

GENERAL SANTOS CITY WATER DISTRICT

Detailed Statement of Income and Expenses
For the Period Ended March 31, 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			
Income from Waterworks System:											
Metered Sales:											
Residential	23,579,036.60	24,139,021.35	25,093,328	(954,306.65)	559,984.75	73,185,976.30	75,279,984	(2,094,007.70)	67,289,720.87	5,896,255.43	
Commercial	3,487,056.28	3,636,418.45	2,537,528	1,098,890.45	149,362.17	10,968,337.70	7,612,584	3,355,753.70	7,028,374.31	3,939,963.39	
Government	765,989.98	836,753.20	563,895	272,858.20	70,763.22	2,460,966.71	1,691,685	769,281.71	2,474,519.08	(13,552.37)	
Total Metered Sales	27,832,082.86	28,612,193.00	28,194,751	417,442.00	780,110.14	86,615,280.71	84,584,253	2,031,027.71	76,792,614.26	9,822,666.45	
Senior Citizens' Discounts	(50,238.76)	(50,924.95)	520,000	(50,924.95)	(85,738.91)	(152,739.68)	1,560,000	(152,739.68)	(134,142.06)	(311,296.50)	
Other Service Income	479,808.84	394,069.93	520,000	(125,930.07)	(85,738.91)	1,360,719.34	1,560,000	(199,280.66)	1,672,015.84	(80,470.05)	
Fines and Penalties	471,935.87	584,908.40	563,895	21,013.40	112,972.53	1,607,601.48	1,691,685	(84,083.52)	1,688,071.53	46,303.24	
Interest Income	9,166.16	68,486.47	33,333	35,153.47	59,320.31	106,222.83	99,999	6,223.83	59,919.59		
Rent Income											
Laboratory Income - Bacte Test	135,360.00	138,435.20	83,333	55,102.20	3,075.20	393,925.20	249,999	143,926.20	307,082.00	86,843.20	
Laboratory Income - Lab Test									3,140.00	(3,140.00)	
INCOME	28,878,114.97	29,747,168.05	29,396,312	351,856.05	869,063.08	89,931,009.88	88,185,936	1,745,074	80,388,701.14	9,542,308.74	
EXPENSES:											
PERSONAL SERVICES											
Salaries and Wages- Regular	2,848,014.00	2,782,594.59	2,908,110	(125,515.41)	(65,419.41)	7,991,841.59	8,724,330	(732,488.41)	6,893,537.77	1,098,303.82	
Salaries and Wages - Substitute	39,245.25	56,782.50	44,411	12,371.50	17,537.25	118,941.75	133,233	(14,291.25)	65,199.38	53,742.37	
Salaries and Wages - Casual	322,976.40	347,265.36	380,904	(33,638.64)	24,288.96	960,049.77	1,142,712	(182,662.23)	1,013,559.79	(53,510.02)	
Salaries and Wages - Job Order	408,889.35	446,726.64	530,640	(83,913.36)	37,837.29	1,227,065.33	1,591,920	(364,854.67)	721,210.75	505,854.58	
Salaries and Wages - Per Piece	45,867.00	50,666.00	56,355	(5,689.00)	4,799.00	139,848.00	169,065	(29,217.00)	154,110.00	(14,262.00)	
Personnel Economic Relief Allowance	313,181.82	321,119.32	350,000	(28,880.68)	2,937.50	933,070.46	1,050,000	(116,929.54)	894,056.81	39,013.65	
Representation Allowance (RA)	48,000.00	68,000.00	68,000	-	20,000.00	164,000.00	204,000	(40,000.00)	144,000.00	20,000.00	
Transportation Allowance (TA)	48,000.00	68,000.00	68,000	-	20,000.00	164,000.00	204,000	(40,000.00)	144,000.00	20,000.00	

	CURRENT MONTH					YEAR TO DATE				
	PREVIOUS MONTH	ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
Clothing/Uniform Allowance										
Productivity Incentives Allowance	1,426,500.00			(83,208.00)	-	740,000.00	249,624	490,376.00	759,500.00	(19,500.00)
Other Bonuses & Allow (BOD)	684,860.00	150,660.00	486,708	(486,708.00)	(1,426,500.00)	1,426,500.00	1,460,124	(33,624.00)	1,638,750.00	(212,250.00)
Longevity Pay			202,700	(52,040.00)	(534,200.00)	1,000,980.00	608,100	392,880.00	964,960.00	36,020.00
Overtime and Night Pay - regular	149,345.88	159,771.24	431,684	(271,912.76)	10,425.36	471,696.05	1,295,052	(823,355.95)	579,595.04	(107,898.99)
Overtime and Night Pay - casual	52,049.02	120,099.61		120,099.61	-	183,645.81	-			
Cash Gift			72,917	(72,917.00)	-		218,751	(218,751.00)		
Year End Bonus			864,455	(864,455.00)	-		2,593,365	(2,593,365.00)		
Life & Retirement Insurance Contributions	347,735.88	378,228.85	401,711	(23,482.15)	30,492.97	1,125,516.29	1,205,133	(79,616.71)	1,034,759.36	90,756.93
Pay -big Contributions	16,200.00	16,200.00	17,500	(1,300.00)	-	47,200.00	52,500	(5,300.00)	121,565.64	(74,365.64)
Philhealth Contributions	33,025.00	34,400.00	49,335	(14,935.00)	1,375.00	97,650.00	148,005	(50,355.00)	90,074.50	7,575.50
ECC Contributions	16,200.00	16,200.00	17,500	(1,300.00)	-	47,200.00	52,500	(5,300.00)	45,000.00	2,200.00
Vacation and Sick Leave Benefits	547,495.00	663,382.00	267,972	(267,972.00)	-	2,061,849.74	803,916	1,257,933.74	1,559,541.00	2,061,849.74
Provident Fund Benefits	972,000.00	5,488,600.00	657,803	5,579.00	4,516,600.00	1,743,449.40	1,973,409	(229,959.60)	4,875,000.00	4,841,600.00
Other Personnel Benefits			2,147,583	3,341,017.00	-	9,716,600.00	6,442,749	3,273,851.00		
C N A Incentives (DBM 2015-2)										
Total Personal Service	8,324,584.60	11,168,696.11	10,121,663	1,047,033.11	2,844,111.51	30,361,104.19	30,364,989	(3,884.81)	21,698,420.04	8,662,684.15
OTHER OPERATING EXPENSES										
Travelling Expenses -Local (Staff)	159,211.51	47,956.22	83,333	(35,376.78)	(111,255.29)	213,509.67	249,999	(36,489.33)	159,844.43	53,665.24
Travelling Expenses -Local (BOD)	30,953.88	10,654.95	29,167	(18,512.05)	(20,298.93)	41,608.83	87,501	(45,892.17)	39,906.85	1,701.98
Training Expenses - Staff	34,800.00	5,400.00	147,792	(142,392.00)	(29,400.00)	54,700.00	443,376	(388,676.00)	44,340.00	10,360.00
Training Expenses - BOD		15,000.00	12,500	2,500.00	15,000.00	15,000.00	37,500	(22,500.00)	21,000.00	(6,000.00)
Office Supplies	62,779.83	122,380.78	141,167	(18,786.22)	59,600.95	243,133.43	423,501	(180,367.57)	220,387.20	22,746.23
Accountable Forms Expenses	38,500.00	45,515.00	76,458	(30,943.00)	7,015.00	122,515.00	229,374	(106,859.00)	121,950.00	565.00
Medical, Dental & Laboratory Supp (Labo)	4,300.00	11,085.25	58,333	(47,247.75)	6,785.25	19,132.55	174,999	(155,866.45)	72,747.75	(53,615.20)
Medical, Dental & Lab Supp. (Chlorine)	13,374.00	292,412.04	281,310	11,102.04	279,038.04	458,901.52	843,930	(385,028.48)	337,147.73	121,753.75
Gasoline, Oil & Lubricants Exp (vehicles)	48,484.35	121,514.78	289,650	(168,135.22)	73,030.43	340,419.86	868,950	(528,530.14)	426,102.04	(85,682.18)
Gasoline, Oil & Lubricants Exp (PS)	54,800.00	96,750.00	216,000	(119,250.00)	41,950.00	219,050.00	648,000	(428,950.00)	143,320.00	75,730.00
Other Supplies Expenses(Water Meter)	201,697.00	218,083.15	420,000	(201,916.85)	16,386.15	631,442.34	1,260,000	(628,557.66)	742,642.35	(111,200.01)
Electricity - Office	116,929.27	116,502.16	150,000	(33,497.84)	(427.11)	334,615.14	450,000	(115,384.86)	271,474.27	63,140.87
Electricity - for Pumping	3,790,187.09	3,820,946.57	5,934,650	(2,113,703.43)	30,759.48	11,336,409.38	17,803,950	(6,467,540.62)	10,074,605.44	1,261,803.94
Postage and Deliveries	290.00	300.00	21,000	(20,700.00)	10.00	2,105.00	63,000	(60,895.00)	1,110.00	995.00
Telephone Expenses - land line	7,304.24	8,358.88	11,000	(2,641.12)	1,054.64	22,224.20	33,000	(10,775.80)	24,504.31	(2,280.11)
Telephone expenses - -mobile	70,037.35	72,907.98	103,303	(30,395.02)	2,870.63	210,700.03	309,909	(99,208.97)	118,218.99	92,481.04

	PREVIOUS MONTH	CURRENT MONTH					YEAR TO DATE				
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)	
Internet Expenses	60,000.00	45,000.00	30,000	15,000.00	(15,000.00)	105,000.00	90,000	15,000.00	60,000.00	45,000.00	
Membership Dues & Cont. To Org.			17,994	(17,994.00)	-	22,400.00	53,982	(31,582.00)	22,400.00	-	
Advertising Expenses	31,006.11	75,304.50	289,658	(214,353.50)	44,298.39	120,283.01	868,974	(748,690.99)	232,588.75	(112,315.74)	
Rent Expenses	5,012.69	5,012.69	8,333	(3,320.31)	-	15,038.07	24,999	(9,960.93)	13,670.97	1,367.10	
Representation Expenses - WID	4,227.00	49,828.45	58,333	(8,504.55)	45,601.45	102,749.23	174,999	(72,249.77)	124,217.42	(21,468.19)	
Representation Expenses - BOD	8,140.00	22,422.50	17,917	4,505.50	14,282.50	41,079.50	53,751	(12,671.50)	39,623.50	1,456.00	
Legal Services	5,000.00	5,000.00	16,667	(11,667.00)	-	15,000.00	50,001	(35,001.00)	15,000.00	-	
Auditing Services			16,667	(16,667.00)	-		50,001	(50,001.00)	1,731.25	(1,731.25)	
Security Services	286,454.74	279,061.22	355,000	(75,938.78)	(7,393.52)	823,592.37	1,065,000	(241,407.63)	734,991.06	88,601.31	
Other Professional Services			2,083	(2,083.00)	-		6,249	(6,249.00)	1,000.00	(1,000.00)	
Donations	12,400.00	171,385.92	337,500	(166,114.08)	158,985.92	184,785.92	1,012,500	(827,714.08)	5,800.00	178,985.92	
Miscellaneous Expenses- General	938,630.02	466,190.80	649,833	(183,642.20)	(472,439.22)	2,650,958.22	1,949,499	701,459.22	891,021.45	1,759,936.77	
Miscellaneous Expenses- Water Shed	49,670.00	55,762.80	69,747	(13,984.20)	6,092.80	110,594.80	209,241	(98,646.20)	85,535.35	25,059.45	
Miscellaneous Expenses - special proj		10,842.50	129,167	(118,324.50)	8,774.38	10,842.50	387,501	(376,658.50)		10,842.50	
Taxes, Duties & Licenses	595,036.21	603,810.59	640,858	(37,047.41)	-	2,122,226.81	1,922,574	199,652.81	1,630,010.12	492,216.69	
Fidelity Bond			6,375	(6,375.00)	-	76,500.00	19,125	57,375.00	73,125.00	3,375.00	
Insurance Expenses	157,733.98	11,145.69	93,254	(82,108.31)	(146,588.29)	297,229.24	279,762	17,467.24	231,217.33	66,011.91	
Total Other Operating Expenses	6,786,959.27	6,806,535.42	10,715,049	(3,908,513.58)	19,576.15	20,963,746.62	32,145,147	(11,181,400.38)	16,981,243.56	3,982,503.06	
MAINTENANCE EXPENSES											
Repairs & Maint.- Office Building	62,762.00	27,538.50	141,667	(114,128.50)	(35,223.50)	169,992.58	425,001	(255,008.42)	211,149.64	(41,157.06)	
Repairs & Maint.- Office Equip't	19,150.00	10,380.00	16,667	(6,287.00)	(8,770.00)	29,530.00	50,001	(20,471.00)	24,565.50	4,964.50	
Repairs & Maint.- Furn. & Fixtures	10,700.00		12,500	(12,500.00)	(10,700.00)	15,000.00	37,500	(22,500.00)	149.00	14,851.00	
Repairs & Maint - IT Equipment	1,500.00	8,339.75	20,833	(12,493.25)	6,839.75	9,839.75	62,499	(52,659.25)	4,443.00	5,396.75	
Repairs & Maint.- Communication Equip't	2,980.00		12,500	(12,500.00)	(2,980.00)	2,980.00	37,500	(34,520.00)	4,400.00	(1,420.00)	
Repairs & Maint.- Laboratory Equip't			12,500	(12,500.00)	-		37,500	(37,500.00)			
Repairs & Maint.- Motor Vehicles	44,992.30	207,254.60	100,000	107,254.60	162,262.30	269,833.00	300,000	(30,167.00)	235,607.72	34,225.28	
Repairs & Maint.- Other Mach. & Equip't	6,170.00	41,780.00	66,666	(24,886.00)	35,610.00	193,378.00	199,998	(6,620.00)	150,950.65	42,427.35	
Repairs & Maint.- Wells, Reservoir, P.S. and Conduits	1,090,328.37	1,216,978.81	1,629,167	(412,188.19)	126,650.44	3,328,537.05	4,887,501	(1,558,963.95)	3,040,593.22	287,943.83	
TOTAL MAINTENANCE EXPENSES	1,238,582.67	1,512,271.66	2,012,500	(500,228.34)	273,688.99	4,019,090.38	6,037,500	(2,018,409.62)	3,671,888.73	347,231.65	

	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE				PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)	
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET				
NON-CASH EXPENSES												
Bad Debts			333,333	(333,333.00)	-		999,999	(999,999.00)				4,401
Depreciation- Land Improvements	12,072.33	14,590.19			2,517.86	37,793.10			33,391.74			
Depreciation - Office building	56,725.43	56,725.43			-	170,176.29			170,176.29			
Depreciation - Other Structures (bodega)	10,496.50	11,238.15			741.65	32,231.15			31,489.50			741
Depreciation - office equipment	16,964.92	20,114.01			3,149.09	53,777.69			45,366.12			8,411
Depreciation - furnitures & fixtures	20,717.70	20,758.95			41.25	62,194.35			55,740.16			6,454
Depreciation - IT Equipment	247,623.88	247,623.88			-	741,509.94			629,763.00			111,746
Depreciation - communication equip't	2,755.17	2,755.17			-	8,265.51			8,611.47			(345)
Depreciation - Laboratory Equip't	14,418.34	14,418.34			-	43,255.02			38,468.13			4,786
Depreciation- other mach & equip't (tools)	146,108.04	146,220.54			112.50	468,138.30			467,194.46			943
Depreciation - Motor Vehicles	206,273.50	206,273.50			-	618,820.50			386,611.41			232,209
Depreciation - Wells,Reservoirs, PS, and Conduits	2,327,052.19	2,370,979.95			43,927.76	6,896,385.91			6,491,159.20			405,226
Total Depreciation	3,061,208.00	3,111,698.11	3,441,463	-	50,490.11	9,132,547.76	10,324,389	(1,191,841.24)	8,357,971.48			774,576
TOTAL NON-CASH EXPENSES	3,061,208.00	3,111,698.11	3,774,796	(333,333.00)	50,490.11	9,132,547.76	11,324,388	(2,191,840.24)	8,357,971.48			774,576
LOSSES:												
Loss on Sale of Assets												
FINANCIAL EXPENSES												
Interest Expenses	1,085,332.71	1,014,607.51	1,020,545	(5,937.49)	(70,725.20)	3,232,306.29	3,061,635	170,671.29	3,748,098.03			(515,791)
TOTAL EXPENSES	20,496,667.25	23,613,808.81	27,644,553	(3,700,979.30)	3,117,141.56	67,708,795.24	82,933,659	(15,224,863.76)	54,457,691.84			13,251,203
NET INCOME (NET LOSS)	8,381,447.72	6,133,359.24	1,750,759	4,052,835.35	(2,248,088.46)	22,222,214.64	5,252,277	16,969,937.64	25,931,109.30			(3,708,894)

CERTIFIED CORRECT:

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

APPROVED BY:

 ENOR ARN B. GELLANGARIN
 General Manager