



# 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 AUGUST 31, 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
<b>Business and Service Income:</b>											
Waterworks System Fees	3,172,962.58	94.19%	3,581,530.27	93.64%	(408,567.69)	23,700,059.95	91.17%	23,931,839.53	92.95%	(231,779.58)	-0.97%
Interest Income	2,343.52	0.07%	3,000.00	0.08%	(656.48)	27,777.24	0.11%	24,000.00	0.09%	3,777.24	15.74%
Other Business and Service Income	113,112.07	3.36%	129,153.67	3.38%	(16,041.60)	1,376,347.04	5.29%	1,033,229.33	4.01%	343,117.71	33.21%
Fines and Penalties-Business and Service Income	86,022.00	2.55%	111,027.44	2.90%	(25,005.44)	741,897.95	2.85%	758,520.19	2.95%	(16,622.24)	-2.19%
Gain on Sale of Land	-	0.00%	-	0.00%	-	127,424.26	0.49%	-	#DIV/0!	127,424.26	#DIV/0!
Reversal of Impairment Loss	(5,589.14)	-	-	-	-	22,645.92	-	-	-	22,645.92	#DIV/0!
<b>Gross Income</b>	<b>3,368,851.03</b>	<b>100.17%</b>	<b>3,824,711.37</b>	<b>100.00%</b>	<b>(456,271.20)</b>	<b>25,996,152.36</b>	<b>100.00%</b>	<b>25,747,589.05</b>	<b>100.00%</b>	<b>98,493.13</b>	<b>0.38%</b>
<b>Less: Expenses</b>											
<b>Personnel Services</b>											
Salaries and Wages - Regular	842,848.73	25.02%	942,730.00	24.65%	(99,881.27)	7,593,043.43	29.21%	8,917,498.04	34.63%	(1,324,454.61)	-14.85%
<b>Other Compensation</b>											
Personnel Economic Relief Allowance (PERA)	80,000.00	2.37%	90,000.00	2.35%	(10,000.00)	624,000.00	2.40%	720,000.00	2.80%	(96,000.00)	-13.33%
Representative Allowance (RA)	11,375.00	0.34%	13,500.00	0.35%	(2,125.00)	105,875.00	0.41%	108,000.00	0.42%	(2,125.00)	-1.97%
Transportation Allowance	11,375.00	0.34%	13,500.00	0.35%	(2,125.00)	105,875.00	0.41%	108,000.00	0.42%	(2,125.00)	-1.97%
Clothing/Uniform Allowance	-	-	-	-	-	234,000.00	0.01	270,000.00	0.01	(36,000.00)	-13.33%
Year - End Bonus	-	0	-	0	-	-	0	-	0	-	#DIV/0!
Other Bonuses and Allowances	-	0.00%	269,181.46	7.04%	(269,181.46)	-	0.00%	678,362.92	2.63%	(678,362.92)	-100.00%
Life and Retirement Insurance Contributions	100,415.52	2.98%	107,636.04	2.81%	(7,220.52)	794,755.96	3.06%	861,088.32	3.34%	(66,332.36)	-7.70%
PAG-IBIG Contributions	3,900.00	0.12%	4,500.00	0.12%	(600.00)	30,900.00	0.12%	36,000.00	0.14%	(5,100.00)	-14.17%
PhilHealth Contributions	10,164.50	0.30%	12,333.30	0.32%	(2,168.80)	80,370.92	0.31%	98,666.37	0.38%	(18,295.45)	-18.54%
ECC Contributions	3,900.00	0.12%	4,500.00	0.12%	(600.00)	31,100.00	0.12%	36,000.00	0.14%	(4,900.00)	-13.61%
Overtime and holiday pay	-	0.00%	5,000.00	0.13%	(5,000.00)	-	0.00%	40,000.00	0.16%	(40,000.00)	-100.00%
Terminal Leave Benefits	83,333.33	2.47%	83,333.33	2.18%	(0.00)	291,666.66	1.12%	291,666.67	1.13%	(0.01)	0.00%
<b>Total Personnel Services</b>	<b>1,147,312.08</b>	<b>34.06%</b>	<b>1,546,214.13</b>	<b>40.43%</b>	<b>(398,902.05)</b>	<b>9,891,586.97</b>	<b>38.05%</b>	<b>12,165,282.32</b>	<b>47.25%</b>	<b>(2,273,695.35)</b>	<b>-18.69%</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>											
<b>Supplies Expenses</b>											
Office Supplies Expense	7,463.91	0.22%	21,666.67	0.57%	(14,202.76)	137,829.47	0.53%	173,333.33	0.67%	(35,503.86)	-20.48%
Accountable Forms and Calendar Expenses (Printing)	4,157.84	0.12%	5,000.00	0.13%	(842.16)	33,400.96	0.13%	40,000.00	0.16%	(6,599.04)	-16.50%
Non-Accountable Forms and Calendar Expenses (Printing)	1,168.98	-	-	-	-	1,168.98	-	-	-	1,168.98	-
Semi-Expendable Machinery and Equipment Expenses (Printing)	870.00	0.03%	8,333.33	0.22%	(7,463.33)	42,457.77	0.16%	66,666.67	0.26%	(24,208.90)	-36.31%
Fuel, Oil and Lubricants Expenses	38,546.16	1.14%	40,000.00	1.05%	(1,453.84)	295,131.33	1.14%	320,000.00	1.24%	(24,868.67)	-7.77%
Other Supplies and Materials Expenses	2,404.00	0.07%	8,333.33	0.22%	(5,929.33)	70,007.52	0.27%	66,666.67	0.26%	3,340.85	5.01%
<b>Travel and Educational Expenses</b>											
Travel Expenses	71,367.91	2.12%	40,000.00	1.05%	31,367.91	279,677.93	1.08%	320,000.00	1.24%	(40,322.07)	-12.60%





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## DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended AUGUST 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
Training and Scholarship	24,000.00	0.71%	30,000.00	0.79%	(6,000.00)	-20.00%	108,528.13	0.42%	240,000.00	0.93%	(131,471.87)	-54.78%
<b>Utility Expenses</b>	48,949.62	1.45%	50,000.00	1.31%	(1,050.38)	-2.10%	414,941.84	1.60%	400,000.00	1.55%	14,941.84	3.74%
Electricity	-	0.00%	6,750.00	0.18%	(6,750.00)	-100.00%	7,302.00	0.03%	54,000.00	0.21%	(46,698.00)	-86.48%
Fuel/Cooking Gas	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
<b>Communication Expenses</b>	203.00	0.01%	833.33	0.02%	(630.33)	-75.64%	2,468.00	0.01%	6,666.67	0.03%	(4,198.67)	-62.98%
Postage and Deliveries	7,491.93	0.22%	10,000.00	0.26%	(2,508.07)	-25.08%	56,196.24	0.22%	80,000.00	0.31%	(23,803.76)	-29.75%
Telephone Expenses - Landline	8,036.78	0.24%	10,100.00	0.26%	(2,063.22)	-20.43%	66,132.74	0.25%	80,800.00	0.31%	(14,667.26)	-18.15%
Telephone Expenses - Mobile	-	0.00%	1,500.00	0.04%	(1,500.00)	-100.00%	4,740.00	0.02%	12,000.00	0.05%	(7,260.00)	-60.50%
Cable and Radio Expenses	-	0.00%	5,000.00	0.13%	(5,000.00)	-100.00%	6,623.00	0.03%	40,000.00	0.16%	(33,377.00)	-83.44%
<b>Printing and Advertising Expenses</b>	-	0.00%	42,500.00	1.11%	(42,500.00)	-100.00%	10,000.00	0.04%	125,000.00	0.49%	(115,000.00)	-92.00%
Advertising, Promotional and Marketing Expenses	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
<b>Taxes, Duties and Premiums</b>	69,238.11	2.06%	60,000.00	1.57%	9,238.11	15.40%	560,171.17	2.15%	557,000.00	2.16%	3,171.17	0.57%
Taxes, Duties and Licenses	928.49	0.03%	6,250.00	0.16%	(5,321.51)	-85.14%	29,042.06	0.11%	50,000.00	0.19%	(20,957.94)	-41.92%
Insurance Premiums	15,590.83	0.46%	25,833.33	0.68%	(10,242.50)	-39.65%	167,475.34	0.64%	206,666.67	0.80%	(39,191.33)	-18.96%
Representation Expenses (with 795-A)	-	0.00%	10,000.00	0.00%	(10,000.00)	-100.00%	-	0.00%	20,000.00	0.00%	(20,000.00)	-100.00%
Rent expenses	-	0.00%	10,000.00	0.26%	(10,000.00)	-100.00%	65,600.00	0.25%	80,000.00	0.31%	(14,400.00)	-18.00%
Miscellaneous expenses	8,200.00	0.24%	-	0.00%	8,200.00	100.00%	-	0.00%	-	0.00%	-	0.00%
<b>Generation and Distribution Expenses</b>	269,599.91	8.00%	432,500.00	11.31%	(162,900.09)	-37.66%	2,312,574.15	8.90%	2,560,000.00	9.94%	(247,425.85)	-9.67%
Generation, Transmission and Distribution Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
<b>Membership Dues and Contribution to Organizations</b>	350.00	0.01%	17,093.33	0.45%	(16,743.33)	-97.95%	17,352.00	0.07%	136,746.67	0.53%	(119,394.67)	-87.31%
Membership Dues and Contribution to Organizations	38,220.00	1.13%	135,975.00	3.56%	(97,755.00)	-71.98%	343,760.00	1.32%	611,520.00	2.38%	(267,760.00)	-43.79%
Directors and Committee Members' Fees	-	0.00%	49,791.67	1.30%	(49,791.67)	-100.00%	258,875.90	1.00%	398,333.33	1.55%	(139,457.43)	-35.01%
<b>Major Events and Conventions Expenses</b>	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Repairs and Maintenance	20,669.15	0.61%	37,500.00	0.98%	(16,830.85)	-44.88%	358,432.12	1.38%	300,000.00	1.17%	58,432.12	19.48%
Repairs and Maintenance-Plant (UPIS)	-	0.00%	4,166.67	0.11%	(4,166.67)	-100.00%	3,536.52	0.01%	33,333.33	0.13%	(29,796.81)	-89.39%
Repairs and Maintenance-Building and Other Structures	-	0.00%	1,041.67	0.03%	(1,041.67)	-100.00%	5,450.00	0.02%	8,333.33	0.03%	(2,883.33)	-34.60%
Repairs and Maintenance-Office Equipment	48,160.00	1.43%	18,333.33	0.48%	29,826.67	162.69%	213,872.48	0.82%	146,666.67	0.57%	67,205.81	45.82%
Repairs and Maintenance-Land Transportation Equipment	-	0.00%	4,583.33	0.12%	(4,583.33)	-100.00%	-	0.00%	36,666.67	0.14%	(36,666.67)	-100.00%
Repairs and Maintenance-Land Improvements	-	0.00%	4,375.00	0.11%	(4,375.00)	-100.00%	22,314.00	0.09%	35,000.00	0.14%	(12,686.00)	-36.23%
Repairs and Maintenance-ICT Equipment	-	0.00%	2,083.33	0.05%	(2,083.33)	-100.00%	16,590.93	0.06%	16,666.67	0.06%	(75.74)	-0.45%
Repairs and Maintenance-Other Machinery and Equipment	350.00	0.01%	1,250.00	0.03%	(900.00)	-72.00%	1,730.00	0.01%	10,000.00	0.04%	(8,270.00)	-82.70%
Repairs and Maintenance-Furniture and Fixtures	-	0.00%	2,500.00	0.00%	(2,500.00)	-100.00%	-	0.00%	20,000.00	0.08%	(20,000.00)	-100.00%
Repairs and Maintenance-Construction Equipment	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
<b>Professional Services</b>	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	0.00%
Legal Services	-	0.00%	2,500.00	0.07%	(2,500.00)	-100.00%	5,560.00	0.02%	20,000.00	0.08%	(14,440.00)	-72.20%
Auditing Services	-	0.00%	16,666.67	0.44%	(16,666.67)	-100.00%	-	0.00%	183,333.33	0.71%	(183,333.33)	-100.00%





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For the Period Ended AUGUST 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
<b>Other Professional Services</b>	-	0.00%	2,500.00	0.07%	(2,500.00)	-100.00%	-	0.00%	20,000.00	0.08%	(20,000.00)	-100.00%
<b>Computer Data Processing Services</b>	-	0.00%	60,000.00	1.57%	(60,000.00)	-100.00%	-	0.00%	260,000.00	1.01%	(260,000.00)	-100.00%
<b>Other General Services</b>	110,194.91	3.27%	148,631.03	3.89%	(38,436.12)	-25.86%	936,567.58	3.61%	1,189,048.24	4.62%	(250,480.66)	-21.07%
<b>Other Maintenance and Operating Expenses</b>	900.00		1,666.67		(766.67)		1,900.00		13,333.33	0.05%	(11,433.33)	
<b>TOTAL MOOE</b>	<b>797,061.53</b>		<b>1,335,257.70</b>	<b>34.54%</b>	<b>(539,365.15)</b>	<b>-18.54.83%</b>	<b>6,859,410.16</b>		<b>8,937,781.58</b>		<b>(2,079,540.40)</b>	
<b>Non Cash Expenses</b>												
<b>Loss on Impairment</b>	-	0.00%	-	0.00%	-		806,880.53	3.10%	-	0.00%	806,880.53	0.00%
<b>Depreciation-Land Improvements</b>	10,900.95	0.32%	-	0.00%	10,900.95		58,474.80	0.22%	-	0.00%	58,474.80	0.00%
<b>Depreciation - Water Plant, Structures and Improvements</b>	7,135.13	0.21%	-	0.00%	7,135.13		69,449.62	0.27%	-	0.00%	69,449.62	0.00%
<b>Depreciation-Plant</b>	155,633.07	4.62%	156,179.83	4.08%	(546.76)	-0.35%	1,184,151.76	4.56%	1,160,193.02	4.51%	23,958.74	2.07%
<b>Depreciation-Buildings</b>	8,353.37	0.25%	27,226.36	0.71%	(18,872.99)	-69.32%	68,924.19	0.27%	202,252.93	0.79%	(133,328.74)	-65.92%
<b>Depreciation-Office Equipments</b>	4,846.93	0.14%	32,974.08	0.86%	(28,127.15)	-86.30%	36,670.94	0.14%	244,950.31	0.95%	(208,279.37)	-85.03%
<b>Depreciation-ICT Equipments</b>	12,572.81	0.37%	-	0.00%	12,572.81		114,651.83	0.44%	-	0.00%	114,651.83	0.00%
<b>Depreciation-Land Transportation Equipment</b>	10,401.18	0.31%	32,812.67	0.86%	(22,411.49)	-68.30%	193,545.16	0.74%	243,751.23	0.95%	(50,206.07)	-20.60%
<b>Depreciation-Other PPE</b>	-	0.00%	-	0.00%	-		-	-	-	0.00%	-	0.00%
<b>Depreciation-Other Machinery and Equipment</b>	65,160.35	1.93%	50,886.79	1.33%	14,273.56	28.05%	483,858.43	1.86%	378,016.17	1.47%	105,842.26	28.00%
<b>Depreciation-Furniture and Fixtures</b>	5,774.78	0.17%	10,183.60	0.27%	(4,408.82)	-43.29%	50,788.66	0.20%	75,649.62	0.29%	(24,860.96)	-32.86%
<b>Amortization-Intangible Assets</b>	1,050.00	0.03%	2,063.33	0.05%	(1,033.33)	-49.60%	8,400.00	0.03%	16,666.67	0.06%	(8,266.67)	-49.60%
<b>TOTAL Non Cash Expenses</b>	<b>281,828.57</b>	<b>31.96%</b>	<b>312,348.66</b>	<b>77.25%</b>	<b>(30,518.09)</b>	<b>-9.77%</b>	<b>3,075,795.92</b>	<b>38.21%</b>	<b>2,321,479.95</b>	<b>43.57%</b>	<b>754,315.97</b>	<b>32.49%</b>
<b>Financial Expense</b>												
<b>Interest Expenses</b>	-	0.00%	237,500.00	6.21%	(237,500.00)	-100.00%	-	0.00%	1,187,500.00	4.61%	(1,187,500.00)	-100.00%
<b>Bank Charges</b>	100.00	0.00%	416.67		(316.67)	-76.00%	3,450.00		3,333.33	0.01%	116.67	3.50%
<b>Retained Earnings</b>	-		-		-		-		-		-	
<b>Total FE</b>	<b>100.00</b>	<b>0.00%</b>	<b>237,916.67</b>	<b>6.21%</b>	<b>(237,816.67)</b>	<b>-176.00%</b>	<b>3,450.00</b>	<b>0.00%</b>	<b>1,190,833.33</b>	<b>0.00%</b>	<b>(1,187,383.33)</b>	<b>(0.97)</b>
<b>Total Expenses</b>	<b>2,226,302.18</b>	<b>66.08%</b>	<b>3,431,735.15</b>	<b>89.73%</b>	<b>(1,206,601.95)</b>	<b>-35.18%</b>	<b>19,830,243.05</b>	<b>76.28%</b>	<b>24,615,377.18</b>	<b>95.60%</b>	<b>(4,786,303.11)</b>	<b>-19.44%</b>
<b>Net Income (Loss)</b>	<b>1,142,548.85</b>	<b>33.92%</b>	<b>392,976.21</b>	<b>10.27%</b>	<b>749,572.64</b>	<b>190.74%</b>	<b>6,165,909.31</b>	<b>23.72%</b>	<b>1,132,211.88</b>	<b>4.40%</b>	<b>5,033,697.43</b>	<b>44.59%</b>

Prepared by:

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