BALANGA WATER DISTRICT

Balanga City, Bataan

Detailed Statement of Comprehensive Income
As of September 30, 2023

	Current Month			YEAR-TO-DATE			2023
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	BUDGET
Income							
Service and Business Income							
Business Income							
Metered Sales to General Customers	8,791,962.01	9,627,405.00 *	(835,442.99)	70,453,504.42	75,176,744.00 *	(4,723,239.58)	104,262,057.00
Interest Income-Due from Other Banks	3,336.72	3,500.00	(163.28)	9,481.73	13,500.00	(4,018.27)	18,000.00
Fines & Penalties-Business Income	279,315.95	481,373.00 *	(202,057.05)	2,363,715.19	3,758,870.00 *	(1,395,154.81)	5,213,146.00
Miscellaneous Service Revenue	81,450.00	63,800.00	17,650.00	1,069,150.00	579,700.00	489,450.00	771,100.00
Meter Rental	64,260.00	81,200.00	(16,940.00)	766,847.00	737,800.00	29,047.00	981,400.00
Other Water Revenue	61,894.13	43,500.00	18,394.13	537,674.73	395,250.00	142,424.73	525,750.00
Total Business Income	**9,282,218.81**	**10,300,778.00**	**(1,018,559.19)**	**75,200,373.07**	**80,661,864.00**	**(5,461,490.93)**	**111,771,453.00**
Total Service and Business Income	**9,282,218.81**	**10,300,778.00**	**(1,018,559.19)**	**75,200,373.07**	**80,661,864.00**	**(5,461,490.93)**	**111,771,453.00**
Total Income	**9,282,218.81**	**10,300,778.00**	**(1,018,559.19)**	**75,200,373.07**	**80,661,864.00**	**(5,461,490.93)**	**111,771,453.00**
Expenses							
Personnel Services							
Salaries and Wages							
Salaries & Wages-Regular-Operation Supervision	82,432.00	82,432.00	0.00	741,888.00	741,888.00	0.00	989,184.00
Salaries & Wages-Regular-Operation Labor	166,876.00	184,429.00	17,553.00	1,501,614.00	1,554,273.00	52,659.00	2,107,560.00
Salaries & Wages-Regular-Maintenance Supervision	158,766.00	158,766.00	0.00	1,428,894.00	1,428,894.00	0.00	1,905,192.00
Salaries & Wages-Regular-Power Production Labor	86,962.00	86,962.00	0.00	782,658.00	782,658.00	0.00	1,043,544.00
Salaries & Wages-Regular-Pumping Labor	127,739.00	127,739.00	0.00	1,149,651.00	1,149,651.00	0.00	1,532,868.00
Salaries & Wages-Regular-Water Treatment Expense-Operation Labor	62,664.00	62,664.00	0.00	563,976.00	563,976.00	0.00	751,968.00
Salaries & Wages-Regular-Transmission & Distribution-Maintenance Supervision	76,393.00	76,393.00	0.00	687,537.00	687,537.00	0.00	916,716.00
Salaries & Wages-Regular-Customer Accounts Supervision	139,779.00	139,779.00	0.00	1,258,011.00	1,258,011.00	0.00	1,677,348.00
Salaries & Wages-Regular-Customer Account Meter Reading	166,844.00	166,844.00	0.00	1,501,596.00	1,501,596.00	0.00	2,002,128.00
Salaries & Wages-Regular-Customer Records & Collection	158,597.00	158,597.00	0.00	1,645,154.80	1,668,439.00	23,284.20	2,144,230.00
Salaries & Wages-Regular-Administrative & General Salaries	959,763.00	1,000,492.00	40,729.00	8,832,934.28	8,887,189.00	54,254.72	11,888,665.00
Salaries & Wages- Casual Source of Supply Expense-Operation Labor	74,851.77	75,206.00	354.23	771,335.74	770,370.00	(965.74)	995,988.00
Salaries & Wages-Casual Pumping Labor	15,586.00	15,586.00	0.00	134,606.40	140,274.00	5,667.60	187,032.00
Salaries & Wages-Casual Customer Account-Meter Reading	46,758.00	46,758.00	0.00	403,819.20	420,822.00	17,002.80	561,096.00
Salaries & Wages-Casual Customer Records and Collection	15,586.00	15,586.00	0.00	134,606.40	140,274.00	5,667.60	187,032.00
Salaries & Wages-Casual Admin and General Salaries	35,106.00	35,106.00	0.00	169,147.12	210,636.00	41,488.88	315,954.00
Total Salaries and Wages	**2,374,702.77**	**2,433,339.00**	**58,636.23**	**21,707,428.94**	**21,906,488.00**	**199,059.06**	**29,206,505.00**
Other Compensation							
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	28,000.00	30,000.00	2,000.00	268,000.00	270,000.00	2,000.00	360,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Maintenance Supervision	10,000.00	10,000.00	0.00	90,000.00	90,000.00	0.00	120,000.00
Personnel Economic Relief Allowance (PERA)-Pumping Expense-Power Production Labor	6,000.00	6,000.00	0.00	54,000.00	54,000.00	0.00	72,000.00
Personnel Economic Relief Allowance (PERA)-Pumping Expense-Pumping Labor	10,000.00	10,000.00	0.00	90,000.00	90,000.00	0.00	120,000.00
Personnel Economic Relief Allowance (PERA)-Water Treatment Expense- Operation Labor	6,000.00	6,000.00	0.00	54,000.00	54,000.00	0.00	72,000.00
Personnel Economic Relief Allowance (PERA)-Transmission & Distribution 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)-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	20,000.00	20,000.00	0.00	180,000.00	180,000.00	0.00	240,000.00
Personnel Economic Relief Allowance (PERA)-Customer Account Expense-Customer Records & Collection	12,000.00	14,000.00	2,000.00	119,181.83	126,000.00	6,818.17	168,000.00
Personnel Economic Relief Allowance (PERA)-Admin and General Salaries	46,000.00	50,000.00	4,000.00	416,000.00	426,000.00	10,000.00	576,000.00
Representation Allowance (RA)	43,500.00	61,500.00	18,000.00	394,500.00	553,500.00	159,000.00	738,000.00
Transportation Allowance (TA)	43,500.00	61,500.00	18,000.00	394,500.00	553,500.00	159,000.00	738,000.00
Clothing/Uniform Allowance- Operation Supervison	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	90,000.00	90,000.00	0.00	90,000.00
Clothing/Uniform Allowance-Maintenance Supervision	0.00	0.00	0.00	30,000.00	30,000.00	0.00	30,000.00
Clothing/Uniform Allowance-Power Production Labor	0.00	0.00	0.00	18,000.00	18,000.00	0.00	18,000.00
Clothing/Uniform Allowance-Pumping Labor	0.00	0.00	0.00	30,000.00	30,000.00	0.00	30,000.00
Clothing/Uniform Allowance-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	18,000.00	18,000.00	0.00	18,000.00

BALANGA WATER DISTRICT

Balanga City, Bataan

Detailed Statement of Comprehensive Income
As of September 30, 2023

	Current Month			YEAR-TO-DATE			2023
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	BUDGET
Clothing/Uniform Allowance-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	12,000.00	12,000.00	0.00	12,000.00
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	60,000.00	60,000.00	0.00	60,000.00
Clothing/Uniform Allowance-Customer Records & Collection	0.00	0.00	0.00	42,000.00	42,000.00	0.00	42,000.00
Clothing/Uniform Allowance-Administrative & General Salaries	0.00	0.00	0.00	138,000.00	150,000.00	12,000.00	150,000.00
Overtime and Night Pay-Operation Labor	35,334.21	13,542.00	(21,792.21)	135,173.48	121,776.00	(13,397.48)	162,402.00
Overtime and Night Pay-Maintenance Supervision	11,424.97	6,041.00	(5,383.97)	46,028.59	54,369.00	8,340.41	72,492.00
Overtime and Night Pay - Power Production Labor	2,767.59	3,825.00	1,057.41	27,967.34	34,425.00	6,457.66	45,900.00
Overtime and Night Pay-Pumping Labor (Operators)	9,851.72	17,565.00	7,713.28	104,359.59	158,085.00	53,725.41	210,780.00
Overtime and Night Pay-Water Treatment Expense	13,584.57	6,411.00	(7,173.57)	86,075.69	57,699.00	(28,376.69)	76,932.00
Overtime and Night Pay-Transmission & Distr. Maintenance Supervision	0.00	0.00	0.00	2,162.24	0.00	(2,162.24)	0.00
Overtime & Night Pay-Customer Accounts Supervision	0.00	0.00	0.00	1,303.34	0.00	(1,303.34)	0.00
Overtime and Night Pay-Meter Reading	0.00	14,568.00	14,568.00	10,634.82	72,840.00	62,205.18	87,408.00
Overtime and Night Pay-Customer Records & Collection	0.00	4,017.00	4,017.00	0.00	20,085.00	20,085.00	24,102.00
Overtime and Night Pay-Admin & General Salaries	1,012.42	11,197.00	10,184.58	25,595.78	93,591.00	67,995.22	127,182.00
Year End Bonus-Source of Supply Expense-Operation Supervision	0.00	0.00	0.00	0.00	0.00	0.00	82,432.00
Year End Bonus-Source of Supply Expense-Operation Labor	0.00	0.00	0.00	0.00	0.00	0.00	259,635.00
Year End Bonus-Source of Supply Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	158,766.00
Year-End Bonus-Power Production Labor	0.00	0.00	0.00	0.00	0.00	0.00	86,962.00
Year End Bonus-Pumping Expense-Pumping Labor	0.00	0.00	0.00	0.00	0.00	0.00	143,325.00
Year End Bonus-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	0.00	0.00	0.00	62,664.00
Year End Bonus-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	76,393.00
Year End Bonus-Customer Account Expense-Supervision	0.00	0.00	0.00	0.00	0.00	0.00	139,779.00
Year End Bonus-Customer Account Expense-Meter Reading	0.00	0.00	0.00	0.00	0.00	0.00	213,602.00
Year End Bonus-Customer Records & Collection	0.00	0.00	0.00	0.00	0.00	0.00	198,489.00
Year End Bonus-Administrative and General Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,035,598.00
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	75,000.00
Cash Gift-Source of Supply Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
Cash Gift - Power Production Labor	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
Cash Gift-Pumping Expense-Pumping Labor	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
Cash Gift-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
Cash Gift-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
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	50,000.00
Cash Gift-Customer Account Expense-Customer Records & Collection	0.00	0.00	0.00	0.00	0.00	0.00	33,000.00
Cash Gift-Administrative and General Salaries	0.00	0.00	0.00	0.00	0.00	0.00	125,000.00
Mid-Year Bonus-Operation Supervision	0.00	0.00	0.00	82,432.00	82,432.00	0.00	82,432.00
Mid-Year Bonus-Operation Labor	0.00	0.00	0.00	255,424.37	257,668.00	2,243.63	257,668.00
Mid-Year Bonus-Maintenance Supervision	0.00	0.00	0.00	158,766.00	158,766.00	0.00	158,766.00
Mid-Year Bonus-Power Production Labor	0.00	0.00	0.00	86,962.00	86,962.00	0.00	86,962.00
Mid-Year Bonus-Pumping Expense-Pumping Labor (Operators)	0.00	0.00	0.00	143,325.00	143,325.00	0.00	143,325.00
Mid-Year Bonus-Pumping Expense-Water Treatment Expense	0.00	0.00	0.00	62,664.00	62,664.00	0.00	62,664.00
Mid-Year Bonus-Transmission and Distribution-Maintenance Supervision	0.00	0.00	0.00	76,393.00	76,393.00	0.00	76,393.00
Mid-Year Bonus-Customer Accounts Supervision	0.00	0.00	0.00	139,779.00	139,779.00	0.00	139,779.00
Mid-Year Bonus-Customer Accounts Meter Reading	0.00	0.00	0.00	213,602.00	213,602.00	0.00	213,602.00
Mid-Year Bonus-Customer Records & Collections	0.00	0.00	0.00	214,408.00	214,408.00	0.00	214,408.00
Mid-Year Bonus-Administrative and General Services	0.00	0.00	0.00	998,789.00	998,789.00	0.00	998,789.00
Directors & Committee Members Fees	58,032.00	379,704.00	321,672.00	609,336.00	945,828.00	336,492.00	1,213,992.00
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	75,000.00
PEI-Source of Supply Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
PEI - Power Production Labor	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
PEI-Pumping Expense-Pumping Labor	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
PEI-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
PEI-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00

BALANGA WATER DISTRICT

Balanga City, Bataan

Detailed Statement of Comprehensive Income
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	Current Month			YEAR-TO-DATE			2023
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	BUDGET
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	50,000.00
PEI-Customer Account Expense-Customer Records & Collection	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
PEI-Administrative and General Salaries	0.00	0.00	0.00	0.00	0.00	0.00	125,000.00
PBB-Source of Supply Expense-Operation Supervision	52,574.60	52,575.00	0.40	52,574.60	52,575.00	0.40	52,575.00
PBB-Source of Supply Expense-Operation Labor	135,445.88	137,404.00	1,958.12	135,445.88	137,404.00	1,958.12	137,404.00
PBB-Source of Supply Expense-Maintenance Supervision	120,539.90	120,542.00	2.10	120,539.90	120,542.00	2.10	120,542.00
PBB -Power Production Labor	54,084.55	54,086.00	1.45	54,084.55	54,086.00	1.45	54,086.00
PBB-Pumping Expense-Pumping Labor	88,186.15	88,189.00	2.85	88,186.15	88,189.00	2.85	88,189.00
PBB-Water Treatment Expense	39,120.90	39,122.00	1.10	39,120.90	39,122.00	1.10	39,122.00
PBB-Transmission & Distribution Expense-Maintenance Supervision	69,740.97	69,742.00	1.03	69,740.97	69,742.00	1.03	69,742.00
PBB-Customer Account Expense-Supervision	88,843.95	88,845.00	1.05	88,843.95	88,845.00	1.05	88,845.00
PBB-Customer Account Expense-Meter Reading	120,945.11	120,951.00	5.89	120,945.11	120,951.00	5.89	120,951.00
PBB-Customer Account Expense-Customer Records & Collection	123,207.50	123,210.00	2.50	123,207.50	123,210.00	2.50	123,210.00
PBB-Administrative and General Salaries	619,770.45	619,782.00	11.55	619,770.45	619,782.00	11.55	619,782.00
Other Bonuses & Allowances-Operation Supervision	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
Other Bonuses & Allowances-Operation Labor	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00
Other Bonuses & Allowances-Maintenance Supervision	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
Other Bonuses & Allowances - Power Production Labor	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00
Other Bonuses & Allowances-Pumping Expense-Pumping Labor (Operators)	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
Other Bonuses & Allowances-Pumping Expense-Water Treatment Expense	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00
Other Bonuses & Allowances-Trans & Dist-Maint. Supervision	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
Other Bonuses & Allowances-Customer Accounts Supervision	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
Other Bonuses & Allowances-Customer Accounts Meter Reading	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00
Other Bonuses & Allowances-Customer Records & Collection	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00
Other Bonuses & Allowances-Administrative & General Salaries	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00
Total Other Compensation	**1,879,467.44**	**2,250,318.00**	**370,850.56**	**7,599,823.03**	**8,462,934.00**	**863,110.97**	**14,533,071.00**
Personnel Benefit Contributions							
Retirement and Life Insurance Premiums	272,053.08	276,309.00	4,255.92	2,472,741.88	2,487,548.00	14,806.12	3,316,475.00
Pag-ibig Contributions	7,400.00	7,600.00	200.00	67,100.00	67,800.00	700.00	90,600.00
Philhealth Contributions	44,153.44	51,114.00	6,960.56	401,150.17	460,446.00	59,295.83	613,788.00
Employees Compensation Insurance Premiums	7,400.00	7,600.00	200.00	67,100.00	67,800.00	700.00	90,600.00
Total Personnel Benefit Contributions	**331,006.52**	**342,623.00**	**11,616.48**	**3,008,092.05**	**3,083,594.00**	**75,501.95**	**4,111,463.00**
Other Personnel Benefits							
Terminal Leave Benefits	129,472.32	205,566.00	76,093.68	1,773,724.38	2,447,633.00	673,908.62	3,059,329.00
Other Personnel Benefits	5,000.00	5,000.00	0.00	55,000.00	50,000.00	(5,000.00)	65,000.00
Total Other Personnel Benefits	**134,472.32**	**210,566.00**	**76,093.68**	**1,828,724.38**	**2,497,633.00**	**668,908.62**	**3,124,329.00**
Total Personnel Services	**4,719,649.05**	**5,236,846.00**	**517,196.95**	**34,144,068.40**	**35,950,649.00**	**1,806,580.60**	**50,975,368.00**
Maintenance and Other Operating Expenses							
Travelling Expenses							
Travelling Expenses-Local	17,120.00	14,750.00	(2,370.00)	123,959.00	132,750.00	8,791.00	177,000.00
Total Travelling Expenses	**17,120.00**	**14,750.00**	**(2,370.00)**	**123,959.00**	**132,750.00**	**8,791.00**	**177,000.00**
Training and Scholarship Expenses							
Training Expenses	549.43	230,000.00	229,450.57	544,792.82	1,580,000.00	1,035,207.18	1,600,000.00
Total Training and Scholarship Expenses	**549.43**	**230,000.00**	**229,450.57**	**544,792.82**	**1,580,000.00**	**1,035,207.18**	**1,600,000.00**
Supplies and Materials Expenses							
Office Supplies Expenses	41,896.00	37,225.51	(4,670.49)	291,453.91	524,196.09	232,742.18	667,412.67
Accountable Forms Expenses	23,336.00	14,730.00	(8,606.00)	175,454.00	136,140.00	(39,314.00)	181,860.00
Fuel, Oil and Lubricants Expenses	166,503.24	171,760.00	5,256.76	900,725.86	1,545,840.00	645,114.14	2,061,120.00
Chemical and Filtering Supplies Expenses	17,000.00	23,000.00	6,000.00	144,500.00	207,000.00	62,500.00	276,000.00
Semi-Expendable Office Equipment Expenses	4,200.00	0.00	(4,200.00)	23,580.00	10,000.00	(13,580.00)	10,000.00
Semi-Expendable Information and Communications Technology Equipment Expenses	0.00	0.00	0.00	152,300.00	434,000.00	281,700.00	434,000.00
Semi-Expendable-Machinery and Equipment Expenses-Other Machinery and Equipment	135,990.00	3,600.00	(132,390.00)	797,533.58	1,002,800.00	205,266.42	1,052,800.00
Semi-Expendable Furniture & Fixtures Expenses	0.00	0.00	0.00	28,000.00	75,000.00	47,000.00	75,000.00

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Balanga City, Bataan

Detailed Statement of Comprehensive Income
As of September 30, 2023

	Current Month			YEAR-TO-DATE			2023
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	BUDGET
Housekeeping/Cleaning Supplies Expenses	6,290.00	6,081.63	(208.37)	98,291.00	76,170.01	(22,120.99)	98,655.00
Other Supplies & Materials Expenses	174,930.00	2,500.00	(172,430.00)	1,396,794.76	2,164,100.00	767,305.24	2,171,600.00
Total Supplies and Materials Expenses	**570,145.24**	**258,897.14**	**(311,248.10)**	**4,008,633.11**	**6,175,246.10**	**2,166,612.99**	**7,028,447.67**
Utility Expenses							
Electricity Expenses	29,402.54	90,000.00	60,597.46	371,258.60	810,000.00	438,741.40	1,080,000.00
Total Utility Expenses	**29,402.54**	**90,000.00**	**60,597.46**	**371,258.60**	**810,000.00**	**438,741.40**	**1,080,000.00**
Communication Expenses							
Postage and Courier Services	0.00	800.00	800.00	950.00	7,200.00	6,250.00	9,600.00
Telephone Expenses-Mobile	28,090.00	28,000.00	(90.00)	250,736.05	252,000.00	1,263.95	336,000.00
Internet Subscription Expenses	9,520.00	8,500.00	(1,020.00)	85,680.00	76,500.00	(9,180.00)	102,000.00
Total Communication Expenses	**37,610.00**	**37,300.00**	**(310.00)**	**337,366.05**	**335,700.00**	**(1,666.05)**	**447,600.00**
Generation, Transmission and Distribution Expenses							
Generation, Transmission & Distribution Expenses (Fuel Purchased for Pumping)	150,900.40	53,600.00	(97,300.40)	858,313.02	482,400.00	(375,913.02)	643,200.00
Generation, Transmission & Distribution Expenses (Power Purchased for Pumping)	1,545,713.55	2,093,000.00	547,286.45	15,346,859.00	18,457,400.00	3,110,541.00	24,736,400.00
Total Generation, Transmission and Distribution Expenses	**1,696,613.95**	**2,146,600.00**	**449,986.05**	**16,205,172.02**	**18,939,800.00**	**2,734,627.98**	**25,379,600.00**
Confidential, Intelligence and Extraordinary Expenses							
Extraordinary and Miscellaneous Expenses	11,300.00	11,300.00	0.00	101,700.00	101,700.00	0.00	135,600.00
Total Confidential, Intelligence and Extraordinary Expenses	**11,300.00**	**11,300.00**	**0.00**	**101,700.00**	**101,700.00**	**0.00**	**135,600.00**
Professional Services							
Legal Services	1,800.00	1,000.00	(800.00)	10,060.00	9,000.00	(1,060.00)	12,000.00
Auditing Services	0.00	0.00	0.00	206,423.80	215,000.00	8,576.20	215,000.00
Consultancy Services	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00
Other Professional Services	0.00	0.00	0.00	16,842.11	20,000.00	3,157.89	20,000.00
Total Professional Services	**1,800.00**	**1,000.00**	**(800.00)**	**233,325.91**	**244,000.00**	**10,674.09**	**397,000.00**
Security Services							
Environment Services	0.00	60,000.00	60,000.00	346,500.00	540,000.00	193,500.00	720,000.00
Security Services	69,000.00	76,000.00	7,000.00	586,500.00	684,000.00	97,500.00	912,000.00
Total Security Services	**69,000.00**	**136,000.00**	**67,000.00**	**933,000.00**	**1,224,000.00**	**291,000.00**	**1,632,000.00**
Repairs and Maintenance							
Repairs and Maintenance - Infrastructure Assets (Power Supply System)	0.00	0.00	0.00	7,841.23	0.00	(7,841.23)	0.00
Repairs and Maintenance - Wells	0.00	2,000.00	2,000.00	0.00	18,000.00	18,000.00	24,000.00
Repairs & Maintenance - Other Source of Supply Plant	4,537.00	14,750.00	10,213.00	24,015.50	132,750.00	108,734.50	177,000.00
Repairs & Maintenance - Reservoir & Tanks	0.00	2,000.00	2,000.00	2,129.00	18,000.00	15,871.00	24,000.00
Repairs & Maintenance - Transmission and Distribution	48,218.01	26,000.00	(22,218.01)	285,377.87	234,000.00	(51,377.87)	312,000.00
Repairs & Maintenance - Services	49,760.71	17,500.00	(32,260.71)	154,117.09	157,500.00	3,382.91	210,000.00
Repairs & Maintenance - Hydrants	0.00	5,500.00	5,500.00	22,242.00	49,500.00	27,258.00	66,000.00
Repairs and Maintenance-Admin Structures & Improvements	2,800.00	5,000.00	2,200.00	30,826.20	45,000.00	14,173.80	50,000.00
Repairs and Maintenance-Office Equipment	0.00	0.00	0.00	1,756.00	0.00	(1,756.00)	0.00
Repairs and Maintenance-Information & Communication Technology Equipment	0.00	1,500.00	1,500.00	10,000.00	79,500.00	69,500.00	92,000.00
Repairs and Maintenance-Other Machinery & Equipment	20,850.00	5,000.00	(15,850.00)	45,207.00	45,000.00	(207.00)	60,000.00
Repairs and Maintenance-Motor Vehicles	74,199.00	60,800.00	(13,399.00)	340,371.00	253,400.00	(86,971.00)	311,400.00
Repairs and Maintenance-Furniture and Fixtures	0.00	4,000.00	4,000.00	51,763.00	33,000.00	(18,763.00)	42,000.00
Repairs and Maintenance-Semi-Expendable Machinery & Equipment (Information and Communication Technology)	650.00	9,000.00	8,350.00	3,050.00	77,000.00	73,950.00	100,000.00
Repairs and Maintenance-Semi-Expendable Machinery & Equipment (Other Machinery & Equipment)	0.00	16,500.00	16,500.00	12,404.00	148,500.00	136,096.00	198,000.00
Repairs and Maintenance-Semi-Expendable Furniture & Fixtures	0.00	3,000.00	3,000.00	0.00	27,000.00	27,000.00	36,000.00
Repairs and Maintenance - Power Production Equipment	18,728.00	15,000.00	(3,728.00)	106,998.00	260,000.00	153,002.00	315,000.00
Repairs and Maintenance - Pumping Equipment	159,017.95	24,000.00	(135,017.95)	292,653.75	216,000.00	(76,653.75)	288,000.00
Total Repairs and Maintenance	**378,760.67**	**211,550.00**	**(167,210.67)**	**1,390,751.64**	**1,794,150.00**	**403,398.36**	**2,305,400.00**
Taxes,Insurance Premiums and Other Fees							
Taxes, Duties and Licences	16,282.64	11,500.00	(4,782.64)	120,235.72	108,270.00	(11,965.72)	127,335.00
Taxes, Duties and Licences- Franchise Tax	146,851.02	0.00 **	(146,851.02)	1,272,392.33	929,126.00 **	(343,266.33)	929,126.00
Insurance Expenses	43,821.03	10,350.00	(33,471.03)	81,830.49	73,075.00	(8,755.49)	325,325.00
Total Taxes,Insurance Premiums and Other Fees	**206,954.69**	**21,850.00**	**(185,104.69)**	**1,474,458.54**	**1,110,471.00**	**(363,987.54)**	**1,381,786.00**

BALANGA WATER DISTRICT

Balanga City, Bataan

Detailed Statement of Comprehensive Income
As of September 30, 2023

	Current Month			YEAR-TO-DATE			2023
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	BUDGET
Labor and Wages							
Labor & Wages-Job Order	25,750.42	11,960.00	(13,790.42)	192,285.75	251,160.00	58,874.25	287,040.00
Labor & Wages-Part Time	0.00	0.00	0.00	7,500.00	40,600.00	33,100.00	40,600.00
Total Labor and Wages	**25,750.42**	**11,960.00**	**(13,790.42)**	**199,785.75**	**291,760.00**	**91,974.25**	**327,640.00**
Other Maintenance and Operating Expenses							
Advertising, Promotional and Marketing Expenses	0.00	5,000.00	5,000.00	49,901.00	55,000.00	5,099.00	60,000.00
Representation Expenses	42,662.15	41,000.00	(1,662.15)	341,541.61	374,000.00	32,458.39	532,000.00
Rent/Lease Expenses	35,012.32	7,672.00	(27,340.32)	147,994.56	159,910.00	11,915.44	186,206.00
Membership Dues and Contributions to Organizations	2,000.00	1,000.00	(1,000.00)	61,565.11	65,000.00	3,434.89	70,500.00
Subscription Expenses - Data Center Service	7,896.00	0.00	(7,896.00)	7,896.00	0.00	(7,896.00)	0.00
Donations	0.00	12,500.00	12,500.00	16,000.00	37,500.00	21,500.00	50,000.00
Other Maintenance and Operating Expenses	73,996.30	104,000.00	30,003.70	1,292,932.54	2,391,000.00	1,098,067.46	3,820,000.00
Total Other Maintenance and Operating Expenses	**161,566.77**	**171,172.00**	**9,605.23**	**1,917,830.82**	**3,082,410.00**	**1,164,579.18**	**4,718,706.00**
Total Maintenance and Other Operating Expenses	**3,206,573.71**	**3,342,379.14**	**135,805.43**	**27,842,034.26**	**35,821,987.10**	**7,979,952.84**	**46,610,779.67**
Financial Expenses							
Financial Expenses							
Interest Expenses-Others	54,429.46	54,430.00	0.54	510,114.26	510,119.00	4.74	669,691.00
Bank Charges	0.00	150.00	150.00	690.00	1,350.00	660.00	1,800.00
Total Financial Expenses	**54,429.46**	**54,580.00**	**150.54**	**510,804.26**	**511,469.00**	**664.74**	**671,491.00**
Total Financial Expenses	**54,429.46**	**54,580.00**	**150.54**	**510,804.26**	**511,469.00**	**664.74**	**671,491.00**
Non-Cash Expenses							
Depreciation							
Depreciation - Wells	60,635.74	60,000.00	(635.59)	526,923.02	540,000.00	13,077.13	720,000.00
Depreciation - Other Source of Supply	9,931.77	12,000.00	2,068.23	90,461.06	108,000.00	17,538.94	144,000.00
Depreciation - Reservoir & Tanks	5,692.57	8,000.00	2,307.43	51,233.13	72,000.00	20,766.87	96,000.00
Depreciation - Trans. & Distribution	186,567.24	170,000.00	(16,567.24)	1,534,909.04	1,530,000.00	(4,909.04)	2,040,000.00
Depreciation - Meter Installation	10,447.04	15,000.00	4,552.96	105,569.39	135,000.00	29,430.61	180,000.00
Depreciation-Service Connections	9,721.52	11,000.00	1,278.48	87,493.68	99,000.00	11,506.32	132,000.00
Depreciation-Buildings	52,204.85	55,000.00	2,795.15	469,843.65	495,000.00	25,156.35	660,000.00
Depreciation-Other Structures	8,640.00	9,000.00	360.00	77,760.00	81,000.00	3,240.00	108,000.00
Depreciation-Office Equipment	2,817.00	3,000.00	183.00	25,353.00	27,000.00	1,647.00	36,000.00
Depreciation-Information and Communication Technology Equipment	7,673.86	9,000.00	1,326.14	59,778.24	81,000.00	21,221.76	108,000.00
Depreciation-Sports Equipment	960.90	1,000.00	39.10	8,648.10	9,000.00	351.90	12,000.00
Depreciation-Other Machinery and Equipment	21,139.80	25,000.00	3,860.20	212,398.20	225,000.00	12,601.80	300,000.00
Depreciation-Motor Vehicles	37,978.94	70,000.00	32,021.06	363,511.64	630,000.00	266,488.36	840,000.00
Depreciation-Furniture and Fixtures	14,875.04	16,000.00	1,124.96	133,875.36	144,000.00	10,124.64	192,000.00
Depreciation-Power Production Equipment	87,084.58	75,000.00	(12,084.58)	757,292.98	675,000.00	(82,292.98)	900,000.00
Depreciation - Pumping Equipment	61,045.32	70,000.00	8,954.68	529,462.19	630,000.00	100,537.81	840,000.00
Total Depreciation	**577,416.17**	**609,000.00**	**31,583.98**	**5,034,512.68**	**5,481,000.00**	**446,487.47**	**7,308,000.00**
Amortization							
Amortization -Computer Software	0.00	0.00	0.00	15,600.00	16,000.00	400.00	16,000.00
Total Amortization	**0.00**	**0.00**	**0.00**	**15,600.00**	**16,000.00**	**400.00**	**16,000.00**
Total Non-Cash Expenses	**577,416.17**	**609,000.00**	**31,583.98**	**5,050,112.68**	**5,497,000.00**	**446,887.47**	**7,324,000.00**
Total Expenses	**8,558,068.39**	**9,242,805.14**	**684,736.75**	**67,547,019.60**	**77,781,105.10**	**10,234,085.50**	**105,581,638.67**
Net Income (Loss)	**724,150.42**	**1,057,972.86**	**(333,822.44)**	**7,653,353.47**	**2,880,758.90**	**4,772,594.57**	**6,189,814.33**

* Proposed Water rate increase for July 2023 was not implemented
** Franchise tax supposed to be passed on to concessionaires starting July 2023 was not implemented

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