









# 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 MARCH 31, 2020

	CURRENT MONTH				YEAR TO DATE							
	Actual	% to Total	Budget	% to Total	Variance	% to Budget	Actual	% to Total	Budget	% to Total	Variance	% to Budget
	Amount		Amount		Amount		Amount		Amount		Amount	
Life and Retirement Insurance Contributions	115,457.88	3.65%	123,559.20	3.93%	(8,101.32)	-6.56%	346,338.92	3.46%	370,677.60	3.93%	(24,338.68)	-6.57%
TRAG-IBIG Contributions	4,400.00	0.14%	4,400.00	0.14%	-	0.00%	13,200.00	0.13%	13,200.00	0.14%	-	0.00%
PhilHealth Contributions	13,531.37	0.43%	15,444.90	0.49%	(1,913.53)	-12.39%	40,050.58	0.40%	46,334.70	0.49%	(6,284.12)	-13.56%
Employees Compensation Insurance Premiums (ECC)	4,400.00	0.14%	4,400.00	0.14%	-	0.00%	13,200.00	0.13%	13,200.00	0.14%	-	0.00%
Terminal Leave Benefits	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	480,035.92	5.08%	(480,035.92)	-100.00%
Other Personnel Benefits	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
<b>Total Personnel Services</b>	<b>1,214,938.25</b>	<b>38.42%</b>	<b>1,409,797.43</b>	<b>44.79%</b>	<b>(194,859.18)</b>	<b>-13.82%</b>	<b>3,874,746.24</b>	<b>38.70%</b>	<b>4,973,428.22</b>	<b>52.66%</b>	<b>(1,098,681.98)</b>	<b>-22.09%</b>
<b>Maintenance and Other Operating Expenses (MOOE)</b>												
<b>Travel and Educational Expenses</b>												
Traveling Expenses	11,055.00	0.35%	50,362.50	1.60%	(39,307.50)	-78.05%	118,133.96	1.18%	151,087.50	1.60%	(32,953.54)	-21.81%
Training Expenses	-	0.00%	20,000.00	0.64%	(20,000.00)	-100.00%	80,000.00	0.80%	60,000.00	0.64%	20,000.00	33.33%
<b>Supplies Expenses</b>												
Office Supplies Expense	9,944.14	0.31%	17,716.67	0.56%	(7,772.53)	-43.87%	47,783.71	0.48%	53,150.00	0.56%	(5,366.29)	-10.10%
Accountable Forms	657.84	0.02%	5,000.00	0.16%	(4,342.16)	-86.84%	12,671.56	0.13%	15,000.00	0.16%	(2,328.44)	-15.52%
Non-Accountable Forms	188.28	0.00%	2,950.00	0.09%	(2,761.72)	-93.62%	2,815.24	0.03%	8,850.00	0.03%	(6,034.76)	-68.19%
Semi-Expendable Machinery and Equipment Expenses	-	0.00%	5,000.00	0.16%	(5,000.00)	-100.00%	19,690.00	0.20%	15,000.00	0.16%	4,690.00	31.27%
Expendable Furniture, Fixtures and Books Expenses	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%	19,679.50	0.20%	7,500.00	0.08%	12,179.50	162.39%
Fuel, Oil and Lubricants Expenses	17,650.55	0.56%	40,000.00	1.27%	(22,349.45)	-55.87%	75,650.27	0.76%	120,000.00	1.27%	(44,349.73)	-36.96%
Other Supplies and Materials Expenses	-	0.00%	8,333.33	0.26%	(8,333.33)	-100.00%	14,562.06	0.15%	25,000.00	0.26%	(10,437.94)	-41.75%
<b>Utility Expenses</b>												
Electricity	48,424.71	1.53%	67,500.00	2.14%	(19,075.29)	-28.26%	141,870.49	1.42%	202,500.00	2.14%	(60,629.51)	-29.94%
Other Utility Expenses	-	0.00%	1,666.67	0.05%	(1,666.67)	-100.00%	2,357.00	0.02%	5,000.00	0.05%	(2,643.00)	-52.86%
<b>Communication Expenses</b>												
Postage and Deliveries	-	0.00%	833.33	0.03%	(833.33)	-100.00%	200.00	0.00%	2,500.00	0.03%	(2,300.00)	-92.00%
Telephone Expenses - Mobile	7,011.00	0.22%	8,833.33	0.28%	(1,822.33)	-20.63%	23,382.82	0.23%	26,500.00	0.28%	(3,117.18)	-11.76%
Telephone Expenses - Landline	3,300.38	0.10%	3,666.67	0.12%	(366.29)	-9.99%	12,931.27	0.13%	11,000.00	0.12%	1,931.27	17.56%
Internet Subscription Expenses	6,072.37	0.19%	6,500.00	0.21%	(427.63)	-6.58%	13,922.17	0.14%	19,500.00	0.21%	(5,577.83)	-28.60%
Cable and Radio Expenses	650.81	0.02%	1,000.00	0.03%	(349.19)	-34.92%	1,300.81	0.01%	3,000.00	0.03%	(1,699.19)	-56.64%
<b>Generation, Transmission and Distribution Expenses</b>	<b>341,374.76</b>	<b>10.80%</b>	<b>365,000.00</b>	<b>11.60%</b>	<b>(23,625.24)</b>	<b>-6.47%</b>	<b>1,123,963.74</b>	<b>11.23%</b>	<b>1,095,000.00</b>	<b>11.60%</b>	<b>28,963.74</b>	<b>2.65%</b>
<b>Extraordinary and Miscellaneous Expenses</b>	<b>8,200.00</b>	<b>0.26%</b>	<b>8,200.00</b>	<b>0.26%</b>	<b>-</b>	<b>0.00%</b>	<b>24,600.00</b>	<b>0.25%</b>	<b>24,600.00</b>	<b>0.26%</b>	<b>-</b>	<b>0.00%</b>
<b>Professional Services</b>												
Legal 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%







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## DETAILED STATEMENT OF INCOME AND EXPENSES

For the Period Ended MARCH 31, 2020

	CURRENT MONTH				YEAR TO DATE							
	Actual	% to Total	Budget	% to Total	Variance	% to Budget	Actual	% to Total	Budget	% to Total	Variance	% to Budget
	Amount		Amount		Amount		Amount		Amount		Amount	
Printing Services	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
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%	16,666.67	0.53%	(16,666.67)	-100.00%	-	0.00%	50,000.00	0.53%	(50,000.00)	-100.00%
Other General Services	66,910.97	2.12%	79,690.91	2.53%	(12,779.94)	-16.04%	215,579.09	2.15%	239,072.73	2.53%	(23,493.64)	-9.83%
<b>Repairs and Maintenance</b>												
Land Improvements	-	0.00%	1,458.33	0.05%	(1,458.33)	-100.00%	-	0.00%	4,375.00	0.05%	(4,375.00)	-100.00%
Plant (UPIS)	18,717.53	0.59%	47,500.00	1.51%	(28,782.47)	-60.59%	54,461.11	0.54%	142,500.00	1.51%	(88,038.89)	-61.78%
Building and Other Structure	-	0.00%	10,000.00	0.32%	(10,000.00)	-100.00%	-	0.00%	30,000.00	0.32%	(30,000.00)	-100.00%
Machinery and Equipment (Office Equipment)	-	0.00%	833.33	0.03%	(833.33)	-100.00%	-	0.00%	2,500.00	0.03%	(2,500.00)	-100.00%
Machinery and Equipment (IT Equipment)	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%	500.00	0.00%	7,500.00	0.08%	(7,000.00)	-93.33%
Machinery and Equipment (OME)	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%	-	0.00%	7,500.00	0.08%	(7,500.00)	-100.00%
Land Transport Equipment	-	0.00%	20,833.33	0.66%	(20,833.33)	-100.00%	11,099.00	0.11%	62,500.00	0.66%	(51,401.00)	-82.24%
Furniture and Fixtures	-	0.00%	833.33	0.03%	(833.33)	-100.00%	-	0.00%	2,500.00	0.03%	(2,500.00)	-100.00%
<b>Taxes, Duties and Premiums</b>												
Taxes, Duties and Licenses	113,566.23	3.59%	73,977.21	2.35%	39,589.02	53.52%	221,984.51	2.22%	221,931.63	2.35%	52.88	0.02%
Fidelity Bond Premiums	2,692.71	0.09%	3,020.83	0.10%	(328.12)	-10.86%	8,322.92	0.08%	9,062.50	0.10%	(739.58)	-8.16%
Insurance Expense	1,580.70	0.05%	38,134.06	1.21%	(36,553.36)	-95.85%	7,813.34	0.08%	114,402.18	1.21%	(106,588.84)	-93.17%
<b>Other Maintenance and Operating Expenses</b>												
Advertising, Promotional and Marketing Expenses	-	0.00%	8,333.33	0.26%	(8,333.33)	-100.00%	-	0.00%	25,000.00	0.26%	(25,000.00)	-100.00%
Printing and Publication Expenses	-	0.00%	2,500.00	0.08%	(2,500.00)	-100.00%	1,039.00	0.01%	7,500.00	0.08%	(6,461.00)	-86.15%
Representation Expenses	3,895.00	0.12%	18,012.50	0.57%	(14,117.50)	-78.38%	23,363.45	0.23%	54,037.50	0.57%	(30,674.05)	-56.76%
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%	29,270.00	0.29%	25,000.00	0.26%	4,270.00	17.08%
Donations	6,555.00	0.21%	-	0.00%	6,555.00	#DIV/0!	6,555.00	0.07%	-	0.00%	6,555.00	#DIV/0!
Directors and Committee Members' Fees	38,220.00	1.21%	38,220.00	1.21%	-	0.00%	116,160.00	1.16%	114,660.00	1.21%	1,500.00	1.31%
Major Events and Conventions Expenses	-	0.00%	51,333.33	1.63%	(51,333.33)	-100.00%	-	0.00%	154,000.00	1.63%	(154,000.00)	-100.00%
Other Maintenance and Operating Expenses	-	0.00%	1,666.67	0.05%	(1,666.67)	-100.00%	200.00	0.00%	5,000.00	0.05%	(4,800.00)	-96.00%
<b>Total Maintenance and Other Operating Expenses (MOOE)</b>	<b>706,667.98</b>	<b>22.15%</b>	<b>1,046,409.68</b>	<b>33.24%</b>	<b>(339,741.70)</b>	<b>#DIV/0!</b>	<b>2,431,862.02</b>	<b>24.15%</b>	<b>3,139,229.04</b>	<b>32.94%</b>	<b>(707,367.02)</b>	<b>#DIV/0!</b>
<b>Financial Expense</b>												
Interest Expenses	-	0.00%	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	#DIV/0!
Bank Charges	-	0.00%	416.67	0.00%	(416.67)	-100.00%	3,000.00	0.03%	1,250.00	0.01%	1,750.00	140.00%
<b>Total Financial Expense</b>	<b>-</b>	<b>0.00%</b>	<b>416.67</b>	<b>0.00%</b>	<b>(416.67)</b>	<b>#DIV/0!</b>	<b>3,000.00</b>	<b>0.03%</b>	<b>1,250.00</b>	<b>0.00%</b>	<b>1,750.00</b>	<b>#DIV/0!</b>







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

	CURRENT MONTH			YEAR TO DATE		
	Actual Amount	% to Total	Budget Amount	% to Total	Budget Amount	% to Total
			Variance Amount	% to Budget		Variance Amount
<b>Non Cash Expenses</b>						
<b>Depreciation</b>						
Land Improvements	10,900.95	0.34%	9,250.10	0.29%	32,702.85	0.33%
Plant (UPIS)	187,524.79	5.93%	181,397.38	5.76%	548,367.85	5.48%
Buildings	8,353.37	0.26%	10,303.67	0.33%	25,060.11	0.25%
Water Plant, Structures and Improvements	7,135.13	0.23%	10,211.30	0.32%	21,405.39	0.21%
Machinery and Equipment (Office Equipment)	3,851.39	0.12%	5,535.72	0.18%	11,554.17	0.12%
Machinery and Equipment (IT Equipment)	16,382.36	0.52%	17,135.71	0.54%	49,147.08	0.49%
Machinery and Equipment (OME)	67,858.41	2.15%	74,041.67	2.35%	200,288.42	2.00%
Motor Vehicles	23,775.60	0.75%	27,192.85	0.86%	71,326.80	0.71%
Furniture and Fixtures	5,147.28	0.16%	7,541.79	0.24%	15,569.34	0.16%
Other PPE	752.08	0.02%	2,500.00	0.08%	2,256.24	0.02%
<b>Amortization</b>						
Amortization-Intangible Assets (Computer Software)	877.33		3,541.67		2,631.99	
Amortization-Intangible Assets (Websites)	1,050.00	0.03%	1,166.67	0.04%	3,150.00	0.03%
Loss on Impairment	-	0.00%	-	0.00%	-	0.00%
<b>Non Cash Expenses</b>	<b>333,608.69</b>	<b>54.47%</b>	<b>349,818.52</b>	<b>75.25%</b>	<b>983,460.24</b>	<b>9.80%</b>
<b>TOTAL EXPENSES</b>	<b>2,255,214.92</b>	<b>71.32%</b>	<b>2,806,442.29</b>	<b>89.15%</b>	<b>7,293,068.50</b>	<b>72.85%</b>
<b>NET INCOME (LOSS)</b>	<b>906,874.65</b>	<b>28.68%</b>	<b>341,398.38</b>	<b>10.85%</b>	<b>2,718,149.45</b>	<b>27.15%</b>
					<b>280,159.21</b>	<b>2.97%</b>
					<b>2,437,990.24</b>	<b>870.22%</b>
					<b>(1,870,294.30)</b>	<b>-20.41%</b>
					<b>(65,995.31)</b>	<b>-6.29%</b>
					<b>(7,993.01)</b>	
					<b>(350.00)</b>	
					<b>4,952.55</b>	0.29%
					<b>4,175.72</b>	5.76%
					<b>(5,850.91)</b>	0.33%
					<b>(9,228.51)</b>	0.32%
					<b>(5,052.98)</b>	0.18%
					<b>(2,260.04)</b>	0.54%
					<b>(21,836.59)</b>	2.35%
					<b>(10,251.74)</b>	0.86%
					<b>(7,056.04)</b>	0.24%
					<b>(5,243.76)</b>	0.08%

Prepared by:   
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 Senior Corporate Accountant A

Certified Correct by:   
**MARBEN A. SANTE**  
 Division Manager C

Approved by:   
**SUSAN Q. SISON**  
 General Manager C

