

## GENERAL SANTOS CITY WATER DISTRICT

Detailed Statement of Income and Expenses  
For the Period Ended December 31, 2016

	PREVIOUS MONTH	CURRENT MONTH					YEAR TO DATE				
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCRE (DECRE)	
<b>ME:</b>											
<b>Income from Waterworks System:</b>											
Metered Sales:											
Residential	24,228,687.53	22,769,455.84	25,093,328	(2,323,872.16)	(1,459,231.69)	291,896,096.93	301,119,937	(9,223,840.07)	276,175,275.77	15,720	
Commercial	4,059,103.70	4,112,993.15	2,537,528	1,575,465.15	53,889.45	47,028,962.43	30,450,331	16,578,631.43	32,628,511.40	14,400	
Government	1,030,472.45	994,418.30	563,895	430,523.30	(36,054.15)	10,962,187.89	6,766,740	4,195,447.89	8,982,104.20	1,980	
<b>Total Metered Sales</b>	<b>29,318,263.68</b>	<b>27,876,867.29</b>	<b>28,194,751</b>	<b>(317,883.71)</b>	<b>(1,441,396.39)</b>	<b>349,887,247.25</b>	<b>338,337,008</b>	<b>11,550,239.25</b>	<b>317,785,891.37</b>	<b>32,101</b>	
Senior Citizens' Discounts	(49,657.36)	(48,358.79)	520,000	(48,358.79)	(105,105.63)	(607,642.86)	6,240,000	(607,642.86)	(561,543.41)	(373)	
Other Service Income	399,023.79	293,918.16	23,850.00	(226,081.84)	(105,105.63)	5,407,636.70	6,240,000	(832,363.30)	5,780,694.01		
Income from Water - Tanker	25,390.00	23,850.00			(25,390.00)	23,850.00					
Rent Income	462,813.11	547,952.74	563,895	(15,942.26)	85,139.63	6,418,552.98	6,766,740	(348,187.02)	6,227,157.47	191	
Fines and Penalties	583.83	234.77	33,333	(33,098.23)	(349.06)	243,724.15	400,000	(156,275.85)	449,471.25	(205)	
Interest Income						55,795.01					
Gain on Sale of Disposal Assets	69,158.15	56,904.80	83,333	(26,428.20)	(12,253.35)	1,217,278.15	1,000,000	217,278.15	1,051,754.00	165	
Laboratory Income - Bacile Test						450.00			6,410.00	(6)	
Laboratory Income - Lab Test											
<b>L INCOME</b>	<b>30,225,578.20</b>	<b>28,751,368.97</b>	<b>29,395,312</b>	<b>(667,793.03)</b>	<b>(1,474,206.23)</b>	<b>362,672,281.38</b>	<b>352,743,748</b>	<b>9,928,533</b>	<b>330,739,834.69</b>	<b>31,932</b>	
<b>EXPENSES:</b>											
<b>PERSONNEL SERVICES</b>											
Salaries and Wages- Regular	2,832,789.24	2,884,963.55	2,908,110	(23,146.45)	52,174.31	33,269,539.87	34,897,318	(1,627,778.13)	28,111,226.83	5,156	
Salaries and Wages - Substitute	22,034.63	45,501.38	44,411	1,090.38	23,466.75	347,855.64	532,927	(185,071.36)	385,478.64	(37)	
Salaries and Wages - Casual	287,409.08	260,201.68	380,904	(120,702.32)	(27,207.40)	3,857,637.87	4,570,843	(713,205.13)	3,721,881.82	135	
Salaries and Wages - Job Order	525,977.45	525,803.54	530,640	(4,836.46)	(173.91)	5,761,192.31	6,367,680	(606,487.69)	3,193,735.93	2,567	
Salaries and Wages - Per Piece	32,820.00	33,885.00	56,355	(22,470.00)	1,065.00	509,005.00	676,280	(167,255.00)	626,879.00	(117)	
Personnel Economic Relief Allowance	314,909.08	317,181.82	350,000	(32,818.18)	2,272.74	3,802,968.16	4,200,000	(397,031.84)	3,566,390.90	236	
Representation Allowance ( RA )	68,000.00	68,000.00	68,000	-	-	776,000.00	816,000	(40,000.00)	576,000.00	200	
Transportation Allowance ( TA )	68,000.00	68,000.00	68,000	-	-	776,000.00	816,000	(40,000.00)	576,000.00	200	
Clothing/Uniform Allowance			83,208	(83,208.00)	-	894,020.00	998,500	(104,480.00)	854,600.00	30	
Productivity Incentives Allowance	6,440,000.00	6,601,000.00	1,189,708	5,411,292.00	161,000.00	22,903,500.00	26,516,500	(3,613,000.00)	13,194,393.00	9,700	
Other Bonuses & Allow (BOD)	141,980.00	162,680.00	202,700	(40,020.00)	20,700.00	2,397,260.00	2,432,400	(35,140.00)	2,473,457.83	(7)	
Longevity Pay		15,000.00	14,167	833.00	15,000.00	170,000.00	170,000	-	155,000.00	11	
Overtime and Night Pay- regular	149,698.68	157,329.37	431,684	(274,354.63)	7,630.69	1,950,496.03	2,590,106	(639,609.97)	2,372,455.36	(42)	
Overtime and Night Pay - casual	58,712.34	85,455.97	72,917	85,455.97	(805,000.00)	859,500.46	875,000	(64,000.00)	752,875.00	85	
Cash Gift	805,000.00			(72,917.00)	(805,000.00)	811,000.00		(64,000.00)		5	
Year End Bonus	4,848,961.50		864,455	(864,455.00)	(4,848,961.50)	9,436,425.60	10,373,460	(937,034.40)	5,362,473.57	4,07	



	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE				PREVIOUS YEAR ACTUAL	INCR (DECR)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL		
Life & Retirement Insurance Contributions	383,251.20	384,470.16	401,711	(17,240.84)	1,218.96	4,540,708.05	4,820,531	(279,822.95)	3,920,567.60	62	
Pay-ibig Contributions	16,000.00	16,100.00	17,500	(1,400.00)	100.00	192,000.00	210,000	(18,000.00)	270,465.64	(7)	
Philhealth Contributions	34,662.50	35,050.00	49,335	(14,285.00)	387.50	407,975.00	592,022	(184,047.00)	362,737.50	4	
ECC Contributions	16,000.00	16,100.00	17,500	(1,400.00)	100.00	192,300.00	210,000	(17,700.00)	179,700.00	1	
Vacation and Sick Leave Benefits			267,972	(267,972.00)		2,061,849.74	3,215,665	(1,153,815.26)	2,112,860.11	(5)	
Provident Fund Benefits	601,006.60	605,214.80	657,803	(52,588.20)		7,108,952.93	7,893,632	(784,679.07)	6,264,083.60		
Other Personnel Benefits	960,000.00	966,000.00	2,397,483	(1,431,483.00)	6,000.00	27,233,548.46	28,769,800	(1,536,251.54)	24,942,441.82	2,29	
C N A Incentives (DBM 2015-2)		4,046,875.00				4,046,875.00	5,000,000	(953,125.00)	3,775,000.00	27	
<b>Total Personnel Service</b>	<b>18,607,212.30</b>	<b>17,294,812.27</b>	<b>11,074,563</b>	<b>2,173,374.27</b>	<b>(1,312,400.03)</b>	<b>134,306,610.12</b>	<b>150,134,750</b>	<b>(15,828,139.88)</b>	<b>107,750,704.15</b>	<b>26,55</b>	
<b>OTHER OPERATING EXPENSES</b>											
Travelling Expenses -Local ( Staff )	78,764.60	41,548.64	83,333	(41,784.36)	(37,215.96)	905,622.17	1,000,000	(94,377.83)	668,531.68	24	
Travelling Expenses -Local (BOD)			29,167	(29,167.00)	-	144,537.93	350,000	(205,462.07)	69,336.96	7	
Training Expenses - Staff	49,350.00	15,500.00	147,792	(132,292.00)	(33,850.00)	657,744.60	1,773,500	(1,115,755.40)	342,140.00	31	
Training Expenses - BOD			12,500	(12,500.00)	-	64,500.00	150,000	(85,500.00)	65,000.00		
Office Supplies	207,184.88	265,151.28	141,167	123,984.28	57,966.40	1,467,741.87	1,694,000	(226,258.13)	935,492.20	53	
Accountable Forms Expenses	31,290.00	38,500.00	76,458	(37,958.00)	7,210.00	454,595.00	917,500	(462,905.00)	479,830.00	(2)	
Medical, Dental & Laboratory Supp (Lab)	45,300.50	149,660.40	58,333	91,327.40	104,359.90	627,327.65	700,000	(72,672.35)	389,015.05	23	
Medical, Dental & Lab Supp. (Chlorine)	153,880.59	161,096.64	281,310	(120,213.36)	7,216.05	1,849,818.63	3,375,720	(1,525,901.37)	1,484,251.15	36	
Gasoline, Oil & Lubricants Exp (vehicles)	155,708.76	172,144.31	289,650	(117,505.69)	16,435.55	1,878,574.34	3,475,800	(1,597,225.66)	1,922,783.36	(4)	
Gasoline, Oil & Lubricants Exp (PS)	61,120.00	21,360.00	216,000	(194,640.00)	(39,760.00)	578,706.00	2,592,000	(2,013,294.00)	667,423.70	(8)	
Other Supplies Expenses(Water Meter)	159,901.06	160,820.53	420,000	(259,179.47)	919.47	2,651,990.90	5,040,000	(2,388,009.10)	2,497,330.00	15	
Electricity - Office	109,379.86	122,639.71	150,000	(27,360.29)	13,259.85	1,429,615.82	1,800,000	(370,384.18)	1,262,778.38	18	
Electricity - for Pumping	4,662,764.89	5,185,167.87	5,934,650	(749,482.13)	522,402.98	51,064,029.57	71,215,800	(20,151,770.43)	41,763,579.74	9,30	
Postage and Deliveries	405.00	565.00	21,000	(20,435.00)	160.00	10,084.62	252,000	(241,915.38)	5,965.00		
Telephone Expenses - land line	7,759.25	7,062.77	11,000	(3,937.23)	(696.48)	96,871.87	132,000	(35,128.13)	97,378.66		
Telephone expenses - -mobile	67,118.43	92,430.83	103,303	(10,872.17)	25,312.40	907,934.55	1,239,636	(331,701.45)	590,068.68	31	
Internet Expenses	20,000.00	20,000.00	30,000	(10,000.00)	-	319,370.27	360,000	(40,629.73)	231,424.05	8	
Membership Dues & Contr. To Org.		2,770.00	17,994	(15,224.00)	2,770.00	157,770.25	215,926	(58,155.75)	37,450.00	12	
Advertising Expenses	60,917.80	337,016.67	289,658	47,358.67	276,098.87	1,620,051.06	3,475,000	(1,854,948.94)	1,541,024.36	7	
Rent Expenses	5,513.96	5,513.96	16,667	(11,153.04)	-	67,658.63	200,000	(132,341.37)	56,962.38	1	
Representation Expenses - WD	40,185.22	47,957.70	58,333	(10,375.30)	7,772.48	482,177.73	700,000	(217,822.27)	529,325.98	(4)	
Representation Expenses - BOD	15,000.00	17,406.72	17,917	(510.28)	2,406.72	147,344.22	215,000	(67,655.78)	211,121.97	(6)	
Legal Services			16,667	(16,667.00)	-	35,300.00	200,000	(164,700.00)	60,000.00	(2)	
Auditing Services	10,980.00		16,667	(16,667.00)	(10,980.00)	10,980.00	200,000	(189,020.00)	112,137.82	(10)	
Security Services	329,319.51	320,700.68	355,000	(34,299.32)	(8,618.83)	3,503,664.12	4,280,000	(756,335.88)	3,091,807.74	4	



	PREVIOUS MONTH	CURRENT MONTH				INCREASE (DECREASE)	ACTUAL	BUDGET	YEAR TO DATE	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASES (DECREASES)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET								
her Professional Services												
Contributions												
miscellaneous Expenses- General	16,331.00	3,000.00	2,083	917.00	3,000.00	6,500.00	25,000	(18,500.00)	253,745.00	(247.24)		
miscellaneous Expenses- Water Shed	261,716.28	1,013,557.40	337,500	(232,173.00)	88,996.00	1,638,784.36	4,050,000	(2,411,215.64)	38,452.58	1,600.33		
miscellaneous Expenses - special proj	49,630.00	10,821.88	649,833	363,724.40	751,841.12	5,986,585.16	7,798,000	(1,811,414.84)	4,008,604.34	1,977,988		
miscellaneous Expenses - ISO	23,855.88	116,354.65	69,747	(58,925.12)	(38,808.12)	440,646.62	836,962	(396,315.38)	344,789.85	95,85		
Duties & Licenses	564,231.97	888,317.16	129,167	(129,167.00)	324,085.19	7,886,801.89	1,550,000	(1,293,157.50)	28,130.10	228,71		
Lejilly Bond	64,234.43	653,357	6,375	234,960.16	-	76,500.00	7,840,290	46,511.89	6,002,958.70	1,883,84		
Insurance Expenses		93,254	(6,375.00)	(63,254.00)	(64,234.43)	651,010.87	1,119,050	(468,039.13)	73,125.00	3,37		
<b>Maintenance Other Operating Expenses</b>	<b>7,251,843.87</b>	<b>9,322,391.80</b>	<b>10,735,882</b>	<b>(1,529,844.85)</b>	<b>2,070,547.93</b>	<b>88,217,893.73</b>	<b>128,829,684</b>	<b>(40,611,790.27)</b>	<b>70,431,289.81</b>	<b>17,786,600</b>		
<b>MAINTENANCE EXPENSES</b>												
Repairs & Maint.- Office Building	264,895.70	252,301.45	141,667	110,634.45	(12,594.25)	992,888.70	1,700,000	(707,111.30)	1,112,844.76	(119.95)		
Repairs & Maint.- Office Equip't	21,080.00	673.00	16,667	(15,994.00)	(20,407.00)	120,860.50	200,000	(79,139.50)	127,473.50	(6.61)		
Repairs & Maint.- Furn. & Fixtures	3,715.00	36,647.50	12,500	(12,500.00)	-	17,998.00	150,000	(132,002.00)	13,152.99	4.84		
Repairs & Maint.- IT Equipment	92,967.00	100.00	20,833	15,814.50	32,932.50	89,868.25	250,000	(160,131.75)	58,100.00	31,76		
Repairs & Maint.- Laboratory Equip't	20,544.00	145,267.45	12,500	(12,400.00)	100.00	9,539.00	150,000	(140,461.00)	4,580.00	4.95		
Repairs & Maint.- Motor Vehicles	1,415,175.36	7,259.00	100,000	45,267.45	52,300.45	29,500.00	1,200,000	(120,500.00)	32,595.00	(3.09)		
Repairs & Maint.- Other Machn. & Equip't		787,827.22	66,666	(59,407.00)	(13,285.00)	986,531.07	800,000	(213,468.93)	679,476.43	307.05		
Repairs & Maint.- Wells, Reservoir, PS, and Conduits			1,629,167	(841,339.78)	(627,348.14)	786,775.00	19,550,000	(6,139,641.83)	545,807.65	240.96		
<b>ADDITIONAL MAINTENANCE EXPENSES</b>	<b>1,818,377.06</b>	<b>1,230,075.62</b>	<b>2,012,500</b>	<b>(782,424.38)</b>	<b>(588,301.44)</b>	<b>16,444,319</b>	<b>24,150,000</b>	<b>(7,705,681.31)</b>	<b>16,505,171.88</b>	<b>(60,85)</b>		
<b>NON-CASH EXPENSES</b>												
Accumulated Dep'ts			333,333	(333,333.00)	-		4,000,000	(4,000,000.00)				
Appreciation- Land Improvements	12,524.92	12,524.92			-	160,843.73			133,566.96	27.27		
Appreciation - Office building	56,725.43	65,608.71			8,883.28	689,588.44			680,705.16	8.88		
Appreciation - Other Structures (bodega)	11,238.15	11,238.15			-	133,374.50			125,958.00	7.41		
Appreciation - office equipment	26,881.19	27,856.19			975.00	289,407.65			198,430.92	90.97		
Appreciation - furnitures & fixtures	21,894.18	21,790.60			(103.58)	255,499.78			231,945.88	23.55		
Appreciation - IT Equipment	255,424.77	258,415.09			2,990.32	3,007,196.26			2,626,133.96	381.06		
Appreciation - communication equip't	2,486.35	2,486.35			-	30,445.36			33,069.00	(2.62)		
Appreciation - Laboratory Equip't	15,243.34	15,243.34			-	176,920.08			163,358.16	13.56		

	PREVIOUS MONTH	CURRENT MONTH			OVER (UNDER) BUDGET	INCREASE (DECREASE)	YEAR TO DATE			PREVIOUS YEAR ACTUAL	IN (D)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET			ACTUAL	BUDGET	OVER (UNDER) BUDGET		
Depreciation - other mach & equipt ( tools)	165,244.71	162,485.16			(2,759.55)	1,826,083.63			1,883,136.45		
Depreciation - Motor Vehicles	175,267.42	212,751.13			37,483.71	2,321,119.41			1,428,960.88		
Depreciation - Wells, Reservoirs, PS, and Conduits	2,408,564.42	2,408,564.43			0.01	28,471,682.68			26,085,086.95		
<b>Total Depreciation</b>	<b>3,151,494.88</b>	<b>3,198,964.07</b>	<b>3,441,463</b>	<b>(333,333.00)</b>	<b>47,469.19</b>	<b>37,362,161.52</b>	<b>41,297,560</b>	<b>(3,935,398.48)</b>	<b>33,590,352.32</b>		
<b>TOTAL NON-CASH EXPENSES</b>	<b>3,151,494.88</b>	<b>3,198,964.07</b>	<b>3,774,796</b>	<b>(333,333.00)</b>	<b>47,469.19</b>	<b>37,362,161.52</b>	<b>45,297,560</b>	<b>(7,935,398.48)</b>	<b>33,590,352.32</b>		
<b>LOSSES:</b>											
Loss on Sale of Assets					-						
<b>FINANCIAL EXPENSES</b>											
Interest Expenses	949,573.07	947,803.56	1,020,545	(72,741.44)	(1,769.51)	12,188,499.67	12,246,540	(58,040.33)	14,354,827.73		
<b>TOTAL EXPENSES</b>	<b>31,778,501.18</b>	<b>31,994,047.32</b>	<b>28,618,286</b>	<b>(544,969.40)</b>	<b>215,546.14</b>	<b>288,519,483.73</b>	<b>360,658,534</b>	<b>(72,139,050.27)</b>	<b>242,632,345.89</b>	<b>4</b>	
<b>NET INCOME ( NET LOSS)</b>	<b>(1,552,925.96)</b>	<b>(3,242,678.35)</b>	<b>777,026</b>	<b>(122,823.63)</b>	<b>(1,689,752.37)</b>	<b>74,152,797.65</b>	<b>(7,914,786)</b>	<b>82,067,583.65</b>	<b>88,107,488.80</b>	<b>(1)</b>	

CERTIFIED CORRECT:

ORLINDA F. LASCUNA  
 Department Manager A  
 Accounting and Financial Management Dept.

APPROVED BY:

  
 ENGR. ARN B. GELLANGARMI  
 General Manager