

**VILLASIS WATER DISTRICT**  
Detailed Statement of Income and Expenses  
For the Period Ended November 30, 2013

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
<b>Business and Service Income:</b>												
Generation, Transmission and Distribution Income	1,797,857.18	93.83%	1,585,163.20	200.00%	212,693.98	13.42%	18,122,065.13	94.04%	17,230,977.20	95.35%	891,087.93	5.17%
Interest Income	17,860.64	0.93%	7,500.00	0.45%	10,360.64	138.14%	52,222.22	0.27%	82,500.00	0.46%	(30,277.78)	-36.70%
Other Business and Service Income	19,732.60	1.03%	21,850.00	1.31%	(2,117.40)	-9.69%	363,341.00	1.89%	240,350.00	1.33%	122,991.00	51.17%
Fines and Penalties-Business and Service Income	80,634.65	4.21%	47,554.90	2.86%	33,079.75	69.56%	733,977.05	3.81%	516,889.32	2.86%	217,087.73	42.00%
<b>Gross Income</b>	<b>1,916,085.07</b>	<b>100.00%</b>	<b>1,662,068.10</b>	<b>100.00%</b>	<b>254,016.97</b>	<b>15.28%</b>	<b>19,271,605.40</b>	<b>100.00%</b>	<b>18,070,716.52</b>	<b>100.00%</b>	<b>1,200,888.88</b>	<b>6.65%</b>
<b>Less: Expenses</b>												
<b>Personal Services</b>												
Salaries and Wages - Regular	661,267.50	34.51%	560,441.17	33.72%	100,826.33	17.99%	4,836,004.80	25.09%	4,865,246.17	26.92%	(29,241.37)	-0.60%
Salaries and Wages - (Job Order)	86,400.00	4.51%	53,333.33	3.21%	33,066.67	62.00%	863,820.06	4.48%	511,666.67	2.83%	352,153.39	68.82%
Personnel Economic Relief Allowance (PER)	46,000.00	2.40%	45,000.00	2.71%	1,000.00	2.22%	426,000.00	2.21%	495,000.00	2.74%	(69,000.00)	-13.94%
Additional Compensation (ADCOM)		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	0.70%	12,500.00	0.75%	1,000.00	8.00%	134,750.00	0.70%	137,500.00	0.76%	(2,750.00)	-2.00%
Transportation Allowance	13,500.00	0.70%	12,500.00	0.75%	1,000.00	8.00%	134,750.00	0.70%	137,500.00	0.76%	(2,750.00)	-2.00%
Clothing/Uniform Allowance		0.00%	-	0.00%	-	-	110,647.00	0.57%	140,000.00	0.77%	(29,353.00)	-20.97%
Honoraria	29,640.00	1.55%	56,608.33	3.41%	(26,968.33)	-47.64%	324,340.00	1.68%	622,691.67	3.45%	(298,351.67)	-47.91%
Year - End Bonus		0.00%	35,000.00	2.11%	(35,000.00)	-100.00%	-	0.00%	385,000.00	2.13%	(385,000.00)	-100.00%
Other Bonuses and Allowances	34,500.00	1.80%	18,666.67	1.12%	15,833.33	84.82%	261,500.00	1.36%	205,333.33	1.14%	56,166.67	27.35%
Life and Retirement Insurance Contributions	49,831.44	2.60%	59,133.12	3.56%	(9,301.68)	-15.73%	466,913.14	2.42%	784,777.76	4.34%	(317,864.62)	-40.50%
PAG-IBIG Contributions	2,300.00	0.12%	8,210.50	0.49%	(5,910.50)	-71.99%	59,389.52	0.31%	90,315.50	0.50%	(30,925.98)	-34.24%
PhilHealth Contributions	4,812.50	0.25%	6,217.50	0.37%	(1,405.00)	-22.60%	46,726.00	0.24%	68,392.50	0.38%	(21,666.50)	-31.68%
ECC Contributions	2,300.00	0.12%	2,250.00	0.14%	50.00	2.22%	21,200.00	0.11%	24,750.00	0.14%	(3,550.00)	-14.34%
Provident Fund Contribution		0.00%	0.00	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other personnel Benefits Contributions		0.00%	0.00	0.00%	-	-	-	0.00%	-	0.00%	-	-
Overtime and holiday pay		0.00%	20,000.00	1.20%	(20,000.00)	-100.00%	126,507.74	0.66%	220,000.00	1.22%	(93,492.26)	-42.50%
Other Personnel Benefits		0.00%	0.00	0.00%	-	-	85,470.40	0.44%	-	0.00%	85,470.40	-
<b>Total Personal Services</b>	<b>944,051.44</b>	<b>49.27%</b>	<b>889,860.62</b>	<b>53.54%</b>	<b>54,190.82</b>	<b>6.09%</b>	<b>7,898,018.66</b>	<b>40.98%</b>	<b>8,688,173.60</b>	<b>48.08%</b>	<b>(790,154.94)</b>	<b>-9.09%</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>												
<b>Supplies Expenses</b>												
Office Supplies Expense	2,918.94	0.15%	16,666.67	1.00%	(13,747.73)	-82.49%	345,461.52	1.79%	183,333.33	1.01%	162,128.19	88.43%
Accountable Forms Expenses (Printing)	19,585.11	1.02%	10,000.00	0.60%	9,585.11	95.85%	132,395.11	0.69%	110,000.00	0.61%	22,395.11	20.36%
Fuel, Oil and Lubricants Expenses	21,615.84	1.13%	20,000.00	1.20%	1,615.84	8.08%	241,494.72	1.25%	220,000.00	1.22%	21,494.72	9.77%
Other Supplies Expenses		0.00%	-	0.00%	-	-	19,084.50	0.10%	-	0.00%	19,084.50	-
<b>Travel and Educational Expenses</b>												
Travel Expenses	20,041.70	1.05%	30,000.00	1.80%	(9,958.30)	-33.19%	240,355.20	1.25%	330,000.00	1.83%	(89,644.80)	-27.17%
Training and Scholarship	27,600.00	1.44%	40,000.00	2.41%	(12,400.00)	-31.00%	337,730.00	1.75%	440,000.00	2.43%	(102,270.00)	-23.24%
<b>Utility Expenses</b>												
Electricity	172,236.14	8.99%	190,000.00	11.43%	(17,763.86)	-9.35%	1,738,605.02	9.02%	2,090,000.00	11.57%	(351,394.98)	-16.81%
Fuel/Cooking Gas	1,863.00	0.10%	1,000.00	0.06%	863.00	86.30%	7,622.00	0.04%	11,000.00	0.06%	(3,378.00)	-30.71%
<b>Communication Expenses</b>												
Postage and Deliveries		0.00%	416.67	0.03%	(416.67)	-100.00%	710.00	0.00%	4,583.33	0.03%	(3,873.33)	-84.51%
Telephone Expenses - Landline	8,321.42	0.43%	6,250.00	0.38%	2,071.42	33.14%	95,398.06	0.50%	68,750.00	0.38%	26,648.06	38.76%
Telephone Expenses - Mobile	14,262.63	0.74%	10,000.00	0.60%	4,262.63	42.63%	102,133.30	0.53%	110,000.00	0.61%	(7,866.70)	-7.15%
Internet Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses	370.00	0.02%	400.00	0.02%	(30.00)	-7.50%	4,870.00	0.03%	4,400.00	0.02%	470.00	10.68%
<b>Printing and Advertising Expenses</b>												
Advertising, Promotional and Marketing Expenses		0.00%	5,000.00	0.30%	(5,000.00)	-100.00%	6,800.00	0.04%	55,000.00	0.30%	(48,200.00)	-87.64%
<b>Taxes, Duties and Premiums</b>												
Taxes, Duties and Licenses	30,208.24	1.58%	69,388.93	4.17%	(39,180.69)	-56.47%	394,552.97	2.05%	759,462.31	4.20%	(364,909.34)	-48.05%
Insurance Premiums	1,512.80	0.08%	5,000.00	0.30%	(3,487.20)	-69.74%	25,101.47	0.13%	55,000.00	0.30%	(29,898.53)	-54.36%
Franchise regulatory requirements Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses	20,932.55	1.09%	41,666.67	2.51%	(20,734.12)	-49.76%	396,131.06	2.06%	458,333.33	2.54%	(62,202.27)	-13.57%

