



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 MAY 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	Variance Amount	% to Budget
Business and Service Income:												
Generation, Transmission and Distribution Income (M)	2,778,814.53	91.98%	2,479,914.48	91.63%	298,900.05	12.05%	12,984,183.09	91.37%	12,486,927.28	91.71%	487,255.81	3.90%
Interest Income	-	0.00%	3,000.00	0.11%	(3,000.00)	-100.00%	-	0.00%	15,000.00	0.11%	(15,000.00)	-100.00%
Other Business and Service Income	146,810.40	4.86%	137,096.67	5.07%	9,713.73	7.09%	757,085.59	5.33%	685,483.33	5.53%	71,602.26	10.45%
Fines and Penalties-Business and Service Income	95,102.55	3.15%	86,474.62	3.20%	8,627.93	9.98%	469,487.30	3.30%	429,648.66	2.51%	39,838.64	9.27%
Gross Income	3,020,727.48	100.00%	2,706,485.76	100.00%	314,241.72	11.61%	14,210,755.98	100.00%	13,627,059.27	100.00%	583,696.71	4.28%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	1,202,692.00	83.82%	991,161.89	32.01%	211,530.11	21.34%	3,788,232.76	71.79%	5,352,376.33	32.01%	(1,564,143.57)	-29.22%
Salaries and Wages - (Job Order)	-	0.00%	-	5.46%	-	-	-	0.00%	430,000.00	2.56%	(134,000.00)	-31.16%
Personnel Economic Relief Allowance (PERA)	60,000.00	4.18%	86,000.00	2.56%	(26,000.00)	-30.23%	296,000.00	5.61%	296,000.00	0.00%	-	0.00%
Additional Compensation (ADCCOM)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Representative Allowance (RA)	13,500.00	0.94%	18,500.00	0.70%	(5,000.00)	-27.03%	67,500.00	1.28%	92,500.00	0.70%	(25,000.00)	-27.03%
Transportation A P	13,500.00	0.94%	18,500.00	0.70%	(5,000.00)	-27.03%	67,500.00	1.28%	92,500.00	0.70%	(25,000.00)	-27.03%
Clothing/Uniform Allowance	-	0.00%	-	0.53%	-	-	180,000.00	3.41%	204,000.00	0.53%	(24,000.00)	-11.76%
Honoraria	35,100.00	2.45%	55,300.00	2.41%	(20,200.00)	-36.53%	213,500.00	4.04%	276,500.00	2.41%	(63,000.00)	-22.78%
Year - End Bonus	-	0.00%	-	2.32%	-	-	-	0.00%	-	0.00%	-	0.00%
Other Bonuses and Allowances	-	0.00%	43,000.00	2.24%	(43,000.00)	-100.00%	5,000.00	0.09%	129,000.00	2.24%	(124,000.00)	-96.12%
Life and Retirement Insurance Contributions	72,945.66	5.09%	107,044.08	3.21%	(34,098.42)	-31.85%	361,486.65	6.85%	535,220.40	3.21%	(173,733.75)	-32.46%
PAG-IBIG Contributions	3,000.00	0.21%	4,300.00	0.13%	(1,300.00)	-30.23%	14,700.00	0.28%	21,500.00	0.13%	(6,800.00)	-31.63%
PhilHealth Contributions	7,245.50	0.50%	12,265.47	0.35%	(5,019.97)	-40.93%	36,219.23	0.69%	61,327.33	0.35%	(25,108.10)	-40.94%
ECC Contributions	3,000.00	0.21%	4,300.00	0.13%	(1,300.00)	-30.23%	14,800.00	0.28%	21,500.00	0.13%	(6,700.00)	-31.16%
Provident Fund Contribution	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Other personnel Benefits Contributions	-	0.00%	2,500.00	0.00%	(2,500.00)	-100.00%	209,823.59	3.97%	12,500.00	0.00%	209,823.59	100.00%
Overtime and holiday pay	-	0.00%	-	0.19%	-	-	-	0.00%	12,500.00	0.19%	(12,500.00)	-100.00%
Other Personnel Benefits	23,948.80	1.67%	23,948.80	2.26%	-	-	23,948.80	0.45%	23,948.80	2.26%	-	0.00%
Total Personal Services	1,434,931.96	47.50%	1,342,671.43	55.19%	92,060.53	6.86%	5,278,711.03	37.15%	7,228,924.06	55.19%	(1,950,213.03)	-26.98%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	17,483.33	1.83%	20,833.33	1.10%	(3,350.00)	-16.08%	73,563.96	1.63%	104,166.67	1.10%	(30,602.71)	-29.38%
Accountable Forms and Calendar Expenses (Printin	-	0.00%	-	0.28%	-	-	-	0.00%	125,000.00	0.28%	(125,000.00)	-22.47%
Fuel, Oil and Lubricants Expenses	35,304.40	3.69%	25,000.00	1.13%	10,304.40	41.22%	96,910.91	2.15%	50,000.00	1.13%	(46,910.91)	-36.86%
Other Supplies Expenses	1,843.50	0.19%	10,000.00	0.38%	(8,156.50)	-81.57%	68,429.82	1.52%	50,000.00	0.38%	18,429.82	36.86%
Travel and Educational Expenses												
Travel Expenses	14,549.00	0.00%	33,333.33	0.00%	-	-	180,063.45	0.00%	166,666.67	0.00%	13,396.78	8.04%
Travel and Scholarship	17,500.00	1.83%	30,000.00	1.26%	(18,784.33)	-56.35%	104,000.00	2.30%	150,000.00	1.26%	(46,000.00)	-30.67%



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended MAY 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	Variance Amount	% to Budget
Utility Expenses												
Electricity	212,142.66	0.00%	200,000.00	0.00%	12,142.66	6.07%	996,576.69	0.00%	-	0.00%	(63,423.31)	-5.98%
Fuel/Cooking Gas	660.00	0.07%	1,000.00	0.04%	(340.00)	-34.00%	3,966.00	0.09%	5,000.00	0.04%	(1,034.00)	-20.68%
Communication Expenses												
Postage and Deliveries	765.00	0.08%	1,000.00	0.02%	(235.00)	-23.50%	2,435.00	0.05%	5,000.00	0.02%	(2,565.00)	-51.30%
Telephone Expenses - Landline	15,061.30	1.57%	12,500.00	0.38%	2,561.30	20.49%	37,778.61	0.84%	62,500.00	0.38%	(24,721.39)	-39.55%
Telephone Expenses - Mobile	21,341.23	2.23%	14,000.00	0.53%	7,341.23	52.44%	69,440.94	1.54%	70,000.00	0.53%	(559.06)	-0.80%
Internet Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cable and Radio Expenses	370.00	0.04%	1,500.00	0.04%	(1,130.00)	-75.33%	1,480.00	0.03%	7,500.00	0.04%	(6,020.00)	-80.27%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	1,760.00	0.18%	4,000.00	0.00%	(2,240.00)	-100.00%	29,410.60	0.65%	20,000.00	0.00%	9,410.60	47.05%
Taxes, Duties and Premiums	-	0.00%	21,666.67	1.18%	(21,666.67)	-100.00%	-	0.00%	108,333.33	1.18%	(108,333.33)	-100.00%
Taxes, Duties and Licenses	2,829.06	0.30%	73,666.67	1.87%	(70,837.61)	-96.16%	208,332.14	4.61%	325,000.00	1.87%	(116,667.86)	-35.90%
Insurance Premiums	4,089.81	0.43%	5,583.33	0.13%	(1,493.52)	-26.75%	30,030.68	0.66%	27,916.67	0.13%	2,114.01	7.57%
Franchise regulatory requirements Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representation Expenses (With 795-A)	138,660.92	14.49%	61,166.67	6.36%	77,494.25	126.69%	252,126.08	5.58%	332,500.00	6.36%	(80,373.92)	-24.17%
Rent expenses	-	0.00%	-	0.58%	-	-	-	0.00%	-	0.58%	-	#DIV/0!
Awards, Prizes and Other Claims	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Miscellaneous expenses	10,000.00	1.04%	8,200.00	0.31%	1,800.00	21.95%	42,800.00	0.95%	41,000.00	0.31%	1,800.00	4.39%
Generation and Distribution Expenses	28,734.16	3.00%	45,250.00	1.57%	(16,515.84)	-36.50%	132,378.94	2.93%	226,250.00	1.57%	(93,871.06)	-41.49%
Membership Dues and Contribution to Organizations	-	0.00%	22,462.08	0.00%	2,277.92	10.14%	31,540.00	0.70%	112,310.42	0.47%	(80,770.42)	-71.92%
Membership Dues and Contribution to Organizations	24,740.00	2.59%	5,375.00	0.00%	(5,375.00)	-100.00%	-	0.00%	26,875.00	0.00%	(26,875.00)	-100.00%
Cultural and Athletic Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other subsidies	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Repairs and Maintenance												
Repairs and Maintenance-Plant (UPIS)	250.00	0.00%	8,333.33	0.09%	(8,333.33)	-100.00%	77,969.80	1.73%	41,666.67	0.09%	36,303.13	87.13%
Repairs and Maintenance-Building and Other Structures	250.00	0.00%	4,166.67	0.31%	(4,166.67)	-100.00%	1,853.75	0.04%	20,833.33	0.31%	(18,979.58)	-91.10%
Repairs and Maintenance-Office Equipment	2,785.00	0.03%	2,083.33	0.13%	(1,833.33)	-88.00%	1,350.00	0.03%	10,416.67	0.13%	(9,066.67)	-87.04%
Repairs and Maintenance- Land Transportation Equip	-	0.00%	8,333.33	0.41%	(5,548.33)	-66.58%	19,144.16	0.42%	41,666.67	0.41%	(22,522.51)	-54.05%
Repairs and Maintenance-Land Improvements	-	0.00%	2,916.67	0.09%	(2,916.67)	-100.00%	-	0.00%	14,583.33	0.09%	(14,583.33)	-100.00%
Repairs and Maintenance-Construction Equipment	-	0.00%	2,500.00	0.13%	(2,500.00)	-100.00%	-	0.00%	12,500.00	0.13%	(12,500.00)	-100.00%
Repairs and Maintenance-Other Machinery and Equipment	-	0.00%	2,083.33	0.19%	(2,083.33)	-100.00%	1,819.25	0.04%	10,416.67	0.19%	(8,597.42)	-82.54%
Repairs and Maintenance-Furnitures and Fixtures	-	0.00%	1,250.00	0.09%	(1,250.00)	-100.00%	3,202.00	0.07%	6,250.00	0.09%	(3,048.00)	-48.77%
Donations	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Professionals Services	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Legal Services	500.00	0.05%	2,500.00	0.13%	(2,000.00)	-80.00%	2,700.00	0.06%	12,500.00	0.13%	(9,800.00)	-78.40%



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For the Period Ended May 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	Variance Amount	% to Budget
Auditing Services	-	0.00%	16,666.67	0.47%	(16,666.67)	-100.00%	-	0.00%	83,333.33	0.47%	(83,333.33)	-100.00%
Other Professional Services	-	0.00%	5,000.00	0.00%	(5,000.00)	-100.00%	1,000.00	0.02%	25,000.00	0.00%	(24,000.00)	-100.00%
Computer Data Processing Services	-	0.00%	16,666.67	1.04%	(16,666.67)	-100.00%	-	0.00%	83,333.33	1.04%	(83,333.33)	-100.00%
Other General Services	108,375.00	11.33%	133,350.00	0.47%	(24,975.00)	-18.73%	594,875.00	13.17%	666,750.00	0.47%	(71,875.00)	-10.78%
Doubtful Accounts, Depreciation, Amortization and Depletion	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Allowance for Impairment	15,012.37	0.00%	16,666.67	0.94%	(16,666.67)	-100.00%	-	0.00%	83,333.33	0.94%	(83,333.33)	-100.00%
Depreciation-Structure and Improvements	15,012.37	1.57%	15,012.37	0.58%	-	0.00%	70,663.85	1.58%	70,663.85	0.58%	-	0.00%
Depreciation-Plant	146,736.14	15.33%	146,736.14	5.33%	-	0.00%	733,680.70	16.25%	733,680.70	5.33%	-	0.00%
Depreciation-Buildings and Other Structures	9,638.33	1.01%	9,638.33	0.51%	-	0.00%	48,191.65	1.07%	48,191.65	0.51%	-	0.00%
Depreciation-Office Equipments	34,085.00	3.56%	34,085.00	1.17%	-	0.00%	161,490.01	3.58%	161,490.01	1.17%	-	0.00%
Depreciation-Land Transportation Equipment	31,056.96	3.25%	31,056.96	0.78%	-	0.00%	143,787.06	3.18%	143,787.06	0.78%	-	0.00%
Depreciation-Construction Equipment	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Other Machinery and Equipment	50,433.00	5.27%	50,433.00	1.56%	-	0.00%	241,678.88	5.35%	241,678.88	1.56%	-	0.00%
Depreciation-Med. Dental	10,239.42	1.07%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Furniture and Fixtures	-	0.00%	10,239.42	0.47%	(10,239.42)	-100.00%	51,197.10	1.13%	51,197.10	0.47%	-	0.00%
Bank Charges	-	0.00%	416.67	0.00%	(416.67)	-100.00%	50.00	0.00%	550.00	0.00%	(500.00)	-90.91%
TOTAL MOOE	956,945.59	31.68%	1,116,671.64	40.31%	(159,726.05)	-14.30%	4,515,916.93	31.78%	5,589,841.33	40.31%	(1,073,924.40)	-19.21%
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	2,391,877.55	79.18%	2,366,341.86	95.50%	25,535.70	1.08%	9,794,627.96	68.92%	12,818,765.39	95.50%	(3,024,137.43)	-23.59%
Net Income (Loss)	628,949.93	20.82%	476,143.91	4.50%	152,706.02	441.26%	4,416,128.02	31.08%	1,428,431.73	4.50%	2,987,696.29	209.16%

Prepared by:

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