



Republic of the Philippines
GENERAL SANTOS CITY WATER DISTRICT
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**Detailed Statement of Income and Expenses
 For the Period Ended December 31, 2017**

	PREVIOUS MONTH	CURRENT MONTH				INCREASE (DECREASE)	ACTUAL	BUDGET	YEAR TO DATE		PREVIOUS YEAR ACTUAL
		ACTUAL	BUDGET	OVER (UNDER) BUDGET					OVER (UNDER) BUDGET		
INCOME:											
Waterworks System Fees:											
Metered Sales:											
Residential	25,246,746.68	24,031,277.79	26,010,007	(1,978,729.21)	(1,215,468.89)	295,502,142.53	312,120,085	(16,617,942.47)	291,896,096.93		
Commercial	4,194,490.90	4,263,394.40	3,672,001	591,393.40	68,903.50	52,187,169.85	44,064,012	8,123,157.85	47,028,962.43		
Government	959,646.20	961,814.90	918,000	43,814.90	2,168.70	11,249,626.15	11,016,003	233,623.15	10,962,187.89		
Total Waterworks System Fees	30,400,883.78	29,256,487.09	30,600,008	(1,343,520.91)	(1,144,396.69)	358,938,938.53	367,200,100	(8,261,161.47)	349,887,247.25		
Waterworks System Fees- Senior Citizen	(57,590.44)	(56,022.40)		(56,022.40)	1,568.04	(645,575.33)		(645,575.33)	(607,642.86)		
Waterworks System Fees- tanker						123,678.50			23,850.00		
Other Service Income	478,052.22	529,980.23	513,333	16,647.23	51,928.01	7,213,965.87	6,160,000	1,053,965.87	5,407,636.70		
Fines and Penalties- Service Income	483,420.59	499,974.28	535,500	(35,525.72)	16,553.69	6,223,116.09	6,426,002	(202,885.91)	6,418,552.98		
Interest Income	30.28	114,476.34	33,333	81,143.34	114,446.06	485,581.10	400,000	85,581.10	243,724.15		
Miscellaneous Income - Bacte Test	105,250.00	67,450.00	108,333	(40,883.00)	(37,800.00)	1,323,516.00	1,300,000	23,516.00	1,217,278.15		
Miscellaneous Income - Lab Test									450.00		
Gain on Sale of Disposal Assets									55,795.01		
Rent Income									25,390.00		
TOTAL INCOME	31,410,046.43	30,412,345.54	31,790,507	(1,378,161.46)	(997,700.89)	373,663,220.76	381,486,102	(7,946,560)	362,672,281.38		
EXPENSES:											
PERSONNEL SERVICES											
Salaries and Wages- Regular	3,498,744.64	3,489,002.09	3,759,307	(270,304.91)	(9,742.55)	39,842,645.02	45,111,684	(5,269,038.98)	33,269,539.87		
Salaries and Wages - Casual	339,539.04	326,081.70	512,424	(186,342.30)	(13,457.34)	4,640,323.76	6,149,088	(1,508,764.24)	3,857,637.87		
Salaries and Wages - substitute	36,691.37	30,509.98	51,847	(21,337.02)	(6,181.39)	416,024.56	622,160	(206,135.44)	347,855.64		
Salaries and Wages - Job Order	508,364.87	498,856.39	598,858	(100,001.61)	(9,508.48)	5,511,028.98	7,186,291	(1,675,262.02)	5,761,192.31		
Salaries and Wages - contractual	14,919.00	13,191.00	66,254	(53,063.00)	(1,728.00)	282,140.00	795,044	(512,904.00)	509,005.00		
Personnel Economic Relief Allowance	362,818.18	359,363.64	350,000	9,363.64	(3,454.54)	4,243,778.37	4,248,000	(4,221.63)	3,802,968.18		
Representation Allowance (RA)	78,000.00	78,000.00	78,000	-	-	906,000.00	936,000	(30,000.00)	776,000.00		
Transportation Allowance (TA)	78,000.00	78,000.00	78,000	-	-	906,000.00	936,000	(30,000.00)	776,000.00		
Clothing/Uniform Allowance			89,875	(89,875.00)	-	944,120.00	1,078,500	(134,380.00)	894,020.00		
Productivity Incentives Allowance	5,490,000.00	4,575,000.00	1,135,214	3,439,786.00	(915,000.00)	22,702,541.17	22,772,563	(70,021.83)	22,903,500.00		
Longevity Pay	10,000.00	45,000.00	37,917	7,083.00	35,000.00	455,000.00	455,000	-	170,000.00		

	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE		PREVIOUS YEAR ACTUAL	
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET		
									OVER (UNDER) BUDGET
Overtime and Night Pay- regular	281,054.16	227,758.37	478,530	(250,771.63)	(53,295.79)	2,557,229.35	5,742,358	(3,185,128.65)	1,950,496
Overtime and Night Pay - casual	27,982.21	29,971.69	94,010	(64,038.31)	1,989.48	745,244.70	1,128,120	(382,875.30)	859,500
Year End Bonus	3,880,319.00	2,012,412.50	1,067,932	944,480.50		11,297,273.00	12,815,193	(1,517,920.00)	9,436,425
Cash Gift	915,000.00	154,680.00	73,750	(73,750.00)	(915,000.00)	915,000.00	885,000	30,000.00	811,000
Other Bonuses and allowances - bod	188,702.00	462,033.00	202,700	(48,020.00)	(34,022.00)	2,389,541.00	2,432,400	(42,859.00)	2,397,260
Life & Retirement Insurance Contri.	465,638.28	18,200.00	520,824	(58,791.00)	(3,605.28)	5,399,409.37	6,249,886	(850,476.63)	4,540,708
Pag -big Contributions	18,300.00	40,687.50	17,700	500.00	(100.00)	214,600.00	212,400	2,200.00	192,000
Philhealth Contributions	41,062.50	18,200.00	17,500	(23,388.50)	(375.00)	475,025.00	768,912	(293,887.00)	407,975
ECC Contributions	18,300.00	18,200.00	854,346	(336,399.80)	(100.00)	214,600.00	210,000	4,600.00	192,300
Provident Fund/Welfare Fund Contribution	723,955.00	717,946.20	335,107	(335,107.00)	(6,008.80)	8,487,760.40	10,252,154	(1,764,393.60)	7,108,952
Terminal Leave Benefits		(740,639.77)	335,107	(335,107.00)		3,956,553.91	4,021,288	(64,734.09)	2,061,849
Other Personnel Benefits	3,288,957.95	4,575,000.00	2,511,667	(3,252,306.77)	(4,029,597.72)	32,974,572.73	33,360,000	(385,427.27)	27,233,548
C N A Incentives (DBM 2015-2)						4,575,000.00		4,575,000.00	4,046,875
Total Personal Service	20,266,348.20	17,009,254.29	12,995,838	(561,583.71)	(3,257,093.91)	155,051,411.32	168,368,041	(13,316,629.68)	134,306,610
OTHER OPERATING EXPENSES									
Travelling Expenses -Local (Staff)	115,501.91	124,503.32	91,667	32,836.32	9,001.41	1,069,078.37	1,100,000	(30,921.63)	905,622
Travelling Expenses -Local (BOD)	10,826.00	38,050.00	29,167	(29,167.00)	(10,826.00)	75,714.59	350,000	(274,285.41)	144,537
Training Expenses - Staff	57,500.00	105,850.64	261,667	(223,617.00)	(19,450.00)	1,132,067.49	3,140,000	(2,007,932.51)	657,744
Training Expenses - BOD	4,000.00	33,810.00	13,333	(13,333.00)	(4,000.00)	34,000.00	160,000	(126,000.00)	64,500
Office Supplies	338,243.73	8,914.00	147,267	(41,416.36)	(232,393.09)	1,479,743.29	1,767,200	(287,456.71)	1,467,741
Accountable Forms Expenses	38,850.00	8,914.00	88,958	(55,148.00)	(5,040.00)	438,200.00	1,067,500	(629,300.00)	454,595
Medical, Dental & Laboratory Supp (Lab)	58,191.10	155,909.64	70,833	(61,919.00)	(49,277.10)	477,417.30	850,000	(372,582.70)	627,327
Medical, Dental & Lab Supp. (Chlorine)	155,909.64	208,570.03	268,950	(60,379.97)	(11,350.56)	2,317,020.60	2,786,400	(469,379.40)	1,878,574
Fuel, Oil & Lubricants Exp (vehicles)	219,920.59	100,424.00	196,000	(95,576.00)	(9,810.00)	675,500.00	2,352,000	(1,676,500.00)	578,706
Fuel, Oil & Lubricants Exp (PS)	110,234.00	138,077.24	336,000	(197,922.76)	(12,535.29)	2,159,806.08	4,032,000	(1,872,193.92)	2,651,990
Other Supplies Expenses(Water Meter)	7,920.00	74,643.73	50,000	(85,356.27)	(39,420.74)	1,326,688.35	1,920,000	(593,331.65)	1,429,615
Other Supplies Exp- semi expendable	114,064.47	4,913,312.23	5,434,665	(521,352.77)	246,189.04	58,457,534.01	65,215,980	(6,758,445.99)	51,064,029
Electricity - Office	4,667,123.19	550.00	21,250	(20,700.00)	(275.00)	8,180.00	255,000	(246,820.00)	10,084
Electricity - for Pumping	825.00	7,782.09	11,000	(3,217.91)	(221.40)	90,724.04	132,000	(41,275.96)	96,871
Postage and Courier Services	8,003.49	37,000.01	104,069	(67,068.99)	(699.99)	850,077.69	1,248,823	(398,745.31)	907,934
Telephone Expenses - land line	37,700.00	60,000.00	95,667	(35,667.00)	5,947.21	415,240.41	1,148,000	(732,759.59)	319,370
Telephone expenses - -mobile	54,052.79	867,377.14	728,417	138,960.14	795,701.29	7,839,121.06	8,741,000	(901,878.94)	5,986,585
Internet Subscription Expenses	71,675.85	53,780.00	76,027	(22,247.00)	11,197.00	403,552.83	912,328	(508,775.17)	440,646
Extraordinary & Misc. Exp - Gen	42,583.00	193,673.48	241,667	(47,993.52)	82,474.80	970,890.60	2,900,000	(1,929,109.40)	397,053
Extraordinary & Misc. Exp - Watershed	111,198.68	22,222.22	20,833	1,389.22	22,222.22	47,222.22	250,000	(202,777.78)	35,300
Legal Services									

	PREVIOUS MONTH	CURRENT MONTH			OVER (UNDER) BUDGET	INCREASE (DECREASE)	YEAR TO DATE			PREVIOUS YEAR ACTUAL
		ACTUAL	BUDGET	OVER (UNDER) BUDGET			ACTUAL	BUDGET	OVER (UNDER) BUDGET	
Auditing Services										
Other Professional Services										
Security Services	307,088.34	1,500.00	59,250	(16,667.00)	1,500.00	568,309.31	568,310	(2,526,541.91)	10,980	
Taxes, Duties and Licenses	612,073.49	321,929.32	406,000	(57,750.00)	14,840.98	331,750.50	711,000	(279,257.88)	6,500	
Fidelity Bond Premiums		610,910.88	688,484	(84,070.69)	14,840.98	3,792,206.10	4,872,000	(71,099.03)	3,503,664	
Insurance Expenses			6,375	(77,573.12)	(1,162.61)	7,703,045.92	8,261,802	(403,860.48)	7,886,801	
Advertising Expenses	260,333.18	426,636.76	117,358	29,786.76	166,303.58	76,500.00	76,500	(43,090.00)	76,500	
Representation Expenses - WD	58,399.44	42,995.27	396,850	(15,337.73)	166,303.58	876,206.22	1,408,300	(2,526,541.91)	1,620,051	
Representation Expenses - BOD	10,520.00	32,754.72	58,333	(15,337.73)	(15,404.17)	420,742.12	700,000	(279,257.88)	482,177	
Rent/Lease Expenses	7,065.36	7,065.36	17,917	14,837.72	22,234.72	143,900.97	215,000	(71,099.03)	147,344	
Membership Dues & Contr. To Org.	1,000.00	23,850.00	40,399	(33,333.64)	-	80,924.52	484,785	(403,860.48)	67,658	
Donations	8,700.00	65,900.00	18,639	5,211.00	22,850.00	180,573.00	223,663	(43,090.00)	157,770	
			316,667	(250,767.00)	57,200.00	1,621,105.06	3,800,000	(2,178,894.94)	1,638,784	
Total Other Operating Expenses	7,640,115.78	8,762,849.08	10,874,376	(1,987,793.92)	1,122,733.30	100,502,517.44	130,419,791	(29,917,273.56)	88,217,893	
MAINTENANCE EXPENSES										
Repair & Maintenance-Land Improvements										
Repairs & Maint - Infrastructures assets	2,743,408.67	873,801.98	104,167	(104,167.00)	(1,869,606.69)	472,767.04	1,250,000	(6,019,528.17)	13,410,358	
Repairs & Maint.- Office Building	16,805.50	38,710.50	66,667	(27,956.50)	21,905.00	14,630,471.83	20,650,000	(168,497.10)	992,888	
Repairs & Maint - Other Structures	440.00	(1,554.00)	29,167	(30,721.00)	1,925.00	631,502.90	800,000	(157,753.00)	120,860	
Repairs & Maint.-Machinery Equip't-offic	1,174.00	3,099.00	20,833	(17,734.00)	1,925.00	92,247.00	250,000	(194,090.00)	89,868	
Repairs & Maint - IT Equipment	8,430.00		25,000			105,910.00	300,000	(242,373.75)	9,539	
Repairs & Maint - Communication Equip't		6,624.00	20,833	(14,209.00)	6,624.00	7,626.25	250,000	(128,687.00)	29,500	
Repairs & Maint.- Laboratory Equip't			16,667	(16,667.00)	-	71,313.00	200,000	(761,254.85)	786,775	
Repairs & Maint.- Other Mach. & Equip't	41,146.00	30,600.00	100,000	(69,400.00)	(10,546.00)	438,745.15	1,200,000	(208,590.69)	986,531	
Repairs & Maint.- Transportation Equip't	214,713.98	126,975.49	125,000	1,975.49	(87,738.49)	1,291,409.31	1,500,000	(211,309.00)	17,998	
Repairs & Maint.- Furn. & Fixtures			20,833			38,691.00	250,000			
TOTAL MAINTENANCE EXPENSES	3,026,118.15	1,078,256.97	2,250,000	(1,125,910)	(1,947,861.18)	17,795,933.48	27,000,000	(9,204,066.52)	16,444,318	
NON-CASH EXPENSES										
Depreciation :										
Land Improvements	60,528.72	60,528.72	60,528.72		-	630,337.04			160,843	
Infrastructures Assets	2,539,898.66	2,541,008.73	2,541,008.73		1,110.07	29,611,119.55			28,471,682	
Office building	65,825.74	65,825.74	65,825.74		-	785,153.56			689,588	
Other Structures (bodega)	12,973.07	12,973.07	12,973.07		-	148,494.02			133,374	
Machinery & Equip't-office equipment	47,070.59	47,070.59	47,070.59		-	463,528.47			289,407	
Machinery & Equip't- IT Equipment	360,991.50	364,772.37	364,772.37		3,780.87	4,264,079.22			3,007,196	
Machinery & Equip't- communication	1,887.26	1,887.26	1,887.26		-	23,918.08			30,445	
Machinery & Equip't- Laboratory Equip't	14,444.61	14,444.61	14,444.61		-	168,754.28			176,920	

	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE				PREVIOUS YEAR ACTUAL
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	
Machinery & Equip't- other machinery -	150,082.42	186,832.42	333,333	(827,476.80)	(494,143.80)	4,919,503.11	4,000,000	919,503.11	1,826,083.63	
Transportation Equipment	214,348.07	188,658.06		20,180.27	(25,690.01)	2,546,649.69			2,321,119.44	
Furnitures, Fixtures, and Books	20,067.77	20,180.27		20,180.27	112.50	227,693.62			255,499.78	
Total Depreciation	3,488,118.41	3,504,181.84	4,048,644	(544,462.16)	16,063.43	40,794,186.79	48,583,730	(7,789,543.21)	37,362,161.53	
Impairment Loss- Loans & Receivable		(494,143.80)		(827,476.80)	(494,143.80)	4,919,503.11	4,000,000	919,503.11		
TOTAL NON-CASH EXPENSES	3,488,118.41	3,010,038.04	4,381,977.00	(1,371,938.96)	(478,080.37)	45,713,689.90	52,583,730.00	(6,870,040.10)	37,362,161.53	
LOSSES:										
Loss on Sale of Assets										
FINANCIAL EXPENSES										
Interest Expenses	678,288.71	657,303.35	1,269,049	(611,745.65)	(20,985.36)	12,090,928.61	15,228,585	(3,137,656.39)	12,188,499.63	
TOTAL EXPENSES	35,098,989.25	30,517,701.73	31,771,240	(1,253,538.27)	(4,581,287.52)	331,154,480.75	393,600,147	(62,445,666.25)	288,519,483.77	
NET INCOME (NET LOSS)	(3,688,942.82)	(105,356.19)	19,267	(124,623.19)	3,583,586.63	42,508,740.01	(12,114,045)	54,499,106.51	74,152,797.63	

CERTIFIED CORRECT:

ORLINDA F. LASCUNA
 Department Manager A
 Accounting and Financial Management Dept.
 January 16, 2018

APPROVED BY:

ENGR. ARMYB. GELLANGARIN
 General Manager