

## GENERAL SANTOS CITY WATER DISTRICT

Detailed Statement of Income and Expenses  
For the Period Ended September 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			
<b>Income from Waterworks System:</b>											
Metered Sales:											
Residential	23,649,220.45	24,643,111.31	25,093,328	(450,216.69)	993,890.86	221,934,295.59	225,839,952	(3,905,656.41)	207,730,726.62	14,203,568.97	
Commercial	3,745,170.40	4,326,372.80	2,537,528	1,788,844.80	581,202.40	34,978,250.13	22,837,752	12,140,498.13	22,886,512.09	12,081,738.04	
Government	896,063.35	986,924.35	563,895	423,029.35	90,861.00	8,053,280.74	5,075,055	2,978,225.74	6,695,352.26	1,357,928.48	
<b>Total Metered Sales</b>	<b>28,290,454.20</b>	<b>29,956,408.46</b>	<b>28,194,751</b>	<b>1,761,657.46</b>	<b>1,665,954.26</b>	<b>264,965,826.46</b>	<b>253,752,759</b>	<b>11,213,067.46</b>	<b>237,322,590.97</b>	<b>27,643,235.49</b>	
Senior Citizens' Discounts	(49,862.03)	(50,466.85)	520,000	(50,466.85)	(351,710.41)	(460,776.51)	4,680,000	(460,776.51)	(418,035.67)	(327,417.30)	
Other Service Income	473,410.99	121,700.58	563,895	(398,299.42)	(23,485.38)	4,288,761.36	5,075,055	(391,238.64)	4,616,178.66	230,115.27	
Fines and Penalties	516,839.30	493,353.92	33,333	(70,541.08)	(16,943.10)	4,890,435.87	299,997	(184,619.13)	4,660,320.60	(133,923.68)	
Interest Income	16,943.10			(33,333.00)		194,669.71		(105,327.29)	328,593.39		
Gain on Sale of Disposal Assets						55,795.01					
Laboratory Income - Bact Test	92,420.00	89,440.00	83,333	6,107.00	(2,980.00)	1,014,425.20	749,997	264,428.20	877,074.00	137,351.20	
Laboratory Income - Lab Test						450.00			3,590.00	(3,140.00)	
<b>INCOME</b>	<b>29,340,205.56</b>	<b>30,610,436.11</b>	<b>29,395,312</b>	<b>1,215,124.11</b>	<b>1,270,230.55</b>	<b>274,949,587.10</b>	<b>264,557,808</b>	<b>10,391,779</b>	<b>247,390,311.95</b>	<b>27,559,275.15</b>	
<b>EXPENSES:</b>											
<b>PERSONAL SERVICES</b>											
Salaries and Wages- Regular	2,756,311.34	2,882,722.62	2,908,110	(25,387.38)	126,411.28	24,684,956.24	26,172,990	(1,488,033.76)	21,081,832.72	3,603,123.52	
Salaries and Wages - Substitute	13,517.25	26,205.38	44,411	(18,205.62)	12,688.13	251,878.13	399,699	(147,820.87)	288,897.89	(47,019.76)	
Salaries and Wages - Casual	369,525.96	281,967.60	380,904	(98,936.40)	(87,558.36)	3,026,575.47	3,428,136	(401,560.53)	2,853,935.20	172,640.27	
Salaries and Wages - Job Order	539,199.44	506,529.74	530,640	(24,110.26)	(32,669.70)	4,201,803.31	4,775,760	(573,956.69)	2,177,001.78	2,024,801.53	
Salaries and Wages - Per Piece	46,137.00	38,893.00	56,355	(17,462.00)	(7,244.00)	418,507.00	507,195	(88,688.00)	466,514.00	(68,007.00)	
Personnel Economic Relief Allowance	321,727.27	320,340.91	350,000	(29,659.09)	(1,386.36)	2,857,513.63	3,150,000	(292,486.37)	2,684,409.08	173,104.55	
Representation Allowance (RA)	68,000.00	68,000.00	68,000	-	-	572,000.00	612,000	(40,000.00)	432,000.00	140,000.00	
Transportation Allowance (TA)	68,000.00	68,000.00	68,000	-	-	572,000.00	612,000	(40,000.00)	432,000.00	140,000.00	
Clothing/Uniform Allowance	68,000.00	68,000.00	68,000	-	-	572,000.00	612,000	(40,000.00)	432,000.00	140,000.00	
Productivity Incentives Allowance		4,500.00	83,208	(78,708.00)	4,500.00	894,020.00	748,872	145,148.00	854,600.00	39,420.00	
Other Bonuses & Allow (BOD)	132,580.00	176,780.00	202,700	(486,708.00)	-	9,862,500.00	4,380,372	5,482,128.00	4,328,393.00	5,534,107.00	
Overtime Pay	80,000.00	25,000.00	14,167	(25,920.00)	44,200.00	1,953,060.00	1,824,300	128,760.00	1,997,417.83	(44,357.83)	
Overtime and Night Pay - regular	142,917.57	212,256.33	431,684	(219,388.67)	(55,000.00)	1,300,000.00	1,27,503	2,497.00	70,000.00	60,000.00	
Overtime and Night Pay - casual	72,316.04	83,985.46	72,917	(83,985.46)	69,377.76	1,488,706.32	3,885,156	(2,396,449.68)	1,777,239.74	(288,533.42)	
Cash Gift			864,455	(72,917.00)	-	6,000.00	656,253	(650,253.00)	377,500.00	(371,500.00)	
Year End Bonus			401,711	(864,455.00)	-	4,587,464.10	7,780,095	(3,192,630.90)	1,344,821.50	3,242,642.60	
Life & Retirement Insurance Contributions	375,256.51	382,093.70	401,711	(864,455.00)	6,837.19	3,389,638.16	3,615,399	(225,760.84)	2,961,652.16	427,986.00	

	CURRENT MONTH					YEAR TO DATE				
	PREVIOUS MONTH	ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
Pay -big Contributions	16,100.00	16,000.00	17,500	(1,500.00)	(100.00)	143,900.00	157,500	(13,600.00)	225,865.64	(81,965.64)
Philhealth Contributions	34,087.50	34,912.50	49,365	(14,422.50)	825.00	303,600.00	444,015	(140,415.00)	272,187.50	31,412.50
ECC Contributions	16,100.00	16,100.00	17,500	(1,400.00)	-	144,200.00	157,500	(13,300.00)	135,100.00	9,100.00
Vacation and Sick Leave Benefits	591,967.40	1,204,784.80	267,972	(267,972.00)	-	2,061,849.74	2,411,748	(349,898.26)	4,701,254.60	2,061,849.74
Provident Fund Benefits	6,704,021.16	972,945.48	657,803	(1,174,637.52)	(5,731,075.68)	5,902,731.53	5,920,227	(17,495.47)	22,266,441.82	2,081,106.64
Other Personnel Benefits										
C N A Incentives (DBM 2015-2)										
<b>Total Personal Service</b>	<b>12,347,764.44</b>	<b>7,322,056.52</b>	<b>10,121,663</b>	<b>(2,799,606.48)</b>	<b>(5,025,707.92)</b>	<b>92,449,574.41</b>	<b>91,094,967</b>	<b>1,354,607.41</b>	<b>71,759,064.46</b>	<b>20,690,509.95</b>
<b>OTHER OPERATING EXPENSES</b>										
Travelling Expenses -Local ( Staff )	33,375.33	52,171.60	83,333	(31,161.40)	18,796.27	692,453.68	749,997	(57,543.32)	473,657.28	218,796.40
Travelling Expenses -Local (BOD)		31,132.58	29,167	1,965.58	31,132.58	144,537.93	262,503	(117,965.07)	41,156.85	103,381.08
Training Expenses - Staff	13,400.00	12,400.00	147,792	(135,392.00)	(1,000.00)	524,424.60	1,390,128	(805,703.40)	272,340.00	252,084.60
Training Expenses - BOD		4,500.00	12,500	(8,000.00)	4,500.00	64,500.00	112,500	(48,000.00)	45,000.00	19,500.00
Office Supplies	96,683.29	115,050.71	141,167	(26,116.29)	18,367.42	864,041.43	1,270,503	(406,461.57)	680,743.39	183,298.04
Accountable Forms Expenses	41,020.00	35,980.00	76,458	(40,478.00)	(5,040.00)	348,825.00	688,122	(339,297.00)	358,550.00	(9,725.00)
Medical, Dental & Laboratory Supp (Lab)	56,369.70	41,600.00	58,333	(16,733.00)	(14,769.70)	425,722.75	524,997	(99,274.25)	216,086.95	209,635.80
Medical, Dental & Lab Supp. (Chlorine)	162,264.25	162,099.84	281,310	(119,210.16)	(164.41)	1,393,004.04	2,531,790	(1,138,785.96)	1,087,715.96	305,288.08
Gasoline, Oil & Lubricants Exp (vehicles)	187,193.09	320,165.01	289,650	(30,515.01)	132,971.92	1,448,563.06	2,606,850	(1,158,286.94)	1,479,457.48	(30,894.42)
Gasoline, Oil & Lubricants Exp ( PS)	38,850.00	118,266.00	216,000	(97,734.00)	79,416.00	496,226.00	1,944,000	(1,447,774.00)	448,723.70	47,502.30
Other Supplies Expenses(Water Meter)	293,358.46	264,102.64	420,000	(155,897.36)	(29,255.82)	2,168,164.40	3,780,000	(1,611,835.60)	1,901,778.51	266,385.89
Electricity - Office	123,456.20	149,657.94	150,000	(342.06)	26,201.74	1,075,646.25	1,350,000	(274,353.75)	924,781.70	150,864.55
Electricity - for Pumping	6,753,074.30	4,614,297.23	5,934,650	(1,320,352.77)	(2,138,777.07)	36,754,680.35	53,411,850	(16,657,169.65)	31,819,420.09	4,935,260.26
Postage and Deliveries	599.00	230.00	21,000	(20,770.00)	(369.00)	7,194.00	189,000	(181,806.00)	4,845.00	2,349.00
Telephone Expenses - land line	8,407.55	8,972.60	11,000	(2,027.40)	565.05	73,508.96	99,000	(25,491.04)	73,239.99	268.97
Telephone expenses - -mobile	99,191.53	75,613.79	103,303	(27,689.21)	(23,577.74)	649,057.63	929,727	(280,669.37)	403,216.06	245,841.57
Internet Expenses	20,000.00	20,000.00	30,000	(10,000.00)	-	245,000.00	270,000	(25,000.00)	180,000.00	65,000.00
Membership Dues & Contr. To Org.	(23,520.00)		17,994	(17,994.00)	23,520.00	149,000.25	161,946	(12,945.75)	37,450.00	111,550.25
Advertising Expenses	330,664.40	364,294.50	289,658	(74,636.50)	33,630.10	1,183,149.20	2,606,922	(1,423,772.80)	988,300.00	194,849.20
Rent Expenses	5,513.96	5,513.96	8,333	(2,819.04)	-	51,116.75	74,997	(23,880.25)	41,924.31	9,192.44
Representation Expenses - WD	34,032.65	37,741.70	58,333	(20,591.30)	3,709.05	334,963.04	524,997	(190,033.96)	382,504.22	(47,541.18)
Representation Expenses - BOD	7,490.00	12,500.00	17,917	(5,417.00)	5,010.00	102,152.50	161,253	(59,100.50)	109,204.05	(7,051.55)
Legal Services		5,300.00	16,667	(11,367.00)	5,300.00	35,300.00	150,003	(114,703.00)	30,000.00	5,300.00
Auditing Services			16,667	(16,667.00)	-		150,003	(150,003.00)	113,896.53	(113,896.53)
Security Services	289,998.70	292,803.46	355,000	(62,196.54)	2,804.76	2,554,491.75	3,195,000	(640,508.25)	2,305,285.14	249,206.61
Other Professional Services	500.00		2,083	(2,083.00)	(500.00)	3,500.00	18,747	(15,247.00)	6,000.00	(2,500.00)

	PREVIOUS MONTH	CURRENT MONTH			YEAR TO DATE			PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)	
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL	BUDGET	OVER (UNDER) BUDGET			
Donations	497,452.23	63,104.00	337,500	(274,386.00)	(434,348.23)	1,497,181.76	3,037,500	(1,540,318.24)	29,752.58	1,467,429.18
Miscellaneous Expenses- General	411,435.32	465,364.49	649,833	(184,468.51)	53,929.17	4,299,980.11	5,848,497	(1,548,516.89)	3,175,280.65	1,124,699.46
Miscellaneous Expenses- Water Shed	27,485.00	(22,924.00)	69,747	(92,671.00)	(50,409.00)	325,832.74	627,723	(301,890.26)	248,141.10	77,691.64
Miscellaneous Expenses - special proj	602,622.25	562,962.22	129,167	(129,167.00)	(39,660.03)	256,842.50	1,162,503	(905,660.50)	5,709.70	251,132.80
Taxes, Duties & Licenses			640,858	(77,895.78)		5,844,409.64	5,767,722	76,687.64	4,468,241.32	1,376,168.32
Fidelity Bond			6,375	(6,375.00)		76,500.00	57,375	19,125.00	73,125.00	3,375.00
Insurance Expenses	115,413.48	24,564.71	93,254	(68,689.29)	(90,848.77)	586,776.44	839,286	(252,509.56)	505,530.87	81,245.57
<b>Total Other Operating Expenses</b>	<b>10,226,330.69</b>	<b>7,837,464.98</b>	<b>10,715,049</b>	<b>(2,877,584.02)</b>	<b>(2,388,865.71)</b>	<b>64,676,746.76</b>	<b>96,435,441</b>	<b>(31,758,694.24)</b>	<b>52,931,058.43</b>	<b>11,745,688.33</b>
<b>MAINTENANCE EXPENSES</b>										
Repairs & Maint - Office Building	52,139.95	10,500.00	141,667	(131,167.00)	(41,639.95)	449,373.35	1,275,003	(825,629.65)	960,206.76	(510,833.41)
Repairs & Maint - Office Equip't	(51,975.00)	1,450.00	16,667	(15,217.00)	53,425.00	94,057.50	150,003	(55,945.50)	84,501.50	9,556.00
Repairs & Maint - Furn. & Fixtures	500.00		12,500	(12,500.00)	(500.00)	17,998.00	112,500	(94,502.00)	12,972.99	5,025.01
Repairs & Maint - IT Equipment	4,110.00		20,833	(20,833.00)	(4,110.00)	43,205.75	187,497	(144,291.25)	10,393.00	32,812.75
Repairs & Maint - Communication Equip't			12,500	(12,500.00)		7,939.00	112,500	(104,561.00)	4,580.00	3,359.00
Repairs & Maint - Laboratory Equip't			12,500	(12,500.00)		29,500.00	112,500	(83,000.00)	32,595.00	(3,095.00)
Repairs & Maint - Motor Vehicles	117,039.95	19,631.00	100,000	(80,369.00)	(97,408.95)	670,788.30	900,000	(229,211.70)	523,076.75	147,711.55
Repairs & Maint - Other Mach. & Equip't	12,400.00	11,239.00	66,666	(55,427.00)	(1,161.00)	530,282.00	599,994	(69,712.00)	383,975.65	146,306.35
Repairs & Maint - Wells, Reservoir, P.S. and Conduits	1,069,160.91	922,597.13	1,629,167	(706,569.87)	(146,563.78)	10,158,030.66	14,662,503	(4,504,472.34)	10,170,912.76	(12,782.10)
<b>TOTAL MAINTENANCE EXPENSES</b>	<b>1,203,375.81</b>	<b>965,417.13</b>	<b>2,012,500</b>	<b>(1,047,082.87)</b>	<b>(237,958.66)</b>	<b>12,001,174.56</b>	<b>18,112,500</b>	<b>(6,111,325.44)</b>	<b>12,163,114.41</b>	<b>(181,939.65)</b>
<b>NON-CASH EXPENSES</b>										
Bad Debts			333,333	(333,333.00)						
Depreciation- Land Improvements	14,590.19	12,524.92			(2,065.27)	123,268.97	2,999,997	(2,999,997.00)	100,175.22	23,093.75
Depreciation - Office building	56,725.43	56,725.43				510,528.87			510,528.87	
Depreciation - Other Structures (bodega)	11,238.15	11,238.15				99,660.05			94,468.50	5,191.55
Depreciation - office equipment	27,442.56	26,960.69				207,709.58			146,161.11	61,548.47
Depreciation - furnitures & fixtures	21,844.95	21,816.45			(28.50)	189,982.05			170,198.77	19,783.28
Depreciation - IT Equipment	251,530.99	251,431.84			(99.15)	2,238,234.56			1,910,809.28	327,425.28
Depreciation - communication equip't	2,501.97	2,486.35			(15.62)	22,986.31			24,803.49	(1,817.18)
Depreciation - Laboratory Equip't	15,018.34	15,243.34			225.00	131,190.06			120,103.14	11,086.92
Depreciation- other mach & equip't (tools)	144,824.19	145,112.79			288.60	1,334,459.33			1,409,583.09	(75,123.76)
Depreciation - Motor Vehicles	175,267.42	175,267.42				1,757,833.44			1,081,547.19	676,286.25

	PREVIOUS MONTH	CURRENT MONTH				YEAR TO DATE				
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
Depreciation - Wells, Reservoirs, P.S. and Conduits Total Depreciation	2,389,967.07 3,110,951.26	2,408,556.08 3,127,363.46	3,441,463	-	18,589.01 16,412.20	21,245,989.40 27,861,842.62	30,973,167	(3,111,324.38)	19,510,585.49 25,078,964.15	1,735,403.91 2,782,878.47
<b>TOTAL NON-CASH EXPENSES</b>	<b>3,110,951.26</b>	<b>3,127,363.46</b>	<b>3,774,796</b>	<b>(333,333.00)</b>	<b>16,412.20</b>	<b>27,861,842.62</b>	<b>33,973,164</b>	<b>(6,111,321.38)</b>	<b>25,078,964.15</b>	<b>2,782,878.47</b>
<b>LOSSES:</b> Loss on Sale of Assets										
<b>FINANCIAL EXPENSES</b> Interest Expenses	989,785.41	987,441.73	1,020,545	(33,103.27)	(2,343.68)	9,342,859.90	9,184,905	157,954.90	10,981,886.95	(1,639,027.05)
<b>TOTAL EXPENSES</b>	<b>27,878,207.61</b>	<b>20,239,743.82</b>	<b>27,644,553</b>	<b>(7,090,709.64)</b>	<b>(7,638,463.79)</b>	<b>206,332,198.25</b>	<b>248,800,977</b>	<b>(42,468,778.75)</b>	<b>172,934,088.40</b>	<b>33,398,109.85</b>
<b>NET INCOME (NET LOSS)</b>	<b>1,461,997.95</b>	<b>10,370,692.29</b>	<b>1,750,739</b>	<b>8,305,833.75</b>	<b>8,908,694.34</b>	<b>68,617,388.85</b>	<b>15,756,831</b>	<b>52,860,557.85</b>	<b>74,456,223.55</b>	<b>(5,838,834.70)</b>

CERTIFIED CORRECT:

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

APPROVED BY:

ENGR. ARN B. GELLANGARIN  
General Manager