

GENERAL SANTOS CITY WATER DISTRICT

Detailed Statement of Income and Expenses
For the Period Ended December 31, 2015

	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE				PREVIOUS YEAR ACTUAL	INCREASES (DECREASES)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL		
INCOME:											
Income from Waterworks System:											
Metered Sales:											
Residential	23,589,002.15	22,928,804.95	22,515,102	413,702.95	(660,197.20)	276,175,275.77	270,181,218	5,994,057.77	246,553,070.73	29,622,205	
Commercial	3,590,899.90	3,378,031.49	2,150,319	1,227,712.49	(212,868.41)	32,628,511.40	25,803,824	6,824,687.40	22,557,539.92	10,070,971	
Government	846,061.96	694,691.05	692,447	62,244.05	(151,370.91)	8,982,104.20	7,589,360	1,392,744.20	7,549,724.32	1,432,379	
Total Metered Sales	28,025,964.01	27,001,527.49	25,297,868.00	1,703,659.49	(1,024,436.52)	317,785,891.37	303,574,402.00	14,211,489.37	276,660,334.97	41,128,556	
Senior Citizens' Discounts	(48,176.57)	(48,584.30)	504,000	(48,584.30)	(54,206.85)	(561,543.41)	6,048,000	(267,305.99)	(524,831.98)	(994,271)	
Other Service Income	268,693.83	214,486.98	505,957	(289,513.02)	30,803.86	5,780,694.01	6,071,488	155,669.47	4,595,401.82	1,631,755	
Fines and Penalties	485,662.02	516,465.88	25,000	10,508.88	8,387.30	6,227,157.47	300,000	149,471.25	397,128.02	52,343	
Interest Income		8,387.30		(16,612.70)		449,471.25			47,000.00		
Rent Income											
Laboratory Income - Backe Test	60,420.00	49,790.00	41,667	8,123.00	(10,630.00)	1,051,754.00	500,000	551,754.00	716,881.40	334,872	
Laboratory Income - Lab Test		2,820.00			2,820.00	6,410.00				6,410	
TOTAL INCOME	28,792,563.29	27,744,893.35	26,374,492.00	1,367,581.35	(1,047,669.94)	330,739,834.69	316,493,890.00	14,245,945	288,666,879.83	42,072,984	
EXPENSES:											
PERSONAL SERVICES											
Salaries and Wages- Regular	2,343,569.00	2,353,778.11	2,418,066	(64,287.89)	10,209.11	28,111,226.83	29,112,059	(1,000,832.17)	26,020,559.35	2,090,667	
Salaries and Wages - Substitute	25,828.50	34,119.75	42,007	(7,887.25)	8,291.25	385,478.64	504,088	(118,609.36)	306,273.74	79,204	
Salaries and Wages - Casual	295,776.73	269,597.09	364,033	(94,435.91)	(26,179.64)	3,721,881.82	4,368,395	(646,513.18)	2,980,578.49	741,303	
Salaries and Wages - Job Order	324,395.47	353,168.76	530,640	(177,471.24)	28,773.29	3,193,735.93	6,367,680	(3,173,944.07)	3,994,686.94	(800,951)	
Salaries and Wages - Per Piece	45,469.00	48,021.00	117,557	(69,536.00)	2,552.00	626,879.00	820,000	(193,121.00)	761,480.25	(134,601)	
Personnel Economic Relief Allowance	295,681.82	291,390.91	312,000	(20,609.09)	(4,290.91)	3,566,390.90	3,744,000	(177,609.10)	3,187,752.26	378,638	
Representation Allowance (RA)	48,000.00	48,000.00	48,000	-	-	576,000.00	576,000	-	548,500.00	27,500	
Transportation Allowance (TA)	48,000.00	48,000.00	48,000	-	-	576,000.00	576,000	-	548,500.00	27,500	

	CURRENT MONTH				YEAR TO DATE			PREVIOUS YEAR ACTUAL	INCREASES (DECREASES)		
	PREVIOUS MONTH	ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET			OVER (UNDER) BUDGET	
Clothing/Uniform Allowance											
Productivity Incentives Allowance	3,750,000.00	5,116,000.00	81,125	(81,125.00)	1,366,000.00	-	854,600.00	973,500	(118,900.00)	-740,040.00	114,566
Other Bonuses & Allow (BOD)	154,680.00	162,680.00	205,083	4,910,917.00	8,000.00	8,000.00	13,194,393.00	5,150,643	8,043,750.00	3,307,000.00	9,887,393
Longevity Pay	85,000.00	12,917	200,600	(37,920.00)	(85,000.00)	(85,000.00)	2,473,457.83	2,497,680	(24,222.17)	-2,246,943.60	226,514
Overtime and Night Pay	193,787.38	222,547.08	12,917	(12,917.00)	(85,000.00)	(85,000.00)	155,000.00	155,000	-	-244,000.00	(89,000)
Cash Gift	375,000.00	375.00	65,000	(110,664.92)	28,759.70	(374,625.00)	2,372,455.36	3,998,545	(1,626,089.64)	-1,726,317.45	646,137
Year End Bonus	4,016,683.00	969.07	463,683	(462,713.93)	(4,015,713.93)	(4,015,713.93)	752,875.00	780,000	(27,125.00)	-725,000.00	27,875
Life & Retirement Insurance Contributions	320,054.52	318,806.40	342,373	(23,566.60)	(1,248.12)	(1,248.12)	5,362,473.57	5,564,198	(201,724.43)	-5,198,470.00	164,003
Pay -big Contributions	14,900.00	14,800.00	55,642	(40,842.00)	(100.00)	(100.00)	3,920,567.60	4,108,473	(187,905.40)	-3,568,263.34	352,304
Philhealth Contributions	30,225.00	30,100.00	41,732	(11,632.00)	(125.00)	(125.00)	270,465.64	667,704	(397,238.36)	-582,921.28	(312,455)
ECC Contributions	14,900.00	14,800.00	15,000	(200.00)	(100.00)	(100.00)	362,737.50	500,778	(138,040.50)	-330,975.00	31,762
Vacation and Sick Leave Benefits			258,888	(258,888.00)	(100.00)	(100.00)	179,700.00	180,000	(300.00)	-160,600.00	19,100
Provident Fund Benefits	520,943.00	518,862.80	556,420	(37,557.20)	2,676,000.00	2,676,000.00	2,112,860.11	3,106,651	(993,790.89)	-2,633,775.25	(520,915)
Other Personnel Benefits			1,965,583	(1,965,583.00)			6,264,083.60	6,677,037	(412,953.40)	-5,050,277.10	19,100
C N A Incentives (DBM 2015-2)			3,775,000.00	(3,775,000.00)	2,676,000.00	2,676,000.00	24,942,441.82	26,087,000	(1,144,558.18)	-28,160,520.05	(3,218,078)
Total Personal Service	12,902,893.42	16,297,015.97	8,477,561.00	4,044,464.97	3,394,122.55	107,750,704.15	110,290,431.00	(2,539,726.85)	93,023,434.10	14,727,270.00	
OTHER OPERATING EXPENSES											
Travelling Expenses -Local (Staff)	51,744.20	83,735.16	75,000	8,735.16	31,990.96	-	658,531.68	900,000	(241,468.32)	-698,780.45	(140,246)
Travelling Expenses -Local (BOD)	2,400.00	23,540.11	29,167	(5,626.89)	21,140.11	-	69,336.96	350,000	(280,663.04)	-187,555.75	(118,216)
Training Expenses - Staff	31,700.00	30,600.00	88,083	(57,483.00)	(1,100.00)	(1,100.00)	342,140.00	1,057,000	(714,860.00)	-356,200.20	(14,066)
Training Expenses - BOD	15,000.00	5,000.00	12,500	(7,500.00)	(10,000.00)	(10,000.00)	65,000.00	150,000	(85,000.00)	-55,600.00	9,400
Office Supplies	62,930.23	118,452.65	122,872	(4,419.35)	55,522.42	-	935,492.20	1,474,460	(538,967.80)	-1,053,374.61	(117,888)
Accountable Forms Expenses	38,500.00	41,370.00	76,458	(35,088.00)	2,870.00	-	479,830.00	917,500	(437,670.00)	-470,830.00	9,000
Medical, Dental & Laboratory Supp (Lab)	655.65	141,195.00	41,667	99,528.00	140,539.35	-	389,015.05	500,000	(110,984.95)	-416,667.81	(27,655)
Medical, Dental & Lab Supp. (Chlorine)	119,542.39	164,137.75	302,600	(138,462.25)	44,595.36	-	1,484,251.15	3,631,200	(2,146,948.85)	-1,686,221.64	(201,977)
Gasoline, Oil & Lubricants Exp (vehicles)	175,275.62	118,078.18	263,175	(145,086.82)	(57,197.44)	-	1,922,783.36	3,158,100	(1,235,316.64)	-2,039,036.48	(116,255)
Gasoline, Oil & Lubricants Exp (PS)	87,070.00	74,970.00	216,000	(141,030.00)	(12,100.00)	-	667,423.70	2,592,000	(1,924,576.30)	-1,459,904.39	(792,488)
Other Supplies Expenses(Water Meter)	161,800.56	199,277.19	420,000	(220,722.81)	37,476.63	-	2,487,330.00	5,040,000	(2,542,670.00)	-2,552,805.26	(55,477)
Electricity - Office	108,706.88	121,376.15	135,000	(13,623.85)	12,669.27	-	1,262,778.38	1,620,000	(357,221.62)	-1,173,530.02	89,248
Electricity - for Pumping	3,255,487.27	3,334,930.21	4,176,810	(841,879.79)	79,462.94	-	41,763,579.74	50,121,720	(8,358,140.26)	-37,241,042.58	4,522,533
Postage and Deliveries	8,118.14	7,481.59	1,000	(885.00)	115.00	-	5,965.00	12,000	(6,035.00)	-5,838.05	12
Telephone Expenses - land line			11,000	(3,518.41)	(636.55)	-	97,378.66	132,000	(34,621.34)	-103,720.16	(6,34)
Telephone expenses - -mobile	64,299.11	70,718.90	93,153	(22,434.10)	6,419.79	-	590,068.68	1,117,836	(527,767.32)	-362,780.00	227,288

	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE					
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASES (DECREASES)	
Internet Expenses	30,270.42		21,667	(21,667.00)	(30,270.42)	-	260,000	(28,575.95)	-	285,230.79	(53,806)
Membership Dues & Contr. To Org.			16,120	(16,120.00)	-	-	193,436	(155,986.00)	-	119,224.25	(81,771)
Advertising Expenses	10,618.80	449,334.50	219,133	230,201.50	438,715.70	-1,541,024.36	2,629,600	(1,088,575.64)	-	947,711.68	593,312
Rent Expenses	5,012.69	5,012.69	8,333	(3,320.31)	-	-	100,000	(43,037.62)	-	51,783.99	5,178
Representation Expenses - W/D	34,673.93	50,118.01	58,333	(8,214.99)	15,444.08	-	700,000	(170,674.02)	-	369,713.47	159,612
Representation Expenses - BOD	10,750.00	81,167.92	17,917	63,250.92	70,417.92	-	215,000	(3,878.03)	-	156,591.01	54,530
Legal Services		30,000.00	16,667	13,333.00	30,000.00	-	200,000	(140,000.00)	-	72,122.00	(12,122)
Auditing Services		(1,758.71)	16,667	(18,425.71)	(1,758.71)	-	200,000	(87,862.18)	-	161,177.23	(49,033)
Security Services	263,047.90	260,254.92	308,000	(47,745.08)	(2,792.96)	-	3,696,000	(604,192.26)	-	2,907,651.40	184,155
Other Professional Services		2,000.00	2,083	(83.00)	2,000.00	-	25,000	228,745.00	-	9,000.00	244,745
Donations	1,000.00	7,300.00	16,667	(9,367.00)	6,300.00	-	200,000	(161,547.42)	-	57,345.10	(18,892)
Miscellaneous Expenses- General	51,624.45	729,093.49	451,017	278,076.49	677,469.04	-	5,412,200	(1,403,595.66)	-	3,723,321.65	285,282
Miscellaneous Expenses- Water Shed	12,482.00	36,382.50	48,352	(11,969.50)	23,900.50	-	580,226	(235,436.15)	-	372,383.01	(27,593)
Miscellaneous Expenses - special proj		13,420.40	75,000	(61,579.60)	-	-	900,000	(871,869.90)	-	28,830.75	(700)
Taxes, Duties & Licenses	486,552.70	531,721.58	571,828	(40,106.42)	45,168.88	-	6,861,938	(858,979.30)	-	5,350,476.24	652,482
Fidelity Bond			6,375	(6,375.00)	-	-	76,500	(3,375.00)	-	52,875.00	20,250
Insurance Expenses			66,004	(66,004.00)	-	-	792,050	(212,724.62)	-	547,623.59	31,701
Total Other Operating Expenses	5,089,242.94	6,729,025.19	7,984,648.00	(1,255,622.81)	1,639,782.25	70,431,289.81	95,816,766	(25,384,476.19)	65,076,948.56	5,354,344	
MAINTENANCE EXPENSES											
Repairs & Maint- Office Building	2,707.50	143,959.50	104,167	39,792.50	141,252.00	-	1,700,000	(587,155.24)	-	1,192,398.33	(79,555)
Repairs & Maint- Office Equip't	13,202.00	29,720.00	12,500	17,220.00	16,518.00	-	150,000	(22,526.50)	-	75,443.00	52,030
Repairs & Maint- Furn. & Fixtures		180.00	8,333	(8,153.00)	180.00	-	100,000	(86,847.01)	-	852.00	12,300
Repairs & Maint - IT Equipment	22,900.00	19,122.00	16,667	2,455.00	(3,778.00)	-	200,000	(141,900.00)	-	22,840.00	35,260
Repairs & Maint - Communication Equip't			8,333	(8,333.00)	-	-	100,000	(95,420.00)	-	31,116.00	(26,536)
Repairs & Maint- Laboratory Equip't			8,333	(8,333.00)	-	-	100,000	(67,405.00)	-	5,300.00	27,295
Repairs & Maint- Motor Vehicles	24,495.00	53,886.00	83,333	(29,447.00)	29,391.00	-	600,000	(79,476.43)	-	791,700.09	(112,223)
Repairs & Maint- Other Mach. & Equip't	13,490.00	119,208.00	41,667	77,541.00	105,718.00	-	1,000,000	(454,192.35)	-	267,604.00	278,203
Repairs & Maint- Wells, Reservoir, P.S. and Conduits	1,441,113.07	1,558,111.93	1,537,500	20,611.93	116,998.86	-	18,450,000	(4,518,858.45)	-	12,217,809.92	1,713,331
TOTAL MAINTENANCE EXPENSES	1,517,907.57	1,924,187.43	1,820,833.00	103,354.43	406,279.86	16,505,171.88	22,400,000.00	(5,894,828.12)	14,605,063.34	1,900,108	

	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE				
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
NON-CASH EXPENSES										
Bad Debts			333,333	(333,333.00)	-	133,566.96	4,000,000	(4,000,000.00)	-	11,517.60
Depreciation - Land Improvements	11,130.58	11,130.58			-	680,705.16			122,049.36	
Depreciation - Office building	56,725.43	56,725.43			-	125,958.00			680,705.16	
Depreciation - Other Structures (bodega)	10,496.50	10,496.50			-	198,430.92			100,277.88	25,680.12
Depreciation - office equipment	17,297.26	17,297.26			-	231,945.88			266,523.20	(70,092.28)
Depreciation - furnitures & fixtures	20,582.37	20,582.37			-	2,626,133.96			2,340,809.68	16,023.85
Depreciation - IT Equipment	240,565.14	240,565.14			-	33,069.00			35,479.44	285,324.28
Depreciation - communication equip't	2,755.17	2,755.17			-	163,358.16			148,531.44	(2,410.44)
Depreciation - Laboratory Equip't	14,418.34	14,418.34			-	1,883,136.45			1,861,483.14	14,826.72
Depreciation - other mach & equip't (tools)	157,851.12	157,851.12			-	1,428,960.88			1,670,121.60	21,653.31
Depreciation - Motor Vehicles	115,822.63	115,768.43		(54.20)	-	26,085,086.95			25,064,843.27	(241,160.72)
Depreciation - Wells, Reservoirs, PS, and Conduits	2,194,861.34	2,198,353.77		3,492.43	3,438.23	33,590,352.32	39,826,041.00	(6,235,688.68)	32,508,746.20	1,081,606.12
Total Depreciation	2,842,505.88	2,845,944.11	2,985,503.00	-	3,438.23	33,590,352.32	39,826,041.00	(6,235,688.68)	32,508,746.20	1,081,606.12
TOTAL NON-CASH EXPENSES	2,842,505.88	2,845,944.11	3,318,836.00	(333,333.00)	3,438.23	33,590,352.32	39,826,041.00	(6,235,688.68)	32,508,746.20	1,081,606.12
LOSSES:										
Loss on Sale of Assets										
FINANCIAL EXPENSES										
Interest Expenses	1,148,905.96	1,096,577.58	1,202,526	(105,948.42)	(52,328.38)	14,354,827.73	14,430,315	(75,487.27)	18,376,889.83	(4,022,042.10)
EXPENSES	23,501,455.77	28,892,750.28	22,804,404.00	2,452,905.17	5,391,294.51	242,632,345.89	282,762,553.00	(40,130,207.11)	223,591,062.03	19,041,283.86
INCOME (NET LOSS)	5,291,107.52	(1,147,856.93)	3,570,088.00	(1,085,323.82)	(6,438,964.45)	88,107,488.80	33,731,337.00	54,376,151.80	65,075,817.80	23,031,671.00

APPROVED BY

ENGR. ARNI B. GELLANGARIN
General Manager

CERTIFIED CORRECT:
ORLINDA F. LASCUNA
Department Manager A
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