



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 NOVEMBER 30, 2018

	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
Business and Service Income:										
Generation, Transmission and Distribution Income (WT)	3,150,133.55	93.72%	5,251,893.65	91.73%	(2,101,760.10)	-40.02%	29,162,452.46	91.20%	28,009,220.99	91.75%
Interest Income	4,847.42	0.14%	6,000.00	0.10%	(1,152.58)	-19.21%	48,610.59	0.15%	33,000.00	0.11%
Other Business and Service Income	78,924.65	2.35%	274,193.33	4.79%	(195,268.48)	-71.22%	992,364.80	3.10%	1,508,063.33	5.53%
Losses and Penalties-Business and Service Income	127,278.14	3.79%	193,112.13	3.37%	(65,833.99)	-34.09%	1,773,330.21	5.55%	976,476.20	2.51%
Income	3,361,183.96	100.00%	5,725,199.11	100.00%	(2,364,015.15)	-41.29%	31,976,758.06	100.00%	30,526,760.52	100.00%
Less: Expenses										
Personal Services										
Salaries and Wages - Regular	1,396,962.00	84.65%	2,378,757.33	41.55%	(981,795.33)	-41.27%	8,598,764.97	74.60%	11,596,480.99	32.01%
Personnel Economic Relief Allowance (PERA)	86,588.40	5.25%	172,000.00	3.00%	(85,411.60)	-49.66%	719,588.40	6.24%	946,000.00	2.56%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Representative Allowance (RA)	13,500.00	0.82%	37,000.00	0.65%	(23,500.00)	-63.51%	148,500.00	1.29%	203,500.00	0.70%
Transportation A P	13,500.00	0.82%	37,000.00	0.65%	(23,500.00)	-63.51%	148,500.00	1.29%	203,500.00	0.70%
Clothing/Uniform Allowance	-	0.00%	-	0.00%	-	-	186,000.00	1.61%	258,000.00	0.53%
Directors and Committee Members' Fees	38,100.00	2.31%	110,600.00	1.93%	(72,500.00)	-65.55%	423,050.00	3.67%	851,900.00	2.41%
Year - End Bonus	-	0.00%	300,000.00	5.24%	(300,000.00)	-100.00%	-	0.00%	300,000.00	2.32%
Other Bonuses and Allowances	-	0.00%	-	0.00%	-	-	5,000.00	0.04%	660,163.65	2.24%
Life and Retirement Insurance Contributions	93,754.92	5.68%	214,088.16	3.74%	(120,333.24)	-56.21%	865,289.12	7.51%	1,177,484.88	3.21%
PAG-BIG Contributions	3,900.00	0.24%	8,600.00	0.15%	(4,700.00)	-54.65%	35,500.00	0.31%	47,300.00	0.13%
PhilHealth Contributions	-	0.00%	24,530.94	0.43%	(24,530.94)	-100.00%	78,193.76	0.68%	134,920.14	0.35%
ECC Contributions	3,900.00	0.24%	8,600.00	0.15%	(4,700.00)	-54.65%	35,500.00	0.31%	47,300.00	0.13%
Provident Fund Contribution	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Other personal Benefits Contributions	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Overtime and holiday pay	-	0.00%	5,000.00	0.09%	(5,000.00)	-100.00%	-	0.00%	27,500.00	0.19%
Other Personal Benefits	-	0.00%	-	0.00%	-	-	281,747.26	2.44%	-	2.26%
Total Personal Services	1,650,205.32	49.10%	3,296,176.43	57.57%	(1,645,971.11)	-49.94%	11,525,733.51	36.04%	16,454,049.66	55.19%
Maintenance and Other Operating Expenses (MOOE)										
Supplies Expenses										
Office Supplies Expense	150.00	0.01%	41,666.67	0.73%	(41,516.67)	-99.64%	228,341.60	2.25%	229,166.67	1.10%
Accountable Forms and Calendar Expenses (Printing)	-	0.00%	-	0.00%	-	#DIV/0!	7,595.00	0.07%	-	0.28%
Semi-Expendable Machinery and Equipment Expense	7,596.00	0.66%	50,000.00	0.87%	(279.95)	-0.56%	356,781.62	3.51%	275,000.00	1.13%
Fuel, Oil and Lubricants Expenses	49,720.05	4.33%	20,000.00	0.35%	(16,130.00)	-80.65%	113,641.53	1.12%	110,000.00	0.38%
Other Supplies Expenses	3,870.00	0.34%	20,000.00	0.35%	(16,130.00)	-80.65%	113,641.53	1.12%	110,000.00	0.38%
Travel and Educational Expenses										
Travel Expenses	10,848.00	0.94%	66,666.67	1.16%	(55,818.67)	-83.73%	357,432.45	3.52%	366,666.67	1.26%
Training and Scholarship	-	0.00%	60,000.00	1.05%	(60,000.00)	-100.00%	298,400.00	2.94%	330,000.00	1.26%
Utility Expenses										
Electricity	240,743.75	20.97%	660,000.00	11.53%	(419,256.25)	-63.52%	2,286,681.27	22.52%	2,790,000.00	5.72%
Fuel/Cooking Gas	774.00	0.07%	2,000.00	0.03%	(1,226.00)	-61.30%	9,669.00	0.10%	11,000.00	0.04%
Communication Expenses										
Postage and Deliveries	130.00	0.01%	2,000.00	0.03%	(1,870.00)	-93.50%	4,645.00	0.05%	11,000.00	0.02%



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DETAILED STATEMENT OF INCOME AND EXPENSES For the Period Ended NOVEMBER 30, 2018

	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
Telephone Expenses - Landline	7,390.01	0.64%	25,000.00	0.44%	(17,609.99)	-70.44%	82,725.88	0.81%	137,500.00	0.38%
Telephone Expenses - Mobile	11,821.73	1.03%	28,000.00	0.49%	(16,178.27)	-57.78%	134,550.14	1.33%	154,000.00	0.53%
Cable and Radio Expenses	370.00	0.03%	3,000.00	0.05%	(2,630.00)	-87.67%	3,700.00	0.04%	16,500.00	0.04%
Printing and Advertising Expenses	-	0.00%	8,000.00	0.14%	(8,000.00)	-100.00%	42,241.60	0.42%	44,000.00	0.09%
Advertising, Promotional and Marketing Expenses	-	0.00%	167,946.67	2.93%	(167,946.67)	-100.00%	48,400.00	0.48%	420,446.67	1.18%
Taxes, Duties and Premiums	265,837.43	23.15%	100,000.00	1.75%	165,837.43	165.84%	487,104.75	4.80%	627,000.00	1.87%
Insurance Premiums	-	0.00%	11,166.67	0.20%	(11,166.67)	-100.00%	51,247.50	0.50%	61,416.67	0.13%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Representation Expenses (with 795-A)	57,550.00	5.01%	138,333.33	2.42%	(80,783.33)	-58.40%	549,881.57	5.42%	768,833.33	6.36%
Rent expenses	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%
Awards, Prizes and Other Claims	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Miscellaneous expenses	10,000.00	0.87%	20,000.00	0.35%	(10,000.00)	-50.00%	102,800.00	1.01%	102,800.00	0.31%
Generation and Distribution Expenses	23,121.37	2.01%	90,500.00	1.58%	(67,378.63)	-74.45%	280,330.54	2.76%	497,750.00	1.57%
Membership Dues and Contribution to Organizations	53,600.00	4.67%	44,924.17	0.78%	8,675.83	19.31%	94,840.00	0.93%	247,082.92	0.47%
Cultural and Athletic Expenses	-	0.00%	10,750.00	0.19%	(10,750.00)	-100.00%	18,700.00	0.18%	59,125.00	0.09%
Other subsidies	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Repairs and Maintenance	68,342.31	5.95%	16,666.67	0.29%	51,675.64	310.05%	297,136.08	2.93%	91,666.67	0.94%
Repairs and Maintenance-Plant (UPIS)	-	0.00%	8,333.33	0.15%	(8,333.33)	-100.00%	5,418.75	0.05%	45,833.33	0.31%
Repairs and Maintenance-Building and Other Structures	725.00	0.06%	4,166.67	0.07%	(3,441.67)	-82.60%	13,114.00	0.13%	22,916.67	0.13%
Repairs and Maintenance-Office Equipment	560.00	0.05%	16,666.67	0.29%	(16,106.67)	-96.64%	80,072.71	0.79%	91,666.67	0.41%
Repairs and Maintenance-Land Transportation Equipment	-	0.00%	5,833.33	0.10%	(5,833.33)	-100.00%	-	0.00%	32,083.33	0.09%
Repairs and Maintenance-Other PPE	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%
Repairs and Maintenance-Machinery and Equipment	2,960.00	0.26%	4,166.67	0.07%	(1,206.67)	-28.96%	20,779.25	0.20%	22,916.67	0.13%
Repairs and Maintenance-Machinery and Equipment	-	0.00%	2,500.00	0.04%	(2,500.00)	-100.00%	3,702.00	0.04%	13,750.00	0.09%
Repairs and Maintenance-Furnitures and Fixtures	-	0.00%	5,000.00	0.08%	(5,000.00)	-100.00%	-	0.00%	27,500.00	0.08%
Repairs and Maintenance-Construction Equipment	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Donations	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Professional Services	2,400.00	0.21%	5,000.00	0.09%	(2,600.00)	-52.00%	7,086.50	0.07%	27,500.00	0.13%
Legal Services	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	200,000.00	0.47%
Auditing Services	-	0.00%	10,000.00	0.17%	(10,000.00)	-100.00%	1,000.00	0.01%	55,000.00	0.09%
Other Professional Services	-	0.00%	53,333.33	0.93%	(53,333.33)	-100.00%	-	0.00%	403,333.33	1.04%
Computer Data Processing Services	-	0.00%	266,700.00	4.66%	(266,700.00)	-100.00%	1,068,775.00	10.53%	1,466,850.00	0.47%
Other General Services	57,050.00	4.97%	-	0.00%	57,050.00	-	-	0.00%	-	0.00%
Doubtful Accounts, Depreciation, Amortization and Depletion	-	0.00%	33,333.33	0.58%	(33,333.33)	-100.00%	-	0.00%	183,333.33	0.94%
Allowance for Impairment	59,080.96	5.15%	-	0.00%	59,080.96	-	-	0.00%	-	0.00%
Depreciation-Land Improvements	(152,960.14)	-13.32%	(152,960.14)	-2.67%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Structure and Improvements	93,711.17	8.16%	-	0.00%	93,711.17	-	-	0.00%	-	0.00%
Depreciation - Water Plant, Structures and Improvements	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%



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DETAILED STATEMENT OF INCOME AND EXPENSES

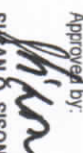
For the Period Ended NOVEMBER 30, 2018

	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
Depreciation-Plant	169,535.49	14.77%	169,535.49	2.96%	-	0.00%	1,590,550.06	15.67%		
Depreciation-Buildings	9,209.74	0.80%	9,209.74	0.16%	-	0.00%	105,286.94	1.04%		
Depreciation-Office Equipments	(55,167.33)	-4.80%	(55,167.33)	-0.96%	-	0.00%	230,909.14	2.27%		
Depreciation-ICT Equipments	57,258.71	4.99%					57,258.71	0.56%		
Depreciation-Land Transportation Equipment	26,612.93	2.32%	26,612.93	0.46%	-	0.00%	327,529.93	3.23%		
Depreciation-Other PPE	-	0.00%	-	0.00%	-	0.00%	10,687.50	0.11%		
Depreciation-Other Machinery and Equipment	61,187.86	5.33%	61,187.86	1.07%	-	0.00%	61,187.86	0.60%		
Depreciation- Machinery and Equipment	-	0.00%	-	0.00%	-	0.00%	462,443.15	4.56%		
Depreciation-Furniture and Fixtures	2,006.88	0.17%	2,006.88	0.04%	-	0.00%	91,481.25	0.90%		
Amortization-Intangible Assets	2,100.00	0.18%					2,100.00	0.02%		
Bank Charges	-	0.00%	416.67	0.01%	(416.67)	-100.00%	3,300.00	0.03%	3,750.00	0.00%
TOTAL MOOE	1,148,134.92	34.16%	2,042,496.27	#REF!	(1,114,107.18)	-54.55%	10,152,320.40	31.75%	9,947,387.92	40.31%
Financial Expense										
Interest Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	857,766.67	0.00%
Retained Earnings	-	0.00%	-	0.00%	-	-	-	0.00%	857,766.67	0.00%
Total FE	-	0.00%	-	0.00%	-	-	-	0.00%	857,766.67	0.00%
Total Expenses	2,798,340.24	83.25%	2,622,801.85	45.81%	175,538.39	6.69%	21,678,053.91	67.79%	27,259,204.24	89.30%
Net Income (Loss)	562,843.72	16.75%	3,102,397.26	54.19%	(2,539,553.54)	441.26%	10,298,704.15	32.21%	3,267,556.28	10.70%

Prepared by:

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