



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, 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
Business and Service Income:												
Networks System Fees	2,915,409.25	91.14%	2,772,194.30	92.54%	143,214.95	5.17%	2,915,409.25	91.14%	2,772,194.30	92.54%	143,214.95	5.17%
...rest Income	2,181.79	0.07%	3,000.00	0.10%	(818.21)	-27.27%	2,181.79	0.07%	3,000.00	0.10%	(818.21)	-27.27%
Other Business and Service Income	175,254.21	5.48%	129,153.67	4.31%	46,100.54	35.69%	175,254.21	5.48%	129,153.67	4.31%	46,100.54	35.69%
Fines and Penalties-Business and Service Income	106,111.15	3.32%	91,482.41	3.05%	14,628.74	15.99%	106,111.15	3.32%	91,482.41	3.05%	14,628.74	15.99%
Gross Income	3,198,956.40	100.00%	2,995,830.38	100.00%	203,126.02	6.78%	3,198,956.40	100.00%	2,995,830.38	100.00%	203,126.02	6.78%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	990,923.12	30.98%	1,087,039.35	36.29%	(96,116.23)	-8.84%	990,923.12	30.98%	1,087,039.35	36.29%	(96,116.23)	-8.84%
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	2.44%	90,000.00	3.00%	(12,000.00)	-13.33%	78,000.00	2.44%	90,000.00	3.00%	(12,000.00)	-13.33%
Representative Allowance (RA)	13,500.00	0.42%	13,500.00	0.45%	-	0.00%	13,500.00	0.42%	13,500.00	0.45%	-	0.00%
Transportation / P	13,500.00	0.42%	13,500.00	0.45%	-	0.00%	13,500.00	0.42%	13,500.00	0.45%	-	0.00%
Clothing/Uniform Allowance	234,000.00	0.07	90,000.00	0.03	144,000.00	160.00%	234,000.00	0.07	90,000.00	0.03	144,000.00	160.00%
Year - End Bonus	-	0	-	0	-	#DIV/0!	-	0	-	-	#DIV/0!	0
Other Bonuses and Allowances	-	0.00%	46,666.67	1.56%	(46,666.67)	-100.00%	-	0.00%	46,666.67	1.56%	(46,666.67)	-100.00%
Life and Retirement Insurance Contributions	99,598.68	3.11%	107,636.04	3.59%	(8,037.36)	-7.47%	99,598.68	3.11%	107,636.04	3.59%	(8,037.36)	-7.47%
PAG-IBIG Contributions	3,900.00	0.12%	4,500.00	0.15%	(600.00)	-13.33%	3,900.00	0.12%	4,500.00	0.15%	(600.00)	-13.33%
Philhealth Contributions	10,095.43	0.32%	12,333.30	0.41%	(2,237.87)	-18.14%	10,095.43	0.32%	12,333.30	0.41%	(2,237.87)	-18.14%
ECC Contributions	3,900.00	0.12%	4,500.00	0.15%	(600.00)	-13.33%	3,900.00	0.12%	4,500.00	0.15%	(600.00)	-13.33%
Overtime and holiday pay	-	0.00%	5,000.00	0.17%	(5,000.00)	-100.00%	-	0.00%	5,000.00	0.17%	(5,000.00)	-100.00%
Terminal Leave Benefits	41,666.67	1.30%	41,666.67	1.39%	0.00	0.00%	41,666.67	1.30%	41,666.67	1.39%	0.00	0.00%
Total Personal Services	1,489,083.90	46.55%	1,516,342.01	50.62%	(27,258.11)	-1.80%	1,489,083.90	46.55%	1,516,342.01	50.62%	(27,258.11)	-1.80%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	21,273.97	0.67%	25,000.00	0.83%	(3,726.03)	-14.90%	21,273.97	0.67%	25,000.00	0.83%	(3,726.03)	-14.90%
Accountable Forms and Calendar Expenses (Printir	4,059.80	0.13%	5,000.00	0.17%	(940.20)	-18.80%	4,059.80	0.13%	5,000.00	0.17%	(940.20)	-18.80%
Semi-Expendable Machinery and Equipment Expent	-	0.00%	8,333.33	0.28%	(8,333.33)	-100.00%	-	0.00%	8,333.33	0.28%	(8,333.33)	-100.00%
Fuel, Oil and Lubricants Expenses	24,213.45	0.76%	40,000.00	1.34%	(15,786.55)	-39.47%	24,213.45	0.76%	40,000.00	1.34%	(15,786.55)	-39.47%
Other Supplies and Materials Expenses	16,718.85	0.52%	5,000.00	0.17%	11,718.85	234.38%	16,718.85	0.52%	5,000.00	0.17%	11,718.85	234.38%
Travel and Educational Expenses												
Travel Expenses	9,388.00	0.29%	40,000.00	1.34%	(30,612.00)	-76.53%	9,388.00	0.29%	40,000.00	1.34%	(30,612.00)	-76.53%
Training and Scholarship	-	0.00%	30,000.00	1.00%	(30,000.00)	-100.00%	-	0.00%	30,000.00	1.00%	(30,000.00)	-100.00%



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended JANUARY 31, 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
Utility Expenses												
Electricity	303,076.90	9.47%	270,000.00	9.01%	33,076.90	12.25%	303,076.90	9.47%	270,000.00	9.01%	33,076.90	12.25%
Water/Cooking Gas	1,268.00	0.04%	6,750.00	0.23%	(5,482.00)	-81.21%	1,268.00	0.04%	6,750.00	0.23%	(5,482.00)	-81.21%
Communication Expenses												
Postage and Deliveries	585.00	0.02%	833.33	0.03%	(248.33)	-29.80%	585.00	0.02%	833.33	0.03%	(248.33)	-29.80%
Telephone Expenses - Landline	7,516.01	0.23%	10,000.00	0.33%	(2,483.99)	-24.84%	7,516.01	0.23%	10,000.00	0.33%	(2,483.99)	-24.84%
Telephone Expenses - Mobile	6,914.45	0.22%	10,100.00	0.34%	(3,185.55)	-31.54%	6,914.45	0.22%	10,100.00	0.34%	(3,185.55)	-31.54%
Cable and Radio Expenses	370.00	0.01%	1,500.00	0.05%	(1,130.00)	-75.33%	370.00	0.01%	1,500.00	0.05%	(1,130.00)	-75.33%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	600.00	0.02%	5,000.00	0.17%	(4,400.00)	-88.00%	600.00	0.02%	5,000.00	0.17%	(4,400.00)	-88.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	10,000.00	0.31%	8,333.33	0.28%	1,666.67	20.00%	10,000.00	0.31%	8,333.33	0.28%	1,666.67	20.00%
Insurance Premiums	65,413.92	2.04%	83,666.67	2.79%	(18,252.75)	-21.82%	65,413.92	2.04%	83,666.67	2.79%	(18,252.75)	-21.82%
Representation Expenses (with 795-A)	17,883.48	0.56%	6,250.00	0.21%	(6,250.00)	-100.00%	17,883.48	0.56%	6,250.00	0.21%	(6,250.00)	-100.00%
Rent expenses	17,883.48	0.56%	17,500.00	0.58%	383.48	2.19%	17,883.48	0.56%	17,500.00	0.58%	383.48	2.19%
Miscellaneous expenses	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Generation and Distribution Expenses												
Generation, Transmission and Distribution Expense	10,000.00	0.31%	10,000.00	0.33%	-	0.00%	10,000.00	0.31%	10,000.00	0.33%	-	0.00%
Membership Dues and Contribution to Organizations												
Membership Dues and Contribution to Organizations	22,224.08	0.69%	62,500.00	2.09%	(40,275.92)	-64.44%	22,224.08	0.69%	62,500.00	2.09%	(40,275.92)	-64.44%
Directors and Committee Members' Fees	4,850.00	0.15%	17,093.33	0.57%	(12,243.33)	-71.63%	4,850.00	0.15%	17,093.33	0.57%	(12,243.33)	-71.63%
Major Events and Conventions Expenses												
Major Events and Conventions Expenses	38,220.00	1.19%	56,595.00	1.89%	(18,375.00)	-32.47%	38,220.00	1.19%	56,595.00	1.89%	(18,375.00)	-32.47%
Repairs and Maintenance												
Repairs and Maintenance	-	0.00%	58,125.00	1.94%	(58,125.00)	-100.00%	-	0.00%	58,125.00	1.94%	(58,125.00)	-100.00%
Repairs and Maintenance-Plant (UPIS)	35,017.62	1.09%	37,500.00	1.25%	(2,482.38)	-6.62%	35,017.62	1.09%	37,500.00	1.25%	(2,482.38)	-6.62%
Repairs and Maintenance-Building and Other Structures	790.00	0.02%	4,166.67	0.14%	(3,376.67)	-81.04%	790.00	0.02%	4,166.67	0.14%	(3,376.67)	-81.04%
Repairs and Maintenance-Office Equipment	-	0.00%	1,041.67	0.03%	(1,041.67)	-100.00%	-	0.00%	1,041.67	0.03%	(1,041.67)	-100.00%
Repairs and Maintenance-Land Transportation Equipment	3,460.00	0.11%	10,000.00	0.33%	(6,540.00)	-65.40%	3,460.00	0.11%	10,000.00	0.33%	(6,540.00)	-65.40%
Repairs and Maintenance-Land Improvements	-	0.00%	4,583.33	0.15%	(4,583.33)	-100.00%	-	0.00%	4,583.33	0.15%	(4,583.33)	-100.00%
Repairs and Maintenance-CT Equipment	15,900.00	0.50%	1,041.67	0.03%	14,858.33	-96.16%	15,900.00	0.50%	1,041.67	0.03%	14,858.33	-96.16%
Repairs and Maintenance-Other Machinery and Equipment	80.00	0.00%	2,083.33	0.07%	(2,003.33)	-10.40%	80.00	0.00%	2,083.33	0.07%	(2,003.33)	-10.40%
Repairs and Maintenance-Furniture and Fixtures	1,380.00	0.04%	1,250.00	0.04%	130.00	10.40%	1,380.00	0.04%	1,250.00	0.04%	130.00	10.40%
Repairs and Maintenance-Construction Equipment	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%
Professional Services												
Legal Services	2,200.00	0.07%	2,500.00	0.08%	(300.00)	-12.00%	2,200.00	0.07%	2,500.00	0.08%	(300.00)	-12.00%
Auditing Services	-	0.00%	33,333.33	1.11%	(33,333.33)	-100.00%	-	0.00%	33,333.33	1.11%	(33,333.33)	-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%	2,500.00	0.08%	(2,500.00)	-100.00%
Computer Data Processing Services	-	0.00%	50,000.00	1.67%	(50,000.00)	-100.00%	-	0.00%	50,000.00	1.67%	(50,000.00)	-100.00%
Other General Services	109,811.46	3.43%	156,964.36	5.24%	(47,152.90)	-30.04%	109,811.46	3.43%	156,964.36	5.24%	(47,152.90)	-30.04%
Other Maintenance and Operating Expenses	-	-	1,666.67	-	-	-	-	-	1,666.67	-	-	-
Doubtful Accounts, Depreciation, Amortization and Depletion												
Allowance for Impairment	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Land Improvements	6,112.15	0.19%	-	0.00%	6,112.15	-	6,112.15	0.19%	-	0.00%	6,112.15	-
Depreciation - Water Plant, Structures and Improvements	8,902.07	0.28%	-	0.00%	8,902.07	-	8,902.07	0.28%	-	0.00%	8,902.07	-
Depreciation-Plant	42,137.51	1.32%	141,305.56	4.72%	(99,168.05)	-70.18%	42,137.51	1.32%	141,305.56	4.72%	(99,168.05)	-70.18%
Depreciation-Buildings	9,209.74	0.29%	24,633.37	0.82%	(15,423.63)	-62.61%	9,209.74	0.29%	24,633.37	0.82%	(15,423.63)	-62.61%
Depreciation-Office Equipments	4,426.03	0.14%	29,833.69	1.00%	(25,407.66)	-85.16%	4,426.03	0.14%	29,833.69	1.00%	(25,407.66)	-85.16%
Depreciation-ICT Equipments	14,265.16	0.45%	-	0.00%	14,265.16	-	14,265.16	0.45%	-	0.00%	14,265.16	-
Depreciation-Land Transportation Equipment	26,612.93	0.83%	29,687.65	0.99%	(3,074.72)	-10.36%	26,612.93	0.83%	29,687.65	0.99%	(3,074.72)	-10.36%
Depreciation-Other PPE	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Other Machinery and Equipment	58,894.50	1.84%	46,040.43	1.54%	12,854.07	27.92%	58,894.50	1.84%	46,040.43	1.54%	12,854.07	27.92%
Depreciation-Furniture and Fixtures	5,948.73	0.19%	9,213.74	0.31%	(3,265.01)	-35.44%	5,948.73	0.19%	9,213.74	0.31%	(3,265.01)	-35.44%
Amortization-Intangible Assets	1,050.00	0.03%	2,083.33	0.07%	(1,033.33)	-49.60%	1,050.00	0.03%	2,083.33	0.07%	(1,033.33)	-49.60%
Bank Charges	50.00	0.00%	416.67	0.01%	(366.67)	-88.00%	50.00	0.00%	416.67	0.01%	(366.67)	-88.00%
TOTAL MOOE	910,823.81	28.47%	1,371,925.47	45.66%	(459,434.99)	-33.49%	910,823.81	28.47%	1,371,925.47	45.66%	(459,434.99)	-33.49%
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	2,399,907.71	75.02%	2,888,267.48	96.41%	(488,359.77)	-16.91%	2,399,907.71	75.02%	2,888,267.48	96.41%	(488,359.77)	-16.91%
Net Income (Loss)	799,048.69	24.98%	107,562.89	3.59%	691,485.80	642.87%	799,048.69	24.98%	107,562.89	3.59%	691,485.80	642.87%

Prepared by:

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