



**BALANGA WATER DISTRICT**  
Balanga City, Bataan

**Detailed Statement of Comprehensive Income**  
As of December 31, 2018

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Print Date: 2/26/2019

	Current Month			YEAR-TO-DATE			2018 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	5,743,352.88	5,801,908.00	(58,555.12)	67,627,008.83	68,039,911.00	(412,902.17)	68,039,911.00
Interest Income-Due from Other Banks	3,269.62	9,455.00	(6,185.38)	14,187.83	37,820.00	(23,632.17)	37,820.00
Fines & Penalties-Business Income	105,478.90	290,096.00	(184,617.10)	2,151,782.64	3,402,012.00	(1,250,229.36)	3,402,012.00
Miscellaneous Service Revenue	54,100.00	56,000.00	(1,900.00)	1,063,470.00	672,000.00	391,470.00	672,000.00
Meter Rental	45,240.00	46,760.00	(1,520.00)	841,083.25	561,120.00	279,963.25	561,120.00
Other Water Revenue	36,187.33	24,640.00	11,547.33	684,665.21	295,680.00	388,985.21	295,680.00
<b>Total Business Income</b>	<b>5,987,628.73</b>	<b>6,228,859.00</b>	<b>-241,230.27</b>	<b>72,382,197.76</b>	<b>73,008,543.00</b>	<b>-626,345.24</b>	<b>73,008,543.00</b>
<b>Total Service and Business Income</b>	<b>5,987,628.73</b>	<b>6,228,859.00</b>	<b>-241,230.27</b>	<b>72,382,197.76</b>	<b>73,008,543.00</b>	<b>-626,345.24</b>	<b>73,008,543.00</b>
<b>Gains</b>							
<b>Gains</b>							
Gain on Sale of Property, Plant and Equipment	0.00	0.00	0.00	2,021,150.88	0.00	2,021,150.88	0.00
<b>Total Gains</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,021,150.88</b>	<b>0.00</b>	<b>2,021,150.88</b>	<b>0.00</b>
<b>Total Gains</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,021,150.88</b>	<b>0.00</b>	<b>2,021,150.88</b>	<b>0.00</b>
<b>Total Income</b>	<b>5,987,628.73</b>	<b>6,228,859.00</b>	<b>-241,230.27</b>	<b>74,403,348.64</b>	<b>73,008,543.00</b>	<b>1,394,805.64</b>	<b>73,008,543.00</b>
<b>Expenses</b>							
<b>Personnel Services</b>							
<b>Salaries and Wages</b>							
Salaries & Wages-Regular-Operation Supervision	65,604.00	65,604.00	0.00	787,248.00	787,248.00	0.00	787,248.00
Salaries & Wages-Regular-Operation Labor	252,087.00	252,087.00	0.00	3,002,835.86	3,025,044.00	22,208.14	3,025,044.00
Salaries & Wages-Regular-Maintenance Supervision	63,530.00	66,690.00	3,160.00	760,916.14	800,280.00	39,363.86	800,280.00
Salaries & Wages-Regular-Pumping Labor	86,079.00	86,079.00	0.00	1,032,948.00	1,032,948.00	0.00	1,032,948.00
Salaries & Wages-Regular-Transmission & Distribution-Maintenance Supervision	47,037.00	47,037.00	0.00	564,444.00	564,444.00	0.00	564,444.00
Salaries & Wages-Regular-Customer Accounts Supervision	92,098.00	112,641.00	20,543.00	1,105,176.00	1,228,434.00	123,258.00	1,228,434.00
Salaries & Wages-Regular-Customer Account Meter Reading	63,016.00	63,016.00	0.00	755,185.23	756,192.00	1,006.77	756,192.00
Salaries & Wages-Regular-Customer Records & Collection	176,821.23	177,828.00	1,006.77	2,131,922.46	2,133,936.00	2,013.54	2,133,936.00
Salaries & Wages-Regular-Administrative & General Salaries	520,955.00	599,124.00	78,169.00	6,455,300.58	7,189,488.00	734,187.42	7,189,488.00
Salaries & Wages-Casual Source of Supply	72,587.46	76,044.00	3,456.54	762,744.42	912,528.00	149,783.58	912,528.00
Expense-Operation Labor	12,200.00	13,400.00	1,200.00	146,400.00	160,800.00	14,400.00	160,800.00
Salaries & Wages-Pumping Expense (Contractual)	24,195.82	25,348.00	1,152.18	241,382.11	304,176.00	62,793.89	304,176.00
Salaries & Wages-Casual Customer Account-Meter Reading	12,097.91	12,674.00	576.09	145,751.01	152,088.00	6,336.99	152,088.00
Salaries & Wages-Casual Admin and General Salaries	52,444.64	54,942.00	2,497.36	524,446.40	659,304.00	134,857.60	659,304.00
<b>Total Salaries and Wages</b>	<b>1,540,753.06</b>	<b>1,652,514.00</b>	<b>111,760.94</b>	<b>18,416,700.21</b>	<b>19,706,910.00</b>	<b>1,290,209.79</b>	<b>19,706,910.00</b>
<b>Other Compensation</b>							
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Supervision	2,000.00	2,000.00	0.00	24,000.00	24,000.00	0.00	24,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Labor	38,000.00	38,000.00	0.00	436,000.00	456,000.00	20,000.00	456,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Maintenance Supervision	4,000.00	4,000.00	0.00	48,000.00	48,000.00	0.00	48,000.00
Personnel Economic Relief Allowance (PERA)-Pumping Expense-Pumping Labor	8,000.00	8,000.00	0.00	96,000.00	96,000.00	0.00	96,000.00
Personnel Economic Relief Allowance (PERA)-Water Treatment Expense- Operation Labor	4,000.00	4,000.00	0.00	40,000.00	48,000.00	8,000.00	48,000.00
Personnel Economic Relief Allowance (PERA)-Transmission & Distribution Expense-Maintenance Supervision	2,000.00	2,000.00	0.00	24,000.00	24,000.00	0.00	24,000.00
Personnel Economic Relief Allowance (PERA)-Customer Account Expense-Supervision	4,000.00	4,000.00	0.00	48,000.00	48,000.00	0.00	48,000.00
Personnel Economic Relief Allowance (PERA)-Meter Reading	8,000.00	8,000.00	0.00	96,000.00	96,000.00	0.00	96,000.00
Personnel Economic Relief Allowance (PERA)-Customer Account Expense-Customer Records & Collection	16,000.00	16,000.00	0.00	192,000.00	192,000.00	0.00	192,000.00
Personnel Economic Relief Allowance (PERA)-Admin and General Salaries	30,000.00	34,000.00	4,000.00	377,500.00	408,000.00	30,500.00	408,000.00
Representation Allowance (RA)	56,500.00	61,500.00	5,000.00	668,000.00	708,000.00	40,000.00	708,000.00
Transportation Allowance (TA)	56,500.00	61,500.00	5,000.00	668,000.00	708,000.00	40,000.00	708,000.00
Clothing/Uniform Allowance- Operation Supervision	0.00	0.00	0.00	6,000.00	6,000.00	0.00	6,000.00



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	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Clothing/Uniform Allowance-Operation Labor	0.00	0.00	0.00	78,000.00	78,000.00	0.00	78,000.00
Clothing/Uniform Allowance-Operation Labor (Casual)	0.00	0.00	0.00	36,000.00	36,000.00	0.00	36,000.00
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
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	18,000.00	18,000.00	0.00	18,000.00
Clothing/Uniform Allowance-Customer Account Expense-Meter Reading (Casual)	0.00	0.00	0.00	6,000.00	6,000.00	0.00	6,000.00
Clothing/Uniform Allowance-Customer Records & Collection	0.00	0.00	0.00	48,000.00	48,000.00	0.00	48,000.00
Clothing/Uniform Allowance-Administrative & General Salaries	0.00	0.00	0.00	102,000.00	102,000.00	0.00	102,000.00
Longevity Pay	0.00	0.00	0.00	0.00	35,000.00	35,000.00	35,000.00
Overtime and Night Pay-Operation Labor	14,098.12	11,848.25	(2,849.87)	129,267.52	142,179.00	12,911.48	142,179.00
Overtime and Night Pay-Maintenance Supervision	676.81	5,676.00	4,999.19	33,073.50	67,991.00	34,917.50	67,991.00
Overtime and Night Pay-Pumping Labor (Operators)	15,650.72	9,136.00	(6,514.72)	108,665.51	109,555.00	889.49	109,555.00
Overtime and Night Pay-Water Treatment Expense	5,940.94	962.00	(4,978.94)	39,660.25	11,522.00	(28,138.25)	11,522.00
Overtime and Night Pay-Meter Reading	2,552.45	5,746.00	3,193.55	46,757.44	68,842.00	22,084.56	68,842.00
Overtime and Night Pay-Customer Records & Collection	231.28	5,900.00	5,668.72	42,208.22	70,756.00	28,547.78	70,756.00
Overtime and Night Pay-Admin & General Salaries	11,854.65	10,208.25	(1,646.40)	204,121.12	122,499.00	(81,622.12)	122,499.00
Year End Bonus-Source of Supply Expense-Operation Supervision	0.00	0.00	0.00	65,604.00	65,604.00	0.00	65,604.00
Year End Bonus-Source of Supply Expense-Operation Labor	0.00	0.00	0.00	328,131.00	328,131.00	0.00	328,131.00
Year End Bonus-Source of Supply Expense-Maintenance Supervision	0.00	0.00	0.00	63,530.00	69,850.00	6,320.00	69,850.00
Year End Bonus-Pumping Expense-Pumping Labor	0.00	0.00	0.00	86,079.00	86,079.00	0.00	86,079.00
Year End Bonus-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	25,348.00	25,348.00	0.00	25,348.00
Year End Bonus-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	47,037.00	47,037.00	0.00	47,037.00
Year End Bonus-Customer Account Expense-Supervision	0.00	0.00	0.00	92,098.00	112,641.00	20,543.00	112,641.00
Year End Bonus-Customer Account Expense-Meter Reading	0.00	0.00	0.00	75,690.00	75,690.00	0.00	75,690.00
Year End Bonus-Customer Records & Collection	0.00	0.00	0.00	177,828.00	177,828.00	0.00	177,828.00
Year End Bonus-Administrative and General Salaries	0.00	0.00	0.00	610,720.00	697,412.00	86,692.00	697,412.00
Cash Gift-Source of Supply Expense-Operation Supervision	0.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
Cash Gift-Source of Supply Expense-Operation Labor	0.00	0.00	0.00	95,000.00	95,000.00	0.00	95,000.00
Cash Gift-Source of Supply Expense-Maintenance Supervision	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
Cash Gift-Pumping Expense-Pumping Labor	0.00	0.00	0.00	20,000.00	20,000.00	0.00	20,000.00
Cash Gift-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
Cash Gift-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
Cash Gift-Customer Account Expense-Supervision	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
Cash Gift-Customer Account Expense-Meter Reading	0.00	0.00	0.00	20,000.00	20,000.00	0.00	20,000.00
Cash Gift-Customer Account Expense-Customer Records & Collection	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00
Cash Gift-Administrative and General Salaries	0.00	0.00	0.00	85,000.00	85,000.00	0.00	85,000.00
PEI-Source of Supply Expense-Operation Supervision	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00
PEI-Source of Supply Expense-Operation Labor	95,000.00	95,000.00	0.00	95,000.00	95,000.00	0.00	95,000.00
PEI-Source of Supply Expense-Maintenance Supervision	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
PEI-Pumping Expense-Pumping Labor	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00
PEI-Water Treatment Expense-Operation Labor	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
PEI-Transmission & Distribution Expense-Maintenance Supervision	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00
PEI-Customer Account Expense-Supervision	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
PEI-Customer Account Expense-Meter Reading	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00
PEI-Customer Account Expense-Customer Records & Collection	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00
PEI-Administrative and General Salaries	85,000.00	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00
PBB-Source of Supply Expense-Operation Supervision	0.00	0.00	0.00	29,155.00	37,902.00	8,747.00	37,902.00
PBB-Source of Supply Expense-Operation Labor	0.00	0.00	0.00	149,325.10	173,965.00	24,639.90	173,965.00
PBB-Source of Supply Expense-Maintenance Supervision	0.00	0.00	0.00	34,550.60	39,058.00	4,507.40	39,058.00
PBB-Pumping Expense-Pumping Labor	0.00	0.00	0.00	41,555.50	54,025.00	12,469.50	54,025.00
PBB-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	24,868.75	28,113.00	3,244.25	28,113.00



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	Current Month			YEAR-TO-DATE			2018 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
PBB-Customer Account Expense-Supervision	0.00	0.00	0.00	54,340.00	54,341.00	1.00	54,341.00
PBB-Customer Account Expense-Meter Reading	0.00	0.00	0.00	47,544.90	47,547.00	2.10	47,547.00
PBB-Customer Account Expense-Customer Records & Collection	0.00	0.00	0.00	111,105.80	111,110.00	4.20	111,110.00
PBB-Administrative and General Salaries	0.00	0.00	0.00	308,451.35	324,863.00	16,411.65	324,863.00
Other Bonuses & Allowances-Pumping Expense-Operation Supervision	0.00	0.00	0.00	65,604.00	65,604.00	0.00	65,604.00
Other Bonuses & Allowances-Pumping Expense-Operation Labor	0.00	0.00	0.00	277,435.00	315,457.00	38,022.00	315,457.00
Other Bonuses & Allowances-Pumping Expense-Maintenance Supervision	0.00	0.00	0.00	63,530.00	63,530.00	0.00	63,530.00
Other Bonuses & Allowances-Pumping Expense-Pumping Labor (Operators)	0.00	8,000.00	8,000.00	86,079.00	194,753.00	108,674.00	194,753.00
Other Bonuses & Allowances-Pumping Expense-Water Treatment Expense	0.00	0.00	0.00	0.00	25,348.00	25,348.00	25,348.00
Other Bonuses & Allowances-Pumping Expense-Trans&Dist-Maint. Supervision	0.00	0.00	0.00	47,037.00	47,037.00	0.00	47,037.00
Other Bonuses & Allowances-Pumping Expense-Customer Accounts Supervision	0.00	0.00	0.00	92,098.00	92,098.00	0.00	92,098.00
Other Bonuses & Allowances-Pumping Expense-Customer Accounts Meter Reading	0.00	0.00	0.00	75,690.00	75,690.00	0.00	75,690.00
Other Bonuses & Allowances-Pumping Expense-Customer Records & Collection	0.00	0.00	0.00	177,828.00	177,828.00	0.00	177,828.00
Other Bonuses & Allowances-Pumping Expense-Administrative & General Salaries	0.00	0.00	0.00	555,778.00	610,720.00	54,942.00	610,720.00
<b>Total Other Compensation</b>	<b>580,604.97</b>	<b>600,476.50</b>	<b>19,871.53</b>	<b>8,095,294.56</b>	<b>8,668,953.00</b>	<b>573,658.44</b>	<b>8,668,953.00</b>
<b>Personnel Benefit Contributions</b>							
Retirement and Life Insurance Premiums	184,469.04	202,281.00	17,811.96	2,202,856.98	2,345,555.00	142,698.02	2,345,555.00
Pag-ibig Contributions	5,800.00	6,000.00	200.00	69,050.00	72,000.00	2,950.00	72,000.00
Philhealth Contributions	17,855.51	19,501.00	1,645.49	213,907.15	231,974.00	18,066.85	231,974.00
Employees Compensation Insurance Premiums	5,800.00	6,000.00	200.00	69,150.00	72,000.00	2,850.00	72,000.00
<b>Total Personnel Benefit Contributions</b>	<b>213,924.55</b>	<b>233,782.00</b>	<b>19,857.45</b>	<b>2,554,964.13</b>	<b>2,721,529.00</b>	<b>166,564.87</b>	<b>2,721,529.00</b>
<b>Other Personnel Benefits</b>							
Other Personnel Benefits	670,844.54	0.00	(670,844.54)	1,695,724.70	1,352,914.00	(342,810.70)	1,352,914.00
<b>Total Other Personnel Benefits</b>	<b>670,844.54</b>	<b>0.00</b>	<b>-670,844.54</b>	<b>1,695,724.70</b>	<b>1,352,914.00</b>	<b>-342,810.70</b>	<b>1,352,914.00</b>
<b>Total Personnel Services</b>	<b>3,006,127.12</b>	<b>2,486,772.50</b>	<b>-519,354.62</b>	<b>30,762,683.60</b>	<b>32,450,306.00</b>	<b>1,687,622.40</b>	<b>32,450,306.00</b>
<b>Maintenance and Other Operating Expenses</b>							
<b>Travelling Expenses</b>							
Travelling Expenses-Local	2,732.00	7,300.00	4,568.00	40,278.00	87,600.00	47,322.00	87,600.00
<b>Total Travelling Expenses</b>	<b>2,732.00</b>	<b>7,300.00</b>	<b>4,568.00</b>	<b>40,278.00</b>	<b>87,600.00</b>	<b>47,322.00</b>	<b>87,600.00</b>
<b>Training and Scholarship Expenses</b>							
Training Expenses	0.00	49,060.00	49,060.00	650,941.93	676,060.00	25,118.07	676,060.00
<b>Total Training and Scholarship Expenses</b>	<b>0.00</b>	<b>49,060.00</b>	<b>49,060.00</b>	<b>650,941.93</b>	<b>676,060.00</b>	<b>25,118.07</b>	<b>676,060.00</b>
<b>Supplies and Materials Expenses</b>							
Office Supplies Expenses	3,120.70	54,283.00	51,162.30	685,070.07	651,605.00	(33,465.07)	651,605.00
Accountable Forms Expenses	-6,420.00	3,125.00	9,545.00	25,480.00	41,100.00	15,620.00	41,100.00
Fuel, Oil and Lubricants Expenses	70,403.13	47,163.00	(23,240.13)	630,412.25	566,000.00	(64,412.25)	566,000.00
Chemical and Filtering Supplies Expenses	6,250.00	5,600.00	(650.00)	295,230.00	409,700.00	114,470.00	409,700.00
Semi-Expendable Machinery & Equipment Expenses	0.00	0.00	0.00	0.00	137,000.00	137,000.00	137,000.00
Semi-Expendable Machinery Expenses	5,724.00	0.00	(5,724.00)	125,035.83	0.00	(125,035.83)	0.00
Semi-Expendable Office Equipment Expenses	0.00	0.00	0.00	40,328.00	0.00	(40,328.00)	0.00
Semi-Expendable Information and Communications Technology Equipment Expenses	0.00	0.00	0.00	118,036.00	0.00	(118,036.00)	0.00
Semi-Expendable Furniture, Fixtures & Books Expenses	0.00	0.00	0.00	0.00	151,500.00	151,500.00	151,500.00
Semi-Expendable Furniture & Fixtures Expenses	0.00	0.00	0.00	158,494.75	0.00	(158,494.75)	0.00
Other Supplies & Materials Expenses	78,812.75	78,490.00	(322.75)	1,257,416.50	1,074,620.00	(182,796.50)	1,074,620.00
<b>Total Supplies and Materials Expenses</b>	<b>157,890.58</b>	<b>188,661.00</b>	<b>30,770.42</b>	<b>3,335,503.40</b>	<b>3,031,525.00</b>	<b>-303,978.40</b>	<b>3,031,525.00</b>
<b>Utility Expenses</b>							
Electricity Expenses	43,254.47	50,000.00	6,745.53	394,319.75	600,000.00	205,680.25	600,000.00
<b>Total Utility Expenses</b>	<b>43,254.47</b>	<b>50,000.00</b>	<b>6,745.53</b>	<b>394,319.75</b>	<b>600,000.00</b>	<b>205,680.25</b>	<b>600,000.00</b>
<b>Communication Expenses</b>							
Postage and Courier Services	157.00	500.00	343.00	3,414.00	6,000.00	2,586.00	6,000.00
Telephone Expenses-Mobile	7,300.00	7,900.00	600.00	84,500.00	94,800.00	10,300.00	94,800.00