



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 JUNE 30, 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 (M)	2,789,230.33	91.85%	2,479,914.48	91.63%	309,315.85	12.47%	15,773,413.42	91.45%	15,025,519.21	91.73%	747,894.21	4.98%
Interest Income	-	0.00%	3,000.00	0.11%	(3,000.00)	-100.00%	-	0.00%	18,000.00	0.11%	(18,000.00)	-100.00%
Other Business and Service Income	159,371.69	5.25%	137,096.67	5.07%	22,275.02	16.25%	916,457.28	5.31%	822,580.00	5.53%	93,877.28	11.41%
Fines and Penalties-Business and Service Income	88,088.65	2.90%	86,474.62	3.20%	1,614.03	1.87%	551,575.95	3.23%	514,761.06	2.51%	42,814.89	8.32%
Gross Income	3,036,690.67	100.00%	2,706,485.76	100.00%	330,204.91	12.20%	17,247,446.65	100.00%	16,380,860.27	100.00%	866,586.38	5.29%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	597,761.00	74.85%	991,161.89	32.01%	(393,400.89)	-39.89%	4,385,993.76	72.17%	6,541,821.66	32.01%	(2,155,827.90)	-32.95%
Salaries and Wages - (Job Order)	-	0.00%	-	5.46%	-	#DIV/0!	0.00%	-	5,460.00	5.82%	(5,460.00)	-31.40%
Personnel Economic Relief Allowance (PERA)	58,000.00	7.28%	86,000.00	2.56%	(28,000.00)	-32.56%	354,000.00	5.82%	516,000.00	2.56%	(162,000.00)	-31.40%
Additional Compensation (ADCCOM)	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Representative Allowance (RA)	13,500.00	1.69%	18,500.00	0.70%	(5,000.00)	-27.03%	81,000.00	1.33%	111,000.00	0.70%	(30,000.00)	-27.03%
Transportation A P	13,500.00	1.69%	18,500.00	0.70%	(5,000.00)	-27.03%	81,000.00	1.33%	111,000.00	0.70%	(30,000.00)	-27.03%
Clothing/Uniform Allowance	-	0.00%	-	0.55%	-	#DIV/0!	0.00%	-	204,000.00	0.53%	(24,000.00)	-11.76%
Honoraria	31,050.00	3.88%	55,300.00	2.41%	(24,250.00)	-43.85%	244,550.00	4.02%	331,800.00	2.41%	(87,250.00)	-26.30%
Year - End Bonus	-	0.00%	-	2.32%	-	#DIV/0!	0.00%	-	129,000.00	2.24%	(124,000.00)	-96.12%
Other Bonuses and Allowances	-	0.00%	43,000.00	2.24%	(43,000.00)	-100.00%	5,000.00	0.08%	642,264.48	3.21%	(209,046.51)	-32.55%
Life and Retirement Insurance Contributions	71,731.32	8.98%	107,044.08	3.21%	(35,312.76)	-32.99%	433,217.97	7.13%	25,800.00	0.13%	(8,200.00)	-31.76%
PAG-IBIG Contributions	2,900.00	0.36%	4,300.00	0.13%	(1,400.00)	-32.56%	17,600.00	0.29%	25,800.00	0.35%	(30,147.09)	-40.96%
PhilHealth Contributions	7,226.48	0.90%	12,265.47	0.35%	(5,038.99)	-41.08%	43,445.71	0.71%	73,592.80	0.35%	(8,100.00)	-31.40%
ECC Contributions	2,900.00	0.36%	4,300.00	0.13%	(1,400.00)	-32.56%	17,700.00	0.29%	25,800.00	0.13%	(8,100.00)	-31.40%
Provident Fund Contribution	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Other personnel Benefits Contributions	-	0.00%	2,500.00	0.00%	(2,500.00)	-100.00%	209,823.59	3.45%	-	15,000.00	209,823.59	-100.00%
Overtime and holiday pay	-	0.00%	-	0.19%	-	-	23,948.80	0.00%	15,000.00	0.19%	(15,000.00)	-100.00%
Other Personnel Benefits	-	0.00%	-	2.28%	-	#DIV/0!	0.39%	-	-	23,948.80	2.28%	-
Total Personal Services	798,568.80	26.30%	1,342,871.43	55.19%	(544,302.63)	-40.53%	6,077,279.83	35.24%	8,727,078.94	55.19%	(2,649,799.11)	-30.36%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses	11,524.93	1.28%	20,833.33	1.10%	(9,308.40)	-44.88%	85,088.89	1.57%	125,000.00	1.10%	(39,911.11)	-31.93%
Office Supplies Expense	-	0.00%	-	0.28%	-	#DIV/0!	0.00%	-	-	-	-	-
Accountable Forms and Calendar Expenses (Printin	42,838.44	4.77%	25,000.00	1.13%	17,838.44	71.35%	139,749.35	2.58%	150,000.00	1.13%	(10,250.65)	-6.83%
Fuel, Oil and Lubricants Expenses	2,579.50	0.29%	10,000.00	0.36%	(7,420.50)	-74.21%	71,009.32	1.31%	60,000.00	0.36%	11,009.32	18.35%
Other Supplies Expenses	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Travel and Educational Expenses	43,220.00	4.81%	33,333.33	1.26%	9,886.67	29.66%	223,283.45	4.12%	200,000.00	1.26%	23,283.45	11.64%
Travel Expenses	54,000.00	6.01%	30,000.00	1.28%	24,000.00	80.00%	158,000.00	2.92%	180,000.00	1.28%	(22,000.00)	-12.22%
Training and Scholarship	-	-	-	-	-	-	-	-	-	-	-	-



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended JUNE 30, 2018

	CURRENT MONTH					YEAR TO DATE					
	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget	Actual Amount	% to Total	Budget Amount	Variance Amount	% to Budget
Utility Expenses											
Electricity	187,746.62	20.89%	200,000.00	5.72%	(12,253.38)	-6.13%	1,184,323.31	21.87%	1,290,000.00	(105,676.69)	-8.19%
Fuel/Cooking Gas	640.00	0.07%	1,000.00	0.04%	(360.00)	-36.00%	4,806.00	0.09%	6,000.00	(1,384.00)	-23.23%
Communication Expenses											
Postage and Deliveries	265.00	0.03%	1,000.00	0.02%	(735.00)	-73.50%	2,700.00	0.05%	6,000.00	(3,300.00)	-55.00%
Telephone Expenses - Landline	7,446.01	0.83%	12,500.00	0.38%	(5,053.99)	-40.43%	45,224.62	0.84%	75,000.00	(29,775.38)	-39.70%
Telephone Expenses - Mobile	5,929.52	0.66%	14,000.00	0.53%	(8,070.48)	-57.65%	75,370.46	1.39%	84,000.00	(8,629.54)	-10.27%
Internet Expenses											
Cable and Radio Expenses	370.00	0.04%	1,500.00	0.04%	(1,130.00)	-75.33%	1,850.00	0.03%	9,000.00	(7,150.00)	-79.44%
Printing and Advertising Expenses											
Advertising, Promotional and Marketing Expenses	1,120.00	0.12%	4,000.00	0.00%	(2,880.00)	-72.00%	30,530.60	0.56%	24,000.00	6,530.60	272.94%
Taxes, Duties and Licenses											
Taxes, Duties and Licenses	3,091.12	0.34%	73,666.67	1.87%	(70,575.55)	-95.80%	211,423.26	3.90%	377,000.00	(165,576.74)	-43.92%
Insurance Premiums	4,133.91	0.46%	5,583.33	0.13%	(1,449.42)	-25.96%	34,164.59	0.63%	33,500.00	664.59	1.98%
Franchise regulatory requirements Expenses											
Representation Expenses (with 795-A)	23,425.66	2.61%	61,166.67	6.36%	(37,741.01)	-61.70%	275,551.74	5.09%	407,000.00	(131,448.26)	-32.30%
Rent expenses											
Awards, Prizes and Other Claims											
Miscellaneous expenses	10,000.00	1.11%	8,200.00	0.00%	1,800.00	21.95%	52,800.00	0.98%	49,200.00	3,600.00	7.32%
Generation, Transmission and Distribution Expenses	18,292.20	2.04%	45,250.00	1.57%	(26,957.80)	-59.58%	150,671.04	2.78%	271,500.00	(120,828.96)	-44.50%
Membership Dues and Contribution to Organizations											
Cultural and Athletic Expenses	1,300.00	0.14%	22,462.08	0.00%	(21,162.08)	-94.21%	32,840.00	0.61%	134,772.50	(101,932.50)	-75.63%
Other subsidies	18,700.00	2.08%	5,375.00	0.00%	13,325.00	247.83%	18,700.00	0.35%	32,250.00	(13,550.00)	-41.73%
Repairs and Maintenance											
Repairs and Maintenance-Plant (PIPS)	40,979.59	4.56%	8,333.33	0.00%	32,646.26	391.76%	118,949.39	2.20%	50,000.00	68,949.39	137.90%
Repairs and Maintenance-Building and Other Structures	1,280.00	0.14%	4,166.67	0.31%	(2,886.67)	-69.28%	3,133.75	0.06%	25,000.00	(21,866.25)	-87.47%
Repairs and Maintenance-Office Equipment	580.00	0.06%	2,083.33	0.13%	(1,503.33)	-72.16%	1,930.00	0.04%	12,500.00	(10,570.00)	-84.56%
Repairs and Maintenance- Land Transportation Equipment	16,956.00	1.89%	8,333.33	0.41%	8,622.67	103.47%	36,100.16	0.67%	50,000.00	(13,899.84)	-27.80%
Repairs and Maintenance-Land Improvements											
Repairs and Maintenance-Construction Equipment											
Repairs and Maintenance-Other Machinery and Equipment											
Repairs and Maintenance-Furnitures and Fixtures											
Donations											
Professional Services											
Legal Services											
			2,500.00	0.13%	(2,500.00)	-100.00%	2,700.00	0.05%	15,000.00	(12,300.00)	-82.00%



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	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	-	0.00%	16,666.67	0.47%	(16,666.67)	-100.00%	-	0.00%	100,000.00	0.47%	(100,000.00)	-100.00%
Other Professional Services	-	0.00%	5,000.00	0.00%	(5,000.00)	-100.00%	1,000.00	0.02%	30,000.00	0.00%	(29,000.00)	-100.00%
Computer Data Processing Services	-	0.00%	16,666.67	1.04%	(16,666.67)	-100.00%	-	0.00%	100,000.00	1.04%	(100,000.00)	-100.00%
Other General Services	104,650.00	11.64%	133,350.00	0.47%	(28,700.00)	-21.52%	699,525.00	12.92%	800,100.00	0.47%	(100,575.00)	-12.57%
Doubtful Accounts, Depreciation, Amortization and Depletion												
Allowance for Impairment	-	0.00%	16,666.67	0.94%	(16,666.67)	-100.00%	-	0.00%	100,000.00	0.00%	(100,000.00)	-100.00%
Depreciation-Structure and Improvements	15,012.37	1.67%	15,012.37	0.58%	-	0.00%	85,676.22	1.58%	85,676.22	0.58%	-	0.00%
Depreciation-Plant	146,736.14	16.33%	146,736.14	5.33%	-	0.00%	880,416.84	16.26%	880,416.84	5.33%	-	0.00%
Depreciation-Buildings and Other Structures	9,638.33	1.07%	9,638.33	0.51%	-	0.00%	57,829.98	1.07%	57,829.98	0.51%	-	0.00%
Depreciation-Office Equipments	34,198.91	3.80%	34,198.91	1.17%	-	0.00%	195,688.92	3.61%	195,688.92	1.17%	-	0.00%
Depreciation-Land and Transportation Equipment	31,244.46	3.48%	31,244.46	0.78%	-	0.00%	175,031.52	3.23%	175,031.52	0.78%	-	0.00%
Depreciation-Construction Equipment	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Other Machinery and Equipment	50,682.00	5.64%	50,682.00	1.56%	-	0.00%	292,360.88	5.40%	292,360.88	1.56%	-	0.00%
Depreciation- Med. Dental	10,239.42	1.14%	10,239.42	0.30%	-	0.00%	61,436.52	1.13%	61,436.52	0.30%	-	0.00%
Depreciation-Furniture and Fixtures	-	0.00%	416.67	0.47%	(416.67)	-100.00%	50.00	0.00%	550.00	0.47%	(500.00)	-90.91%
Bank Charges	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
TOTAL MOOE	898,820.13	29.60%	1,117,222.05	40.31%	(218,401.92)	-19.55%	5,414,737.06	31.39%	6,728,313.38	40.31%	(1,313,576.32)	-19.52%
Financial Expense	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Interest Expenses	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Retained Earnings	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total FE	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total Expenses	1,697,388.93	55.90%	2,366,341.85	95.50%	(668,952.92)	-28.27%	11,492,016.89	66.63%	15,455,392.32	95.50%	(3,963,375.43)	-25.64%
Net Income (Loss)	1,339,301.74	44.10%	476,143.91	4.50%	863,157.83	44.12%	5,755,429.76	33.37%	1,428,431.73	4.50%	4,326,998.03	302.92%

Prepared by:
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