



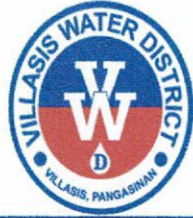
Republic of the Philippines
Region I - Province of Pangasinan
Villasis Water District

(075) 632-1093 / (075) 632-1080 / 09178615250
www.villasiswaterdistrict.gov.ph * villasis_wd@yahoo.com
CCC # 95 * Poblacion Zone I, Villasis, 2427

DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended AUGUST 31, 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	3,421,029.27	94.95%	3,588,666.25	92.75%	(167,636.98)	-4.67%	25,706,516.55	94.33%	26,432,346.05	92.37%	(725,829.50)	-2.75%
Unmetered Sales	300.00	0.01%	-	0.00%	300.00	#DIV/0!	1,824.50	0.01%	-	0.00%	1,824.50	#DIV/0!
Other Business Income	132,751.54	3.68%	179,352.00	4.64%	(46,600.46)	-25.98%	1,206,328.57	4.43%	1,443,816.00	5.05%	(237,487.43)	-16.45%
Fines and Penalties-Business Income	1,423.75	0.04%	93,365.41	2.41%	(91,941.66)	-98.48%	264,338.00	0.97%	675,893.50	2.36%	(411,555.50)	-60.89%
Rent Income (Water Tank Advertisement/PANELCO Tower)	45,000.00	1.25%	5,000.00	0.13%	40,000.00	800.00%	45,000.00	0.17%	40,000.00	0.14%	5,000.00	12.50%
Interest Income	2,612.94	0.07%	3,000.00	0.08%	(387.06)	-12.90%	28,673.01	0.11%	24,000.00	0.08%	4,673.01	19.47%
Total Business Income	3,603,117.50		3,869,383.66		(266,266.16)		27,252,680.63		28,616,055.55		(1,363,374.92)	
Non-Operating Income												
Reversal of Impairment Loss	-		-		-		-	0.00%	-	0.00%	-	
Total Non-Operating Income	-		-		-		-		-		-	
TOTAL REVENUES	3,603,117.50	100.00%	3,869,383.66	100.00%	(266,266.16)	-6.88%	27,252,680.63	100.00%	28,616,055.55	100.00%	(1,363,374.92)	-4.76%
EXPENSES												
Personnel Services												
Salaries and Wages-Regular												
Pumping Expense-Pumping Labor	115,871.00	3.22%	121,976.00	3.15%	(6,105.00)	-5.01%	926,968.00	3.40%	975,808.00	3.41%	(48,840.00)	-5.01%
Transmission and Distribution Expense-Maintenance Supervision	171,291.00	4.75%	178,928.00	4.62%	(7,637.00)	-4.27%	1,370,328.00	5.03%	1,431,424.00	5.00%	(61,096.00)	-4.27%
Customer Account Expense-Supervision	138,357.00	3.84%	146,179.00	3.78%	(7,822.00)	-5.35%	1,106,518.00	4.06%	1,169,432.00	4.09%	(62,914.00)	-5.38%
Customer Account Expense-Meter Reading	75,723.00	2.10%	79,586.00	2.06%	(3,863.00)	-4.85%	592,570.00	2.17%	636,688.00	2.22%	(44,118.00)	-6.93%
Customer Account Expense-Customer Records and Collection	78,101.00	2.17%	82,063.00	2.12%	(3,962.00)	-4.83%	585,043.47	2.15%	656,504.00	2.29%	(71,460.53)	-10.89%
Administrative and General Salaries	396,269.00	11.00%	420,928.00	10.88%	(24,659.00)	-5.86%	3,147,034.14	11.55%	3,367,424.00	11.77%	(220,389.86)	-6.54%
Other Compensation												
Personnel Economic Relief Allowance (PERA)	88,000.00	2.44%	88,000.00	2.27%	-	0.00%	704,000.00	2.58%	704,000.00	2.46%	-	0.00%
Representation Allowance	13,500.00	0.37%	13,500.00	0.35%	-	0.00%	108,000.00	0.40%	108,000.00	0.38%	-	0.00%
Transportation Allowance	13,500.00	0.37%	13,500.00	0.35%	-	0.00%	108,000.00	0.40%	108,000.00	0.38%	-	0.00%
Clothing and Uniform Allowance	-	-	-	-	-	#DIV/0!	264,000.00	0.01	264,000.00	0.01	-	0.00%
Honoraria	5,000.00	0.00	5,000.00	0.00	-	0.00%	5,000.00	0.00	5,000.00	0.00	-	0.00%
Hazard Pay	-	-	-	-	-	#DIV/0!	382,500.00	0.01	382,000.00	0.01	(4,500.00)	-1.16%
Year - End Bonus	-	0%	-	0.00%	-	#DIV/0!	962,407.00	3.53%	1,029,660.00	3.60%	(67,253.00)	-6.53%
Directors and Committee Members' Fees	38,220.00	1%	115,933.33	3.00%	(77,713.33)	-67.03%	307,260.00	1.13%	461,186.67	1.61%	(153,926.67)	-33.38%
Cash Gift	-	0%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!



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For the Period Ended AUGUST 31, 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
Other Bonuses and Allowances	-	0.00%	174,341.60	4.51%	(174,341.60)	-100.00%	-	0.00%	832,683.20	2.91%	(832,683.20)	-100.00%
Personnel Benefit Contributions												
Life and Retirement Insurance Contributions	117,073.44	3.25%	123,559.20	3.19%	(6,485.76)	-5.25%	927,742.56	3.40%	988,473.60	3.45%	(60,731.04)	-6.14%
PAG-IBIG Contributions	4,400.00	0.12%	4,400.00	0.11%	-	0.00%	35,200.00	0.13%	35,200.00	0.12%	-	0.00%
PhilHealth Contributions	13,733.31	0.38%	15,444.90	0.40%	(1,711.59)	-11.08%	108,320.99	0.40%	123,559.20	0.43%	(15,238.21)	-12.33%
Employees Compensation Insurance Premiums (ECC)	4,400.00	0.12%	4,400.00	0.11%	-	0.00%	35,200.00	0.13%	35,200.00	0.12%	-	0.00%
Terminal Leave Benefits	-	0.00%	-	0.00%	-	#DIV/0!	241,581.95	0.89%	93,035.92	0.33%	148,546.03	159.67%
Other Personnel Benefits	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Total Personnel Services	1,273,438.75	35.34%	1,587,739.03	41.03%	(314,300.28)	-19.80%	11,917,674.11	43.73%	13,412,278.58	46.87%	(1,494,604.47)	-11.14%
Maintenance and Other Operating Expenses (MOOE)												
Travel and Educational Expenses												
Traveling Expenses	13,443.25	0.37%	33,695.83	0.87%	(20,252.58)	-60.10%	192,841.21	0.71%	369,566.67	1.29%	(176,725.46)	-47.82%
Training Expenses	7,120.00	0.20%	30,000.00	0.78%	(22,880.00)	-76.27%	87,120.00	0.32%	143,000.00	0.50%	(55,880.00)	-39.08%
Supplies Expenses												
Office Supplies Expense	16,506.91	0.46%	17,716.67	0.46%	(1,209.76)	-6.83%	126,912.04	0.47%	141,733.33	0.50%	(14,821.29)	-10.46%
Accountable Forms	7,198.04	0.20%	5,000.00	0.13%	2,198.04	43.96%	32,739.20	0.12%	40,000.00	0.14%	(7,260.80)	-18.15%
Non-Accountable Forms	1,503.26		2,950.00	0.08%	(1,446.74)	-49.04%	7,713.28	0.03%	23,600.00		(15,886.72)	-67.32%
Semi-Expendable Machinery and Equipment Expenses	12,990.00	0.36%	5,000.00	0.13%	7,990.00	159.80%	37,873.00	0.14%	40,000.00	0.14%	(2,127.00)	-5.32%
Semi-Expendable Furniture, Fixtures and Books Expenses	9,850.00	0.27%	15,833.33	0.41%	(5,983.33)	-37.79%	51,313.00	0.19%	46,666.67	0.16%	4,646.33	9.96%
Fuel, Oil and Lubricants Expenses	24,120.61	0.67%	26,666.67	0.69%	(2,546.06)	-9.55%	180,530.13	0.66%	293,333.33	1.03%	(112,803.20)	-38.46%
Other Supplies and Materials Expenses	20,110.25	0.56%	25,000.00	0.65%	(4,889.75)	-19.56%	111,645.86	0.41%	100,000.00	0.35%	11,645.86	11.65%
Utility Expenses												
Electricity	43,727.18	1.21%	67,500.00	1.74%	(23,772.82)	-35.22%	360,518.02	1.32%	540,000.00	1.89%	(179,481.98)	-33.24%
Other Utility Expenses	-	0.00%	1,666.67	0.04%	(1,666.67)	-100.00%	6,445.00	0.02%	13,333.33	0.05%	(6,888.33)	-51.66%
Communication Expenses												
Postage and Deliveries	567.00	0.02%	833.33	0.02%	(266.33)	-31.96%	1,822.00	0.01%	6,666.67	0.02%	(4,844.67)	-72.67%
Telephone Expenses - Mobile	8,195.94	0.23%	8,833.33	0.23%	(637.39)	-7.22%	64,411.74	0.24%	70,666.67	0.25%	(6,254.93)	-8.85%
Telephone Expenses - Landline	5,720.76	0.16%	3,666.67	0.09%	2,054.09	56.02%	27,529.17	0.10%	29,333.33	0.10%	(1,804.16)	-6.15%
Internet Subscription Expenses	7,891.25		6,500.00	0.17%	1,391.25	21.40%	49,259.05		52,000.00		(2,740.95)	-5.27%
Cable and Radio Expenses	650.00	0.02%	1,000.00	0.03%	(350.00)	-35.00%	6,586.47	0.02%	8,000.00	0.03%	(1,413.53)	-17.67%
Generation, Transmission and Distribution Expenses	321,932.58	8.93%	365,000.00	9.43%	(43,067.42)	-11.80%	2,845,111.83	10.44%	2,920,000.00	10.20%	(74,888.17)	-2.56%
Extraordinary and Miscellaneous Expenses	8,200.00	0.23%	8,200.00	0.21%	-	0.00%	65,600.00	0.24%	65,600.00	0.23%	-	0.00%



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For the Period Ended AUGUST 31, 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
Professional Services												
Legal Services	-	0.00%	2,500.00	0.06%	(2,500.00)	-100.00%	-	0.00%	20,000.00	0.07%	(20,000.00)	-100.00%
Auditing Services	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Consultancy Services	-	0.00%	2,500.00	0.06%	(2,500.00)	-100.00%	-	0.00%	20,000.00	0.07%	(20,000.00)	-100.00%
Other Professional Services	-	0.00%	-	0.00%	-	#DIV/0!	13,500.00	0.05%	50,000.00	0.17%	(36,500.00)	-73.00%
Other General Services	87,145.92	2.42%	79,690.91	2.06%	7,455.01	9.35%	696,906.96	2.56%	704,527.27	2.46%	(7,620.31)	-1.08%
Repairs and Maintenance												
Land Improvements	-	0.00%	1,458.33	0.04%	(1,458.33)	-100.00%	-	0.00%	11,666.67	0.04%	(11,666.67)	-100.00%
Plant (UPIS)	29,345.39	0.81%	47,500.00	1.23%	(18,154.61)	-38.22%	146,848.50	0.54%	380,000.00	1.33%	(233,151.50)	-61.36%
Building and Other Structure	60.00	0.00%	10,000.00	0.26%	(9,940.00)	-99.40%	889.75	0.00%	80,000.00	0.28%	(79,110.25)	-98.89%
Machinery and Equipment (Office Equipment)	300.00	0.01%	833.33	0.02%	(533.33)	-64.00%	600.00	0.00%	6,666.67	0.02%	(6,066.67)	-91.00%
Machinery and Equipment (IT Equipment)	-	0.00%	2,500.00	0.06%	(2,500.00)	-100.00%	500.00	0.00%	20,000.00	0.07%	(19,500.00)	-97.50%
Machinery and Equipment (OME)	-	0.00%	2,500.00	0.06%	(2,500.00)	-100.00%	21,133.36	0.08%	20,000.00	0.07%	1,133.36	5.67%
Land Transport Equipment	1,889.25	0.05%	20,833.33	0.54%	(18,944.08)	-90.93%	61,041.58	0.22%	166,666.67	0.58%	(105,625.09)	-63.38%
Furniture and Fixtures	-	0.00%	833.33	0.02%	(833.33)	-100.00%	-	0.00%	6,666.67	0.02%	(6,666.67)	-100.00%
Taxes, Duties and Premiums												
Taxes, Duties and Licenses	70,547.36	1.96%	73,977.21	1.91%	(3,429.85)	-4.64%	611,742.32	2.24%	641,760.41	2.24%	(30,018.09)	-4.68%
Fidelity Bond Premiums	2,692.71	0.07%	3,020.83	0.08%	(328.12)	-10.86%	21,786.47	0.08%	24,166.67	0.08%	(2,380.20)	-9.85%
Insurance Expense	15,673.82	0.44%	38,134.06	0.99%	(22,460.24)	-58.90%	108,892.74	0.40%	255,129.75	0.89%	(146,237.01)	-57.32%
Other Maintenance and Operating Expenses												
Advertising, Promotional and Marketing Expenses	-	0.00%	60,833.33	1.57%	(60,833.33)	-100.00%	-	0.00%	161,666.67	0.56%	(161,666.67)	-100.00%
Printing and Publication Expenses	464.00	0.01%	2,500.00	0.06%	(2,036.00)	-81.44%	2,724.00	0.01%	20,000.00	0.07%	(17,276.00)	-86.38%
Representation Expenses	20,049.75	0.56%	18,012.50	0.47%	2,037.25	11.31%	97,411.71	0.36%	144,100.00	0.50%	(46,688.29)	-32.40%
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	0.14%	66,666.67	0.23%	(29,477.67)	-44.22%
Donations	-	0.00%	-	0.00%	-	#DIV/0!	22,942.50	0.08%	-	0.00%	22,942.50	#DIV/0!
Major Events and Conventions Expenses	-	0.00%	58,666.67	1.52%	(58,666.67)	-100.00%	50,418.00	0.19%	447,333.33	1.56%	(396,915.33)	-88.73%
Other Maintenance and Operating Expenses	5,250.00	0.15%	1,666.67	0.04%	3,583.33	215.00%	96,000.00	0.35%	13,333.33	0.05%	82,666.67	620.00%
Total Maintenance and Other Operating Expenses (MOOE)	743,145.23	20.36%	1,061,356.35	27.43%	(318,211.12)	#DIV/0!	6,246,497.89	22.74%	8,163,850.76	28.26%	(1,917,352.87)	#DIV/0!
Financial Expense												
Interest Expenses	-	0.00%	137,738.01	3.56%	(137,738.01)	-100.00%	-	0.00%	688,690.05	2.41%	(688,690.05)	-100.00%
Bank Charges	-	0.00%	416.67		(416.67)	-100.00%	3,050.00	0.01%	3,333.33	0.01%	(283.33)	-8.50%
Total Financial Expense	-	0.00%	138,154.68	3.56%	(138,154.68)	-200.00%	3,050.00	0.01%	692,023.39	0.00%	(688,973.39)	(1.09)



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For the Period Ended AUGUST 31, 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
Non Cash Expenses												
Depreciation												
Land Improvements	9,235.41	0.26%	9,250.10	0.24%	(14.69)		81,855.49	0.30%	74,000.80	0.26%	7,854.69	0.00%
Plant (UPIS)	187,123.76	5.19%	181,397.38	4.69%	5,726.38	3.16%	1,486,692.26	5.46%	1,451,179.01	5.07%	35,513.25	2.45%
Buildings	8,960.21	0.25%	10,303.67	0.27%	(1,343.46)	-13.04%	67,433.80	0.25%	82,429.40	0.29%	(14,995.60)	-18.19%
Water Plant, Structures and Improvements	2,884.13	0.08%	10,211.30	0.26%	(7,327.17)		40,077.04	0.15%	81,690.40	0.29%	(41,613.36)	0.00%
Machinery and Equipment (Office Equipment)	4,272.29	0.12%	5,535.72	0.14%	(1,263.43)	-22.82%	32,494.72	0.12%	44,285.73	0.15%	(11,791.01)	-26.62%
Machinery and Equipment (IT Equipment)	18,637.02	0.52%	17,135.71	0.44%	1,501.31		133,313.54	0.49%	137,085.66	0.48%	(3,772.12)	
Machinery and Equipment (OME)	66,958.41	1.86%	74,041.67	1.91%	(7,083.26)	-9.57%	537,780.47	1.97%	592,333.37	2.07%	(54,552.90)	-9.21%
Motor Vehicles	23,099.69	0.64%	27,192.85	0.70%	(4,093.16)	-15.05%	188,177.07	0.69%	217,542.76	0.76%	(29,365.69)	-13.50%
Furniture and Fixtures	-	0.00%	7,541.79	0.19%	(7,541.79)	-100.00%	19,757.19	0.07%	60,334.34	0.21%	(40,577.15)	-67.25%
Other PPE	752.08	0.02%	2,500.00	0.06%	(1,747.92)		6,016.64	0.02%	20,000.00	0.07%	(13,983.36)	
Amortization												
Amortization-Intangible Assets (Computer Software)	877.33		3,541.67				7,018.64		28,333.33		(21,314.69)	
Amortization-Intangible Assets (Websites)	1,050.00	0.03%	1,166.67	0.03%	(116.67)	-10.00%	8,400.00	0.03%	9,333.33	0.03%	(933.33)	-10.00%
Loss on Impairment	544,194.53	15.10%		0.00%	544,194.53		551,060.51	2.02%	555,555.56	1.94%	(4,495.05)	0.00%
Total Non Cash Expenses	868,044.86	64.23%	349,818.52	0.09	520,890.68	(1.67)	3,160,077.37	0.12	3,354,103.68	0.12	(194,026.31)	(1.42)
TOTAL EXPENSES	2,884,628.84	80.06%	3,137,068.57	81.07%	(249,775.39)	-7.96%	21,327,299.37	78.26%	25,622,256.42	89.54%	(4,294,957.05)	-16.76%
NET INCOME (LOSS)	718,488.66	19.94%	732,315.09	18.93%	(13,826.43)	-1.89%	5,925,381.26	21.74%	2,993,799.14	10.46%	2,931,582.12	97.92%

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SUSAN Q. SISON
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