



Villasis Water District

(075) 632-1093 / (075) 632-1080 / 09178615250
 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 APRIL 30, 2020

	CURRENT MONTH				YEAR TO DATE			
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
REVENUES								
B. Less Income								
Waterworks System Fees								
Metered Sales	3,391,666.04	3,530,392.35	(138,726.31)	12,649,643.46	12,194,228.85	455,414.61	92.00%	455,414.61
Unmetered Sales	-	-	-	1,524.50	-	1,524.50	0.00%	1,524.50
Other Business Income	67.05	179,352.00	(179,284.95)	497,263.34	726,408.00	(229,144.66)	5.48%	(229,144.66)
Fines and Penalties-Business Income	7,305.95	93,511.06	(86,205.11)	247,322.20	302,140.57	(54,818.37)	2.28%	(54,818.37)
Rent Income (Water Tank Advertisement/PANELCO Tower)	2,597.77	5,000.00	(5,000.00)	14,307.36	20,000.00	(20,000.00)	0.15%	(20,000.00)
Interest Income	-	3,000.00	(402.23)	-	12,000.00	12,000.00	0.09%	12,000.00
Total Business Income	3,401,636.81	3,811,255.41	(409,618.60)	13,410,060.86	13,254,777.42	155,283.44		155,283.44
Non-Operating Income								
Reversal of Impairment Loss	-	-	-	2,793.90	-	2,793.90	0.02%	-
Total Non-Operating Income	-	-	-	2,793.90	-	2,793.90	0.00%	-
TOTAL REVENUES	3,401,636.81	3,811,255.41	(409,618.60)	13,412,854.76	13,254,777.42	158,077.34	100.00%	158,077.34
EXPENSES								
Personnel Services								
Salaries and Wages-Regular								
Jumping Expense-Pumping Labor	115,871.00	121,976.00	(6,105.00)	463,484.00	487,904.00	(24,420.00)	3.68%	(24,420.00)
Transmission and Distribution Expense-Maintenance Supervision	171,291.00	178,928.00	(7,637.00)	685,164.00	715,712.00	(30,548.00)	5.40%	(30,548.00)
Customer Account Expense-Supervision	138,357.00	146,179.00	(7,822.00)	553,090.00	584,716.00	(31,626.00)	4.41%	(31,626.00)
Customer Account Expense-Meter Reading	75,723.00	79,586.00	(3,863.00)	289,678.00	318,344.00	(28,666.00)	2.40%	(28,666.00)
Customer Account Expense-Customer Records and Collection	70,827.00	82,063.00	(11,236.00)	283,308.00	328,252.00	(44,944.00)	2.48%	(44,944.00)
Administrative and General Salaries	390,355.20	420,928.00	(30,572.80)	1,570,656.94	1,683,712.00	(113,055.06)	12.70%	(113,055.06)
Other Compensation								
Personnel Economic Relief Allowance (PERA)	88,000.00	88,000.00	-	352,000.00	352,000.00	-	2.66%	-
Representation Allowance	13,500.00	13,500.00	-	54,000.00	54,000.00	-	0.41%	-
Transportation Allowance	13,500.00	13,500.00	-	54,000.00	54,000.00	-	0.41%	-
Clothing and Uniform Allowance	-	-	-	234,000.00	264,000.00	(30,000.00)	0.02	(30,000.00)
Hazard Pay	216,500.00	216,500.00	-	216,500.00	216,500.00	-	0.02	-
Year - End Bonus	-	-	-	-	-	-	0.00%	-
Directors and Committee Members' Fees	38,220.00	38,220.00	-	154,380.00	152,880.00	1,500.00	1.15%	1,500.00
Cash Gift	-	-	-	-	-	-	0.00%	-
Other Bonuses and Allowances	-	44,000.00	(44,000.00)	-	396,000.00	(396,000.00)	2.99%	(396,000.00)
TOTAL EXPENSES	1,570,656.94	1,683,712.00	(113,055.06)	6,352,000.00	6,352,000.00	-	100.00%	-
Net Income	1,830,979.87	2,127,543.00	(296,563.13)	7,002,797.82	6,982,277.42	20,520.40	100.00%	20,520.40

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DETAILED STATEMENT OF INCOME AND EXPENSES For the Period Ended APRIL 30, 2020

	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
Personnel Benefit Contributions												
and Retirement Insurance Contributions	115,486.78	3.40%	123,559.20	3.24%	(8,072.42)	-6.53%	461,825.70	3.44%	494,236.80	3.73%	(32,411.10)	-6.56%
PAG-IBIG Contributions	4,400.00	0.13%	4,400.00	0.12%	-	0.00%	17,600.00	0.13%	17,600.00	0.13%	-	0.00%
PhilHealth Contributions	13,535.24	0.40%	15,444.90	0.41%	(1,909.66)	-12.36%	53,585.82	0.40%	61,779.60	0.47%	(8,193.78)	-13.26%
Employees Compensation Insurance Premiums (ECC)	4,400.00	0.13%	4,400.00	0.12%	-	0.00%	17,600.00	0.13%	17,600.00	0.13%	-	0.00%
Terminal Leave Benefits	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	263,535.92	1.99%	(263,535.92)	-100.00%
Other Personnel Benefits	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Total Personnel Services	1,489,966.22	43.21%	1,591,184.10	41.75%	(121,217.88)	-7.62%	5,460,872.46	40.71%	6,462,772.32	48.76%	(1,001,899.86)	-15.50%
Maintenance and Other Operating Expenses (MOOE)												
Travel and Educational Expenses												
Traveling Expenses	29,607.00	0.87%	50,362.50	1.32%	(20,755.50)	-41.21%	147,740.96	1.10%	201,450.00	1.52%	(53,709.04)	-26.66%
Training Expenses	-	0.00%	30,000.00	0.79%	(30,000.00)	-100.00%	80,000.00	0.60%	90,000.00	0.68%	(10,000.00)	-11.11%
Supplies Expenses												
Office Supplies Expense	740.53	0.02%	17,716.67	0.46%	(16,976.14)	-95.82%	48,524.24	0.36%	70,866.67	0.53%	(22,342.43)	-31.53%
Accountable Forms	459.80	0.01%	5,000.00	0.13%	(4,540.20)	-90.80%	13,131.36	0.10%	20,000.00	0.15%	(6,868.64)	-34.34%
Non-Accountable Forms	270.00	0.00%	2,950.00	0.08%	(2,680.00)	-90.85%	3,085.24	0.02%	11,800.00	0.09%	(8,714.76)	-73.85%
Semi-Expendable Machinery and Equipment Expenses	-	0.00%	5,000.00	0.13%	(5,000.00)	-100.00%	19,690.00	0.15%	20,000.00	0.15%	(310.00)	-1.55%
Expendable Furniture, Fixtures and Books Expenses	21,007.50	0.62%	2,500.00	0.07%	18,507.50	740.30%	40,687.00	0.30%	10,000.00	0.08%	30,687.00	306.87%
Fuel, Oil and Lubricants Expenses	12,356.28	0.36%	40,000.00	1.05%	(27,643.72)	-69.11%	88,006.55	0.66%	160,000.00	1.21%	(71,993.45)	-45.00%
Other Supplies and Materials Expenses	-	0.00%	8,333.33	0.22%	(8,333.33)	-100.00%	14,562.06	0.11%	33,333.33	0.25%	(18,771.27)	-56.31%
Utility Expenses												
Electricity	41,633.18	1.22%	67,500.00	1.77%	(25,866.82)	-38.32%	183,503.67	1.37%	270,000.00	2.04%	(86,496.33)	-32.04%
Other Utility Expenses	-	0.00%	1,666.67	0.04%	(1,666.67)	-100.00%	2,357.00	0.02%	6,666.67	0.05%	(4,309.67)	-64.65%
Communication Expenses												
Postage and Deliveries	-	0.00%	833.33	0.02%	(833.33)	-100.00%	200.00	0.00%	3,333.33	0.03%	(3,133.33)	-94.00%
Telephone Expenses - Mobile	6,996.00	0.21%	8,833.33	0.23%	(1,837.33)	-20.80%	30,378.82	0.23%	35,333.33	0.27%	(4,954.51)	-14.02%
Telephone Expenses - Landline	-	0.00%	3,666.67	0.10%	(3,666.67)	-100.00%	12,931.27	0.10%	14,666.67	0.11%	(1,735.40)	-11.83%
Internet Subscription Expenses	-	0.00%	6,500.00	0.17%	(6,500.00)	-100.00%	13,922.17	0.10%	26,000.00	0.03%	(12,077.83)	-46.45%
Cable and Radio Expenses	-	0.00%	1,000.00	0.03%	(1,000.00)	-100.00%	1,300.81	0.01%	4,000.00	0.03%	(2,699.19)	-67.48%
Generation, Transmission and Distribution Expenses												
Extraordinary and Miscellaneous Expenses	413,087.18	12.14%	365,000.00	9.58%	48,087.18	13.17%	1,537,050.92	11.46%	1,460,000.00	11.01%	77,050.92	5.28%
Professional Services	8,200.00	0.24%	8,200.00	0.22%	-	0.00%	32,800.00	0.24%	32,800.00	0.25%	-	0.00%
Legal Services	-	0.00%	2,500.00	0.07%	(2,500.00)	-100.00%	-	0.00%	10,000.00	0.08%	(10,000.00)	-100.00%

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DETAILED STATEMENT OF INCOME AND EXPENSES For the Period Ended APRIL 30, 2020

	CURRENT MONTH				YEAR TO DATE			
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
		% to Total	% to Total	% to Budget	% to Total	% to Total	% to Budget	% to Total
Auditing Services	-	0.00%	0.00%	#DIV/0!	0.00%	0.00%	-	0.00%
Consultancy Services	-	0.00%	0.07%	-100.00%	0.00%	0.08%	(10,000.00)	-100.00%
Other Professional Services	9,000.00	0.26%	0.00%	#DIV/0!	0.07%	0.38%	(41,000.00)	-82.00%
Other General Services	121,230.16	3.56%	2.09%	52.13%	2.51%	2.40%	18,045.61	5.66%
Repairs and Maintenance								
Land Improvements	-	0.00%	0.04%	-100.00%	0.00%	0.04%	(5,833.33)	-100.00%
Plant (UPIS)	7,409.06	0.22%	1.25%	-84.40%	0.46%	1.43%	(128,129.83)	-67.44%
Building and Other Structure	-	0.00%	0.26%	-100.00%	0.00%	0.30%	(40,000.00)	-100.00%
Machinery and Equipment (Office Equipment)	-	0.00%	0.02%	-100.00%	0.00%	0.03%	(3,333.33)	-100.00%
Machinery and Equipment (IT Equipment)	-	0.00%	0.07%	-100.00%	0.00%	0.08%	(9,500.00)	-95.00%
Machinery and Equipment (OME)	-	0.00%	0.07%	-100.00%	0.00%	0.08%	(10,000.00)	-100.00%
Land Transport Equipment	-	0.00%	0.55%	-100.00%	0.08%	0.63%	(72,234.33)	-86.68%
Furniture and Fixtures	-	0.00%	0.02%	-100.00%	0.00%	0.03%	(3,333.33)	-100.00%
Taxes, Duties and Premiums								
Taxes, Duties and Licenses	45,790.67	1.35%	1.94%	-38.10%	2.00%	2.23%	(28,133.66)	-9.51%
Fidelity Bond Premiums	2,692.71	0.08%	0.08%	-10.86%	0.08%	0.09%	(1,067.70)	-8.84%
Insurance Expense	3,505.73	0.10%	1.00%	-90.81%	0.08%	1.15%	(141,217.17)	-92.58%
Other Maintenance and Operating Expenses								
Advertising, Promotional and Marketing Expenses	-	0.00%	0.13%	-100.00%	0.00%	0.23%	(30,000.00)	-100.00%
Printing and Publication Expenses	-	0.00%	0.07%	-100.00%	0.01%	0.08%	(8,961.00)	-89.61%
Representation Expenses	8,995.00	0.26%	0.47%	-50.06%	0.24%	0.54%	(39,691.55)	-55.09%
Rent expenses	-	0.00%	0.00%	#DIV/0!	0.00%	0.00%	-	#DIV/0!
Membership Dues and Contribution to Organizations	7,419.00	0.22%	0.22%	-10.97%	0.27%	0.25%	3,355.67	10.07%
Donations	-	0.00%	0.00%	#DIV/0!	0.05%	0.00%	6,555.00	#DIV/0!
Major Events and Conventions Expenses	-	0.00%	1.54%	-100.00%	0.00%	1.60%	(212,666.67)	-100.00%
Other Maintenance and Operating Expenses	-	0.00%	0.04%	-100.00%	0.00%	0.05%	(6,466.67)	-97.00%
Total Maintenance and Other Operating Expenses (MOOE)	740,399.80	21.76%	26.38%	(265,123.21)	22.68%	30.12%	(973,990.23)	#DIV/0!
Financial Expense								
Interest Expenses	-	0.00%	3.61%	-100.00%	0.00%	1.04%	(137,738.01)	-100.00%
Bank Charges	-	0.00%	0.00%	-100.00%	0.02%	0.01%	1,333.33	80.00%
Total Financial Expense	-	0.00%	3.61%	(138,154.68)	0.02%	0.00%	(136,404.68)	(0.20)



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended APRIL 30, 2020

	CURRENT MONTH				YEAR TO DATE			
	Actual	Budget	Variance	% to Budget	Actual	Budget	Variance	% to Budget
	Amount	Amount	Amount	% to Total	Amount	Amount	Amount	% to Total
Non Cash Expenses								
Depreciation								
Land Improvements	10,900.95	9,250.10	1,650.85	0.24%	43,603.80	37,000.40	6,603.40	0.28%
Plant (UPIS)	186,221.89	181,397.38	4,824.51	4.76%	734,589.74	725,589.50	9,000.24	5.47%
Buildings	8,353.37	10,303.67	(1,950.30)	0.27%	33,413.48	41,214.70	(7,801.22)	0.31%
Water Plant, Structures and Improvements	7,135.13	10,211.30	(3,076.17)	0.27%	28,540.52	40,845.20	(12,304.68)	0.31%
Machinery and Equipment (Office Equipment)	3,851.39	5,535.72	(1,684.33)	0.15%	15,405.56	22,142.86	(6,737.30)	0.17%
Machinery and Equipment (IT Equipment)	16,382.36	17,135.71	(753.35)	0.45%	65,529.44	68,542.83	(3,013.39)	0.52%
Machinery and Equipment (OME)	67,858.41	74,041.67	(6,183.26)	1.94%	268,146.83	296,166.68	(28,019.85)	2.23%
Motor Vehicles	23,775.60	27,192.85	(3,417.25)	0.71%	95,102.40	108,771.38	(13,668.98)	0.82%
Furniture and Fixtures	5,147.28	7,541.79	(2,394.51)	0.20%	20,716.62	30,167.17	(9,450.55)	0.23%
Other PPE	752.08	2,500.00	(1,747.92)	0.07%	3,008.32	10,000.00	(6,991.68)	0.08%
Amortization								
Amortization-Intangible Assets (Computer Software)	877.33	3,541.67	(2,664.34)	0.03%	3,509.32	14,166.67	(10,657.35)	0.04%
Amortization-Intangible Assets (Websites)	1,050.00	1,166.67	(116.67)	0.00%	4,200.00	4,666.67	(466.67)	0.00%
Loss on Impairment	-	-	-	0.00%	-	-	-	0.00%
Total Non Cash Expenses	332,305.79	349,818.52	(14,848.39)	66.97%	1,315,766.03	1,399,274.06	(83,508.03)	10.45%
TOTAL EXPENSES	2,542,671.81	3,084,680.31	(539,344.16)	80.94%	9,835,740.31	12,031,543.11	(2,195,802.80)	90.77%
NET INCOME (LOSS)	858,965.00	726,575.10	132,389.90	19.06%	3,577,114.45	1,223,234.31	2,353,880.14	192.43%

Prepared by:

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FREDA B. CESISTA

Senior Corporate Accountant A

Certified Correct by:

low

MARBEN A. SANTE

Division Manager C

Approved by:

shian

MASAN Q. SISON

General Manager C