



# 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, 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
<b>Business and Service Income:</b>										
Generation, Transmission and Distribution Income (M)	2,536,218.95	89.67%	2,625,946.83	91.73%	(89,727.88)	-3.42%	31,698,671.41	91.08%	30,635,167.82	91.75%
Net Income	7,376.17	0.26%	3,000.00	0.10%	4,376.17	145.87%	55,986.76	0.16%	36,000.00	0.11%
Other Business and Service Income	201,447.18	7.12%	137,096.67	4.79%	64,350.51	46.94%	1,974,777.39	5.67%	1,645,160.00	5.53%
Fines and Penalties-Business and Service Income	83,215.30	2.94%	96,556.06	3.37%	(13,340.76)	-13.82%	1,075,580.10	3.09%	1,073,032.26	2.51%
<b>Gross Income</b>	<b>2,828,257.60</b>	<b>100.00%</b>	<b>2,862,599.56</b>	<b>100.00%</b>	<b>(34,341.96)</b>	<b>-1.20%</b>	<b>34,805,015.66</b>	<b>100.00%</b>	<b>33,389,360.08</b>	<b>100.00%</b>
<b>Less: Expenses</b>										
<b>Personal Services</b>										
Salaries and Wages - Regular	784,921.68	58.49%	1,189,378.67	41.55%	(404,456.99)	-34.01%	9,383,686.65	75.40%	12,785,859.66	32.01%
Personnel Economic Relief Allowance (PERA)	69,411.60	5.17%	86,000.00	3.00%	(16,588.40)	-19.29%	789,000.00	6.34%	1,032,000.00	2.56%
Representative Allowance (RA)	13,500.00	1.01%	18,500.00	0.65%	(5,000.00)	-27.03%	162,000.00	1.30%	222,000.00	0.70%
Transportation P P	13,500.00	1.01%	18,500.00	0.65%	(5,000.00)	-27.03%	162,000.00	1.30%	222,000.00	0.70%
Clothing/Uniform Allowance	-	0.00%	-	0.00%	-	#DIV/0!	186,000.00	1.49%	258,000.00	0.53%
Honoraria	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	2.41%
Year - End Bonus	-	0.00%	150,000.00	5.24%	(150,000.00)	-100.00%	-	0.00%	450,000.00	2.32%
Other Bonuses and Allowances	339,000.00	25.26%	-	0.00%	339,000.00	#DIV/0!	344,000.00	2.76%	660,163.65	2.24%
Life and Retirement Insurance Contributions	94,329.34	7.03%	107,044.08	3.74%	(12,714.74)	-11.88%	959,618.46	7.71%	1,284,528.96	3.21%
PAG-IBIG Contributions	3,900.00	0.29%	4,300.00	0.15%	(400.00)	-9.30%	39,400.00	0.32%	51,600.00	0.13%
PhilHealth Contributions	19,505.78	1.45%	12,265.47	0.43%	7,240.31	59.03%	97,699.54	0.79%	147,185.61	0.35%
ECC Contributions	3,900.00	0.29%	4,300.00	0.15%	(400.00)	-9.30%	39,500.00	0.32%	51,600.00	0.13%
Provident Fund Contribution	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%
Other personnel Benefits	-	0.00%	-	0.00%	-	-	281,747.26	2.26%	-	0.00%
Overtime and holiday pay	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	30,000.00	0.19%
<b>Total Personal Services</b>	<b>1,341,968.40</b>	<b>47.45%</b>	<b>1,592,788.21</b>	<b>55.64%</b>	<b>(250,819.81)</b>	<b>-15.75%</b>	<b>12,444,651.91</b>	<b>35.76%</b>	<b>17,194,937.88</b>	<b>47.47%</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>										
<b>Supplies Expenses</b>										
Office Supplies Expense	20,560.29	1.54%	20,833.33	0.73%	(273.04)	-1.31%	248,901.89	2.09%	250,000.00	1.10%
Accountable Forms and Calendar Expenses (Print)	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.28%
Semi-Expendable Machinery and Equipment Expense	8,840.00	0.66%	-	-	8,840.00	-	16,435.00	0.14%	-	-
Fuel, Oil and Lubricants Expenses	33,302.54	2.50%	25,000.00	0.87%	8,302.54	33.21%	390,084.16	3.28%	300,000.00	1.13%
Other Supplies and Materials Expenses	4,827.07	0.36%	10,000.00	0.35%	(5,172.93)	-51.73%	118,468.60	0.99%	120,000.00	0.38%
<b>Travel and Educational Expenses</b>										
Travel Expenses	12,925.00	0.97%	33,333.33	1.16%	(20,408.33)	-61.23%	370,357.45	3.11%	400,000.00	1.26%
Training and Scholarship	4,000.00	0.30%	30,000.00	1.05%	(26,000.00)	-86.67%	302,400.00	2.54%	360,000.00	1.26%





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## DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended DECEMBER 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
<b>Utility Expenses</b>										
Electricity	245,513.95	17.76%	330,000.00	11.53%	(84,486.05)	-25.60%	2,532,195.22	21.18%	3,120,000.00	5.72%
Well/Cooking Gas	1,314.00	0.10%	1,000.00	0.03%	314.00	31.40%	10,983.00	0.09%	12,000.00	0.04%
<b>Communication Expenses</b>										
Postage and Deliveries	310.00	0.02%	1,000.00	0.03%	(690.00)	-69.00%	4,955.00	0.04%	12,000.00	0.02%
Telephone Expenses - Landline	7,390.01	0.53%	12,500.00	0.44%	(5,109.99)	-40.88%	90,115.89	0.75%	150,000.00	0.38%
Telephone Expenses - Mobile	6,624.30	0.48%	14,000.00	0.46%	(7,375.70)	-52.68%	141,174.44	1.18%	168,000.00	0.53%
Cable and Radio Expenses	360.00	0.03%	1,500.00	0.05%	(1,140.00)	-76.00%	4,060.00	0.03%	18,000.00	0.04%
<b>Printing and Advertising Expenses</b>										
Advertising, Promotional and Marketing Expenses	948.00	0.07%	4,000.00	0.14%	(3,052.00)	-76.30%	43,189.60	0.36%	48,000.00	0.00%
<b>Taxes, Duties and Premiums</b>										
Taxes, Duties and Licenses	202,840.00	14.68%	83,973.33	2.93%	118,866.67	141.55%	251,240.00	2.10%	504,420.00	1.18%
Insurance Premiums	235,498.58	17.04%	50,000.00	1.75%	185,498.58	371.00%	722,603.33	6.04%	677,000.00	1.87%
Franchise regulatory requirements Expenses	-	0.00%	5,583.33	0.20%	(5,583.33)	-100.00%	51,247.50	0.43%	67,000.00	0.13%
Representation Expenses (with 795-A)	34,041.75	2.46%	69,166.67	2.42%	(35,124.92)	-50.78%	583,923.32	4.88%	682,000.00	6.36%
Rent expenses	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%
<b>Awards, Prizes and Other Claims</b>										
Miscellaneous expenses	10,000.00	0.72%	10,000.00	0.35%	-	0.00%	112,800.00	0.94%	112,800.00	0.31%
<b>Generation and Distribution Expenses</b>										
Generation, Transmission and Distribution Expense	35,682.38	2.58%	45,250.00	1.58%	(9,567.62)	-21.14%	316,012.92	2.64%	543,000.00	1.57%
<b>Membership Dues and Contribution to Organizations</b>										
Membership Dues and Contribution to Organization	1,300.00	0.09%	22,462.08	0.78%	(21,162.08)	-94.21%	96,140.00	0.80%	269,545.00	0.47%
Directors and Committee Members' Fees	57,340.00	4.19%	55,300.00	1.93%	2,040.00	3.69%	480,390.00	4.00%	907,200.00	6.36%
<b>Major Events and Conventions Expenses</b>										
Major Events and Conventions Expenses	151,924.85	10.99%	5,375.00	0.19%	146,549.85	2726.51%	170,624.85	1.43%	220,500.00	0.62%
<b>Repairs and Maintenance</b>										
Repairs and Maintenance-Plant (UPIS)	43,674.25	3.16%	8,333.33	0.29%	35,340.92	424.09%	340,810.33	2.85%	100,000.00	0.94%
Repairs and Maintenance-Building and Other Structures	680.00	0.05%	4,166.67	0.15%	(3,486.67)	-83.68%	6,098.75	0.05%	50,000.00	0.31%
Repairs and Maintenance-Office Equipment	150.00	0.01%	2,083.33	0.07%	(1,933.33)	-92.80%	13,264.00	0.11%	25,000.00	0.13%
Repairs and Maintenance- Land Transportation Equipment	5,900.00	0.43%	8,333.33	0.29%	(2,433.33)	-29.20%	85,972.71	0.72%	100,000.00	0.41%
Repairs and Maintenance-Land Improvements	-	0.00%	2,916.67	0.10%	(2,916.67)	-100.00%	-	0.00%	35,000.00	0.09%
Repairs and Maintenance-Other PPE	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%
Repairs and Maintenance-Other Machinery and Equipment	-	0.00%	2,083.33	0.07%	(2,083.33)	-100.00%	20,779.25	0.17%	25,000.00	0.19%
Repairs and Maintenance-Furnitures and Fixtures	-	0.00%	1,250.00	0.04%	(1,250.00)	-100.00%	3,702.00	0.03%	15,000.00	0.09%
Repairs and Maintenance-Construction Equipment	-	0.00%	2,500.00	0.09%	(2,500.00)	-100.00%	-	0.00%	30,000.00	0.09%
<b>Professional Services</b>										
Legal Services	(300.00)	-0.02%	2,500.00	0.09%	(2,800.00)	-112.00%	6,786.50	0.06%	30,000.00	0.13%





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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		
Auditing Services	-	0.00%	-	0.00%	-	-	-	0.00%	200,000.00	0.47%		
Other Professional Services	500.00	0.04%	5,000.00	0.17%	(4,500.00)	#DIV/0!	3,500.00	0.03%	60,000.00	0.00%		
Computer Data Processing Services	-	0.00%	26,666.67	0.93%	(26,666.67)	-100.00%	-	0.00%	430,000.00	1.04%		
Other General Services	66,950.00	4.84%	133,350.00	4.66%	(66,500.00)	-49.87%	1,133,625.00	9.48%	1,600,200.00	0.47%		
<b>Doubtful Accounts, Depreciation, Amortization and Depletion</b>												
Allowance for Impairment	6,112.15	0.00%	16,666.67	0.58%	(16,666.67)	-100.00%	-	0.00%	200,000.00	0.94%		
Depreciation-Land Improvements	8,902.07	0.64%	-	0.00%	-	-	65,193.11	0.55%	-	-		
Depreciation - Water Plant, Structures and Improve	145,647.99	10.54%	-	0.00%	-	-	102,613.24	0.86%	-	-		
Depreciation-Plant	9,209.74	0.67%	-	0.00%	-	-	1,736,196.05	14.52%	-	-		
Depreciation-Buildings	(204,955.48)	-14.83%	-	0.00%	-	-	114,496.68	0.96%	-	-		
Depreciation-Office Equipments	133,057.26	9.63%	-	0.00%	-	-	25,953.66	0.22%	-	-		
Depreciation-ICT Equipments	26,612.93	1.93%	-	0.00%	-	-	190,315.97	1.59%	-	-		
Depreciation-Land Transportation Equipment	-	0.00%	-	0.00%	-	-	354,142.86	2.96%	-	-		
Depreciation-Other PPE	59,373.21	4.30%	-	0.00%	-	-	10,687.50	0.09%	-	-		
Depreciation-Other Machinery and Equipment	4,058.73	0.29%	-	0.00%	-	-	583,004.22	4.88%	-	-		
Depreciation-Furniture and Fixtures	1,050.00	0.08%	-	0.00%	-	-	95,539.98	0.80%	-	-		
Amortization-Intangible Assets	-	0.00%	416.67	0.01%	1,050.00	-100.00%	3,150.00	0.03%	5,000.00	0.03%		
Bank Charges	-	0.00%	-	0.00%	(416.67)	-100.00%	3,300.00	0.03%	-	-		
<b>TOTAL MOOE</b>	<b>1,382,065.57</b>	<b>48.87%</b>	<b>1,046,543.75</b>	<b>36.56%</b>	<b>138,663.22</b>	<b>13.25%</b>	<b>11,957,435.97</b>	<b>34.36%</b>	<b>11,846,665.00</b>	<b>29.91%</b>		
<b>Financial Expense</b>												
Interest Expenses	-	0.00%	170,833.33	5.97%	-	-	-	0.00%	1,025,000.00	3.07%		
Retained Earnings	-	0.00%	-	0.00%	-	-	-	0.00%	-	-		
<b>Total FE</b>	<b>-</b>	<b>0.00%</b>	<b>170,833.33</b>	<b>5.97%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>1,025,000.00</b>	<b>0.00%</b>		
<b>Total Expenses</b>	<b>2,724,033.97</b>	<b>96.31%</b>	<b>2,810,165.30</b>	<b>98.17%</b>	<b>(86,131.33)</b>	<b>-3.06%</b>	<b>24,402,087.88</b>	<b>70.11%</b>	<b>30,066,602.88</b>	<b>90.05%</b>		
<b>Net Income (Loss)</b>	<b>104,223.63</b>	<b>3.69%</b>	<b>52,434.26</b>	<b>1.83%</b>	<b>51,789.37</b>	<b>441.26%</b>	<b>10,402,927.78</b>	<b>29.89%</b>	<b>3,322,757.20</b>	<b>9.95%</b>		

Prepared by: *[Signature]*

FREDA B. CESISSTA  
Senior Corporate Accountant A

Certified Correct by:

*[Signature]*  
MARBEN A. SANTE  
Division Manager C

Approved by:

*[Signature]*  
SUSAN Q. S  
General Man