

GENERAL SANTOS CITY WATER DISTRICT

Detailed Statement of Income and Expenses
For the Period Ended June 30, 2016

	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE				PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)	
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL			
COME:												
Income from Waterworks System:												
Metered Sales:												
Residential	25,919,862.00	24,286,647.84	25,093,328	(806,680.16)	(1,633,214.16)	150,187,113.52	150,559,968	(372,854.48)	138,871,262.87	11,315,850.65		
Commercial	4,091,670.79	4,173,635.22	2,537,528	1,636,107.22	81,964.43	23,153,917.43	12,687,640	10,466,277.43	14,589,643.45	8,564,273.98		
Government	960,401.95	957,927.66	563,895	394,032.66	(2,474.29)	5,340,351.14	2,819,475	2,520,876.14	4,540,203.82	800,147.32		
Total Metered Sales	30,971,934.74	29,418,210.72	28,194,751	1,223,469.72	(1,553,724.02)	178,681,382.09	166,067,083	12,614,299.09	158,001,110.14	20,680,271.95		
Senior Citizens' Discounts	(52,892.17)	(50,935.85)	520,000	(50,935.85)	(14,785.24)	(311,265.63)	3,120,000	(311,265.63)	(276,043.16)	(603,375.08)		
Other Service Income	561,250.90	546,465.66	563,895	26,465.66	(12,483.17)	2,905,103.08	3,383,370	(214,896.92)	3,508,478.16	161,451.27		
Fines and Penalties	593,028.40	580,545.23	33,333	16,650.23	(3,770.34)	3,335,034.49	199,998	(48,335.51)	3,173,583.22	(136,667.77)		
Interest Income	5,666.42	1,896.08	83,333	(31,436.92)	(3,770.34)	148,285.07	499,998	(51,712.93)	284,952.84	(18,207.00)		
Rent Income	101,500.00	122,640.00	83,333	39,307.00	21,140.00	730,795.20	499,998	230,797.20	612,182.00	118,613.20		
Laboratory Income - Bacte Test	450.00	122,640.00	83,333	39,307.00	(450.00)	450.00	499,998	230,797.20	3,500.00	(3,140.00)		
Laboratory Income - Lab Test	32,180,938.29	30,618,821.84	29,395,312	1,223,509.84	(1,562,116.45)	185,489,784.30	173,270,449	12,219,335	165,307,853.20	20,181,931.10		
TOTAL INCOME												
SS: EXPENSES:												
PERSONAL SERVICES												
Salaries and Wages - Regular	2,756,914.33	2,750,576.96	2,908,110	(157,533.04)	(6,337.37)	16,299,636.41	17,448,660	(1,149,023.59)	13,987,136.99	2,312,499.42		
Salaries and Wages - Substitute	21,657.75	16,431.75	44,411	(27,979.25)	(5,226.00)	184,970.25	266,466	(81,495.75)	143,840.63	41,129.62		
Salaries and Wages - Casual	341,329.20	370,267.98	380,904	(10,636.02)	28,938.78	2,032,268.67	2,285,424	(253,155.33)	1,933,629.30	98,639.37		
Salaries and Wages - Job Order	485,636.58	515,664.89	530,640	(14,975.11)	30,028.31	2,697,720.35	3,183,840	(486,119.65)	1,454,001.47	1,243,718.88		
Salaries and Wages - Per Piece	57,423.00	45,294.00	56,355	(11,061.00)	(12,129.00)	289,626.00	338,130	(48,504.00)	316,833.00	(27,207.00)		
Personnel Economic Relier Allowance	317,318.18	321,363.63	350,000	(28,636.37)	4,045.45	1,897,570.45	2,100,000	(202,429.55)	1,789,374.98	108,195.47		
Representation Allowance (RA)	68,000.00	68,000.00	68,000	-	-	368,000.00	408,000	(40,000.00)	288,000.00	80,000.00		
Transportation Allowance (TA)	68,000.00	68,000.00	68,000	-	-	368,000.00	408,000	(40,000.00)	288,000.00	80,000.00		
Clothing/Uniform Allowance	68,000.00	68,000.00	68,000	-	-	368,000.00	408,000	(40,000.00)	288,000.00	80,000.00		
Productivity Incentives Allowance	3,700,000.00	166,680.00	486,708	(83,208.00)	(486,708.00)	740,000.00	499,248	240,752.00	854,600.00	(114,600.00)		
Other Bonuses & Allow (BOD)	162,680.00	166,680.00	202,700	(486,708.00)	(3,700,000.00)	9,862,500.00	2,920,248	6,942,252.00	4,328,393.00	5,534,107.00		
Longevity Pay	183,708.30	141,644.26	14,167	(36,020.00)	4,000.00	1,493,020.00	1,216,200	276,820.00	1,521,377.83	(28,357.83)		
Overtime and Night Pay - regular	90,789.24	60,752.89	431,684	(14,167.00)	(42,064.04)	961,410.19	2,590,104	(85,002.00)	25,000.00	(25,000.00)		
Overtime and Night Pay - casual			72,917	(290,039.74)	(42,064.04)	412,481.70	-	(1,628,693.81)	1,178,151.68	(216,741.49)		
Cash Gift				60,752.89	(72,917.00)		437,502	(437,502.00)	377,500.00	(377,500.00)		

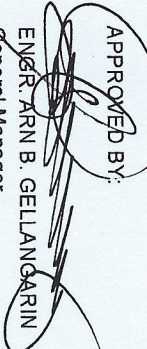
	CURRENT MONTH					YEAR TO DATE				
	PREVIOUS MONTH	ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
Year End Bonus	4,566,381.00	375,777.83	864,455	(864,455.00)	(4,566,381.00)	4,566,381.00	5,186,730	(620,349.00)	1,344,821.50	3,221,559.50
Life & Retirement Insurance Contributions	377,201.50	16,100.00	401,711	(25,933.17)	(1,423.67)	2,257,025.04	2,410,266	(153,240.96)	1,999,312.88	257,712.16
Mag-ibig Contributions	16,200.00	16,100.00	17,500	(1,400.00)	(100.00)	95,700.00	105,000	(9,300.00)	166,765.64	(71,065.64)
Philhealth Contributions	34,062.50	34,275.00	49,335	(15,060.00)	212.50	200,512.50	296,010	(95,497.50)	181,287.50	19,225.00
SICC Contributions	16,200.00	16,200.00	17,500	(1,300.00)	-	95,900.00	105,000	(9,100.00)	90,200.00	5,700.00
Vacation and Sick Leave Benefits	594,671.60	585,360.40	267,972	(267,972.00)	-	2,081,849.74	1,607,832	454,017.74	3,132,215.20	2,061,849.74
Provident Fund Benefits	975,000.00	965,181.82	657,803	(72,442.60)	(9,818.18)	3,518,265.73	3,946,818	(428,552.27)	11,997,000.00	630,381.82
Other Personnel Benefits			2,147,583	(1,182,401.18)		12,627,381.82	12,885,498	(258,116.18)		
UNA Incentives (DBM 2015-2)										
Total Personal Service	14,833,173.18	6,517,571.41	10,121,663	(3,604,091.59)	(8,315,601.77)	63,030,219.85	60,729,978	2,300,241.85	47,397,441.60	15,632,778.25
OTHER OPERATING EXPENSES										
Travelling Expenses - Local (Staff)	91,220.72	166,802.26	83,333	83,469.26	75,581.54	567,612.25	499,998	67,614.25	258,128.43	309,483.82
Travelling Expenses -Local (BOD)	22,241.94	8,860.95	29,167	(20,306.05)	(13,380.99)	113,405.35	175,002	(61,596.65)	41,156.85	72,248.50
Training Expenses - Staff	95,973.60	146,977.30	147,792	(814.70)	51,003.70	350,198.68	886,752	(536,553.32)	99,780.00	250,418.68
Training Expenses - BOD	6,500.00	13,000.00	12,500	500.00	6,500.00	60,000.00	75,000	(15,000.00)	31,000.00	29,000.00
Office Supplies	83,942.60	102,942.66	141,167	(38,224.34)	19,000.06	523,731.32	847,002	(323,270.68)	430,233.66	93,497.66
Accountable Forms Expenses	38,500.00	38,500.00	76,458	(37,958.00)	-	235,495.00	456,748	(223,253.00)	241,350.00	(5,855.00)
Medical, Dental & Laboratory Supp (Lab)	153,719.90	90,724.00	58,333	32,391.00	(62,995.90)	328,109.45	349,998	(21,888.55)	174,753.55	153,355.90
Medical, Dental & Lab Supp. (Chlorine)	150,789.61	144,233.54	281,310	(137,076.46)	(6,556.07)	917,850.31	1,687,860	(770,009.69)	695,289.67	222,560.64
Gasoline, Oil & Lubricants Exp (Vehicles)	156,461.31	292,004.58	289,650	2,354.58	135,543.27	825,951.56	1,737,900	(911,948.44)	976,567.74	(150,616.18)
Gasoline, Oil & Lubricants Exp (PS)	73,240.00	19,120.00	216,000	(196,880.00)	(54,120.00)	311,410.00	1,296,000	(984,590.00)	349,563.70	(38,153.70)
Other Supplies Expenses(Water Meter)	268,327.45	209,252.92	420,000	(210,747.08)	(59,074.53)	1,371,734.97	2,520,000	(1,148,265.03)	1,380,726.52	(8,991.55)
Electricity - Office	138,002.77	97,087.40	150,000	(52,912.60)	(40,915.37)	671,059.96	900,000	(228,940.04)	582,243.62	88,816.34
Electricity - for Pumping	3,764,806.99	2,996,044.30	5,934,650	(2,938,605.70)	(768,762.69)	21,312,489.17	35,607,900	(14,295,410.83)	20,806,517.11	505,972.06
Postage and Deliveries	2,330.00	1,515.00	21,000	(19,485.00)	(815.00)	6,250.00	126,000	(119,750.00)	2,560.00	3,690.00
Telephone Expenses - land line	8,249.91	8,405.48	11,000	(2,594.52)	155.57	45,504.92	66,000	(20,495.08)	49,053.81	(3,548.89)
Telephone expenses - mobile	16,950.00	173,010.60	103,303	69,707.60	156,060.60	417,610.63	619,818	(202,207.37)	263,208.54	154,402.09
Internet Expenses	20,000.00	20,000.00	30,000	(10,000.00)	-	185,000.00	180,000	5,000.00	120,000.00	65,000.00
Membership Dues & Contr. To Org.	150,120.25	216,081.59	17,994	(17,994.00)	(150,120.25)	172,520.25	107,964	64,556.25	33,400.00	139,120.25
Advertising Expenses	2,853.20	5,012.69	289,658	(73,576.41)	213,228.39	373,224.40	1,737,948	(1,364,723.60)	716,355.42	(343,131.02)
Rent Expenses	5,012.69	43,146.29	58,333	(3,320.31)	-	30,076.14	49,998	(19,921.86)	27,341.94	2,734.20
Representation Expenses - WD	33,154.00	12,500.00	17,917	(15,186.71)	9,992.29	232,010.21	349,998	(117,787.79)	237,810.60	(5,600.39)
Representation Expenses - BOD	7,500.00	5,000.00	16,667	(11,667.00)	-	72,162.50	107,502	(35,339.50)	74,704.05	(2,541.55)
Legal Services	5,000.00	5,000.00	16,667	(11,667.00)	-	30,000.00	100,002	(70,002.00)	30,000.00	-

	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE				PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET			
Auditing Services	490.00	(490.00)	16,667	(17,157.00)	(980.00)	1,684,981.71	100,002	(100,002.00)	4,354.32	(4,354.32)	
Security Services	286,454.74	288,479.86	355,000	(66,520.14)	2,025.12	3,000.00	2,130,000	(445,018.29)	1,512,618.00	172,363.71	
Other Professional Services		3,000.00	2,083	917.00	3,000.00	867,772.03	12,498	(9,498.00)	4,000.00	(1,000.00)	
Donations	558,036.89	122,949.22	337,500	(214,556.78)	(435,087.67)	3,298,824.45	2,025,000	(1,157,227.97)	13,462.58	854,309.45	
Miscellaneous Expenses- General	47,730.24	451,354.24	649,833	(198,478.76)	403,624.00	247,386.74	3,898,998	(600,173.55)	2,332,872.96	965,951.49	
Miscellaneous Expenses- Water Shed	40,524.00	9,274.00	69,747	(60,473.00)	(31,250.00)	256,842.50	418,482	(171,095.26)	156,029.35	91,357.39	
Miscellaneous Expenses - special proj			129,167	(129,167.00)		4,091,180.36	775,002	(518,159.50)	3,137,780.15	256,842.50	
Taxes, Duties & Licenses	606,847.04	787,947.09	640,858	147,089.09	181,100.05	76,500.00	3,845,148	246,032.36	73,125.00	953,400.21	
Fidelity Bond			6,375	(6,375.00)		38,250.00	38,250	38,250.00	317,154.14	3,375.00	
Insurance Expenses	9,635.96	124,964.13	93,254	31,710.13	115,328.17	439,380.60	559,524	(120,143.40)		122,226.46	
Total Other Operating Expenses	6,844,616.81	6,597,700.10	10,716,049	(4,117,348.90)	(246,915.71)	40,119,475.46	64,290,294	(24,170,818.54)	35,173,141.71	4,946,333.75	
MAINTENANCE EXPENSES											
Repairs & Maint.- Office Building	61,447.75	44,787.67	141,667	(96,879.33)	(16,660.08)	295,557.40	850,002	(554,444.60)	374,957.29	(79,399.89)	
Repairs & Maint.- Office Equip't	9,000.00	832.50	16,667	(15,834.50)	(8,167.50)	62,562.50	100,002	(37,439.50)	74,177.50	(11,615.00)	
Repairs & Maint.- Furn. & Fixtures			12,500	(12,500.00)		15,000.00	75,000	(60,000.00)	10,462.99	4,537.01	
Repairs & Maint.- IT Equipment	2,300.00	816.00	20,833	(20,017.00)	(1,484.00)	15,255.75	124,998	(109,742.25)	6,243.00	9,012.75	
Repairs & Maint.- Communication Equip't	617.00	4,342.00	12,500	(8,158.00)	3,725.00	7,939.00	75,000	(67,061.00)	4,400.00	3,539.00	
Repairs & Maint.- Laboratory Equip't			12,500	(12,500.00)		340,806.15	600,000	(259,193.85)	428,928.60	(88,122.45)	
Repairs & Maint.- Motor Vehicles	37,926.15	10,150.00	100,000	(99,850.00)	(27,776.15)	263,873.00	399,996	(136,123.00)	317,949.65	(54,076.65)	
Repairs & Maint.- Other Mach. & Equip't	27,922.00	6,450.00	66,666	(60,216.00)	(21,472.00)	6,660,459.68	9,775,002	(3,114,542.32)	6,013,378.33	647,081.35	
Repairs & Maint.- Wells, Reservoir, P.S. and Conduits	830,145.49	1,112,422.71	1,629,167	(516,744.29)	282,277.22	7,661,453.48	12,075,000	(4,413,546.52)	7,230,497.36	430,956.12	
TOTAL MAINTENANCE EXPENSES	969,358.39	1,179,800.88	2,012,500	(832,699.12)	210,442.49	7,661,453.48	12,075,000	(4,413,546.52)	7,230,497.36	430,956.12	
NON-CASH EXPENSES											
Bad Debts			333,333	(333,333.00)	-	81,563.67	1,999,998	(1,999,998.00)	66,783.48	14,780.19	
Depreciation- Land Improvements	14,590.19	14,590.19			-	340,352.58			340,352.58	-	
Depreciation - Office building	56,725.43	56,725.43			-	65,945.60			62,979.00	2,966.60	
Depreciation - Other Structures (bodega)	11,238.15	11,238.15			-	127,123.48			95,385.24	31,738.24	
Depreciation - office equipment	24,102.72	25,140.35			1,037.63	125,084.70			111,785.14	13,299.56	
Depreciation - furnitures & fixtures	20,953.20	21,178.20			225.00	1,486,418.09			1,257,456.83	228,961.26	
Depreciation - IT Equipment	246,311.82	247,948.24			1,636.42						

	PREVIOUS MONTH	CURRENT MONTH			OVER (UNDER) BUDGET	INCREASE (DECREASE)	YEAR TO DATE			PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET			ACTUAL	BUDGET	OVER (UNDER) BUDGET		
Depreciation - communication equip't	2,410.17	2,410.17			-	15,496.02			16,537.98	(1,041.96)	
Depreciation - Laboratory Equip't	14,418.34	14,418.34			-	86,510.04			78,252.51	8,257.53	
Depreciation - other mach & equip't (tools)	145,088.26	142,670.19			(2,418.07)	901,086.56			936,040.55	(34,953.99)	
Depreciation - Motor Vehicles	202,838.45	202,838.45			-	1,227,335.85			734,079.30	493,256.55	
Depreciation - Wells, Reservoirs, PS, and Conduits	2,387,037.76	2,387,037.75			(0.01)	14,057,499.18			12,984,237.95	1,073,261.23	
Total Depreciation	3,125,714.49	3,126,195.46	3,441,463		480.97	18,514,415.77	20,648,778	(2,134,362.23)	16,683,890.56	1,830,525.21	
TOTAL NON-CASH EXPENSES	3,125,714.49	3,126,195.46	3,774,796	(333,333.00)	480.97	18,514,415.77	22,648,776	(4,134,360.23)	16,683,890.56	1,830,525.21	
LOSSES:					-						
Loss on Sale of Assets					-						
FINANCIAL EXPENSES					-						
Interest Expenses	1,004,711.52	1,037,866.52	1,020,545	17,321.52	33,155.00	6,360,528.16	6,123,270	237,258.16	7,432,830.65	(1,072,302.49)	
EXPENSES	26,777,573.39	18,459,134.37	27,644,563	(8,870,161.09)	(8,318,439.02)	135,686,092.72	166,867,318	(30,181,225.28)	113,917,801.88	21,768,290.84	
INCOME (NET LOSS)	5,403,364.90	12,159,687.47	1,750,769	10,093,660.93	6,756,322.57	49,803,691.58	7,403,131	42,400,560.58	51,390,051.32	(1,586,359.74)	

CERTIFIED CORRECT:

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

APPROVED BY:

 ENGR. ARN B. GELLANARIN
 General Manager