



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 December 31, 2023

PARTICULARS	2023 YTD	2022	Increase/ Decrease
Income			
Business Income			
Waterworks System Fees	25,951,933	26,020,126	-0.26%
Interest Income	2,966	2,201	34.80%
Fines and Penalties-Business Income	1,024,575	962,426	6.46%
Other Business Income	4,685,549	4,409,816	6.25%
Total Business Income	31,665,024	31,394,568	0.86%
Total Service and Business Income	31,665,024	31,394,568	0.86%
Total Income	31,665,024	31,485,609	0.57%
Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages-Regular	5,356,488	5,245,414	2.12%
Salaries and Wages-Casual/Contractual	827,533	963,061	-14.07%
Total Salaries and Wages	6,184,021	6,208,475	-0.39%
Other Compensation			
Personnel Economic Relief Allowance (PERA)	443,364	478,045	-7.25%
Representation Allowance (RA)	102,000	102,000	0.00%
Transportation Allowance (TA)	102,000	102,000	0.00%
Clothing/Uniform Allowance	126,000	126,000	0.00%
Productivity Incentive Allowance	90,000	100,000	-10.00%
Year-End Bonus	464,026	467,898	-0.83%
Cash Gift	93,000	100,000	-7.00%
Mid-Year Bonus	593,954	585,537	1.44%
Directors and Committee Members' Fees	500,262	455,048	9.94%
Total Other Compensation	2,514,606	2,573,177	-2.28%
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	753,309	758,762	-0.72%
Pag-IBIG Contributions	22,900	24,600	-6.91%
PhilHealth Contributions	111,516	121,896	-8.52%
Employees Compensation Insurance Premiums	22,900	24,600	-6.91%
Total Personnel Benefit Contributions	910,625	929,857	-2.07%
Other Personnel Benefits			
Terminal Leave Benefits	656,744	201,780	225.47%
Other Personnel Benefits	2,258,131	1,649,846	36.87%
Total Other Personnel Benefits	2,914,875	1,851,627	57.42%
Total Personnel Services	12,524,126	11,563,135	8.31%
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses-Local	286,399	87,623	226.85%
Total Traveling Expenses	286,399	87,623	226.85%
Training and Scholarship Expenses			
Training Expenses	161,307	29,100	454.32%
Total Training and Scholarship Expenses	161,307	29,100	454.32%
Supplies and Materials Expenses			
Office Supplies Expenses	73,427	56,665	29.58%
Accountable Forms Expenses	88,297	80,781	9.30%
Medical, Dental and Laboratory Supplies Expenses	413,349	296,860	39.24%
Fuel, Oil and Lubricants Expenses	182,799	204,198	-10.48%

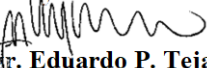
PARTICULARS	2023 YTD	2022	Increase/ Decrease
Supplies and Materials for Water Systems Operations Expense	509,444	-	
Other Supplies and Materials Expenses	437,829	100,477	335.75%
Total Supplies and Materials Expenses	1,705,146	738,980	130.74%
Utility Expenses			
Electricity Expenses	343,835	341,025	0.82%
Total Utility Expenses	343,835	341,025	0.82%
Communication Expenses			
Postage and Courier Services	3,765	3,379	11.42%
Telephone Expenses	70,104	58,453	19.93%
Internet Subscription Expenses	127,478	97,546	30.69%
Cable, Satellite, Telegraph and Radio Expenses	2,400	29,000	-91.72%
Total Communication Expenses	203,748	188,378	8.16%
Survey, Research, Exploration and Development Expenses			
Professional Services			
Legal Services	33,980	39,290	-13.51%
Auditing Services	83,957	198,997	
Consultancy Services	61,558	41,440	48.55%
Total Professional Services	179,495	279,727	-35.83%
General Services			
Other General Services	66,540	-	
Total General Services	66,540	-	
Repairs and Maintenance			
Repairs and Maintenance-Infrastructure Assets	553,474	699,157	-20.84%
Repairs and Maintenance-Buildings and Other Structures	1,062,321	1,685,164	-36.96%
Repairs and Maintenance-Machinery and Equipment	88,657	97,432	-9.01%
Repairs and Maintenance-Transportation Equipment	68,032	35,492	91.68%
Repairs and Maintenance-Other Property, Plant and Equipment	830	-	
Total Repairs and Maintenance	1,773,315	2,517,245	-29.55%
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	499,615	882,662	-43.40%
Fidelity Bond Premiums	6,008	18,653	-67.79%
Insurance/Reinsurance Expenses	1,642	9,965	-83.52%
Total Taxes, Insurance Premiums and Other Fees	507,264	911,279	-44.33%
Labor and Wages			
Labor and Wages	2,908,948	2,104,267	38.24%
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expenses	187,560	162,755	15.24%
Printing and Publication Expenses	25,455	-	#DIV/0!
Representation Expenses	868,941	532,093	63.31%
Transportation and Delivery Expenses	201,813	241,583	-16.46%
Rent/Lease Expenses	4,000	-	
Membership Dues and Contributions to Organizations	6,407	6,332	1.18%
Subscription Expenses	889	-	#DIV/0!
Other Maintenance and Operating Expenses	468,087	329,068	42.25%
Total Other Maintenance and Operating Expenses	1,763,152	1,272,330	38.58%
Total Maintenance and Other Operating Expenses	9,899,147	8,469,954	16.87%
Financial Expenses			
Financial Expenses			
Interest Expenses	2,843,694	2,874,117	-1.06%
Bank Charges	4,070	5,550	-26.67%
Total Financial Expenses	2,847,764	2,879,667	-1.11%
Non-Cash Expenses			
Depreciation			
Depreciation-Infrastructure Assets	2,980,376	2,942,899	1.27%
Depreciation-Buildings and Other Structures	474,403	455,648	4.12%
Depreciation-Machinery and Equipment	125,374	419,450	-70.11%
Depreciation-Transportation Equipment	36,876	36,876	0.00%
Total Depreciation	3,617,029	3,933,833	-8.05%
Impairment Loss			

PARTICULARS	2023 YTD	2022	Increase/ Decrease
Impairment Loss - Loans and Receivables	8,729	-	
Total Impairment Loss	8,729	-	
Discount and Rebates			
Other Discounts	202	575	-64.84%
Total Discounts and Rebates	202	575	-64.84%
Total Non-Cash Expenses	3,625,960	3,934,408	-7.84%
Total Expenses	28,896,997	26,847,163	7.64%
Profit/(Loss) Before Tax	2,768,027	4,638,445	-40.32%
Profit/(Loss) After Tax	2,768,027	4,638,445	-40.32%
Net Income/(Loss)	2,768,027	4,638,445	-40.32%
Comprehensive Income/(Loss)	2,768,027	4,638,445	-40.32%

Prepared by:


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Noted by:


Engr. Eduardo P. Tejada
 General Manager