



BALANGA WATER DISTRICT
Balanga City, Bataan

Detailed Statement of Comprehensive Income
As of June 30, 2019

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Print Date : 07/10/2019

	Current Month			YEAR-TO-DATE			2019 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Income							
Service and Business Income							
Business Income							
Metered Sales to general Customers	6,563,954.78	5,953,822.00	610,132.78	35,798,251.85	34,949,002.00	849,249.85	71,848,935.00
Interest Income-Due from Other Banks	2,714.34	3,425.00	(710.66)	7,039.20	8,750.00	(1,710.80)	17,600.00
Fines & Penalties-Business Income	208,653.90	297,694.00	(89,040.10)	1,099,313.35	1,747,462.00	(648,148.65)	3,592,471.00
Miscellaneous Service Revenue	93,750.00	75,000.00	18,750.00	440,050.00	453,000.00	(12,950.00)	905,000.00
Meter Rental	94,500.00	67,500.00	27,000.00	402,289.50	407,700.00	(5,410.50)	814,500.00
Other Water Revenue	51,042.47	37,300.00	13,542.47	267,374.88	226,500.00	40,874.88	452,500.00
Total Business Income	7,014,615.49	6,434,941.00	579,674.49	38,014,318.78	37,792,414.00	221,904.78	77,631,006.00
Total Service and Business Income	7,014,615.49	6,434,941.00	579,674.49	38,014,318.78	37,792,414.00	221,904.78	77,631,006.00
Total Income	7,014,615.49	6,434,941.00	579,674.49	38,014,318.78	37,792,414.00	221,904.78	77,631,006.00
Expenses							
Personnel Services							
Salaries and Wages							
Salaries & Wages-Regular-Operation Supervision	73,811.00	73,811.00	0.00	442,866.00	442,866.00	0.00	891,752.00
Salaries & Wages-Regular-Operation Labor	188,646.00	207,879.00	19,233.00	1,185,914.46	1,247,274.00	61,359.54	2,729,973.00
Salaries & Wages-Regular-Maintenance Supervision	65,641.45	67,168.00	1,526.55	401,481.45	403,008.00	1,526.55	850,414.00
Salaries & Wages-Regular-Pumping Labor	89,159.00	89,159.00	0.00	533,911.36	534,954.00	1,042.64	1,074,658.00
Salaries & Wages-Regular-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	0.00	0.00	0.00	178,164.00
Salaries & Wages-Regular-Transmission & Distribution-Maintenance Supervision	51,155.00	51,155.00	0.00	306,930.00	306,930.00	0.00	618,030.00
Salaries & Wages-Regular-Customer Accounts Supervision	101,566.00	101,566.00	0.00	609,396.00	609,396.00	0.00	1,302,104.00
Salaries & Wages-Regular-Customer Account Meter Reading	65,109.00	65,109.00	0.00	390,654.00	390,654.00	0.00	864,237.00
Salaries & Wages-Regular-Customer Records & Collection	217,020.72	219,106.00	2,085.28	1,290,342.58	1,314,636.00	24,293.42	2,662,202.00
Salaries & Wages-Regular-Administrative & General Salaries	530,145.76	638,783.00	108,637.24	3,498,642.56	3,832,698.00	334,055.44	8,299,789.00
Salaries & Wages- Casual Source of Supply Expense-Operation Labor	84,089.04	92,498.00	8,408.96	525,532.09	554,988.00	29,455.91	1,175,796.00
Salaries & Wages-Pumping Expense (Contractual)	13,400.00	12,200.00	(1,200.00)	74,400.00	73,200.00	(1,200.00)	146,400.00
Salaries & Wages-Casual Water Treatment Expense	24,025.44	26,428.00	2,402.56	150,159.04	158,568.00	8,408.96	158,568.00
Salaries & Wages-Casual Customer Account-Meter Reading	12,012.72	13,214.00	1,201.28	75,079.52	79,284.00	4,204.48	79,284.00
Salaries & Wages-Casual Admin and General Salaries	39,817.28	43,799.00	3,981.72	248,281.89	262,794.00	14,512.11	412,386.00
Total Salaries and Wages	1,555,598.41	1,701,875.00	146,276.59	9,733,590.95	10,211,250.00	477,659.05	21,443,757.00
Other Compensation							
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Supervision	2,000.00	2,000.00	0.00	12,000.00	12,000.00	0.00	24,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Labor	32,000.00	34,000.00	2,000.00	198,000.00	204,000.00	6,000.00	444,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Maintenance Supervision	4,000.00	4,000.00	0.00	24,000.00	24,000.00	0.00	48,000.00
Personnel Economic Relief Allowance (PERA) -Pumping Expense-Pumping Labor	8,000.00	8,000.00	0.00	48,000.00	48,000.00	0.00	96,000.00
Personnel Economic Relief Allowance (PERA)-Water Treatment Expense- Operation Labor	4,000.00	4,000.00	0.00	24,000.00	24,000.00	0.00	48,000.00
Personnel Economic Relief Allowance (PERA) -Transmission & Distribution Expense-Maintenance Supervision	2,000.00	2,000.00	0.00	12,000.00	12,000.00	0.00	24,000.00
Personnel Economic Relief Allowance (PERA) -Customer Account Expense-Supervision	4,000.00	4,000.00	0.00	24,000.00	24,000.00	0.00	48,000.00
Personnel Economic Relief Allowance (PERA)-Meter Reading	8,000.00	8,000.00	0.00	48,000.00	48,000.00	0.00	96,000.00
Personnel Economic Relief Allowance (PERA) -Customer Account Expense-Customer Records & Collection	20,000.00	20,000.00	0.00	119,000.00	120,000.00	1,000.00	240,000.00
Personnel Economic Relief Allowance (PERA)-Admin and General Salaries	31,000.00	34,000.00	3,000.00	191,500.00	204,000.00	12,500.00	432,000.00
Representation Allowance (RA)	51,500.00	56,500.00	5,000.00	320,250.00	339,000.00	18,750.00	678,000.00
Transportation Allowance (TA)	51,500.00	56,500.00	5,000.00	320,250.00	339,000.00	18,750.00	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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	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	30,943.29	19,112.00	(11,831.29)	94,693.50	114,672.00	19,978.50	229,339.00
Overtime and Night Pay-Maintenance Supervision	7,918.95	4,240.00	(3,678.95)	22,611.97	25,440.00	2,828.03	50,889.00
Overtime and Night Pay-Pumping Labor (Operators)	8,512.63	10,240.00	1,727.37	49,039.41	61,440.00	12,400.59	122,878.00
Overtime and Night Pay-Water Treatment Expense	7,479.79	3,375.00	(4,104.79)	28,239.29	20,250.00	(7,989.29)	40,492.00
Overtime and Night Pay-Meter Reading	5,124.10	10,780.00	5,655.90	10,411.08	64,680.00	54,268.92	129,359.00
Overtime and Night Pay-Customer Records & Collection	5,362.37	6,636.00	1,273.63	19,847.04	39,816.00	19,968.96	79,637.00
Overtime and Night Pay-Admin & General Salaries	8,457.43	25,308.00	16,850.57	53,215.92	151,848.00	98,632.08	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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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
Total Other Compensation	291,798.56	312,691.00	20,892.44	3,649,500.21	3,925,821.00	276,320.79	9,396,601.00
Personnel Benefit Contributions							
Retirement and Life Insurance Premiums	187,666.80	212,976.00	25,309.20	1,168,730.70	1,277,856.00	109,125.30	2,555,721.00
Pag-ibig Contributions	5,750.00	6,000.00	250.00	35,000.00	36,000.00	1,000.00	75,000.00
Philhealth Contributions	17,916.69	19,925.00	2,008.31	109,745.42	119,550.00	9,804.58	239,104.00
Employees Compensation Insurance Premiums	5,800.00	6,000.00	200.00	35,050.00	36,000.00	950.00	75,000.00
Total Personnel Benefit Contributions	217,133.49	244,901.00	27,767.51	1,348,526.12	1,469,406.00	120,879.88	2,944,825.00
Other Personnel Benefits							
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	10,000.00	1,221,800.00	1,211,800.00	1,726,958.00
Total Other Personnel Benefits	0.00	80,900.00	80,900.00	82,879.52	1,221,800.00	1,138,920.48	1,840,552.00
Total Personnel Services	2,064,530.46	2,340,367.00	275,836.54	14,814,496.80	16,828,277.00	2,013,780.20	35,625,735.00
Maintenance and Other Operating Expenses							
Travelling Expenses							
Travelling Expenses-Local	5,734.00	8,420.00	2,686.00	31,084.00	50,520.00	19,436.00	101,040.00
Total Travelling Expenses	5,734.00	8,420.00	2,686.00	31,084.00	50,520.00	19,436.00	101,040.00
Training and Scholarship Expenses							
Training Expenses	0.00	89,350.00	89,350.00	105,356.64	536,100.00	430,743.36	1,072,200.00
Total Training and Scholarship Expenses	0.00	89,350.00	89,350.00	105,356.64	536,100.00	430,743.36	1,072,200.00
Supplies and Materials Expenses							
Office Supplies Expenses	36,691.26	56,031.00	19,339.74	186,761.63	336,186.00	149,424.37	672,363.00
Accountable Forms Expenses	2,460.00	771.00	(1,689.00)	11,510.00	4,626.00	(6,884.00)	9,250.00
Fuel, Oil and Lubricants Expenses	54,688.74	59,500.00	4,811.26	316,420.98	357,000.00	40,579.02	713,600.00
Chemical and Filtering Supplies Expenses	37,390.00	250,100.00	212,710.00	139,040.00	330,100.00	191,060.00	422,200.00
Semi-Expendable Machinery Expenses	0.00	0.00	0.00	4,950.00	10,000.00	5,050.00	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	45,000.00	45,000.00	0.00	93,000.00	93,000.00	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	58,750.00	0.00	(58,750.00)	0.00
Semi-Expendable Furniture & Fixtures Expenses	0.00	0.00	0.00	9,388.94	5,000.00	(4,388.94)	5,000.00
Other Supplies & Materials Expenses	116,054.62	118,300.00	2,245.38	723,332.18	709,800.00	(13,532.18)	1,419,500.00
Total Supplies and Materials Expenses	247,284.62	529,702.00	282,417.38	1,471,375.73	1,845,712.00	374,336.27	3,344,913.00
Utility Expenses							
Electricity Expenses	59,647.61	70,000.00	10,352.39	262,572.93	420,000.00	157,427.07	840,000.00
Total Utility Expenses	59,647.61	70,000.00	10,352.39	262,572.93	420,000.00	157,427.07	840,000.00
Communication Expenses							
Postage and Courier Services	0.00	600.00	600.00	926.00	3,600.00	2,674.00	7,200.00
Telephone Expenses-Mobile	19,170.00	22,200.00	3,030.00	119,860.00	133,200.00	13,340.00	266,400.00
Telephone Expenses-Landline	224.90	2,500.00	2,275.10	1,164.15	15,000.00	13,835.85	30,000.00
Internet Subscription Expenses	0.00	4,700.00	4,700.00	7,996.00	28,200.00	20,204.00	56,000.00
Total Communication Expenses	19,394.90	30,000.00	10,605.10	129,946.15	180,000.00	50,053.85	359,600.00
Generation, Transmission and Distribution Expenses							