

STATEMENT OF COMPREHENSIVE INCOME

For the Month ended October 30, 2024

		<u>October 2024</u>	<u>Year to Date</u>
Income			
Service and Business Income			
Service Income			
4	02 01 990	Other Service Income(Maint. fee P10)	144,024.58 1,414,686.00
		Total Service Income	144,024.58 1,414,686.00
Business Income			
4	02 02 090	Waterworks System Fees	10,396,694.18 108,273,271.07
4	02 02 161	Sales Discounts	- -
4	02 02 210	Interest Income	2,530.07 7,134.58
4	02 02 230	Fines and Penalties-Business Income	241,256.94 2,348,495.27
4	02 02 990	Other Business Income	203,649.55 925,053.71
		Total Business Income	10,844,130.74 111,553,954.63
		Total Service and Business Income	10,988,155.32 112,968,640.63
Other Non-Operating Income			
Miscellaneous Income			
4	06 03 990	Miscellaneous Income	120,334.79 1,025,042.20
		Total Miscellaneous Income	120,334.79 1,025,042.20
		Total Other Non-Operating Income	120,334.79 1,025,042.20
		Total Income	11,108,490.11 113,993,682.83
Expenses			
Personnel Services			
Salaries and Wages			
5	01 01 010	Salaries and Wages-Regular	1,166,997.00 11,049,323.57
5	01 01 020	Salaries and Wages-Casual	356,614.00 3,793,369.50
		Total Salaries and Wages	1,523,611.00 14,842,693.07
Other Compensation			
5	01 02 010-1	Personnel Economic Relief Allowance (PERA)	33,500.00 327,045.46
5	01 02 010-2	Other Compensation(Adcom)	100,500.00 981,136.37
5	01 02 020	Representation Allowance (RA)	15,500.00 155,000.00
5	01 02 030	Transportation Allowance (TA)	13,306.45 142,591.21
5	01 02 040	Clothing/Uniform Allowance	- 462,000.00
5	01 02 140	Year End Bonus (13th & 14th month)	- 1,399,212.00
		Total Other Compensation	162,806.45 3,466,985.04
Personnel Benefit Contributions			
5	01 03 010	Retirement and Life Insurance Premiums	182,833.32 1,723,798.17
5	01 03 020	Pag-IBIG Contributions	13,400.00 124,500.00
5	01 03 030	PhilHealth Contributions	37,410.93 353,852.97
5	01 03 040	Employees Compensation Insurance Premiums	6,700.00 65,200.00
5	01 03 050	Provident/Welfare Fund Contributions	- -
		Total Personnel Benefit Contributions	240,344.25 2,267,351.14
5	01 04	Other Personnel Benefits	
5	01 04 990	Other Personnel Benefits(annual medical check up)	- 19.00
		Total Other Personnel Benefits	- 19.00
		Total Personnel Services	1,926,761.70 20,577,048.25

		<u>October 2024</u>	<u>Year to Date</u>
Maintenance and Other Operating Expenses			
Traveling Expenses			
5 02 01 010	Traveling Expenses-Local	48,531.00	650,522.14
	Total Traveling Expenses	48,531.00	650,522.14
Training and Scholarship Expenses			
5 02 02 010	Training Expenses	2,500.00	282,087.02
5 02 02 020	Scholarship Grants/Expenses	-	-
	Total Training and Scholarship Expenses	2,500.00	282,087.02
Supplies and Materials Expenses			
5 02 03 010	Office Supplies Expenses	18,737.02	222,890.17
5 02 03 020	Accountable Forms Expenses	-	33,330.00
5 02 03 070	Drugs and Medicines Expenses	-	1,365.00
5 02 03 090	Fuel, Oil and Lubricants Expenses	119,728.22	1,051,414.89
5 02 03 130	Chemical and Filtering Supplies Expenses	242,558.00	1,303,255.55
5 02 03 990	Other Supplies and Materials Expenses	2,139.55	24,957.46
	Total Supplies and Materials Expenses	383,162.79	2,637,213.07
Utility Expenses			
5 02 04 020	Electricity Expenses	23,652.71	258,078.04
	Total Utility Expenses	23,652.71	258,078.04
Communication Expenses			
5 02 05 010	Postage and Courier Services	-	6,945.00
5 02 05 020	Telephone Expenses	4,685.66	48,499.89
5 02 05 030	Internet Subscription Expenses	7,159.00	68,994.10
5 02 05 040	Cable, Satellite, Telegraph and Radio Expenses	750.00	3,750.00
	Total Communication Expenses	12,594.66	128,188.99
Awards/Rewards, Prizes and Indemnities			
5 02 06 010	Awards/Rewards Expenses	-	113,000.00
	Total Awards/Rewards, Prizes and Indemnities	-	113,000.00
Generation, Transmission and Distribution Expenses			
5 02 09 010-1	Generation, Transmission and Distribution Expenses-Power	1,550,942.16	21,620,946.33
5 02 09 010-2	Generation, Transmission and Distribution Expenses-Water	1,016,462.79	3,128,065.18
	Total Generation, Transmission and Distribution Expenses	2,567,404.95	24,749,011.51
Confidential, Intelligence and Extraordinary Expenses			
5 02 10 030-1	Extraordinary and Miscellaneous Expenses	7,327.00	86,990.50
	Total Confidential, Intelligence and Extraordinary Expenses	7,327.00	86,990.50
Professional Services			
5 02 11 010	Legal Services	-	57,100.00
5 02 11 020	Auditing Services	-	126,911.57
5 02 11 990	Other Professional Services	-	30,000.00
	Total Professional Services	-	214,011.57
General Services			
5 02 12 010	Environment/Sanitary Services	56,561.00	226,041.33
5 02 12 030	Security Services	159,592.22	1,484,791.03
	Total General Services	216,153.22	1,710,832.36
Repairs and Maintenance			
5 02 13 030	Repairs and Maintenance-Infrastructure Assets	520,099.02	6,873,946.33
5 02 13 030-1	Maint. of River, Lake and other Intake	-	255.00
5 02 13 030-2	Maint of Springs & Tunnels	47,963.77	462,339.30
5 02 13 030-3	Maint. Of Wells	655.00	1,825.00
5 02 13 030-4	Maint. of Reservoir and Tanks	-	390.00
5 02 13 030-5	Maint. of Trans & Dist. Mains	360,170.95	3,912,409.76
5 02 13 030-6	Maint. of Services	54,289.30	810,031.71
5 02 13 030-7	Maint. of Meters	52,900.00	1,048,533.27
5 02 13 030-9	Maint of Pumping Plant Structures and Improvements	-	18,139.00
5 02 13 030-10	Maint of Water Treatment Structures and Improvements	900.00	39,125.00
5 02 13 030-11	Maint. of Trans. and Distribution Structures and Improvements	-	55,232.00
5 02 13 030-12	Maint of Administrative Structures and Improvements	-	65,331.00


		<u>October 2024</u>	<u>Year to Date</u>
5	02 13 030-13	Maint of Power Production Equipment	540.00 221,821.92
5	02 13 030-14	Maint. of Pumping Equipment	2,680.00 133,025.37
5	02 13 030-15	Maint. Of Water Treatment Equipment	- 98,328.00
5	02 13 030-16	Maint. Of Tools, Shop and Garage Equip.	- 7,160.00
5	02 13 050	Repairs and Maintenance-Machinery and Equipment	25,535.70 296,975.50
5	02 13 050-1	Maint. of Office Equipment	7,700.00 46,023.00
5	02 13 050-2	Maint. Of IT Equipment	17,835.70 240,424.50
5	02 13 050-3	Maint. Of Communications Equipment	- 10,528.00
5	02 13 060	Maint. of Land Transport Equipment	5,486.09 321,809.46
5	02 13 070	Maint. Of Furniture and Fixtures	- 16,917.00
	Total Repairs and Maintenance	551,120.81	7,509,648.29
	Taxes, Insurance Premiums and Other Fees		
5	02 15 010	Taxes, Duties and Licenses	226,752.89 3,378,357.00
5	02 15 020	Fidelity Bond Premiums	- 25,428.75
5	02 15 030	Insurance Expenses	25,565.77 263,277.25
	Total Taxes, Insurance Premiums and Other Fees	252,318.66	3,667,063.00
	Labor and Wages		
5	02 16 010	Labor and Wages	215,485.50 2,296,881.04
	Total Labor and Wages	215,485.50	2,296,881.04
	Other Maintenance and Operating Expenses		
5	02 99 010	Advertising, Promotional and Marketing Expenses	- 6,200.00
5	02 99 030	Representation Expenses	20,593.25 327,527.63
5	02 99 060	Membership Dues and Contributions to Organizations	- 49,449.60
5	02 99 080	Donations	1,000.00 33,154.00
5	02 99 180	Major Events and Conventions Expenses	- 315,388.90
5	02 99 990	Other Maintenance and Operating Expenses (BOD)	28,505.00 447,499.16
	Total Other Maintenance and Operating Expenses	50,098.25	1,179,219.29
	Total Maintenance and Other Operating Expenses	4,330,349.55	45,482,746.82
	Financial Expenses		
	Financial Expenses		
5	03 01 020-1	Interest Expenses-NHA	- -
5	03 01 020-2	Interest Expenses-DBP	71,366.32 769,695.44
5	03 01 020-3	Interest Expenses-LWUA	1,208.00 65,082.00
5	03 01 020-4	Interest Expenses-ADB	756,382.91 6,348,342.60
5	03 01 040	Bank Charges	45.00 663.00
5	03 01 990	Other Financial Charges	- -
	Total Financial Expenses	829,002.23	7,183,783.04
	Non-Cash Expenses		
	Depreciation		
5	05 01 030	Depreciation-Infrastructure Assets	1,615,423.14 16,299,998.48
5	05 01 030-1	Depreciation - Lake, River and Other Intakes	- -
5	05 01 030-2	Depreciation - Wells	59,581.70 583,125.02
5	05 01 030-3	Depreciation - Reservoirs and Tanks	107,137.98 1,054,099.54
5	05 01 030-4	Depreciation - Transmission and Distribution	1,018,894.10 10,260,843.44
5	05 01 030-5	Depreciation - Hydrants	- -
5	05 01 030-6	Dep'n. Pumping Plant Structures and Improvements	11,092.25 109,133.36
5	05 01 030-7	Dep'n. Water Treatment Structures and Improvements	24,874.88 245,243.71
5	05 01 030-8	Dep'n. Administrative Structures and Improvements	- -
5	05 01 030-9	Depreciation - Power Production Equipment	94,948.34 984,383.53
5	05 01 030-10	Depreciation - Pumping Equipment	193,107.56 2,050,018.94
5	05 01 030-11	Dep'n. - Water Treatment Equipment	72,311.50 683,801.77
5	05 01 030-12	Depreciation - Tools, Shops and Garage	33,474.83 329,349.17
5	05 01 050	Depreciation-Machinery and Equipment	5,341.28 52,551.31
5	05 01 050-1	Dep'n Office Equipment	3,042.55 29,934.72
5	05 01 050-2	Dep'n. IT Equipment	2,298.73 22,616.59
5	05 01 050-3	Depreciation-Communications Equipment	- -
5	05 01 060	Depreciation - Transportation Equipment	31,878.57 433,889.58
5	05 01 070	Depreciation - Furniture & Fixtures	1,145.27 11,268.05
5	05 01 090	Dep'n. - Leasehold Improvements (Office Bldg.)	9,203.12 90,546.87
	Total Depreciation	1,662,991.38	16,888,254.29

		<u>October 2024</u>	<u>Year to Date</u>
	Amortization		
5 05 02 010	Amortization-Computer Software	13,071.67	128,608.34
5 05 02 010-1	Amortization-Other Intangible Asset	1,148.15	11,296.29
	Total Amortization	<u>14,219.82</u>	<u>139,904.63</u>
5 05 03	Impairment Loss		
5 05 03 020	Impairment Loss-Loans and Receivables	-	-
	Total Impairment Loss	<u>-</u>	<u>-</u>
	Total Non-Cash Expenses	<u>1,677,211.20</u>	<u>17,028,158.92</u>
	Total expenses	<u>8,763,324.68</u>	<u>90,271,737.03</u>
	Profit/(Loss) before Tax	<u>2,345,165.43</u>	<u>23,721,945.80</u>
	Income tax expense/(Benefit)	<u>-</u>	<u>-</u>
	Profit/(Loss) after Tax	<u>2,345,165.43</u>	<u>23,721,945.80</u>
	Net Income/(Loss)	<u>2,345,165.43</u>	<u>23,721,945.80</u>
	Other Comprehensive Income/(Loss) for the Period		
	Changes in Fair Value of Investments	-	-
	Translation Adjustment	-	-
	Total Other Comprehensive Income/(Loss) for the Period	<u>-</u>	<u>-</u>
	Comprehensive Income/(Loss)	<u>2,345,165.43</u>	<u>23,721,945.80</u>

Prepared by:


ALAYNE CLAIRE J. YAMUT
 Corporate Accountant

Checked by:


WILLIAM N. PAILAGAO
 Corporate Budget Analyst - B

Reviewed by:


VENUS I. GUMALING
 Division Manager - C

Noted by:


ENGR. ROGELIO K. PANGAN
 General Manager