	560	560	560	5,389
Total Depreciation	329,009	328,328	328,328	2,966,392
Impairment Loss				
Discount and Rebates				
Other Discounts	-	-	-	-
Total Discounts and Rebates	-	-	-	-
Total Non-Cash Expenses	329,009	328,328	328,328	2,966,392
Total Expenses	2,325,411	2,257,871	2,196,786	21,017,002
Net Income/(Loss)	372,993	808,295	783,231	3,554,342
Comprehensive Income/(Loss)	372,993	808,295	783,231	3,554,342

Prepared by:


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Noted by:


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