



BALANGA WATER DISTRICT
Balanga City, Bataan
Detailed Statement of Comprehensive Income
As of December 31, 2024

	Current Month			YEAR-TO-DATE			2024 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Income							
<i>Service and Business Income</i>							
<i>Business Income</i>							
Metered Sales to General Customers	8,196,828.65	10,603,501.00	(2,406,672.35)	106,481,017.81	114,809,742.00	(8,328,724.19)	114,809,742.00
Interest Income-Due from Other Banks	6,606.10	3,500.00	3,106.10	22,326.22	18,000.00	4,326.22	18,000.00
Fines & Penalties-Business Income	277,216.80	318,110.00	(40,893.20)	3,548,845.21	3,444,347.00	104,498.21	3,444,347.00
Miscellaneous Service Revenue	60,900.00	42,900.00	18,000.00	882,250.00	528,000.00	354,250.00	528,000.00
Meter Rental	41,760.00	54,600.00	(12,840.00)	682,680.50	672,000.00	10,680.50	672,000.00
Other Water Revenue	52,437.12	29,250.00	23,187.12	663,311.25	360,000.00	303,311.25	360,000.00
Total Business Income	8,635,748.67	11,051,861.00	(2,416,112.33)	112,280,430.99	119,832,089.00	(7,551,658.01)	119,832,089.00
Total Service and Business Income	8,635,748.67	11,051,861.00	(2,416,112.33)	112,280,430.99	119,832,089.00	(7,551,658.01)	119,832,089.00
<i>Shares, Grants and Donations</i>							
<i>Grants and Donation</i>							
Donation in Kind	9,670,848.00	-	9,670,848.00	9,670,848.00	-	9,670,848.00	-
Total Grants and Donation	9,670,848.00	-	9,670,848.00	9,670,848.00	-	9,670,848.00	-
Total Shares, Grants and Donations	9,670,848.00	-	9,670,848.00	9,670,848.00	-	9,670,848.00	-
Total Income	18,306,596.67	11,051,861.00	7,254,735.67	121,951,278.99	119,832,089.00	2,119,189.99	119,832,089.00

Expenses

Personnel Services

Salaries and Wages

Salaries & Wages-Regular-Operation Supervision	86,199.00	57,700.00	(28,499.00)	1,034,388.00	1,034,388.00	-	1,034,388.00
Salaries & Wages-Regular-Operation Labor	173,552.00	116,782.00	(56,770.00)	2,078,721.83	2,082,624.00	3,902.17	2,082,624.00
Salaries & Wages-Regular-Maintenance Supervision	166,535.00	111,120.00	(55,415.00)	1,990,709.18	1,998,420.00	7,710.82	1,998,420.00
Salaries & Wages-Regular-Power Production Labor	91,148.00	60,868.00	(30,280.00)	1,093,776.00	1,093,776.00	-	1,093,776.00
Salaries & Wages-Regular-Pumping Labor	134,303.00	89,405.00	(44,898.00)	1,611,636.00	1,611,636.00	-	1,611,636.00
Salaries & Wages-Regular-Water Treatment Expense-Operation Labor	65,449.00	43,854.00	(21,595.00)	782,121.24	785,388.00	3,266.76	785,388.00
Salaries & Wages-Regular-Transmission & Distribution-Maintenance Supervision	90,862.00	53,467.00	(37,395.00)	984,194.00	984,194.00	-	984,194.00
Salaries & Wages-Regular-Customer Accounts Supervision	146,356.00	97,839.00	(48,517.00)	1,756,272.00	1,756,272.00	-	1,756,272.00
Salaries & Wages-Regular-Customer Account Meter Reading	156,570.00	116,835.00	(39,735.00)	2,075,940.00	2,099,592.00	23,652.00	2,099,592.00
Salaries & Wages-Regular-Customer Records & Collection	139,910.00	90,190.00	(49,720.00)	1,626,079.92	1,634,470.00	8,390.08	1,634,470.00
Salaries & Wages-Regular-Administrative & General Salaries	979,035.00	433,944.00	(545,091.00)	11,767,517.83	12,763,105.00	995,587.17	12,763,105.00
Salaries & Wages-Casual Operation Supervision	22,164.54	0.00	(22,164.54)	118,580.31	183,744.00	65,163.69	183,744.00
Salaries & Wages- Casual Source of Supply Expense-Operation Labor	41,631.84	62,910.00	21,278.16	706,486.02	920,088.00	213,601.98	920,088.00
Salaries & Wages-Casual Pumping Labor	14,735.46	10,906.00	(3,829.46)	187,140.30	194,508.00	7,367.70	194,508.00
Salaries & Wages-Casual-Transmission & Distribution-Maintenance Supervision	22,164.54	0.00	(22,164.54)	118,580.31	183,744.00	65,163.69	183,744.00
Salaries & Wages-Casual Customer Account-Meter Reading	44,206.38	0.00	(44,206.38)	452,279.11	472,260.00	19,980.89	472,260.00
Salaries & Wages-Casual Customer Records and Collection	58,941.84	63,980.00	5,038.16	419,960.52	497,986.00	78,025.48	497,986.00
Salaries & Wages-Casual Admin and General Salaries	49,786.38	55,286.00	5,499.62	614,861.67	802,729.00	187,867.33	802,729.00
Total Salaries and Wages	2,483,549.98	1,465,086.00	(1,018,463.98)	29,419,244.24 #	31,098,924.00	1,679,679.76	31,098,924.00

Other Compensation

Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Supervision	4,000.00	2,000.00	(2,000.00)	34,000.00	34,000.00	-	34,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Labor	24,000.00	24,000.00	-	312,000.00	312,000.00	-	312,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Maintenance Supervision	10,000.00	10,000.00	-	120,000.00	120,000.00	-	120,000.00
Personnel Economic Relief Allowance (PERA)-Pumping Expense-Power Production Labor	6,000.00	6,000.00	-	72,000.00	72,000.00	-	72,000.00
Personnel Economic Relief Allowance (PERA)-Pumping Expense-Pumping Labor	10,000.00	10,000.00	-	120,000.00	120,000.00	-	120,000.00
Personnel Economic Relief Allowance (PERA)-Water Treatment Expense- Operation Labor	6,000.00	6,000.00	-	72,000.00	72,000.00	-	72,000.00
Personnel Economic Relief Allowance (PERA)-Transmission & Distribution Expense-Maintenance Supervision	6,000.00	6,000.00	-	58,000.00	58,000.00	-	58,000.00
Personnel Economic Relief Allowance (PERA)-Customer Account Expense-Supervision	4,000.00	4,000.00	-	48,000.00	48,000.00	-	48,000.00
Personnel Economic Relief Allowance (PERA)-Meter Reading	18,000.00	8,000.00	(10,000.00)	223,428.57	226,000.00	2,571.43	226,000.00
Personnel Economic Relief Allowance (PERA)-Customer Account Expense-Customer Records & Collection	16,000.00	14,000.00	-	148,000.00	148,000.00	-	148,000.00
Personnel Economic Relief Allowance (PERA)-Admin and General Salaries	46,000.00	50,000.00	2,000.00	567,545.47	567,946.16	400.69	567,946.16
Representation Allowance (RA)	56,500.00	56,500.00	-	595,500.00	606,000.00	10,500.00	606,000.00
Transportation Allowance (TA)	56,500.00	56,500.00	-	595,500.00	606,000.00	10,500.00	606,000.00
Clothing/Uniform Allowance- Operation Supervision	-	-	-	7,000.00	14,000.00	7,000.00	14,000.00
Clothing/Uniform Allowance-Operation Labor	-	-	-	98,000.00	98,000.00	-	98,000.00
Clothing/Uniform Allowance-Maintenance Supervision	-	-	-	35,000.00	35,000.00	-	35,000.00
Clothing/Uniform Allowance-Power Production Labor	-	-	-	21,000.00	21,000.00	-	21,000.00
Clothing/Uniform Allowance-Pumping Labor	-	-	-	35,000.00	35,000.00	-	35,000.00
Clothing/Uniform Allowance-Water Treatment Expense-Operation Labor	-	-	-	21,000.00	21,000.00	-	21,000.00



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Clothing/Uniform Allowance-Transmission & Distribution Expense-Maintenance Supervision	-	-	-	14,000.00	21,000.00	7,000.00	21,000.00
Clothing/Uniform Allowance-Customer Account Supervision	-	-	-	14,000.00	14,000.00	-	14,000.00
Clothing/Uniform Allowance-Customer Account Expense-Meter Reading	-	-	-	63,000.00	70,000.00	7,000.00	70,000.00
Clothing/Uniform Allowance-Customer Records & Collection	-	-	-	35,000.00	56,000.00	21,000.00	56,000.00
Clothing/Uniform Allowance-Administrative & General Salaries	-	-	-	168,000.00	175,000.00	7,000.00	175,000.00
Overtime and Night Pay - Operation Supervision	-	-	-	-	12,615.00	12,615.00	12,615.00
Overtime and Night Pay-Operation Labor	1,017.01	10,206.00	9,188.99	155,273.51	253,444.00	98,170.49	253,444.00
Overtime and Night Pay-Maintenance Supervision	1,392.47	5,690.00	4,297.53	80,013.17	96,231.00	16,217.83	96,231.00
Overtime and Night Pay - Power Production Labor	1,555.82	3,552.00	1,996.18	41,238.26	172,039.00	130,800.74	172,039.00
Overtime and Night Pay-Pumping Labor (Operators)	2,665.65	11,437.00	8,771.35	132,036.87	299,877.00	167,840.13	299,877.00
Overtime and Night Pay-Water Treatment Expense	3,500.12	5,611.00	2,110.88	61,845.31	224,310.00	162,464.69	224,310.00
Overtime and Night Pay-Transmission & Distr. Maintenance Supervision	-	-	-	1,395.68	4,184.00	2,788.32	4,184.00
Overtime & Night Pay-Customer Accounts Supervision	-	1,373.50	1,373.50	-	65,427.00	65,427.00	65,427.00
Overtime and Night Pay-Meter Reading	-	3,330.00	3,330.00	26,587.36	118,298.00	91,710.64	118,298.00
Overtime and Night Pay-Admin & General Salaries	24,712.18	-	(24,712.18)	64,618.60	114,772.00	50,153.40	114,772.00
Year End Bonus-Source of Supply Expense-Operation Supervision	-	-	-	86,199.00	86,199.00	-	86,199.00
Year End Bonus-Source of Supply Expense-Operation Labor	21,071.70	0.00	(21,071.70)	240,418.70	240,420.00	1.30	240,420.00
Year End Bonus-Source of Supply Expense-Maintenance Supervision	-	-	-	166,535.00	166,535.00	-	166,535.00
Year-End Bonus-Power Production Labor	-	-	-	91,148.00	91,148.00	-	91,148.00
Year End Bonus-Pumping Expense-Pumping Labor	-	-	-	150,512.00	150,512.00	-	150,512.00
Year End Bonus-Water Treatment Expense-Operation Labor	-	-	-	65,449.00	65,449.00	-	65,449.00
Year End Bonus-Transmission & Distribution Expense-Maintenance Supervision	-	-	-	80,247.00	90,862.00	10,615.00	90,862.00
Year End Bonus-Customer Account Expense-Supervision	-	-	-	146,356.00	146,356.00	-	146,356.00
Year End Bonus-Customer Account Expense-Meter Reading	-	-	-	207,384.00	207,384.00	-	207,384.00
Year End Bonus-Customer Records & Collection	-	-	-	151,674.00	156,119.00	4,445.00	156,119.00
Year End Bonus-Administrative and General Salaries	-	-	-	1,035,307.30	1,137,926.03	102,618.73	1,137,926.03
Cash Gift-Source of Supply Expense-Operation Supervision	-	-	-	7,000.00	10,000.00	3,000.00	10,000.00
Cash Gift-Source of Supply Expense-Operation Labor	6,500.00	-	(6,500.00)	66,500.00	66,500.00	-	66,500.00
Cash Gift-Source of Supply Expense-Maintenance Supervision	-	-	-	25,000.00	25,000.00	-	25,000.00
Cash Gift - Power Production Labor	-	-	-	15,000.00	15,000.00	-	15,000.00
Cash Gift-Pumping Expense-Pumping Labor	-	-	-	25,000.00	25,000.00	-	25,000.00
Cash Gift-Water Treatment Expense-Operation Labor	-	-	-	15,000.00	15,000.00	-	15,000.00
Cash Gift-Transmission & Distribution Expense-Maintenance Supervision	-	-	-	12,000.00	15,000.00	3,000.00	15,000.00
Cash Gift-Customer Account Expense-Supervision	-	-	-	10,000.00	10,000.00	-	10,000.00
Cash Gift-Customer Account Expense-Meter Reading	-	-	-	47,000.00	50,000.00	3,000.00	50,000.00
Cash Gift-Customer Account Expense-Customer Records & Collection	-	-	-	31,000.00	40,000.00	9,000.00	40,000.00
Cash Gift-Administrative and General Salaries	-	-	-	119,500.00	119,500.00	-	119,500.00
Mid-Year Bonus-Operation Supervision	-	-	-	86,199.00	86,199.00	-	86,199.00
Mid-Year Bonus-Operation Labor	-	-	-	251,765.00	251,765.00	-	251,765.00
Mid-Year Bonus-Maintenance Supervision	-	-	-	166,535.00	166,535.00	-	166,535.00
Mid-Year Bonus-Power Production Labor	-	-	-	91,148.00	91,148.00	-	91,148.00
Mid-Year Bonus-Pumping Expense-Pumping Labor (Operators)	-	-	-	150,512.00	150,512.00	-	150,512.00
Mid-Year Bonus-Pumping Expense-Water Treatment Expense	-	-	-	65,449.00	65,449.00	-	65,449.00
Mid-Year Bonus-Transmission and Distribution-Maintenance Supervision	-	-	-	80,247.00	80,247.00	-	80,247.00
Mid-Year Bonus-Customer Accounts Supervision	-	-	-	146,356.00	146,356.00	-	146,356.00
Mid-Year Bonus-Customer Accounts Meter Reading	-	-	-	207,384.00	207,384.00	-	207,384.00
Mid-Year Bonus-Customer Records & Collections	-	-	-	151,674.00	163,373.00	11,699.00	163,373.00
Mid-Year Bonus-Administrative and General Services	-	-	-	1,062,931.00	1,062,931.00	-	1,062,931.00
Directors & Committee Members Fees	145,080.00	145,080.00	-	870,480.00	1,218,672.00	348,192.00	1,218,672.00
PEI-Source of Supply Expense-Operation Supervision	10,000.00	10,000.00	-	10,000.00	10,000.00	-	10,000.00
PEI-Source of Supply Expense-Operation Labor	60,000.00	60,000.00	-	60,000.00	60,000.00	-	60,000.00
PEI-Source of Supply Expense-Maintenance Supervision	25,000.00	25,000.00	-	25,000.00	25,000.00	-	25,000.00
PEI - Power Production Labor	15,000.00	15,000.00	-	15,000.00	15,000.00	-	15,000.00
PEI-Pumping Expense-Pumping Labor	25,000.00	25,000.00	-	25,000.00	25,000.00	-	25,000.00
PEI-Water Treatment Expense-Operation Labor	15,000.00	15,000.00	-	15,000.00	15,000.00	-	15,000.00
PEI-Transmission & Distribution Expense-Maintenance Supervision	15,000.00	15,000.00	-	15,000.00	15,000.00	-	15,000.00
PEI-Customer Account Expense-Supervision	10,000.00	10,000.00	-	10,000.00	10,000.00	-	10,000.00
PEI-Customer Account Expense-Meter Reading	45,000.00	50,000.00	5,000.00	45,000.00	50,000.00	5,000.00	50,000.00
PEI-Customer Account Expense-Customer Records & Collection	40,000.00	40,000.00	-	40,000.00	40,000.00	-	40,000.00
PEI-Administrative and General Salaries	115,000.00	115,000.00	-	115,000.00	115,000.00	-	115,000.00
PBB-Source of Supply Expense-Operation Supervision	-	-	-	-	53,581.00	53,581.00	53,581.00



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PBB-Source of Supply Expense-Operation Labor	-	-	-	-	167,622.55	167,622.55	167,622.55
PBB-Source of Supply Expense-Maintenance Supervision	-	-	-	-	103,198.00	103,198.00	103,198.00
PBB -Power Production Labor	-	-	-	-	56,525.30	56,525.30	56,525.30
PBB-Pumping Expense-Pumping Labor	-	-	-	-	93,161.25	93,161.25	93,161.25
PBB-Water Treatment Expense	-	-	-	-	40,731.60	40,731.60	40,731.60
PBB-Transmission & Distribution Expense-Maintenance Supervision	-	-	-	-	49,655.45	49,655.45	49,655.45
PBB-Customer Account Expense-Supervision	-	-	-	-	90,856.35	90,856.35	90,856.35
PBB-Customer Account Expense-Meter Reading	-	-	-	-	128,594.05	128,594.05	128,594.05
PBB-Customer Account Expense-Customer Records & Collection	-	-	-	-	141,781.45	141,781.45	141,781.45
PBB-Administrative and General Salaries	-	-	-	-	656,141.00	656,141.00	656,141.00
Other Bonuses & Allowances-Operation Supervision	40,000.00	40,000.00	-	40,000.00	40,000.00	-	40,000.00
Other Bonuses & Allowances-Operation Labor	240,000.00	280,000.00	40,000.00	240,000.00	280,000.00	40,000.00	280,000.00
Other Bonuses & Allowances-Maintenance Supervision	100,000.00	100,000.00	-	100,000.00	100,000.00	-	100,000.00
Other Bonuses & Allowances - Power Production Labor	60,000.00	60,000.00	-	60,000.00	60,000.00	-	60,000.00
Other Bonuses & Allowances-Pumping Expense-Pumping Labor (Operators)	100,000.00	100,000.00	-	100,000.00	100,000.00	-	100,000.00
Other Bonuses & Allowances-Pumping Expense-Water Treatment Expense	60,000.00	60,000.00	-	60,000.00	60,000.00	-	60,000.00
Other Bonuses & Allowances-Trans & Dist-Maint. Supervision	60,000.00	60,000.00	-	60,000.00	60,000.00	-	60,000.00
Other Bonuses & Allowances-Customer Accounts Supervision	40,000.00	40,000.00	-	40,000.00	40,000.00	-	40,000.00
Other Bonuses & Allowances-Customer Accounts Meter Reading	180,000.00	200,000.00	20,000.00	180,000.00	200,000.00	20,000.00	200,000.00
Other Bonuses & Allowances-Customer Records & Collection	160,000.00	160,000.00	-	160,000.00	160,000.00	-	160,000.00
Other Bonuses & Allowances-Administrative & General Salaries	460,000.00	480,000.00	20,000.00	460,000.00	480,000.00	20,000.00	480,000.00
Total Other Compensation	2,345,494.95	2,399,279.50	53,784.55	12,039,892.80 #	15,073,472.19	3,033,579.39	15,073,472.19
Personnel Benefit Contributions							
Retirement and Life Insurance Premiums	284,642.40	190,019.00	(94,623.40)	3,349,431.75	3,421,072.00	71,640.25	3,421,072.00
Pag-ibig Contributions	14,800.00	15,200.00	400.00	168,000.00	181,400.00	13,400.00	181,400.00
Philhealth Contributions	58,852.16	117,701.00	58,848.84	692,704.59	712,768.00	20,063.41	712,768.00
Employees Compensation Insurance Premiums	7,400.00	7,800.00	400.00	87,600.00	91,200.00	3,600.00	91,200.00
Total Personnel Benefit Contributions	365,694.56	330,720.00	(34,974.56)	4,297,736.34	4,406,440.00	108,703.66	4,406,440.00
Other Personnel Benefits							
Terminal Leave Benefits	851,956.95	210,000.00	(641,956.95)	2,575,163.63	2,583,796.00	8,632.37	2,583,796.00
Other Personnel Benefits	10,000.00	15,000.00	5,000.00	65,000.00	70,000.00	5,000.00	70,000.00
Total Other Personnel Benefits	861,956.95	225,000.00	(636,956.95)	2,640,163.63	2,653,796.00	13,632.37	2,653,796.00
Total Personnel Services	6,056,696.44	4,420,085.50	(1,636,610.94)	48,397,037.01	53,232,632.19	4,835,595.18	53,232,632.19
Maintenance and Other Operating Expenses							
Travelling Expenses							
Travelling Expenses-Local	13,590.00	12,500.00	(1,090.00)	216,329.00	275,000.00	58,671.00	275,000.00
Total Travelling Expenses	13,590.00	12,500.00	(1,090.00)	216,329.00	275,000.00	58,671.00	275,000.00
Training and Scholarship Expenses							
Training Expenses	9,652.43	50,000.00	40,347.57	1,507,507.72	1,855,500.00	347,992.28	1,855,500.00
Total Training and Scholarship Expenses	9,652.43	50,000.00	40,347.57	1,507,507.72	1,855,500.00	347,992.28	1,855,500.00
Supplies and Materials Expenses							
Office Supplies Expenses	22,720.02	40,012.72	17,292.70	366,419.50	652,448.03	286,028.53	652,448.03
Accountable Forms Expenses	25,180.00	18,300.00	(6,880.00)	275,184.00	286,524.00	11,340.00	286,524.00
Fuel, Oil and Lubricants Expenses	93,266.43	67,000.00	(26,266.43)	1,267,694.39	1,360,160.00	92,465.61	1,360,160.00
Chemical and Filtering Supplies Expenses	-	35,000.00	35,000.00	445,753.00	510,500.00	64,747.00	510,500.00
Semi-Expendable Office Equipment Expenses	-	-	-	17,995.00	20,000.00	2,005.00	20,000.00
Semi-Expendable Information and Communications Technology Equipment Expenses	74,900.00	40,000.00	(34,900.00)	180,150.00	272,008.69	91,858.69	272,008.69
Semi-Expendable Disaster Response and Rescue Equipment Expenses	-	-	-	-	50,000.00	50,000.00	50,000.00
Semi-Expendable-Machinery and Equipment Expenses-Other Machinery and Equipment	170,594.00	11,700.00	(158,894.00)	1,598,793.00	1,701,800.00	103,007.00	1,701,800.00
Semi-Expendable Furniture & Fixtures Expenses	9,000.00	-	(9,000.00)	115,590.00	287,000.00	171,410.00	287,000.00
Housekeeping/Cleaning Supplies Expenses	8,772.30	9,171.08	398.78	150,590.33	175,322.24	24,731.91	175,322.24
Other Supplies & Materials Expenses	41,760.00	117,000.00	75,240.00	1,669,625.00	2,235,800.00	566,175.00	2,235,800.00
Total Supplies and Materials Expenses	446,192.75	338,183.80	(108,008.95)	6,087,794.22	7,551,562.96	1,463,768.74	7,551,562.96
Utility Expenses							
Electricity Expenses	31,702.70	4,088.96	(27,613.74)	238,988.84	263,088.96	24,100.12	263,088.96
Total Utility Expenses	31,702.70	4,088.96	(27,613.74)	238,988.84	263,088.96	24,100.12	263,088.96
Communication Expenses							
Postage and Courier Services	-	800.00	800.00	2,080.00	9,600.00	7,520.00	9,600.00
Telephone Expenses-Mobile	26,590.00	27,900.00	1,310.00	335,010.00	346,800.00	11,790.00	346,800.00
Internet Subscription Expenses	9,520.00	10,000.00	480.00	117,040.00	120,000.00	2,960.00	120,000.00
Total Communication Expenses	36,110.00	38,700.00	2,590.00	454,130.00	476,400.00	22,270.00	476,400.00



BALANGA WATER DISTRICT
Balanga City, Bataan
Detailed Statement of Comprehensive Income
As of December 31, 2024

	Current Month			YEAR-TO-DATE			2024 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Generation, Transmission and Distribution Expenses							
Generation, Transmission & Distribution Expenses (Fuel Purchased for Pumping)	110,709.00	80,000.00	(30,709.00)	1,367,641.26	1,580,000.00	212,358.74	³ 1,580,000.00
Generation, Transmission & Distribution Expenses (Power Purchased for Pumping)	1,492,531.97	1,688,500.00	195,968.03	17,774,958.78	18,350,576.00	575,617.22	^{3,4} 18,350,576.00
Generation, Transmission & Distribution Expenses (Water Treatment Operations Expenses)	13,000.00	14,000.00	1,000.00	381,970.00	445,500.00	63,530.00	445,500.00
Total Generation, Transmission and Distribution Expenses	1,616,240.97	1,782,500.00	166,259.03	19,524,570.04	20,376,076.00	851,505.96	20,376,076.00
Confidential, Intelligence and Extraordinary Expenses							
Extraordinary and Miscellaneous Expenses	11,300.00	11,300.00	-	135,600.00	135,600.00	-	135,600.00
Total Confidential, Intelligence and Extraordinary Expenses	11,300.00	11,300.00	-	135,600.00	135,600.00	-	135,600.00
Professional Services							
Legal Services	1,650.00	1,000.00	(650.00)	33,750.00	43,000.00	9,250.00	³ 43,000.00
Auditing Services	-	-	-	208,068.30	208,068.30	-	⁴ 208,068.30
Consultancy Services	-	-	-	-	60,000.00	60,000.00	60,000.00
Other Professional Services	-	-	-	17,894.74	62,894.74	45,000.00	62,894.74
Total Professional Services	1,650.00	1,000.00	(650.00)	259,713.04	373,963.04	114,250.00	373,963.04
Security Services							
Environment Services	220,500.00	75,000.00	(145,500.00)	900,000.00	900,000.00	-	900,000.00
Security Services	119,250.00	80,000.00	(39,250.00)	954,000.00	960,000.00	6,000.00	960,000.00
Total Security Services	339,750.00	155,000.00	(184,750.00)	1,854,000.00	1,860,000.00	6,000.00	1,860,000.00
Repairs and Maintenance							
Repairs and Maintenance - Wells	-	2,000.00	2,000.00	-	14,000.00	14,000.00	14,000.00
Repairs & Maintenance - Reservoir & Tanks	-	2,000.00	2,000.00	840.00	14,000.00	13,160.00	³ 14,000.00
Repairs & Maintenance - Transmission and Distribution	16,594.55	33,000.00	16,405.45	519,022.40	566,000.00	46,977.60	⁴ 566,000.00
Repairs & Maintenance - Services	11,045.84	21,500.00	10,454.16	251,122.13	300,000.00	48,877.87	³ 300,000.00
Repairs & Maintenance - Hydrants	-	5,500.00	5,500.00	18,263.00	66,000.00	47,737.00	66,000.00
Repairs and Maintenance-Admin Structures & Improvements	14,150.50	1,000.00	(13,150.50)	66,642.25	82,000.00	15,357.75	82,000.00
Repairs and Maintenance-Water Plants, Structures and Improvements	38,491.00	14,750.00	(23,741.00)	144,953.36	177,000.00	32,046.64	177,000.00
Repairs and Maintenance-Office Equipment	-	-	-	-	5,000.00	5,000.00	5,000.00
Repairs and Maintenance-Information & Communication Technology Equipment	2,551.00	1,500.00	(1,051.00)	3,681.00	42,000.00	38,319.00	³ 42,000.00
Repairs and Maintenance-Electrical Equipment	5,947.00	24,000.00	18,053.00	428,790.22	503,000.00	74,209.78	⁴ 503,000.00
Repairs and Maintenance-Other Machinery & Equipment	2,000.00	35,000.00	33,000.00	361,496.69	420,000.00	58,503.31	420,000.00
Repairs and Maintenance-Motor Vehicles	45,350.00	12,200.00	(33,150.00)	431,818.19	450,400.00	18,581.81	³ 450,400.00
Repairs and Maintenance-Furniture and Fixtures	-	3,500.00	3,500.00	41,548.50	42,000.00	451.50	42,000.00
Repairs and Maintenance-Semi-Expendable Machinery & Equipment (Office Equipment)	-	-	-	800.00	5,000.00	4,200.00	5,000.00
Repairs and Maintenance-Semi-Expendable Machinery & Equipment (Information and Communication Technology)	5,950.00	8,500.00	2,550.00	15,385.00	52,000.00	36,615.00	52,000.00
Repairs and Maintenance - Semi Expendable Disaster Response and Rescue Equipment	-	-	-	-	5,000.00	5,000.00	5,000.00
Repairs and Maintenance-Semi-Expendable Machinery & Equipment (Other Machinery & Repairs and Maintenance-Semi-Expendable Furniture & Fixtures	28,494.35	12,500.00	(15,994.35)	95,936.25	150,000.00	54,063.75	150,000.00
Repairs and Maintenance-Semi-Expendable Furniture & Fixtures	25,000.00	4,000.00	(21,000.00)	38,966.00	48,000.00	9,034.00	48,000.00
Total Repairs and Maintenance	195,574.24	180,950.00	(14,624.24)	2,419,264.99	2,941,400.00	522,135.01	2,941,400.00
Taxes, Insurance Premiums and Other Fees							
Taxes, Duties and Licences	-82,329.69	-	82,329.69	154,168.82	373,207.00	219,038.18	373,207.00
Taxes, Duties and Licences- Franchise Tax	137,829.36	-	(137,829.36)	1,810,263.40	1,919,969.31	109,705.91	1,919,969.31
Fidelity Bond Premiums	-	-	0.00	21,675.00	25,450.00	3,775.00	25,450.00
Insurance Expenses	22,974.03	-	(22,974.03)	230,788.85	320,536.96	89,748.11	⁴ 320,536.96
Total Taxes, Insurance Premiums and Other Fees	78,473.70	-	(78,473.70)	2,216,896.07	2,639,163.27	422,267.20	2,639,163.27
Labor and Wages							
Labor & Wages-Job Order	24,675.00	16,960.00	(7,715.00)	682,071.04	685,431.04	3,360.00	685,431.04
Labor & Wages-Part Time	0.00	0.00	0.00	16,525.00	50,600.00	34,075.00	50,600.00
Total Labor and Wages	24,675.00	16,960.00	-7,715.00	698,596.04	736,031.04	37,435.00	736,031.04
Other Maintenance and Operating Expenses							
Advertising, Promotional and Marketing Expenses	0.00	5,000.00	5,000.00	102,474.00	110,000.00	7,526.00	110,000.00
Representation Expenses	23,370.90	45,000.00	21,629.10	390,956.31	590,000.00	199,043.69	590,000.00
Rent/Lease Expenses - Rents-Equipment	11,677.12	0.00	(11,677.12)	186,776.80	190,204.00	3,427.20	190,204.00
Membership Dues and Contributions to Organizations	0.00	1,000.00	1,000.00	57,256.48	83,100.00	25,843.52	83,100.00
Subscription Expenses - Data Center Service	0.00	0.00	0.00	7,896.00	8,000.00	104.00	8,000.00
Donations	23,000.00	12,500.00	(10,500.00)	48,999.00	50,000.00	1,001.00	50,000.00
Bank Transaction Fee	100.00	150.00	50.00	1,659.00	1,800.00	141.00	1,800.00
Other Maintenance and Operating Expenses	964,734.20	1,185,100.00	220,365.80	2,450,227.58	2,896,200.00	445,972.42	2,896,200.00
Total Other Maintenance and Operating Expenses	1,022,882.22	1,248,750.00	225,867.78	3,246,245.17	3,929,304.00	683,058.83	3,929,304.00
Total Maintenance and Other Operating Expenses	3,827,794.01	3,839,932.76	12,138.75	38,859,635.13 #	43,413,089.27	4,553,454.14	43,413,089.27
Financial Expenses							
Financial Expenses							
Interest Expenses-Others	47,042.00	47,042.00	-	589,763.82	589,768.00	4.18	589,768.00
Total Financial Expenses	47,042.00	47,042.00	-	589,763.82	589,768.00	4.18	589,768.00
Total Financial Expenses	47,042.00	47,042.00	-	589,763.82	589,768.00	4.18	589,768.00




BALANGA WATER DISTRICT
Balanga City, Bataan
Detailed Statement of Comprehensive Income
As of December 31, 2024

	Current Month			YEAR-TO-DATE			2024 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Non-Cash Expenses							
Depreciation							
Depreciation - Wells	65,961.37	-	(65,961.37)	780,678.23	-	(780,678.23)	-
Depreciation - Reservoir & Tanks	4,957.57	-	(4,957.57)	70,397.34	-	(70,397.34)	-
Depreciation - Trans. & Distribution	76,447.67	-	(76,447.67)	2,061,313.96	-	(2,061,313.96)	-
Depreciation-Service Connections	115,325.10	-	(115,325.10)	235,337.65	-	(235,337.65)	-
Depreciation-Buildings	52,204.85	-	(52,204.85)	626,458.20	-	(626,458.20)	-
Depreciation-Water Plant, Structures and Improvements	10,439.04	-	(10,439.04)	122,293.56	-	(122,293.56)	-
Depreciation-Other Structures	0.00	-	0.00	95,040.00	-	(95,040.00)	-
Depreciation-Office Equipment	3,441.00	-	(3,441.00)	23,367.00	-	(23,367.00)	-
Depreciation-Information and Communication Technology Equipment	9,314.86	-	(9,314.86)	77,105.82	-	(77,105.82)	-
Depreciation-Sports Equipment	0.00	-	0.00	1,921.80	-	(1,921.80)	-
Depreciation-Electrical Equipment	104,384.68	-	(104,384.68)	1,195,360.02	-	(1,195,360.02)	-
Depreciation-Other Machinery and Equipment	25,973.71	-	(25,973.71)	997,462.57	-	(997,462.57)	-
Depreciation-Motor Vehicles	50,291.43	-	(50,291.43)	512,112.55	-	(512,112.55)	-
Depreciation-Furniture and Fixtures	14,875.04	-	(14,875.04)	178,500.48	-	(178,500.48)	-
Total Depreciation	533,616.32	-	(533,616.32)	6,977,349.18	-	(6,977,349.18)	-
Amortization							
Amortization - Other Intangible Assets	4,109.37	-	(4,109.37)	28,765.59	-	(28,765.59)	-
Total Amortization	4,109.37	-	(4,109.37)	28,765.59	-	(28,765.59)	-
Impairment Loss							
Impairment Loss-Loans and Receivables	198,421.23	-	(198,421.23)	198,421.23	-	(198,421.23)	-
Total Impairment Loss	198,421.23	-	(198,421.23)	198,421.23	-	(198,421.23)	-
Losses							
Loss on Sale of Unserviceable Property	-	-	-	995,151.53	-	(995,151.53)	-
Total Losses	-	-	-	995,151.53	-	(995,151.53)	-
Total Non-Cash Expenses	736,146.92	-	(736,146.92)	8,199,687.53	-	(8,199,687.53)	-
Total Expenses	10,667,679.37	8,307,060.26	(2,360,619.11)	96,046,123.49	97,235,489.46	1,189,365.97	97,235,489.46
Net Income (Loss)	7,638,917.30	2,744,800.74	4,894,116.56	25,905,155.50	22,596,599.54	3,308,555.96	22,596,599.54

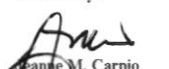
* Proposed Water rate increase for July 2024 was not implemented

- 1 6 units Thermal Printer P90,000.00 and 12 units Reading Device (cellular phone) P240,000.00 were transferred to Semi Expendable - Other Machinery & Equipment from Semi Expendable - Information and Communications Technology Equipment due to wrong account used.
- 2 Resolution approving the augmentation of budget for the procurement of water meters(Other Supplies & Materials Expense) amounting to P580,000.00 utilizing the estimated year to date savings for Fuel, Oil and Lubricants allocation amounting to P642,008.75 as per Board Resolution No. 20 S. 2024
- 3 Resolution Approving the augmentation of 2024 budget with projected over expenditures of P1,026,911.04 to be sourced from items with projected savings until the end of the year from Electricity Expense and Power Purchased for Pumping
- 4 Resolution Approving the Augmentation of 2024 BLWD Budget for Personnel Services, Maintenance and Other Operating Expenses and Capital Expenditures


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