



# Villasis Water District

(075) 632-1093 / (075) 632-1080 / 09178615250 / 09255140915

[www.villasiswaterdistrict.gov.ph](http://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 OCTOBER 31, 2018

	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 Total
<b>Business and Service Income:</b>												
Generation, Transmission and Distribution Income (W)	2,410,784.63	90.33%	2,625,946.83	91.73%	(215,162.20)	-8.19%	26,012,318.91	90.90%	25,383,274.17	91.76%	(371,065.26)	-1.47%
Interest Income	-	0.00%	3,000.00	0.10%	(3,000.00)	-100.00%	43,763.17	0.15%	30,000.00	0.11%	13,763.17	4.53%
Other Business and Service Income	164,515.85	6.16%	137,096.67	4.79%	27,419.18	20.00%	1,646,052.07	5.75%	1,370,966.67	5.53%	275,085.40	2.11%
Fines and Penalties-Business and Service Income	93,511.15	3.50%	96,556.06	3.37%	(3,044.91)	-3.15%	913,439.95	3.19%	879,920.13	2.51%	33,519.82	0.96%
<b>Gross Income</b>	<b>2,668,811.63</b>	<b>100.00%</b>	<b>2,962,599.56</b>	<b>100.00%</b>	<b>(193,787.93)</b>	<b>-6.77%</b>	<b>28,615,574.10</b>	<b>100.00%</b>	<b>27,664,160.97</b>	<b>100.00%</b>	<b>951,413.13</b>	<b>3.44%</b>
<b>Less: Expenses</b>												
<b>Personal Services</b>												
Salaries and Wages - Regular	781,867.09	75.23%	1,189,378.67	41.55%	(407,511.58)	-34.26%	7,201,802.97	72.93%	10,407,102.33	32.01%	(3,205,299.36)	-31.16%
Personnel Economic Relief Allowance (PERA)	78,000.00	7.51%	86,000.00	3.00%	(8,000.00)	-9.30%	633,000.00	6.41%	860,000.00	2.56%	(227,000.00)	-2.63%
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	0.00%	-	-	-	-	-	-
Representative Allowance (RA)	13,500.00	1.30%	18,500.00	0.65%	(5,000.00)	-27.03%	135,000.00	1.37%	185,000.00	0.70%	(50,000.00)	-2.70%
Transportation / P	13,500.00	1.30%	18,500.00	0.65%	(5,000.00)	-27.03%	135,000.00	1.37%	185,000.00	0.70%	(50,000.00)	-2.70%
Clothing/Uniform Allowance	6,000.00	0.58%	-	0.00%	6,000.00	100.00%	186,000.00	1.88%	258,000.00	0.53%	(72,000.00)	-2.79%
Honoraria	35,100.00	3.38%	55,300.00	1.93%	(20,200.00)	-36.53%	384,950.00	3.90%	796,600.00	2.41%	(411,650.00)	-14.88%
Year - End Bonus	-	0.00%	150,000.00	5.24%	(150,000.00)	-100.00%	-	0.00%	150,000.00	0.00%	-	0.00%
Other Bonuses and Allowances	-	0.00%	-	0.00%	-	0.00%	5,000.00	0.05%	660,163.65	2.24%	(655,163.65)	-23.74%
Life and Retirement Insurance Contributions	93,754.92	9.02%	107,044.08	3.74%	(13,289.16)	-12.41%	771,534.20	7.81%	1,070,440.80	3.21%	(298,906.60)	-2.88%
PAG-IBIG Contributions	3,900.00	0.38%	4,300.00	0.15%	(400.00)	-9.30%	31,600.00	0.32%	43,000.00	0.13%	(11,400.00)	-2.65%
PhilHealth Contributions	9,750.04	0.94%	12,265.47	0.43%	(2,515.43)	-20.51%	78,193.76	0.79%	122,654.67	0.35%	(44,460.91)	-3.63%
ECC Contributions	3,900.00	0.38%	4,300.00	0.15%	(400.00)	-9.30%	31,700.00	0.32%	43,000.00	0.13%	(11,300.00)	-2.63%
Provident Fund Contribution	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Other personal Benefits Contributions	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Overtime and holiday pay	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	25,000.00	0.19%	(25,000.00)	-0.94%
Other Personal Benefits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
<b>Total Personal Services</b>	<b>1,039,272.05</b>	<b>38.94%</b>	<b>1,648,088.21</b>	<b>57.57%</b>	<b>(608,816.16)</b>	<b>-36.94%</b>	<b>9,875,528.19</b>	<b>34.51%</b>	<b>14,805,961.45</b>	<b>55.19%</b>	<b>(4,930,433.26)</b>	<b>-33.21%</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>												
<b>Supplies Expenses</b>												
Office Supplies Expense	21,832.73	2.16%	20,833.33	0.73%	999.40	4.80%	228,191.60	2.53%	208,333.33	1.10%	19,858.27	0.07%
Accountable Forms and Calendar Expenses (Print)	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Fuel, Oil and Lubricants Expenses	34,216.39	3.39%	25,000.00	0.87%	9,216.39	36.87%	307,061.57	3.41%	250,000.00	1.13%	57,061.57	0.21%
Other Supplies Expenses	37,881.36	3.75%	10,000.00	0.35%	27,881.36	278.81%	109,771.53	1.22%	100,000.00	0.38%	9,771.53	0.04%
<b>Travel and Educational Expenses</b>												
Travel Expenses	22,319.00	2.21%	33,333.33	1.16%	(11,014.33)	-33.04%	346,584.45	3.85%	333,333.33	1.26%	13,251.12	0.05%
Training and Scholarship	76,400.00	7.57%	30,000.00	1.05%	46,400.00	154.67%	298,400.00	3.31%	300,000.00	1.26%	(200.00)	-0.01%
<b>Utility Expenses</b>												
Electricity	236,303.39	23.42%	330,000.00	11.53%	(93,696.61)	-28.39%	2,045,937.52	22.72%	2,460,000.00	5.72%	(414,062.48)	-1.72%
Fuel/Cooking Gas	748.00	0.07%	1,000.00	0.03%	(252.00)	-25.20%	8,895.00	0.10%	10,000.00	0.04%	(1,105.00)	-0.01%
<b>Communication Expenses</b>												
Postage and Deliveries	580.00	0.06%	1,000.00	0.03%	(420.00)	-42.00%	4,515.00	0.05%	10,000.00	0.02%	(5,485.00)	-0.02%
Telephone Expenses - Landline	7,544.01	0.75%	12,500.00	0.44%	(4,955.99)	-39.65%	75,335.87	0.84%	125,000.00	0.38%	(49,664.13)	-0.18%





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## DETAILED STATEMENT OF INCOME AND EXPENSES For the Period Ended OCTOBER 31, 2018

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Actual	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Total
Telephone Expenses - Mobile	11,108.48	1.10%	14,000.00	0.49%	(2,891.52)	-20.65%	122,728.41	1.36%	140,000.00	0.53%	140,000.00	0.53%
Cable and Radio Expenses	370.00	0.04%	1,500.00	0.05%	(1,130.00)	-75.33%	3,330.00	0.04%	15,000.00	0.04%	15,000.00	0.04%
Printing and Advertising Expenses	3,365.00	0.33%	4,000.00	0.14%	(635.00)	-15.63%	42,241.60	0.47%	40,000.00	0.00%	40,000.00	0.00%
Advertising, Promotional and Marketing Expenses	23,750.00	2.35%	83,973.33	2.93%	(60,223.33)	-71.72%	48,400.00	0.54%	336,473.33	1.18%	336,473.33	1.18%
Taxes, Duties and Premiums	5,485.00	0.54%	50,000.00	1.75%	(44,515.00)	-89.03%	221,267.32	2.46%	577,000.00	1.87%	577,000.00	1.87%
Insurance Premiums	1,420.40	0.14%	5,583.33	0.20%	(4,162.93)	-74.56%	51,247.50	0.57%	55,833.33	0.13%	55,833.33	0.13%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Representation Expenses (with 795-A)	107,603.56	10.67%	69,166.67	2.42%	38,436.89	55.57%	492,331.57	5.47%	699,666.67	6.36%	699,666.67	6.36%
Rent expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Awards, Prizes and Other Claims	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Miscellaneous expenses	10,000.00	0.99%	10,000.00	0.35%	-	0.00%	92,800.00	1.03%	92,800.00	0.31%	92,800.00	0.31%
Generation and Distribution Expenses	30,627.12	3.04%	45,250.00	1.58%	(14,622.88)	-32.32%	257,209.17	2.86%	452,500.00	1.57%	452,500.00	1.57%
Membership Dues and Contribution to Organizations	1,800.00	0.18%	22,462.08	0.78%	(20,662.08)	-91.99%	41,240.00	0.46%	224,620.83	0.47%	224,620.83	0.47%
Cultural and Athletic Expenses	-	0.00%	5,375.00	0.19%	(5,375.00)	-100.00%	18,700.00	0.21%	53,750.00	0.00%	53,750.00	0.00%
Other subsidies	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Repairs and Maintenance	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Repairs and Maintenance-Plant (UPIS)	450.00	0.00%	8,333.33	0.29%	(8,333.33)	-100.00%	228,793.77	2.54%	83,333.33	0.94%	83,333.33	0.94%
Repairs and Maintenance-Building and Other Structures	12,389.00	1.23%	4,166.67	0.15%	(3,716.67)	-89.20%	5,418.75	0.06%	41,666.67	0.31%	41,666.67	0.31%
Repairs and Maintenance-Office Equipment	15,030.00	1.49%	2,083.33	0.07%	10,305.67	494.67%	12,389.00	0.14%	20,833.33	0.13%	20,833.33	0.13%
Repairs and Maintenance-Land Transportation Equipment	(14,319.25)	-1.42%	8,333.33	0.29%	6,666.67	80.36%	79,512.71	0.88%	83,333.33	0.41%	83,333.33	0.41%
Repairs and Maintenance-Other PPE	17,819.25	1.77%	2,916.67	0.10%	(2,916.67)	-100.00%	-	0.00%	29,166.67	0.09%	29,166.67	0.09%
Repairs and Maintenance-Other Machinery and Equipment	(5,540.00)	-0.54%	2,083.33	0.07%	(14,319.25)	-100.00%	-	0.00%	-	0.00%	-	0.00%
Repairs and Maintenance-Furniture and Fixtures	-	0.00%	1,250.00	0.04%	(1,250.00)	-100.00%	3,702.00	0.04%	12,500.00	0.09%	12,500.00	0.09%
Repairs and Maintenance-Construction Equipment	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%	-	0.00%	25,000.00	0.09%	25,000.00	0.09%
Donations	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Professional Services	786.50	0.08%	2,500.00	0.09%	(1,713.50)	-68.54%	4,686.50	0.05%	25,000.00	0.13%	25,000.00	0.13%
Legal Services	-	0.00%	-	0.00%	-	-	-	0.00%	200,000.00	0.47%	200,000.00	0.47%
Auditing Services	-	0.00%	5,000.00	0.17%	(5,000.00)	-100.00%	1,000.00	0.01%	50,000.00	0.00%	50,000.00	0.00%
Other Professional Services	-	0.00%	26,666.67	0.93%	(26,666.67)	-100.00%	-	0.00%	376,666.67	1.04%	376,666.67	1.04%
Computer Data Processing Services	61,950.00	6.14%	133,350.00	4.66%	(71,400.00)	-53.54%	1,011,725.00	11.24%	1,333,500.00	0.47%	1,333,500.00	0.47%
Other General Services	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Doubtful Accounts, Depreciation, Amortization and Depletion	17,571.63	1.74%	16,666.67	0.58%	(16,666.67)	-100.00%	-	0.00%	166,666.67	0.94%	166,666.67	0.94%
Allowance for Impairment	146,077.18	14.48%	17,571.63	0.61%	-	0.00%	152,960.14	1.70%	152,960.14	0.58%	152,960.14	0.58%
Depreciation-Structure and Improvements	9,209.74	0.91%	146,077.18	5.10%	-	0.00%	1,421,014.57	15.78%	1,421,014.57	5.33%	1,421,014.57	5.33%
Depreciation-Plant	286,076.47	28.36%	9,209.74	0.32%	-	0.00%	96,077.20	1.07%	96,077.20	0.51%	96,077.20	0.51%
Depreciation-Buildings and Other Structures	-	0.00%	286,076.47	9.99%	-	0.00%	286,076.47	3.18%	286,076.47	1.17%	286,076.47	1.17%
Depreciation-Office Equipments	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%



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## DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended OCTOBER 31, 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-Land Transportation Equipment	33,058.51	3.28%	33,058.51	1.15%	-	0.00%	300,917.00	3.34%	300,917.00	0.78%
Depreciation-Other PPE	(404,714.88)	-40.11%	(404,714.88)	-14.14%	-	0.00%	10,687.50	0.12%	10,687.50	0.00%
Depreciation-Machinery and Equipment	462,443.15	45.84%	462,443.15	16.15%	-	0.00%	462,443.15	5.14%	462,443.15	1.56%
Depreciation- Machinery and Equipment	(269,176.17)	-26.68%	(269,176.17)	-9.40%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Furniture and Fixtures	6,342.92	0.63%	6,342.92	0.22%	-	0.00%	89,474.37	0.99%	89,474.37	0.47%
Bank Charges	100.00	0.01%	416.67	0.15%	(316.67)	-76.00%	3,300.00	0.04%	3,750.00	0.00%
<b>TOTAL MOOE</b>	<b>1,008,908.48</b>	<b>37.80%</b>	<b>1,278,132.29</b>	<b>#REF!</b>	<b>(263,683.81)</b>	<b>-20.63%</b>	<b>9,004,185.48</b>	<b>31.47%</b>	<b>11,776,211.22</b>	<b>40.31%</b>
Financial Expense	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Interest Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	686,933.33	0.00%
Retained Earnings	-	0.00%	-	0.00%	-	-	-	0.00%	686,933.33	0.00%
<b>Total FE</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>686,933.33</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>2,048,180.53</b>	<b>76.75%</b>	<b>2,622,801.85</b>	<b>91.62%</b>	<b>(574,621.32)</b>	<b>-21.91%</b>	<b>18,879,713.67</b>	<b>65.98%</b>	<b>27,269,106.00</b>	<b>98.57%</b>
<b>Net Income (Loss)</b>	<b>620,631.10</b>	<b>23.25%</b>	<b>239,797.71</b>	<b>8.38%</b>	<b>380,833.40</b>	<b>441.26%</b>	<b>9,735,860.43</b>	<b>34.02%</b>	<b>395,054.97</b>	<b>1.43%</b>

Prepared by:  
  
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