



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 December 31, 2024**

PARTICULARS	October	November	December	2024 YTD
<b>Income</b>				
<b>Business Income</b>				
Waterworks System Fees	2,347,152	2,603,929	1,473,300	26,259,271
Interest Income	-	-	608	2,878
Fines and Penalties-Business Income	89,978	92,722	78,638	1,098,930
Other Business Income	280,864	191,793	149,433	6,484,240
<b>Total Business Income</b>	<b>2,717,993</b>	<b>2,888,444</b>	<b>1,701,978</b>	<b>33,845,319</b>
<b>Total Service and Business Income</b>	<b>2,717,993</b>	<b>2,888,444</b>	<b>1,701,978</b>	<b>33,845,319</b>
<b>Total Income</b>	<b>2,717,993</b>	<b>2,888,444</b>	<b>1,701,978</b>	<b>33,845,319</b>
<b>Expenses</b>				
<b>Personnel Services</b>				
<b>Salaries and Wages</b>				
Salaries and Wages-Regular	445,896	445,896	445,896	5,993,303
Salaries and Wages-Casual/Contractual	39,549	36,846	43,001	661,523
<b>Total Salaries and Wages</b>	<b>485,445</b>	<b>482,742</b>	<b>488,897</b>	<b>6,654,826</b>
<b>Other Compensation</b>				
Personnel Economic Relief Allowance (PERA)	37,000	36,636	37,409	466,773
Representation Allowance (RA)	9,500	9,500	9,500	114,000
Transportation Allowance (TA)	9,500	9,500	9,500	114,000
Clothing/Uniform Allowance	-	-	14,000	147,000
Productivity Incentive Allowance	-	-	97,500	97,500
Honoraria	-	-	-	3,000
Year-End Bonus	-	506,433	-	506,433
Cash Gift	-	99,750	-	99,750
Mid-Year Bonus	-	-	-	601,865
Directors and Committee Members' Fees	31,980	31,980	31,980	383,760
<b>Total Other Compensation</b>	<b>87,980</b>	<b>693,799</b>	<b>199,889</b>	<b>2,534,080</b>
<b>Personnel Benefit Contributions</b>				
Retirement and Life Insurance Premiums	59,229	59,229	59,229	815,359
Pag-IBIG Contributions	3,800	3,800	3,800	45,700
PhilHealth Contributions	11,277	11,277	11,277	151,710
Employees Compensation Insurance Premiums	1,900	1,900	1,900	23,800
<b>Total Personnel Benefit Contributions</b>	<b>76,207</b>	<b>76,207</b>	<b>76,207</b>	<b>1,036,569</b>
<b>Other Personnel Benefits</b>				
Terminal Leave Benefits	-	-	950,238	950,238
Other Personnel Benefits	90,000	40,000	1,015,000	1,511,000
<b>Total Other Personnel Benefits</b>	<b>90,000</b>	<b>40,000</b>	<b>1,965,238</b>	<b>2,461,238</b>
<b>Total Personnel Services</b>	<b>739,632</b>	<b>1,292,747</b>	<b>2,730,231</b>	<b>12,686,713</b>
<b>Maintenance and Other Operating Expenses</b>				
<b>Traveling Expenses</b>				
Traveling Expenses-Local	4,500	11,750	1,210	63,519
<b>Total Traveling Expenses</b>	<b>4,500</b>	<b>11,750</b>	<b>1,210</b>	<b>63,519</b>
<b>Training and Scholarship Expenses</b>				
Training Expenses	43,435	12,170	-	142,451
<b>Total Training and Scholarship Expenses</b>	<b>43,435</b>	<b>12,170</b>	<b>-</b>	<b>142,451</b>
<b>Supplies and Materials Expenses</b>				
Office Supplies Expenses	4,722	9,924	4,187	86,311
Accountable Forms Expenses	6,324	4,050	4,224	88,441
Fuel, Oil and Lubricants Expenses	17,729	19,462	6,990	213,560
Chemical and Filtering Supplies Expenses	38,062	101,606	22,004	503,809
Semi-Expendable Machinery and Equipment Expenses	-	-	3,906	169,637
Semi-Expendable Furniture, Fixtures and Books Expenses	-	-	-	23,800
Supplies and Materials for Water Systems Operations Expense	63,767	101,569	74,910	988,891
Other Supplies and Materials Expenses	8,602	49,867	11,667	309,677
<b>Total Supplies and Materials Expenses</b>	<b>139,205</b>	<b>286,477</b>	<b>127,888</b>	<b>2,384,127</b>
<b>Utility Expenses</b>				
Electricity Expenses	29,916	19,201	22,261	299,230
<b>Total Utility Expenses</b>	<b>29,916</b>	<b>19,201</b>	<b>22,261</b>	<b>299,230</b>
<b>Communication Expenses</b>				
Postage and Courier Services	-	717	306	5,535
Telephone Expenses	5,455	5,405	4,995	65,056
Internet Subscription Expenses	6,749	9,979	12,662	127,672
Cable, Satellite, Telegraph and Radio Expenses	8,000	-	-	73,000
<b>Total Communication Expenses</b>	<b>20,204</b>	<b>16,101</b>	<b>17,963</b>	<b>271,263</b>
<b>Survey, Research, Exploration and Development Expenses</b>				
<b>Professional Services</b>				


**PARTICULARS**

	October	November	December	2024 YTD
Legal Services	3,600	900	2,610	42,390
Auditing Services	-	-	-	65,249
Consultancy Services	-	-	-	89,600
<b>Total Professional Services</b>	<b>3,600</b>	<b>900</b>	<b>2,610</b>	<b>197,239</b>
<b>General Services</b>				
Other General Services	3,750	3,750	5,000	111,000
<b>Total General Services</b>	<b>3,750</b>	<b>3,750</b>	<b>5,000</b>	<b>111,000</b>
<b>Repairs and Maintenance</b>				
Repairs and Maintenance-Infrastructure Assets	44,143	21,732	184,305	989,359
Repairs and Maintenance-Buildings and Other Structures	68,945	72,791	480	1,218,541
Repairs and Maintenance-Machinery and Equipment	-	14,860	-	69,330
Repairs and Maintenance-Transportation Equipment	3,125	5,695	3,495	93,691
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	-	-	-	5,985
Repairs and Maintenance-Other Property, Plant and Equipment	2,950	-	-	2,950
<b>Total Repairs and Maintenance</b>	<b>119,163</b>	<b>115,078</b>	<b>188,280</b>	<b>2,379,856</b>
<b>Taxes, Insurance Premiums and Other Fees</b>				
Taxes, Duties and Licenses	187,700	2,062	1,600	993,112
Fidelity Bond Premiums	-	-	-	6,351
Insurance/Reinsurance Expenses	12,277	12,264	18,895	150,133
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>199,977</b>	<b>14,326</b>	<b>20,495</b>	<b>1,149,596</b>
<b>Labor and Wages</b>				
Labor and Wages	273,277	279,450	481,572	3,337,254
<b>Other Maintenance and Operating Expenses</b>				
Advertising, Promotional and Marketing Expenses	-	-	215,500	216,100
Printing and Publication Expenses	-	26,660	-	84,876
Representation Expenses	24,664	188,276	15,574	796,295
Transportation and Delivery Expenses	28,004	23,693	12,802	234,456
Membership Dues and Contributions to Organizations	6,640	-	-	6,640
Other Maintenance and Operating Expenses	26,895	20,381	409,085	693,665
<b>Total Other Maintenance and Operating Expenses</b>	<b>86,203</b>	<b>259,010</b>	<b>652,961</b>	<b>2,032,032</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>923,230</b>	<b>1,018,213</b>	<b>1,520,240</b>	<b>12,367,566</b>
<b>Financial Expenses</b>				
<b>Financial Expenses</b>				
Interest Expenses	228,006	230,490	224,765	2,796,503
Bank Charges	-	100	4,400	5,450
<b>Total Financial Expenses</b>	<b>228,006</b>	<b>230,590</b>	<b>229,165</b>	<b>2,801,953</b>
<b>Non-Cash Expenses</b>				
<b>Depreciation</b>				
Depreciation-Infrastructure Assets	300,746	302,933	302,933	3,562,726
Depreciation-Buildings and Other Structures	44,884	45,419	46,124	490,773
Depreciation-Machinery and Equipment	17,133	17,133	20,942	182,221
Depreciation-Transportation Equipment	2,664	2,346	2,346	35,012
<b>Total Depreciation</b>	<b>365,427</b>	<b>367,830</b>	<b>372,345</b>	<b>4,270,731</b>
<b>Impairment Loss</b>				
Impairment Loss - Loans and Receivables	-	-	8,664	8,664
<b>Total Impairment Loss</b>	<b>-</b>	<b>-</b>	<b>8,664</b>	<b>8,664</b>
<b>Discount and Rebates</b>				
Other Discounts	47	23	28	215
<b>Total Discounts and Rebates</b>	<b>47</b>	<b>23</b>	<b>28</b>	<b>215</b>
<b>Total Non-Cash Expenses</b>	<b>365,474</b>	<b>367,853</b>	<b>381,037</b>	<b>4,279,610</b>
<b>Total Expenses</b>	<b>2,256,341</b>	<b>2,909,402</b>	<b>4,860,673</b>	<b>32,135,842</b>
<b>Profit/(Loss) Before Tax</b>	<b>461,652</b>	<b>(20,959)</b>	<b>(3,158,694)</b>	<b>1,709,477</b>
<b>Profit/(Loss) After Tax</b>	<b>461,652</b>	<b>(20,959)</b>	<b>(3,158,694)</b>	<b>1,709,477</b>
<b>Net Income/(Loss)</b>	<b>461,652</b>	<b>(20,959)</b>	<b>(3,158,694)</b>	<b>1,709,477</b>
<b>Comprehensive Income/(Loss)</b>	<b>461,652</b>	<b>(20,959)</b>	<b>(3,158,694)</b>	<b>1,709,477</b>

Prepared by:

  
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Noted by:

  
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