

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended March 31, 2014

	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
Business and Service Income:												
Generation, Transmission and Distribution Income	1,637,618.53	92.23%	2,130,587.43	200.00%	(492,968.90)	-23.14%	5,006,812.40	93.95%	6,391,762.30	93.58%	(1,384,949.90)	-21.67%
Interest Income	1,609.72	0.09%	4,166.67	0.18%	(2,556.95)	-61.37%	1,609.72	0.03%	12,500.00	0.18%	(10,890.28)	-87.12%
Other Business and Service Income	61,635.80	3.47%	86,200.00	3.79%	(24,564.20)	-28.50%	103,431.90	1.94%	258,600.00	3.79%	(155,168.10)	-60.00%
Fines and Penalties-Business and Service Income	74,632.50	4.20%	55,751.19	2.45%	18,881.31	33.87%	217,129.40	4.07%	167,253.57	2.45%	49,875.83	29.82%
Gross Income	1,775,496.55	100.00%	2,276,705.29	100.00%	(501,208.74)	-22.01%	5,328,983.42	100.00%	6,830,115.87	100.00%	(1,501,132.45)	-21.98%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	423,540.00	23.85%	551,112.83	24.21%	(127,572.83)	-23.15%	1,412,597.00	26.51%	1,653,338.49	24.21%	(240,741.49)	-14.56%
Salaries and Wages - (Job Order)	94,200.00	5.31%	135,000.00	5.93%	(40,800.00)	-30.22%	283,050.00	5.31%	405,000.00	5.93%	(121,950.00)	-30.11%
Personnel Economic Relief Allowance (PER)	46,000.00	2.59%	54,000.00	2.37%	(8,000.00)	-14.81%	138,000.00	2.59%	162,000.00	2.37%	(24,000.00)	-14.81%
Additional Compensation (ADCOM)		0.00%	-	0.00%	-	-	-	-	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	0.76%	18,500.00	0.81%	(5,000.00)	-27.03%	40,500.00	0.76%	55,500.00	0.81%	(15,000.00)	-27.03%
Transportator P	13,500.00	0.76%	18,500.00	0.81%	(5,000.00)	-27.03%	40,500.00	0.76%	55,500.00	0.81%	(15,000.00)	-27.03%
Clothing/Uniform Allowance		0.00%	45,000.00	1.98%	(45,000.00)	-100.00%	115,000.00	2.16%	135,000.00	1.98%	(20,000.00)	-14.81%
Honoraria	23,940.00	1.35%	168,150.00	7.39%	(144,210.00)	-85.76%	80,370.00	1.51%	504,450.00	7.39%	(424,080.00)	-84.07%
Year - End Bonus		0.00%	90,000.00	3.95%	(90,000.00)	-100.00%	-	0.00%	270,000.00	3.95%	(270,000.00)	-100.00%
Other Bonuses and Allowances	34,500.00	1.94%	40,500.00	1.78%	(6,000.00)	-14.81%	103,500.00	1.94%	121,500.00	1.78%	(18,000.00)	-14.81%
Life and Retirement Insurance Contributions	50,824.80	2.86%	61,134.48	2.69%	(10,309.68)	-16.86%	152,474.40	2.86%	183,403.44	2.69%	(30,929.04)	-16.86%
PAG-IBIG Contributions	2,300.00	0.13%	2,700.00	0.12%	(400.00)	-14.81%	6,900.00	0.13%	8,100.00	0.12%	(1,200.00)	-14.81%
PhilHealth Contributions	4,812.50	0.27%	10,189.08	0.45%	(5,376.58)	-52.77%	14,437.50	0.27%	30,567.24	0.45%	(16,129.74)	-52.77%
ECC Contributions	2,300.00	0.13%	2,700.00	0.12%	(400.00)	-14.81%	6,900.00	0.13%	8,100.00	0.12%	(1,200.00)	-14.81%
Provident Fund Contribution	-	0.00%	-	0.00%	-	-	-	-	-	0.00%	-	-
Other personnel Benefits Contributions		0.00%	-	0.00%	-	-	-	-	-	0.00%	-	-
Overtime and holiday pay		0.00%	10,000.00	0.44%	(10,000.00)	-100.00%	9,807.90	0.18%	30,000.00	0.44%	(20,192.10)	-67.31%
Other Personnel Benefits		0.00%	-	0.00%	-	-	-	-	-	0.00%	-	-
Total Personal Services	709,417.30	39.96%	1,207,486.39	53.04%	(498,069.09)	-41.25%	2,404,036.80	45.11%	3,622,459.17	53.04%	(1,218,422.37)	-33.64%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	82,056.20	4.62%	50,000.00	2.20%	32,056.20	64.11%	137,716.06	2.58%	150,000.00	2.20%	(12,283.94)	-8.19%
Accountable Forms Expenses (Printing)		0.00%	13,333.33	0.59%	(13,333.33)	-100.00%	-	0.00%	39,999.99	0.59%	(39,999.99)	-100.00%
Fuel, Oil and Lubricants Expenses	36,375.42	2.05%	33,333.33	1.46%	3,042.09	9.13%	58,509.20	1.10%	99,999.99	1.46%	(41,490.79)	-41.49%
Other Supplies Expenses	1,975.00	0.11%	4,166.67	0.18%	(2,191.67)	-	11,008.00	0.21%	12,500.01	0.18%	(1,492.01)	-
Travel and Educational Expenses												
Travel Expenses	126,929.00	7.15%	30,000.00	1.32%	96,929.00	323.10%	147,881.00	2.78%	90,000.00	1.32%	57,881.00	64.31%
Training and Scholarship	98,141.79	5.53%	40,000.00	1.76%	58,141.79	145.35%	154,141.79	2.89%	120,000.00	1.76%	34,141.79	28.45%
Utility Expenses												
Electricity	171,244.41	9.64%	190,000.00	8.35%	(18,755.59)	-9.87%	501,930.27	9.42%	570,000.00	8.35%	(68,069.73)	-11.94%
Fuel/Cooking Gas	826.00	0.05%	1,000.00	0.04%	(174.00)	-17.40%	2,496.00	0.05%	3,000.00	0.04%	(504.00)	-16.80%
Communication Expenses												
Postage and Deliveries		0.00%	416.66	0.02%	(416.66)	-100.00%	-	0.00%	1,249.98	0.02%	(1,249.98)	-100.00%
Telephone Expenses - Landline	7,390.01	0.42%	10,000.00	0.44%	(2,609.99)	-26.10%	25,406.90	0.48%	30,000.00	0.44%	(4,593.10)	-15.31%
Telephone Expenses - Mobile	10,652.45	0.60%	15,000.00	0.66%	(4,347.55)	-28.98%	38,643.57	0.73%	45,000.00	0.66%	(6,356.43)	-14.13%
Internet Expenses		0.00%	-	0.00%	-	-	-	-	-	0.00%	-	-
Cable and Radio Expenses	740.00	0.04%	500.00	0.02%	240.00	48.00%	1,110.00	0.02%	1,500.00	0.02%	(390.00)	-26.00%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses		0.00%	5,000.00	0.22%	(5,000.00)	-100.00%	-	0.00%	15,000.00	0.22%	(15,000.00)	-100.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	30,252.58	1.70%	41,666.67	1.83%	(11,414.09)	-27.39%	112,547.42	2.11%	125,000.01	1.83%	(12,452.59)	-9.96%
Insurance Premiums		0.00%	8,333.33	0.37%	(8,333.33)	-100.00%	6,375.00	0.12%	24,999.99	0.37%	(18,624.99)	-74.50%
Franchise regulatory requirements Expenses		0.00%	-	0.00%	-	-	-	-	-	0.00%	-	-
Representation Expenses	16,999.60	0.96%	50,000.00	2.20%	(33,000.40)	-66.00%	36,821.90	0.69%	150,000.00	2.20%	(113,178.10)	-75.45%

