



Republic of the Philippines
GENERAL SANTOS CITY WATER DISTRICT
 E. Fernandez St., Brigy. Lagao, General Santos City
 Telephone No.: 552-3824; Telefax No.: 553-4960
 Email Address: gscwaterdistrict@yahoo.com

**Detailed Statement of Income and Expenses
 For the Period Ended June 30, 2017**

	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE			
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL
OME:									
Waterworks System Fees:									
Metered Sales:									
Residential	24,257,871.05	26,710,381.21	26,010,007	700,874.21	2,453,010.16	147,902,823.22	156,060,042	(8,157,218.78)	150,187,113.52
Commercial	4,001,108.80	4,667,269.60	3,672,001	995,268.60	666,160.80	26,532,033.10	22,032,006	4,500,027.10	23,153,917.43
Government	824,096.80	922,676.35	918,000	4,676.35	98,579.55	5,352,160.65	5,508,000	(155,839.35)	5,340,351.14
Total Waterworks System Fees	29,083,076.65	32,300,827.16	30,600,008	1,700,819.16	3,217,750.51	179,787,016.97	183,600,048	(3,813,031.03)	178,681,382.09
Waterworks System Fees- Senior Citizen	(51,197.38)	(54,573.99)		(54,573.99)	(3,376.61)	(308,476.18)	3,079,998	(308,476.18)	(311,265.63)
Waterworks System Fees- tanker	11,500.00	4,600.00		4,600.00	(6,900.00)	113,694.50		769,217.73	2,905,103.08
Other Service Income	741,377.25	1,003,170.70	513,333	489,837.70	261,793.45	3,849,215.73	3,213,000	(146,831.25)	3,335,034.49
Fines and Penalties- Service Income	567,580.25	453,114.17	535,500	(82,385.83)	(114,466.08)	3,066,158.75	199,998	(80,325.51)	148,285.07
Interest Income	22,918.18	4,208.61	33,333	(29,124.39)	(18,709.57)	119,672.49	649,998	99,002.00	730,795.20
Miscellaneous Income - Bactie Test	121,365.00	95,360.00	108,333	(12,973.00)	(26,005.00)	749,000.00			450.00
Miscellaneous Income - Lab Test									
ALL INCOME	30,496,619.95	33,806,706.65	31,790,507	2,016,199.65	3,310,086.70	187,376,292.26	190,743,042	(3,480,444)	185,489,784.30
S: EXPENSES:									
PERSONNEL SERVICES									
Salaries and Wages- Regular	3,263,313.05	3,279,198.09	3,759,307	(480,108.91)	15,885.04	19,072,398.71	22,555,842	(3,483,443.29)	16,299,636.41
Salaries and Wages - Casual	449,268.12	410,448.87	512,424	(101,975.13)	(38,819.25)	2,486,372.97	3,074,544	(588,171.03)	2,032,268.67
Salaries and Wages - substitute	29,829.46	21,096.12	51,847	(30,750.86)	(8,733.34)	208,012.28	311,082	(103,069.72)	184,970.25
Salaries and Wages - Job Order	483,403.48	449,115.38	598,858	(149,742.62)	(34,288.10)	2,793,251.06	3,593,148	(799,896.94)	2,697,720.35
Salaries and Wages - contractual	26,782.00	17,021.00	66,254	(49,233.00)	(9,761.00)	178,518.00	397,524	(219,006.00)	289,626.00
Personnel Economic Relief Allowance	354,181.82	352,579.54	350,000	2,579.54	(1,602.28)	2,074,556.80	2,100,000	(25,443.20)	1,897,570.45
Representation Allowance (RA)	78,000.00	78,000.00	78,000	-	-	438,000.00	468,000	(30,000.00)	368,000.00
Transportation Allowance (TA)	78,000.00	78,000.00	78,000	-	-	438,000.00	468,000	(30,000.00)	368,000.00
Clothing/Uniform Allowance			89,875	(89,875.00)	-	944,120.00	539,250	404,870.00	740,000.00
Productivity Incentives Allowance		5,989,200.00	1,135,214	4,853,986.00	5,989,200.00	5,989,200.00	6,811,284	(822,084.00)	9,862,500.00
Longevity Pay	70,000.00	60,000.00	37,917	22,083.00	(10,000.00)	400,000.00	227,502	172,498.00	
Overtime and Night Pay-regular	239,442.79	189,401.73	478,530	(289,128.27)	(50,041.06)	1,003,435.89	2,871,180	(1,867,744.11)	961,410.19

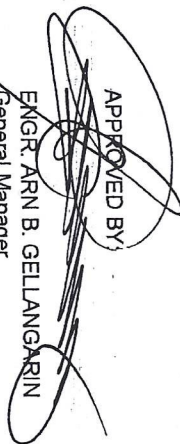
	CURRENT MONTH				YEAR TO DATE		PREVIOUS YEAR ACTUAL		
	PREVIOUS MONTH	ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL		BUDGET	OVER (UNDER) BUDGET
Overtime and Night Pay - casual	61,787.31	73,319.86	94,010	(20,690.14)	11,532.55	610,746.52	564,060	(127,115.61)	412,481.70
Year End Bonus	3,536,635.00	1,867,906.50	1,067,932	799,974.50	-	5,404,541.50	6,407,592	(157,819.18)	4,566,381.00
Cash Gift			73,750	(73,750.00)	-	920,579.00	442,500	(442,500.00)	1,493,020.00
Other Bonuses and allowances -bod	154,680.00	139,540.00	202,700	(63,160.00)	(15,140.00)	2,619,285.25	1,216,200	(295,621.00)	2,257,025.04
Life & Retirement Insurance Contri.	447,542.05	448,705.80	520,824	(72,118.20)	1,163.75	104,900.00	3,124,944	(505,658.75)	95,700.00
Pay -big Contributions	17,800.00	17,800.00	17,700	100.00	-	229,937.50	106,200	(1,300.00)	200,512.50
Philhealth Contributions	39,462.50	39,462.50	64,076	(24,613.50)	-	104,900.00	384,456	(154,518.50)	95,900.00
ECC Contributions	17,800.00	17,800.00	17,500	300.00	-	4,165,986.80	105,000	(100.00)	3,518,265.73
Provident Fund/Welfare Fund Contribution	707,327.00	708,007.40	854,346	(146,338.60)	680.40	3,956,553.91	5,126,076	(960,089.20)	2,061,849.74
Terminal Leave Benefits			335,107	(335,107.00)	-	19,150,045.46	2,010,642	1,945,911.91	12,627,381.82
Other Personnel Benefits	3,110,088.32	(626,042.86)	2,511,667	(3,137,709.86)	(3,736,131.18)		15,070,002	4,080,043.46	
C N A Incentives (DBM 2015-2)									
Total Personal Service	13,165,342.90	13,610,559.93	12,995,838	614,721.93	445,217.03	73,293,341.65	77,975,028	(4,681,686.35)	63,030,219.85
OTHER OPERATING EXPENSES									
Travelling Expenses -Local (Staff)	185,395.16	70,364.05	91,667	(21,302.95)	(115,031.11)	422,886.39	550,002	(127,115.61)	567,612.25
Travelling Expenses -Local (BOD)			29,167	(29,167.00)	-	17,182.82	175,002	(157,819.18)	113,405.35
Training Expenses - Staff	77,658.96	141,491.04	261,667	(120,175.96)	63,832.08	429,293.50	1,570,002	(1,140,708.50)	350,198.68
Training Expenses - BOD			13,333	(13,333.00)	-	12,000.00	79,998	(67,998.00)	60,000.00
Office Supplies	92,940.63	116,135.38	147,267	(31,131.62)	23,194.75	608,842.39	883,602	(274,759.61)	523,731.32
Accountable Forms Expenses	38,500.00	36,330.00	88,958	(52,628.00)	(2,170.00)	221,270.00	533,748	(312,478.00)	235,495.00
Medical, Dental & Laboratory Supp (Lab)	63,388.00	125,100.80	70,833	54,267.80	61,712.80	286,183.95	424,998	(138,814.05)	328,109.45
Medical, Dental & Lab Supp. (Chlorine)	168,971.00	148,622.64	284,000	(135,377.36)	(20,348.36)	910,469.78	1,704,000	(793,530.22)	917,850.31
Fuel, Oil & Lubricants Exp (Vehicles)	37,063.52	212,860.06	268,950	(56,089.94)	175,796.54	1,090,093.05	1,613,700	(523,606.95)	825,951.56
Fuel, Oil & Lubricants Exp (PS)	34,010.27	98,248.00	196,000	(97,752.00)	64,237.73	285,458.00	1,176,000	(890,542.00)	311,410.00
Other Supplies Expenses(Water Meter)	252,062.89	175,725.70	336,000	(160,274.30)	(76,337.19)	1,208,657.85	2,016,000	(807,342.15)	1,371,734.97
Other Supplies Exp- semi expendable	31,137.00	2,999.75	50,000	(47,000.25)	(3,256.27)	34,136.75	300,000	(265,863.25)	671,059.96
Electricity - Office	125,702.36	122,446.09	160,000	(37,553.91)	(64,086.59)	672,617.56	960,000	(4,266,635.60)	21,312,489.17
Electricity - for Pumping	4,875,249.04	4,811,162.45	5,434,665	(623,502.55)	(180.00)	28,341,354.40	32,607,990	(4,266,635.60)	6,250.00
Postage and Courier Services	800.00	620.00	21,250	(20,630.00)	(180.00)	4,120.00	127,500	(123,380.00)	45,504.97
Telephone Expenses - land line	9,965.22	7,336.04	11,000	(3,663.96)	(2,629.18)	48,038.53	66,000	(17,961.47)	417,610.65
Telephone Expenses - -mobile	71,099.52	74,696.61	104,069	(29,372.39)	3,597.09	452,118.91	624,414	(172,295.09)	185,000.00
Internet Subscription Expenses		40,000.00	95,667	(55,667.00)	40,000.00	120,000.00	574,002	(454,002.00)	3,298,824.44
Extraordinary & Miscellaneous Exp-Gen	460,670.97	1,284,190.91	728,417	555,773.91	823,519.94	4,821,185.69	4,370,502	(450,683.69)	247,386.77
Extraordinary & Misc. Exp - Watershed	13,055.00	5,105.00	76,027	(70,922.00)	(7,950.00)	163,932.50	456,162	(292,229.50)	256,842.55
Extraordinary & Misc. Exp - special Proj	(6,855.00)	152,967.20	241,667	(88,699.80)	159,822.20	579,542.56	1,450,002	(870,459.44)	30,000.00
Legal Services			20,833	(20,833.00)	-		124,998	(124,998.00)	
Auditing Services			16,667	(16,667.00)	-		100,002		

	CURRENT MONTH				OVER (UNDER) BUDGET	INCREASE (DECREASE)	YEAR TO DATE				PREVIOUS YEAR ACTUAL
	PREVIOUS MONTH	ACTUAL	BUDGET	OVER (UNDER) BUDGET			ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	
Other Professional Services	69,000.50	152,500.00	59,250	93,250.00	83,499.50	221,500.50	355,500	3,000.00	3,000.00		
Security Services	320,700.68	307,088.34	406,000	(98,911.66)	(13,612.34)	1,910,591.74	2,436,000	1,684,981.71	1,684,981.71		
Taxes, Duties and Licenses	643,650.58	613,502.91	688,484	(74,981.09)	(30,147.67)	3,637,062.62	4,130,904	4,091,180.36	4,091,180.36		
Fidelity Bond Premiums			6,375			76,500.00	38,250	76,500.00	76,500.00		
Insurance Expenses	4,893.57	135,888.92	117,358	(361,214.30)	(301,826.10)	615,591.52	704,148	439,380.60	439,380.60		
Advertising Expenses	337,461.80	35,635.70	396,850	(30,988.00)	(6,580.70)	757,072.48	2,381,100	373,224.40	373,224.40		
Representation Expenses - WID	33,925.70	27,345.00	58,333	(2,217.00)	3,200.00	151,883.83	349,998	232,210.20	232,210.20		
Representation Expenses - BOD	12,500.00	15,700.00	17,917	(33,885.04)	-	69,081.25	107,502	72,162.50	72,162.50		
Rent/Lease Expenses	6,513.96	6,513.96	40,399	24,054.00	42,693.00	39,083.76	242,394	30,076.14	30,076.14		
Membership Dues & Contr. To Org.		42,693.00	18,639	(316,077.00)	(25,610.00)	147,423.00	111,834	35,589.00	172,520.25		
Donations	26,200.00	590.00	316,667			48,590.00	1,900,002	867,772.03	867,772.03		
Total Other Operating Expenses	7,985,661.33	8,963,859.55	10,874,376	(1,922,672.37)	978,198.22	48,403,765.33	65,246,256	40,119,475.45	40,119,475.45		
MAINTENANCE EXPENSES											
Repair & Maintenance-Land Improvements	2,829.54	213,337.50	104,167	109,170.50	249,300.18	463,567.04	625,002	6,660,459.68	6,660,459.68		
Repairs & Maint- Infrastructures assets	1,111,474.32	1,360,774.50	1,720,833	(360,058.50)	16,168.85	6,533,933.16	10,324,998	295,557.40	295,557.40		
Repairs & Maint- Office Building	96,646.15	112,815.00	66,667	(26,567.00)	3,832.00	304,617.20	400,002	15,255.75	15,255.75		
Repairs & Maint- Other Structures	(16,400.00)	2,600.00	29,167	(11,934.00)	(472.50)	7,298.00	175,002	7,939.00	7,939.00		
Repairs & Maint- Machinery Equip't-off	5,067.00	8,899.00	20,833	(20,833.00)	(23,437.00)	73,836.00	124,998	263,873.00	263,873.00		
Repairs & Maint- IT Equipment	22,119.75	27,780.25	25,000	(6,104.00)	(99,269.25)	69,480.00	150,000	340,806.15	340,806.15		
Repairs & Maint- Communication Equip't	472.50	10,563.00	16,667	(98,737.25)	39,595.07	472.50	124,998	15,000.00	15,000.00		
Repairs & Maint- Laboratory Equip't	34,000.00	1,262.75	100,000	(65,970.93)	18,975.00	44,563.00	100,002	81,563.67	81,563.67		
Repairs & Maint- Other Mach. & Equip't	90,532.00	59,029.07	125,000	(1,858.00)	449,860.81	163,367.65	600,000	14,057,499.18	14,057,499.18		
Repairs & Maint- Transportatation Equip't	19,434.00	18,975.00	20,833	(436,744)	-	287,107.57	750,000	340,352.58	340,352.58		
Repairs & Maint- Furn. & Fixtures						19,720.00	124,998	65,945.60	65,945.60		
TOTAL MAINTENANCE EXPENSES	1,366,175.26	1,816,036.07	2,250,000	(436,744)	449,860.81	7,967,962.12	13,500,000	7,661,453.48	7,661,453.48		
NON-CASH EXPENSES											
Depreciation :											
Land Improvements	60,528.72	60,528.72	60,528.72			267,164.72		81,563.67	81,563.67		
Infrastructures Assets	2,449,583.13	2,446,401.64	2,446,401.64		(3,181.49)	14,621,646.56		14,057,499.18	14,057,499.18		
Office building	65,825.74	65,825.74	65,825.74			390,199.12		340,352.58	340,352.58		
Other Structures (boodega)	12,148.75	12,148.75	12,148.75			73,128.56		127,123.48	127,123.48		
Machinery & Equip't-office equipment	38,722.91	39,772.91	39,772.91			191,670.32		1,486,418.09	1,486,418.09		
Machinery & Equip't- IT Equipment	353,366.77	337,652.02	337,652.02		(15,714.75)	2,113,389.15		15,486.02	15,486.02		
Machinery & Equip't- communication	2,014.54	1,887.26	1,887.26			12,594.52		86,510.04	86,510.04		
Machinery & Equip't- Laboratory Equip't	13,734.36	13,734.36	13,734.36			82,589.12		901,066.56	901,066.56		
Machinery & Equip't- other machinery -	156,911.69	161,971.79	161,971.79		5,060.10	951,034.14					

	PREVIOUS MONTH	CURRENT MONTH				INCREASE (DECREASE)	YEAR TO DATE			PREVIOUS YEAR ACTUAL
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL		BUDGET	OVER (UNDER) BUDGET		
Transportation Equipment	214,348.07	214,348.07				1,286,251.28			1,227,335.85	
Furniture, Fixtures, and Books	16,855.39	16,907.51			52.12	108,922.39			125,084.70	
Total Depreciation	3,384,040.07	3,371,178.77	4,048,844	(677,465.23)	(12,861.30)	20,098,589.88	24,291,864	(4,193,274.12)	18,514,415.77	
Impairment Loss- Loans & Receivable						1,608,376.23	1,999,998	(391,621.77)		
TOTAL NON-CASH EXPENSES	3,384,040.07	3,371,178.77	4,381,977.00	(1,010,798.23)	(12,861.30)	21,706,966.11	26,291,862.00	(4,584,895.89)	18,514,415.77	
LOSSES:										
Loss on Sale of Assets										
FINANCIAL EXPENSES										
Interest Expenses	755,963.19	747,196.24	1,269,049	(521,852.76)	(8,766.95)	5,572,065.58	7,614,294	(2,042,228.42)	6,360,528.16	
GENERAL EXPENSES	26,657,182.75	28,508,830.56	31,771,240	(3,277,345.61)	1,851,647.81	156,944,100.79	190,627,440	(33,683,339.21)	135,686,092.71	
NET INCOME (NET LOSS)	3,839,437.20	5,297,876.09	19,267	5,293,545.26	1,458,438.89	30,432,191.47	115,602	30,202,894.97	49,803,691.59	

CERTIFIED CORRECT:

ORLINDA F. LASCUNA
 Department Manager A
 Accounting and Financial Management Dept.
 July 18, 2017

APPROVED BY:

 ENGR. ARN B. GELLANGARIN
 General Manager