




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, 2024**

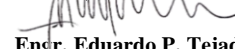
PARTICULARS	July	August	September	2024 YTD
<b>Income</b>				
<b>Business Income</b>				
Waterworks System Fees	2,136,720	2,343,424	2,303,015	19,834,891
Interest Income	-	-	773	2,270
Fines and Penalties-Business Income	112,529	77,531	114,586	837,592
Other Business Income	567,893	319,782	361,813	5,862,151
<b>Total Business Income</b>	<b>2,817,142</b>	<b>2,740,738</b>	<b>2,780,188</b>	<b>26,536,904</b>
<b>Total Service and Business Income</b>	<b>2,817,142</b>	<b>2,740,738</b>	<b>2,780,188</b>	<b>26,536,904</b>
<b>Total Income</b>	<b>2,817,142</b>	<b>2,740,738</b>	<b>2,780,188</b>	<b>26,536,904</b>
<b>Expenses</b>				
<b>Personnel Services</b>				
<b>Salaries and Wages</b>				
Salaries and Wages-Regular	426,144	614,916	445,896	4,655,615
Salaries and Wages-Casual/Contractual	58,496	73,435	58,437	542,127
<b>Total Salaries and Wages</b>	<b>484,640</b>	<b>688,351</b>	<b>504,333</b>	<b>5,197,742</b>
<b>Other Compensation</b>				
Personnel Economic Relief Allowance (PERA)	39,955	39,273	39,636	355,727
Representation Allowance (RA)	9,500	9,500	9,500	85,500
Transportation Allowance (TA)	9,500	9,500	9,500	85,500
Clothing/Uniform Allowance	-	-	-	133,000
Productivity Incentive Allowance	-	-	-	-
Honoraria	-	-	-	3,000
Year-End Bonus	-	-	-	-
Cash Gift	-	-	-	-
Mid-Year Bonus	-	26,229	-	601,865
Directors and Committee Members' Fees	31,980	31,980	31,980	287,820
<b>Total Other Compensation</b>	<b>90,935</b>	<b>116,482</b>	<b>90,616</b>	<b>1,552,412</b>
<b>Personnel Benefit Contributions</b>				
Retirement and Life Insurance Premiums	59,799	83,270	60,853	637,671
Pag-IBIG Contributions	4,000	4,000	4,000	34,300
PhilHealth Contributions	11,112	15,134	11,615	117,878
Employees Compensation Insurance Premiums	2,000	2,000	2,000	18,100
<b>Total Personnel Benefit Contributions</b>	<b>76,911</b>	<b>104,404</b>	<b>78,469</b>	<b>807,949</b>
<b>Other Personnel Benefits</b>				
Other Personnel Benefits	42,000	42,000	42,000	366,000
<b>Total Other Personnel Benefits</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>366,000</b>
<b>Total Personnel Services</b>	<b>694,486</b>	<b>951,237</b>	<b>715,418</b>	<b>7,924,103</b>
<b>Maintenance and Other Operating Expenses</b>				
<b>Traveling Expenses</b>				
Traveling Expenses-Local	2,000	750	2,440	46,059
<b>Total Traveling Expenses</b>	<b>2,000</b>	<b>750</b>	<b>2,440</b>	<b>46,059</b>
<b>Training and Scholarship Expenses</b>				
Training Expenses	-	8,000	23,800	86,846
<b>Total Training and Scholarship Expenses</b>	<b>-</b>	<b>8,000</b>	<b>23,800</b>	<b>86,846</b>
<b>Supplies and Materials Expenses</b>				
Office Supplies Expenses	5,873	3,064	4,344	67,479
Accountable Forms Expenses	6,698	1,950	3,076	73,843
Fuel, Oil and Lubricants Expenses	31,257	10,244	16,619	169,379
Chemical and Filtering Supplies Expenses	21,412	36,362	54,906	342,137
Semi-Expendable Machinery and Equipment Expenses	19,508	17,048	57,309	165,731
Semi-Expendable Furniture, Fixtures and Books Expenses	23,800	-	-	23,800
Supplies and Materials for Water Systems Operations Expense	133,543	76,578	84,677	748,646
Other Supplies and Materials Expenses	17,889	45,973	11,823	239,542
<b>Total Supplies and Materials Expenses</b>	<b>259,981</b>	<b>191,219</b>	<b>232,753</b>	<b>1,830,557</b>
<b>Utility Expenses</b>				
Electricity Expenses	16,926	34,827	30,491	227,853
<b>Total Utility Expenses</b>	<b>16,926</b>	<b>34,827</b>	<b>30,491</b>	<b>227,853</b>
<b>Communication Expenses</b>				
Postage and Courier Services	2,752	-	-	4,512
Telephone Expenses	5,819	4,995	5,560	49,201
Internet Subscription Expenses	13,857	13,087	9,753	98,282
Cable, Satellite, Telegraph and Radio Expenses	-	16,000	8,000	65,000
<b>Total Communication Expenses</b>	<b>22,428</b>	<b>34,082</b>	<b>23,313</b>	<b>216,995</b>
<b>Survey, Research, Exploration and Development Expenses</b>				
<b>Professional Services</b>				
Legal Services	11,620	-	3,190	35,280

PARTICULARS	July	August	September	2024 YTD
Auditing Services	37,728	-	27,521	65,249
Consultancy Services	-	-	-	89,600
<b>Total Professional Services</b>	<b>49,348</b>	<b>-</b>	<b>30,711</b>	<b>190,129</b>
<b>General Services</b>				
Other General Services	11,250	-	12,250	98,500
<b>Total General Services</b>	<b>11,250</b>	<b>-</b>	<b>12,250</b>	<b>98,500</b>
<b>Repairs and Maintenance</b>				
Repairs and Maintenance-Infrastructure Assets	137,826	41,717	89,385	739,180
Repairs and Maintenance-Buildings and Other Structures	162,702	37,135	40,776	1,076,324
Repairs and Maintenance-Machinery and Equipment	1,420	-	17,880	54,470
Repairs and Maintenance-Transportation Equipment	4,760	1,020	11,800	81,376
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	-	-	-	5,985
<b>Total Repairs and Maintenance</b>	<b>306,708</b>	<b>79,872</b>	<b>159,841</b>	<b>1,957,335</b>
<b>Taxes, Insurance Premiums and Other Fees</b>				
Taxes, Duties and Licenses	224,661	1,686	2,685	801,749
Fidelity Bond Premiums	-	-	-	6,351
Insurance/Reinsurance Expenses	14,176	12,280	12,280	106,697
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>238,837</b>	<b>13,965</b>	<b>14,964</b>	<b>914,797</b>
<b>Labor and Wages</b>				
Labor and Wages	260,610	264,955	298,384	2,302,955
<b>Other Maintenance and Operating Expenses</b>				
Advertising, Promotional and Marketing Expenses	300	300	-	600
Printing and Publication Expenses	704	-	19,112	58,216
Representation Expenses	30,788	23,644	355,611	567,781
Transportation and Delivery Expenses	27,875	11,468	19,117	169,957
Other Maintenance and Operating Expenses	30,531	7,217	32,117	237,304
<b>Total Other Maintenance and Operating Expenses</b>	<b>90,198</b>	<b>42,629</b>	<b>425,957</b>	<b>1,033,858</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>1,258,286</b>	<b>670,299</b>	<b>1,254,903</b>	<b>8,905,883</b>
<b>Financial Expenses</b>				
<b>Financial Expenses</b>				
Interest Expenses	233,264	236,050	229,936	2,113,243
Bank Charges	850	-	-	950
<b>Total Financial Expenses</b>	<b>234,114</b>	<b>236,050</b>	<b>229,936</b>	<b>2,114,193</b>
<b>Non-Cash Expenses</b>				
<b>Depreciation</b>				
Depreciation-Infrastructure Assets	296,242	296,242	300,753	2,656,113
Depreciation-Buildings and Other Structures	44,884	44,884	44,884	354,345
Depreciation-Machinery and Equipment	15,342	16,249	17,133	127,013
Depreciation-Transportation Equipment	3,073	3,073	3,073	27,657
<b>Total Depreciation</b>	<b>359,541</b>	<b>360,448</b>	<b>365,843</b>	<b>3,165,129</b>
<b>Impairment Loss</b>				
<b>Discount and Rebates</b>				
Other Discounts	21	9	9	118
<b>Total Discounts and Rebates</b>	<b>21</b>	<b>9</b>	<b>9</b>	<b>118</b>
<b>Total Non-Cash Expenses</b>	<b>359,563</b>	<b>360,458</b>	<b>365,852</b>	<b>3,165,247</b>
<b>Total Expenses</b>	<b>2,546,448</b>	<b>2,218,043</b>	<b>2,566,110</b>	<b>22,109,426</b>
<b>Profit/(Loss) Before Tax</b>	<b>270,694</b>	<b>522,695</b>	<b>214,078</b>	<b>4,427,478</b>
<b>Profit/(Loss) After Tax</b>	<b>270,694</b>	<b>522,695</b>	<b>214,078</b>	<b>4,427,478</b>
<b>Net Income/(Loss)</b>	<b>270,694</b>	<b>522,695</b>	<b>214,078</b>	<b>4,427,478</b>
<b>Comprehensive Income/(Loss)</b>	<b>270,694</b>	<b>522,695</b>	<b>214,078</b>	<b>4,427,478</b>

Prepared by:

  
**Ralph Louie H. Rafer**  
Sr. Corporate Accountant

Noted by:

  
**Engr. Eduardo P. Tejada**  
General Manager