

VILLASIS WATER DISTRICT
Detailed Statement of Income and Expenses
For the Period Ended December 31, 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
Business and Service Income:												
Generation, Transmission and Distribution Income	1,499,889.39	95.25%	1,585,163.20	200.00%	(85,273.81)	-5.38%	19,621,954.52	94.13%	18,816,140.40	95.35%	805,814.12	4.28%
Interest Income		0.00%	7,500.00	0.45%	(7,500.00)	-100.00%	52,222.22	0.25%	90,000.00	0.46%	(37,777.78)	-41.98%
Other Business and Service Income	28,893.90	1.83%	21,850.00	1.31%	7,043.90	32.24%	392,234.90	1.88%	262,200.00	1.33%	130,034.90	49.59%
Fines and Penalties-Business and Service Income	45,962.15	2.92%	47,554.90	2.86%	(1,592.75)	-3.35%	779,939.20	3.74%	564,444.22	2.86%	215,494.98	38.18%
Gross Income	1,574,745.44	100.00%	1,662,068.10	100.00%	(87,322.66)	-5.25%	20,846,350.84	100.00%	19,732,784.62	100.00%	1,113,566.22	5.64%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	423,540.00	26.90%	560,441.17	33.72%	(136,901.17)	-24.43%	5,259,544.80	25.23%	5,425,687.34	27.50%	(166,142.54)	-3.06%
Salaries and Wages - (Job Order)	88,200.00	5.60%	53,333.33	3.21%	34,866.67	65.38%	952,020.06	4.57%	565,000.00	2.86%	387,020.06	68.50%
Personnel Economic Relief Allowance (PER)	46,000.00	2.92%	45,000.00	2.71%	1,000.00	2.22%	472,000.00	2.26%	540,000.00	2.74%	(68,000.00)	-12.59%
Additional Compensation (ADCOM)		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	0.86%	12,500.00	0.75%	1,000.00	8.00%	148,250.00	0.71%	150,000.00	0.76%	(1,750.00)	-1.17%
Transportation Allowance	13,500.00	0.86%	12,500.00	0.75%	1,000.00	8.00%	148,250.00	0.71%	150,000.00	0.76%	(1,750.00)	-1.17%
Clothing/Uniform Allowance		0.00%	-	0.00%	-	-	110,647.00	0.53%	140,000.00	0.71%	(29,353.00)	-20.97%
Honoraria	26,790.00	1.70%	56,608.33	3.41%	(29,818.33)	-52.67%	351,130.00	1.68%	679,300.00	3.44%	(328,170.00)	-48.31%
Year - End Bonus	105,500.00	6.70%	35,000.00	2.11%	70,500.00	201.43%	105,500.00	0.51%	420,000.00	2.13%	(314,500.00)	-74.88%
Other Bonuses and Allowances	34,500.00	2.19%	18,666.67	1.12%	15,833.33	84.82%	296,000.00	1.42%	224,000.00	1.14%	72,000.00	32.14%
Life and Retirement Insurance Contributions	49,831.44	3.16%	59,133.12	3.56%	(9,301.68)	-15.73%	516,744.58	2.48%	843,910.88	4.28%	(327,166.30)	-38.77%
PAG-IBIG Contributions	2,300.00	0.15%	8,210.50	0.49%	(5,910.50)	-71.99%	61,689.52	0.30%	98,526.00	0.50%	(36,836.48)	-37.39%
PhilHealth Contributions	4,812.50	0.31%	6,217.50	0.37%	(1,405.00)	-22.60%	51,538.50	0.25%	74,610.00	0.38%	(23,071.50)	-30.92%
ECC Contributions	2,300.00	0.15%	2,250.00	0.14%	50.00	2.22%	23,500.00	0.11%	27,000.00	0.14%	(3,500.00)	-12.96%
Provident Fund Contribution		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other personnel Benefits Contributions		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	0.61%	240,000.00	1.22%	(113,492.26)	-47.29%
Other Personnel Benefits		0.00%	-	0.00%	-	-	85,470.40	0.41%	-	0.00%	85,470.40	-
Total Personal Services	810,773.94	51.49%	889,860.62	53.54%	(79,086.68)	-8.89%	8,708,792.60	41.78%	9,578,034.22	48.54%	(869,241.62)	-9.08%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	12,602.19	0.80%	16,666.67	1.00%	(4,064.48)	-24.39%	358,063.71	1.72%	200,000.00	1.01%	158,063.71	79.03%
Accountable Forms Expenses (Printing)	161,187.50	10.24%	10,000.00	0.60%	151,187.50	1511.88%	293,582.61	1.41%	120,000.00	0.61%	173,582.61	144.65%
Fuel, Oil and Lubricants Expenses	17,636.91	1.12%	20,000.00	1.20%	(2,363.09)	-11.82%	259,131.63	1.24%	240,000.00	1.22%	19,131.63	7.97%
Other Supplies Expenses	39,893.62	2.53%	-	0.00%	39,893.62	-	58,978.12	0.28%	-	0.00%	58,978.12	-
Travel and Educational Expenses												
Travel Expenses	23,162.00	1.47%	30,000.00	1.80%	(6,838.00)	-22.79%	263,517.20	1.26%	360,000.00	1.82%	(96,482.80)	-26.80%
Training and Scholarship		0.00%	40,000.00	2.41%	(40,000.00)	-100.00%	337,730.00	1.62%	480,000.00	2.43%	(142,270.00)	-29.64%
Utility Expenses												
Electricity	259,183.31	16.46%	190,000.00	11.43%	69,183.31	36.41%	1,997,788.33	9.58%	2,280,000.00	11.55%	(282,211.67)	-12.38%
Fuel/Cooking Gas	928.00	0.06%	1,000.00	0.06%	(72.00)	-7.20%	8,550.00	0.04%	12,000.00	0.06%	(3,450.00)	-28.75%
Communication Expenses												
Postage and Deliveries		0.00%	416.67	0.03%	(416.67)	-100.00%	710.00	0.00%	5,000.00	0.03%	(4,290.00)	-85.80%
Telephone Expenses - Landline	7,804.98	0.50%	6,250.00	0.38%	1,554.98	24.88%	103,203.04	0.50%	75,000.00	0.38%	28,203.04	37.60%
Telephone Expenses - Mobile	25,251.89	1.60%	10,000.00	0.60%	15,251.89	152.52%	127,385.19	0.61%	120,000.00	0.61%	7,385.19	6.15%
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%	5,240.00	0.03%	4,800.00	0.02%	440.00	9.17%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses		0.00%	5,000.00	0.30%	(5,000.00)	-100.00%	6,800.00	0.03%	60,000.00	0.30%	(53,200.00)	-88.67%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	38,900.42	2.47%	69,388.93	4.17%	(30,488.51)	-43.94%	433,453.39	2.08%	828,851.24	4.20%	(395,397.85)	-47.70%
Insurance Premiums	951.56	0.06%	5,000.00	0.30%	(4,048.44)	-80.97%	26,053.03	0.12%	60,000.00	0.30%	(33,946.97)	-56.58%
Franchise regulatory requirements Expenses		0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses	177,360.25	11.26%	41,666.67	2.51%	135,693.58	325.66%	573,491.31	2.75%	500,000.00	2.53%	73,491.31	14.70%

