



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 DECEMBER 31, 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)	2,373,930.67	91.88%	2,437,685.73	(63,755.06)	-2.62%	28,799,896.43	90.95%	29,252,228.76	(452,332.33)	-1.55%		
Interest Income	-	0.00%	4,000.00	(4,000.00)	-100.00%	19,068.46	0.06%	48,000.00	(28,931.54)	-60.27%		
Other Business and Service Income	129,771.80	5.02%	146,856.67	(17,084.87)	-11.63%	1,759,770.03	5.56%	1,762,280.00	(2,509.97)	-0.14%		
Fines and Penalties-Business and Service Income	80,120.95	3.10%	66,600.17	13,520.78	20.30%	1,088,232.50	3.44%	799,202.00	289,030.50	36.16%		
Gross Income	2,583,823.42	100.00%	2,655,142.56	(71,319.14)	-2.69%	31,666,967.42	100.00%	31,861,710.76	(194,743.34)	-0.61%		
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	577,716.00	36.43%	849,852.64	(272,136.64)	-32.02%	8,107,041.16	59.62%	10,198,231.66	(2,091,190.50)	-20.51%		
Salaries and Wages - (Job Order)	122,325.00	7.71%	144,900.00	(22,575.00)	-15.58%	1,476,925.50	10.86%	1,738,800.00	(261,874.50)	-15.06%		
Personnel Economic Relief Allowance (PERA)	60,000.00	3.78%	68,000.00	(8,000.00)	-11.76%	733,000.00	5.39%	816,000.00	(83,000.00)	-10.17%		
Additional Compensation (ADCOM)	-	0.00%	-	-	-	-	0.00%	-	-	-		
Representative Allowance (RA)	13,500.00	0.85%	18,500.00	(5,000.00)	-27.03%	162,000.00	1.19%	222,000.00	(60,000.00)	-27.03%		
Transportation AI P	13,500.00	0.85%	18,500.00	(5,000.00)	-27.03%	162,000.00	1.19%	222,000.00	(60,000.00)	-27.03%		
Clothing/Uniform Allowance	-	0.00%	14,166.67	(14,166.67)	-100.00%	160,000.00	1.18%	170,000.00	(10,000.00)	-5.88%		
Honoraria	54,100.00	3.41%	64,050.00	(9,950.00)	-15.53%	626,095.00	4.60%	768,600.00	(142,505.00)	-18.54%		
Year - End Bonus	305,000.00	19.23%	61,666.67	243,333.33	394.59%	622,913.88	4.58%	740,000.00	(117,086.12)	-15.82%		
Other Bonuses and Allowances	10,000.00	0.63%	59,500.00	(49,500.00)	-83.19%	99,400.00	0.73%	714,000.00	(614,600.00)	-86.08%		
Life and Retirement Insurance Contributions	70,402.42	4.44%	85,186.80	(14,784.38)	-17.36%	819,498.70	6.03%	1,022,241.60	(202,742.90)	-19.83%		
PAG-IBIG Contributions	3,000.00	0.19%	3,400.00	(400.00)	-11.76%	36,400.00	0.27%	40,800.00	(4,400.00)	-10.78%		
PhilHealth Contributions	6,262.50	0.39%	9,228.57	(2,966.07)	-32.14%	75,662.50	0.56%	110,742.84	(35,080.34)	-31.68%		
FCC Contributions	3,000.00	0.19%	3,400.00	(400.00)	-11.76%	36,400.00	0.27%	40,800.00	(4,400.00)	-10.78%		
Ident Fund Contribution	-	0.00%	-	-	-	-	0.00%	-	-	-		
Water personnel Benefits Contributions	346,994.25	21.88%	-	346,994.25	100.00%	346,994.25	2.55%	-	346,994.25	100.00%		
Overtime and holiday pay	-	0.00%	5,000.00	(5,000.00)	-100.00%	-	0.00%	60,000.00	(60,000.00)	-100.00%		
Other Personnel Benefits	-	0.00%	60,000.00	(60,000.00)	-100.00%	133,842.52	0.98%	720,000.00	(586,157.48)	-81.41%		
Total Personal Services	1,585,800.17	61.37%	1,465,351.34	120,448.83	8.22%	13,598,173.51	42.94%	17,584,216.10	(3,986,042.59)	-22.67%		
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	19,971.98	2.45%	29,166.67	(9,194.69)	-31.52%	151,285.44	1.69%	350,000.00	(198,714.56)	-56.78%		
Accountable Forms and Calendar Expenses (Printing)	-	0.00%	7,500.00	(7,500.00)	-100.00%	6,280.00	0.07%	90,000.00	(83,720.00)	-93.02%		
Fuel, Oil and Lubricants Expenses	19,770.03	2.42%	30,000.00	(10,229.97)	-34.10%	234,489.68	2.62%	360,000.00	(125,510.32)	-34.86%		
Other Supplies Expenses	9,157.10	1.12%	10,000.00	(842.90)	-8.43%	125,809.29	1.40%	120,000.00	5,809.29	4.84%		
Travel and Educational Expenses												
Travel Expenses	22,481.68	2.76%	33,333.33	(10,851.65)	-32.55%	347,651.79	3.88%	400,000.00	(52,348.21)	-13.09%		
Training and Scholarship	-	0.00%	33,333.33	(33,333.33)	-100.00%	209,400.00	2.34%	400,000.00	(190,600.00)	-47.65%		
Utility Expenses												
Electricity	161,252.14	19.78%	152,000.00	9,252.14	6.09%	2,053,360.84	22.93%	1,824,000.00	229,360.84	12.57%		
Fuel/Cooking Gas	1,624.00	0.20%	1,000.00	624.00	62.40%	9,087.00	0.10%	12,000.00	(2,913.00)	-24.28%		



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DETAILED STATEMENT OF INCOME AND EXPENSES For the Period Ended DECEMBER 31, 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	810.00	0.10%	500.00	0.02%	310.00	62.00%	-	0.00%	-	0.00%	-	-
Telephone Expenses - Landline	-	0.00%	10,000.00	0.38%	(10,000.00)	-100.00%	5,907.00	0.07%	6,000.00	0.02%	(93.00)	-1.56%
Telephone Expenses - Mobile	16,507.03	2.02%	14,000.00	0.53%	2,507.03	17.91%	82,330.01	0.92%	120,000.00	0.38%	(37,669.99)	-31.39%
Internet Expenses	-	0.00%	-	0.00%	-	-	146,546.31	1.64%	168,000.00	0.53%	(21,453.69)	-12.77%
Cable and Radio Expenses	370.00	0.05%	1,000.00	0.04%	(630.00)	-63.00%	-	0.00%	-	0.00%	-	-
Printing and Advertising Expenses	864.00	0.11%	-	0.00%	864.00	-	6,826.00	0.08%	12,000.00	0.04%	(5,174.00)	-43.12%
Advertising, Promotional and Marketing Expenses	-	0.00%	-	0.00%	-	-	6,091.00	0.07%	-	0.00%	6,091.00	-
Taxes, Duties and Premiums	10,080.00	1.24%	31,250.00	1.18%	(21,170.00)	-67.74%	310,380.00	3.47%	375,000.00	1.18%	(64,620.00)	-17.23%
Taxes, Duties and Licenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Insurance Premiums	57,284.91	7.03%	49,583.33	1.87%	7,701.58	15.53%	-	0.00%	-	0.00%	-	-
Franchise regulatory requirements Expenses	-	0.00%	3,500.00	0.13%	(3,500.00)	-100.00%	607,204.48	6.78%	595,000.00	1.87%	12,204.48	2.05%
Representation Expenses (with 795-A)	-	0.00%	-	0.00%	-	-	29,559.08	0.33%	42,000.00	0.13%	(12,440.92)	-29.62%
Rent expenses	151,773.05	18.61%	168,791.30	6.36%	(17,018.25)	-10.08%	-	0.00%	-	0.00%	-	-
Awards, Prizes and Other Claims	-	0.00%	15,000.00	0.56%	(15,000.00)	-100.00%	582,808.27	6.51%	2,025,495.62	6.36%	(1,442,687.35)	-71.23%
Miscellaneous expenses	-	0.00%	-	0.00%	-	-	-	0.00%	180,000.00	0.56%	(180,000.00)	-100.00%
Generation and Distribution Expenses	8,200.00	1.01%	8,200.00	0.31%	-	0.00%	98,400.00	1.10%	98,400.00	0.31%	-	0.00%
Generation, Transmission and Distribution Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Membership Dues and Contribution to Organizations	26,886.36	3.30%	41,666.67	1.57%	(14,780.31)	-35.47%	309,514.12	3.46%	500,000.00	1.57%	(190,485.88)	-38.10%
Membership Dues and Contribution to Organizations	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Cultural and Athletic Expenses	3,300.00	0.40%	12,500.00	0.47%	(9,200.00)	-73.60%	155,017.00	1.73%	150,000.00	0.47%	5,017.00	3.34%
Other subsidies	20,000.00	2.45%	-	0.00%	20,000.00	-	27,420.00	0.31%	-	0.00%	27,420.00	-
Repairs and Maintenance	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Repairs and Maintenance-Plant (UPIS)	500.00	0.06%	25,000.00	0.94%	(24,500.00)	-98.00%	-	0.00%	-	0.00%	-	-
Repairs and Maintenance-Building and Other Structures	3,248.95	0.40%	8,333.33	0.31%	(5,084.38)	-61.01%	136,874.60	1.53%	300,000.00	0.94%	(163,125.40)	-54.38%
Repairs and Maintenance-Office Equipment	1,986.00	0.24%	3,333.33	0.13%	(1,347.33)	-40.42%	18,808.95	0.21%	100,000.00	0.31%	(81,191.05)	-81.19%
Repairs and Maintenance-Land Transportation Equipment	630.00	0.08%	10,833.33	0.41%	(10,203.33)	-94.18%	16,118.14	0.18%	40,000.00	0.13%	(23,881.86)	-59.70%
Repairs and Maintenance-Land Transport	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	31,335.00	0.35%	130,000.00	0.41%	(98,665.00)	-75.90%
Repairs and Maintenance-Construction Equipment	-	0.00%	3,333.33	0.13%	(3,333.33)	-100.00%	-	0.00%	30,000.00	0.09%	(30,000.00)	-100.00%
Repairs and Maintenance-Other Machinery and Equipment	-	0.00%	5,000.00	0.19%	(5,000.00)	-100.00%	-	0.00%	40,000.00	0.13%	(40,000.00)	-100.00%
Repairs and Maintenance-Furnitures and Fixtures	290.00	0.04%	2,500.00	0.09%	(2,210.00)	-88.40%	36,475.00	0.41%	60,000.00	0.19%	(23,525.00)	-39.21%
Donations	-	0.00%	-	0.00%	-	-	-	0.00%	30,000.00	0.09%	(30,000.00)	-100.00%
Donations	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Professional Services	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Legal Services	100.00	0.01%	3,500.00	0.13%	(3,400.00)	-97.14%	-	0.00%	-	0.00%	-	-
Auditing Services	-	0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	8,750.00	0.10%	42,000.00	0.13%	(33,250.00)	-79.17%
Security Services	-	0.00%	-	0.00%	-	-	-	0.00%	150,000.00	0.47%	(150,000.00)	-100.00%
Computer Data Processing Services	-	0.00%	27,500.00	1.04%	(27,500.00)	-100.00%	-	0.00%	-	0.00%	-	-
Other Professional Services	-	0.00%	12,500.00	0.47%	(12,500.00)	-100.00%	21,280.00	0.24%	330,000.00	1.04%	(308,720.00)	-93.55%
Doubtful Accounts, Depreciation, Amortization and Depletion	-	0.00%	-	0.00%	-	-	-	0.00%	150,000.00	0.47%	(150,000.00)	-100.00%
Doubtful Accounts Expenses	-	0.00%	25,000.00	0.94%	(25,000.00)	-100.00%	-	0.00%	-	0.00%	-	-
									300,000.00	0.94%	(300,000.00)	-100.00%



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	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	1.71%	15,525.00	0.58%	(1,612.13)	-10.38%	166,954.44	1.86%	186,300.00	0.58%	(19,345.56)	-10.38%
Depreciation-Plant	145,822.75	17.88%	141,450.00	5.33%	4,372.75	3.09%	1,646,866.32	18.39%	1,697,400.02	5.33%	(50,533.70)	-2.98%
Depreciation-Buildings and Other Structures	9,638.33	1.18%	13,455.00	0.51%	(3,816.67)	-28.37%	115,659.96	1.29%	161,460.00	0.51%	(45,800.04)	-28.37%
Depreciation-Office Equipments	30,351.82	3.72%	31,050.00	1.17%	(698.18)	-2.25%	349,130.86	3.90%	372,600.00	1.17%	(23,469.14)	-6.30%
Depreciation-Land Transportation Equipment	22,791.90	2.80%	20,700.00	0.78%	2,091.90	10.11%	255,618.21	2.85%	248,400.00	0.78%	7,218.21	2.91%
Depreciation-Construction Equipment	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Other Machinery and Equipment	45,688.23	5.60%	41,400.00	1.56%	4,288.23	10.36%	527,878.00	5.90%	496,799.99	1.56%	31,078.01	6.26%
Depreciation- Med. Dental	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Furniture and Fixtures	10,111.92	1.24%	12,420.00	0.47%	(2,308.08)	-18.58%	117,159.20	1.31%	149,040.00	0.47%	(31,880.80)	-21.39%
Bank Charges	-	0.00%	83.33	0.00%	(83.33)	-100.00%	150.00	0.00%	1,000.00	0.00%	(850.00)	-85.00%
TOTAL MOOE	815,405.05	31.56%	1,070,241.30	40.31%	(254,836.25)	-23.81%	8,954,425.99	28.28%	12,842,895.62	40.31%	(3,888,469.63)	-30.28%
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	2,401,205.22	92.93%	2,535,592.64	95.50%	(134,387.42)	-5.30%	22,552,599.50	71.22%	30,427,111.72	95.50%	(7,874,512.22)	-25.88%
Net Income (Loss)	182,618.20	7.07%	119,548.92	4.50%	63,068.28	441.26%	9,114,367.92	28.78%	1,434,599.04	4.50%	7,679,768.88	535.33%

Prepared by:

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