



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 MARCH 31, 2018

	CURRENT MONTH						YEAR TO DATE					
	Actual	% to Total	Budget	% to Total	Variance	% to Budget	Actual	% to Total	Budget	% to Total	Variance	% to Budget
	Amount		Amount		Amount		Amount		Amount		Amount	
Business and Service Income:												
Generation, Transmission and Distribution Income (M)	2,372,002.90	89.97%	2,479,914.48	91.63%	(107,911.58)	-4.35%	7,582,159.38	90.31%	7,439,743.43	91.63%	122,415.95	1.65%
Interest Income	-	0.00%	3,000.00	0.11%	(3,000.00)	-100.00%	-	0.00%	9,000.00	0.11%	(9,000.00)	-100.00%
Other Business and Service Income	181,187.20	6.87%	137,096.67	5.07%	44,090.53	32.16%	518,607.89	6.19%	411,290.00	5.53%	107,317.89	26.09%
Fines and Penalties-Business and Service Income	83,358.60	3.16%	86,474.62	3.20%	(3,116.02)	-3.60%	292,882.30	3.50%	259,423.85	2.51%	33,458.45	12.90%
Gross Income	2,636,548.70	100.00%	2,706,485.76	100.00%	(69,937.06)	-2.58%	8,373,649.57	100.00%	8,119,457.28	100.00%	254,192.29	3.13%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	596,377.00	7.445%	991,161.89	32.01%	(394,784.89)	-39.83%	1,969,484.11	66.18%	2,973,485.66	32.01%	(1,004,001.55)	-33.77%
Salaries and Wages - (Job Order)	-	0.00%	-	5.46%	-	-	-	0.00%	258,000.00	2.56%	(258,000.00)	-31.78%
Personal Economic Relief Allowance (PERA)	58,000.00	7.24%	86,000.00	2.56%	(28,000.00)	-32.56%	176,000.00	5.91%	-	-	-	-
Additional Compensation (ADCCM)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	1.69%	18,500.00	0.70%	(5,000.00)	-27.03%	40,500.00	1.36%	55,500.00	0.70%	(15,000.00)	-27.03%
Transportation A P	13,500.00	1.69%	18,500.00	0.70%	(5,000.00)	-27.03%	40,500.00	1.36%	55,500.00	0.70%	(15,000.00)	-27.03%
Clothing/Uniform Allowance	204,000.00	0.00%	204,000.00	0.53%	(204,000.00)	-100.00%	180,000.00	6.05%	204,000.00	0.53%	(24,000.00)	-11.76%
Honoraria	35,100.00	4.38%	55,300.00	2.41%	(20,200.00)	-36.53%	105,300.00	3.54%	165,900.00	2.41%	(60,600.00)	-36.53%
Year - End Bonus	-	0.00%	-	2.32%	-	-	-	0.00%	165,900.00	2.32%	(165,900.00)	-100.00%
Other Bonuses and Allowances	-	0.00%	43,000.00	2.24%	(43,000.00)	-100.00%	-	0.00%	129,000.00	2.24%	(129,000.00)	-33.02%
Life and Retirement Insurance Contributions	71,565.24	8.93%	107,044.08	3.21%	(35,478.84)	-33.14%	215,088.87	7.23%	321,132.24	3.21%	(106,043.37)	-33.02%
PAG-IBIG Contributions	2,900.00	0.36%	4,300.00	0.13%	(1,400.00)	-32.56%	8,700.00	0.29%	12,900.00	0.13%	(4,200.00)	-32.56%
PhilHealth Contributions	7,207.46	0.90%	12,285.47	0.35%	(5,058.01)	-41.24%	21,569.09	0.72%	36,796.40	0.35%	(15,227.31)	-41.38%
ECC Contributions	2,900.00	0.36%	4,300.00	0.13%	(1,400.00)	-32.56%	8,800.00	0.30%	12,900.00	0.13%	(4,100.00)	-31.78%
Provident Fund Contribution	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other Personal Benefits Contributions	-	0.00%	-	0.00%	-	-	209,823.59	7.05%	-	-	209,823.59	0.00%
Overtime and holiday pay	-	0.00%	2,500.00	0.19%	(2,500.00)	-100.00%	-	0.00%	7,500.00	0.19%	(7,500.00)	-100.00%
Other Personal Benefits	-	0.00%	-	2.26%	-	-	-	0.00%	-	2.26%	-	-
Total Personal Services	801,049.70	30.38%	1,546,871.43	55.19%	(745,821.73)	-48.21%	2,975,765.66	35.54%	4,232,614.30	55.19%	(1,256,848.64)	-29.69%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses	14,372.79	1.73%	20,833.33	1.10%	(6,460.54)	-31.01%	49,001.70	1.85%	62,500.00	1.10%	(13,498.30)	-21.60%
Office Supplies Expense	-	0.00%	-	0.28%	-	-	-	0.00%	-	0.28%	-	-
Accountable Forms and Calendar Expenses (Printin	28,196.24	3.39%	25,000.00	1.13%	3,196.24	12.78%	28,196.24	1.07%	75,000.00	1.13%	(46,803.76)	-62.41%
Fuel, Oil and Lubricants Expenses	4,336.75	0.52%	10,000.00	0.38%	(5,663.25)	-56.63%	49,945.77	1.89%	30,000.00	0.38%	19,945.77	66.49%
Other Supplies Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Travel and Educational Expenses	14,466.00	1.74%	33,333.33	1.26%	(18,867.33)	-56.60%	141,991.95	5.37%	100,000.00	1.26%	41,991.95	41.99%
Travel Expenses	18,500.00	2.22%	30,000.00	1.26%	(11,500.00)	-38.33%	82,500.00	3.12%	90,000.00	1.26%	(7,500.00)	-8.33%
Training and Scholarship	-	-	-	-	-	-	-	-	-	-	-	-



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended MARCH 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												
Other Professional Services	1,000.00	0.00%	16,666.67	0.47%	(16,666.67)	-100.00%	1,000.00	0.00%	50,000.00	0.47%	(50,000.00)	-100.00%
Computer Data Processing Services	-	0.12%	5,000.00	0.00%	(4,000.00)	0.00%	-	0.04%	15,000.00	0.00%	(14,000.00)	0.00%
Other General Services	-	0.00%	16,666.67	1.04%	(16,666.67)	-100.00%	-	0.00%	50,000.00	0.00%	(50,000.00)	0.00%
Doubtful Accounts, Depreciation, Amortization and Depletion	125,475.00	15.09%	133,350.00	0.47%	(7,875.00)	-5.91%	373,625.00	14.14%	400,050.00	0.47%	(26,425.00)	-6.61%
Allowance for Impairment	-	0.00%	16,666.67	0.00%	(16,666.67)	-100.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Structure and Improvements	13,912.87	1.67%	13,912.87	0.94%	-	0.00%	41,738.61	1.58%	50,000.00	0.94%	(50,000.00)	-100.00%
Depreciation-Plant	146,736.14	17.64%	146,736.14	5.33%	-	0.00%	440,208.42	16.66%	440,208.42	5.33%	-	0.00%
Depreciation-Buildings and Other Structures	9,638.33	1.16%	9,638.33	0.51%	-	0.00%	28,914.99	1.09%	28,914.99	0.51%	-	0.00%
Depreciation-Office Equipments	32,976.82	3.96%	32,976.82	1.17%	-	0.00%	93,680.46	3.54%	93,680.46	1.17%	-	0.00%
Depreciation-Land Transportation Equipment	29,979.40	3.60%	29,979.40	0.78%	-	0.00%	82,750.70	3.13%	82,750.70	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	5.75%	47,811.47	1.56%	-	0.00%	143,434.41	5.43%	143,434.41	1.56%	-	0.00%
Depreciation- Med. Dental	10,239.42	1.23%	10,239.42	0.47%	-	0.00%	30,718.26	1.16%	30,718.26	0.47%	-	0.00%
Depreciation-Furniture and Fixtures	-	0.00%	416.67	0.00%	(416.67)	0.00%	50.00	0.00%	416.67	0.00%	(366.67)	0.00%
Bank Charges	-	0.00%	-	0.00%	-	0.00%	-	-	-	-	-	-
TOTAL MOOE	831,706.89	31.55%	1,110,764.87	40.31%	(279,057.98)	-25.12%	2,642,617.49	31.56%	3,319,023.77	40.31%	(676,406.29)	-20.38%
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	1,632,756.59	61.93%	2,366,341.85	95.50%	(733,585.26)	-31.00%	5,618,383.15	67.10%	7,551,638.07	95.50%	(1,933,254.92)	-25.60%
Net Income (Loss)	1,003,792.11	38.07%	476,143.91	4.50%	527,648.20	441.26%	2,755,266.42	32.90%	1,428,431.73	4.50%	1,326,834.69	92.89%

Prepared by:

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