



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 NOVEMBER 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 |
| Business and Service Income: | | | | | | | | | | |
| tenworks System Fees | 3,342,201.47 | 94.24% | 3,638,083.58 | 93.52% | (296,882.11) | -8.13% | 32,834,340.56 | 91.68% | 34,789,536.95 | 93.14% |
| ..retest Income | 2,409.96 | 0.07% | 3,000.00 | 0.08% | (590.04) | -19.67% | 39,117.45 | 0.11% | 33,000.00 | 0.09% |
| Other Business and Service Income | 107,293.17 | 3.03% | 129,153.67 | 3.32% | (21,860.50) | -16.93% | 1,758,698.73 | 4.91% | 1,420,690.33 | 3.80% |
| Fines and Penalties-Business and Service Income | 89,522.40 | 2.52% | 120,056.76 | 3.09% | (30,534.36) | -25.43% | 1,027,609.18 | 2.87% | 1,109,661.15 | 2.97% |
| Gain on Sale of Land | - | 0.00% | - | 0.00% | - | #DIV/0! | 127,424.26 | 0.36% | - | #DIV/0! |
| Reversal of Impairment Loss | 5,144.22 | | - | | - | | 27,790.14 | 0.08% | - | |
| Gross Income | 3,546,571.22 | 99.85% | 3,890,294.00 | 100.00% | (348,867.00) | -8.97% | 35,814,980.32 | 100.00% | 37,352,888.42 | 100.00% |
| Less: Expenses | | | | | | | | | | |
| Personnel Services | | | | | | | | | | |
| Salaries and Wages - Regular | 1,724,808.53 | 48.63% | 1,256,973.33 | 32.31% | 467,835.20 | 37.22% | 10,985,137.69 | 30.67% | 12,374,174.70 | 33.13% |
| Other Compensation | | | | | | | | | | |
| Personnel Economic Relief Allowance (PERA) | 82,409.09 | 2.32% | 90,000.00 | 2.31% | (7,590.91) | -8.43% | 861,681.82 | 2.41% | 990,000.00 | 2.65% |
| Representative Allowance (RA) | 13,500.00 | 0.38% | 13,500.00 | 0.35% | - | 0.00% | 142,125.00 | 0.40% | 148,500.00 | 0.40% |
| Transportation Allowance | 13,500.00 | 0.38% | 13,500.00 | 0.35% | - | 0.00% | 142,125.00 | 0.40% | 148,500.00 | 0.40% |
| Clothing/Uniform Allowance | - | | - | | - | | 234,000.00 | 0.01 | 270,000.00 | 0.01 |
| Year - End Bonus | 6,500.00 | | 156,666.67 | 0.0402712 | (150,166.67) | -95.85% | 6,500.00 | 0.02% | 313,333.33 | 0.00838846 |
| Other Bonuses and Allowances | - | 0.00% | - | 0.00% | - | #DIV/0! | 113,000.00 | 0.32% | 947,544.39 | 2.54% |
| Life and Retirement Insurance Contributions | 104,836.56 | 2.96% | 107,636.04 | 2.77% | (2,799.48) | -2.60% | 1,101,454.48 | 3.08% | 1,183,996.44 | 3.17% |
| PAG-IBIG Contributions | 4,400.00 | 0.12% | 4,500.00 | 0.12% | (100.00) | -2.22% | 43,100.00 | 0.12% | 49,500.00 | 0.13% |
| PhilHealth Contributions | 11,333.55 | 0.32% | 12,333.30 | 0.32% | (999.75) | -8.11% | 112,033.47 | 0.31% | 135,666.26 | 0.36% |
| ECC Contributions | 4,400.00 | 0.12% | 4,500.00 | 0.12% | (100.00) | -2.22% | 43,400.00 | 0.12% | 49,500.00 | 0.13% |
| Overtime and holiday pay | - | 0.00% | 5,000.00 | 0.13% | (5,000.00) | -100.00% | - | 0.00% | 55,000.00 | 0.15% |
| Terminal Leave Benefits | 41,666.67 | 1.17% | 41,666.67 | 1.07% | 0.00 | 0.00% | 458,333.34 | 1.28% | 458,333.33 | 1.23% |
| Total Personnel Services | 2,007,354.40 | 56.60% | 1,706,276.00 | 43.86% | 301,078.40 | 17.65% | 14,242,890.80 | 39.77% | 17,124,048.45 | 45.84% |
| Maintenance and Other Operating Expenses (MOOE) | | | | | | | | | | |
| Supplies Expenses | | | | | | | | | | |
| Office Supplies Expense | 25,914.96 | 0.73% | 21,666.67 | 0.56% | 4,248.29 | 19.61% | 205,917.10 | 0.57% | 238,333.33 | 0.64% |
| Accountable Forms | 4,157.84 | 0.12% | 5,000.00 | 0.13% | (842.16) | -16.84% | 42,572.52 | 0.12% | 55,000.00 | 0.15% |
| Non-Accountable Forms | 1,028.98 | | - | | - | | 4,313.50 | 0.01% | - | |
| Semi-Expendable Machinery and Equipment Expense | 895.00 | 0.03% | 8,333.33 | 0.21% | (7,438.33) | -89.26% | 45,161.77 | 0.13% | 91,666.67 | 0.25% |
| Fuel, Oil and Lubricants Expenses | 27,483.44 | 0.77% | 40,000.00 | 1.03% | (12,516.56) | -31.29% | 402,422.89 | 1.12% | 440,000.00 | 1.18% |
| Other Supplies and Materials Expenses | 1,968.00 | 0.06% | 8,333.33 | 0.21% | (6,365.33) | -76.38% | 91,644.73 | 0.26% | 91,666.67 | 0.25% |
| Travel and Educational Expenses | | | | | | | | | | |
| Travel Expenses | 80,520.00 | 2.27% | 48,333.33 | 1.24% | 32,186.67 | 66.59% | 508,673.41 | 1.42% | 531,666.67 | 1.42% |



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended NOVEMBER 30, 2019

| | CURRENT MONTH | | | | YEAR TO DATE | | | | | |
|---|---------------|------------|------------|------------|--------------|-------------|--------------|------------|--------------|------------|
| | Actual | % to Total | Budget | % to Total | Variance | % to Budget | Actual | % to Total | Budget | % to Total |
| Training Expenses | 28,800.00 | 0.81% | 21,666.67 | 0.56% | 7,133.33 | 32.92% | 185,328.13 | 0.52% | 238,333.33 | 0.64% |
| Utility Expenses | 49,407.36 | 1.39% | 50,000.00 | 1.29% | (592.64) | -1.19% | 555,113.31 | 1.55% | 550,000.00 | 1.47% |
| Electricity | 1,330.00 | 0.04% | 6,750.00 | 0.17% | (5,420.00) | -80.30% | 10,492.00 | 0.03% | 74,250.00 | 0.20% |
| Other Utility Expenses | 250.00 | 0.01% | 833.33 | 0.02% | (583.33) | -70.00% | 3,534.00 | 0.01% | 9,166.67 | 0.02% |
| Communication Expenses | 7,502.12 | 0.21% | 10,000.00 | 0.26% | (2,497.88) | -24.98% | 78,672.02 | 0.22% | 110,000.00 | 0.29% |
| Postage and Deliveries | 7,729.19 | 0.22% | 10,100.00 | 0.26% | (2,370.81) | -23.47% | 92,438.25 | 0.26% | 111,100.00 | 0.30% |
| Telephone Expenses - Landline | 1,847.00 | 0.05% | 1,500.00 | 0.04% | 347.00 | 23.13% | 6,977.00 | 0.02% | 16,500.00 | 0.04% |
| Telephone Expenses - Mobile | 69,184.61 | 1.95% | 60,000.00 | 1.54% | 9,184.61 | 15.31% | 762,287.17 | 2.13% | 737,000.00 | 1.97% |
| Cable and Radio Expenses | 1,547.69 | 0.04% | 6,250.00 | 0.16% | (4,702.31) | -75.24% | 33,685.13 | 0.09% | 68,750.00 | 0.18% |
| Taxes, Duties and Licenses | 8,200.00 | 0.23% | 10,000.00 | 0.26% | (1,800.00) | -18.00% | 90,200.00 | 0.25% | 110,000.00 | 0.29% |
| Extraordinary and Miscellaneous Expenses | 323,956.98 | 9.13% | 462,500.00 | 11.89% | (138,543.02) | -29.96% | 3,262,185.07 | 9.11% | 3,917,500.00 | 10.49% |
| Insurance Expense | 144.00 | 0.00% | 5,000.00 | 0.13% | (4,856.00) | -97.12% | 8,665.00 | 0.02% | 55,000.00 | 0.15% |
| Generation and Distribution Expenses | 33,750.00 | 0.95% | 90,000.00 | 2.31% | (56,250.00) | -62.50% | 96,250.00 | 0.27% | 347,500.00 | 0.93% |
| Generation, Transmission and Distribution Expenses | 17,874.00 | 0.50% | 25,833.33 | 0.66% | (7,959.33) | -30.81% | 215,648.33 | 0.60% | 284,166.67 | 0.76% |
| Printing and Publication Expenses | - | 0.00% | 10,000.00 | 0.00% | (10,000.00) | -100.00% | - | 0.00% | 50,000.00 | 0.00% |
| Advertising, Promotional and Marketing Expenses | 850.00 | 0.02% | 17,093.33 | 0.44% | (16,243.33) | -95.03% | 18,702.00 | 0.05% | 188,026.67 | 0.50% |
| Representation Expenses | 56,595.00 | 1.68% | 56,595.00 | 1.45% | (18,375.00) | -32.50% | 458,420.00 | 1.28% | 860,665.00 | 2.30% |
| Travel Expenses | 49,791.67 | 1.45% | 49,791.67 | 1.28% | - | -100.00% | 258,875.90 | 0.72% | 547,708.33 | 1.47% |
| Membership Dues and Contribution to Organizations | 42,667.74 | 1.20% | 37,500.00 | 0.96% | 5,167.74 | 13.78% | 436,936.53 | 1.22% | 412,500.00 | 1.10% |
| Directors and Committee Members' Fees | 1,437.00 | 0.04% | 2,083.33 | 0.05% | (646.33) | -31.02% | 10,913.52 | 0.03% | 22,916.67 | 0.06% |
| Major Events and Conventions Expenses | 500.00 | 0.01% | 1,041.67 | 0.03% | (541.67) | -52.00% | 6,200.00 | 0.02% | 11,458.33 | 0.03% |
| Repairs and Maintenance | 2,924.00 | 0.08% | 22,500.00 | 0.58% | (19,576.00) | -87.00% | 222,677.46 | 0.62% | 247,500.00 | 0.66% |
| Repairs and Maintenance-Plant (UPIS) | - | 0.00% | 2,500.00 | 0.06% | (2,500.00) | -100.00% | 12,697.00 | 0.04% | 27,500.00 | 0.07% |
| Repairs and Maintenance-Building and Other Structures | 2,000.00 | 0.06% | 4,375.00 | 0.11% | (2,375.00) | -55.00% | 25,314.00 | 0.07% | 48,125.00 | 0.13% |
| Repairs and Maintenance-Office Equipment | - | 0.00% | 2,083.33 | 0.05% | (2,083.33) | -100.00% | 16,590.93 | 0.05% | 22,916.67 | 0.06% |
| Repairs and Maintenance-Land Improvements | - | 0.00% | 1,250.00 | 0.03% | (1,250.00) | -100.00% | 1,950.00 | 0.01% | 13,750.00 | 0.04% |
| Repairs and Maintenance-Other Machinery and Equipment | - | 0.00% | 2,500.00 | 0.06% | (2,500.00) | -100.00% | - | 0.00% | 27,500.00 | 0.07% |
| Repairs and Maintenance-Furniture and Fixtures | - | 0.00% | 2,500.00 | 0.06% | (2,500.00) | -100.00% | 5,560.00 | 0.02% | 27,500.00 | 0.07% |
| Repairs and Maintenance-Construction Equipment | - | 0.00% | 16,666.67 | 0.43% | (16,666.67) | -100.00% | - | 0.00% | 233,333.33 | 0.62% |
| Professional Services | - | 0.00% | - | 0.00% | - | - | - | - | - | - |
| Legal Services | - | 0.00% | 2,500.00 | 0.06% | (2,500.00) | -100.00% | 5,560.00 | 0.02% | 27,500.00 | 0.07% |
| Auditing Services | - | 0.00% | 16,666.67 | 0.43% | (16,666.67) | -100.00% | - | 0.00% | 233,333.33 | 0.62% |



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For the Period Ended NOVEMBER 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 | | |
| Other Professional Services | - | 0.00% | 2,500.00 | 0.06% | (2,500.00) | -100.00% | - | 0.00% | 27,500.00 | 0.07% | | |
| Computer Data Processing Services | - | 0.00% | 13,333.33 | 0.34% | (13,333.33) | -100.00% | - | 0.00% | 346,666.67 | 0.93% | | |
| Other General Services | 95,113.11 | 2.68% | 148,631.03 | 3.82% | (53,517.92) | -36.01% | 1,278,591.04 | 3.57% | 1,634,941.33 | 4.38% | | |
| Other Maintenance and Operating Expenses | 15,000.00 | | 1,666.67 | | 13,333.33 | | 18,100.00 | 0.05% | 18,333.33 | 0.05% | | |
| TOTAL MOOE | 892,203.02 | | 1,286,711.03 | 32.71% | (395,536.99) | -1657.05% | 9,473,709.71 | 26.45% | 12,846,461.33 | | | |
| Non Cash Expenses | | | | | | | | | | | | |
| Loss on Impairment | - | 0.00% | - | 0.00% | - | - | 806,880.53 | 2.25% | - | 0.00% | | |
| Depreciation-Land Improvements | 10,900.95 | 0.31% | - | 0.00% | 10,900.95 | | 91,177.65 | 0.25% | - | 0.00% | | |
| Depreciation - Water Plant, Structures and Improvements | 7,135.13 | 0.20% | - | 0.00% | 7,135.13 | | 90,855.01 | 0.25% | - | 0.00% | | |
| Depreciation-Plant | 272,490.97 | 7.68% | 156,179.83 | 4.01% | 116,311.14 | 74.47% | 1,710,507.36 | 4.78% | 1,628,732.52 | 4.36% | | |
| Depreciation-Buildings | 8,353.37 | 0.24% | 27,226.36 | 0.70% | (18,872.99) | -69.32% | 93,984.30 | 0.26% | 283,932.00 | 0.76% | | |
| Depreciation-Office Equipments | 4,274.26 | 0.12% | 32,974.08 | 0.85% | (28,699.82) | -87.04% | 50,066.39 | 0.14% | 343,872.56 | 0.92% | | |
| Depreciation-ICT Equipments | 17,296.53 | 0.49% | - | 0.00% | 17,296.53 | | 163,110.87 | 0.46% | - | 0.00% | | |
| Depreciation-Land Transportation Equipment | 63,898.86 | 1.80% | 32,812.67 | 0.84% | 31,086.19 | 94.74% | 278,246.38 | 0.78% | 342,189.22 | 0.92% | | |
| Depreciation-Other PPE | 752.08 | 0.02% | - | 0.00% | 752.08 | | 752.08 | 0.00% | - | 0.00% | | |
| Depreciation-Other Machinery and Equipment | 65,659.10 | 1.85% | 50,886.79 | 1.31% | 14,772.31 | 29.03% | 686,630.73 | 1.92% | 530,676.54 | 1.42% | | |
| Depreciation-Furniture and Fixtures | 5,574.78 | 0.16% | 10,183.60 | 0.26% | (4,608.82) | -45.26% | 67,913.00 | 0.19% | 106,200.43 | 0.28% | | |
| Amortization-Intangible Assets | 1,050.00 | 0.03% | 2,083.33 | 0.05% | (1,033.33) | -49.60% | 11,550.00 | 0.03% | 22,916.67 | 0.06% | | |
| TOTAL Non Cash Expenses | 457,386.03 | 37.60% | 312,346.66 | 73.45% | 145,039.37 | 46.44% | 4,051,674.30 | 11.31% | 3,258,519.93 | 42.91% | | |
| Financial Expense | | | | | | | | | | | | |
| Interest Expenses | - | 0.00% | 237,500.00 | 6.10% | (237,500.00) | -100.00% | - | 0.00% | 1,900,000.00 | 5.09% | | |
| Bank Charges | 100.00 | 0.00% | 416.67 | | (316.67) | -76.00% | 3,550.00 | 0.01% | 4,563.33 | 0.01% | | |
| Retained Earnings | - | | - | | - | | - | | - | | | |
| Total FE | 100.00 | 0.00% | 237,916.67 | 6.10% | (237,816.67) | -176.00% | 3,550.00 | 0.01% | 1,904,563.33 | 0.00% | | |
| Total Expenses | 3,357,043.45 | 94.66% | 3,543,250.36 | 91.08% | (187,235.89) | -5.28% | 27,771,824.81 | 77.54% | 35,133,613.05 | 94.06% | | |
| Net Income (Loss) | 189,527.77 | 5.34% | 347,043.64 | 8.92% | (157,515.87) | -45.39% | 8,043,155.51 | 22.46% | 2,219,275.37 | 5.94% | | |

Prepared by:

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Certified Correct by:

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Approved by:

SUSAN Q. SIL
General Manager