



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, 2019

	CURRENT MONTH					YEAR TO DATE					
	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget
Business and Service Income:											
Networks System Fees	3,091,572.89	91.99%	2,817,398.70	92.77%	274,174.19	11,438,292.58	91.44%	11,133,981.60	92.60%	304,310.98	2.73%
Interest Income	2,244.32	0.07%	3,000.00	0.10%	(755.68)	13,700.49	0.11%	12,000.00	0.10%	1,700.49	14.17%
Other Business and Service Income	182,637.29	5.43%	129,153.67	4.25%	53,483.62	700,406.62	5.60%	516,614.67	4.30%	183,791.95	35.58%
Fines and Penalties-Business and Service Income	84,432.20	2.51%	87,339.36	2.88%	(2,907.16)	356,029.20	2.85%	361,786.60	3.01%	(5,757.40)	-1.59%
Gross Income	3,360,886.70	100.00%	3,036,891.73	100.00%	323,994.97	12,508,428.89	100.00%	12,024,382.86	100.00%	484,046.03	4.03%
Less: Expenses											
Personnel Services											
Salaries and Wages - Regular	817,598.09	24.33%	1,256,973.33	41.39%	(439,375.24)	3,472,387.21	27.76%	4,518,091.37	37.57%	(1,045,704.16)	-23.14%
Other Compensation											
Personnel Economic Relief Allowance (PERA)	78,000.00	2.32%	90,000.00	2.96%	(12,000.00)	312,000.00	2.49%	360,000.00	2.99%	(48,000.00)	-13.33%
Representative Allowance (RA)	13,500.00	0.40%	13,500.00	0.44%	-	54,000.00	0.43%	54,000.00	0.45%	-	0.00%
Transportation Allowance	13,500.00	0.40%	13,500.00	0.44%	-	54,000.00	0.43%	54,000.00	0.45%	-	0.00%
Clothing/Uniform Allowance	-	-	-	-	-	234,000.00	0.02	270,000.00	0.02	(36,000.00)	-13.33%
Year - End Bonus	-	0	-	0	-	-	0	-	0	-	#DIV/0!
Other Bonuses and Allowances	-	0.00%	-	0.00%	-	-	0.00%	140,000.00	1.16%	(140,000.00)	-100.00%
Life and Retirement Insurance Contributions	98,402.62	2.93%	107,636.04	3.54%	(9,233.42)	397,665.22	3.18%	430,544.16	3.58%	(32,878.94)	-7.64%
PAG-IBIG Contributions	3,800.00	0.11%	4,500.00	0.15%	(700.00)	15,500.00	0.12%	18,000.00	0.15%	(2,500.00)	-13.89%
PhilHealth Contributions	9,917.34	0.30%	12,333.30	0.41%	(2,415.96)	40,207.24	0.32%	49,333.19	0.41%	(9,125.94)	-18.50%
ECC Contributions	3,900.00	0.12%	4,500.00	0.15%	(600.00)	15,600.00	0.12%	18,000.00	0.15%	(2,400.00)	-13.33%
Overtime and holiday pay	-	0.00%	5,000.00	0.16%	(5,000.00)	-	0.00%	20,000.00	0.17%	(20,000.00)	0.00%
Terminal Leave Benefits	41,666.66	1.24%	-	0.00%	41,666.66	125,000.00	1.00%	125,000.00	1.04%	(0.00)	0.00%
Total Personnel Services	1,080,284.71	32.14%	1,507,942.67	49.65%	(427,657.96)	4,720,359.67	37.74%	6,056,968.71	50.37%	(1,336,609.04)	-22.07%
Maintenance and Other Operating Expenses (MOOE)											
Supplies Expenses											
Office Supplies Expense	12,888.92	0.38%	25,000.00	0.82%	(12,111.08)	68,960.39	0.55%	100,000.00	0.83%	(31,039.61)	-31.04%
Accountable Forms and Calendar Expenses (Printir)	4,157.84	0.12%	5,000.00	0.16%	(842.16)	12,675.48	0.10%	20,000.00	0.17%	(7,324.52)	-36.62%
Semi-Expendable Machinery and Equipment Expen	-	0.00%	8,333.33	0.27%	(8,333.33)	11,803.77	0.09%	33,333.33	0.28%	(21,529.56)	-64.59%
Fuel, Oil and Lubricants Expenses	31,993.50	0.95%	40,000.00	1.32%	(8,006.50)	132,783.16	1.06%	160,000.00	1.33%	(27,216.84)	-17.01%
Other Supplies and Materials Expenses	15,751.02	0.47%	5,000.00	0.16%	10,751.02	38,311.87	0.31%	20,000.00	0.17%	18,311.87	91.56%
Travel and Educational Expenses											
Travel Expenses	27,601.00	0.82%	40,000.00	1.32%	(12,399.00)	86,773.14	0.69%	160,000.00	1.33%	(73,226.86)	-45.77%
Training and Scholarship	-	0.00%	30,000.00	0.99%	(30,000.00)	42,000.00	0.34%	120,000.00	1.00%	(78,000.00)	-65.00%
Utility Expenses	-	-	-	-	-	-	-	-	-	-	-



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended APRIL 30, 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	Variance Amount	% to Budget
Electricity	51,137.32	1.52%	50,000.00	1.65%	1,137.32	2.27%	187,993.49	1.50%	200,000.00	1.66%	(12,006.51)	-6.00%
Oil/Cooking Gas	709.00	0.02%	6,750.00	0.22%	(6,041.00)	-89.50%	3,870.00	0.03%	27,000.00	0.22%	(23,130.00)	-85.67%
Communication Expenses	-	0.00%	833.33	0.03%	(833.33)	-100.00%	715.00	0.01%	3,333.33	0.03%	(2,618.33)	-78.55%
Postage and Deliveries	-	0.00%	10,000.00	0.33%	(2,487.69)	-24.88%	22,474.33	0.18%	40,000.00	0.33%	(17,525.67)	-43.81%
Telephone Expenses - Landline	7,512.31	0.22%	10,100.00	0.33%	(2,112.40)	-20.91%	32,374.91	0.26%	40,400.00	0.34%	(8,025.09)	-19.86%
Telephone Expenses - Mobile	7,987.60	0.24%	1,500.00	0.05%	(1,130.00)	-75.33%	1,110.00	0.01%	6,000.00	0.05%	(4,890.00)	-81.50%
Cable and Radio Expenses	370.00	0.01%	5,000.00	0.16%	(3,666.00)	-73.32%	3,528.00	0.03%	20,000.00	0.17%	(16,472.00)	-82.36%
Printing and Advertising Expenses	1,334.00	0.04%	5,000.00	0.16%	(5,000.00)	-100.00%	10,000.00	0.08%	30,000.00	0.25%	(20,000.00)	-66.67%
Advertising, Promotional and Marketing Expenses	-	0.00%	-	-	-	-	-	-	-	-	-	-
Taxes, Duties and Premiums	94,815.84	2.82%	62,000.00	2.04%	32,815.84	52.93%	265,600.47	2.12%	313,000.00	2.60%	(47,399.53)	-15.14%
Taxes, Duties and Licenses	928.49	0.03%	6,250.00	0.21%	(5,321.51)	-85.14%	12,724.78	0.10%	25,000.00	0.21%	(12,275.22)	-49.10%
Insurance Premiums	20,803.00	0.62%	17,500.00	0.58%	3,303.00	18.87%	88,679.51	0.71%	70,000.00	0.58%	18,679.51	26.69%
Representation Expenses (with 795-A)	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Rent expenses	-	0.00%	10,000.00	0.33%	(1,800.00)	-18.00%	32,800.00	0.26%	40,000.00	0.33%	(7,200.00)	-18.00%
Miscellaneous expenses	8,200.00	0.24%	-	-	-	-	-	-	-	-	-	-
Generation and Distribution Expenses	295,774.33	8.80%	282,500.00	9.30%	13,274.33	4.70%	1,128,548.21	9.02%	1,130,000.00	9.40%	(1,451.79)	-0.13%
Generation, Transmission and Distribution Expense	-	-	-	-	-	-	-	-	-	-	-	-
Membership Dues and Contribution to Organizations	1,000.00	0.03%	17,093.33	0.56%	(16,093.33)	-94.15%	8,200.00	0.07%	68,373.33	0.57%	(60,173.33)	-88.01%
Members and Committee Members' Fees	38,220.00	1.14%	56,595.00	1.86%	(18,375.00)	-32.66%	190,880.00	1.53%	226,380.00	1.88%	(35,500.00)	-15.68%
Major Events and Conventions Expenses	-	0.00%	58,125.00	1.91%	(58,125.00)	-100.00%	89,602.20	0.72%	232,500.00	1.93%	(142,897.80)	-61.46%
Repairs and Maintenance	28,335.31	0.84%	37,500.00	1.23%	(9,164.69)	-24.44%	124,835.59	1.00%	150,000.00	1.25%	(25,164.41)	-16.78%
Repairs and Maintenance-Plant (UPIs)	-	0.00%	4,166.67	0.14%	(4,166.67)	-100.00%	1,057.52	0.01%	16,666.67	0.14%	(15,609.15)	-93.65%
Repairs and Maintenance-Building and Other Structures	-	0.00%	1,041.67	0.03%	(1,041.67)	-100.00%	1,300.00	0.01%	4,166.67	0.03%	(2,866.67)	-68.80%
Repairs and Maintenance-Office Equipment	-	0.00%	10,000.00	0.33%	8,310.00	83.10%	117,631.01	0.94%	40,000.00	0.33%	77,631.01	194.08%
Repairs and Maintenance-Land Improvements	18,310.00	0.54%	4,583.33	0.15%	(4,583.33)	-100.00%	-	0.00%	18,333.33	0.15%	(18,333.33)	-100.00%
Repairs and Maintenance-ICT Equipment	-	0.00%	1,041.67	0.03%	(1,041.67)	-100.00%	18,744.00	0.15%	4,166.67	0.03%	14,577.33	-71.84%
Repairs and Maintenance-Other Machinery and Equipment	-	0.00%	2,083.33	0.07%	(2,083.33)	-100.00%	680.00	0.01%	8,333.33	0.07%	(7,653.33)	-91.84%
Repairs and Maintenance-Furniture and Fixtures	-	0.00%	1,250.00	0.04%	(1,250.00)	-100.00%	1,380.00	0.01%	5,000.00	0.04%	(3,620.00)	-72.40%
Repairs and Maintenance-Construction Equipment	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%	-	0.00%	10,000.00	0.08%	(10,000.00)	-100.00%
Professional Services	1,200.00	0.04%	2,500.00	0.08%	(1,300.00)	-52.00%	3,960.00	0.03%	10,000.00	0.08%	(6,040.00)	-60.40%
Legal Services	-	0.00%	16,666.67	0.55%	(16,666.67)	-100.00%	-	0.00%	116,666.67	0.97%	(116,666.67)	-100.00%
Auditing Services	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%	-	0.00%	10,000.00	0.08%	(10,000.00)	-100.00%
Other Professional Services	-	0.00%	-	-	-	-	-	-	-	-	-	-



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For the Period Ended APRIL 30, 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	Variance Amount	% to Budget
Computer Data Processing Services	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Other General Services	121,332.78	3.61%	156,964.36	5.17%	(35,631.58)	-22.70%	455,774.96	3.64%	627,857.45	5.22%	(172,082.49)	-27.41%
Other Maintenance and Operating Expenses	-	-	1,666.67	-	-	-	-	-	6,666.67	-	-	-
TOTAL MOOE	790,362.26		997,044.36	32.69%	(205,015.44)	#DIV/0!	3,197,771.79		4,263,177.45		(1,058,739.00)	
Non Cash Expenses												
Loss on Impairment	560,531.57	16.68%	-	0.00%	560,531.57	560,531.57	4.48%	-	-	0.00%	560,531.57	4.48%
Depreciation-Land Improvements	6,112.15	0.18%	-	0.00%	6,112.15	24,448.60	0.20%	-	-	0.00%	24,448.60	0.20%
Depreciation - Water Plant, Structures and Improvements	8,902.07	0.26%	-	0.00%	8,902.07	35,608.28	0.28%	-	-	0.00%	35,608.28	0.28%
Depreciation-Plant	140,549.79	4.18%	141,305.56	4.65%	(755.77)	-0.53%	572,395.55	4.58%	565,222.24	4.70%	7,173.31	1.27%
Depreciation-Buildings	9,209.74	0.27%	24,633.37	0.81%	(15,423.63)	-62.61%	36,838.96	0.29%	98,533.48	0.82%	(61,694.52)	-62.61%
Depreciation-Office Equipments	4,426.03	0.13%	29,833.69	0.98%	(25,407.66)	-85.16%	17,704.12	0.14%	119,334.77	0.99%	(101,630.65)	-85.16%
Depreciation-Land Transportation Equipment	14,709.74	0.44%	-	0.00%	14,709.74	57,949.80	0.46%	-	-	0.00%	57,949.80	0.46%
Depreciation-Other PPE	26,288.29	0.78%	29,687.65	0.98%	(3,399.36)	-11.45%	106,704.20	0.85%	118,750.60	0.99%	(12,046.40)	-10.14%
Depreciation-Other Machinery and Equipment	57,390.50	1.71%	46,040.43	1.52%	11,350.07	24.65%	232,383.64	1.86%	184,161.72	1.53%	48,221.92	26.18%
Depreciation-Furniture and Fixtures	5,901.61	0.18%	9,213.74	0.30%	(3,312.13)	-35.95%	24,465.66	0.20%	36,854.94	0.31%	(12,389.28)	-33.62%
Amortization-Intangible Assets	1,050.00	0.03%	2,083.33	0.07%	(1,033.33)	-49.60%	4,200.00	0.03%	8,333.33	0.07%	(4,133.33)	-49.60%
TOTAL Non Cash Expenses	835,071.49	48.36%	282,797.77	74.70%	552,273.72	195.29%	1,673,230.38	38.94%	1,131,191.09	44.72%	542,039.29	47.92%
Financial Expense												
Interest Expenses	-	0.00%	237,500.00	7.82%	(237,500.00)	-100.00%	-	0.00%	237,500.00	1.98%	(237,500.00)	-100.00%
Bank Charges	-	-	416.67	-	(416.67)	-100.00%	50.00	0.01%	1,666.67	0.01%	(1,616.67)	-97.00%
Retained Earnings	-	-	-	-	-	-	-	-	-	-	-	-
Total FE	-	0.00%	237,916.67	7.82%	(237,916.67)	-200.00%	50.00	0.00%	239,166.67	0.00%	(239,116.67)	(1.97)
Total Expenses	2,705,718.46	80.51%	3,025,701.47	99.63%	(318,316.34)	-10.52%	9,591,411.84	76.68%	11,690,503.92	97.22%	(2,092,425.42)	-17.90%
Net Income (Loss)	655,168.24	19.49%	11,190.25	0.37%	643,977.99	5754.81%	2,917,017.05	23.32%	333,878.94	2.78%	2,583,138.11	773.68%

Prepared by:

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Certified Correct by:

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MARBEN A. SANTE

Division Manager C

Approved by:

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SUSAN Q. SISON

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