



Republic of the Philippines
GENERAL SANTOS CITY WATER DISTRICT

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**Detailed Statement of Income and Expenses
 For the Period Ended September 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	25,435,158.61	25,558,571.57	26,010,007	(451,435.49)	123,412.96	221,533,152.81	234,090,063	(12,556,910.19)	221,934,295.59
Commercial	4,314,063.05	4,241,575.85	3,672,001	569,574.85	(72,487.20)	39,481,917.50	33,048,009	6,433,908.50	34,678,250.13
Government	923,310.55	1,101,514.95	918,000	183,514.95	178,204.40	8,301,058.40	8,262,000	39,058.40	8,053,280.74
Total Waterworks System Fees	30,672,532.21	30,901,662.37	30,600,008	301,654.37	229,130.16	269,316,128.71	275,400,072	(6,083,943.29)	264,965,826.46
Waterworks System Fees- Senior Citizen	(56,488.88)	(57,763.35)		(57,763.35)	(1,274.47)	(475,412.27)	4,619,997	(475,412.27)	(460,776.51)
Waterworks System Fees- tanker	1,484.00				(1,484.00)	119,428.50			4,288,761.36
Other Service Income	443,563.42	496,699.42	513,333	(16,633.58)	53,136.00	5,086,744.02	4,819,500	466,747.02	4,850,435.87
Fines and Penalties- Service Income	505,013.71	546,041.80	535,500	10,541.80	41,028.09	4,699,035.76	299,997	(120,464.24)	194,669.71
Interest Income	132,227.47	37.27	33,333	(33,295.79)	(132,190.20)	307,088.69	974,997	7,091.69	1,014,425.20
Miscellaneous Income - Backe Test	78,140.00	94,730.00	108,333	(13,603.00)	16,590.00	1,062,456.00		87,459.00	450.00
Miscellaneous Income - Lab Test									55,795.01
Gain on Sale of Disposal Assets									
ALL INCOME	31,776,471.93	31,981,407.51	31,790,507	190,900.51	204,935.58	280,115,469.41	286,114,563	(6,118,522)	274,949,587.10
EXPENSES:									
PERSONNEL SERVICES									
Salaries and Wages- Regular	3,520,764.55	3,486,331.00	3,759,307	(272,976.00)	(34,433.55)	29,360,891.48	33,833,763	(4,472,871.52)	24,684,956.24
Salaries and Wages - Casual	353,772.77	312,624.36	512,424	(199,799.64)	(41,148.41)	3,647,068.55	4,611,816	(964,747.45)	251,878.13
Salaries and Wages - substitute	32,324.70	36,804.79	51,847	(15,042.21)	4,480.09	310,884.22	466,623	(155,738.78)	3,026,575.47
Salaries and Wages - Job Order	405,181.02	428,310.93	598,858	(170,547.07)	23,129.91	4,010,774.50	5,389,722	(1,378,947.50)	4,201,803.31
Salaries and Wages - contractual	15,672.00	20,532.00	66,254	(45,722.00)	4,860.00	231,506.00	596,286	(364,780.00)	418,507.00
Personnel Economic Relief Allowance	365,511.35	357,170.46	350,000	7,170.46	(8,340.89)	3,160,965.88	3,150,000	10,965.88	2,857,513.63
Representation Allowance (RA)	78,000.00	78,000.00	78,000	-	-	672,000.00	702,000	(30,000.00)	572,000.00
Transportation Allowance (TA)	78,000.00	78,000.00	78,000	-	-	672,000.00	702,000	(30,000.00)	572,000.00
Clothing/Uniform Allowance			89,875	(89,875.00)	-	944,120.00	808,875	135,245.00	894,020.00
Productivity Incentives Allowance			1,135,214	(1,135,214.00)	-	8,009,541.17	10,216,926	(2,207,384.83)	9,862,500.00
Longevity Pay			37,917	(37,917.00)	-	400,000.00	341,253	58,747.00	130,000.00

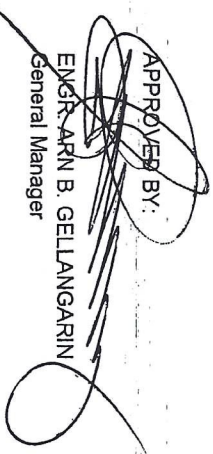
	PREVIOUS MONTH	ACTUAL	RENT MONTH			INCREASE (DECREASE)	ACTUAL	BUDGET	YEAR TO DATE		PREVIOUS YEAR ACTUAL
			BUDGET	OVER (UNDER) BUDGET	OVER (UNDER) BUDGET				OVER (UNDER) BUDGET		
Overtime and Night Pay - regular	180,436.30	328,317.93	478,530	(150,212.07)	147,881.63	1,826,389.79	4,306,770	(2,480,380.21)	1,488,706.32		
Overtime and Night Pay - casual	27,577.85	46,809.54	94,010	(47,200.46)	19,231.69	637,480.85	846,090	(197,614.41)	649,122.32		
Year End Bonus			1,067,932	(1,067,932.00)	-	5,404,541.50	9,611,388	(4,166,846.50)	4,587,464.10		
Cash Gift			73,750	(73,750.00)	-		663,750	(663,750.00)	6,000.00		
Other Bonuses and allowances - bod	692,860.00	154,680.00	202,700	(48,020.00)	(538,180.00)	1,917,579.00	1,824,300	93,279.00	1,953,060.00		
Life & Retirement Insurance Contri.	465,638.28	465,638.28	520,824	(55,185.72)	-	4,006,099.81	4,687,416	(681,316.19)	3,389,638.16		
Pay -big Contributions	18,300.00	18,300.00	17,700	600.00	-	159,800.00	159,300	500.00	143,900.00		
Philhealth Contributions	41,062.50	41,062.50	64,076	(23,013.50)	-	352,212.50	576,684	(224,471.50)	303,600.00		
ECC Contributions	18,300.00	18,300.00	17,500	800.00	-	159,800.00	157,500	2,300.00	144,200.00		
Provident Fund/Welfare Fund Contribution	723,955.00	723,955.00	854,346	(130,391.00)	-	6,321,904.20	7,689,114	(1,367,209.80)	5,902,731.53		
Terminal Leave Benefits			335,107	(335,107.00)	-	3,956,553.91	3,015,963	940,590.91	2,061,849.74		
Other Personnel Benefits	9,127,386.62	1,295,709.09	2,511,667	(1,215,957.91)	(7,831,677.53)	28,831,254.55	22,605,003	6,226,251.55	24,347,548.46		
C N A Incentives (DBM 2015-2)											
Total Personal Service	16,144,742.94	7,890,545.88	12,995,838	(5,105,292.12)	(8,254,197.06)	104,993,367.91	116,962,542	(11,969,174.09)	92,449,574.41		
OTHER OPERATING EXPENSES											
Travelling Expenses -Local (Staff)	52,133.23	106,801.66	91,667	15,134.66	54,668.43	690,257.00	825,003	(134,746.00)	692,453.68		
Travelling Expenses -Local (BOD)			29,167	(29,167.00)	-	64,888.59	262,503	(197,614.41)	144,537.93		
Training Expenses - Staff	225,200.00	210,767.07	261,667	(50,899.93)	(14,432.93)	888,780.57	2,355,003	(1,466,242.43)	524,424.60		
Training Expenses - BOD			13,333	(13,333.00)	-	30,000.00	119,997	(89,997.00)	64,500.00		
Office Supplies	92,236.72	117,346.12	147,267	(29,920.88)	25,109.40	907,907.86	1,325,403	(417,495.14)	864,041.43		
Accountable Forms Expenses	38,850.00	35,980.00	88,958	(52,978.00)	(2,870.00)	332,080.00	800,622	(468,542.00)	348,825.00		
Medical, Dental & Laboratory Supp (Lab)	(295.10)	55,135.10	70,833	(15,697.90)	55,430.20	399,049.25	637,497	(238,447.75)	425,722.75		
Medical, Dental & Lab Supp. (Chlorine)	196,232.04	176,151.04	284,000	(107,848.96)	(20,081.00)	1,452,087.11	2,556,000	(1,103,912.89)	1,393,004.04		
Fuel, Oil & Lubricants Exp (vehicles)	211,122.70	202,887.24	268,950	(66,062.76)	(8,235.46)	1,693,546.57	2,420,550	(727,003.43)	1,448,563.06		
Fuel, Oil & Lubricants Exp (PS)	55,164.00	50,336.00	196,000	(145,664.00)	(4,828.00)	378,386.00	1,764,000	(1,385,614.00)	496,226.00		
Other Supplies Expenses(Water Meter)	158,934.36	141,825.62	336,000	(194,174.38)	(17,108.74)	1,709,888.08	3,024,000	(1,314,111.92)	2,168,164.40		
Other Supplies Exp- semi expendable	38,770.00	21,170.00	50,000	(28,830.00)	10,887.04	152,199.75	450,000	(297,800.25)			
Electricity - Office	117,770.29	128,657.33	160,000	(31,342.67)	10,887.04	1,032,937.40	1,440,000	(407,062.60)	1,075,646.25		
Electricity - for Pumping	5,530,112.21	5,249,583.57	5,434,665	(185,081.43)	(280,528.64)	43,534,525.15	48,911,985	(5,377,459.85)	36,754,680.35		
Postage and Courier Services	460.00	690.00	21,250	(20,560.00)	230.00	6,690.00	191,250	(184,560.00)	7,194.00		
Telephone Expenses - land line	7,065.51	5,654.17	11,000	(5,345.83)	(1,431.34)	68,365.25	99,000	(30,634.75)	73,508.96		
Telephone expenses - -mobile	80,942.36	112,554.74	104,069	8,485.74	31,612.38	740,977.68	936,621	(195,643.32)	649,057.63		
Internet Subscription Expenses	100,000.00		95,667	(95,667.00)	(100,000.00)	240,000.00	861,003	(621,003.00)	245,000.00		
Extraordinary & Misc. Exp- Gen	408,619.05	1,846,873.86	728,417	1,118,456.86	1,438,254.81	7,256,973.09	6,555,753	701,220.09	4,299,980.11		
Extraordinary & Misc. Exp - Watershed	35,600.50	48,728.23	76,027	(27,298.77)	13,127.73	259,380.23	684,243	(424,862.77)	325,832.74		
Extraordinary & Misc. Exp - special Proj.			241,667	(241,667.00)	-	633,927.56	2,175,003	(1,541,075.44)	256,842.50		
Legal Services		25,000.00	20,833	4,167.00	25,000.00	25,000.00	187,497	(162,497.00)	35,300.00		

	CURRENT MONTH					YEAR TO DATE			PREVIOUS YEAR ACTUAL	DIFFERENCE
	PREVIOUS MONTH	ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL	BUDGET	OVER (UNDER) BUDGET		
Auditing Services	352,353.70	2,000.00	16,667	(16,667.00)	(352,353.70)	568,309.31	150,003		3,500.00	
Other Professional Services		307,088.34	59,250	(57,250.00)	2,000.00	223,500.50	533,250		2,554,491.75	
Security Services	331,331.68	912,289.58	406,000	(98,911.66)	(24,243.34)	2,856,100.10	3,654,000		5,844,409.64	
Taxes, Duties and Licenses	574,706.05		688,484	223,805.58	337,583.53	5,830,741.63	6,196,356		76,500.00	
Fidelity Bond Premiums			6,375			76,500.00	57,375			
Insurance Expenses	131,797.99	7,402.30	117,358			754,791.81	1,056,222		586,776.44	
Advertising Expenses	54,717.65	475,864.25	396,850	79,014.25	421,146.60	1,401,003.83	3,571,650	(2,170,646.17)	1,183,149.20	
Representation Expenses - W/D	26,962.44	42,961.43	58,333	(15,371.57)	15,998.99	270,209.44	524,997	(254,787.56)	334,963.04	
Representation Expenses - BOD	13,000.00	11,045.00	17,917	(6,872.00)	(1,955.00)	93,126.25	161,253	(68,126.75)	102,152.50	
Rent/Lease Expenses	7,065.36	7,065.36	40,399	(33,333.64)	-	59,728.44	363,591	(303,862.56)	51,116.75	
Membership Dues & Contr. To Org.	4,000.00		18,639	(18,639.00)	(4,000.00)	154,723.00	167,751	(13,028.00)	149,000.25	
Donations	687,790.65	398,512.72	316,667	81,845.72	(289,277.93)	1,455,105.06	2,850,003	(1,394,897.94)	1,497,181.76	
Total Other Operating Expenses	9,532,663.39	10,700,370.73	10,874,376	(57,674.57)	1,167,707.34	76,241,666.51	97,869,384	(21,627,717.49)	64,676,746.76	1
MAINTENANCE EXPENSES										
Repair & Maintenance-Land Improvements		10,500.00	104,167	(93,667.00)	34,676.17	472,767.04	937,503		10,158,030.66	
Repairs & Maint - Infrastructures assets	916,073.72	950,749.89	1,720,833	(770,083.11)	(24,116.61)	9,631,354.18	15,487,497	(5,856,142.82)	449,373.35	
Repairs & Maint - Office Building	35,936.18	11,819.57	66,667	(54,847.43)		406,984.95	600,003	(193,018.05)		
Repairs & Maint - Other Structures	300.00	72.00	29,167	(29,095.00)		7,670.00	262,503			
Repairs & Maint - Machinery Equip't-offc	355.00		20,833	(20,833.00)	(355.00)	74,624.00	187,497	(112,873.00)	94,057.50	
Repairs & Maint - IT Equipment		8,750.00	25,000			91,980.00	225,000	(133,020.00)	43,205.75	
Repairs & Maint - Communication Equip't		26,750.00	20,833	(20,833.00)		1,002.25	187,497	(186,494.75)	7,939.00	
Repairs & Maint - Laboratory Equip't	134,231.50	8,260.00	16,667	10,083.00	26,750.00	71,313.00	150,003	(78,690.00)	29,500.00	
Repairs & Maint - Other Mach. & Equip't	45,817.50	253,855.35	100,000	(91,740.00)	(125,971.50)	355,879.15	900,000	(544,120.85)	530,282.00	
Repairs & Maint - Transportation Equip't	471.00		125,000	128,855.35	208,037.85	986,572.33	1,125,000	(138,427.67)	670,788.30	
Repairs & Maint - Furn. & Fixtures			20,833	(20,833.00)	(471.00)	20,191.00	187,497	(167,306.00)	17,998.00	
TOTAL MAINTENANCE EXPENSES	1,133,184.90	1,270,756.81	2,250,000	(962,983)	137,571.91	12,120,337.90	20,250,000	(8,129,662.10)	12,001,174.56	1
NON-CASH EXPENSES										
Depreciation :										
Land Improvements	60,528.72	60,528.72			-	448,750.88			123,268.97	
Infrastructures Assets	2,476,663.36	2,488,789.70	65,825.74		12,126.34	22,036,559.00			21,245,989.40	
Office building	65,825.74	65,825.74			-	587,676.34			510,528.87	
Other Structures (bodega)	12,148.75	12,148.75			-	109,574.81			99,660.05	
Machinery & Equip't -office equipment	44,451.78	46,099.79			1,648.01	322,316.70			207,709.58	
Machinery & Equip't- IT Equipment	353,731.80	353,731.80			-	3,174,150.90			2,238,234.56	
Machinery & Equip't - communication	1,887.26	1,887.26			-	18,256.30			22,986.31	
Machinery & Equip't - Laboratory Equip't	14,444.61	14,444.61			-	125,420.45			131,190.06	

	CURRENT MONTH			YEAR TO DATE			PREVIOUS YEAR ACTUAL		
	PREVIOUS MONTH	ACTUAL	BUDGET	OVER (UNDER) BUDGET	INCREASE (DECREASE)	ACTUAL		BUDGET	OVER (UNDER) BUDGET
Machinery & Equip't- other machinery - Transportation Equipment Furnitures, Fixtures, and Books Total Depreciation	171,074.32 214,348.07 19,897.58 3,435,001.99	151,364.32 214,348.07 19,897.58 3,429,066.34	4,048,644	19,897.58 (619,577.66)	(19,710.00)	1,436,735.10 1,929,295.49 167,377.81 30,356,113.78	32,389,152	(2,033,038.22)	1,334,459.93 1,757,833.44 189,962.05 27,861,823.22
Impairment Loss- Loans & Receivable		3,805,270.68	333,333	3,471,937.68	3,805,270.68	5,413,646.91	2,999,997	2,413,649.91	
TOTAL NON-CASH EXPENSES	3,435,001.99	7,234,337.02	4,381,977.00	2,852,360.02	3,799,335.03	35,769,760.69	35,389,149.00	380,611.69	27,861,823.22
LOSSES: Loss on Sale of Assets									
FINANCIAL EXPENSES									
Interest Expenses	717,423.32	888,548.07	1,269,049	(380,500.93)	171,124.75	8,981,227.00	11,421,441	(2,440,214.00)	9,342,859.90
TOTAL EXPENSES	30,963,016.54	27,984,558.51	31,771,240	(3,654,100.79)	(2,978,458.03)	238,106,360.01	281,892,516	(43,786,155.99)	206,332,178.85
NET INCOME (NET LOSS)	813,455.39	3,996,849.00	19,267	3,845,001.30	3,183,393.61	42,009,109.40	4,222,047	37,667,633.90	68,617,408.25

CERTIFIED CORRECT:

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

APPROVED BY:

 ENGR. ARN B. GELLANGARIN
 General Manager