



**BALANGA WATER DISTRICT**  
Balanga City, Bataan

**Detailed Statement of Comprehensive Income**  
As of September 30, 2019

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Print Date : 10/08/2019

	Current Month			YEAR-TO-DATE			2019 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
<b>Income</b>							
<b>Service and Business Income</b>							
<b>Business Income</b>							
Metered Sales to general Customers	6,230,006.05	6,108,609.00	121,397.05	54,156,791.71	53,166,792.00	989,999.71	71,848,935.00
Interest Income-Due from Other Banks	3,074.49	3,425.00	(350.51)	10,682.10	13,175.00	(2,492.90)	17,600.00
Fines & Penalties-Business Income	207,818.20	305,433.00	(97,614.80)	1,716,495.71	2,658,358.00	(941,862.29)	3,592,471.00
Miscellaneous Service Revenue	69,550.00	75,000.00	(5,450.00)	668,700.00	679,000.00	(10,300.00)	905,000.00
Meter Rental	58,456.50	67,500.00	(9,043.50)	587,602.50	611,100.00	(23,497.50)	814,500.00
Other Water Revenue	34,598.64	37,500.00	(2,901.36)	393,156.09	339,500.00	53,656.09	452,500.00
<b>Total Business Income</b>	<b>6,603,503.88</b>	<b>6,597,467.00</b>	<b>6,036.88</b>	<b>57,533,428.11</b>	<b>57,467,925.00</b>	<b>65,503.11</b>	<b>77,631,006.00</b>
<b>Total Service and Business Income</b>	<b>6,603,503.88</b>	<b>6,597,467.00</b>	<b>6,036.88</b>	<b>57,533,428.11</b>	<b>57,467,925.00</b>	<b>65,503.11</b>	<b>77,631,006.00</b>
<b>Total Income</b>	<b>6,603,503.88</b>	<b>6,597,467.00</b>	<b>6,036.88</b>	<b>57,533,428.11</b>	<b>57,467,925.00</b>	<b>65,503.11</b>	<b>77,631,006.00</b>
<b>Expenses</b>							
<b>Personnel Services</b>							
<b>Salaries and Wages</b>							
Salaries & Wages-Regular-Operation Supervision	75,015.00	75,015.00	0.00	666,707.00	666,707.00	0.00	891,752.00
Salaries & Wages-Regular-Operation Labor	227,332.95	247,407.00	20,074.05	1,825,182.37	1,987,752.00	162,569.63	2,729,973.00
Salaries & Wages-Regular-Maintenance Supervision	74,637.00	74,637.00	0.00	617,923.45	626,503.00	8,579.55	850,414.00
Salaries & Wages-Regular-Pumping Labor	89,227.45	90,109.00	881.55	802,406.81	804,331.00	1,924.19	1,074,658.00
Salaries & Wages-Regular-Water Treatment Expense-Operation Labor	29,694.00	29,694.00	0.00	55,338.82	89,082.00	33,743.18	178,164.00
Salaries & Wages-Regular-Transmission & Distribution-Maintenance Supervision	51,989.00	51,989.00	0.00	462,063.00	462,063.00	0.00	618,030.00
Salaries & Wages-Regular-Customer Accounts Supervision	115,652.00	115,652.00	0.00	942,266.00	955,148.00	12,882.00	1,302,104.00
Salaries & Wages-Regular-Customer Account Meter Reading	79,052.00	79,052.00	0.00	612,065.09	627,081.00	15,015.91	864,237.00
Salaries & Wages-Regular-Customer Records & Collection	199,982.00	224,951.00	24,969.00	1,953,939.71	1,987,349.00	33,409.29	2,662,202.00
Salaries & Wages-Regular-Administrative & General Salaries	620,124.00	745,819.00	125,695.00	5,320,691.38	6,062,332.00	741,640.62	8,299,789.00
Salaries & Wages- Casual Source of Supply Expense-Operation Labor	125,192.88	103,468.00	(21,724.88)	857,762.95	865,392.00	7,629.05	1,175,796.00
Salaries & Wages-Pumping Expense (Contractual)	20,800.00	12,200.00	(8,600.00)	118,400.00	109,800.00	(8,600.00)	146,400.00
Salaries & Wages-Casual Water Treatment Expense	0.00	0.00	0.00	180,190.86	158,568.00	(21,622.86)	158,568.00
Salaries & Wages-Casual Customer Account-Meter Reading	0.00	0.00	0.00	90,095.43	79,284.00	(10,811.43)	79,284.00
Salaries & Wages-Casual Admin and General Salaries	11,542.86	24,932.00	13,389.14	412,572.92	337,590.00	(74,982.92)	412,386.00
<b>Total Salaries and Wages</b>	<b>1,720,241.14</b>	<b>1,874,925.00</b>	<b>154,683.86</b>	<b>14,917,605.79</b>	<b>15,818,982.00</b>	<b>901,376.21</b>	<b>21,443,757.00</b>
<b>Other Compensation</b>							
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Supervision	2,000.00	2,000.00	0.00	18,000.00	18,000.00	0.00	24,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Labor	42,000.00	40,000.00	(2,000.00)	312,000.00	324,000.00	12,000.00	444,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Maintenance Supervision	4,000.00	4,000.00	0.00	36,000.00	36,000.00	0.00	48,000.00
Personnel Economic Relief Allowance (PERA) -Pumping Expense-Pumping Labor	8,000.00	8,000.00	0.00	72,000.00	72,000.00	0.00	96,000.00
Personnel Economic Relief Allowance (PERA)-Water Treatment Expense- Operation Labor	4,000.00	4,000.00	0.00	36,000.00	36,000.00	0.00	48,000.00
Personnel Economic Relief Allowance (PERA) -Transmission & Distribution Expense-Maintenance Supervision	2,000.00	2,000.00	0.00	18,000.00	18,000.00	0.00	24,000.00
Personnel Economic Relief Allowance (PERA) -Customer Account Expense-Supervision	4,000.00	4,000.00	0.00	36,000.00	36,000.00	0.00	48,000.00
Personnel Economic Relief Allowance (PERA)-Meter Reading	8,000.00	8,000.00	0.00	72,000.00	72,000.00	0.00	96,000.00
Personnel Economic Relief Allowance (PERA) -Customer Account Expense-Customer Records & Collection	18,000.00	20,000.00	2,000.00	179,000.00	180,000.00	1,000.00	240,000.00
Personnel Economic Relief Allowance (PERA)-Admin and General Salaries	32,000.00	38,000.00	6,000.00	305,500.00	318,000.00	12,500.00	432,000.00
Representation Allowance (RA)	51,500.00	56,500.00	5,000.00	471,625.00	508,500.00	36,875.00	678,000.00
Transportation Allowance (TA)	51,500.00	56,500.00	5,000.00	471,625.00	508,500.00	36,875.00	678,000.00
Clothing/Uniform Allowance- Operation Supervision	0.00	0.00	0.00	6,000.00	6,000.00	0.00	6,000.00
Clothing/Uniform Allowance-Operation Labor	0.00	0.00	0.00	102,000.00	102,000.00	0.00	102,000.00
Clothing/Uniform Allowance-Maintenance Supervision	0.00	0.00	0.00	12,000.00	12,000.00	0.00	12,000.00
Clothing/Uniform Allowance-Pumping Labor	0.00	0.00	0.00	24,000.00	24,000.00	0.00	24,000.00
Clothing/Uniform Allowance-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	12,000.00	12,000.00	0.00	12,000.00



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**As of September 30, 2019**

	Current Month			YEAR-TO-DATE			2019 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Clothing/Uniform Allowance-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	6,000.00	6,000.00	0.00	6,000.00
Clothing/Uniform Allowance-Customer Account Supervision	0.00	0.00	0.00	12,000.00	12,000.00	0.00	12,000.00
Clothing/Uniform Allowance-Customer Account Expense-Meter Reading	0.00	0.00	0.00	24,000.00	24,000.00	0.00	24,000.00
Clothing/Uniform Allowance-Customer Records & Collection	0.00	0.00	0.00	60,000.00	60,000.00	0.00	60,000.00
Clothing/Uniform Allowance-Administrative & General Salaries	0.00	0.00	0.00	102,000.00	102,000.00	0.00	102,000.00
Overtime and Night Pay-Operation Labor	16,964.29	19,112.00	2,147.71	144,570.10	172,008.00	27,437.90	229,339.00
Overtime and Night Pay-Maintenance Supervision	5,237.41	4,240.00	(997.41)	28,542.06	38,160.00	9,617.94	50,889.00
Overtime and Night Pay-Pumping Labor (Operators)	0.00	10,240.00	10,240.00	60,271.46	92,160.00	31,888.54	122,878.00
Overtime and Night Pay-Water Treatment Expense	3,564.12	3,375.00	(189.12)	37,718.22	30,375.00	(7,343.22)	40,492.00
Overtime and Night Pay-Meter Reading	1,562.11	10,780.00	9,217.89	17,478.97	97,020.00	79,541.03	129,359.00
Overtime and Night Pay-Customer Records & Collection	2,600.88	6,636.00	4,035.12	25,333.78	59,724.00	34,390.22	79,637.00
Overtime and Night Pay-Admin & General Salaries	16,061.75	25,308.00	9,246.25	106,004.85	227,772.00	121,767.15	303,695.00
Year End Bonus-Source of Supply Expense-Operation Supervision	0.00	0.00	0.00	0.00	0.00	0.00	75,015.00
Year End Bonus-Source of Supply Expense-Operation Labor	0.00	0.00	0.00	0.00	0.00	0.00	350,875.00
Year End Bonus-Source of Supply Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	74,637.00
Year End Bonus-Pumping Expense-Pumping Labor	0.00	0.00	0.00	0.00	0.00	0.00	90,109.00
Year End Bonus-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	0.00	0.00	0.00	29,694.00
Year End Bonus-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	51,989.00
Year End Bonus-Customer Account Expense-Supervision	0.00	0.00	0.00	0.00	0.00	0.00	115,652.00
Year End Bonus-Customer Account Expense-Meter Reading	0.00	0.00	0.00	0.00	0.00	0.00	79,052.00
Year End Bonus-Customer Records & Collection	0.00	0.00	0.00	0.00	0.00	0.00	224,951.00
Year End Bonus-Administrative and General Salaries	0.00	0.00	0.00	0.00	0.00	0.00	770,751.00
Cash Gift-Source of Supply Expense-Operation Supervision	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Cash Gift-Source of Supply Expense-Operation Labor	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
Cash Gift-Source of Supply Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Cash Gift-Pumping Expense-Pumping Labor	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
Cash Gift-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Cash Gift-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Cash Gift-Customer Account Expense-Supervision	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Cash Gift-Customer Account Expense-Meter Reading	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
Cash Gift-Customer Account Expense-Customer Records & Collection	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
Cash Gift-Administrative and General Salaries	0.00	0.00	0.00	0.00	0.00	0.00	95,000.00
PEI-Source of Supply Expense-Operation Supervision	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
PEI-Source of Supply Expense-Operation Labor	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
PEI-Source of Supply Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
PEI-Pumping Expense-Pumping Labor	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
PEI-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
PEI-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
PEI-Customer Account Expense-Supervision	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
PEI-Customer Account Expense-Meter Reading	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
PEI-Customer Account Expense-Customer Records & Collection	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
PEI-Administrative and General Salaries	0.00	0.00	0.00	0.00	0.00	0.00	95,000.00
PBB-Source of Supply Expense-Operation Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	42,643.00
PBB-Source of Supply Expense-Operation Labor	0.00	0.00	0.00	0.00	0.00	0.00	187,868.00
PBB-Source of Supply Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	41,294.00
PBB-Pumping Expense-Pumping Labor	0.00	0.00	0.00	0.00	0.00	0.00	55,952.00
PBB-Water Treatment Expense	0.00	0.00	0.00	0.00	0.00	0.00	16,476.00
PBB-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	30,574.00
PBB-Customer Account Expense-Supervision	0.00	0.00	0.00	0.00	0.00	0.00	59,864.00
PBB-Customer Account Expense-Meter Reading	0.00	0.00	0.00	0.00	0.00	0.00	49,199.00
PBB-Customer Account Expense-Customer Records & Collection	0.00	0.00	0.00	0.00	0.00	0.00	137,076.00
PBB-Administrative and General Salaries	0.00	0.00	0.00	0.00	0.00	0.00	400,966.00
Other Bonuses & Allowances-Operation Supervision	0.00	0.00	0.00	73,811.00	73,811.00	0.00	73,811.00
Other Bonuses & Allowances-Operation Labor	0.00	0.00	0.00	281,144.00	300,377.00	19,233.00	300,377.00



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	Current Month			YEAR-TO-DATE			2019 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Other Bonuses & Allowances-Maintenance Supervision	0.00	0.00	0.00	67,168.00	67,168.00	0.00	67,168.00
Other Bonuses & Allowances-Pumping Expense-Pumping Labor (Operators)	0.00	0.00	0.00	89,159.00	89,159.00	0.00	89,159.00
Other Bonuses & Allowances-Pumping Expense-Water Treatment Expense	0.00	0.00	0.00	26,428.00	26,428.00	0.00	26,428.00
Other Bonuses & Allowances-Trans & Dist-Maint. Supervision	0.00	0.00	0.00	51,155.00	51,155.00	0.00	51,155.00
Other Bonuses & Allowances-Customer Accounts Supervision	0.00	0.00	0.00	101,566.00	101,566.00	0.00	101,566.00
Other Bonuses & Allowances-Customer Accounts Meter Reading	0.00	0.00	0.00	78,323.00	78,323.00	0.00	78,323.00
Other Bonuses & Allowances-Customer Records & Collection	0.00	0.00	0.00	219,106.00	219,106.00	0.00	219,106.00
Other Bonuses & Allowances-Administrative & General Salaries	0.00	0.00	0.00	682,582.00	682,582.00	0.00	682,582.00
<b>Total Other Compensation</b>	<b>272,990.56</b>	<b>322,691.00</b>	<b>49,700.44</b>	<b>4,478,111.44</b>	<b>4,893,894.00</b>	<b>415,782.56</b>	<b>9,396,601.00</b>
<b>Personnel Benefit Contributions</b>							
Retirement and Life Insurance Premiums	210,440.88	212,976.00	2,535.12	1,787,534.49	1,916,784.00	129,249.51	2,555,721.00
Pag-ibig Contributions	6,400.00	6,500.00	100.00	54,200.00	55,500.00	1,300.00	75,000.00
Philhealth Contributions	20,251.37	19,925.00	(326.37)	169,383.75	179,325.00	9,941.25	239,104.00
Employees Compensation Insurance Premiums	6,400.00	6,500.00	100.00	54,250.00	55,500.00	1,250.00	75,000.00
<b>Total Personnel Benefit Contributions</b>	<b>243,492.25</b>	<b>245,901.00</b>	<b>2,408.75</b>	<b>2,065,368.24</b>	<b>2,207,109.00</b>	<b>141,740.76</b>	<b>2,944,825.00</b>
<b>Other Personnel Benefits</b>							
Terminal Leave Benefits	0.00	0.00	0.00	72,879.52	0.00	(72,879.52)	113,594.00
Other Personnel Benefits	0.00	80,900.00	80,900.00	25,000.00	1,479,500.00	1,454,500.00	1,726,958.00
<b>Total Other Personnel Benefits</b>	<b>0.00</b>	<b>80,900.00</b>	<b>80,900.00</b>	<b>97,879.52</b>	<b>1,479,500.00</b>	<b>1,381,620.48</b>	<b>1,840,552.00</b>
<b>Total Personnel Services</b>	<b>2,236,723.95</b>	<b>2,524,417.00</b>	<b>287,693.05</b>	<b>21,558,964.99</b>	<b>24,399,485.00</b>	<b>2,840,520.01</b>	<b>35,625,735.00</b>
<b>Maintenance and Other Operating Expenses</b>							
<b>Travelling Expenses</b>							
Travelling Expenses-Local	3,963.00	8,420.00	4,457.00	45,997.00	75,780.00	29,783.00	101,040.00
<b>Total Travelling Expenses</b>	<b>3,963.00</b>	<b>8,420.00</b>	<b>4,457.00</b>	<b>45,997.00</b>	<b>75,780.00</b>	<b>29,783.00</b>	<b>101,040.00</b>
<b>Training and Scholarship Expenses</b>							
Training Expenses	124,674.04	89,350.00	(35,324.04)	421,077.83	804,150.00	383,072.17	1,072,200.00
<b>Total Training and Scholarship Expenses</b>	<b>124,674.04</b>	<b>89,350.00</b>	<b>-35,324.04</b>	<b>421,077.83</b>	<b>804,150.00</b>	<b>383,072.17</b>	<b>1,072,200.00</b>
<b>Supplies and Materials Expenses</b>							
Office Supplies Expenses	19,174.46	56,031.00	36,856.54	264,808.41	504,279.00	239,470.59	672,363.00
Accountable Forms Expenses	10,920.00	771.00	(10,149.00)	27,560.00	6,939.00	(20,621.00)	9,250.00
Fuel, Oil and Lubricants Expenses	58,357.21	59,500.00	1,142.79	494,334.48	535,500.00	41,165.52	713,600.00
Chemical and Filtering Supplies Expenses	6,400.00	64,100.00	57,700.00	176,330.00	405,400.00	229,070.00	422,200.00
Semi-Expendable Machinery Expenses	899.00	0.00	(899.00)	5,849.00	10,000.00	4,151.00	10,000.00
Semi-Expendable Office Equipment Expenses	0.00	0.00	0.00	13,450.00	0.00	(13,450.00)	0.00
Semi-Expendable Information and Communications Technology Equipment Expenses	0.00	0.00	0.00	15,900.00	93,000.00	77,100.00	93,000.00
Semi-Expendable Sports Equipment Expense	0.00	0.00	0.00	7,772.00	0.00	(7,772.00)	0.00
Semi-Expendable-Machinery and Equipmet Expenses-Other Machinery and Equipment	0.00	0.00	0.00	80,650.00	0.00	(80,650.00)	0.00
Semi-Expendable Furniture & Fixtures Expenses	0.00	0.00	0.00	28,788.94	5,000.00	(23,788.94)	5,000.00
Other Supplies & Materials Expenses	185,319.96	118,300.00	(67,019.96)	1,113,673.51	1,064,700.00	(48,973.51)	1,419,500.00
<b>Total Supplies and Materials Expenses</b>	<b>281,070.63</b>	<b>298,702.00</b>	<b>17,631.37</b>	<b>2,229,116.34</b>	<b>2,624,818.00</b>	<b>395,701.66</b>	<b>3,344,913.00</b>
<b>Utility Expenses</b>							
Electricity Expenses	40,127.46	70,000.00	29,872.54	401,036.26	630,000.00	228,963.74	840,000.00
<b>Total Utility Expenses</b>	<b>40,127.46</b>	<b>70,000.00</b>	<b>29,872.54</b>	<b>401,036.26</b>	<b>630,000.00</b>	<b>228,963.74</b>	<b>840,000.00</b>
<b>Communication Expenses</b>							
Postage and Courier Services	0.00	600.00	600.00	926.00	5,400.00	4,474.00	7,200.00
Telephone Expenses-Mobile	20,940.00	22,200.00	1,260.00	180,400.00	199,800.00	19,400.00	266,400.00
Telephone Expenses-Landline	225.00	2,500.00	2,275.00	1,854.16	22,500.00	20,645.84	30,000.00
Internet Subscription Expenses	0.00	4,700.00	4,700.00	13,993.00	42,300.00	28,307.00	56,000.00
<b>Total Communication Expenses</b>	<b>21,165.00</b>	<b>30,000.00</b>	<b>8,835.00</b>	<b>197,173.16</b>	<b>270,000.00</b>	<b>72,826.84</b>	<b>359,600.00</b>
<b>Generation, Transmission and Distribution Expenses</b>							