



**KOLAMBUGAN WATER DISTRICT**  
**Kolambugan, Lanao del Norte**  
**STATEMENT OF REVENUE AND EXPENSES**  
**For the month ended December 31, 2023**

<u>Business Income</u>	Current Month	Previous Month	ACCT NO.	YEAR TO DATE
Income from Water Works	1,070,862.60	12,055,360.25		13,126,222.85
Senior Citizen Discount	(9,697.61)	(115,245.96)		(124,943.57)
Other Business Income (Water Meter Maintenance)	64,620.00	513,760.00		578,380.00
Fines/Penalties	22,712.09	242,943.77		265,655.86
Miscellaneous Income	61,450.00	534,500.00		595,950.00
<b>TOTAL INCOME</b>	<b>1,209,947.08</b>	<b>13,231,318.06</b>		<b>14,441,265.14</b>
<u>Personnel Services</u>				
Salaries and Wages - Regular	312,832.00	3,441,152.00	50101010	3,753,984.00
Salaries and Wages - Casual/Contractual	34,000.00	417,645.42	50101020	451,645.42
Personnel Economic Relief Allowance	26,000.00	286,000.00	50102010	312,000.00
Representation Allowance	5,000.00	55,000.00	50102020	60,000.00
Transportation Allowance	5,000.00	55,000.00	50102030	60,000.00
Clothing/Uniform Allowance	-	78,000.00	50102040	78,000.00
Year End Bonus	-	312,832.00	50102140	312,832.00
Cash Gift	-	65,000.00	50102150	65,000.00
Productivity Enhancement Incentive	65,000.00	-	50102990	65,000.00
Honoraria	13,056.00	146,266.00	50102100	159,322.00
Overtime & Holiday Pay	33,014.49	444,383.39	50102130	477,397.88
Retirement & Life Insurance Contribution	37,539.84	411,591.84	50103010	449,131.68
Pag-big Contribution	1,300.00	14,300.00	50103020	15,600.00
Philhealth Contribution	6,236.73	66,414.84	50103030	72,651.57
ECC Contributions	1,300.00	14,300.00	50103040	15,600.00
Other Bonuses & Allowances	650,000.00	312,832.00	50102990	962,832.00
<b>Total Personnel Benefits</b>	<b>1,190,279.06</b>	<b>6,120,717.49</b>		<b>7,310,996.55</b>
<u>MOOE</u>				
Traveling expenses	17,250.00	329,739.00	50201010	346,989.00
Training Expenses	-	53,700.00	50202010	53,700.00
Office Supplies Expenses	3,528.90	149,475.00	50203010	153,003.90
Accountable Forms Expenses	42,853.02	121,640.12	50203020	164,493.14
Chemical & Filtering Supplies Expense	5,500.00	95,101.92	50203130	100,601.92
Non Accountable Forms Expense	-	6,520.00	50203030	6,520.00
Fuel, Oil and Lubricants expenses	1,420.00	37,447.00	50203090	38,867.00
Other Supplies & Materials Expense	14,130.27	503,721.25	50203990	517,851.52
Generation, Transmission and Distribution Expense	200,437.62	2,686,408.85	50209010	2,886,846.47
Electricity expenses	9,720.68	154,263.47	50204020	163,984.15
Water Expense	878.33	3,526.73	50215020	4,405.06
Telephone/Landline Expenses	12,700.00	100,300.00	50205020	113,000.00
Internet Expenses	8,960.00	66,739.95	50205030	75,699.95
Rent/Lease Expenses	12,100.00	138,100.00	50299050	150,200.00
Representation Expenses	6,640.00	108,991.60	50299030	115,631.60
Transportation & Delivery Expenses	2,305.00	38,005.00	50299040	40,310.00
Legal Services	200.00	3,970.00	50211010	4,170.00
Auditing Services	-	51,523.48	50211020	51,523.48
Membership Dues & Contributions to Organization	-	10,457.70	50299060	10,457.70
Postage and Courier Expense	200.00	4,360.00	50205010	4,560.00
Taxes Duties and Licenses	-	231,493.31	50215010	231,493.31
Insurance expense	-	48,370.76	50215030	48,370.76
Extraordinary & Miscellaneous Expenses	-	7,000.00	50210030	7,000.00
Other MOOE	90,000.00	139,160.00	50299990	229,160.00
<b>Total Maintenance &amp; Operating Expenses</b>	<b>428,823.82</b>	<b>5,107,595.14</b>		<b>5,536,418.96</b>
<u>Repairs &amp; Maintenance</u>				
R&M - Infrastructure Assets	1,623.25	58,061.80	50213990	59,685.05
R&M - Transportation Equipment	-	11,205.56	5021360	11,205.56
R&M - Machineries & Equipment	-	56,930.00	50213050	56,930.00
<b>Total Repairs &amp; Maintenance Expense</b>	<b>1,623.25</b>	<b>126,197.36</b>		<b>127,820.61</b>
<u>Financial Expenses</u>				
Bank Charges	300.00	4,320.00	50301040	4,620.00
Interest Expense	24,944.00	302,335.00	50301020	327,279.00
<b>Total Financial Expense</b>	<b>25,244.00</b>	<b>306,655.00</b>		<b>331,899.00</b>
<u>Non Cash Expenses</u>				
Depreciation Expense	29,456.54	348,372.88	505	377,829.42
<b>TOTAL EXPENSES</b>	<b>1,675,426.67</b>	<b>12,009,537.87</b>		<b>13,684,964.54</b>
<b>NET INCOME/DEFICIT</b>	<b>(465,479.59)</b>	<b>1,221,780.19</b>		<b>756,300.60</b>

Prepared by:

  
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Corporate Accounts Analyst

Noted by:

  
**ENGR. ISAGANE J. SOTTO**

General Manager