



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 MAY 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	3,181,324.98	87.80%	2,817,398.70	92.77%	363,926.28	12.92%	14,619,617.56	90.63%	13,951,380.30	92.63%	668,237.26	4.79%
rest income	2,339.79	0.06%	3,000.00	0.10%	(660.21)	-22.01%	16,040.28	0.10%	15,000.00	0.10%	1,040.28	6.94%
Unrer Business and Service Income	213,571.88	5.89%	129,153.67	4.25%	84,418.21	65.36%	913,978.50	5.67%	645,768.33	4.29%	268,210.17	41.53%
Fines and Penalties-Business and Service Income	98,672.20	2.72%	87,339.36	2.88%	11,332.84	12.98%	454,701.40	2.82%	449,125.96	2.98%	5,575.44	1.24%
Gain on Sale of PPE	127,424.26	3.52%	-	0.00%	127,424.26	#DIV/0!	127,424.26	0.79%	-	#DIV/0!	127,424.26	#DIV/0!
Gross Income	3,623,333.11	100.00%	3,036,891.73	100.00%	459,017.12	15.11%	16,131,762.00	100.00%	15,061,274.59	100.00%	943,063.15	6.26%
Less: Expenses												
Personnel Services												
Salaries and Wages - Regular	1,625,909.79	44.87%	1,256,973.33	41.39%	368,936.46	29.35%	5,098,297.00	31.60%	5,775,064.70	38.34%	(676,767.70)	-11.72%
Other Compensation												
Personnel Economic Relief Allowance (PERA)	76,000.00	2.10%	90,000.00	2.96%	(14,000.00)	-15.56%	388,000.00	2.41%	450,000.00	2.99%	(62,000.00)	-13.78%
Representative Allowance (RA)	13,500.00	0.37%	13,500.00	0.44%	-	0.00%	67,500.00	0.42%	67,500.00	0.45%	-	0.00%
Transportation Allowance	13,500.00	0.37%	13,500.00	0.44%	-	0.00%	67,500.00	0.42%	67,500.00	0.45%	-	0.00%
Clothing/Uniform Allowance	-	-	-	-	-	#DIV/0!	234,000.00	0.01	270,000.00	0.02	(36,000.00)	-13.33%
Year - End Bonus	-	0	-	0	-	#DIV/0!	-	0	-	0	-	#DIV/0!
Other Bonuses and Allowances	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	140,000.00	0.93%	(140,000.00)	-100.00%
Life and Retirement Insurance Contributions	96,477.44	2.66%	107,636.04	3.54%	(11,158.60)	-10.37%	494,142.66	3.06%	538,180.20	3.57%	(44,037.54)	-8.18%
PAG-IBIG Contributions	3,700.00	0.10%	4,500.00	0.15%	(800.00)	-17.78%	19,200.00	0.12%	22,500.00	0.15%	(3,300.00)	-14.67%
PhilHealth Contributions	9,735.64	0.27%	12,333.30	0.41%	(2,597.66)	-21.06%	49,942.88	0.31%	61,666.48	0.41%	(11,723.60)	-19.01%
ECC Contributions	3,700.00	0.10%	4,500.00	0.15%	(800.00)	-17.78%	19,300.00	0.12%	22,500.00	0.15%	(3,200.00)	-14.22%
Overtime and holiday pay	-	0.00%	5,000.00	0.16%	(5,000.00)	-100.00%	-	0.00%	25,000.00	0.17%	(25,000.00)	-100.00%
Terminal Leave Benefits	-	0.00%	-	0.00%	-	#DIV/0!	125,000.00	0.77%	125,000.00	0.83%	(0.00)	0.00%
Total Personnel Services	1,842,522.87	50.85%	1,507,942.67	49.65%	334,580.20	22.19%	6,562,882.54	40.68%	7,564,911.38	50.23%	(1,002,028.84)	-13.25%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	12,893.94	0.36%	25,000.00	0.82%	(12,106.06)	-48.42%	81,854.33	0.51%	125,000.00	0.83%	(43,145.67)	-34.52%
Accountable Forms and Calendar Expenses (Printir	4,355.88	0.12%	5,000.00	0.16%	(644.12)	-12.88%	17,031.36	0.11%	25,000.00	0.17%	(7,968.64)	-31.87%
Semi-Expendable Machinery and Equipment Expen	-	0.00%	8,333.33	0.27%	(8,333.33)	-100.00%	11,803.77	0.07%	41,666.67	0.28%	(29,862.90)	-71.67%
Fuel, Oil and Lubricants Expenses	41,309.41	1.14%	40,000.00	1.32%	1,309.41	3.27%	174,092.57	1.08%	200,000.00	1.33%	(25,907.43)	-12.95%
Other Supplies and Materials Expenses	5,706.25	0.16%	5,000.00	0.16%	706.25	14.13%	44,018.12	0.27%	25,000.00	0.17%	19,018.12	76.07%
Travel and Educational Expenses												
Travel Expenses	24,086.00	0.66%	40,000.00	1.32%	(15,914.00)	-39.79%	110,859.14	0.69%	200,000.00	1.33%	(89,140.86)	-44.57%
Training and Scholarship	4,500.00	0.12%	30,000.00	0.99%	(25,500.00)	-85.00%	46,500.00	0.29%	150,000.00	1.00%	(103,500.00)	-69.00%



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended MAY 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	49,843.87	1.38%	50,000.00	1.65%	(156.13)	-0.31%	237,837.36	1.47%	250,000.00	1.66%	(12,162.64)	-4.87%
Gas	1,444.00	0.04%	6,750.00	0.22%	(5,306.00)	-78.61%	5,314.00	0.03%	33,750.00	0.22%	(28,436.00)	-84.25%
Communication Expenses												
Postage and Deliveries	665.00	0.02%	833.33	0.03%	(168.33)	-20.20%	1,380.00	0.01%	4,166.67	0.03%	(2,786.67)	-66.88%
Telephone Expenses - Landline	7,424.39	0.20%	10,000.00	0.33%	(2,575.61)	-25.76%	29,898.72	0.19%	50,000.00	0.33%	(20,101.28)	-40.20%
Telephone Expenses - Mobile	8,177.04	0.23%	10,100.00	0.33%	(1,922.96)	-19.04%	40,551.95	0.25%	50,500.00	0.34%	(9,948.05)	-19.70%
Cable and Radio Expenses	740.00	0.02%	1,500.00	0.05%	(760.00)	-50.67%	1,850.00	0.01%	7,500.00	0.05%	(5,650.00)	-75.33%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	1,985.00	0.05%	5,000.00	0.16%	(3,015.00)	-60.30%	5,513.00	0.03%	25,000.00	0.17%	(19,487.00)	-77.95%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	-	0.00%	5,000.00	0.16%	(5,000.00)	-100.00%	10,000.00	0.06%	35,000.00	0.23%	(25,000.00)	-71.43%
Insurance												
Insurance Premiums	79,732.20	2.20%	62,000.00	2.04%	17,732.20	28.60%	345,332.67	2.14%	375,000.00	2.49%	(29,667.33)	-7.91%
Representation Expenses (with 795-A)	10,043.50	0.28%	6,250.00	0.21%	3,793.50	60.70%	22,768.28	0.14%	31,250.00	0.21%	(8,481.72)	-27.14%
Rent expenses	26,423.00	0.73%	17,500.00	0.58%	8,923.00	50.99%	115,102.51	0.71%	87,500.00	0.58%	27,602.51	31.55%
Miscellaneous expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Generation and Distribution Expenses												
Generation, Transmission and Distribution Expense	8,200.00	0.23%	10,000.00	0.33%	(1,800.00)	-18.00%	41,000.00	0.25%	50,000.00	0.33%	(9,000.00)	-18.00%
Membership Dues and Contribution to Organizations												
Membership Dues and Contribution to Organizations	289,880.96	8.00%	282,500.00	9.30%	7,380.96	2.61%	1,418,429.17	8.79%	1,412,500.00	9.38%	5,929.17	0.42%
Major Events and Conventions Expenses												
Major Events and Conventions Expenses	-	0.00%	17,093.33	0.56%	(17,093.33)	-100.00%	8,200.00	0.05%	85,466.67	0.57%	(77,266.67)	-90.41%
Repairs and Maintenance												
Repairs and Maintenance-Plant (UPIS)	38,220.00	1.05%	56,595.00	1.86%	(18,375.00)	-32.66%	229,100.00	1.42%	282,975.00	1.88%	(53,875.00)	-19.04%
Repairs and Maintenance-Building and Other Structures and Committee Members' Fees	-	0.00%	58,125.00	1.91%	(58,125.00)	-100.00%	89,602.20	0.56%	290,625.00	1.93%	(201,022.80)	-69.17%
Repairs and Maintenance-Office Equipment												
Repairs and Maintenance-Office Equipment	46,245.79	1.28%	37,500.00	1.23%	8,745.79	23.32%	171,081.38	1.06%	187,500.00	1.24%	(16,418.62)	-8.76%
Repairs and Maintenance-Land Improvements	1,379.00	0.04%	4,166.67	0.14%	(2,787.67)	-66.90%	2,436.52	0.02%	20,833.33	0.14%	(18,396.81)	-88.30%
Repairs and Maintenance-Office Equipment	3,350.00	0.09%	1,041.67	0.03%	2,308.33	221.60%	4,650.00	0.03%	5,208.33	0.03%	(568.33)	-10.72%
Repairs and Maintenance-Land Transportation Equipment	17,032.51	0.47%	10,000.00	0.33%	7,032.51	70.33%	134,663.52	0.83%	50,000.00	0.33%	84,663.52	169.33%
Repairs and Maintenance-ICT Equipment	2,010.00	0.00%	4,583.33	0.15%	(4,583.33)	-100.00%	-	0.00%	22,916.67	0.15%	(22,916.67)	-100.00%
Repairs and Maintenance-Other Machinery and Equipment	1,100.00	0.03%	1,041.67	0.03%	58.33	5.60%	20,754.00	0.13%	5,208.33	0.03%	15,545.67	297.91%
Repairs and Maintenance-Furniture and Fixtures	-	0.00%	2,083.33	0.07%	(983.33)	-47.20%	1,780.00	0.01%	10,416.67	0.07%	(8,636.67)	-82.91%
Repairs and Maintenance-Construction Equipment	-	0.00%	1,250.00	0.04%	(1,250.00)	-100.00%	1,380.00	0.01%	6,250.00	0.04%	(4,870.00)	-77.92%
Professional Services												
Legal Services	800.00	0.02%	2,500.00	0.08%	(1,700.00)	-68.00%	4,760.00	0.03%	12,500.00	0.08%	(7,740.00)	-61.92%
Auditing Services	-	0.00%	16,666.67	0.55%	(16,666.67)	-100.00%	-	0.00%	133,333.33	0.89%	(133,333.33)	-100.00%



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	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget
Other Professional Services	-	0.00%	2,500.00	0.08%	(2,500.00)	#DIV/0!	-	0.00%	12,500.00	0.08%	(12,500.00)	-100.00%
Computer Data Processing Services	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	150,000.00	1.00%	(150,000.00)	-100.00%
Other General Services	133,136.04	3.67%	156,964.36	5.17%	(23,828.32)	-15.18%	588,911.00	3.65%	784,821.82	5.21%	(195,910.82)	-24.96%
Other Maintenance and Operating Expenses	-	-	1,666.67	-	-	-	-	-	8,333.33	-	-	-
TOTAL MOOE	820,683.78		997,044.36		(174,693.92)	#DIV/0!	4,018,455.57		5,260,221.82		(1,233,432.91)	
Non Cash Expenses												
Loss on Impairment	-	0.00%	-	0.00%	-	-	560,531.57	3.47%	-	0.00%	560,531.57	#DIV/0!
Depreciation-Land Improvements	6,112.15	0.17%	-	0.00%	6,112.15	0.00%	30,560.75	0.19%	-	0.00%	30,560.75	#DIV/0!
Depreciation - Water Plant, Structures and Improvements	8,902.07	0.25%	-	0.00%	8,902.07	0.00%	44,510.35	0.28%	-	0.00%	44,510.35	#DIV/0!
Depreciation-Plant	140,549.79	3.88%	141,305.56	4.65%	(755.77)	-0.53%	712,945.34	4.42%	706,527.80	4.69%	6,417.54	0.91%
Depreciation-Buildings	9,209.74	0.25%	24,633.37	0.81%	(15,423.63)	-62.61%	46,048.70	0.29%	123,166.85	0.82%	(77,118.15)	-62.61%
Depreciation-Office Equipments	4,426.03	0.12%	29,833.69	0.98%	(25,407.66)	-85.16%	22,130.15	0.14%	149,168.46	0.99%	(127,038.31)	-85.16%
Depreciation-ICT Equipments	14,709.74	0.41%	-	0.00%	14,709.74	-	72,659.54	0.45%	-	0.00%	72,659.54	0.99%
Depreciation-Land Transportation Equipment	26,684.12	0.74%	29,687.65	0.98%	(3,003.53)	-10.12%	133,388.32	0.83%	148,438.25	0.99%	(15,049.93)	-10.14%
Depreciation-Other PPE	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Depreciation-Other Machinery and Equipment	55,815.17	1.54%	46,040.43	1.52%	9,774.74	21.23%	288,198.81	1.79%	230,202.15	1.53%	57,996.66	25.19%
Depreciation-Furniture and Fixtures	6,881.98	0.19%	9,213.74	0.30%	(2,331.76)	-25.31%	31,347.64	0.19%	46,068.68	0.31%	(14,721.04)	-31.95%
Amortization-Intangible Assets	1,050.00	0.03%	2,083.33	0.07%	(1,033.33)	-49.60%	5,250.00	0.03%	10,416.67	0.07%	(5,166.67)	-49.60%
TOTAL Non Cash Expenses	214,340.79	30.22%	282,797.77	74.70%	(8,456.98)	-2.99%	1,947,571.17	36.98%	1,413,988.86	44.18%	533,582.31	37.74%
Financial Expense												
Interest Expenses	-	0.00%	237,500.00	7.82%	(237,500.00)	-100.00%	-	0.00%	475,000.00	3.15%	(475,000.00)	-100.00%
Bank Charges	3,000.00	0.08%	416.67	0.08%	2,583.33	620.00%	3,050.00	0.01%	2,083.33	0.01%	966.67	46.40%
Retained Earnings	-	-	-	-	-	-	-	-	-	-	-	-
Total FE	3,000.00	0.08%	237,916.67	7.82%	(234,916.67)	520.00%	3,050.00	0.00%	477,083.33	0.00%	(474,033.33)	(0.54)
Total Expenses	2,940,547.44	81.16%	3,025,701.47	99.63%	(83,487.36)	-2.76%	12,531,959.28	77.68%	14,716,205.39	97.71%	(2,175,912.78)	-14.79%
Net Income (Loss)	682,785.67	18.84%	11,190.25	0.37%	671,595.42	6001.61%	3,589,802.72	22.32%	345,069.19	2.29%	3,254,733.53	943.21%

Prepared by:

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Senior Corporate Accountant A

3 of 3

Certified Correct by:

MARBEN A. SANTE
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Approved by:

SUSAN Q. SISON
General Manager C

Tubig Sa Mamamayan Sa Bansa'y Kaunlaran