



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, 2017

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget	Variance			Actual		Budget	Variance		
	Amount	% to Total	Amount	Amount	% to Budget	Amount	% to Total	Amount	Amount	% to Budget		
Business and Service Income:												
Generation, Transmission and Distribution Income (WS)	2,556,056.56	91.05%	2,437,685.73	118,370.83	4.86%	26,425,965.76	90.86%	26,814,543.03	(388,577.27)	-1.45%		
Interest Income	-	0.00%	4,000.00	(4,000.00)	-100.00%	19,068.46	0.07%	44,000.00	(24,931.54)	-56.66%		
Other Business and Service Income	154,904.02	5.52%	146,856.67	8,047.35	5.48%	1,629,998.23	5.60%	1,615,423.33	14,574.90	0.90%		
Penalties-Business and Service Income	96,486.45	3.44%	66,600.17	29,886.28	44.87%	1,008,111.55	3.47%	732,601.83	275,509.72	37.61%		
Gross Income	2,807,447.03	100.00%	2,655,142.56	152,304.47	5.74%	29,083,144.00	100.00%	29,206,568.20	(123,424.20)	-0.42%		
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	1,179,844.50	78.11%	849,852.64	329,991.86	38.83%	7,529,325.16	62.68%	9,348,379.02	(1,819,053.86)	-19.46%		
Salaries and Wages - (Job Order)	123,550.00	8.18%	144,900.00	(21,350.00)	-14.73%	1,354,600.50	11.28%	1,593,900.00	(239,299.50)	-15.01%		
Personal Economic Relief Allowance (PERA)	62,000.00	4.10%	68,000.00	(6,000.00)	-8.82%	673,000.00	5.60%	748,000.00	(75,000.00)	-10.03%		
Additional Compensation (ADCOM)	-	0.00%	-	-	-	-	0.00%	-	-	-		
Representative Allowance (RA)	13,500.00	0.89%	18,500.00	(5,000.00)	-27.03%	148,500.00	1.24%	203,500.00	(55,000.00)	-27.03%		
Transportation AI P	13,500.00	0.89%	18,500.00	(5,000.00)	-27.03%	148,500.00	1.24%	203,500.00	(55,000.00)	-27.03%		
Clothing/Uniform Allowance	-	0.00%	14,166.67	(14,166.67)	-100.00%	160,000.00	1.33%	155,833.33	4,166.67	2.67%		
Honoraria	35,100.00	2.32%	64,050.00	(28,950.00)	-45.20%	571,995.00	4.76%	704,550.00	(132,555.00)	-18.81%		
Year - End Bonus	-	0.00%	61,666.67	(61,666.67)	-100.00%	317,913.88	2.65%	678,333.33	(360,419.45)	-53.13%		
Other Bonuses and Allowances	1,500.00	0.10%	59,500.00	(58,000.00)	-97.48%	89,400.00	0.74%	654,500.00	(565,100.00)	-86.34%		
Life and Retirement Insurance Contributions	69,325.92	4.59%	85,186.80	(15,860.88)	-18.62%	749,096.28	6.24%	937,054.80	(187,958.52)	-20.06%		
PAG-IBIG Contributions	3,000.00	0.20%	3,400.00	(400.00)	-11.76%	33,400.00	0.28%	37,400.00	(4,000.00)	-10.70%		
PhilHealth Contributions	6,262.50	0.41%	9,228.57	(2,966.07)	-32.14%	69,400.00	0.58%	101,514.27	(32,114.27)	-31.64%		
ECC Contributions	3,000.00	0.20%	3,400.00	(400.00)	-11.76%	33,400.00	0.28%	37,400.00	(4,000.00)	-10.70%		
Health Fund Contribution	-	0.00%	-	-	-	-	0.00%	-	-	-		
Personnel Benefits Contributions	-	0.00%	-	-	-	-	0.00%	-	-	-		
Overtime and holiday pay	-	0.00%	5,000.00	(5,000.00)	-100.00%	-	0.00%	-	-	-		
Other Personnel Benefits	-	0.00%	60,000.00	(60,000.00)	-100.00%	133,842.52	1.11%	660,000.00	(526,157.48)	-79.72%		
Total Personal Services	1,510,582.92	53.81%	1,465,351.34	45,231.58	3.09%	12,012,373.34	41.30%	16,118,864.76	(4,106,491.42)	-25.48%		
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	8,450.56	0.71%	29,166.67	(20,716.11)	-71.03%	131,313.46	1.61%	320,833.33	(189,519.87)	-59.07%		
Accountable Forms and Calendar Expenses (Printing)	-	0.00%	7,500.00	(7,500.00)	-100.00%	6,280.00	0.08%	82,500.00	(76,220.00)	-92.39%		
Fuel, Oil and Lubricants Expenses	23,125.29	1.94%	30,000.00	(6,874.71)	-22.92%	214,719.65	2.64%	330,000.00	(115,280.35)	-34.93%		
Other Supplies Expenses	50.00	0.00%	10,000.00	(9,950.00)	-99.50%	116,652.19	1.43%	110,000.00	6,652.19	6.05%		
Travel and Educational Expenses												
Travel Expenses	13,270.00	1.11%	33,333.33	(20,063.33)	-60.19%	325,170.11	4.00%	366,666.67	(41,496.56)	-11.32%		
Training and Scholarship	12,000.00	1.01%	33,333.33	(21,333.33)	-64.00%	209,400.00	2.57%	366,666.67	(157,266.67)	-42.89%		
Utility Expenses												
Electricity	166,676.14	14.00%	152,000.00	14,676.14	9.66%	1,892,108.70	23.25%	1,672,000.00	220,108.70	13.16%		
Fuel/Cooking Gas	1,354.00	0.11%	1,000.00	354.00	35.40%	7,463.00	0.09%	11,000.00	(3,537.00)	-32.15%		

Tubig Sa Mamamayan Sa Bansa'y Kaunlaran



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CCC # 95 * Poblacion Zone I, Villasis, Pangasinan, 2427

DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended NOVEMBER 30, 2017

	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
Communication Expenses		0.00%		0.00%				0.00%		0.00%		
Postage and Deliveries	530.00	0.04%	500.00	0.02%	30.00	6.00%	5,097.00	0.06%	5,500.00	0.02%	(403.00)	-7.33%
Telephone Expenses - Landline	14,953.11	1.26%	10,000.00	0.38%	4,953.11	49.53%	82,330.01	1.01%	110,000.00	0.38%	(27,669.99)	-25.15%
Telephone Expenses - Mobile	5,000.00	0.42%	14,000.00	0.53%	(9,000.00)	-64.29%	130,039.28	1.60%	154,000.00	0.53%	(23,960.72)	-15.56%
Internet Expenses		0.00%		0.00%				0.00%		0.00%		
Cable and Radio Expenses	740.00	0.06%	1,000.00	0.04%	(260.00)	-26.00%	6,456.00	0.08%	11,000.00	0.04%	(4,544.00)	-41.31%
Printing and Advertising Expenses	420.00	0.04%		0.00%	420.00		5,227.00	0.06%		0.00%	5,227.00	
Advertising, Promotional and Marketing Expenses	300,300.00	25.23%	31,250.00	1.18%	269,050.00	860.96%	300,300.00	3.69%	343,750.00	1.18%	(43,450.00)	-12.64%
Taxes, Duties and Premiums		0.00%		0.00%				0.00%		0.00%		
Taxes, Duties and Licenses	52,302.65	4.39%	49,583.33	1.87%	2,719.32	5.48%	549,919.57	6.76%	545,416.67	1.87%	4,502.90	0.83%
Insurance Premiums	-	0.00%	3,500.00	0.13%	(3,500.00)	-100.00%	29,559.08	0.36%	38,500.00	0.13%	(8,940.92)	-23.22%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses (with 795-A)	23,460.90	1.97%	168,791.30	6.36%	(145,330.40)	-86.10%	431,035.22	5.30%	1,856,704.32	6.36%	(1,425,669.10)	-76.78%
Rent expenses		0.00%	15,000.00	0.56%	(15,000.00)	-100.00%	-	0.00%	165,000.00	0.56%	(165,000.00)	-100.00%
Awards, Prizes and Other Claims		0.00%		0.00%				0.00%		0.00%		
Miscellaneous expenses	8,200.00	0.69%	8,200.00	0.31%	-	0.00%	90,200.00	1.11%	90,200.00	0.31%	-	0.00%
Generation and Distribution Expenses		0.00%		0.00%				0.00%		0.00%		
Generation, Transmission and Distribution Expenses	19,807.77	1.66%	41,666.67	1.57%	(21,858.90)	-52.46%	282,627.76	3.47%	458,333.33	1.57%	(175,705.57)	-38.34%
Membership Dues and Contribution to Organizations		0.00%		0.00%				0.00%		0.00%		
Membership Dues and Contribution to Organizations	100,300.00	8.43%	12,500.00	0.47%	87,800.00	702.40%	151,717.00	1.86%	137,500.00	0.47%	14,217.00	10.34%
Cultural and Athletic Expenses		0.00%		0.00%				0.00%		0.00%		
Other subsidies	-	0.00%	-	0.00%	-	-	7,420.00	0.09%	-	0.00%	7,420.00	
Repairs and Maintenance		0.00%		0.00%				0.00%		0.00%		
Repairs and Maintenance-Plant (UPIS)	134,789.60	11.32%	25,000.00	0.94%	109,789.60	439.16%	136,374.60	1.68%	275,000.00	0.94%	(138,625.40)	-50.41%
Repairs and Maintenance-Building and Other Structures	-	0.00%	8,333.33	0.31%	(8,333.33)	-100.00%	15,560.00	0.19%	91,666.67	0.31%	(76,106.67)	-83.03%
Repairs and Maintenance-Office Equipment	750.00	0.06%	3,333.33	0.13%	(2,583.33)	-77.50%	14,132.14	0.17%	36,666.67	0.13%	(22,534.53)	-61.46%
Repairs and Maintenance-Land Transportation Equipment	470.00	0.04%	10,833.33	0.41%	(10,363.33)	-95.66%	30,705.00	0.38%	119,166.67	0.41%	(88,461.67)	-74.23%
Repairs and Maintenance-Land Transport	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	27,500.00	0.09%	(27,500.00)	-100.00%
Repairs and Maintenance-Construction Equipment	-	0.00%	3,333.33	0.13%	(3,333.33)	-100.00%	-	0.00%	36,666.67	0.13%	(36,666.67)	-100.00%
Repairs and Maintenance-Other Machinery and Equipment	30,000.00	2.52%	5,000.00	0.19%	25,000.00	500.00%	36,185.00	0.44%	55,000.00	0.19%	(18,815.00)	-34.21%
Repairs and Maintenance-Furnitures and Fixtures	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	27,500.00	0.09%	(27,500.00)	-100.00%
Donations		0.00%		0.00%				0.00%		0.00%		
Donations	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Professional Services		0.00%		0.00%				0.00%		0.00%		
Legal Services	-	0.00%	3,500.00	0.13%	(3,500.00)	-100.00%	8,650.00	0.11%	38,500.00	0.13%	(29,850.00)	-77.53%
Auditing Services	-	0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	-	0.00%	137,500.00	0.47%	(137,500.00)	-100.00%
Security Services	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Computer Data Processing Services	-	0.00%	27,500.00	1.04%	(27,500.00)	-100.00%	21,280.00	0.26%	302,500.00	1.04%	(281,220.00)	-92.97%
Other Professional Services	-	0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	-	0.00%	137,500.00	0.47%	(137,500.00)	-100.00%
Doubtful Accounts, Depreciation, Amortization and Depletion		0.00%		0.00%				0.00%		0.00%		
Doubtful Accounts Expenses	-	0.00%	25,000.00	0.94%	(25,000.00)	-100.00%	-	0.00%	275,000.00	0.94%	(275,000.00)	-100.00%



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For the Period Ended NOVEMBER 30, 2017

	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
Depreciation-Structure and improvements	13,912.87	1.17%	15,525.00	0.58%	(1,612.13)	-10.38%	153,041.57	1.88%	170,775.00	0.58%	(17,733.43)	-10.38%
Depreciation-Plant	141,508.96	11.89%	141,450.00	5.33%	58.96	0.04%	1,501,043.57	18.44%	1,555,950.02	5.33%	(54,906.45)	-3.53%
Depreciation-Buildings and Other Structures	9,638.33	0.81%	13,455.00	0.51%	(3,816.67)	-28.37%	106,021.63	1.30%	148,005.00	0.51%	(41,983.37)	-28.37%
Depreciation-Office Equipments	30,351.82	2.55%	31,050.00	1.17%	(698.18)	-2.25%	318,779.04	3.92%	341,550.00	1.17%	(22,770.96)	-6.67%
Depreciation-Land Transportation Equipment	22,457.39	1.89%	20,700.00	0.78%	1,757.39	8.49%	232,826.31	2.86%	227,700.00	0.78%	5,126.31	2.25%
Depreciation-Construction Equipment	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Other Machinery and Equipment	45,358.23	3.81%	41,400.00	1.56%	3,958.23	9.56%	482,189.77	5.92%	455,399.99	1.56%	26,789.78	5.88%
Depreciation- Med. Dental	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Furniture and Fixtures	10,111.92	0.85%	12,420.00	0.47%	(2,308.08)	-18.58%	107,047.28	1.32%	136,620.00	0.47%	(29,572.72)	-21.65%
Bank Charges	50.00	0.00%	83.33	0.00%	(33.33)	-40.00%	150.00	0.00%	916.67	0.00%	(766.67)	-83.64%
TOTAL MOOE	1,190,339.54	42.48%	1,070,241.30	40.31%	120,098.24	11.22%	8,139,020.94	27.99%	11,772,654.32	40.31%	(3,633,633.38)	-30.87%
Financial Expense												
Interest Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Retained Earnings	-		-		-		-		-		-	
Total FE	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Total Expenses	2,700,922.46	96.21%	2,535,592.64	95.50%	165,329.82	6.52%	20,151,394.28	69.29%	25,355,926.43	95.50%	(5,204,532.15)	-20.53%
Net Income (Loss)	106,524.57	3.79%	119,549.92	4.50%	(13,025.35)	441.26%	8,931,749.72	30.71%	1,195,499.20	4.50%	7,736,250.52	647.11%

Prepared by:

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Approved by:

SUSAN Q. SISON
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