



# 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 FEBRUARY 28, 2019

	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>												
Internet System Fees	2,857,587.20	92.15%	2,772,194.30	92.54%	85,392.90	3.08%	5,772,996.45	91.63%	5,544,388.60	92.54%	228,607.85	4.12%
Other Business and Service Income	2,278.50	0.07%	3,000.00	0.10%	(721.50)	(24.05%)	4,460.29	0.07%	6,000.00	0.10%	(1,539.71)	(25.66%)
Fines and Penalties-Business and Service Income	169,376.83	5.46%	129,153.67	4.31%	40,223.16	31.14%	344,631.04	5.47%	256,307.33	4.31%	86,323.71	33.42%
<b>Gross Income</b>	<b>3,101,071.98</b>	<b>100.00%</b>	<b>2,995,830.38</b>	<b>100.00%</b>	<b>105,241.60</b>	<b>3.51%</b>	<b>6,300,028.38</b>	<b>100.00%</b>	<b>5,991,660.76</b>	<b>100.00%</b>	<b>308,367.62</b>	<b>-2.75%</b>
<b>Less: Expenses</b>												
<b>Personal Services</b>												
Salaries and Wages - Regular	829,989.00	26.76%	1,087,039.35	36.29%	(257,050.35)	(23.65%)	1,820,912.12	28.90%	2,174,078.69	36.29%	(353,166.57)	(16.24%)
Salaries and Wages-Casual/Contractual	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Personnel Economic Relief Allowance (PERA)	78,000.00	2.52%	90,000.00	3.00%	(12,000.00)	(13.33%)	156,000.00	2.48%	180,000.00	3.00%	(24,000.00)	(13.33%)
Representative Allowance (RA)	13,500.00	0.44%	13,500.00	0.45%	-	0.00%	27,000.00	0.43%	27,000.00	0.45%	-	0.00%
Transportation A P	13,500.00	0.44%	13,500.00	0.45%	-	0.00%	27,000.00	0.43%	27,000.00	0.45%	-	0.00%
Clothing/Uniform Allowance	-	-	90,000.00	0.03	(90,000.00)	(100.00%)	234,000.00	0.04	270,000.00	0.05	(36,000.00)	(13.33%)
Year - End Bonus	-	0	-	0	-	#DIV/0!	-	0	-	0	-	#DIV/0!
Other Bonuses and Allowances	-	0.00%	46,666.67	1.56%	(46,666.67)	(100.00%)	-	0.00%	93,333.33	1.56%	(93,333.33)	(100.00%)
Life and Retirement Insurance Contributions	99,598.68	3.21%	107,636.04	3.59%	(8,037.36)	(7.47%)	199,197.36	3.16%	215,272.08	3.59%	(16,074.72)	(7.47%)
PAG-IBIG Contributions	3,900.00	0.13%	4,500.00	0.15%	(600.00)	(13.33%)	7,800.00	0.12%	9,000.00	0.15%	(1,200.00)	(13.33%)
PhilHealth Contributions	10,095.43	0.33%	12,333.30	0.41%	(2,237.87)	(18.14%)	20,190.86	0.32%	24,666.59	0.41%	(4,475.73)	(18.14%)
ECC Contributions	3,900.00	0.13%	4,500.00	0.15%	(600.00)	(13.33%)	7,800.00	0.12%	9,000.00	0.15%	(1,200.00)	(13.33%)
Overtime and holiday pay	-	0.00%	5,000.00	0.17%	(5,000.00)	(100.00%)	-	0.00%	10,000.00	0.17%	(10,000.00)	(100.00%)
Terminal Leave Benefits	41,666.67	1.34%	41,666.67	1.39%	0.00	0.00%	83,333.34	1.32%	83,333.33	1.39%	0.01	0.00%
<b>Total Personal Services</b>	<b>1,094,149.78</b>	<b>35.28%</b>	<b>1,516,342.01</b>	<b>50.62%</b>	<b>(422,192.23)</b>	<b>(27.84%)</b>	<b>2,583,233.68</b>	<b>41.00%</b>	<b>3,122,684.03</b>	<b>52.12%</b>	<b>(539,450.35)</b>	<b>(17.28%)</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>												
<b>Supplies Expenses</b>												
Office Supplies Expense	18,520.10	0.60%	25,000.00	0.83%	(6,479.90)	(25.92%)	39,794.07	0.63%	50,000.00	0.83%	(10,205.93)	(20.41%)
Accountable Forms and Calendar Expenses (Printer)	4,159.80	0.13%	5,000.00	0.17%	(840.20)	(16.80%)	8,219.60	0.13%	10,000.00	0.17%	(1,780.40)	(17.80%)
Semi-Expendable Machinery and Equipment Expen	-	0.00%	8,333.33	0.28%	(8,333.33)	(100.00%)	-	0.00%	16,666.67	0.28%	(16,666.67)	(100.00%)
Fuel, Oil and Lubricants Expenses	39,499.11	1.27%	40,000.00	1.34%	(500.89)	(1.25%)	63,712.66	1.01%	80,000.00	1.34%	(16,287.44)	(20.36%)
Other Supplies and Materials Expenses	3,512.50	0.11%	5,000.00	0.17%	(1,487.50)	(29.75%)	20,231.35	0.32%	10,000.00	0.17%	10,231.35	102.31%
<b>Travel and Educational Expenses</b>												
Travel Expenses	37,203.14	1.20%	40,000.00	1.34%	(2,796.86)	(6.99%)	46,591.14	0.74%	80,000.00	1.34%	(33,408.86)	(41.76%)
Training and Scholarship	42,000.00	1.35%	30,000.00	1.00%	12,000.00	40.00%	42,000.00	0.67%	60,000.00	1.00%	(18,000.00)	(30.00%)



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## DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended FEBRUARY 28, 2019

	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>Utility Expenses</b>												
Electricity	(209,855.34)	-5.77%	50,000.00	1.67%	(259,855.34)	-519.71%	93,221.56	1.48%	100,000.00	1.67%	(6,778.44)	-6.78%
Water/Cooking Gas	677.00	0.02%	6,750.00	0.23%	(6,073.00)	-89.97%	1,945.00	0.03%	13,500.00	0.23%	(11,555.00)	-85.59%
<b>Communication Expenses</b>												
Postage and Deliveries	130.00	0.00%	833.33	0.03%	(703.33)	-84.40%	715.00	0.01%	1,666.67	0.03%	(951.67)	-57.10%
Telephone Expenses - Landline	-	0.00%	10,000.00	0.33%	(10,000.00)	-100.00%	7,516.01	0.12%	20,000.00	0.33%	(12,483.99)	-62.42%
Telephone Expenses - Mobile	9,850.68	0.32%	10,100.00	0.34%	(249.32)	-2.47%	16,765.13	0.27%	20,200.00	0.34%	(3,434.87)	-17.00%
Cable and Radio Expenses	370.00	0.01%	1,500.00	0.05%	(1,130.00)	-75.33%	740.00	0.01%	3,000.00	0.05%	(2,260.00)	-75.33%
<b>Printing and Advertising Expenses</b>												
Advertising, Promotional and Marketing Expenses	362.00	0.01%	5,000.00	0.17%	(4,638.00)	-92.76%	962.00	0.02%	10,000.00	0.17%	(9,038.00)	-90.38%
<b>Taxes, Duties and Premiums</b>												
Taxes, Duties and Licenses	55,842.87	1.80%	83,666.67	2.79%	(27,823.80)	-33.26%	121,256.79	1.92%	167,333.33	2.79%	(46,076.54)	-27.54%
Insurance Premiums	2,368.89	0.08%	6,250.00	0.21%	(3,881.11)	-62.10%	2,368.89	0.04%	12,500.00	0.21%	(10,131.11)	-81.05%
Representation Expenses (with 795-A)	20,656.20	0.67%	17,500.00	0.58%	3,156.20	18.04%	38,539.68	0.61%	35,000.00	0.58%	3,539.68	10.11%
Rent expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Miscellaneous expenses	6,400.00	0.21%	10,000.00	0.33%	(3,600.00)	-36.00%	16,400.00	0.26%	20,000.00	0.33%	(3,600.00)	-18.00%
<b>Generation and Distribution Expenses</b>												
Generation, Transmission and Distribution Expense	551,979.49	17.80%	282,500.00	9.43%	269,479.49	95.39%	574,203.57	9.11%	565,000.00	9.43%	9,203.57	1.63%
<b>Membership Dues and Contribution to Organizations</b>												
Membership Dues and Contribution to Organizations	1,000.00	0.03%	17,093.33	0.57%	(16,093.33)	-94.15%	5,850.00	0.09%	34,186.67	0.57%	(28,336.67)	-82.89%
Directors and Committee Members' Fees	38,220.00	1.23%	56,595.00	1.89%	(18,375.00)	-32.83%	76,440.00	1.21%	113,190.00	1.89%	(36,750.00)	-32.47%
<b>Major Events and Conventions Expenses</b>												
Major Events and Conventions Expenses	-	0.00%	58,125.00	1.94%	(58,125.00)	-100.00%	-	0.00%	116,250.00	1.94%	(116,250.00)	-100.00%
<b>Repairs and Maintenance</b>												
Repairs and Maintenance-Plant (UPIS)	16,750.00	0.54%	37,500.00	1.25%	(20,750.00)	-55.33%	51,767.62	0.82%	75,000.00	1.25%	(23,232.38)	-30.98%
Repairs and Maintenance-Building and Other Structures	-	0.00%	4,166.67	0.14%	(4,166.67)	-100.00%	790.00	0.01%	8,333.33	0.14%	(7,543.33)	-90.52%
Repairs and Maintenance-Office Equipment	-	0.00%	1,041.67	0.03%	(1,041.67)	-100.00%	-	0.00%	2,083.33	0.03%	(2,083.33)	-100.00%
Repairs and Maintenance-Land Transportation Equipment	70,941.01	2.29%	10,000.00	0.33%	60,941.01	609.41%	74,401.01	1.18%	20,000.00	0.33%	54,401.01	272.01%
Repairs and Maintenance-Land Improvements	-	0.00%	4,583.33	0.15%	(4,583.33)	-100.00%	-	0.00%	9,166.67	0.15%	(9,166.67)	-100.00%
Repairs and Maintenance-IT Equipment	995.00	0.03%	1,041.67	0.03%	(46.67)	-4.47%	16,895.00	0.27%	2,083.33	0.03%	14,811.67	714.01%
Repairs and Maintenance-Other Machinery and Equipment	600.00	0.02%	2,083.33	0.07%	(1,483.33)	-71.20%	680.00	0.01%	4,166.67	0.07%	(3,486.67)	-83.68%
Repairs and Maintenance-Furniture and Fixtures	-	0.00%	1,250.00	0.04%	(1,250.00)	-100.00%	1,380.00	0.02%	2,500.00	0.04%	(1,120.00)	-44.80%
Repairs and Maintenance-Construction Equipment	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%	-	0.00%	5,000.00	0.08%	(5,000.00)	-100.00%
<b>Professional Services</b>												
Legal Services	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%	2,200.00	0.03%	5,000.00	0.08%	(2,800.00)	-56.00%
Auditing Services	-	0.00%	33,333.33	1.11%	(33,333.33)	-100.00%	-	0.00%	66,666.67	1.11%	(66,666.67)	-100.00%



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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
Other- Professional Services	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%	-	0.00%	5,000.00	0.08%	(5,000.00)	-100.00%
Computer Data Processing Services	-	0.00%	50,000.00	1.67%	(50,000.00)	-100.00%	-	0.00%	100,000.00	1.67%	(100,000.00)	-100.00%
Other General Services	99,102.38	3.20%	156,964.36	5.24%	(57,861.98)	-36.86%	208,913.84	3.32%	313,928.73	5.24%	(105,014.89)	-33.45%
Other Maintenance and Operating Expenses	-	-	1,666.67	-	-	-	-	-	3,333.33	-	-	-
<b>Doubtful Accounts, Depreciation, Amortization and Depletion</b>												
Allowance for Impairment	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Land Improvements	6,112.15	0.20%	-	0.00%	6,112.15	27.51%	12,224.30	0.19%	-	0.00%	12,224.30	3.07%
Depreciation - Water Plant, Structures and Improve	8,902.07	0.29%	-	0.00%	8,902.07	-28.58%	17,804.14	0.28%	-	0.00%	17,804.14	4.52%
Depreciation-Plant	249,158.46	8.03%	-	0.00%	249,158.46	76.33%	498,316.92	7.82%	-	0.00%	498,316.92	12.74%
Depreciation-Buildings	9,209.74	0.30%	141,305.56	4.72%	107,852.90	-62.61%	291,295.97	4.62%	282,611.12	4.72%	8,684.85	3.07%
Depreciation-Office Equipments	4,426.03	0.14%	24,633.37	0.82%	(15,423.63)	-85.16%	18,419.48	0.29%	49,266.74	0.82%	(30,847.26)	-62.61%
Depreciation-ICT Equipments	14,265.16	0.46%	29,833.69	1.00%	(25,407.66)	-85.16%	8,852.06	0.14%	59,667.38	1.00%	(50,815.32)	-85.16%
Depreciation-Land Transportation Equipment	26,612.93	0.86%	-	0.00%	26,612.93	10.36%	28,530.32	0.45%	-	0.00%	28,530.32	7.34%
Depreciation-Other PPE	-	0.00%	29,687.65	0.99%	(29,687.65)	-10.36%	53,225.86	0.84%	-	0.00%	53,225.86	13.84%
Depreciation-Other Machinery and Equipment	58,708.14	1.89%	-	0.00%	58,708.14	27.51%	117,602.64	1.87%	92,080.86	1.87%	25,521.78	6.61%
Depreciation-Furniture and Fixtures	6,580.17	0.21%	46,040.43	1.54%	(39,460.26)	-28.58%	12,528.90	0.20%	18,427.47	0.31%	(5,898.57)	-32.01%
Amortization-Intangible Assets	1,050.00	0.03%	2,083.33	0.07%	(1,033.33)	-49.60%	2,100.00	0.03%	4,166.67	0.07%	(2,066.67)	-49.60%
Bank Charges	-	0.00%	416.67	0.01%	(416.67)	-100.00%	50.00	0.00%	833.33	0.01%	(783.33)	-94.00%
<b>TOTAL MOOE</b>	<b>1,196,309.68</b>	<b>38.58%</b>	<b>1,371,925.47</b>	<b>45.66%</b>	<b>(173,949.12)</b>	<b>-12.88%</b>	<b>2,107,133.49</b>	<b>33.45%</b>	<b>2,743,850.94</b>	<b>45.66%</b>	<b>(633,384.11)</b>	<b>-23.08%</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>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>2,290,459.46</b>	<b>73.86%</b>	<b>2,888,267.48</b>	<b>96.41%</b>	<b>(597,808.02)</b>	<b>-20.70%</b>	<b>4,690,367.17</b>	<b>74.45%</b>	<b>5,866,534.97</b>	<b>97.91%</b>	<b>(1,176,167.80)</b>	<b>-20.05%</b>
<b>Net Income (Loss)</b>	<b>810,612.52</b>	<b>26.14%</b>	<b>107,562.89</b>	<b>3.59%</b>	<b>703,049.63</b>	<b>653.62%</b>	<b>1,609,661.21</b>	<b>25.55%</b>	<b>125,125.79</b>	<b>2.09%</b>	<b>1,484,535.42</b>	<b>1186.43%</b>

Prepared by:  
  
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