



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 SEPTEMBER 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 (W)	2,728,573.76	89.65%	2,577,269.38	91.82%	151,304.38	5.87%	23,601,534.28	90.96%	22,757,327.34	91.76%		
Interest Income	43,763.17	1.44%	3,000.00	0.11%	40,763.17	1358.77%	43,763.17	0.17%	27,000.00	0.11%		
Other Business and Service Income	195,664.80	6.43%	137,096.67	4.88%	58,468.23	42.65%	1,481,536.22	5.71%	1,233,870.00	5.53%		
Fines and Penalties-Business and Service Income	75,676.85	2.49%	89,534.34	3.19%	(13,857.49)	-15.48%	819,928.80	3.16%	783,364.07	2.51%		
Gross Income	3,043,678.58	100.00%	2,806,900.38	100.00%	236,678.30	8.43%	25,946,762.47	100.00%	24,901,561.41	100.00%		
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	769,021.97	75.45%	892,034.00	31.78%	(123,012.03)	-13.79%	6,419,935.88	72.65%	9,217,723.66	32.01%		
Personnel Economic Relief Allowance (PERA)	78,000.00	7.65%	86,000.00	3.06%	(8,000.00)	-9.30%	555,000.00	6.28%	774,000.00	2.56%		
Additional Compensation (ADCOM)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%		
Representative Allowance (RA)	13,500.00	1.32%	18,500.00	0.66%	(5,000.00)	-27.03%	121,500.00	1.38%	166,500.00	0.70%		
Transportation / P	13,500.00	1.32%	18,500.00	0.66%	(5,000.00)	-27.03%	121,500.00	1.38%	166,500.00	0.70%		
Clothing/Uniform Allowance	-	0.00%	18,000.00	0.64%	(18,000.00)	-100.00%	180,000.00	2.04%	258,000.00	0.53%		
Honoraria	35,100.00	3.44%	136,500.00	4.86%	(101,400.00)	-74.29%	349,850.00	3.96%	741,300.00	2.41%		
Year - End Bonus	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%		
Other Bonuses and Allowances	-	0.00%	177,054.55	6.31%	(177,054.55)	-100.00%	5,000.00	0.06%	660,163.65	2.24%		
Life and Retirement Insurance Contributions	92,626.38	9.09%	107,044.08	3.81%	(14,417.70)	-13.47%	677,779.28	7.67%	963,396.72	3.21%		
PAG-IBIG Contributions	3,900.00	0.38%	4,300.00	0.15%	(400.00)	-9.30%	27,700.00	0.31%	38,700.00	0.13%		
PhilHealth Contributions	9,750.04	0.96%	12,265.47	0.44%	(2,515.43)	-20.51%	68,443.72	0.77%	110,389.20	0.35%		
ECC Contributions	3,900.00	0.38%	4,300.00	0.15%	(400.00)	-9.30%	27,800.00	0.31%	38,700.00	0.13%		
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%	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	22,500.00	0.09%		
Other Personnel Benefits	-	0.00%	-	0.00%	-	-	281,747.25	3.19%	-	2.25%		
Total Personal Services	1,019,298.39	33.49%	1,475,998.10	52.62%	(457,699.71)	-30.59%	8,836,256.14	34.06%	13,157,873.23	55.19%		
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	17,383.26	2.06%	20,833.33	0.74%	(3,450.07)	-16.56%	206,358.87	2.58%	187,500.00	1.10%		
Accountable Forms and Calendar Expenses (Print)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%		
Fuel, Oil and Lubricants Expenses	44,003.79	5.21%	25,000.00	0.89%	19,003.79	76.02%	272,845.18	3.41%	225,000.00	1.13%		
Other Supplies Expenses	12,038.47	1.42%	10,000.00	0.36%	2,038.47	20.38%	71,890.17	0.90%	90,000.00	0.38%		
Travel and Educational Expenses												
Travel Expenses	18,985.00	2.25%	33,333.33	1.19%	(14,348.33)	-43.05%	324,285.45	4.06%	300,000.00	1.26%		
Training and Scholarship	2,600.00	0.31%	30,000.00	1.07%	(27,400.00)	-91.33%	222,000.00	2.78%	270,000.00	1.26%		
Utility Expenses												
Electricity	212,730.56	25.17%	280,000.00	9.98%	(67,269.44)	-24.02%	1,809,634.13	22.63%	2,130,000.00	5.72%		
Fuel/Cooking Gas	748.00	0.09%	1,000.00	0.04%	(252.00)	-25.20%	8,147.00	0.10%	9,000.00	0.04%		
Communication Expenses												
Postage and Deliveries	230.00	0.03%	1,000.00	0.04%	(770.00)	-77.00%	3,935.00	0.05%	9,000.00	0.02%		
Telephone Expenses - Landline	7,620.40	0.90%	12,500.00	0.45%	(4,879.60)	-39.04%	67,791.86	0.85%	112,500.00	0.38%		



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DETAILED STATEMENT OF INCOME AND EXPENSES For the Period Ended SEPTEMBER 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 - Mobile	14,426.10	1.71%	14,000.00	0.50%	426.10	3.04%	111,619.93	1.40%	126,000.00	0.53%
Internet Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Cable and Radio Expenses	-	0.00%	1,500.00	0.05%	(1,500.00)	-100.00%	2,960.00	0.04%	13,500.00	0.04%
Printing and Advertising Expenses	280.00	0.03%	4,000.00	0.14%	(3,720.00)	-100.00%	38,876.60	0.49%	36,000.00	0.00%
Advertising, Promotional and Marketing Expenses	23,750.00	2.81%	40,833.33	1.45%	(17,083.33)	-41.84%	24,650.00	0.31%	252,500.00	1.18%
Taxes, Duties and Premiums	1,000.00	0.12%	50,000.00	1.78%	(49,000.00)	-98.00%	215,782.32	2.70%	527,000.00	1.87%
Taxes, Duties and Licenses	5,889.00	0.70%	5,583.33	0.20%	305.67	5.47%	49,827.10	0.62%	50,250.00	0.13%
Insurance Premiums	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Representation Expenses (with 795-A)	37,935.82	4.49%	74,500.00	2.65%	(36,564.18)	-49.08%	384,728.01	4.81%	630,500.00	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%	-	0.00%
Miscellaneous expenses	10,000.00	1.18%	10,000.00	0.36%	-	0.00%	82,800.00	1.04%	82,800.00	0.31%
Generation and Distribution Expenses	16,886.65	2.00%	45,250.00	1.61%	(28,363.35)	-62.68%	226,582.05	2.83%	407,250.00	1.57%
Generation, Transmission and Distribution Expense	-	-	-	-	-	-	-	-	-	-
Membership Dues and Contribution to Organizations	1,000.00	0.12%	22,462.08	0.80%	(21,462.08)	-95.55%	39,440.00	0.49%	202,158.75	0.47%
Cultural and Athletic Expenses	-	0.00%	5,375.00	0.19%	(5,375.00)	-100.00%	18,700.00	0.23%	48,375.00	0.00%
Other subsidies	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Repairs and Maintenance	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Repairs and Maintenance-Plant (URPIS)	101,012.38	11.95%	8,333.33	0.30%	92,679.05	1112.15%	228,793.77	2.66%	75,000.00	0.94%
Repairs and Maintenance-Building and Other Struc	755.00	0.08%	4,166.67	0.15%	(3,411.67)	-81.88%	4,968.75	0.06%	37,500.00	0.13%
Repairs and Maintenance-Office Equipment	1,900.00	0.22%	2,083.33	0.07%	(183.33)	-8.80%	5,540.00	0.07%	18,750.00	0.31%
Repairs and Maintenance- Land Transportation Eq	11,472.55	0.00%	8,333.33	0.30%	3,139.22	37.67%	64,482.71	0.81%	75,000.00	0.41%
Repairs and Maintenance-Land Improvements	-	0.00%	2,916.67	0.10%	(2,916.67)	-100.00%	-	0.00%	26,250.00	0.09%
Repairs and Maintenance-Construction Equipment	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	22,500.00	0.13%
Repairs and Maintenance-Other Machinery and Eq	-	0.00%	2,083.33	0.07%	(2,083.33)	-100.00%	14,319.25	0.18%	18,750.00	0.19%
Repairs and Maintenance-Furnitures and Fixtures	-	0.00%	1,250.00	0.04%	(1,250.00)	-100.00%	3,702.00	0.05%	11,250.00	0.09%
Donations	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Professional Services	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	3,900.00	0.05%	22,500.00	0.13%
Legal Services	-	0.00%	33,333.33	1.19%	(33,333.33)	-100.00%	-	0.00%	200,000.00	0.47%
Auditing Services	-	0.00%	5,000.00	0.18%	(5,000.00)	-100.00%	1,000.00	0.01%	45,000.00	0.00%
Other Professional Services	-	0.00%	66,666.67	2.38%	(66,666.67)	-100.00%	-	0.00%	350,000.00	1.04%
Computer Data Processing Services	-	0.00%	133,350.00	4.75%	(76,400.00)	-57.29%	949,775.00	11.88%	1,200,150.00	0.47%
Other General Services	56,950.00	6.74%	-	-	-	-	-	-	-	-
Doubtful Accounts, Depreciation, Amortization and Depletion	-	0.00%	33,333.33	1.19%	(33,333.33)	-100.00%	-	0.00%	150,000.00	0.94%
Allowance for Impairment	17,349.96	2.05%	17,349.96	0.62%	-	0.00%	135,388.51	1.69%	135,388.51	0.58%
Depreciation-Structure and Improvements	123,847.18	14.65%	123,847.18	4.41%	-	0.00%	1,274,937.39	15.95%	1,274,937.39	5.33%
Depreciation-Plant	9,209.74	1.09%	9,209.74	0.33%	-	0.00%	86,867.46	1.09%	86,867.46	0.51%
Depreciation-Buildings and Other Structures	19,492.75	2.31%	19,492.75	0.69%	-	0.00%	269,176.17	3.37%	269,176.17	1.17%
Depreciation-Office Equipments	30,503.33	3.61%	30,503.33	1.09%	-	0.00%	267,858.49	3.35%	267,858.49	0.78%
Depreciation-Land Transportation Equipment	-	-	-	-	-	-	-	-	-	-



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	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-Construction Equipment	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%		
Depreciation-Other Machinery and Equipment	35,859.59	4.24%	35,859.59	1.28%	-	0.00%	415,402.38	5.20%	415,402.38	1.56%		
Depreciation- Med. Dental	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%		
Depreciation-Furniture and Fixtures	6,342.92	0.75%	6,342.92	0.23%	-	0.00%	83,131.45	1.04%	83,131.45	0.47%		
Bank Charges	3,000.00	0.35%	416.67	0.01%	2,583.33	620.00%	3,200.00	0.04%	3,750.00	0.00%		
TOTAL MOOE	845,202.45	27.77%	1,236,042.55	44.04%	(390,840.10)	-31.62%	7,995,277.00	30.81%	10,498,495.60	40.31%		
Financial Expense	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%		
Interest Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%		
Retained Earnings	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%		
Total FE	-	0.00%	-	0.00%	-	-	-	0.00%	512,500.00	0.00%		
Total Expenses	1,864,500.84	61.25%	2,622,801.95	93.44%	(758,301.01)	-28.91%	16,831,533.14	64.87%	24,168,868.83	97.45%		
Net Income (Loss)	1,179,077.84	38.74%	184,098.53	6.56%	994,979.31	441.26%	9,115,229.33	35.13%	632,692.58	2.55%		

Prepared by:

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