



**DETAILED STATEMENT OF COMPREHENSIVE INCOME AND EXPENSES  
 FOR THE MONTH ENDED DECEMBER 31, 2019**

	<u>This Month</u>	<u>Year to Date</u>
<b>Income</b>		
<b>Business Income</b>		
Waterworks System Fees	2,306,631.35	28,200,096.76
Interest Income	1,668.32	12,682.56
Fines and Penalties-Business Income	83,036.54	957,238.55
Other Business Income	90,626.84	1,295,693.22
<b>Total Business Income</b>	<u>2,481,963.05</u>	<u>30,465,711.09</u>
<b>Total Income</b>	<u>2,481,963.05</u>	<u>30,465,711.09</u>
<b>Expenses</b>		
<b>Personnel Services</b>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular	350,982.00	4,211,784.00
Salaries and Wages-Casual/Contractual	127,848.00	1,538,936.00
<b>Total Salaries and Wages</b>	<u>478,830.00</u>	<u>5,750,720.00</u>
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	54,000.00	648,000.00
Representation Allowance (RA)	5,000.00	60,000.00
Transportation Allowance (TA)	5,000.00	60,000.00
Clothing/Uniform Allowance	-	144,000.00
Overtime and Night Pay	41,361.58	365,514.96
Year End Bonus	-	478,830.00
Cash Gift	-	135,000.00
Other Bonuses and Allowances	270,000.00	748,830.00
<b>Total Other Compensation</b>	<u>375,361.58</u>	<u>2,640,174.96</u>
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	57,459.60	689,515.20
Pag-IBIG Contributions	2,700.00	32,400.00
PhilHealth Contributions	6,106.01	71,759.55
Employees Compensation Insurance Premiums	2,700.00	32,400.00
<b>Total Personnel Benefit Contributions</b>	<u>68,965.61</u>	<u>826,074.75</u>
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	543,578.24	543,578.24
Other Personnel Benefits	-	-
<b>Total Other Personnel Benefits</b>	<u>543,578.24</u>	<u>543,578.24</u>
<b>Total Personnel Services</b>	<u>1,466,735.43</u>	<u>9,760,547.95</u>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Local	26,081.81	382,119.56
Traveling Expenses-Foreign	0	0
<b>Total Traveling Expenses</b>	<u>26,081.81</u>	<u>382,119.56</u>
<b>Training and Scholarship Expenses</b>		
Training Expenses	30,000.00	503,104.45
<b>Total Training and Scholarship Expenses</b>	<u>30,000.00</u>	<u>503,104.45</u>
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	42,792.02	325,200.42
Accountable Forms Expenses	6,600.00	130,260.00
Non-accountable forms	-	26,728.98
Medical, Dental & Lab. Supplies Expenses	-	1,170.00
Fuel, Oil and Lubricants Expenses	39,183.09	478,849.58
Chemical and Filtering Supplies Expenses	21,802.32	352,904.54
Semi-Expendable Machinery & Equipment Expenses	-	65,231.25
Other Supplies & Materials Expenses	39,539.57	242,972.16
<b>Total Supplies and Materials Expenses</b>	<u>149,917.00</u>	<u>1,623,316.93</u>

<b>Utility Expenses</b>		
Electricity Expenses	20,621.81	297,567.64
<b>Total Utility Expenses</b>	<b>20,621.81</b>	<b>297,567.64</b>
<b>Communication Expenses</b>		
Postage and Courier Services	1,668.00	7,149.00
Telephone Expenses	5,802.05	202,882.01
Internet Subscription Expenses	-	12,489.59
Cable, Satellite, Telegraph and Radio Expenses	1,400.00	10,200.00
<b>Total Communication Expenses</b>	<b>8,870.05</b>	<b>232,720.60</b>
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission and Distribution Expenses	214,355.78	2,812,980.21
<b>Confidential, Intelligence and Extraordinary Expenses</b>		
Extraordinary and Miscellaneous Expenses	3,450.00	61,890.48
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>3,450.00</b>	<b>61,890.48</b>
<b>Professional Services</b>		
Legal Services	-	18,250.00
Auditing Services	-	-
Other Professional Services	4,000.00	6,050.00
<b>Total Professional Services</b>	<b>4,000.00</b>	<b>24,300.00</b>
<b>Repairs and Maintenance</b>		
Repairs and Maintenance- Other Land Improvement	-	200.00
Repairs and Maintenance-Infrastructure Assets	123,715.15	899,836.43
Repairs and Maintenance-Buildings and Other Structures	43,289.38	46,723.88
Repairs and Maintenance-Machinery and Equipment	95,258.00	498,665.06
Repairs and Maintenance-Transportation Equipment	29,644.00	404,646.07
<b>Total Repairs and Maintenance</b>	<b>291,906.53</b>	<b>1,850,071.44</b>
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses	49,351.67	564,441.64
Fidelity Bond Premiums	-	11,216.25
Insurance/Reg. Expenses	47,436.94	144,851.91
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>96,788.61</b>	<b>720,509.80</b>
<b>Other Maintenance and Operating Expenses</b>		
Advertising, Promotional and Marketing Expenses	-	-
Printing and Publication Expenses	-	-
Representation Expenses	30,294.00	160,126.20
Transportation and Delivery Expenses	-	10,000.00
Membership Dues and Contributions to Organizations	-	-
Rent Expenses	4,186.03	50,232.36
Donations	0.00	6,000.00
Directors and Committee Members'fee	14,976.00	170,404.00
Other Maintenance and Operating Expenses	194,489.76	1,622,908.24
<b>Total Other Maintenance and Operating Expenses</b>	<b>243,945.79</b>	<b>2,019,670.80</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>1,089,937.38</b>	<b>10,528,251.91</b>
<b>Financial Expenses</b>		
<b>Financial Expenses</b>		
Interest Expenses	-	0
Guarantee Fees	-	0
Bank Charges	-	0
Commitment Fees	-	0
Other Financial Charges (Loans Penalty)	-	1,449,529.86
<b>Total Financial Expenses</b>	<b>-</b>	<b>1449529.86</b>



**Non-Cash Expenses****Depreciation**

Depreciation-Infrastructure Assets	113,341.18	1,361,836.80
Depreciation-Buildings	12,772.90	43,464.40
Depreciation-Other Structures	2,935.27	32,409.15
Depreciation-Other Machinery and Equipment	39,894.83	438,797.84
Depreciation-Transportation Equipment	6,522.85	68,149.20
Depreciation-Furniture, Fixtures and Books	-	1,298.48
Depreciation - Office Equipment	13,319.20	105,154.18

**Total Depreciation**

<b>188,786.23</b>	<b>2,051,110.05</b>
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**Impairment Loss**

Impairment Loss-Loans and Receivables	1,320.71	4,077.93
Impairment Loss-Other Receivables	11,022.71	11,022.71
Impairment Loss-Inventories	22,155.40	22,155.40

**Total Impairment Loss**

<b>34,498.82</b>	<b>37,256.04</b>
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**Losses**

Loss on Sale of Property, Plant and Equipment	-	-
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**Total Losses**

<b>-</b>	<b>-</b>
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**Total Non-Cash Expenses**

<b>223,285.05</b>	<b>3,537,895.95</b>
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**Total Expenses**

<b>2,779,957.86</b>	<b>23,826,695.81</b>
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**Profit/(Loss) Before Tax**

<b>(297,994.81)</b>	<b>6,639,015.28</b>
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**Income Tax Expense/(Benefit)**

<b>0.00</b>	<b>0.00</b>
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**Profit/(Loss) After Tax**

<b>(297,994.81)</b>	<b>6,639,015.28</b>
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**Assistance and Subsidy**

Assistance and Subsidy	0.00	0.00
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<b>Total Assistance and Subsidy</b>	<b>0.00</b>	<b>0.00</b>
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**Financial Assistance/Subsidy/Contribution**

<b>0.00</b>	<b>0.00</b>
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<b>Total Financial Assistance/Subsidy</b>	<b>0.00</b>	<b>0.00</b>
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**Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)**

<b>0.00</b>	<b>0.00</b>
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**Net Income/(Loss)**

<b>(297,994.81)</b>	<b>6,639,015.28</b>
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**Other Comprehensive Income/(Loss) for the Period**

Changes in Fair Value of Investments	0.00	0.00
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Translation Adjustment	0.00	0.00
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**Total Other Comprehensive Income/(Loss) for the Period**

<b>0.00</b>	<b>0.00</b>
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**Comprehensive Income/(Loss)**

<b>(297,994.81)</b>	<b>6,639,015.28</b>
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Prepared by: ~

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