



**VILLASIS WATER DISTRICT**  
Detailed Statement of Income and Expenses  
For the Period Ended May 31, 2017

	CURRENT MONTH					YEAR TO DATE						
	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget
<b>Business and Service Income:</b>												
Generation, Transmission and Distribution Income	2,407,400.81	89.57%	2,437,685.73	91.81%	(30,284.92)	-1.24%	11,562,432.98	90.84%	9,750,742.92	91.81%	1,811,690.06	18.58%
Interest Income	-	0.00%	4,000.00	0.15%	(4,000.00)	-100.00%	-	0.00%	16,000.00	0.15%	(16,000.00)	-100.00%
Other Business and Service Income	179,908.70	6.69%	146,856.67	5.53%	33,052.03	22.51%	713,497.80	5.61%	440,570.00	5.53%	272,927.80	61.95%
Fines and Penalties-Business and Service Income	100,548.35	3.74%	66,600.17	2.51%	33,948.18	50.97%	452,290.75	3.55%	266,400.67	2.51%	185,890.08	69.78%
<b>Gross Income</b>	<b>2,687,857.86</b>	<b>100.00%</b>	<b>2,655,142.56</b>	<b>100.00%</b>	<b>32,715.30</b>	<b>1.23%</b>	<b>12,728,221.53</b>	<b>100.00%</b>	<b>10,473,713.59</b>	<b>100.00%</b>	<b>2,254,507.94</b>	<b>21.53%</b>
<b>Less: Expenses</b>												
<b>Personal Services</b>												
Salaries and Wages - Regular	1,065,797.00	76.67%	849,852.64	32.01%	215,944.36	25.41%	3,488,365.66	64.24%	3,399,410.55	32.01%	88,955.11	2.62%
Salaries and Wages - (Job Order)	124,250.00	8.94%	144,900.00	5.46%	(20,650.00)	-14.25%	608,225.50	11.20%	579,600.00	5.46%	28,625.50	4.94%
Personnel Economic Relief Allowance (PER)	60,000.00	4.32%	68,000.00	2.56%	(8,000.00)	-11.76%	301,000.00	5.54%	272,000.00	2.56%	29,000.00	10.66%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Representative Allowance (RA)	13,500.00	0.97%	18,500.00	0.70%	(5,000.00)	-27.03%	67,500.00	1.24%	74,000.00	0.70%	(6,500.00)	-8.78%
Transportator P	13,500.00	0.97%	18,500.00	0.70%	(5,000.00)	-27.03%	67,500.00	1.24%	74,000.00	0.70%	(6,500.00)	-8.78%
Clothing/Uniform Allowance	-	0.00%	14,166.67	0.53%	(14,166.67)	-100.00%	160,000.00	2.95%	256,200.00	2.41%	(96,180.00)	-37.54%
Honoraria	32,760.00	2.36%	64,050.00	2.41%	(31,290.00)	-48.85%	160,020.00	2.95%	58,666.67	0.53%	103,333.33	182.35%
Year - End Bonus	-	0.00%	61,666.67	2.32%	(61,666.67)	-100.00%	-	0.00%	246,666.67	2.32%	(246,666.67)	-100.00%
Other Bonuses and Allowances	1,500.00	0.11%	59,500.00	2.24%	(58,000.00)	-97.48%	46,500.00	0.86%	238,000.00	2.24%	(191,500.00)	-80.46%
Life and Retirement Insurance Contributions	66,555.12	4.79%	85,186.80	3.21%	(18,631.68)	-21.87%	336,436.56	6.20%	340,747.20	3.21%	(4,310.64)	-1.27%
PAG-IBIG Contributions	3,000.00	0.22%	3,400.00	0.13%	(400.00)	-11.76%	14,900.00	0.27%	13,600.00	0.13%	1,300.00	9.56%
PhilHealth Contributions	6,187.50	0.45%	9,228.57	0.35%	(3,041.07)	-32.95%	31,325.00	0.58%	36,914.28	0.35%	(5,589.28)	-15.14%
ECC Contributions	3,000.00	0.22%	3,400.00	0.13%	(400.00)	-11.76%	14,900.00	0.27%	13,600.00	0.13%	1,300.00	9.56%
Provident Fund Contribution	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Other personnel Benefits Contributions	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Overtime and holiday pay	-	0.00%	5,000.00	0.19%	(5,000.00)	-100.00%	-	0.00%	20,000.00	0.19%	(20,000.00)	-100.00%
Other Personnel Benefits	-	0.00%	60,000.00	2.26%	(60,000.00)	-100.00%	133,842.52	2.46%	240,000.00	2.26%	(106,157.48)	-44.23%
<b>Total Personal Services</b>	<b>1,390,049.62</b>	<b>51.72%</b>	<b>1,465,351.34</b>	<b>55.19%</b>	<b>(75,301.72)</b>	<b>-5.14%</b>	<b>5,430,515.24</b>	<b>42.67%</b>	<b>5,861,405.37</b>	<b>55.19%</b>	<b>(430,890.13)</b>	<b>-7.36%</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>												
<b>Supplies Expenses</b>												
Office Supplies Expense	7,975.76	1.31%	29,166.67	1.10%	(21,190.91)	-72.65%	58,194.45	1.83%	116,666.67	1.10%	(58,472.22)	-50.12%
Accountable Forms and Calendar Expenses (P)	-	0.00%	7,500.00	0.28%	(7,500.00)	-100.00%	6,280.00	0.20%	30,000.00	0.28%	(23,720.00)	-79.07%
Fuel, Oil and Lubricants Expenses	16,909.46	2.78%	30,000.00	1.13%	(13,090.54)	-43.64%	81,483.04	2.56%	120,000.00	1.13%	(38,516.96)	-32.10%
Other Supplies Expenses	1,583.75	0.26%	10,000.00	0.38%	(8,416.25)	-84.16%	61,366.80	1.93%	40,000.00	0.38%	21,366.80	53.42%
<b>Travel and Educational Expenses</b>												
Travel Expenses	12,042.00	1.98%	33,333.33	1.26%	(21,291.33)	-63.87%	147,398.11	4.63%	133,333.33	1.26%	14,064.78	10.55%
Training and Scholarship	-	0.00%	33,333.33	1.26%	(33,333.33)	-100.00%	65,500.00	2.06%	133,333.33	1.26%	(67,833.33)	-50.88%
Utility Expenses	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Electricity	172,047.65	28.32%	152,000.00	5.72%	20,047.65	13.19%	791,022.62	24.87%	608,000.00	5.72%	183,022.62	30.10%
Fuel/Cooking Gas	-	0.00%	1,000.00	0.04%	(1,000.00)	-100.00%	2,598.00	0.08%	4,000.00	0.04%	(1,402.00)	-35.05%
<b>Communication Expenses</b>												
Postage and Deliveries	367.00	0.06%	500.00	0.02%	(133.00)	-26.60%	1,837.00	0.06%	2,000.00	0.02%	(163.00)	-8.15%
Telephone Expenses - Landline	7,474.01	1.23%	10,000.00	0.38%	(2,525.99)	-25.26%	29,777.71	0.94%	40,000.00	0.38%	(10,222.29)	-25.56%
Telephone Expenses - Mobile	21,014.95	3.46%	14,000.00	0.53%	7,014.95	50.11%	55,201.93	1.74%	56,000.00	0.53%	(798.07)	-1.43%
Internet Expenses	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Cable and Radio Expenses	370.00	0.06%	1,000.00	0.04%	(630.00)	-63.00%	4,236.00	0.13%	4,000.00	0.04%	236.00	5.90%
<b>Printing and Advertising Expenses</b>												
Advertising, Promotional and Marketing Expenses	-	0.00%	31,250.00	1.18%	(31,250.00)	-100.00%	-	0.00%	125,000.00	1.18%	(125,000.00)	-100.00%
<b>Taxes, Duties and Premiums</b>												
Taxes, Duties and Licenses	46,793.10	7.70%	49,583.33	1.87%	(2,790.23)	-5.63%	235,314.28	7.40%	198,333.33	1.87%	36,980.95	18.65%
Insurance Premiums	10,039.46	1.65%	3,500.00	0.13%	6,539.46	186.84%	13,039.46	0.41%	14,000.00	0.13%	(960.54)	-6.86%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Representation Expenses (with 795-A)	5,363.00	0.88%	168,791.30	6.36%	(163,428.30)	-96.82%	124,696.06	3.92%	675,165.21	6.36%	(550,469.15)	-81.53%



	0.00%	15,000.00	0.56%	(15,000.00)	-100.00%	-	0.00%	60,000.00	0.56%	(60,000.00)	-100.00%
	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Awards, Prizes and Other Claims</b>											
Miscellaneous expenses	8,200.00	1.35%	8,200.00	0.31%	-	0.00%	41,000.00	1.29%	32,800.00	0.31%	8,200.00
<b>Generation and Distribution Expenses</b>											
Generation, Transmission and Distribution Exp	21,334.99	3.51%	41,666.67	1.57%	(20,331.68)	-48.80%	105,988.74	3.33%	166,666.67	1.57%	(60,677.93)
<b>Membership Dues and Contribution to Organizations</b>											
Membership Dues and Contribution to Organiz	5,996.00	0.99%	12,500.00	0.47%	(6,504.00)	-52.03%	15,396.00	0.48%	50,000.00	0.47%	(34,604.00)
<b>Cultural and Athletic Expenses</b>											
Other subsidies	-	0.00%	-	0.00%	-	-	7,420.00	0.23%	-	0.00%	7,420.00
<b>Repairs and Maintenance</b>											
Repairs and Maintenance-Plant (UPIS)	150.00	0.02%	25,000.00	0.94%	(24,850.00)	-99.40%	710.00	0.02%	100,000.00	0.94%	(99,290.00)
Repairs and Maintenance-Building and Other S	-	0.00%	8,333.33	0.31%	(8,333.33)	-100.00%	6,204.00	0.20%	33,333.33	0.31%	(27,129.33)
Repairs and Maintenance-Office Equipment	1,330.00	0.22%	3,333.33	0.13%	(2,003.33)	-60.10%	5,838.00	0.18%	13,333.33	0.13%	(7,495.33)
Repairs and Maintenance- Land Transportation	3,545.00	0.58%	10,833.33	0.41%	(7,288.33)	-67.28%	11,645.00	0.37%	43,333.33	0.41%	(31,688.33)
Repairs and Maintenance-Land Transport	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	10,000.00	0.09%	(10,000.00)
Repairs and Maintenance-Construction Equipment	-	0.00%	3,333.33	0.13%	(3,333.33)	-100.00%	-	0.00%	13,333.33	0.13%	(13,333.33)

Villasis Water District  
 Detailed Statement of Income and Expenses  
 For the Period ending Feb. 28, 2017  
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				Variance		Actual		Budget		Variance	
			% to Total	Amount	% to Budget	Amount		Amount	% to Total	Amount	% to Budget
Repairs and Maintenance-Other Machinery and	4,075.00	0.67%	5,000.00	0.19%	(925.00)	-18.50%	5,155.00	0.16%	20,000.00	0.19%	(14,845.00)
Repairs and Maintenance-Furnitures and Fixtures	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	10,000.00	0.09%	(10,000.00)
<b>Donations</b>											
Donations	-	0.00%	-	0.00%	-	-	0.00%	-	0.00%	-	-
<b>Professional Services</b>											
Legal Services	-	0.00%	3,500.00	0.13%	(3,500.00)	-100.00%	4,350.00	0.14%	14,000.00	0.13%	(9,650.00)
Auditing Services	-	0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	-	0.00%	50,000.00	0.47%	(50,000.00)
Security Services	-	0.00%	-	0.00%	-	-	0.00%	-	0.00%	-	-
Computer Data Processing Services	-	0.00%	27,500.00	1.04%	(27,500.00)	-100.00%	21,280.00	0.67%	110,000.00	1.04%	(88,720.00)
Other Professional Services	-	0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	-	0.00%	50,000.00	0.47%	(50,000.00)
<b>Doubtful Accounts, Depreciation, Amortization and Depletion</b>											
Doubtful Accounts Expenses	-	0.00%	-	0.00%	-	-	0.00%	-	0.00%	-	-
Depreciation-Structure and Improvements	13,912.87	2.29%	15,250.00	0.58%	(1,612.13)	-10.38%	69,564.35	2.19%	100,000.00	0.94%	(100,000.00)
Depreciation-Plant	133,564.53	21.99%	141,450.00	5.33%	(7,885.47)	-5.57%	659,589.24	20.74%	565,800.01	5.33%	93,789.23
Depreciation-Buildings and Other Structures	9,638.33	1.59%	13,455.00	0.51%	(3,816.67)	-28.37%	48,161.65	1.52%	53,820.00	0.51%	(5,628.35)
Depreciation-Office Equipments	28,954.95	4.77%	31,050.00	1.17%	(2,095.05)	-6.75%	141,457.18	4.45%	124,200.00	1.17%	17,257.18
Depreciation-Land Transportation Equipment	21,516.14	3.54%	20,700.00	0.78%	816.14	3.94%	99,394.47	3.13%	82,800.00	0.78%	16,594.47
Depreciation-Construction Equipment	-	0.00%	-	0.00%	-	-	0.00%	-	0.00%	-	-
Depreciation-Other Machinery and Equipment	43,498.94	7.16%	41,400.00	1.56%	2,098.94	5.07%	210,940.39	6.63%	165,600.00	1.56%	45,340.39
Depreciation- Med. Dental	-	0.00%	-	0.00%	-	-	0.00%	-	0.00%	-	-
Depreciation-Furniture and Fixtures	9,736.92	1.60%	12,420.00	0.47%	(2,683.08)	-21.60%	48,250.76	1.52%	49,680.00	0.47%	(1,429.24)
Bank Charges	-	0.00%	83.33	0.00%	(83.33)	-100.00%	-	0.00%	333.33	0.00%	(333.33)
<b>TOTAL MOOE</b>	<b>607,433.81</b>	<b>22.60%</b>	<b>1,070,241.30</b>	<b>40.31%</b>	<b>(462,807.49)</b>	<b>-43.24%</b>	<b>3,180,320.24</b>	<b>24.99%</b>	<b>4,280,965.21</b>	<b>40.31%</b>	<b>(1,100,644.97)</b>
<b>Financial Expense</b>											
Interest Expenses	-	0.00%	-	0.00%	-	-	0.00%	-	0.00%	-	-
Retained Earnings	-	0.00%	-	0.00%	-	-	0.00%	-	0.00%	-	-
<b>Total FE</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,997,483.43</b>	<b>74.32%</b>	<b>2,535,592.64</b>	<b>95.50%</b>	<b>(538,109.21)</b>	<b>-21.22%</b>	<b>8,610,835.48</b>	<b>67.65%</b>	<b>10,142,370.57</b>	<b>95.50%</b>	<b>(1,531,535.09)</b>
<b>Net Income (Loss)</b>	<b>690,374.43</b>	<b>25.68%</b>	<b>119,549.92</b>	<b>4.50%</b>	<b>570,824.51</b>	<b>441.26%</b>	<b>4,117,386.05</b>	<b>32.35%</b>	<b>478,199.68</b>	<b>4.50%</b>	<b>3,639,186.37</b>

Prepared by  
 Jovin Paul N. Liwanag  
 Accounting Officer/Processor Designate

Certified/Correct:  
 Marlen A. Sante  
 Acting Division Manager

Approved by:  
 Susan Q. Sison  
 General Manager C







