




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, 2024**


PARTICULARS	January	February	March	2024 YTD
<b>Income</b>				
<b>Business Income</b>				
Waterworks System Fees	2,000,783	2,262,657	1,959,197	6,222,637
Interest Income	-	-	745	745
Fines and Penalties-Business Income	97,660	78,122	68,804	244,586
Other Business Income	277,281	191,439	293,754	762,474
<b>Total Business Income</b>	<b>2,375,724</b>	<b>2,532,219</b>	<b>2,322,500</b>	<b>7,230,443</b>
<b>Total Service and Business Income</b>	<b>2,375,724</b>	<b>2,532,219</b>	<b>2,322,500</b>	<b>7,230,443</b>
<b>Total Income</b>	<b>2,375,724</b>	<b>2,532,219</b>	<b>2,322,500</b>	<b>7,230,443</b>
<b>Expenses</b>				
<b>Personnel Services</b>				
<b>Salaries and Wages</b>				
Salaries and Wages-Regular	498,519	497,805	530,240	1,526,564
Salaries and Wages-Casual/Contractual	69,086	67,669	59,835	196,589
<b>Total Salaries and Wages</b>	<b>567,605</b>	<b>565,474</b>	<b>590,074</b>	<b>1,723,153</b>
<b>Other Compensation</b>				
Personnel Economic Relief Allowance (PERA)	37,182	36,909	37,727	111,818
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	133,000	-	-	133,000
Productivity Incentive Allowance	-	-	-	-
Year-End Bonus	-	-	-	-
Cash Gift	-	-	-	-
Directors and Committee Members' Fees	31,980	31,980	31,980	95,940
<b>Total Other Compensation</b>	<b>219,162</b>	<b>85,889</b>	<b>86,707</b>	<b>391,758</b>
<b>Personnel Benefit Contributions</b>				
Retirement and Life Insurance Premiums	68,840	68,840	72,817	210,498
Pag-IBIG Contributions	1,900	3,800	4,000	9,700
PhilHealth Contributions	12,784	12,784	13,003	38,571
Employees Compensation Insurance Premiums	1,900	1,900	2,000	5,800
<b>Total Personnel Benefit Contributions</b>	<b>85,424</b>	<b>87,324</b>	<b>91,820</b>	<b>264,568</b>
<b>Other Personnel Benefits</b>				
Other Personnel Benefits	38,000	38,000	38,000	114,000
<b>Total Other Personnel Benefits</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>	<b>114,000</b>
<b>Total Personnel Services</b>	<b>910,191</b>	<b>776,687</b>	<b>806,602</b>	<b>2,493,479</b>
<b>Maintenance and Other Operating Expenses</b>				
<b>Traveling Expenses</b>				
Traveling Expenses-Local	750	1,200	5,800	7,750
<b>Total Traveling Expenses</b>	<b>750</b>	<b>1,200</b>	<b>5,800</b>	<b>7,750</b>
<b>Training and Scholarship Expenses</b>				
Training Expenses	3,240	-	10,500	13,740
<b>Total Training and Scholarship Expenses</b>	<b>3,240</b>	<b>-</b>	<b>10,500</b>	<b>13,740</b>
<b>Supplies and Materials Expenses</b>				
Office Supplies Expenses	8,981	10,749	4,346	24,076
Accountable Forms Expenses	4,447	5,344	11,297	21,088
Fuel, Oil and Lubricants Expenses	16,458	13,603	11,756	41,818
Chemical and Filtering Supplies Expenses	43,968	21,412	21,412	86,791
Semi-Expendable Machinery and Equipment Expenses	26,048	37,688	6,000	69,736
Supplies and Materials for Water Systems Operations Expense	135,717	75,735	59,838	271,289
Other Supplies and Materials Expenses	13,804	75,677	16,413	105,895
<b>Total Supplies and Materials Expenses</b>	<b>249,423</b>	<b>240,208</b>	<b>131,062</b>	<b>620,694</b>
<b>Utility Expenses</b>				
Electricity Expenses	21,221	17,480	17,807	56,508
<b>Total Utility Expenses</b>	<b>21,221</b>	<b>17,480</b>	<b>17,807</b>	<b>56,508</b>
<b>Communication Expenses</b>				
Postage and Courier Services	515	415	-	930
Telephone Expenses	5,710	5,860	5,500	17,070
Internet Subscription Expenses	12,172	9,651	9,697	31,520
Cable, Satellite, Telegraph and Radio Expenses	-	1,000	8,000	9,000
<b>Total Communication Expenses</b>	<b>18,397</b>	<b>16,926</b>	<b>23,197</b>	<b>58,520</b>
<b>Survey, Research, Exploration and Development Expenses</b>				
<b>Professional Services</b>				
Legal Services	10,010	2,750	400	13,160
Auditing Services	-	-	-	-
Consultancy Services	-	-	89,600	89,600
<b>Total Professional Services</b>	<b>10,010</b>	<b>2,750</b>	<b>90,000</b>	<b>102,760</b>
<b>General Services</b>				
<b>Repairs and Maintenance</b>				

PARTICULARS	January	February	March	2024 YTD
Repairs and Maintenance-Infrastructure Assets	102,636	61,536	24,229	188,401
Repairs and Maintenance-Buildings and Other Structures	68,138	59,064	123,983	251,185
Repairs and Maintenance-Machinery and Equipment	12,864	286	-	13,150
Repairs and Maintenance-Transportation Equipment	9,915	29,662	120	39,697
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	-	5,985	-	5,985
<b>Total Repairs and Maintenance</b>	<b>193,554</b>	<b>156,533</b>	<b>148,331</b>	<b>498,418</b>
<b>Taxes, Insurance Premiums and Other Fees</b>				
Taxes, Duties and Licenses	105,513	271,440	3,496	380,449
Insurance/Reinsurance Expenses	11,252	10,736	13,260	35,248
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>116,764</b>	<b>282,177</b>	<b>16,755</b>	<b>415,696</b>
<b>Labor and Wages</b>				
Labor and Wages	254,991	252,123	252,350	759,465
<b>Other Maintenance and Operating Expenses</b>				
Printing and Publication Expenses	690	2,770	430	3,890
Representation Expenses	12,352	6,537	99,830	118,719
Transportation and Delivery Expenses	22,863	14,649	12,141	49,653
Other Maintenance and Operating Expenses	15,510	17,163	5,000	37,673
<b>Total Other Maintenance and Operating Expenses</b>	<b>51,415</b>	<b>41,119</b>	<b>117,401</b>	<b>209,935</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>919,766</b>	<b>1,010,516</b>	<b>813,204</b>	<b>2,743,486</b>
<b>Financial Expenses</b>				
<b>Financial Expenses</b>				
Interest Expenses	241,375	239,920	229,680	710,975
<b>Total Financial Expenses</b>	<b>241,375</b>	<b>239,920</b>	<b>229,680</b>	<b>710,975</b>
<b>Non-Cash Expenses</b>				
<b>Depreciation</b>				
Depreciation-Infrastructure Assets	291,469	293,329	293,329	878,126
Depreciation-Buildings and Other Structures	34,934	34,516	34,516	103,966
Depreciation-Machinery and Equipment	12,512	12,512	12,512	37,535
Depreciation-Transportation Equipment	3,073	3,073	3,073	9,219
<b>Total Depreciation</b>	<b>341,988</b>	<b>343,430</b>	<b>343,430</b>	<b>1,028,847</b>
<b>Impairment Loss</b>				
<b>Discount and Rebates</b>				
Other Discounts	-	31	9	40
<b>Total Discounts and Rebates</b>	<b>-</b>	<b>31</b>	<b>9</b>	<b>40</b>
<b>Total Non-Cash Expenses</b>	<b>341,988</b>	<b>343,461</b>	<b>343,439</b>	<b>1,028,888</b>
<b>Total Expenses</b>	<b>2,413,319</b>	<b>2,370,584</b>	<b>2,192,925</b>	<b>6,976,827</b>
<b>Profit/(Loss) Before Tax</b>	<b>(37,595)</b>	<b>161,635</b>	<b>129,575</b>	<b>253,615</b>
<b>Profit/(Loss) After Tax</b>	<b>(37,595)</b>	<b>161,635</b>	<b>129,575</b>	<b>253,615</b>
<b>Net Income/(Loss)</b>	<b>(37,595)</b>	<b>161,635</b>	<b>129,575</b>	<b>253,615</b>
<b>Comprehensive Income/(Loss)</b>	<b>(37,595)</b>	<b>161,635</b>	<b>129,575</b>	<b>253,615</b>

Prepared by:

  
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Noted by:

  
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 General Manager