



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 JUNE 30, 2020

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
REVENUES												
Business Income												
Waterworks System Fees												
Metered Sales	3,050,480.80	92.53%	3,530,392.35	92.63%	(479,911.55)	-13.59%	18,980,438.92	94.30%	19,255,013.55	92.23%	(274,574.63)	-1.43%
Unmetered Sales	-	0.00%	-	0.00%	-	#DIV/0!	1,524.50	0.01%	-	0.00%	1,524.50	#DIV/0!
Other Business Income	234,854.72	7.12%	179,352.00	4.71%	55,502.72	30.95%	860,946.99	4.28%	1,085,112.00	5.20%	(224,165.01)	-20.66%
Fines and Penalties-Business Income	5,034.15	0.15%	93,511.06	2.45%	(88,476.91)	-94.62%	260,618.25	1.29%	489,162.68	2.34%	(228,544.43)	-46.72%
Rent Income (Water Tank Advertisement/PANELCO Tower)	-	-	5,000.00	0.13%	(5,000.00)	-	-	0.00%	30,000.00	0.14%	(30,000.00)	-100.00%
Interest Income	6,528.36	0.20%	3,000.00	0.08%	3,528.36	117.61%	23,379.67	0.12%	18,000.00	0.09%	5,379.67	29.89%
Total Business Income	3,296,898.03		3,811,255.41		(514,357.38)		20,126,908.33		20,877,288.23		(750,379.90)	
Non-Operating Income												
Reversal of Impairment Loss	-	-	-	-	-	-	-	0.00%	-	0.00%	-	-
Total Non-Operating Income	-		-		-		-		-		-	
TOTAL REVENUES	3,296,898.03	100.00%	3,811,255.41	100.00%	(514,357.38)	-13.50%	20,126,908.33	100.00%	20,877,288.23	100.00%	(750,379.90)	-3.59%
EXPENSES												
Personnel Services												
Salaries and Wages-Regular												
Pumping Expense-Pumping Labor	115,871.00	3.51%	121,976.00	3.20%	(6,105.00)	-5.01%	695,226.00	3.45%	731,856.00	3.51%	(36,630.00)	-5.01%
Transmission and Distribution Expense-Maintenance Supervision	171,291.00	5.20%	178,928.00	4.69%	(7,637.00)	-4.27%	1,027,746.00	5.11%	1,073,568.00	5.14%	(45,822.00)	-4.27%
Customer Account Expense-Supervision	138,357.00	4.20%	146,179.00	3.84%	(7,822.00)	-5.35%	829,804.00	4.12%	877,074.00	4.20%	(47,270.00)	-5.39%
Customer Account Expense-Meter Reading	75,723.00	2.30%	79,586.00	2.09%	(3,863.00)	-4.85%	441,124.00	2.19%	477,516.00	2.29%	(36,392.00)	-7.62%
Customer Account Expense-Customer Records and Collection	74,706.47	2.27%	82,063.00	2.15%	(7,356.53)	-8.96%	428,841.47	2.13%	492,378.00	2.36%	(63,536.53)	-12.90%
Administrative and General Salaries	393,501.20	11.94%	420,928.00	11.04%	(27,426.80)	-6.52%	2,354,496.14	11.70%	2,525,568.00	12.10%	(171,071.86)	-6.77%
Other Compensation												
Personnel Economic Relief Allowance (PERA)	88,000.00	2.67%	88,000.00	2.31%	-	0.00%	528,000.00	2.62%	528,000.00	2.53%	-	0.00%
Representation Allowance	13,500.00	0.41%	13,500.00	0.35%	-	0.00%	81,000.00	0.40%	81,000.00	0.39%	-	0.00%
Transportation Allowance	13,500.00	0.41%	13,500.00	0.35%	-	0.00%	81,000.00	0.40%	81,000.00	0.39%	-	0.00%
Clothing and Uniform Allowance	-	-	-	-	-	#DIV/0!	264,000.00	0.01	264,000.00	0.01	-	0.00%
Hazard Pay	-	-	166,000.00	0.04	(166,000.00)	-100.00%	382,500.00	0.02	387,000.00	0.02	(4,500.00)	-1.16%
Year - End Bonus	-	0%	1,029,660.00	27.02%	(1,029,660.00)	-100.00%	962,407.00	4.78%	1,029,660.00	4.93%	(67,253.00)	-6.53%
Directors and Committee Members' Fees	38,220.00	1%	38,220.00	1.00%	-	0.00%	230,820.00	1.15%	229,320.00	1.10%	1,500.00	0.65%
Cash Gift	-	0%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Other Bonuses and Allowances	-	0.00%	44,000.00	1.15%	(44,000.00)	-100.00%	-	0.00%	484,000.00	2.32%	(484,000.00)	-100.00%



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended JUNE 30, 2020

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
Personnel Benefit Contributions												
and Retirement Insurance Contributions	116,283.20	3.53%	123,559.20	3.24%	(7,276.00)	-5.89%	693,595.68	3.45%	741,355.20	3.55%	(47,759.52)	-6.44%
MAG-IBIG Contributions	4,400.00	0.13%	4,400.00	0.12%	-	0.00%	26,400.00	0.13%	26,400.00	0.13%	-	0.00%
PhilHealth Contributions	13,733.31	0.42%	15,444.90	0.41%	(1,711.59)	-11.08%	80,854.37	0.40%	92,669.40	0.44%	(11,815.03)	-12.75%
Employees Compensation Insurance Premiums (ECC)	4,400.00	0.13%	4,400.00	0.12%	-	0.00%	26,400.00	0.13%	26,400.00	0.13%	-	0.00%
Terminal Leave Benefits	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	93,035.92	0.45%	(93,035.92)	-100.00%
Other Personnel Benefits	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Total Personnel Services	1,261,486.18	38.26%	2,570,344.10	67.44%	(1,308,857.92)	-50.92%	9,134,214.66	45.38%	10,241,800.52	49.06%	(1,107,585.86)	-10.81%
Maintenance and Other Operating Expenses (MOOE)												
Travel and Educational Expenses												
Traveling Expenses	10,427.00	0.32%	50,362.50	1.32%	(39,935.50)	-79.30%	165,753.96	0.82%	302,175.00	1.45%	(136,421.04)	-45.15%
Training Expenses	-	0.00%	7,666.67	0.20%	(7,666.67)	-100.00%	80,000.00	0.40%	83,000.00	0.40%	(3,000.00)	-3.61%
Supplies Expenses												
Office Supplies Expense	29,530.25	0.90%	17,716.67	0.46%	11,813.58	66.68%	87,841.57	0.44%	106,300.00	0.51%	(18,458.43)	-17.36%
Accountable Forms	4,355.88	0.13%	5,000.00	0.13%	(644.12)	-12.88%	24,883.32	0.12%	30,000.00	0.14%	(5,116.68)	-17.06%
Non-Accountable Forms	1,334.96		2,950.00	0.08%	(1,615.04)	-54.75%	5,258.46	0.03%	17,700.00		(12,441.54)	-70.29%
Semi-Expendable Machinery and Equipment Expenses	4,194.00	0.13%	5,000.00	0.13%	(806.00)	-16.12%	23,884.00	0.12%	30,000.00	0.14%	(6,116.00)	-20.39%
Semi-Expendable Furniture, Fixtures and Books Expenses	-	0.00%	2,500.00	0.07%	(2,500.00)	-100.00%	40,687.00	0.20%	15,000.00	0.07%	25,687.00	171.25%
Fuel, Oil and Lubricants Expenses	24,235.89	0.74%	40,000.00	1.05%	(15,764.11)	-39.41%	132,475.09	0.66%	240,000.00	1.15%	(107,524.91)	-44.80%
Other Supplies and Materials Expenses	46,057.00	1.40%	8,333.33	0.22%	37,723.67	452.68%	81,044.41	0.40%	50,000.00	0.24%	31,044.41	62.09%
Utility Expenses												
Electricity	44,668.70	1.35%	67,500.00	1.77%	(22,831.30)	-33.82%	274,101.33	1.36%	405,000.00	1.94%	(130,898.67)	-32.32%
Other Utility Expenses	1,957.00	0.06%	1,666.67	0.04%	290.33	17.42%	5,755.00	0.03%	10,000.00	0.05%	(4,245.00)	-42.45%
Communication Expenses												
Postage and Deliveries	285.00	0.01%	833.33	0.02%	(548.33)	-65.80%	970.00	0.00%	5,000.00	0.02%	(4,030.00)	-80.60%
Telephone Expenses - Mobile	7,819.04	0.24%	8,833.33	0.23%	(1,014.29)	-11.48%	48,094.86	0.24%	53,000.00	0.25%	(4,905.14)	-9.25%
Telephone Expenses - Landline	2,567.68	0.08%	3,666.67	0.10%	(1,098.99)	-29.97%	18,111.42	0.09%	22,000.00	0.11%	(3,888.58)	-17.68%
Internet Subscription Expenses	2,849.00		6,500.00	0.17%	(3,651.00)	-56.17%	34,173.80		39,000.00		(4,826.20)	-12.37%
Cable and Radio Expenses	1,995.00	0.06%	1,000.00	0.03%	995.00	99.50%	5,286.47	0.03%	6,000.00	0.03%	(713.53)	-11.89%
Generation, Transmission and Distribution Expenses	379,636.56	11.51%	365,000.00	9.58%	14,636.56	4.01%	2,280,602.53	11.33%	2,190,000.00	10.49%	90,602.53	4.14%
Extraordinary and Miscellaneous Expenses	8,200.00	0.25%	8,200.00	0.22%	-	0.00%	49,200.00	0.24%	49,200.00	0.24%	-	0.00%
Professional Services												
Legal Services	-	0.00%	2,500.00	0.07%	(2,500.00)	-100.00%	-	0.00%	15,000.00	0.07%	(15,000.00)	-100.00%



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended JUNE 30, 2020

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
Auditing Services	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Consultancy Services	-	0.00%	2,500.00	0.07%	(2,500.00)	-100.00%	-	0.00%	15,000.00	0.07%	(15,000.00)	-100.00%
Other Professional Services	-	0.00%	-	0.00%	-	#DIV/0!	9,000.00	0.04%	50,000.00	0.24%	(41,000.00)	-82.00%
Other General Services	78,745.28	2.39%	79,690.91	2.09%	(945.63)	-1.19%	525,165.36	2.61%	545,145.45	2.61%	(19,980.09)	-3.67%
Repairs and Maintenance												
Land Improvements	-	0.00%	1,458.33	0.04%	(1,458.33)	-100.00%	-	0.00%	8,750.00	0.04%	(8,750.00)	-100.00%
Plant (UPIS)	28,774.69	0.87%	47,500.00	1.25%	(18,725.31)	-39.42%	103,277.13	0.51%	285,000.00	1.37%	(181,722.87)	-63.76%
Building and Other Structure	-	0.00%	10,000.00	0.26%	(10,000.00)	-100.00%	679.75	0.00%	60,000.00	0.29%	(59,320.25)	-98.87%
Machinery and Equipment (Office Equipment)	-	0.00%	833.33	0.02%	(833.33)	-100.00%	-	0.00%	5,000.00	0.02%	(5,000.00)	-100.00%
Machinery and Equipment (IT Equipment)	-	0.00%	2,500.00	0.07%	(2,500.00)	-100.00%	500.00	0.00%	15,000.00	0.07%	(14,500.00)	-96.67%
Machinery and Equipment (OME)	19,333.36	0.59%	2,500.00	0.07%	16,833.36	673.33%	21,133.36	0.11%	15,000.00	0.07%	6,133.36	40.89%
Land Transport Equipment	5,940.00	0.18%	20,833.33	0.55%	(14,893.33)	-71.49%	17,189.00	0.09%	125,000.00	0.60%	(107,811.00)	-86.25%
Furniture and Fixtures	-	0.00%	833.33	0.02%	(833.33)	-100.00%	-	0.00%	5,000.00	0.02%	(5,000.00)	-100.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	123,339.22	3.74%	90,624.78	2.38%	32,714.44	36.10%	470,710.74	2.34%	493,805.99	2.37%	(23,095.25)	-4.68%
Fidelity Bond Premiums	2,692.71	0.08%	3,020.83	0.08%	(328.12)	-10.86%	16,401.05	0.08%	18,125.00	0.09%	(1,723.95)	-9.51%
Insurance Expense	1,580.70	0.05%	21,486.49	0.56%	(19,905.79)	-92.64%	18,892.57	0.09%	178,861.63	0.86%	(159,969.06)	-89.44%
Other Maintenance and Operating Expenses												
Advertising, Promotional and Marketing Expenses	-	0.00%	5,000.00	0.13%	(5,000.00)	-100.00%	-	0.00%	40,000.00	0.19%	(40,000.00)	-100.00%
Printing and Publication Expenses	-	0.00%	2,500.00	0.07%	(2,500.00)	-100.00%	1,039.00	0.01%	15,000.00	0.07%	(13,961.00)	-93.07%
Representation Expenses	13,755.00	0.42%	18,012.50	0.47%	(4,257.50)	-23.64%	59,947.45	0.30%	108,075.00	0.52%	(48,127.55)	-44.53%
Rent expenses	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Membership Dues and Contribution to Organizations	-	0.00%	8,333.33	0.22%	(8,333.33)	-100.00%	37,189.00	0.18%	50,000.00	0.24%	(12,811.00)	-25.62%
Donations	-	0.00%	-	0.00%	-	#DIV/0!	6,555.00	0.03%	-	0.00%	6,555.00	#DIV/0!
Major Events and Conventions Expenses	50,418.00	1.53%	58,666.67	1.54%	(8,248.67)	-14.06%	50,418.00	0.25%	330,000.00	1.58%	(279,582.00)	-84.72%
Other Maintenance and Operating Expenses	1,350.00	0.04%	1,666.67	0.04%	(316.67)	-19.00%	2,250.00	0.01%	10,000.00	0.05%	(7,750.00)	-77.50%
Total Maintenance and Other Operating Expenses (MOOE)	896,041.92	27.05%	983,189.68	25.80%	(87,147.76)	#DIV/0!	4,698,470.63	23.17%	6,041,138.07	28.66%	(1,342,667.44)	#DIV/0!
Financial Expense												
Interest Expenses	-	0.00%	137,738.01	3.61%	(137,738.01)	-100.00%	-	0.00%	413,214.03	1.98%	(413,214.03)	-100.00%
Bank Charges	-	0.00%	416.67	0.00%	(416.67)	-100.00%	3,050.00	0.02%	2,500.00	0.01%	550.00	22.00%
Total Financial Expense	-	0.00%	138,154.68	3.61%	(138,154.68)	-200.00%	3,050.00	0.02%	415,714.03	0.00%	(412,664.03)	(0.78)



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DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended JUNE 30, 2020

Non Cash Expenses

	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
Depreciation												
Land Improvements	8,443.24	0.26%	9,250.10	0.24%	(806.86)		62,947.99	0.31%	55,500.60	0.27%	7,447.39	0.00%
Plant (UPIS)	186,221.89	5.65%	181,397.38	4.76%	4,824.51	2.66%	1,107,033.52	5.50%	1,088,384.26	5.21%	18,649.26	1.71%
Buildings	8,353.37	0.25%	10,303.67	0.27%	(1,950.30)	-18.93%	50,120.22	0.25%	61,822.05	0.30%	(11,701.83)	-18.93%
Water Plant, Structures and Improvements	2,884.13	0.09%	10,211.30	0.27%	(7,327.17)		34,308.78	0.17%	61,267.80	0.29%	(26,959.02)	0.00%
Machinery and Equipment (Office Equipment)	4,272.29	0.13%	5,535.72	0.15%	(1,263.43)	-22.82%	23,950.14	0.12%	33,214.30	0.16%	(9,264.16)	-27.89%
Machinery and Equipment (IT Equipment)	16,382.36	0.50%	17,135.71	0.45%	(753.35)		98,294.16	0.49%	102,814.25	0.49%	(4,520.09)	
Machinery and Equipment (OME)	67,858.41	2.06%	74,041.67	1.94%	(6,183.26)	-8.35%	403,863.65	2.01%	444,250.02	2.13%	(40,386.37)	-9.09%
Motor Vehicles	23,099.69	0.70%	27,192.85	0.71%	(4,093.16)	-15.05%	141,977.69	0.71%	163,157.07	0.78%	(21,179.38)	-12.98%
Furniture and Fixtures	-	0.00%	7,541.79	0.20%	(7,541.79)	-100.00%	19,757.19	0.10%	45,250.75	0.22%	(25,493.56)	-56.34%
Other PPE	752.08	0.02%	2,500.00	0.07%	(1,747.92)		4,512.48	0.02%	15,000.00	0.07%	(10,487.52)	
Amortization												
Amortization-Intangible Assets (Computer Software)	877.33		3,541.67				5,263.98		21,250.00		(15,986.02)	
Amortization-Intangible Assets (Websites)	1,050.00	0.03%	1,166.67	0.03%	(116.67)	-10.00%	6,300.00	0.03%	7,000.00	0.03%	(700.00)	-10.00%
Loss on Impairment	-	0.00%	-	0.00%	-		1,994.54	0.01%	333,333.33	1.60%	(331,338.79)	0.00%
Total Non Cash Expenses	320,194.79	63.47%	349,818.52	0.09	(26,959.39)	(1.72)	1,960,324.34	0.10	2,432,244.43	0.12	(471,920.09)	(1.34)
TOTAL EXPENSES	2,477,722.89	75.15%	4,041,506.97	106.04%	(1,561,119.75)	-38.63%	15,796,059.63	78.48%	19,130,897.05	91.63%	(3,334,837.42)	-17.43%
NET INCOME (LOSS)	819,175.14	24.85%	(230,251.57)	-6.04%	1,049,426.71	-455.77%	4,330,848.70	21.52%	1,746,391.18	8.37%	2,584,457.52	147.99%

Prepared by:

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Division Manager C

Approved by:

SUSAN Q. SISON
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