



# 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 APRIL 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	Variance Amount	% to Budget
<b>Business and Service Income:</b>												
Generation, Transmission and Distribution Income (M)	2,643,209.18	93.85%	2,479,914.48	91.63%	163,294.70	6.58%	10,205,368.56	91.20%	9,968,335.36	91.68%	237,033.20	2.38%
Interest Income	-	0.00%	3,000.00	0.11%	(3,000.00)	-100.00%	-	0.00%	12,000.00	0.11%	(12,000.00)	-100.00%
Other Business and Service Income	91,667.30	3.25%	137,096.67	5.07%	(45,429.37)	-33.14%	610,275.19	5.45%	548,386.67	5.53%	61,888.52	11.29%
Fines and Penalties-Business and Service Income	81,502.45	2.89%	86,474.62	3.20%	(4,972.17)	-5.75%	374,384.75	3.35%	344,536.25	2.51%	29,848.50	8.66%
Gross Income	2,816,378.93	100.00%	2,706,485.76	100.00%	109,893.17	4.05%	11,190,028.50	100.00%	10,873,258.28	100.00%	316,770.22	2.91%
<b>Less: Expenses</b>												
<b>Personal Services</b>												
Salaries and Wages - Regular	616,056.65	70.97%	991,161.89	32.01%	(375,105.24)	-37.89%	2,585,540.76	67.27%	4,162,930.99	32.01%	(1,577,390.23)	-37.89%
Salaries and Wages - (Job Order)	-	0.00%	-	5.46%	-	-	-	0.00%	-	5.46%	-	-
Personal Economic Relief Allowance (PERA)	60,000.00	6.91%	86,000.00	2.56%	(26,000.00)	-30.23%	236,000.00	6.14%	344,000.00	2.56%	(108,000.00)	-31.40%
Additional Compensation (ADCCOM)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Representative Allowance (RA)	13,500.00	1.56%	18,500.00	0.70%	(5,000.00)	-27.03%	54,000.00	1.40%	74,000.00	0.70%	(20,000.00)	-27.03%
Transportation A P	13,500.00	1.56%	18,500.00	0.70%	(5,000.00)	-27.03%	54,000.00	1.40%	74,000.00	0.70%	(20,000.00)	-27.03%
Clothing/Uniform Allowance	-	0.00%	204,000.00	0.53%	(204,000.00)	-100.00%	180,000.00	4.68%	204,000.00	0.53%	(24,000.00)	-11.76%
Honoraria	73,100.00	8.42%	55,300.00	2.41%	17,800.00	32.19%	178,400.00	4.64%	221,200.00	2.41%	(42,800.00)	-19.35%
Year - End Bonus	-	0.00%	-	2.32%	-	-	-	0.00%	-	2.32%	-	-
Other Bonuses and Allowances	5,000.00	0.58%	43,000.00	2.24%	(38,000.00)	-88.37%	5,000.00	0.13%	129,000.00	2.24%	(124,000.00)	-96.12%
Life and Retirement Insurance Contributions	73,452.12	8.46%	107,044.08	3.21%	(33,591.96)	-31.38%	288,540.99	7.51%	428,176.32	3.21%	(139,635.33)	-32.61%
PAG-IBIG Contributions	3,000.00	0.35%	4,300.00	0.13%	(1,300.00)	-30.23%	11,700.00	0.30%	17,200.00	0.13%	(5,500.00)	-31.98%
PhilHealth Contributions	7,404.64	0.85%	12,265.47	0.35%	(4,860.83)	-39.63%	28,973.73	0.75%	49,061.87	0.35%	(20,088.14)	-40.94%
ECC Contributions	3,000.00	0.35%	4,300.00	0.13%	(1,300.00)	-30.23%	11,800.00	0.31%	17,200.00	0.13%	(5,400.00)	-31.40%
Provident Fund Contribution	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Other personal Benefits Contributions	-	0.00%	-	0.00%	-	-	209,823.59	5.46%	-	0.00%	209,823.59	0.00%
Overtime and holiday pay	-	0.00%	2,500.00	0.19%	(2,500.00)	-100.00%	-	0.00%	10,000.00	0.19%	(10,000.00)	-100.00%
Other Personal Benefits	-	0.00%	-	2.26%	-	-	-	0.00%	-	2.26%	-	-
Total Personal Services	868,013.41	30.82%	1,546,871.43	55.19%	(678,858.02)	-43.89%	3,843,779.07	34.35%	5,730,769.18	55.19%	(1,886,990.11)	-32.93%
<b>Maintenance and Other Operating Expenses (MOOE)</b>												
Supplies Expenses	7,078.93	0.77%	20,833.33	1.10%	(13,754.40)	-66.02%	56,080.63	1.58%	83,333.33	1.10%	(27,252.70)	-32.70%
Office Supplies Expenses	-	0.00%	-	0.28%	-	-	-	0.00%	-	0.28%	-	-
Accountable Forms and Calendar Expenses (Printing)	33,410.27	3.65%	25,000.00	1.13%	8,410.27	33.64%	61,606.51	1.73%	100,000.00	1.13%	(38,393.49)	-38.39%
Fuel, Oil and Lubricants Expenses	16,640.55	1.82%	10,000.00	0.38%	6,640.55	66.41%	66,586.32	1.87%	40,000.00	0.38%	26,586.32	66.47%
Other Supplies Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Travel and Educational Expenses	23,522.50	2.57%	33,333.33	1.26%	(9,810.83)	-29.43%	165,514.45	4.65%	133,333.33	2.41%	32,181.12	24.14%
Travel Expenses	4,000.00	0.44%	30,000.00	1.26%	(26,000.00)	-86.67%	86,500.00	2.43%	120,000.00	1.26%	(33,500.00)	-27.92%
Training and Scholarship	-	-	-	-	-	-	-	-	-	-	-	-



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## DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended APRIL 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	Variance Amount	% to Budget
<b>Utility Expenses</b>												
Electricity	214,181.42	23.37%	200,000.00	5.72%	14,181.42	7.09%	784,434.03	22.04%	830,000.00	5.72%	(45,565.97)	-5.49%
Fuel/Cooking Gas	1,274.00	0.14%	1,000.00	0.04%	274.00	27.40%	3,306.00	0.09%	4,000.00	0.04%	(694.00)	-17.35%
<b>Communication Expenses</b>												
Postage and Deliveries	-	0.00%	1,000.00	0.02%	(1,000.00)	-100.00%	1,670.00	0.05%	4,000.00	0.02%	(2,330.00)	-58.25%
Telephone Expenses - Landline	15,005.30	1.64%	12,500.00	0.38%	2,505.30	20.04%	22,717.31	0.64%	50,000.00	0.38%	(27,282.69)	-54.57%
Telephone Expenses - Mobile	12,216.00	1.33%	14,000.00	0.53%	(1,784.00)	-12.74%	48,099.71	1.35%	56,000.00	0.53%	(7,900.29)	-14.11%
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%	1,110.00	0.03%	6,000.00	0.04%	(4,890.00)	-81.50%
<b>Printing and Advertising Expenses</b>												
Advertising, Promotional and Marketing Expenses	740.00	0.08%	4,000.00	0.00%	(3,260.00)	-81.50%	27,650.60	0.78%	16,000.00	0.00%	11,650.60	73.44%
Taxes, Duties and Licenses	-	0.00%	21,666.67	1.18%	(21,666.67)	-100.00%	-	0.00%	86,666.67	1.18%	(86,666.67)	-100.00%
Insurance Premiums	48,369.92	5.28%	73,666.67	1.87%	(25,296.75)	-34.34%	205,503.08	5.77%	273,000.00	1.87%	(67,496.92)	-24.72%
Franchise regulatory requirements Expenses	8,229.31	0.90%	5,583.33	0.13%	2,645.98	47.39%	25,940.87	0.73%	22,333.33	0.13%	3,607.54	16.15%
Representation Expenses (with 795-A)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Rent expenses	33,242.70	3.63%	61,166.67	6.36%	(27,923.97)	-45.65%	113,465.16	3.19%	258,000.00	6.36%	(144,534.84)	-56.02%
Awards, Prizes and Other Claims	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Miscellaneous expenses	8,200.00	0.89%	8,200.00	0.31%	-	0.00%	32,800.00	0.92%	32,800.00	0.31%	-	0.00%
<b>Generation and Distribution Expenses</b>												
Generation, Transmission and Distribution Expenses	42,387.31	4.63%	45,250.00	1.57%	(2,862.69)	-6.33%	103,644.68	2.91%	181,000.00	1.57%	(77,355.32)	-42.74%
Membership Dues and Contribution to Organizations	-	0.00%	22,462.08	0.47%	(22,462.08)	-100.00%	6,800.00	0.19%	89,848.33	0.47%	(83,048.33)	-92.43%
Cultural and Athletic Expenses	-	0.00%	5,375.00	0.00%	(5,375.00)	-100.00%	-	0.00%	21,500.00	0.00%	(21,500.00)	-100.00%
Other subsidies	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
<b>Repairs and Maintenance</b>												
Repairs and Maintenance-Plant (UPIS)	30,415.46	3.32%	8,333.33	0.94%	22,082.13	264.99%	77,969.80	2.19%	33,333.33	0.94%	44,636.47	133.91%
Repairs and Maintenance-Building and Other Structures	1,853.75	0.20%	4,166.67	0.31%	(2,312.92)	-55.51%	1,853.75	0.05%	16,666.67	0.31%	(14,812.92)	-88.88%
Repairs and Maintenance-Office Equipment	1,100.00	0.12%	2,083.33	0.13%	(983.33)	-47.20%	1,100.00	0.03%	8,333.33	0.13%	(7,233.33)	-86.80%
Repairs and Maintenance- Land Transportation Equipment	6,830.00	0.75%	8,333.33	0.41%	(1,503.33)	-18.04%	16,359.16	0.46%	33,333.33	0.41%	(16,974.17)	-50.92%
Repairs and Maintenance-Land Improvements	-	0.00%	2,916.67	0.09%	(2,916.67)	-100.00%	-	0.00%	11,666.67	0.09%	(11,666.67)	-100.00%
Repairs and Maintenance-Construction Equipment	-	0.00%	2,500.00	0.13%	(2,500.00)	-100.00%	-	0.00%	10,000.00	0.13%	(10,000.00)	-100.00%
Repairs and Maintenance-Other Machinery and Equipment	919.25	0.10%	2,083.33	0.19%	(1,164.08)	-55.88%	1,819.25	0.05%	8,333.33	0.19%	(6,514.08)	-78.17%
Repairs and Maintenance-Furnitures and Fixtures	1,050.00	0.11%	1,250.00	0.09%	(200.00)	-16.00%	3,202.00	0.09%	5,000.00	0.09%	(1,798.00)	-35.96%
Donations	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Professional Services	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Legal Services	400.00	0.04%	2,500.00	0.13%	(2,100.00)	-84.00%	2,200.00	0.06%	10,000.00	0.13%	(7,800.00)	-78.00%



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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	Variance Amount	% to Budget
Auditing Services	-	0.00%	16,666.67	0.47%	(16,666.67)	-100.00%	-	0.00%	66,666.67	0.47%	(66,666.67)	-100.00%
Other Professional Services	-	0.00%	5,000.00	0.00%	(5,000.00)	-100.00%	1,000.00	0.03%	20,000.00	0.00%	(19,000.00)	-100.00%
Computer Data Processing Services	-	0.00%	16,666.67	1.04%	(16,666.67)	-100.00%	-	0.00%	66,666.67	1.04%	(66,666.67)	-100.00%
Other General Services	112,875.00	12.32%	133,350.00	0.47%	(20,475.00)	-15.35%	486,500.00	13.67%	533,400.00	0.47%	(46,900.00)	-8.79%
<b>Doubtful Accounts, Depreciation, Amortization and Depletion</b>												
Allowance for Impairment	-	0.00%	16,666.67	0.00%	(16,666.67)	-100.00%	-	0.00%	-	0.00%	(66,666.67)	-100.00%
Depreciation-Structure and Improvements	13,912.87	1.52%	13,912.87	0.58%	-	0.00%	55,651.48	1.56%	55,651.48	0.58%	-	0.00%
Depreciation-Plant	146,736.14	16.01%	146,736.14	5.33%	-	0.00%	586,944.56	16.49%	586,944.56	5.33%	-	0.00%
Depreciation-Buildings and Other Structures	9,638.33	1.05%	9,638.33	0.51%	-	0.00%	38,553.32	1.08%	38,553.32	0.51%	-	0.00%
Depreciation-Office Equipments	33,724.55	3.68%	33,724.55	1.17%	-	0.00%	127,405.01	3.58%	127,405.01	1.17%	-	0.00%
Depreciation-Land Transportation Equipment	29,979.40	3.27%	29,979.40	0.79%	-	0.00%	112,730.10	3.17%	112,730.10	0.79%	-	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	5.22%	47,811.47	1.56%	-	0.00%	191,245.88	5.37%	191,245.88	1.56%	-	0.00%
Depreciation-Med. Dental	10,239.42	1.12%	10,239.42	0.00%	-	0.00%	40,957.68	1.15%	40,957.68	0.47%	-	0.00%
Depreciation-Furniture and Fixtures	-	0.00%	416.67	0.00%	(416.67)	-100.00%	50.00	0.00%	550.00	0.00%	(500.00)	-90.91%
Bank Charges	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
<b>TOTAL MOOE</b>	<b>916,353.85</b>	<b>32.54%</b>	<b>1,111,512.60</b>	<b>40.31%</b>	<b>(195,158.75)</b>	<b>-17.56%</b>	<b>3,558,971.34</b>	<b>31.80%</b>	<b>4,451,919.70</b>	<b>40.31%</b>	<b>(892,948.36)</b>	<b>-20.06%</b>
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	1,784,367.26	63.36%	2,366,341.85	95.50%	(581,974.59)	-24.59%	7,402,750.41	66.15%	10,182,688.88	95.50%	(2,779,938.47)	-27.30%
Net Income (Loss)	1,032,011.67	36.64%	476,143.81	4.50%	555,867.76	441.26%	3,787,278.09	33.85%	1,428,431.73	4.50%	2,358,846.36	165.14%

Prepared by:

JONIN PAULIN, KIZANAG  
Senior Accounting Processor B

Certified Correct by:

MARIBEN ASANTE  
Division Manager C

Approved by:

SISAN Q. SISON  
General Manager C