



Villasis Water District

(075) 632-1093 / (075) 632-1080 / 09178615250 / 09255140915

www.villasiswaterdistrict.gov.ph * villasis_wd@yahoo.com

CCC # 95 * Poblacion Zone I, Villasis, Pangasinan, 2427

DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended JANUARY 31, 2018

	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
Business and Service Income:												
Generation, Transmission and Distribution Income (MS)	2,906,155.35	91.58%	2,479,914.48	91.63%	426,240.87	17.19%	2,906,155.35	91.58%	2,479,914.48	91.63%	426,240.87	17.19%
Interest Income	-	0.00%	3,000.00	0.11%	(3,000.00)	-100.00%	-	0.00%	3,000.00	0.11%	(3,000.00)	-100.00%
Business and Service Income	150,726.26	4.75%	137,096.67	5.07%	13,629.59	9.94%	150,726.26	4.75%	137,096.67	5.53%	13,629.59	9.94%
Fines and Penalties-Business and Service Income	116,611.80	3.67%	86,474.62	3.20%	30,137.18	34.85%	116,611.80	3.67%	86,474.62	2.51%	30,137.18	34.85%
Gross Income	3,173,493.41	100.00%	2,706,485.76	100.00%	467,007.65	17.26%	3,173,493.41	100.00%	2,706,485.76	100.00%	467,007.65	17.26%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	778,672.11	56.59%	991,161.89	32.01%	(212,489.78)	-21.44%	778,672.11	56.59%	991,161.89	32.01%	(212,489.78)	-21.44%
Salaries and Wages - (Job Order)	-	0.00%	-	5.46%	-	#DIV/0!	-	0.00%	-	5.46%	#DIV/0!	-
Personal Economic Relief Allowance (PERA)	60,000.00	4.36%	86,000.00	2.56%	(26,000.00)	-30.23%	60,000.00	4.36%	86,000.00	2.56%	(26,000.00)	-30.23%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	0.98%	18,500.00	0.70%	(5,000.00)	-27.03%	13,500.00	0.98%	18,500.00	0.70%	(5,000.00)	-27.03%
Transportation A/P	13,500.00	0.98%	18,500.00	0.70%	(5,000.00)	-27.03%	13,500.00	0.98%	18,500.00	0.70%	(5,000.00)	-27.03%
Clothing/Uniform Allowance	180,000.00	13.08%	204,000.00	0.53%	(24,000.00)	-11.76%	180,000.00	13.08%	204,000.00	0.53%	(24,000.00)	-11.76%
Honoraria	35,100.00	2.55%	55,300.00	2.41%	(20,200.00)	-36.53%	35,100.00	2.55%	55,300.00	2.41%	(20,200.00)	-36.53%
Year - End Bonus	-	0.00%	-	2.32%	-	#DIV/0!	-	0.00%	-	2.32%	#DIV/0!	-
Other Bonuses and Allowances	-	0.00%	43,000.00	2.24%	(43,000.00)	-100.00%	-	0.00%	43,000.00	2.24%	(43,000.00)	-100.00%
Life and Retirement Insurance Contributions	72,191.43	5.25%	107,044.08	3.21%	(34,852.65)	-32.56%	72,191.43	5.25%	107,044.08	3.21%	(34,852.65)	-32.56%
PAG-IBIG Contributions	2,900.00	0.21%	4,300.00	0.13%	(1,400.00)	-32.56%	2,900.00	0.21%	4,300.00	0.13%	(1,400.00)	-32.56%
PhilHealth Contributions	7,180.76	0.52%	12,265.47	0.35%	(5,084.71)	-41.46%	7,180.76	0.52%	12,265.47	0.35%	(5,084.71)	-41.46%
FCC Contributions	3,000.00	0.22%	4,300.00	0.13%	(1,300.00)	-30.23%	3,000.00	0.22%	4,300.00	0.13%	(1,300.00)	-30.23%
Ident Fund Contribution	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other personal Benefits Contributions	209,823.59	15.25%	2,500.00	0.00%	209,823.59	-100.00%	209,823.59	15.25%	2,500.00	0.00%	209,823.59	-100.00%
Overtime and holiday pay	-	0.00%	-	0.19%	-	-	-	0.00%	-	0.19%	-	-
Other Personal Benefits	-	0.00%	-	2.26%	-	#DIV/0!	-	0.00%	-	2.26%	#DIV/0!	-
Total Personal Services	1,375,867.89	43.35%	1,546,871.43	55.19%	(171,003.54)	-11.05%	1,375,867.89	43.35%	1,546,871.43	55.19%	(171,003.54)	-11.05%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	12,714.02	1.46%	20,833.33	1.10%	(8,119.31)	-38.97%	12,714.02	1.46%	20,833.33	1.10%	(8,119.31)	-38.97%
Accountable Forms and Calendar Expenses (Printing)	-	0.00%	-	0.28%	-	#DIV/0!	-	0.00%	-	0.28%	#DIV/0!	-
Fuel, Oil and Lubricants Expenses	-	0.00%	25,000.00	1.13%	(25,000.00)	-100.00%	-	0.00%	25,000.00	1.13%	(25,000.00)	-100.00%
Other Supplies Expenses	14,849.50	1.70%	10,000.00	0.38%	4,849.50	48.50%	14,849.50	1.70%	10,000.00	0.38%	4,849.50	48.50%
Travel and Educational Expenses												
Travel Expenses	61,770.00	7.09%	33,333.33	1.26%	28,436.67	85.31%	61,770.00	7.09%	33,333.33	1.26%	28,436.67	85.31%
Training and Scholarship	48,000.00	5.51%	30,000.00	1.26%	18,000.00	60.00%	48,000.00	5.51%	30,000.00	1.26%	18,000.00	60.00%
Utility Expenses												
Electricity	182,516.01	20.96%	200,000.00	5.72%	(17,483.99)	-8.74%	182,516.01	20.96%	200,000.00	5.72%	(17,483.99)	-8.74%
Fuel/Cooking Gas	689.00	0.08%	1,000.00	0.04%	(311.00)	-31.10%	689.00	0.08%	1,000.00	0.04%	(311.00)	-31.10%



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended JANUARY 31, 2018

	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
Communication Expenses												
Postage and Deliveries	540.00	0.00%	1,000.00	0.02%	(460.00)	-46.00%	540.00	0.00%	-	0.00%	(460.00)	-46.00%
Telephone Expenses - Landline	7,712.01	0.89%	12,500.00	0.38%	(4,787.99)	-38.30%	7,712.01	0.89%	12,500.00	0.38%	(4,787.99)	-38.30%
Telephone Expenses - Mobile	11,257.71	1.29%	14,000.00	0.53%	(2,742.29)	-19.59%	11,257.71	1.29%	14,000.00	0.53%	(2,742.29)	-19.59%
Internet Expenses	370.00	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses	72.00	0.04%	1,500.00	0.04%	(1,130.00)	-75.33%	370.00	0.04%	1,500.00	0.04%	(1,130.00)	-75.33%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	4,000.00	0.01%	4,000.00	0.09%	(3,928.00)	-100.00%	72.00	0.01%	4,000.00	0.00%	(3,928.00)	-100.00%
Taxes, Duties and Licenses	-	0.00%	21,666.67	1.18%	(21,666.67)	-100.00%	-	0.00%	21,666.67	1.18%	(21,666.67)	-100.00%
Taxes, Duties and Licenses	49,385.32	5.67%	73,666.67	1.87%	(24,281.35)	-32.96%	49,385.32	5.67%	73,666.67	1.87%	(24,281.35)	-32.96%
Insurance Premiums	-	0.00%	5,583.33	0.13%	(5,583.33)	-100.00%	-	0.00%	5,583.33	0.13%	(5,583.33)	-100.00%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses (with 795-A)	24,346.10	2.80%	61,166.67	6.36%	(36,820.57)	-60.20%	24,346.10	2.80%	61,166.67	6.36%	(36,820.57)	-60.20%
Rent expenses	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Awards, Prizes and Other Claims												
Miscellaneous expenses	8,200.00	0.94%	8,200.00	0.31%	-	0.00%	8,200.00	0.94%	8,200.00	0.31%	-	0.00%
Generation and Distribution Expenses												
Generation, Transmission and Distribution Expenses	15,735.60	1.81%	45,250.00	1.57%	(29,514.40)	-65.23%	15,735.60	1.81%	45,250.00	1.57%	(29,514.40)	-65.23%
Membership Dues and Contribution to Organizations	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Membership Dues and Contribution to Organizations	4,800.00	0.55%	22,462.08	0.47%	(17,662.08)	-78.63%	4,800.00	0.55%	22,462.08	0.47%	(17,662.08)	-78.63%
Cultural and Athletic Expenses	-	0.00%	5,375.00	0.00%	(5,375.00)	-	-	0.00%	5,375.00	0.00%	(5,375.00)	-
Other subsidies	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Repairs and Maintenance												
Repairs and Maintenance-Plant (UPIS)	14,300.00	1.64%	8,333.33	0.94%	5,966.67	71.60%	14,300.00	1.64%	8,333.33	0.94%	5,966.67	71.60%
Repairs and Maintenance-Building and Other Structures	-	0.00%	4,166.67	0.31%	(4,166.67)	-100.00%	-	0.00%	4,166.67	0.31%	(4,166.67)	-100.00%
Repairs and Maintenance-Office Equipment	-	0.00%	2,083.33	0.13%	(2,083.33)	-100.00%	-	0.00%	2,083.33	0.13%	(2,083.33)	-100.00%
Repairs and Maintenance- Land Transportation Equipment	-	0.00%	8,333.33	0.41%	(8,333.33)	-100.00%	-	0.00%	8,333.33	0.41%	(8,333.33)	-100.00%
Repairs and Maintenance-Land Improvements	-	0.00%	2,916.67	0.09%	(2,916.67)	-100.00%	-	0.00%	2,916.67	0.09%	(2,916.67)	-100.00%
Repairs and Maintenance-Construction Equipment	-	0.00%	2,500.00	0.13%	(2,500.00)	-100.00%	-	0.00%	2,500.00	0.13%	(2,500.00)	-100.00%
Repairs and Maintenance-Other Machinery and Equipment	-	0.00%	2,083.33	0.19%	(2,083.33)	-100.00%	-	0.00%	2,083.33	0.19%	(2,083.33)	-100.00%
Repairs and Maintenance-Furnitures and Fixtures	900.00	0.10%	1,250.00	0.09%	(350.00)	-28.00%	900.00	0.10%	1,250.00	0.09%	(350.00)	-28.00%
Donations	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Professional Services												
Legal Services	1,800.00	0.21%	2,500.00	0.13%	(700.00)	-28.00%	1,800.00	0.21%	2,500.00	0.13%	(700.00)	-28.00%
Auditing Services	-	0.00%	16,666.67	0.47%	(16,666.67)	-100.00%	-	0.00%	16,666.67	0.47%	(16,666.67)	-100.00%
Other Professional Services	-	0.00%	5,000.00	0.00%	(5,000.00)	-	-	0.00%	5,000.00	0.00%	(5,000.00)	-
Computer Data Processing Services	-	0.00%	16,666.67	1.04%	(16,666.67)	-100.00%	-	0.00%	16,666.67	1.04%	(16,666.67)	-100.00%
Other General Services	129,500.00	14.87%	133,350.00	0.47%	(3,850.00)	-2.89%	129,500.00	14.87%	133,350.00	0.47%	(3,850.00)	-2.89%
Doubtful Accounts, Depreciation, Amortization and Depletion												
Allowance for Impairment	-	0.00%	16,666.67	0.94%	(16,666.67)	-100.00%	-	0.00%	16,666.67	0.94%	(16,666.67)	-100.00%



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	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget
Depreciation-Structure and Improvements	13,912.87	1.60%	13,912.87	0.58%	-	0.00%	13,912.87	1.60%	13,912.87	0.58%	-	0.00%
Depreciation-Plant	146,736.14	16.85%	146,736.14	5.33%	-	0.00%	146,736.14	16.85%	146,736.14	5.33%	-	0.00%
Depreciation-Buildings and Other Structures	9,638.33	1.11%	9,638.33	0.51%	-	0.00%	9,638.33	1.11%	9,638.33	0.51%	-	0.00%
Depreciation-Office Equipments	30,351.82	3.48%	30,351.82	1.17%	-	0.00%	30,351.82	3.48%	30,351.82	1.17%	-	0.00%
Depreciation-Land Transportation Equipment	22,791.90	2.62%	22,791.90	0.78%	-	0.00%	22,791.90	2.62%	22,791.90	0.78%	-	0.00%
Depreciation-Construction Equipment	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Other Machinery and Equipment	47,811.47	5.49%	47,811.47	1.56%	-	0.00%	47,811.47	5.49%	47,811.47	1.56%	-	0.00%
Depreciation- Med. Dental	10,239.42	1.18%	10,239.42	0.47%	-	0.00%	10,239.42	1.18%	10,239.42	0.47%	-	0.00%
Depreciation-Furniture and Fixtures	50.00	0.01%	416.67	0.00%	(366.67)	-88.00%	50.00	0.01%	416.67	0.00%	(366.67)	-88.00%
Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MOOE	870,989.22	27.45%	1,100,952.37	40.31%	(229,963.15)	-20.89%	870,989.22	27.45%	1,100,952.37	40.31%	(229,963.15)	-20.89%
Financial Expense												
Interest Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Retained Earnings	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total FE	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Expenses	2,246,857.11	70.80%	2,366,341.85	95.50%	(119,484.74)	-5.05%	2,246,857.11	70.80%	2,366,341.85	95.50%	(119,484.74)	-5.05%
Net Income (Loss)	926,636.30	29.20%	476,143.91	4.50%	450,492.39	441.26%	926,636.30	29.20%	476,143.91	4.50%	450,492.39	94.61%

Prepared by:

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