



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 JANUARY 31, 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
REVENUES												
Business Income												
Waterworks System Fees												
Metered Sales	3,213,932.55	90.31%	2,887,945.50	91.74%	325,987.05	11.29%	3,213,932.55	90.31%	2,887,945.50	91.74%	325,987.05	11.29%
Unmetered Sales	1,524.50	0.04%	-	0.00%	1,524.50	#DIV/0!	1,524.50	0.04%	-	0.00%	1,524.50	#DIV/0!
Other Business Income	211,963.82	5.96%	182,352.00	5.79%	29,611.82	16.24%	211,963.82	5.96%	182,352.00	5.79%	29,611.82	16.24%
Fines and Penalties-Business Income	126,036.35	3.54%	69,543.17	2.21%	56,493.18	81.23%	126,036.35	3.54%	69,543.17	2.21%	56,493.18	81.23%
Rent Income (Water Tank Advertisement/PANELCO Tower)	2,541.57	0.07%	3,000.00	0.10%	(458.43)	-15.28%	2,541.57	0.07%	3,000.00	0.16%	(5,000.00)	-100.00%
Interest Income	3,555,998.79		3,147,840.67		413,158.12		3,555,998.79		3,147,840.67		408,158.12	
Total Business Income												
Non-Operating Income												
Reversal of Impairment Loss	2,793.90		-		-		2,793.90	0.08%	-	0.00%	-	
Total Non-Operating Income	2,793.90		-		-		2,793.90	0.08%	-	0.00%	-	
TOTAL REVENUES	3,558,792.69	99.92%	3,147,840.67	100.00%	413,158.12	13.13%	3,558,792.69	100.00%	3,147,840.67	100.00%	408,158.12	12.97%
EXPENSES												
Personnel Services												
Salaries and Wages-Regular												
Pumping Expense-Pumping Labor	110,889.00	3.12%	121,976.00	3.87%	(11,087.00)	-9.09%	110,889.00	3.12%	121,976.00	3.87%	(11,087.00)	-9.09%
Transmission and Distribution Expense-Maintenance Supervision	162,661.00	4.57%	178,928.00	5.68%	(16,267.00)	-9.09%	162,661.00	4.57%	178,928.00	5.68%	(16,267.00)	-9.09%
Customer Account Expense-Supervision	132,729.00	3.73%	146,179.00	4.64%	(13,450.00)	-9.20%	132,729.00	3.73%	146,179.00	4.64%	(13,450.00)	-9.20%
Customer Account Expense-Meter Reading	59,138.00	1.66%	79,586.00	2.53%	(20,448.00)	-25.69%	59,138.00	1.66%	79,586.00	2.53%	(20,448.00)	-25.69%
Customer Account Expense-Customer Records and Collection	67,293.00	1.89%	82,063.00	2.61%	(14,770.00)	-18.00%	67,293.00	1.89%	82,063.00	2.61%	(14,770.00)	-18.00%
Administrative and General Salaries	389,052.41	10.93%	420,928.00	13.37%	(31,875.59)	-7.57%	389,052.41	10.93%	420,928.00	13.37%	(31,875.59)	-7.57%
Other Compensation												
Personnel Economic Relief Allowance (PERA)	88,000.00	2.47%	88,000.00	2.80%	-	0.00%	88,000.00	2.47%	88,000.00	2.80%	-	0.00%
Representation Allowance	13,500.00	0.38%	13,500.00	0.43%	-	0.00%	13,500.00	0.38%	13,500.00	0.43%	-	0.00%
Transportation Allowance	13,500.00	0.38%	13,500.00	0.43%	-	0.00%	13,500.00	0.38%	13,500.00	0.43%	-	0.00%
Clothing and Uniform Allowance	234,000.00	0.07	264,000.00	0.08	(30,000.00)	-11.36%	234,000.00	0.07	264,000.00	0.08	(30,000.00)	-11.36%
Year - End Bonus	-	0%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Cash Gift	-	0%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Other Bonuses and Allowances	-	0.00%	117,333.33	3.73%	(117,333.33)	-100.00%	-	0.00%	117,333.33	3.73%	(117,333.33)	-100.00%
Personnel Benefit Contributions												
Life and Retirement Insurance Contributions	110,684.12	3.11%	123,559.20	3.93%	(12,875.08)	-10.42%	110,684.12	3.11%	123,559.20	3.93%	(12,875.08)	-10.42%
PAG-IBIG Contributions	4,400.00	0.12%	4,400.00	0.14%	-	0.00%	4,400.00	0.12%	4,400.00	0.14%	-	0.00%
PhilHealth Contributions	12,990.37	0.37%	15,444.90	0.49%	(2,454.53)	-15.89%	12,990.37	0.37%	15,444.90	0.49%	(2,454.53)	-15.89%
Employees Compensation Insurance Premiums (ECC)	4,400.00	0.12%	4,400.00	0.14%	-	0.00%	4,400.00	0.12%	4,400.00	0.14%	-	0.00%
Terminal Leave Benefits	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Other Personnel Benefits	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Total Personnel Services	1,403,236.90	39.43%	1,673,797.43	53.17%	(270,560.53)	-16.16%	1,403,236.90	39.43%	1,673,797.43	53.17%	(270,560.53)	-16.16%
Maintenance and Other Operating Expenses (MOOE)												
Travel and Educational Expenses	25,080.00	0.70%	50,362.50	1.60%	(25,282.50)	-50.20%	25,080.00	0.70%	50,362.50	1.60%	(25,282.50)	-50.20%
Traveling Expenses	-		-		-		-		-		-	



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DETAILED STATEMENT OF INCOME AND EXPENSES For the Period Ended JANUARY 31, 2020

	CURRENT MONTH			YEAR TO DATE		
	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget
Training Expenses	24,000.00	0.67%	20,000.00	0.64%	4,000.00	20.00%
Supplies Expenses						
Office Supplies Expense	26,717.04	0.75%	17,716.67	0.56%	9,000.37	50.80%
Accountable Forms	4,355.88	0.12%	5,000.00	0.16%	(644.12)	-12.88%
Non-Accountable Forms	1,378.52	0.00%	2,950.00	0.09%	(1,571.48)	-53.27%
Semi-Expendable Machinery and Equipment Expenses	-	0.00%	5,000.00	0.16%	(5,000.00)	-100.00%
Semi-Expendable Furniture, Fixtures and Books Expenses	9,190.00	0.26%	2,500.00	0.08%	6,690.00	267.60%
Fuel, Oil and Lubricants Expenses	31,320.80	0.88%	40,000.00	1.27%	(8,679.20)	-21.70%
Other Supplies and Materials Expenses	13,143.30	0.37%	8,333.33	0.26%	4,809.97	57.72%
Utility Expenses						
Electricity	49,383.86	1.39%	67,500.00	2.14%	(18,116.14)	-26.84%
Other Utility Expenses	-	0.00%	1,666.67	0.05%	(1,666.67)	-100.00%
Communication Expenses						
Postage and Deliveries	-	0.00%	833.33	0.03%	(833.33)	-100.00%
Telephone Expenses - Mobile	7,443.49	0.21%	8,833.33	0.28%	(1,389.84)	-15.73%
Telephone Expenses - Landline	8,175.94	0.23%	3,666.67	0.12%	4,509.27	122.98%
Internet Subscription Expenses	-	0.00%	6,500.00	0.21%	(6,500.00)	-100.00%
Cable and Radio Expenses	-	0.00%	1,000.00	0.03%	(1,000.00)	-100.00%
Generation, Transmission and Distribution Expenses	415,725.07	11.68%	365,000.00	11.60%	50,725.07	13.90%
Extraordinary and Miscellaneous Expenses	8,200.00	0.23%	8,200.00	0.26%	-	0.00%
Professional Services						
Legal Services	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%
Auditing Services	-	0.00%	-	0.00%	-	#DIV/0!
Other Professional Services	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%
Computer Data Processing Services	-	0.00%	16,666.67	0.53%	(16,666.67)	-100.00%
Other General Services	77,257.15	2.17%	79,680.91	2.53%	(2,433.76)	-3.05%
Repairs and Maintenance						
Land Improvements	-	0.00%	1,458.33	0.05%	(1,458.33)	-100.00%
Plant (UPIS)	25,152.28	0.71%	47,500.00	1.51%	(22,347.72)	-47.05%
Building and Other Structure	-	0.00%	10,000.00	0.32%	(10,000.00)	-100.00%
Machinery and Equipment (Office Equipment)	-	0.00%	833.33	0.03%	(833.33)	-100.00%
Machinery and Equipment (IT Equipment)	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%
Machinery and Equipment (OME)	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%
Land Transport Equipment	9,379.00	0.26%	20,833.33	0.66%	(11,454.33)	-54.98%
Furniture and Fixtures	-	0.00%	833.33	0.03%	(833.33)	-100.00%
Taxes, Duties and Premiums						
Taxes, Duties and Licenses	82,939.96	2.33%	73,977.21	2.35%	8,962.75	12.12%
Fidelity Bond Premiums	2,937.50	0.08%	3,020.83	0.10%	(83.33)	-2.76%
Insurance Expense	4,651.94	0.13%	38,134.06	1.21%	(33,482.12)	-87.80%
Other Maintenance and Operating Expenses						
Advertising, Promotional and Marketing Expenses	-	0.00%	8,333.33	0.26%	(8,333.33)	-100.00%
Printing and Publication Expenses	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%
Representation Expenses	11,677.00	0.33%	18,012.50	0.57%	(6,335.50)	-35.17%
	24,000.00	0.67%	20,000.00	0.64%	4,000.00	20.00%
	26,717.04	0.75%	17,716.67	0.56%	9,000.37	50.80%
	4,355.88	0.12%	5,000.00	0.16%	(644.12)	-12.88%
	1,378.52	0.00%	2,950.00	0.09%	(1,571.48)	-53.27%
	-	0.00%	5,000.00	0.16%	(5,000.00)	-100.00%
	9,190.00	0.26%	2,500.00	0.08%	6,690.00	267.60%
	31,320.80	0.88%	40,000.00	1.27%	(8,679.20)	-21.70%
	13,143.30	0.37%	8,333.33	0.26%	4,809.97	57.72%
	49,383.86	1.39%	67,500.00	2.14%	(18,116.14)	-26.84%
	-	0.00%	1,666.67	0.05%	(1,666.67)	-100.00%
	-	0.00%	833.33	0.03%	(833.33)	-100.00%
	7,443.49	0.21%	8,833.33	0.28%	(1,389.84)	-15.73%
	8,175.94	0.23%	3,666.67	0.12%	4,509.27	122.98%
	-	0.00%	6,500.00	0.21%	(6,500.00)	-100.00%
	415,725.07	11.68%	365,000.00	11.60%	50,725.07	13.90%
	8,200.00	0.23%	8,200.00	0.26%	-	0.00%
	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%
	-	0.00%	-	0.00%	-	#DIV/0!
	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%
	77,257.15	2.17%	79,680.91	2.53%	(2,433.76)	-3.05%
	-	0.00%	1,458.33	0.05%	(1,458.33)	-100.00%
	25,152.28	0.71%	47,500.00	1.51%	(22,347.72)	-47.05%
	-	0.00%	10,000.00	0.32%	(10,000.00)	-100.00%
	-	0.00%	833.33	0.03%	(833.33)	-100.00%
	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%
	9,379.00	0.26%	20,833.33	0.66%	(11,454.33)	-54.98%
	-	0.00%	833.33	0.03%	(833.33)	-100.00%
	82,939.96	2.33%	73,977.21	2.35%	8,962.75	12.12%
	2,937.50	0.08%	3,020.83	0.10%	(83.33)	-2.76%
	4,651.94	0.13%	38,134.06	1.21%	(33,482.12)	-87.80%
	-	0.00%	8,333.33	0.26%	(8,333.33)	-100.00%
	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%
	11,677.00	0.33%	18,012.50	0.57%	(6,335.50)	-35.17%



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DETAILED STATEMENT OF INCOME AND EXPENSES For the Period Ended JANUARY 31, 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
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	0.26%	(8,333.33)	-100.00%	-	0.26%	8,333.33	0.26%	(8,333.33)	-100.00%
Directors and Committee Members' Fees	38,220.00	1.07%	38,220.00	1.21%	-	0.00%	38,220.00	1.21%	38,220.00	1.21%	-	0.00%
Major Events and Conventions Expenses	-	0.00%	51,333.33	1.63%	(51,333.33)	-100.00%	-	1.63%	51,333.33	1.63%	(51,333.33)	-100.00%
Other Maintenance and Operating Expenses	-	0.00%	1,666.67	0.05%	(1,666.67)	-100.00%	-	0.05%	1,666.67	0.05%	(1,666.67)	-100.00%
Total Maintenance and Other Operating Expenses (MOOE)	876,328.73	24.59%	1,046,409.68	33.24%	(170,080.95)	#DIV/0!	876,328.73	24.62%	1,046,409.68	32.94%	(170,080.95)	#DIV/0!
Financial Expense	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Interest Expenses	-	0.00%	-	0.00%	(416.67)	-100.00%	-	0.01%	416.67	0.01%	(416.67)	-100.00%
Bank Charges	-	0.00%	416.67	0.00%	(416.67)	#DIV/0!	-	0.00%	416.67	0.00%	(416.67)	#DIV/0!
Total Financial Expense	-	0.00%	416.67	0.00%	(416.67)	#DIV/0!	-	0.00%	416.67	0.00%	(416.67)	#DIV/0!
Non Cash Expenses	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Depreciation	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Land Improvements	10,900.95	0.31%	9,250.10	0.29%	1,650.85	-4.24%	10,900.95	0.31%	9,250.10	0.29%	1,650.85	0.00%
Plant (UPIS)	173,698.48	4.88%	181,397.38	5.76%	(7,698.90)	-18.93%	173,698.48	4.88%	181,397.38	5.76%	(7,698.90)	-4.24%
Buildings	8,353.37	0.23%	10,303.67	0.33%	(1,950.30)	-18.93%	8,353.37	0.23%	10,303.67	0.33%	(1,950.30)	-18.93%
Water Plant, Structures and Improvements	7,135.13	0.20%	10,211.30	0.32%	(3,076.17)	-30.43%	7,135.13	0.20%	10,211.30	0.32%	(3,076.17)	-30.43%
Machinery and Equipment (Office Equipment)	3,851.39	0.11%	5,535.72	0.18%	(1,684.33)	-30.43%	3,851.39	0.11%	5,535.72	0.18%	(1,684.33)	-30.43%
Machinery and Equipment (IT Equipment)	16,382.36	0.46%	17,135.71	0.54%	(753.35)	-12.79%	16,382.36	0.46%	17,135.71	0.54%	(753.35)	-12.79%
Machinery and Equipment (OME)	64,571.60	1.81%	74,041.67	2.35%	(9,470.07)	-12.79%	64,571.60	1.81%	74,041.67	2.35%	(9,470.07)	-12.79%
Motor Vehicles	23,775.60	0.67%	27,192.85	0.86%	(3,417.25)	-12.57%	23,775.60	0.67%	27,192.85	0.86%	(3,417.25)	-12.57%
Furniture and Fixtures	5,274.78	0.15%	7,541.79	0.24%	(2,267.01)	-30.06%	5,274.78	0.15%	7,541.79	0.24%	(2,267.01)	-30.06%
Other PPE	752.08	0.02%	2,500.00	0.08%	(1,747.92)	-30.06%	752.08	0.02%	2,500.00	0.08%	(1,747.92)	-30.06%
Amortization	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Amortization-Intangible Assets (Computer Software)	877.33	0.03%	3,541.67	0.04%	(116.67)	-10.00%	877.33	0.03%	3,541.67	0.04%	(2,664.34)	-10.00%
Amortization-Intangible Assets (Websites)	1,050.00	0.00%	1,166.67	0.00%	(116.67)	-10.00%	1,050.00	0.00%	1,166.67	0.00%	(116.67)	-10.00%
Loss on Impairment	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Total Non Cash Expenses	316,623.07	56.66%	349,818.52	75.25%	(30,551.11)	-8.73%	316,623.07	8.87%	349,818.52	74.66%	(33,195.45)	-9.49%
TOTAL EXPENSES	2,596,188.70	72.95%	3,070,442.29	97.54%	(471,589.26)	-15.36%	2,596,188.70	72.95%	3,070,442.29	97.54%	(474,253.59)	-15.45%
NET INCOME (LOSS)	962,603.99	27.05%	77,398.38	2.46%	885,205.61	1143.70%	962,603.99	27.05%	77,398.38	2.46%	885,205.61	1143.70%

Certified Correct by:

MARBEN A. SANTE
 Division Manager C

Approved by:

SUSAN Q. SISON
 General Manager C

Prepared by:

FREDA B. CESISTA
 Senior Corporate Accountant A