



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 JULY 31, 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
Business and Service Income:												
Waterworks System Fees	2,721,286.65	88.73%	3,581,530.27	93.64%	(860,243.62)	-24.02%	20,527,097.37	90.72%	20,350,309.27	92.83%	176,788.10	0.87%
Interest Income	2,546.44	0.08%	3,000.00	0.08%	(453.56)	-15.12%	25,433.72	0.11%	21,000.00	0.10%	4,433.72	21.11%
Other Business and Service Income	203,304.61	6.63%	129,153.67	3.38%	74,150.94	57.41%	1,263,234.97	5.58%	904,075.67	4.12%	359,159.30	39.73%
Fines and Penalties-Business and Service Income	111,665.50	3.64%	111,027.44	2.90%	638.06	0.57%	655,875.95	2.90%	647,492.75	2.95%	8,383.20	1.29%
Gain on Sale of Land	-	0.00%	-	0.00%	-	#DIV/0!	127,424.26	0.56%	-	#DIV/0!	127,424.26	#DIV/0!
Reversal of Impairment Loss	28,235.06	-	-	-	-	-	28,235.06	-	-	-	-	-
Gross Income	3,067,038.26	99.08%	3,824,711.37	100.00%	(785,908.17)	-20.55%	22,627,301.33	100.00%	21,922,877.68	100.00%	548,764.33	2.50%
Less: Expenses												
Personnel Services												
Salaries and Wages - Regular	841,918.84	27.45%	942,730.00	24.65%	(100,811.16)	-10.69%	6,750,194.70	29.83%	7,974,768.04	36.38%	(1,224,573.34)	-15.36%
Other Compensation												
Personnel Economic Relief Allowance (PERA)	80,000.00	2.61%	90,000.00	2.35%	(10,000.00)	-11.11%	544,000.00	2.40%	630,000.00	2.87%	(86,000.00)	-13.65%
Representative Allowance (RA)	13,500.00	0.44%	13,500.00	0.35%	-	0.00%	94,500.00	0.42%	94,500.00	0.43%	-	0.00%
Transportation Allowance	13,500.00	0.44%	13,500.00	0.35%	-	0.00%	94,500.00	0.42%	94,500.00	0.43%	-	0.00%
Clothing/Uniform Allowance	-	-	-	-	-	#DIV/0!	234,000.00	0.01	270,000.00	0.01	(36,000.00)	-13.33%
Year - End Bonus	-	0	-	0	-	#DIV/0!	-	0	409,181.46	0	(409,181.46)	-100.00%
Other Bonuses and Allowances	-	0.00%	269,181.46	7.04%	(269,181.46)	-100.00%	-	0.00%	409,181.46	1.87%	(409,181.46)	-100.00%
Life and Retirement Insurance Contributions	102,001.20	3.33%	107,636.04	2.81%	(5,634.84)	-5.24%	694,340.44	3.07%	753,452.28	3.44%	(59,111.84)	-7.85%
PAG-BIG Contributions	4,000.00	0.13%	4,500.00	0.12%	(500.00)	-11.11%	27,000.00	0.12%	31,500.00	0.14%	(4,500.00)	-14.29%
PhilHealth Contributions	10,346.20	0.34%	12,333.30	0.32%	(1,987.10)	-16.11%	70,206.42	0.31%	86,333.07	0.39%	(16,126.65)	-18.68%
ECC Contributions	4,000.00	0.13%	4,500.00	0.12%	(500.00)	-11.11%	27,200.00	0.12%	31,500.00	0.14%	(4,300.00)	-13.65%
Overtime and holiday pay	-	0.00%	5,000.00	0.13%	(5,000.00)	-100.00%	-	0.00%	35,000.00	0.16%	(35,000.00)	-100.00%
Terminal Leave Benefits	83,333.33	2.72%	83,333.33	2.18%	(0.00)	0.00%	208,333.33	0.92%	208,333.33	0.95%	(0.00)	0.00%
Total Personnel Services	1,152,599.57	37.58%	1,546,214.13	40.43%	(393,614.56)	-25.46%	8,744,274.89	38.64%	10,619,068.18	48.44%	(1,874,793.29)	-17.65%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	30,553.58	1.00%	21,666.67	0.57%	8,886.91	41.02%	130,365.56	0.58%	151,666.67	0.69%	(21,301.11)	-14.04%
Accountable Forms and Calendar Expenses (Printing)	7,855.88	0.26%	5,000.00	0.13%	2,855.88	57.12%	29,243.12	0.13%	35,000.00	0.16%	(5,756.88)	-16.45%
Semi-Expendable Machinery and Equipment Expenses	18,894.00	0.62%	8,333.33	0.22%	10,560.67	126.73%	41,587.77	0.18%	56,333.33	0.27%	(16,745.56)	-28.71%
Fuel, Oil and Lubricants Expenses	42,718.72	1.39%	40,000.00	1.05%	2,718.72	6.80%	256,585.17	1.13%	280,000.00	1.28%	(23,414.83)	-8.36%
Other Supplies and Materials Expenses	20,450.40	0.67%	8,333.33	0.22%	12,117.07	145.40%	67,603.52	0.30%	56,333.33	0.27%	9,270.19	15.89%
Travel and Educational Expenses												
Travel Expenses	60,455.88	1.97%	40,000.00	1.05%	20,455.88	51.14%	208,310.02	0.92%	280,000.00	1.28%	(71,689.98)	-25.60%
Training and Scholarship	38,028.13	1.24%	30,000.00	0.78%	8,028.13	26.76%	84,528.13	0.37%	210,000.00	0.96%	(125,471.87)	-59.75%



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended JULY 31, 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
Utility Expenses												
Electricity	46,118.70	1.50%	50,000.00	1.31%	(3,881.30)	-7.76%	365,992.22	1.62%	350,000.00	1.60%	15,992.22	4.57%
Fuel/Cooking Gas	1,267.00	0.04%	6,750.00	0.18%	(5,483.00)	-81.23%	7,302.00	0.03%	47,250.00	0.22%	(39,948.00)	-84.55%
Communication Expenses												
Postage and Deliveries	765.00	0.02%	833.33	0.02%	(68.33)	-8.20%	2,265.00	0.01%	5,833.33	0.03%	(3,568.33)	-61.17%
Telephone Expenses - Landline	7,415.49	0.24%	10,000.00	0.26%	(2,584.51)	-25.85%	48,704.31	0.22%	70,000.00	0.32%	(21,295.69)	-30.42%
Telephone Expenses - Mobile	8,775.98	0.29%	10,100.00	0.26%	(1,324.02)	-13.11%	58,095.96	0.26%	70,700.00	0.32%	(12,604.04)	-17.83%
Cable and Radio Expenses	740.00	0.02%	1,500.00	0.04%	(760.00)	-50.67%	4,740.00	0.02%	10,500.00	0.05%	(5,760.00)	-54.86%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	1,110.00	0.04%	5,000.00	0.13%	(3,890.00)	-77.80%	6,623.00	0.03%	35,000.00	0.16%	(28,377.00)	-81.08%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	70,236.43	2.29%	60,000.00	1.57%	10,236.43	17.06%	490,933.06	2.17%	497,000.00	2.27%	(6,066.94)	-1.22%
Insurance Premiums	928.49	0.03%	6,250.00	0.16%	(5,321.51)	-85.14%	28,113.57	0.12%	43,750.00	0.20%	(15,636.43)	-35.74%
Representation Expenses (with 795-A)	23,918.00	0.78%	25,833.33	0.68%	(1,915.33)	-7.41%	151,884.51	0.67%	180,833.33	0.82%	(28,948.82)	-16.01%
Rent expenses	-	0.00%	10,000.00	0.00%	(10,000.00)	-100.00%	-	0.00%	10,000.00	0.00%	(10,000.00)	-100.00%
Miscellaneous expenses	8,200.00	0.27%	10,000.00	0.26%	(1,800.00)	-18.00%	57,400.00	0.25%	70,000.00	0.32%	(12,600.00)	-18.00%
Generation and Distribution Expenses												
Generation, Transmission and Distribution Expenses	311,960.47	10.17%	432,500.00	11.31%	(120,539.53)	-27.87%	2,042,974.24	9.03%	2,127,500.00	9.70%	(84,525.76)	-3.97%
Membership Dues and Contribution to Organizations												
Membership Dues and Contribution to Organizations	850.00	0.03%	17,093.33	0.45%	(16,243.33)	-95.03%	17,002.00	0.08%	119,653.33	0.55%	(102,651.33)	-85.79%
Directors and Committee Members' Fees	38,220.00	1.25%	135,975.00	3.56%	(97,755.00)	-71.25%	305,540.00	1.35%	475,545.00	2.17%	(170,005.00)	-35.75%
Major Events and Conventions Expenses												
Major Events and Conventions Expenses	28,790.00	0.94%	49,791.67	1.30%	(21,001.67)	-42.18%	258,875.90	1.14%	348,541.67	1.59%	(89,665.77)	-25.73%
Repairs and Maintenance												
Repairs and Maintenance-Plant (UPIS)	156,146.12	5.09%	37,500.00	0.98%	118,646.12	316.39%	337,762.97	1.49%	262,500.00	1.20%	75,262.97	28.67%
Repairs and Maintenance-Building and Other Structures	1,100.00	0.04%	4,166.67	0.11%	(3,066.67)	-73.60%	3,536.52	0.02%	29,166.67	0.13%	(25,630.15)	-87.87%
Repairs and Maintenance-Office Equipment	800.00	0.03%	1,041.67	0.03%	(241.67)	-23.20%	5,450.00	0.02%	7,291.67	0.03%	(1,841.67)	-25.26%
Repairs and Maintenance-Land Transportation Equipment	23,011.92	0.75%	18,333.33	0.48%	4,678.59	25.52%	165,712.48	0.73%	128,333.33	0.59%	37,379.15	29.13%
Repairs and Maintenance-Land Improvements	-	0.00%	4,583.33	0.12%	(4,583.33)	-100.00%	-	0.00%	32,083.33	0.15%	(32,083.33)	-100.00%
Repairs and Maintenance-IT Equipment	800.00	0.03%	4,375.00	0.11%	(3,575.00)	-44.38%	22,314.00	0.10%	30,625.00	0.14%	(8,311.00)	-27.16%
Repairs and Maintenance-Other Machinery and Equipment	7,635.93	0.25%	2,083.33	0.05%	5,552.60	266.52%	16,590.93	0.07%	14,583.33	0.07%	2,007.60	13.77%
Repairs and Maintenance-Furniture and Fixtures	-	0.00%	1,250.00	0.03%	(1,250.00)	-100.00%	1,380.00	0.01%	8,750.00	0.04%	(7,370.00)	-84.23%
Repairs and Maintenance-Construction Equipment	-	0.00%	2,500.00	0.03%	(2,500.00)	-100.00%	-	0.00%	17,500.00	0.04%	(17,500.00)	-100.00%
Professional Services												
Legal Services	200.00	0.01%	2,500.00	0.07%	(2,300.00)	-92.00%	5,560.00	0.02%	17,500.00	0.08%	(11,940.00)	-68.23%
Auditing Services	-	0.00%	16,666.67	0.44%	(16,666.67)	-100.00%	-	0.00%	166,666.67	0.76%	(166,666.67)	-100.00%
Other Professional Services	-	0.00%	2,500.00	0.07%	(2,500.00)	-100.00%	-	0.00%	17,500.00	0.08%	(17,500.00)	-100.00%



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For the Period Ended JULY 31, 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%	60,000.00	1.57%	(60,000.00)	-100.00%	828,372.67	0.00%	200,000.00	0.91%	(200,000.00)	-100.00%
Other General Services	115,421.48	3.76%	148,631.03	3.89%	(33,209.55)	-22.34%	1,000.00	3.66%	1,040,417.21	4.75%	(212,044.54)	-20.38%
Other Maintenance and Operating Expenses	1,000.00		1,666.67		(666.67)		1,000.00		11,666.67			
TOTAL MOOE	1,074,367.60		1,335,257.70	34.54%	(260,890.10)	-27.09%	6,062,348.63		7,602,523.88		(1,529,508.58)	
Non Cash Expenses												
Loss on Impairment	246,348.96	8.03%	-	0.00%	246,348.96		806,880.53	3.57%	-	0.00%	806,880.53	
Depreciation-Land Improvements	10,900.95	0.36%	-	0.00%	10,900.95		47,573.85	0.21%	-	0.00%	47,573.85	
Depreciation - Water Plant, Structures and Improvements	8,902.07	0.29%	-	0.00%	8,902.07		62,314.49	0.28%	-	0.00%	62,314.49	
Depreciation-Plant	175,023.56	5.71%	156,179.83	4.08%	18,843.73	12.07%	1,028,518.69	4.55%	1,004,013.19	4.55%	24,505.50	2.44%
Depreciation-Buildings	8,353.37	0.27%	27,226.36	0.71%	(18,872.99)	-69.32%	60,570.82	0.27%	175,026.58	0.80%	(114,455.76)	-55.39%
Depreciation-Office Equipments	4,846.93	0.16%	32,974.08	0.86%	(28,127.15)	-85.30%	31,824.01	0.14%	211,976.23	0.97%	(180,152.22)	-84.99%
Depreciation-ICT Equipments	14,709.74	0.48%	-	0.00%	14,709.74		102,079.02	0.45%	-	0.00%	102,079.02	
Depreciation-Land Transportation Equipment	23,071.54	0.75%	32,812.67	0.86%	(9,741.13)	-29.69%	183,143.98	0.81%	210,938.56	0.96%	(27,794.58)	-13.18%
Depreciation-Other PPE	-	0.00%	-	0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	65,160.35	2.12%	50,886.79	1.33%	14,273.56	28.05%	418,698.08	1.85%	327,129.37	1.49%	91,568.71	27.99%
Depreciation-Furniture and Fixtures	6,784.02	0.22%	10,183.60	0.27%	(3,399.58)	-33.38%	45,013.88	0.20%	65,466.02	0.30%	(20,452.14)	-31.24%
Amortization-Intangible Assets	1,050.00	0.03%	2,083.33	0.05%	(1,033.33)	-49.60%	7,350.00	0.03%	14,583.33	0.07%	(7,233.33)	-49.60%
TOTAL Non Cash Expenses	565,151.49	53.42%	312,346.66	77.25%	252,804.83	80.94%	2,793,967.35	39.14%	2,009,133.29	43.66%	784,834.06	39.06%
Financial Expense												
Interest Expenses	-	0.00%	237,500.00	6.21%	(237,500.00)	-100.00%	-	0.00%	950,000.00	4.33%	(950,000.00)	-100.00%
Bank Charges	300.00	0.01%	416.67		(116.67)	-28.00%	3,350.00		2,916.67		433.33	14.86%
Retained Earnings	-		-		-		-		-		-	
Total FE	300.00	0.01%	237,916.67	6.21%	(237,616.67)	-128.00%	3,350.00	0.00%	952,916.67	0.00%	(949,566.67)	(0.85)
Total Expenses	2,792,418.66	91.05%	3,431,735.15	89.73%	(639,316.49)	-18.63%	17,603,940.87	77.80%	21,183,642.02	96.63%	(3,569,034.48)	-16.85%
Net Income (Loss)	274,819.60	8.95%	392,976.21	10.27%	(118,356.61)	-30.12%	5,023,360.46	22.20%	739,235.86	3.37%	4,284,124.80	57.95%

Prepared by:

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Certified Correct by:

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