



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 JUNE 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
Business and Service Income:												
Waterworks System Fees	3,186,193.16	92.93%	2,817,398.70	92.77%	368,794.46	13.09%	17,805,810.72	91.03%	16,768,779.00	92.65%	1,037,031.72	6.18%
Interest Income	6,847.00	0.20%	3,000.00	0.10%	3,847.00	128.23%	22,887.28	0.12%	18,000.00	0.10%	4,887.28	27.15%
Other Business and Service Income	145,951.86	4.26%	129,153.67	4.25%	16,798.19	13.01%	1,059,930.36	5.42%	774,922.00	4.28%	285,008.36	36.78%
Fines and Penalties-Business and Service Income	89,509.05	2.61%	87,339.36	2.88%	2,169.69	2.48%	544,210.45	2.78%	536,465.31	2.96%	7,745.14	1.44%
Gain on Sale of Land	-	0.00%	-	0.00%	-	#DIV/0!	127,424.26	0.65%	-	#DIV/0!	127,424.26	#DIV/0!
Gross Income	3,428,501.07	100.00%	3,036,991.73	100.00%	391,509.34	12.90%	19,560,263.07	100.00%	18,098,166.31	100.00%	1,334,672.50	7.37%
Less: Expenses												
Personnel Services												
Salaries and Wages - Regular	809,978.86	23.62%	1,256,973.33	41.39%	(446,994.47)	-35.56%	5,908,275.86	30.21%	7,032,038.04	38.85%	(1,123,762.18)	-15.98%
Other Compensation												
Personnel Economic Relief Allowance (PERA)	76,000.00	2.22%	90,000.00	2.96%	(14,000.00)	-15.56%	464,000.00	2.37%	540,000.00	2.98%	(76,000.00)	-14.07%
Representative Allowance (RA)	13,500.00	0.39%	13,500.00	0.44%	-	0.00%	81,000.00	0.41%	81,000.00	0.45%	-	0.00%
Transportation Allowance	13,500.00	0.39%	13,500.00	0.44%	-	0.00%	81,000.00	0.41%	81,000.00	0.45%	-	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	-	0	-	#DIV/0!
Other Bonuses and Allowances	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	140,000.00	0.77%	(140,000.00)	-100.00%
Life and Retirement Insurance Contributions	98,196.58	2.86%	107,636.04	3.54%	(9,439.46)	-8.77%	592,339.24	3.03%	645,816.24	3.57%	(53,477.00)	-8.28%
PAG-IBIG Contributions	3,800.00	0.11%	4,500.00	0.15%	(700.00)	-15.56%	23,000.00	0.12%	27,000.00	0.15%	(4,000.00)	-14.81%
PhilHealth Contributions	9,917.34	0.29%	12,333.30	0.41%	(2,415.96)	-19.59%	59,860.22	0.31%	73,999.78	0.41%	(14,139.56)	-19.11%
ECC Contributions	3,900.00	0.11%	4,500.00	0.15%	(600.00)	-13.33%	23,200.00	0.12%	27,000.00	0.15%	(3,800.00)	-14.07%
Overtime and holiday pay	-	0.00%	5,000.00	0.16%	(5,000.00)	-100.00%	-	0.00%	30,000.00	0.17%	(30,000.00)	-100.00%
Terminal Leave Benefits	-	0.00%	-	0.00%	-	#DIV/0!	125,000.00	0.64%	125,000.00	0.69%	(0.00)	0.00%
Total Personnel Services	1,028,792.78	30.01%	1,507,942.67	49.65%	(479,149.89)	-31.78%	7,591,675.32	38.81%	9,072,854.05	50.13%	(1,481,178.73)	-16.33%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	17,957.65	0.52%	21,666.67	0.71%	(3,709.02)	-17.12%	99,811.98	0.51%	130,000.00	0.72%	(30,188.02)	-23.22%
Accountable Forms and Calendar Expenses (Printing)	4,365.88	0.13%	5,000.00	0.16%	(644.12)	-12.88%	21,387.24	0.11%	30,000.00	0.17%	(8,612.76)	-28.71%
Semi-Expendable Machinery and Equipment Expenses	10,880.00	0.32%	8,333.33	0.27%	2,556.67	30.68%	22,693.77	0.12%	50,000.00	0.28%	(27,306.23)	-54.61%
Fuel, Oil and Lubricants Expenses	39,773.88	1.16%	40,000.00	1.32%	(226.12)	-0.57%	213,866.45	1.09%	240,000.00	1.33%	(26,133.55)	-10.89%
Other Supplies and Materials Expenses	3,135.00	0.09%	8,333.33	0.27%	(5,198.33)	-62.38%	47,153.12	0.24%	50,000.00	0.28%	(2,846.88)	-5.69%
Travel and Educational Expenses												
Travel Expenses	36,995.00	1.08%	40,000.00	1.32%	(3,005.00)	-7.51%	147,854.14	0.76%	240,000.00	1.33%	(92,145.86)	-38.39%
Training and Scholarship	-	0.00%	30,000.00	0.99%	(30,000.00)	-100.00%	46,500.00	0.24%	180,000.00	0.99%	(133,500.00)	-74.17%
Utility Expenses	-	-	-	-	-	-	-	-	-	-	-	-



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended JUNE 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	82,036.16	2.39%	50,000.00	1.65%	32,036.16	64.07%	319,873.52	1.64%	300,000.00	1.66%	19,873.52	6.62%
Fuel/Cooking Gas	721.00	0.02%	6,750.00	0.22%	(6,029.00)	-89.32%	6,035.00	0.03%	40,500.00	0.22%	(34,465.00)	-85.10%
Communication Expenses	120.00	0.00%	833.33	0.03%	(713.33)	-86.60%	1,500.00	0.01%	5,000.00	0.03%	(3,500.00)	-70.00%
Postage and Deliveries	11,390.10	0.33%	10,000.00	0.33%	1,390.10	13.90%	41,288.82	0.21%	60,000.00	0.33%	(18,711.18)	-31.19%
Telephone Expenses - Landline	8,768.03	0.26%	10,100.00	0.33%	(1,331.97)	-13.19%	49,319.98	0.25%	60,600.00	0.33%	(11,280.02)	-18.61%
Telephone Expenses - Mobile	2,150.00	0.06%	1,500.00	0.05%	650.00	43.33%	4,000.00	0.02%	9,000.00	0.05%	(5,000.00)	-55.56%
Cable and Radio Expenses	-	0.00%	5,000.00	0.16%	(5,000.00)	-100.00%	5,513.00	0.03%	30,000.00	0.17%	(24,487.00)	-81.62%
Printing and Advertising Expenses	-	0.00%	5,000.00	0.16%	(5,000.00)	-100.00%	10,000.00	0.05%	40,000.00	0.22%	(30,000.00)	-75.00%
Advertising, Promotional and Marketing Expenses	-	0.00%	-	-	-	-	-	-	-	-	-	-
Taxes, Duties and Premiums	75,363.96	2.20%	62,000.00	2.04%	13,363.96	21.55%	420,696.63	2.15%	437,000.00	2.41%	(16,303.37)	-3.73%
Taxes, Duties and Licenses	4,416.80	0.13%	6,250.00	0.21%	(1,833.20)	-29.33%	27,185.08	0.14%	37,500.00	0.21%	(10,314.92)	-27.51%
Insurance Premiums	12,864.00	0.37%	25,833.33	0.85%	(12,969.33)	-50.20%	127,966.51	0.65%	155,000.00	0.86%	(27,033.49)	-17.44%
Representation Expenses (with 795-A)	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Rent expenses	8,200.00	0.24%	10,000.00	0.33%	(1,800.00)	-18.00%	49,200.00	0.25%	60,000.00	0.33%	(10,800.00)	-18.00%
Miscellaneous expenses	-	-	-	-	-	-	-	-	-	-	-	-
Generation and Distribution Expenses	312,564.60	9.11%	282,500.00	9.30%	30,064.60	10.65%	1,731,013.77	8.85%	1,695,000.00	9.37%	36,013.77	2.12%
Generation, Transmission and Distribution Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Membership Dues and Contribution to Organizations	7,952.00	0.23%	17,093.33	0.56%	(9,141.33)	-53.48%	16,152.00	0.08%	102,560.00	0.57%	(86,408.00)	-84.25%
Membership Dues and Contribution to Organizations	38,220.00	1.11%	56,595.00	1.86%	(18,375.00)	-32.66%	267,320.00	1.37%	339,570.00	1.88%	(72,250.00)	-21.28%
Directors and Committee Members' Fees	140,483.70	4.10%	49,791.67	1.64%	90,692.03	182.14%	230,085.90	1.18%	298,750.00	1.65%	(68,664.10)	-22.98%
Major Events and Conventions Expenses	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Repairs and Maintenance	10,535.47	0.31%	37,500.00	1.23%	(26,964.53)	-71.91%	181,616.85	0.93%	225,000.00	1.24%	(43,383.15)	-19.28%
Repairs and Maintenance-Plant (UPIS)	-	0.00%	4,166.67	0.14%	(4,166.67)	-100.00%	2,436.52	0.01%	25,000.00	0.14%	(22,563.48)	-90.25%
Repairs and Maintenance-Building and Other Structures	-	0.00%	1,041.67	0.03%	(1,041.67)	-100.00%	4,650.00	0.02%	6,250.00	0.03%	(1,600.00)	-25.60%
Repairs and Maintenance-Office Equipment	8,037.04	0.23%	18,333.33	0.60%	(10,296.29)	-56.19%	142,700.56	0.73%	110,000.00	0.61%	32,700.56	29.73%
Repairs and Maintenance-Land Transportation Equipment	-	0.00%	-	0.00%	-	-	-	0.00%	-	0.00%	-	-
Repairs and Maintenance-Land Improvements	760.00	0.02%	4,375.00	0.14%	(3,615.00)	-100.00%	21,514.00	0.11%	26,250.00	0.15%	(4,736.00)	-100.00%
Repairs and Maintenance-CT Equipment	7,175.00	0.21%	2,083.33	0.07%	5,091.67	244.40%	8,955.00	0.05%	12,500.00	0.07%	(3,545.00)	-28.36%
Repairs and Maintenance-Other Machinery and Equipment	-	0.00%	1,250.00	0.04%	(1,250.00)	-100.00%	1,380.00	0.01%	7,500.00	0.04%	(6,120.00)	-81.60%
Repairs and Maintenance-Furniture and Fixtures	-	0.00%	2,500.00	0.04%	(2,500.00)	-100.00%	-	-	15,000.00	0.04%	(15,000.00)	-100.00%
Repairs and Maintenance-Construction Equipment	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Professional Services	600.00	0.02%	2,500.00	0.08%	(1,900.00)	-76.00%	5,360.00	0.03%	15,000.00	0.08%	(9,640.00)	-64.27%
Legal Services	-	0.00%	16,666.67	0.55%	(16,666.67)	-100.00%	-	0.00%	150,000.00	0.83%	(150,000.00)	-100.00%
Auditing Services	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%	-	0.00%	15,000.00	0.08%	(15,000.00)	-100.00%
Other Professional Services	-	0.00%	-	0.00%	-	-	-	0.00%	140,000.00	0.77%	(140,000.00)	-100.00%
Computer Data Processing Services	-	0.00%	-	0.00%	-	-	-	0.00%	-	-	-	-



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For the Period Ended JUNE 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
Other General Services	124,040.19	3.62%	148,631.03	4.89%	(24,590.84)	-16.54%	712,951.19	3.64%	891,786.18	4.93%	(178,834.99)	-20.05%
Other Maintenance and Operating Expenses	1,686.67		1,686.67				10,000.00		10,000.00			
TOTAL MOOE	969,525.46		1,008,711.03	33.08%	(37,518.90)	#DIV/0!	4,987,981.03		6,317,266.18		(1,319,285.15)	
Non Cash Expenses												
Loss on Impairment	-	0.00%	-	0.00%	-		560,531.57	2.87%	-	0.00%	560,531.57	#DIV/0!
Depreciation-Land Improvements	6,112.15	0.18%	-	0.00%	6,112.15		36,672.90	0.19%	-	0.00%	36,672.90	#DIV/0!
Depreciation - Water Plant, Structures and Improvements	8,902.07	0.26%	-	0.00%	8,902.07		53,412.42	0.27%	-	0.00%	53,412.42	#DIV/0!
Depreciation-Plant	140,549.79	4.10%	141,305.56	4.65%	(755.77)	-0.53%	853,495.13	4.36%	847,833.36	4.68%	5,661.77	0.67%
Depreciation-Buildings	6,168.75	0.18%	24,633.37	0.81%	(18,464.62)	-74.96%	52,217.45	0.27%	147,800.22	0.82%	(95,582.77)	-64.67%
Depreciation-Office Equipments	4,846.93	0.14%	29,833.69	0.98%	(24,986.76)	-83.75%	26,977.08	0.14%	179,002.15	0.99%	(152,025.07)	-84.93%
Depreciation-ICT Equipments	14,709.74	0.43%	-	0.00%	14,709.74		87,369.28	0.45%	-	0.00%	87,369.28	
Depreciation-Land Transportation Equipment	26,684.12	0.78%	29,687.65	0.98%	(3,003.53)	-10.12%	160,072.44	0.82%	178,125.90	0.98%	(18,053.46)	-10.14%
Depreciation-Other PPE	-	0.00%	-	0.00%	-		-	0.00%	-	0.00%	-	
Depreciation-Other Machinery and Equipment	65,338.92	1.91%	46,040.43	1.52%	19,298.49	41.92%	353,537.73	1.81%	276,242.58	1.53%	77,295.15	27.98%
Depreciation-Furniture and Fixtures	6,882.22	0.20%	9,213.74	0.30%	(2,331.52)	-25.30%	38,229.86	0.20%	55,282.41	0.31%	(17,052.55)	-30.85%
Amortization-Intangible Assets	1,050.00	0.03%	2,083.33	0.07%	(1,033.33)	-49.60%	6,300.00	0.03%	12,500.00	0.07%	(6,200.00)	-49.60%
TOTAL Non Cash Expenses	281,244.69	36.48%	282,797.77	75.47%	(1,553.08)	-0.55%	2,228,815.86	36.90%	1,696,786.63	44.14%	532,029.23	31.36%
Financial Expense												
Interest Expenses	-	0.00%	237,500.00	7.82%	(237,500.00)	-100.00%	-	0.00%	712,500.00	3.94%	(712,500.00)	-100.00%
Bank Charges	-	0.00%	416.67		(416.67)	-100.00%	3,050.00		2,500.00	0.01%	550.00	22.00%
Retained Earnings	-		-		-		-		-		-	
Total FE	-	0.00%	237,916.67	7.82%	(237,916.67)	-200.00%	3,050.00	0.00%	715,000.00	0.00%	(711,950.00)	(0.78)
Total Expenses	2,279,562.93	66.49%	3,037,368.14	100.02%	(756,138.54)	-24.89%	14,811,522.21	75.72%	17,801,906.87	98.36%	(2,980,384.66)	-16.74%
Net Income (Loss)	1,148,938.14	33.51%	(476.41)	-0.02%	1,149,414.55	-241264.87%	4,748,740.86	24.28%	296,259.45	1.64%	4,452,481.41	1502.90%

Prepared by:

SK

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