


**PULUPANDAN WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period August 31 ,2022

	<u>CURRENT</u>	<u>YTD</u>
	Actual	Actual
	<u>Amount</u>	<u>Amount</u>
<b>Income</b>		
Water Works System Fees	934,284.55	7,591,863.58
Interest Income		2,642.59
Fines and Penalties - Business Income	44,935.22	291,346.65
Other Buss. Income	17,800.00	165,100.00
Miscellaneous Income	500.00	4,167.00
<b>Gross Income</b>	<b>997,519.77</b>	<b>8,055,119.82</b>
<b>Less : Expenses</b>		
<b>Personnel Services</b>		
Salaries & Wages - Casual/Contractual	207,454.00	1,638,506.00
Personnel Economic Relief Allowance ( PERA )	10,000.00	80,000.00
Representation Allowance ( RA )	5,000.00	40,000.00
Transportation Allowance ( TA )	5,000.00	40,000.00
Clothing / Uniform Allowance		36,000.00
Productivity Incentive Allowance		
Directors and Committee Members Fee	14,976.00	119,808.00
Year End Bonus		
Cash Gift		
Retirement and life Insurance Premiums	10,301.52	82,009.20
Pag-IBIG Contributions	500.00	4,000.00
PhilHEALTH Contributions	1,716.92	13,205.44
Employee Compensation Insurance Premiums	500.00	4,000.00
Other Bonuses and Allowances		174,256.00
Terminal Leave	32,762.36	180,188.66
<b>Total Personnel Services</b>	<b>288,210.80</b>	<b>2,411,973.30</b>
<b>Maintenance and Other Operating Expenses</b>		
Travelling Expense - Local	2,325.00	27,367.00
Training Expenses		
Office Supplies Expenses	2,626.00	25,119.50
Medical, Dental and Laboratory Supplies Expenses		
Fuel, Oil and Lubricants Expenses	2,700.00	26,850.00
Other Supplies and Materials Expenses	14,534.25	149,543.96
Water Expenses	260.00	2,080.00
Electricity Expenses		
Postage and Courier Services	0.00	1,140.00
Telephone Expenses	425.97	3,340.75
Internet Subscription Expenses	1,963.39	14,911.32
Rent Expenses		
Generation, Transmission and Distribution Expense	585,126.00	4,319,658.00
Chemical Filtering		
Extra Ordinary & Miscellaneous Expenses	80.00	1,713.00
Legal Services		2,250.00

Auditing Services		
Other Professional Services		11,770.00
Repair & Maint- Bldg & Bldg Structure		16,905.50
Repairs & Maint -Transportation Equipment		2,875.00
Repair & Maint.- Machinery and Equipment		1,900.00
Taxes, Duties and Licenses		172,584.86
Fidelity Bond Premiums		
Insurance Expenses		2,028.52
Printing and Publication Expenses	280.00	34,067.50
Representation Expenses	3,000.00	24,000.00
Repair and Maintenance-UPIS	31,955.00	106,668.02
Semi- Expendable- Furnitures & Fixtures		10,200.50
Other Operating and Maint. Expense	2,050.00	29,421.00
Advertising, Promotional, and Marketing Expense		
<b>Total Maintenance and Other Operating Expenses</b>	<b>647,325.61</b>	<b>4,986,394.43</b>
<b>Financial Expenses</b>		
Bank Charges		
Interest Expenses	35,793.00	286,942.00
<b>Total Financial Expenses</b>	<b>35,793.00</b>	<b>286,942.00</b>
<b>Non - Cash Expenses</b>		
Depreciation - Infrastructure Assets	32,016.00	256,128.00
Depreciation - Other Structures		
Depreciation - Machinery & Equipment	7,080.82	54,057.68
Depreciation - Furnitures and Fixtures	732.29	5,858.32
Amortization - Intangible Assets		
<b>Total Non-Cash Expenses</b>	<b>39,829.11</b>	<b>316,044.00</b>
<b>Total Expenses</b>	<b>1,011,158.52</b>	<b>8,001,353.73</b>
<b>Net Income (Loss) From Operations</b>	<b>-13,638.75</b>	<b>53,766.09</b>

Prepared by :

  
MA. THERESA J. ODTCHAN  
Accounting Processor A

Approved by :

  
AMADOR G. GEROY  
General Manager D