



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 MARCH 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:												
Telecommunications System Fees	2,573,723.24	90.38%	2,772,194.30	92.54%	(198,471.06)	-7.16%	8,346,719.69	91.25%	8,316,582.90	92.54%	30,136.79	0.36%
Interest Income	6,995.88	0.25%	3,000.00	0.10%	3,995.88	133.20%	11,456.17	0.13%	9,000.00	0.10%	2,456.17	27.29%
Other Business and Service Income	173,138.29	6.08%	129,153.67	4.31%	43,984.62	34.06%	517,769.33	5.69%	387,461.00	4.31%	130,308.33	33.63%
Fines and Penalties-Business and Service Income	93,656.40	3.29%	91,482.41	3.05%	2,173.99	2.38%	271,597.00	2.97%	274,447.24	3.05%	(2,850.24)	-1.04%
Gross Income	2,847,513.81	100.00%	2,995,830.38	100.00%	(148,316.57)	-4.95%	9,147,542.19	100.00%	8,987,491.14	100.00%	160,051.05	1.78%
Less: Expenses												
Personal Services												
Salaries and Wages - Regular	833,877.00	29.28%	1,087,039.35	36.29%	(253,162.35)	-23.29%	2,654,789.12	29.02%	3,261,118.04	36.29%	(606,328.92)	-18.59%
Salaries and Wages-Casual/Contractual	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Personnel Economic Relief Allowance (PERA)	78,000.00	2.74%	90,000.00	3.00%	(12,000.00)	-13.33%	234,000.00	2.56%	270,000.00	3.00%	(36,000.00)	-13.33%
Representative Allowance (RA)	13,500.00	0.47%	13,500.00	0.45%	-	0.00%	40,500.00	0.44%	40,500.00	0.45%	-	0.00%
Transportation Allowance	13,500.00	0.47%	13,500.00	0.45%	-	0.00%	40,500.00	0.44%	40,500.00	0.45%	-	0.00%
Clothing/Uniform Allowance	-	-	90,000.00	0.03	(90,000.00)	-100.00%	234,000.00	0.03	270,000.00	0.03	(36,000.00)	-13.33%
Year - End Bonus	-	0	-	0	-	#DIV/0!	-	0	-	0	-	#DIV/0!
Other Bonuses and Allowances	-	0.00%	46,666.67	1.56%	(46,666.67)	-100.00%	-	0.00%	140,000.00	1.56%	(140,000.00)	-100.00%
Life and Retirement Insurance Contributions	100,065.24	3.51%	107,636.04	3.59%	(7,570.80)	-7.03%	299,262.60	3.27%	322,908.12	3.59%	(23,645.52)	-7.32%
PAG-IBIG Contributions	3,900.00	0.14%	4,500.00	0.15%	(600.00)	-13.33%	11,700.00	0.13%	13,500.00	0.15%	(1,800.00)	-13.33%
PhilHealth Contributions	10,099.04	0.35%	12,333.30	0.41%	(2,234.26)	-18.12%	30,289.90	0.33%	36,999.89	0.41%	(6,709.99)	-18.14%
ECC Contributions	3,900.00	0.14%	4,500.00	0.15%	(600.00)	-13.33%	11,700.00	0.13%	13,500.00	0.15%	(1,800.00)	-13.33%
Overtime and holiday pay	-	0.00%	5,000.00	0.17%	(5,000.00)	-100.00%	-	0.00%	15,000.00	0.17%	(15,000.00)	-100.00%
Terminal Leave Benefits	-	0.00%	41,666.67	1.39%	(41,666.67)	-100.00%	83,333.34	0.91%	125,000.00	1.39%	(41,666.66)	-33.33%
Total Personal Services	1,056,841.28	37.11%	1,516,342.01	50.62%	(459,500.73)	-30.30%	3,640,074.96	39.79%	4,549,026.04	50.62%	(908,951.08)	-19.98%
Maintenance and Other Operating Expenses (MOOE)												
Supplies Expenses												
Office Supplies Expense	16,277.40	0.57%	25,000.00	0.83%	(8,722.60)	-34.89%	56,071.47	0.61%	75,000.00	0.83%	(18,928.53)	-25.24%
Accountable Forms and Calendar Expenses (Printer)	298.04	0.01%	5,000.00	0.17%	(4,701.96)	-94.04%	8,517.64	0.09%	15,000.00	0.17%	(6,482.36)	-43.22%
Semi-Expendable Machinery and Equipment Expenses	11,803.77	0.41%	8,333.33	0.28%	3,470.44	41.65%	11,803.77	0.13%	25,000.00	0.28%	(13,196.23)	-52.78%
Fuel, Oil and Lubricants Expenses	37,077.10	1.30%	40,000.00	1.34%	(2,922.90)	-7.31%	100,789.66	1.10%	120,000.00	1.34%	(19,210.34)	-16.01%
Other Supplies and Materials Expenses	2,329.50	0.08%	5,000.00	0.17%	(2,670.50)	-53.41%	22,560.85	0.25%	15,000.00	0.17%	7,560.85	50.41%
Travel and Educational Expenses												
Travel Expenses	12,581.00	0.44%	40,000.00	1.34%	(27,419.00)	-68.55%	59,172.14	0.65%	120,000.00	1.34%	(60,827.86)	-50.69%
Training and Scholarship	-	0.00%	30,000.00	1.00%	(30,000.00)	-100.00%	42,000.00	0.46%	90,000.00	1.00%	(48,000.00)	-53.33%



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended MARCH 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	43,634.61	1.53%	50,000.00	1.67%	(6,365.39)	-12.73%	136,856.17	1.50%	150,000.00	1.67%	(13,143.83)	-8.76%
Water/Cooking Gas	1,216.00	0.04%	6,750.00	0.23%	(5,534.00)	-81.99%	3,161.00	0.03%	20,250.00	0.23%	(17,089.00)	-84.39%
Communication Expenses												
Postage and Deliveries	-	0.00%	833.33	0.03%	(833.33)	-100.00%	715.00	0.01%	2,500.00	0.03%	(1,785.00)	-71.40%
Telephone Expenses - Landline	7,446.01	0.26%	10,000.00	0.33%	(2,553.99)	-25.54%	14,962.02	0.16%	30,000.00	0.33%	(15,037.98)	-50.13%
Telephone Expenses - Mobile	7,622.18	0.27%	10,100.00	0.34%	(2,477.82)	-24.53%	24,387.31	0.27%	30,300.00	0.34%	(5,912.69)	-19.51%
Cable and Radio Expenses	-	0.00%	1,500.00	0.05%	(1,500.00)	-100.00%	740.00	0.01%	4,500.00	0.05%	(3,760.00)	-83.56%
Printing and Advertising Expenses												
Advertising, Promotional and Marketing Expenses	1,232.00	0.04%	5,000.00	0.17%	(3,768.00)	-75.36%	2,194.00	0.02%	15,000.00	0.17%	(12,806.00)	-85.37%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	-	0.00%	8,333.33	0.28%	(8,333.33)	-100.00%	10,000.00	0.11%	25,000.00	0.28%	(15,000.00)	-60.00%
Insurance Premiums	49,527.84	1.74%	83,666.67	2.79%	(34,138.83)	-40.80%	170,784.63	1.87%	251,000.00	2.79%	(80,215.37)	-31.96%
Representation Expenses (with 795-A)	9,427.40	0.33%	6,250.00	0.21%	3,177.40	50.84%	11,796.29	0.13%	18,750.00	0.21%	(6,953.71)	-37.09%
Rent expenses	29,336.83	1.03%	17,500.00	0.58%	11,836.83	67.64%	67,876.51	0.74%	52,500.00	0.58%	15,376.51	29.29%
Miscellaneous expenses	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Generation and Distribution Expenses												
Generation, Transmission and Distribution Expense	8,200.00	0.29%	10,000.00	0.33%	(1,800.00)	-18.00%	24,600.00	0.27%	30,000.00	0.33%	(5,400.00)	-18.00%
Membership Dues and Contribution to Organizations												
Membership Dues and Contribution to Organizations	258,570.31	9.08%	282,500.00	9.43%	(23,929.69)	-8.47%	832,773.88	9.10%	847,500.00	9.43%	(14,726.12)	-1.74%
Directors and Committee Members' Fees	1,350.00	0.05%	17,093.33	0.57%	(15,743.33)	-92.10%	7,200.00	0.08%	51,280.00	0.57%	(44,080.00)	-85.96%
Major Events and Conventions Expenses												
Major Events and Conventions Expenses	76,220.00	2.68%	56,595.00	1.89%	19,625.00	34.51%	152,660.00	1.67%	169,785.00	1.89%	(17,125.00)	-10.09%
Repairs and Maintenance												
Repairs and Maintenance-Plant (UPIS)	89,602.20	3.15%	58,125.00	1.94%	31,477.20	54.15%	89,602.20	0.98%	174,375.00	1.94%	(84,772.80)	-48.62%
Repairs and Maintenance-Building (UPIS)	44,732.66	1.57%	37,500.00	1.25%	7,232.66	19.29%	96,500.28	1.05%	112,500.00	1.25%	(15,999.72)	-14.22%
Repairs and Maintenance-Office Equipment	267.52	0.01%	4,166.67	0.14%	(3,899.15)	-93.68%	1,057.52	0.01%	12,500.00	0.14%	(11,442.48)	-91.54%
Repairs and Maintenance-Land Transportation Equipment	1,300.00	0.05%	1,041.67	0.03%	258.33	24.80%	1,300.00	0.01%	3,125.00	0.03%	(1,825.00)	-58.40%
Repairs and Maintenance-Land Improvements	24,920.00	0.88%	10,000.00	0.33%	14,920.00	149.20%	99,321.01	1.09%	30,000.00	0.33%	69,321.01	231.07%
Repairs and Maintenance-ICT Equipment	-	0.00%	4,583.33	0.15%	(4,583.33)	-100.00%	-	0.00%	13,750.00	0.15%	(13,750.00)	-100.00%
Repairs and Maintenance-Other Machinery and Equipment	1,849.00	0.06%	1,041.67	0.03%	807.33	77.48%	18,744.00	0.20%	3,125.00	0.03%	15,619.00	499.88%
Repairs and Maintenance-Furniture and Fixtures	-	0.00%	2,083.33	0.07%	(2,083.33)	-100.00%	680.00	0.01%	6,250.00	0.07%	(5,570.00)	-89.12%
Repairs and Maintenance-Construction Equipment	-	0.00%	1,250.00	0.04%	(1,250.00)	-100.00%	1,380.00	0.02%	3,750.00	0.04%	(2,370.00)	-63.20%
Professional Services												
Legal Services	560.00	0.02%	2,500.00	0.08%	(1,940.00)	-77.60%	2,760.00	0.03%	7,500.00	0.08%	(4,740.00)	-63.20%
Auditing Services	-	0.00%	33,333.33	1.11%	(33,333.33)	-100.00%	-	0.00%	100,000.00	1.11%	(100,000.00)	-100.00%



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	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 Professional Services	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%	-	0.00%	7,500.00	0.08%	(7,500.00)	-100.00%
Computer Data Processing Services	-	0.00%	50,000.00	1.67%	(50,000.00)	-100.00%	-	0.00%	150,000.00	1.67%	(150,000.00)	-100.00%
Other General Services	125,528.34	4.41%	156,964.36	5.24%	(31,436.02)	-20.03%	334,442.18	3.66%	470,893.09	5.24%	(136,450.91)	-28.98%
Other Maintenance and Operating Expenses	-	-	1,666.67	-	-	-	-	-	5,000.00	-	-	-
Doubtful Accounts, Depreciation, Amortization and Depletion												
Allowance for Impairment	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Depreciation-Land Improvements	6,112.15	0.21%	-	0.00%	6,112.15	18.336.45	0.20%	18,336.45	0.20%	18,336.45	0.20%	
Depreciation - Water Plant, Structures and Improvements	8,902.07	0.31%	-	0.00%	8,902.07	26,706.21	0.29%	26,706.21	0.29%	26,706.21	0.29%	
Depreciation-Plant	140,549.79	4.94%	141,305.56	4.72%	(755.77)	-0.53%	431,845.76	4.72%	423,916.68	4.72%	7,929.08	1.87%
Depreciation-Buildings	9,209.74	0.32%	24,633.37	0.82%	(15,423.63)	-62.61%	27,629.22	0.30%	73,900.11	0.82%	(46,270.89)	-62.61%
Depreciation-Office Equipments	4,426.03	0.16%	29,833.69	1.00%	(25,407.66)	-85.16%	13,278.09	0.15%	89,501.08	1.00%	(76,222.99)	-85.16%
Depreciation-ICT Equipments	14,709.74	0.52%	-	0.00%	14,709.74	43,240.06	0.47%	89,062.95	0.99%	43,240.06	0.47%	
Depreciation-Land Transportation Equipment	27,190.05	0.95%	29,687.65	0.99%	(2,497.60)	-8.41%	80,415.91	0.88%	-	-	(8,647.04)	-9.71%
Depreciation-Other PPE	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Depreciation-Other Machinery and Equipment	57,390.50	2.02%	46,040.43	1.54%	11,350.07	24.65%	174,993.14	1.91%	138,121.29	1.54%	36,871.85	26.70%
Depreciation-Furniture and Fixtures	6,035.15	0.21%	9,213.74	0.31%	(3,178.59)	-34.50%	18,564.05	0.20%	27,641.21	0.31%	(9,077.16)	-32.84%
Amortization-Intangible Assets	1,050.00	0.04%	2,083.33	0.07%	(1,033.33)	-49.60%	3,150.00	0.03%	6,250.00	0.07%	(3,100.00)	-49.60%
Bank Charges	-	0.00%	416.67	0.01%	(416.67)	-100.00%	50.00	0.00%	1,250.00	0.01%	(1,200.00)	-96.00%
TOTAL MOOE	1,138,484.93	39.98%	1,371,925.47	45.66%	(231,773.87)	-16.89%	3,245,618.42	35.48%	4,115,776.41	45.66%	(865,157.99)	-21.02%
Financial Expense												
Interest Expenses	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Retained Earnings	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Total FE	-	0.00%	-	0.00%	-	-	-	-	-	-	-	-
Total Expenses	2,195,326.21	77.10%	2,888,267.48	96.41%	(692,941.27)	-23.99%	6,885,693.38	75.27%	8,664,802.45	96.41%	(1,779,109.07)	-20.53%
Net Income (Loss)	652,187.60	22.90%	107,562.89	3.59%	544,624.71	506.33%	2,261,848.81	24.73%	322,688.68	3.59%	1,939,160.13	600.94%

Prepared by:

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