



# 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 July 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
<b>Business and Service Income:</b>												
Generation, Transmission and Distribution Income (W)	2,556,584.99	89.85%	2,577,289.38	91.82%	(20,684.39)	-0.80%	18,329,998.41	91.23%	17,802,788.59	91.74%	727,209.82	4.13%
Interest Income	-	0.00%	3,000.00	0.11%	(3,000.00)	-100.00%	-	0.00%	21,000.00	0.11%	(21,000.00)	-100.00%
Other Business and Service Income	190,657.36	6.70%	137,096.67	4.88%	53,560.69	39.07%	1,107,114.64	5.51%	959,676.67	5.53%	147,437.97	15.36%
Fines and Penalties-Business and Service Income	98,290.70	3.45%	89,534.34	3.19%	8,756.36	9.78%	655,666.65	3.26%	604,295.40	2.51%	51,371.25	8.53%
<b>Gross Income</b>	<b>2,845,533.05</b>	<b>100.00%</b>	<b>2,806,900.38</b>	<b>100.00%</b>	<b>38,632.67</b>	<b>1.38%</b>	<b>20,992,979.70</b>	<b>100.00%</b>	<b>19,187,760.65</b>	<b>100.00%</b>	<b>905,219.05</b>	<b>4.72%</b>
<b>Less: Expenses</b>												
<b>Personal Services</b>												
Salaries and Wages - Regular	612,960.42	74.11%	892,034.00	31.80%	(279,073.58)	-31.29%	4,998,954.18	72.40%	7,433,855.66	32.01%	(2,434,901.48)	-32.75%
Salaries and Wages - (Job Order)	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	5.46%	-	#DIV/0!
Personal Economic Relief Allowance (PERA)	60,000.00	7.25%	86,000.00	3.07%	(26,000.00)	-30.23%	414,000.00	6.00%	602,000.00	2.56%	(188,000.00)	-31.23%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Representative Allowance (RA)	13,500.00	1.63%	18,500.00	0.66%	(5,000.00)	-27.03%	94,500.00	1.37%	129,500.00	0.70%	(35,000.00)	-27.03%
Transportation A P	13,500.00	1.63%	18,500.00	0.66%	(5,000.00)	-27.03%	94,500.00	1.37%	129,500.00	0.70%	(35,000.00)	-27.03%
Clothing/Uniform Allowance	-	0.00%	18,000.00	0.64%	(18,000.00)	-100.00%	180,000.00	2.61%	222,000.00	0.53%	(42,000.00)	-18.92%
Honoraria	35,100.00	4.24%	136,500.00	4.87%	(101,400.00)	-74.29%	279,650.00	4.05%	488,300.00	2.41%	(188,650.00)	-40.28%
Year - End Bonus	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	2.32%	-	#DIV/0!
Other Bonuses and Allowances	-	0.00%	177,054.55	6.31%	(177,054.55)	-100.00%	5,000.00	0.07%	306,054.55	2.24%	(301,054.55)	-98.37%
Life and Retirement Insurance Contributions	73,555.25	8.89%	107,044.08	3.82%	(33,488.83)	-31.29%	506,773.22	7.34%	749,308.56	3.21%	(242,535.34)	-32.37%
PAG-IBIG Contributions	3,000.00	0.36%	4,300.00	0.15%	(1,300.00)	-30.23%	20,600.00	0.30%	30,100.00	0.13%	(9,500.00)	-31.56%
PhilHealth Contributions	7,441.84	0.90%	12,265.47	0.44%	(4,823.63)	-39.33%	50,887.55	0.74%	85,858.27	0.35%	(34,970.72)	-40.73%
ECC Contributions	3,000.00	0.36%	4,300.00	0.15%	(1,300.00)	-30.23%	20,700.00	0.30%	30,100.00	0.13%	(9,400.00)	-31.23%
Provident Fund Contribution	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Other personal Benefits Contributions	-	0.00%	-	0.00%	-	0.00%	209,823.59	3.04%	-	0.00%	209,823.59	0.00%
Overtime and Holiday pay	5,000.00	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	28,948.80	0.42%	17,500.00	0.19%	(11,448.80)	-100.00%
Other Personal Benefits	-	0.00%	-	0.00%	-	0.00%	-	-	-	2.28%	-	2.28%
<b>Total Personal Services</b>	<b>827,057.51</b>	<b>29.07%</b>	<b>1,476,998.10</b>	<b>52.65%</b>	<b>(649,940.59)</b>	<b>-44.00%</b>	<b>6,904,337.34</b>	<b>34.36%</b>	<b>10,204,077.04</b>	<b>55.19%</b>	<b>(3,299,739.70)</b>	<b>-32.34%</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>												
Supplies Expenses	26,092.35	2.79%	20,833.33	0.74%	5,259.02	25.24%	111,181.24	1.75%	145,833.33	1.10%	(34,652.09)	-23.76%
Office Supplies Expense	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.28%	-	0.28%
Accountable Forms and Calendar Expenses (Printin	30,683.24	3.28%	25,000.00	0.89%	5,683.24	22.73%	170,432.59	2.68%	175,000.00	1.13%	(4,567.41)	-2.61%
Fuel, Oil and Lubricants Expenses	19,601.90	2.10%	10,000.00	0.36%	9,601.90	96.02%	90,611.22	1.43%	70,000.00	0.36%	20,611.22	29.44%
Other Supplies Expenses	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Travel and Educational Expenses	61,169.00	6.54%	33,333.33	1.19%	27,835.67	83.51%	284,452.45	4.48%	233,333.33	1.26%	51,119.12	21.91%
Travel Expenses	61,169.00	6.54%	33,333.33	1.19%	27,835.67	83.51%	284,452.45	4.48%	233,333.33	1.26%	51,119.12	21.91%
Training and Scholarship	-	0.00%	-	0.00%	-	0.00%	-	-	-	1.26%	-	1.26%





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## DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended JULY 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
Utility Expenses												
Electricity	203,892.01	21.81%	280,000.00	9.98%	(76,107.99)	-27.18%	1,388,215.32	21.86%	1,570,000.00	5.72%	(181,784.68)	-11.58%
Fuel/Cooking Gas	2,066.00	0.22%	1,000.00	0.04%	1,066.00	106.60%	6,672.00	0.11%	7,000.00	0.04%	(328.00)	-4.69%
Communication Expenses												
Postage and Deliveries	655.00	0.07%	1,000.00	0.04%	(345.00)	-34.50%	3,355.00	0.05%	7,000.00	0.02%	(3,645.00)	-52.07%
Telephone Expenses - Landline	-	0.00%	12,500.00	0.45%	(12,500.00)	-100.00%	45,224.62	0.71%	67,500.00	0.38%	(42,275.38)	-48.31%
Telephone Expenses - Mobile	15,198.88	1.63%	14,000.00	0.50%	1,198.88	8.56%	90,569.34	1.43%	98,000.00	0.53%	(7,430.66)	-7.58%
Internet Expenses	-	0.00%	-	0.00%	-	-	-	-	-	0.00%	-	0.00%
Cable and Radio Expenses	7,400.00	0.08%	1,500.00	0.05%	(7,600.00)	-50.67%	2,590.00	0.04%	10,500.00	0.04%	(7,910.00)	-75.33%
Printing and Advertising Expenses	7,466.00	0.80%	4,000.00	0.14%	3,466.00	86.65%	37,996.60	0.60%	28,000.00	0.00%	9,996.60	35.70%
Advertising, Promotional and Marketing Expenses	-	0.00%	40,833.33	1.46%	(40,833.33)	-100.00%	-	0.00%	170,833.33	1.18%	(170,833.33)	-100.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	130.00	0.01%	50,000.00	1.78%	(49,870.00)	-99.74%	211,553.26	3.33%	427,000.00	1.87%	(215,446.74)	-50.46%
Insurance Premiums	-	0.00%	5,583.33	0.20%	(5,583.33)	-100.00%	34,164.59	0.54%	39,083.33	0.13%	(4,918.74)	-12.58%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	-	-	0.00%	-	0.00%
Representation Expenses (with 795-A)	40,552.00	4.34%	74,500.00	2.66%	(33,948.00)	-45.67%	316,103.74	4.98%	481,500.00	6.36%	(165,396.26)	-34.35%
Rent expenses	-	0.00%	-	0.00%	-	-	-	-	-	0.00%	-	0.00%
Awards, Prizes and Other Claims	-	0.00%	-	0.00%	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous expenses	10,000.00	1.07%	8,200.00	0.29%	1,800.00	21.95%	62,800.00	0.99%	62,800.00	0.31%	-	0.00%
Generation and Distribution Expenses												
Generation, Transmission and Distribution Expenses	31,835.22	3.40%	45,250.00	1.61%	(13,414.78)	-29.65%	182,506.26	2.87%	316,750.00	1.57%	(134,243.74)	-42.38%
Membership Dues and Contribution to Organizations	-	0.00%	-	0.00%	-	-	-	-	-	0.00%	-	0.00%
Cultural and Athletic Expenses	2,800.00	0.30%	22,462.08	0.80%	(19,662.08)	-87.53%	35,640.00	0.56%	157,234.58	0.47%	(121,594.58)	-77.33%
Other subsidies	-	0.00%	5,375.00	0.19%	(5,375.00)	-100.00%	18,700.00	0.29%	37,625.00	0.00%	(18,925.00)	-50.30%
Repairs and Maintenance												
Repairs and Maintenance-Plant (UPIS)	-	0.00%	8,333.33	0.30%	(8,333.33)	-100.00%	118,949.39	1.87%	58,333.33	0.00%	60,616.06	103.91%
Repairs and Maintenance-Building and Other Structures	150.00	0.02%	4,166.67	0.15%	(4,016.67)	-96.40%	3,283.75	0.05%	29,166.67	0.31%	(25,882.92)	-88.74%
Repairs and Maintenance-Office Equipment	1,710.00	0.18%	2,083.33	0.07%	(373.33)	-17.92%	3,640.00	0.06%	14,583.33	0.13%	(10,943.33)	-75.04%
Repairs and Maintenance-Land Transportation Equipment	14,810.00	1.56%	8,333.33	0.30%	6,476.67	77.72%	50,910.16	0.80%	58,333.33	0.41%	(7,423.17)	-12.73%
Repairs and Maintenance-Land Improvements	-	0.00%	2,916.67	0.10%	(2,916.67)	-100.00%	-	0.00%	20,416.67	0.09%	(20,416.67)	-100.00%
Repairs and Maintenance-Construction Equipment	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	17,500.00	0.13%	(17,500.00)	-100.00%
Repairs and Maintenance-Other Machinery and Equipment	500.00	0.05%	2,083.33	0.07%	(1,583.33)	-76.00%	2,319.25	0.04%	14,583.33	0.19%	(12,264.08)	-84.10%
Repairs and Maintenance-Furniture and Fixtures	500.00	0.05%	1,250.00	0.04%	(750.00)	-60.00%	3,702.00	0.06%	8,750.00	0.09%	(5,048.00)	-57.69%
Donations	-	0.00%	-	0.00%	-	-	-	-	-	0.00%	-	0.00%
Professional Services	-	0.00%	-	0.00%	-	-	-	-	-	0.00%	-	0.00%
Legal Services	1,200.00	0.13%	2,500.00	0.09%	(1,300.00)	-52.00%	3,900.00	0.06%	17,500.00	0.13%	(13,600.00)	-77.71%





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For the Period Ended JULY 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
Auditing Services	16,666.67	0.00%	16,666.67	0.59%	(16,666.67)	-100.00%	-	0.00%	116,666.67	0.47%	(116,666.67)	-100.00%
Other Professional Services	5,000.00	0.00%	5,000.00	0.18%	(5,000.00)	-100.00%	1,000.00	0.02%	35,000.00	0.00%	(34,000.00)	-100.00%
Computer Data Processing Services	16,666.67	0.00%	16,666.67	0.59%	(16,666.67)	-100.00%	-	0.00%	116,666.67	1.04%	(116,666.67)	-100.00%
Other General Services	133,500.00	10.98%	133,500.00	4.76%	(30,850.00)	-23.11%	802,175.00	12.63%	933,600.00	0.47%	(131,425.00)	-14.08%
Doubtful Accounts, Depreciation, Amortization and Depletion	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Allowance for Impairment	15,012.37	0.00%	16,666.67	0.59%	(16,666.67)	-100.00%	-	0.00%	116,666.67	0.94%	(116,666.67)	-100.00%
Depreciation-Structure and Improvements	15,012.37	1.61%	15,012.37	0.54%	-	0.00%	100,688.59	1.59%	100,688.59	0.58%	-	0.00%
Depreciation-Plant	146,736.14	15.69%	146,736.14	5.23%	-	0.00%	1,027,152.98	16.18%	1,027,152.98	5.33%	-	0.00%
Depreciation-Buildings and Other Structures	10,538.33	1.13%	10,538.33	0.38%	-	0.00%	68,368.31	1.08%	68,368.31	0.51%	-	0.00%
Depreciation-Office Equipments	34,198.91	3.66%	34,198.91	1.22%	-	0.00%	229,887.83	3.62%	229,887.83	1.17%	-	0.00%
Depreciation-L and Transportation Equipment	31,244.46	3.34%	31,244.46	1.11%	-	0.00%	206,275.98	3.25%	206,275.98	0.78%	-	0.00%
Depreciation-Construction Equipment	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Other Machinery and Equipment	51,142.69	5.47%	51,142.69	1.82%	-	0.00%	343,503.57	5.41%	343,503.57	0.00%	-	0.00%
Depreciation- Med. Dental	10,239.42	1.10%	10,239.42	0.37%	-	0.00%	71,675.94	1.13%	71,675.94	0.47%	-	0.00%
Depreciation-Furniture and Fixtures	150.00	0.02%	416.67	0.01%	(266.67)	-64.00%	200.00	0.00%	2,916.67	0.00%	(2,716.67)	-93.14%
Bank Charges	935,063.92	32.86%	1,207,566.07	43.05%	(272,502.15)	-22.57%	6,349,800.98	31.60%	7,943,229.45	40.31%	(1,593,428.47)	-20.06%
<b>TOTAL MOOE</b>												
Financial Expense	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Interest Expenses	-	0.00%	-	0.00%	-	0.00%	-	0.00%	512,500.00	0.00%	-	0.00%
Retained Earnings	-	0.00%	-	0.00%	-	0.00%	-	0.00%	512,500.00	0.00%	-	0.00%
<b>Total FE</b>												
<b>Total Expenses</b>	1,762,121.43	61.93%	2,624,601.85	93.51%	(862,480.42)	-32.86%	13,254,138.32	65.96%	16,366,903.29	85.40%	(3,132,764.97)	-19.12%
<b>Net Income (Loss)</b>	1,083,411.62	38.07%	180,498.53	6.43%	902,913.09	44.12%	6,838,841.38	34.04%	2,800,857.36	14.60%	4,037,984.02	144.17%

Prepared by:

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