



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 OCTOBER 31, 2019

| | CURRENT MONTH | | | | YEAR TO DATE | | | |
|--|---------------------|----------------|---------------------|---------------------|----------------------|----------------|----------------------|----------------|
| | Actual | % to Total | Budget | Variance | Actual | % to Total | Budget | % to Total |
| | Amount | | Amount | Amount | Amount | | Amount | |
| Business and Service Income: | | | | | | | | |
| Networks System Fees | 2,786,987.74 | 90.79% | 3,638,083.68 | (851,095.84) | 29,492,139.09 | 91.40% | 31,151,453.37 | 93.09% |
| ...rest Income | 2,470.67 | 0.08% | 3,000.00 | (529.33) | 36,707.49 | 0.11% | 30,000.00 | 0.09% |
| Other Business and Service Income | 175,421.64 | 5.71% | 129,153.67 | 46,267.97 | 1,651,405.56 | 5.12% | 1,291,536.67 | 3.86% |
| Fines and Penalties-Business and Service Income | 104,696.98 | 3.41% | 120,056.76 | (15,359.78) | 938,086.78 | 2.91% | 989,604.39 | 2.96% |
| Gain on Sale of Land | - | 0.00% | - | - | 127,424.26 | 0.39% | - | #DIV/0! |
| Reversal of Impairment Loss | - | - | - | - | 22,645.92 | - | - | - |
| Gross Income | 3,069,577.03 | 100.00% | 3,890,294.00 | (820,716.97) | 32,268,409.10 | 100.00% | 33,462,594.42 | 100.00% |
| Less: Expenses | | | | | | | | |
| Personnel Services | | | | | | | | |
| Salaries and Wages - Regular | 833,062.64 | 27.14% | 1,256,973.33 | (423,910.69) | 9,260,329.16 | 28.70% | 11,117,201.37 | 33.22% |
| Other Compensation | | | | | | | | |
| Personnel Economic Relief Allowance (PERA) | 78,000.00 | 2.54% | 90,000.00 | (12,000.00) | 779,272.73 | 2.41% | 900,000.00 | 2.69% |
| Representative Allowance (RA) | 13,500.00 | 0.44% | 13,500.00 | - | 128,625.00 | 0.40% | 135,000.00 | 0.40% |
| Transportation Allowance | 13,500.00 | 0.44% | 13,500.00 | - | 128,625.00 | 0.40% | 135,000.00 | 0.40% |
| Clothing/Uniform Allowance | - | - | - | - | 234,000.00 | 0.01 | 270,000.00 | 0.01 |
| Year - End Bonus | - | 0 | 156,666.67 | (156,666.67) | - | 0 | 156,666.67 | 0.00468184 |
| Other Bonuses and Allowances | - | 0.00% | - | - | 113,000.00 | 0.35% | 947,544.39 | 2.83% |
| Life and Retirement Insurance Contributions | 100,415.52 | 3.27% | 107,636.04 | (7,220.52) | 996,617.92 | 3.09% | 1,076,360.40 | 3.22% |
| PAG-IBIG Contributions | 3,900.00 | 0.13% | 4,500.00 | (600.00) | 38,700.00 | 0.12% | 45,000.00 | 0.13% |
| PhilHealth Contributions | 10,164.50 | 0.33% | 12,333.30 | (2,168.80) | 100,699.92 | 0.31% | 123,332.96 | 0.37% |
| ECC Contributions | 3,900.00 | 0.13% | 4,500.00 | (600.00) | 39,000.00 | 0.12% | 45,000.00 | 0.13% |
| Overtime and holiday pay | - | 0.00% | 5,000.00 | (5,000.00) | - | 0.00% | 50,000.00 | 0.15% |
| Terminal Leave Benefits | 41,666.67 | 1.36% | 41,666.67 | 0.00 | 416,666.67 | 1.29% | 416,666.67 | 1.25% |
| Total Personnel Services | 1,098,109.33 | 35.77% | 1,706,276.00 | (608,166.67) | 12,235,536.40 | 37.92% | 15,417,772.45 | 46.07% |
| Maintenance and Other Operating Expenses (MOOE) | | | | | | | | |
| Supplies Expenses | | | | | | | | |
| Office Supplies Expense | 33,090.69 | 1.08% | 21,666.67 | 11,424.02 | 180,002.14 | 0.56% | 216,666.67 | 0.65% |
| Accountable Forms | 4,355.88 | 0.14% | 5,000.00 | (644.12) | 38,414.68 | 0.12% | 50,000.00 | 0.15% |
| Non-Accountable Forms | 1,200.56 | 0.04% | - | 1,200.56 | 3,284.52 | 0.01% | - | - |
| Semi-Expendable Machinery and Equipment Expense | - | 0.00% | 8,333.33 | (8,333.33) | 44,266.77 | 0.14% | 83,333.33 | 0.25% |
| Fuel, Oil and Lubricants Expenses | 42,240.16 | 1.38% | 40,000.00 | 2,240.16 | 374,939.45 | 1.16% | 400,000.00 | 1.20% |
| Other Supplies and Materials Expenses | 17,419.46 | 0.57% | 8,333.33 | 9,086.13 | 89,676.73 | 0.28% | 83,333.33 | 0.25% |
| Travel and Educational Expenses | | | | | | | | |
| Travel Expenses | 125,420.48 | 4.09% | 40,000.00 | 85,420.48 | 213,55% | 1.33% | 400,000.00 | 1.20% |



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended OCTOBER 31, 2019

| | 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 |
| Training Expenses | 48,000.00 | 1.56% | 30,000.00 | 0.77% | 18,000.00 | 60.00% | 156,528.13 | 0.49% | 300,000.00 | 0.90% |
| Billing Expenses | | | | | | | | | | |
| Electricity | 45,389.26 | 1.48% | 50,000.00 | 1.29% | (4,610.74) | -9.22% | 505,705.95 | 1.57% | 500,000.00 | 1.49% |
| Other Utility Expenses | 630.00 | 0.02% | 6,750.00 | 0.17% | (6,120.00) | -90.67% | 9,162.00 | 0.03% | 67,500.00 | 0.20% |
| Communication Expenses | | | | | | | | | | |
| Postage and Deliveries | 376.00 | 0.01% | 833.33 | 0.02% | (457.33) | -54.88% | 3,284.00 | 0.01% | 8,333.33 | 0.02% |
| Telephone Expenses - Landline | 7,486.83 | 0.24% | 10,000.00 | 0.26% | (2,513.17) | -25.13% | 71,169.90 | 0.22% | 100,000.00 | 0.30% |
| Telephone Expenses - Mobile | 10,328.36 | 0.34% | 10,100.00 | 0.26% | 228.36 | 2.26% | 84,709.06 | 0.26% | 101,000.00 | 0.30% |
| Cable and Radio Expenses | 390.00 | 0.01% | 1,500.00 | 0.04% | (1,110.00) | -74.00% | 5,130.00 | 0.02% | 15,000.00 | 0.04% |
| Taxes, Duties and Premiums | | | | | | | | | | |
| Taxes, Duties and Licenses | 70,421.52 | 2.29% | 60,000.00 | 1.54% | 10,421.52 | 17.37% | 693,102.56 | 2.15% | 677,000.00 | 2.02% |
| Insurance Expense | 1,547.69 | 0.05% | 6,250.00 | 0.16% | (4,702.31) | -75.24% | 32,137.44 | 0.10% | 62,500.00 | 0.19% |
| Extraordinary and Miscellaneous Expenses | 8,200.00 | 0.27% | 10,000.00 | 0.26% | (1,800.00) | -18.00% | 82,000.00 | 0.25% | 100,000.00 | 0.30% |
| Generation and Distribution Expenses | | | | | | | | | | |
| Generation, Transmission and Distribution Expenses | 310,704.80 | 10.12% | 462,500.00 | 11.89% | (151,795.20) | -32.82% | 2,938,228.09 | 9.11% | 3,455,000.00 | 10.32% |
| Other Maintenance and Operating Expenses | | | | | | | | | | |
| Printing and Publication Expenses | - | 0.00% | 5,000.00 | 0.13% | (5,000.00) | -100.00% | 8,521.00 | 0.03% | 50,000.00 | 0.15% |
| Advertising, Promotional and Marketing Expenses | 24,000.00 | 0.78% | 90,000.00 | 2.31% | (66,000.00) | -73.33% | 62,500.00 | 0.19% | 257,500.00 | 0.77% |
| Representation Expenses | 15,908.99 | 0.52% | 25,833.33 | 0.66% | (9,924.34) | -38.42% | 197,774.33 | 0.61% | 258,333.33 | 0.77% |
| Rent expenses | - | 0.00% | 10,000.00 | 0.00% | (10,000.00) | -100.00% | - | 0.00% | 40,000.00 | 0.00% |
| Membership Dues and Contribution to Organizations | 500.00 | 0.02% | 17,093.33 | 0.44% | (16,593.33) | -97.07% | 17,862.00 | 0.06% | 170,933.33 | 0.51% |
| Directors and Committee Members' Fees | 38,220.00 | 1.25% | 56,595.00 | 1.45% | (18,375.00) | -32.67% | 420,200.00 | 1.30% | 804,090.00 | 2.40% |
| Major Events and Conventions Expenses | - | 0.00% | 49,791.67 | 1.28% | (49,791.67) | -100.00% | 258,875.90 | 0.80% | 497,916.67 | 1.49% |
| Repairs and Maintenance | | | | | | | | | | |
| Repairs and Maintenance-Plant (UPIs) | 18,754.77 | 0.61% | 37,500.00 | 0.96% | (18,745.23) | -49.99% | 394,268.79 | 1.22% | 375,000.00 | 1.12% |
| Repairs and Maintenance-Building and Other Structures | 160.00 | 0.01% | 4,166.67 | 0.11% | (4,006.67) | -96.16% | 9,476.52 | 0.03% | 41,666.67 | 0.12% |
| Repairs and Maintenance-Office Equipment | - | 0.00% | 1,041.67 | 0.03% | (1,041.67) | -100.00% | 5,700.00 | 0.02% | 10,416.67 | 0.03% |
| Repairs and Maintenance-Land Transportation Equipment | 4,400.98 | 0.14% | 18,333.33 | 0.47% | (13,932.35) | -75.99% | 219,753.46 | 0.68% | 183,333.33 | 0.55% |
| Repairs and Maintenance-Land Improvements | 6,300.00 | 0.21% | 4,583.33 | 0.12% | 1,716.67 | 37.45% | 12,697.00 | 0.04% | 45,833.33 | 0.14% |
| Repairs and Maintenance-ICT Equipment | - | 0.00% | 4,375.00 | 0.11% | (4,375.00) | -100.00% | 23,314.00 | 0.07% | 43,750.00 | 0.13% |
| Repairs and Maintenance-Other Machinery and Equipment | - | 0.00% | 2,083.33 | 0.05% | (2,083.33) | -100.00% | 16,590.93 | 0.05% | 20,833.33 | 0.06% |
| Repairs and Maintenance-Furniture and Fixtures | - | 0.00% | 1,250.00 | 0.03% | (1,250.00) | -100.00% | 1,950.00 | 0.01% | 12,500.00 | 0.04% |
| Repairs and Maintenance-Construction Equipment | - | 0.00% | 2,500.00 | 0.03% | (2,500.00) | -100.00% | - | 0.00% | 25,000.00 | 0.07% |
| Professional Services | | | | | | | | | | |
| Legal Services | - | 0.00% | 2,500.00 | 0.06% | (2,500.00) | -100.00% | 5,560.00 | 0.02% | 25,000.00 | 0.07% |
| Auditing Services | - | 0.00% | 16,666.67 | 0.43% | (16,666.67) | -100.00% | - | 0.00% | 216,666.67 | 0.65% |



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended OCTOBER 31, 2019

| | CURRENT MONTH | | | | | | YEAR TO DATE | | | | | |
|---|---------------------|---------------|---------------------|---------------|-----------------------|------------------|----------------------|---------------|----------------------|---------------|---------------------|---------------|
| | Actual | | Budget | | Variance | | Actual | | Budget | | | |
| | Amount | % to Total | Amount | % to Total | Amount | % to Budget | Amount | % to Total | Amount | % to Total | Amount | % to Total |
| Other Professional Services | - | 0.00% | 2,500.00 | 0.06% | (2,500.00) | -100.00% | - | 0.00% | 25,000.00 | 0.07% | - | 0.00% |
| Computer Data Processing Services | - | 0.00% | 13,333.33 | 0.34% | (13,333.33) | -100.00% | - | 0.00% | 333,333.33 | 1.00% | - | 0.00% |
| Other General Services | 130,339.98 | 4.25% | 148,631.03 | 3.82% | (18,291.05) | -12.31% | 1,183,477.93 | 3.67% | 1,486,310.30 | 4.44% | 16,666.67 | 0.05% |
| Other Maintenance and Operating Expenses | 400.00 | | 1,666.67 | | (1,266.67) | | 3,100.00 | | 16,666.67 | | | |
| TOTAL MOOE | 966,186.41 | | 1,286,711.03 | 32.71% | (321,725.18) | -1338.12% | 8,581,506.69 | | 11,559,750.30 | | | |
| Non Cash Expenses | | | | | | | | | | | | |
| Loss on Impairment | - | 0.00% | - | 0.00% | - | | 806,880.53 | 2.50% | - | 0.00% | - | 0.00% |
| Depreciation-Land Improvements | 10,900.95 | 0.36% | - | 0.00% | 10,900.95 | | 80,276.70 | 0.25% | - | 0.00% | - | 0.00% |
| Depreciation - Water Plant, Structures and Improver | 7,135.13 | 0.23% | - | 0.00% | 7,135.13 | | 83,719.88 | 0.26% | - | 0.00% | - | 0.00% |
| Depreciation-Plant | 77,536.07 | 2.53% | 156,179.83 | 4.01% | (78,643.76) | -50.35% | 1,438,016.39 | 4.46% | 1,472,552.69 | 4.40% | 34,536.30 | 0.30% |
| Depreciation-Buildings | 8,353.37 | 0.27% | 27,226.36 | 0.70% | (18,872.99) | -69.32% | 85,630.93 | 0.27% | 256,705.65 | 0.77% | 170,074.72 | 0.33% |
| Depreciation-Office Equipments | 4,274.26 | 0.14% | 32,974.08 | 0.85% | (28,699.82) | -87.04% | 45,792.13 | 0.14% | 310,898.48 | 0.93% | 16,126.35 | 0.05% |
| Depreciation-ICT Equipments | 17,296.53 | 0.56% | - | 0.00% | 17,296.53 | | 145,814.34 | 0.45% | - | 0.00% | - | 0.00% |
| Depreciation-Land Transportation Equipment | 10,401.18 | 0.34% | 32,812.67 | 0.84% | (22,411.49) | -68.30% | 214,347.52 | 0.66% | 309,376.56 | 0.92% | 95,029.04 | 0.29% |
| Depreciation-Other PPE | - | 0.00% | - | 0.00% | - | | - | 0.00% | - | 0.00% | - | 0.00% |
| Depreciation-Other Machinery and Equipment | 65,659.10 | 2.14% | 50,886.79 | 1.31% | 14,772.31 | 29.03% | 620,971.63 | 1.92% | 479,789.75 | 1.43% | 181,181.88 | 0.53% |
| Depreciation-Furniture and Fixtures | 5,774.78 | 0.19% | 10,183.60 | 0.26% | (4,408.82) | -43.29% | 62,338.22 | 0.19% | 96,016.82 | 0.29% | 34,321.54 | 0.10% |
| Amortization-Intangible Assets | 1,050.00 | 0.03% | 2,083.33 | 0.05% | (1,033.33) | -49.60% | 10,500.00 | 0.03% | 20,833.33 | 0.06% | 10,333.33 | 0.03% |
| TAL Non Cash Expenses | 208,381.37 | 38.21% | 312,346.66 | 73.45% | (103,965.29) | -33.29% | 3,594,288.27 | 37.71% | 2,946,173.27 | 43.16% | 648,115.00 | 7.56% |
| Financial Expense | | | | | | | | | | | | |
| Interest Expenses | - | 0.00% | 237,500.00 | 6.10% | (237,500.00) | -100.00% | - | 0.00% | 1,662,500.00 | 4.97% | 1,662,500.00 | 4.97% |
| Bank Charges | - | 0.00% | 416.67 | | (416.67) | -100.00% | 3,450.00 | | 4,166.67 | | 4,166.67 | 0.01% |
| Retained Earnings | - | | - | | - | | - | | - | | - | |
| Total FE | - | 0.00% | 237,916.67 | 6.10% | (237,916.67) | -200.00% | 3,450.00 | 0.00% | 1,666,666.67 | 0.00% | 1,666,666.67 | 0.00% |
| Total Expenses | 2,272,677.11 | 74.04% | 3,543,250.36 | 91.08% | (1,271,773.81) | -35.89% | 24,414,781.36 | 75.66% | 31,590,362.89 | 94.41% | 7,115,576.53 | 21.24% |
| Net Income (Loss) | 796,899.92 | 25.96% | 347,043.64 | 8.92% | 449,856.28 | 129.63% | 7,853,627.74 | 24.34% | 1,872,231.73 | 5.59% | 1,872,231.73 | 5.59% |

Prepared by:

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Certified Correct by:

MARBEN A. SANTE
Division Manager C

Approved by:

JOSE SAN Q. S...
General Man

Tubig Sa Mamamaya