



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 FEBRUARY 28, 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)	2,284,001.13	89.09%	2,479,914.48	91.63%	(195,913.35)	-7.90%	5,190,156.48	90.47%	4,959,828.95	91.63%	230,327.53	4.64%
Interest Income	-	0.00%	3,000.00	0.11%	(3,000.00)	-100.00%	-	0.00%	6,000.00	0.11%	(6,000.00)	-100.00%
Other Business and Service Income	186,694.43	7.28%	137,096.67	5.07%	49,597.76	36.18%	337,420.69	5.88%	274,193.33	5.53%	63,227.36	23.06%
Fines and Penalties-Business and Service Income	92,911.90	3.62%	86,474.62	3.20%	6,437.28	7.44%	209,523.70	3.65%	172,948.23	2.51%	36,574.47	21.15%
Gross Income	2,563,607.46	100.00%	2,706,486.76	100.00%	(142,879.30)	-5.28%	5,737,100.87	100.00%	5,412,971.52	100.00%	324,129.35	5.99%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	594,435.00	7.41%	991,161.89	32.01%	(396,726.89)	-40.03%	1,373,107.11	63.14%	1,982,323.77	32.01%	(609,216.66)	-30.73%
Salaries and Wages - (Job Order)	-	0.00%	-	5.46%	-	#DIV/0!	-	0.00%	1,982,323.77	5.46%	(609,216.66)	-30.73%
Personal Economic Relief Allowance (PERA)	58,000.00	7.26%	86,000.00	2.56%	(28,000.00)	-32.56%	118,000.00	5.43%	172,000.00	2.56%	(54,000.00)	-31.40%
Additional Compensation (ADCCOM)	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Representative Allowance (RA)	13,500.00	1.69%	18,500.00	0.70%	(5,000.00)	-27.03%	27,000.00	1.24%	37,000.00	0.70%	(10,000.00)	-27.03%
Transportation A P	13,500.00	1.69%	18,500.00	0.70%	(5,000.00)	-27.03%	27,000.00	1.24%	37,000.00	0.70%	(10,000.00)	-27.03%
Clothing/Uniform Allowance	-	0.00%	204,000.00	0.53%	(204,000.00)	-100.00%	180,000.00	8.28%	204,000.00	0.53%	(24,000.00)	-11.76%
Honoraria	35,100.00	4.39%	55,300.00	2.41%	(20,200.00)	-36.53%	70,200.00	3.23%	110,600.00	2.41%	(40,400.00)	-36.53%
Year - End Bonus	-	0.00%	-	2.32%	-	#DIV/0!	-	0.00%	-	2.32%	-	#DIV/0!
Other Bonuses and Allowances	-	0.00%	43,000.00	2.24%	(43,000.00)	-100.00%	-	0.00%	86,000.00	2.24%	(86,000.00)	-100.00%
Life and Retirement Insurance Contributions	71,332.20	8.93%	107,044.08	3.21%	(35,711.88)	-33.36%	143,523.63	6.60%	214,088.16	3.21%	(70,564.53)	-32.96%
PAG-IBIG Contributions	2,900.00	0.36%	4,300.00	0.13%	(1,400.00)	-32.56%	5,800.00	0.27%	8,600.00	0.13%	(2,800.00)	-32.56%
PhilHealth Contributions	7,180.87	0.90%	12,265.47	0.35%	(5,084.60)	-41.45%	14,361.63	0.66%	24,530.93	0.35%	(10,169.30)	-41.46%
ECC Contributions	2,900.00	0.36%	4,300.00	0.13%	(1,400.00)	-32.56%	5,900.00	0.27%	8,600.00	0.13%	(2,700.00)	-31.40%
Provident Fund Contribution	-	0.00%	-	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	9.65%	5,000.00	0.00%	209,823.59	9.65%
Overtime and holiday pay	-	0.00%	-	0.19%	-	-100.00%	-	0.00%	5,000.00	0.19%	(5,000.00)	-100.00%
Other Personnel Benefits	-	0.00%	-	2.26%	-	#DIV/0!	-	0.00%	-	2.26%	-	#DIV/0!
Total Personal Services	798,848.07	31.16%	1,546,871.43	55.19%	(748,023.36)	-48.36%	2,174,715.96	37.91%	2,889,742.87	55.19%	(715,026.91)	-24.74%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	21,914.89	2.33%	20,833.33	1.10%	1,081.56	5.19%	34,828.91	1.91%	41,666.67	1.10%	(7,037.76)	-16.89%
Accountable Forms and Calendar Expenses (Printin	-	0.00%	-	0.28%	-	#DIV/0!	-	0.00%	-	0.28%	-	#DIV/0!
Fuel, Oil and Lubricants Expenses	-	0.00%	25,000.00	1.13%	(25,000.00)	-100.00%	-	0.00%	50,000.00	1.13%	(50,000.00)	-100.00%
Other Supplies Expenses	30,759.52	3.27%	10,000.00	0.38%	20,759.52	207.60%	45,609.02	2.52%	20,000.00	0.38%	25,609.02	128.05%
Travel and Educational Expenses	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Travel Expenses	65,755.95	7.00%	33,333.33	1.26%	32,422.62	97.27%	127,525.95	7.04%	66,666.67	1.26%	60,859.28	91.29%
Training and Scholarship	16,000.00	1.70%	30,000.00	1.26%	(14,000.00)	-46.67%	64,000.00	3.53%	80,000.00	1.26%	4,000.00	6.67%



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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	Variance Amount	% to Budget
Utility Expenses											
Electricity	192,976.25	0.00%	200,000.00	0.00%	-	-3.51%	375,492.26	0.00%	400,000.00	(24,507.74)	-6.13%
Fuel/Cooking Gas	-	20.53%	1,000.00	5.72%	(1,000.00)	-100.00%	889.00	20.73%	2,000.00	(1,311.00)	-65.55%
Communication Expenses											
Postage and Deliveries	-	0.00%	1,000.00	0.02%	(1,000.00)	-100.00%	540.00	0.03%	2,000.00	(1,460.00)	-73.00%
Telephone Expenses - Landline	-	0.00%	12,500.00	0.39%	(12,500.00)	-100.00%	7,712.01	0.43%	25,000.00	(17,287.99)	-69.15%
Telephone Expenses - Mobile	-	0.00%	14,000.00	0.53%	(14,000.00)	-100.00%	11,257.71	0.52%	28,000.00	(16,742.29)	-59.79%
Internet Expenses	-	0.00%	-	0.00%	-	-	-	-	-	-	-
Cable and Radio Expenses	-	0.00%	1,500.00	0.04%	(1,500.00)	-100.00%	370.00	0.02%	3,000.00	(2,630.00)	-87.67%
Printing and Advertising Expenses											
Advertising, Promotional and Marketing Expenses	2,501.60	0.27%	4,000.00	0.09%	(1,498.40)	-100.00%	2,573.60	0.14%	8,000.00	(5,426.40)	-100.00%
Taxes, Duties and Licenses	-	0.00%	21,666.67	1.18%	(21,666.67)	-100.00%	-	43,333.33	1.18%	(43,333.33)	-100.00%
Insurance Premiums	59,826.10	6.37%	73,666.67	1.87%	(13,840.57)	-18.79%	109,211.42	6.03%	147,333.33	(38,121.91)	-25.87%
Franchise regulatory requirements Expenses	17,711.56	1.88%	5,583.33	0.13%	12,128.23	217.22%	17,711.56	0.98%	11,166.67	6,544.89	58.61%
Representation Expenses (with 795-A)	-	0.00%	-	0.00%	-	-	-	-	-	-	-
Rent expenses	43,889.36	4.67%	61,166.67	6.36%	(17,277.31)	-28.25%	68,235.46	3.77%	122,333.33	(54,097.87)	-44.22%
Awards, Prizes and Other Claims	-	0.00%	-	0.00%	-	#DIV/0!	-	-	-	-	#DIV/0!
Miscellaneous expenses	-	0.00%	8,200.00	0.31%	-	0.00%	16,400.00	0.91%	16,400.00	-	0.00%
Generation and Distribution Expenses											
Generation, Transmission and Distribution Expenses	29,283.20	3.12%	45,250.00	1.57%	(15,966.80)	-35.29%	45,018.80	2.49%	90,500.00	(45,481.20)	-50.26%
Membership Dues and Contribution to Organizations	-	0.00%	22,462.08	0.47%	(21,462.08)	-95.55%	5,800.00	0.32%	44,924.17	(39,124.17)	-87.09%
Cultural and Athletic Expenses	1,000.00	0.11%	5,375.00	0.09%	(5,375.00)	-100.00%	-	0.00%	10,750.00	(10,750.00)	-100.00%
Other subsidies	-	0.00%	-	0.00%	-	-	-	-	-	-	-
Repairs and Maintenance											
Repairs and Maintenance-Plant (UPS)	33,254.34	3.54%	8,333.33	0.94%	24,921.01	299.05%	47,554.34	2.63%	16,666.67	30,887.67	185.33%
Repairs and Maintenance-Building and Other Structures	-	0.00%	4,166.67	0.31%	(4,166.67)	-100.00%	-	0.00%	8,333.33	(8,333.33)	-100.00%
Repairs and Maintenance-Office Equipment	-	0.00%	2,083.33	0.13%	(2,083.33)	-100.00%	-	0.00%	4,166.67	(4,166.67)	-100.00%
Repairs and Maintenance- Land Transportation Equipment	9,529.16	1.01%	8,333.33	0.41%	1,195.83	14.35%	9,529.16	0.53%	16,666.67	(7,137.51)	-42.83%
Repairs and Maintenance-Land Improvements	-	0.00%	2,916.67	0.09%	(2,916.67)	-100.00%	-	0.00%	5,833.33	(5,833.33)	-100.00%
Repairs and Maintenance-Construction Equipment	-	0.00%	2,500.00	0.13%	(2,500.00)	-100.00%	-	0.00%	5,000.00	(5,000.00)	-100.00%
Repairs and Maintenance-Other Machinery and Equipment	-	0.00%	2,083.33	0.19%	(2,083.33)	-100.00%	-	0.00%	4,166.67	(4,166.67)	-100.00%
Repairs and Maintenance-Furniture and Fixtures	-	0.00%	1,250.00	0.09%	(1,250.00)	-100.00%	900.00	0.05%	2,500.00	(1,600.00)	-64.00%
Donations	-	0.00%	-	0.00%	-	-	-	-	-	-	-
Donations	-	0.00%	-	0.00%	-	-	-	-	-	-	-
Professional Services											
Legal Services	-	0.00%	2,500.00	0.13%	(2,500.00)	-100.00%	1,800.00	0.10%	5,000.00	(3,200.00)	-64.00%



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For the Period Ended FEBRUARY 28, 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			16,666.67	0.47%	(16,666.67)	-100.00%	-	0.00%	33,333.33	0.47%	(33,333.33)	-100.00%
Other Professional Services		0.00%	5,000.00	0.00%	(5,000.00)	-100.00%	-	0.00%	10,000.00	0.00%	(10,000.00)	-100.00%
Computer Data Processing Services		0.00%	16,666.67	1.04%	(16,666.67)	-100.00%	-	0.00%	33,333.33	1.04%	(33,333.33)	-100.00%
Other General Services	118,650.00	12.62%	133,350.00	0.47%	(14,700.00)	-11.02%	248,150.00	13.70%	266,700.00	0.47%	(18,550.00)	-6.96%
Doubtful Accounts, Depreciation, Amortization and Depletion		0.00%	16,666.67	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Allowance for Impairment		0.00%	13,912.87	0.94%	(16,666.67)	-100.00%	-	0.00%	33,333.33	0.94%	(33,333.33)	-100.00%
Depreciation-Structure and Improvements		1.48%	13,912.87	0.58%	-	0.00%	27,825.74	1.54%	27,825.74	0.58%	-	0.00%
Depreciation-Plant	146,736.14	15.61%	146,736.14	5.33%	-	0.00%	293,472.28	16.21%	293,472.28	5.33%	-	0.00%
Depreciation-Buildings and Other Structures	9,638.33	1.03%	9,638.33	0.51%	-	0.00%	19,276.66	1.06%	19,276.66	0.51%	-	0.00%
Depreciation-Office Equipments	30,351.82	3.23%	30,351.82	1.17%	-	0.00%	60,703.64	3.35%	60,703.64	1.17%	-	0.00%
Depreciation-Land Transportation Equipment	29,979.40	3.19%	29,979.40	0.78%	-	0.00%	52,771.30	2.91%	52,771.30	0.78%	-	0.00%
Depreciation-Construction Equipment		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Other Machinery and Equipment	47,811.47	5.09%	47,811.47	1.56%	-	0.00%	95,622.94	5.28%	95,622.94	1.56%	-	0.00%
Depreciation- Med. Dental		0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Depreciation-Furniture and Fixtures	10,239.42	1.09%	10,239.42	0.47%	-	0.00%	20,478.84	1.13%	20,478.84	0.47%	-	0.00%
Bank Charges		0.00%	416.67	0.00%	(416.67)	-100.00%	50.00	0.00%	833.33	0.00%	(783.33)	-94.00%
TOTAL MOOE	939,921.38	36.66%	1,108,139.87	40.31%	(168,218.49)	-15.18%	1,810,910.60	31.56%	2,209,092.23	40.31%	(398,181.63)	-18.02%
Financial Expense												
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%	-	0.00%	-	-
Total Expenses	1,738,769.45	67.83%	2,366,341.85	95.50%	(627,572.40)	-26.52%	3,985,628.56	69.47%	5,098,835.10	95.50%	(1,113,206.54)	-21.83%
Net Income (Loss)	824,838.01	32.17%	476,143.91	4.50%	348,694.10	44.126%	1,751,474.31	30.53%	952,287.82	4.50%	799,186.49	83.92%

Prepared by:

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