



Republic of the Philippines  
**GENERAL SANTOS CITY WATER DISTRICT**

E. Fernandez St., Brgy. Lagao, General Santos City  
 Telephone No.: 552-3824; Telefax No.: 553-4960  
 Email Address: gscwaterdistrict@yahoo.com

AFD-014-2

**Detailed Statement of Income and Expenses**  
**For the Period Ended: August 31, 2023**


	PREVIOUS MONTH	CURRENT MONTH			YEAR TO DATE				
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
<b>INCOME:</b>									
<b>Waterworks System Fees:</b>									
Metered Sales:									
Residential	33,444,359.06	33,986,890.77	34,759,114	(772,223.30)	271,030,851.09	278,072,913	(7,042,061.47)	256,004,874.36	15,025,976.73
Commercial	8,392,389.40	8,751,401.55	6,358,375	2,393,027.03	64,708,604.84	50,866,996	13,841,608.64	45,548,148.80	19,160,456.04
Government	1,627,904.50	1,638,820.60	1,271,675	367,145.70	13,317,009.80	10,173,399	3,143,610.56	10,118,230.60	3,198,779.20
<b>Total Waterworks System Fees</b>	<b>43,464,652.96</b>	<b>44,377,112.92</b>	<b>42,389,164</b>	<b>1,987,949.42</b>	<b>349,056,465.73</b>	<b>339,113,308</b>	<b>9,943,158</b>	<b>311,671,253.76</b>	<b>37,385,211.97</b>
Waterworks System Fees- Senior Citizen	(35,521.36)	(36,162.44)	(37,264)	1,101.12	(287,213.23)	(298,108)	10,895.22	(271,098.29)	(16,114.94)
Waterworks System Fees- Water Tanker	15,600.00	13,000.00	14,426	(1,425.71)	116,350.00	115,406	944.29	116,750.00	(400.00)
Other Service Income	1,338,505.67	1,462,539.69	1,068,832	393,707.46	10,170,370.25	8,550,658	1,619,712.38	8,174,041.96	1,996,328.29
Fines and Penalties- Service Income	675,590.06	663,915.87	741,810	(77,894.49)	5,314,632.21	5,934,483	(619,850.68)	4,981,905.74	332,726.47
Interest Income	50,752.65	35,885.48	35,153	732.15	239,485.08	281,227	(41,741.53)	241,784.18	(2,299.10)
Miscellaneous Income - Bacte Test	276,320.00	143,990.00	217,764	(73,773.70)	1,838,380.00	1,742,110	96,270.40	1,532,119.00	306,261.00
Miscellaneous Income	2,824.21	19,935.94		19,935.94	270,914.52	-	270,914.52	-	270,914.52
Gain on Sale of Property, Plants, & Equipment				-	-	-	-	-	-
Rent/Lease Income				-	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>45,788,724.19</b>	<b>46,680,217.46</b>	<b>44,429,885</b>	<b>2,250,332.18</b>	<b>366,719,384.56</b>	<b>355,439,082</b>	<b>11,280,302</b>	<b>326,446,756.35</b>	<b>40,272,628.21</b>
<b>LESS: EXPENSES:</b>									
<b>PERSONNEL SERVICES</b>									
Salaries and Wages- Regular	6,686,620.00	6,897,191.64	7,126,994	(229,802.61)	54,185,274.87	57,015,954	(2,830,679.13)	47,011,840.90	7,173,433.97
Salaries and Wages - Casual	321,204.55	261,741.87	626,967	(365,224.80)	2,558,354.38	5,015,733	(2,457,378.95)	4,573,156.87	(2,014,802.49)
Personnel Economic Relief Allowance	485,363.64	485,363.64	582,000	(96,636.36)	3,905,652.84	4,656,000	(750,347.16)	3,752,136.32	153,516.52
Representation Allowance (RA)	100,500.00	98,375.00	109,000	(10,625.00)	816,750.00	872,000	(55,250.00)	704,000.00	112,750.00
Transportation Allowance (TA)	100,500.00	98,375.00	109,000	(10,625.00)	816,750.00	872,000	(55,250.00)	704,000.00	112,750.00
Clothing/Uniform Allowance			145,500	(145,500.00)	1,488,000.00	1,164,000	324,000.00	1,428,000.00	60,000.00
Productivity Incentive Allowance	584,430.00	150,000.00	872,417	(722,416.67)	2,696,555.20	6,979,333	(4,282,778.13)	5,635,200.00	(2,938,644.80)
Hazard Pay			-	-	-	-	-	-	-

	PREVIOUS MONTH	CURRENT MONTH			YEAR TO DATE				
		ACTUAL	BUDGET	OVER ( UNDER ) BUDGET	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
Longevity Pay		140,000.00	58,167	81,833.33	575,000.00	465,333	109,666.67	720,000.00	(145,000.00)
Overtime and Night Pay- Regular	864,105.89	617,156.44	678,917	(61,760.23)	5,459,085.64	5,431,333	27,752.31	3,845,266.94	1,613,818.70
Overtime and Night Pay - Casual	27,599.75	21,351.30	38,833	(17,482.03)	219,851.36	310,667	(90,815.31)	707,751.02	(487,899.66)
Year End Bonus			694,775	(694,774.50)	-	5,558,196	(5,558,196.00)	-	-
Cash Gift			121,250	(121,250.00)	-	970,000	(970,000.00)	-	-
Mid-Year Bonus			611,441	(611,441.17)	7,063,024.00	4,891,529	2,171,494.67	6,455,680.00	607,344.00
Other Bonuses and Allowances -BOD	163,760.00	181,560.00	224,903	(43,343.00)	1,323,430.00	1,799,224	(475,794.00)	1,286,940.00	36,490.00
Other Bonuses and Allowances - CNA					-	-	-		-
Retirement & Life Insurance Premiums	844,793.40	860,820.85	1,000,475	(139,654.48)	6,801,875.62	8,003,803	(1,201,927.05)	6,070,269.96	731,605.66
Pag -ibig Contributions	24,400.00	24,300.00	29,100	(4,800.00)	196,200.00	232,800	(36,600.00)	188,300.00	7,900.00
Philhealth Contributions	134,351.48	137,294.22	187,589	(50,294.86)	1,083,071.24	1,500,713	(417,641.43)	796,076.95	286,994.29
Employees Compensation Insurance Premiums	24,400.00	24,400.00	29,100	(4,700.00)	196,300.00	232,800	(36,500.00)	187,800.00	8,500.00
Provident/Welfare Fund Contributions			-	-	-	-	-	5,523,053.40	(5,523,053.40)
Terminal Leave Benefits			699,620	(699,620.08)	8,395,440.63	5,596,961	2,798,479.96	7,606,115.29	789,325.34
Other Personnel Benefits	554,188.00	481,230.00	427,639	53,590.61	2,832,234.82	3,421,115	(588,880.27)	15,782,447.02	(12,950,212.20)
					-	-	-		-
<b>Total Personnel Services</b>	<b>10,916,216.71</b>	<b>10,479,159.96</b>	<b>14,373,687</b>	<b>(3,894,526.84)</b>	<b>100,612,850.60</b>	<b>114,989,494</b>	<b>(14,376,644)</b>	<b>112,978,034.67</b>	<b>(12,365,184.07)</b>
<b>OTHER OPERATING EXPENSES</b>									
Travelling Expenses - Local ( Staff )	30,292.00	451,549.62	215,083	236,466.29	998,499.86	1,720,667	(722,166.81)	466,964.26	531,535.60
Travelling Expenses - Local (BOD)		22,917.80	29,167	(6,248.87)	149,127.08	233,333	(84,206.25)	68,055.57	81,071.51
Travelling Expenses - Field Personnel	139,161.00	69,559.00	112,333	(42,774.33)	697,316.00	898,667	(201,350.67)	856,960.00	(159,644.00)
Training Expenses - Staff	182,463.14	409,122.97	329,167	79,956.30	1,441,463.17	2,633,333	(1,191,870.16)	1,289,985.02	151,478.15
Training Expenses - BOD			10,000	(10,000.00)	41,500.00	80,000	(38,500.00)	18,000.00	23,500.00
Office Supplies Expenses	169,936.48	211,321.98	208,333	2,988.65	1,456,305.67	1,666,667	(210,361.00)	1,394,988.46	61,317.21
Accountable Forms Expenses	64,020.00	69,030.00	128,208	(59,178.33)	549,690.00	1,025,667	(475,976.67)	523,500.00	26,190.00
Med., Dental & Lab. Supplies Expenses (Lab)	143,915.65	58,184.75	167,500	(109,315.25)	1,151,399.47	1,340,000	(188,600.53)	828,450.93	322,948.54
Med., Dental & Lab. Supplies Expenses (Chlorin	(893,138.62)			-	-	-	-		-
Fuel, Oil & Lubricants Expenses (vehicles)	360,832.07	428,140.80	443,167	(15,025.87)	3,425,688.44	3,545,333	(119,644.89)	3,424,389.34	1,299.10
Fuel, Oil & Lubricants Expenses ( PS)	(586,618.07)			-	-	-	-		-
Semi-Expendable Machinery and Equipment Exp	297,865.00	430,761.00	234,667	196,094.33	1,719,911.00	1,877,333	(157,422.33)	3,136,379.00	(1,416,468.00)
Semi-Expendable Furniture and Fixtures and Bo	92,942.00	351,595.00	123,515	228,079.58	902,527.00	988,123	(85,596.33)	407,151.00	495,376.00
Other Supplies & Materials Expenses (Water Me	226,909.88	374,904.50	583,333	(208,428.83)	2,262,426.16	4,666,667	(2,404,240.51)	1,898,552.64	363,873.52
Electricity Expenses - Office	146,087.79	139,916.87	166,667	(26,749.80)	1,178,566.75	1,333,333	(154,766.58)	1,143,485.78	35,080.97
Electricity Expenses - Pumping Stations	(47,008,235.34)			-	-	-	-		-
Postage and Courier Services	10,083.00	24,127.00	13,583	10,543.67	77,637.00	108,667	(31,029.67)	55,985.00	21,652.00
Telephone Expenses - Landline			8,000	(8,000.00)	10,217.64	64,000	(53,782.36)	34,272.36	(24,054.72)
Telephone expenses - Mobile	33,698.00	102,098.00	74,250	27,848.00	515,068.00	594,000	(78,932.00)	306,596.00	208,472.00

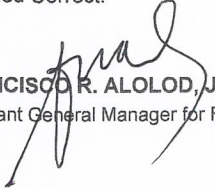
	PREVIOUS MONTH	CURRENT MONTH			YEAR TO DATE				
		ACTUAL	BUDGET	OVER ( UNDER ) BUDGET	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
Internet Subscription Expenses	142,404.73	449,744.02	217,425	232,319.02	1,508,251.53	1,739,400	(231,148.47)	882,025.82	626,225.71
Generation, Trans. & Dist. Exp.-Electricity	54,390,226.72	7,143,643.01	7,907,778	(764,135.32)	61,533,869.73	63,262,227	(1,728,356.94)	59,085,100.10	2,448,769.63
Generation, Trans. & Dist. Exp.-Fuel & Oil	608,594.07	88,008.01	128,333	(40,325.32)	696,602.08	1,026,667	(330,064.59)	1,015,185.31	(318,583.23)
Generation, Trans. & Dist. Exp.-Chemicals	1,041,994.80	162,388.56	306,900	(144,511.44)	1,204,383.36	2,455,200	(1,250,816.64)	1,597,216.22	(392,832.86)
Extraordinary & Miscellaneous Exp. - General	16,022.70	8,112.95	11,300	(3,187.05)	89,455.62	90,400	(944.38)	84,188.44	5,267.18
Other Maintenance & Operating Exp. - General	348,381.05	196,688.25	945,583	(748,895.08)	8,531,572.00	7,564,667	966,905.33	2,802,232.01	5,729,339.99
Other Maintenance & Operating Exp. - Watershed	16,132.00	121,652.00	74,583	47,068.67	603,100.10	596,667	6,433.43	443,681.00	159,419.10
Other Maintenance & Operating Exp.- Special Projects	459,979.28	470,578.76	731,067	(260,487.91)	3,503,888.11	5,848,533	(2,344,645.22)	3,452,838.48	51,049.63
Legal Services			13,893	(13,893.33)	8,800.00	111,147	(102,346.67)	80,450.00	(71,650.00)
Auditing Services			-	-	-	-	-	-	-
Other Professional Services	3,500.00		58,333	(58,333.33)	9,550.00	466,667	(457,116.67)	-	9,550.00
Security Services	689,867.83	706,217.89	700,000	6,217.89	4,775,320.15	5,600,000	(824,679.85)	4,334,396.16	440,923.99
Taxes , Duties and Licenses	2,637,027.31	50,287.50	1,087,250	(1,036,962.50)	5,625,755.88	8,698,000	(3,072,244.12)	7,526,715.39	(1,900,959.51)
Fidelity Bond Premiums			17,563	(17,562.50)	204,000.00	140,500	63,500.00	95,625.00	108,375.00
Insurance Expenses	6,569.99	1,091,004.24	197,750	893,254.24	2,035,404.68	1,582,000	453,404.68	1,715,599.90	319,804.78
Advertising, Promotional and Marketing Expenses	92,706.16	273,803.13	300,458	(26,655.20)	1,188,549.96	2,403,667	(1,215,116.71)	1,651,246.72	(462,696.76)
Representation Expenses - Staff	135,147.75	210,846.32	171,250	39,596.32	1,220,881.58	1,370,000	(149,118.42)	614,816.45	606,065.13
Representation Expenses - BOD	14,000.00	14,000.00	17,500	(3,500.00)	122,753.81	140,000	(17,246.19)	79,145.00	43,608.81
Rent/Lease Expenses	10,918.33	16,495.16	-	16,495.16	92,923.47	-	92,923.47	81,130.43	11,793.04
Membership Dues & Contributions to Organizations			12,875	(12,875.00)	97,500.00	103,000	(5,500.00)	139,951.00	(42,451.00)
Donations	202,771.55	3,000.00	149,008	(146,008.29)	668,128.80	1,192,066	(523,937.49)	4,747,542.64	(4,079,413.84)
					-	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>14,226,458.25</b>	<b>14,149,699.09</b>	<b>15,895,824.54</b>	<b>(1,746,125.45)</b>	<b>110,298,034.10</b>	<b>127,166,596.29</b>	<b>(16,868,562.19)</b>	<b>106,282,801.43</b>	<b>4,015,232.67</b>
<b>MAINTENANCE EXPENSES</b>									
Repair & Maintenance - Land Improvements		316,900.00	33,333	283,566.67	316,900.00	266,667	50,233.33	-	316,900.00
Repairs & Maintenance - Infrastructures Assets	1,799,268.94	3,250,809.25	2,008,333	1,242,475.92	17,020,015.49	16,066,667	953,348.82	14,049,606.99	2,970,408.50
Repairs & Maintenance - Office Building	117,874.50	58,045.96	83,333	(25,287.37)	526,458.01	666,667	(140,208.66)	223,272.30	303,185.71
Repairs & Maintenance - Other Structures	24,234.00	26,758.75	25,000	1,758.75	128,080.25	200,000	(71,919.75)	510,363.64	(382,283.39)
Repairs & Maintenance - Machinery Equip't.-Office	500.00	4,950.00	12,500	(7,550.00)	77,581.00	100,000	(22,419.00)	86,533.00	(8,952.00)
Repairs & Maintenance - IT Equipment	61,400.00	8,426.00	16,667	(8,240.67)	143,186.00	133,333	9,852.67	96,179.80	47,006.20
Repairs & Maintenance - Communication Equip't.				-	-	-	-	-	-
Repairs & Maintenance - Laboratory Equip't.			12,500	(12,500.00)	80,560.00	100,000	(19,440.00)	14,975.00	65,585.00
Repairs & Maintenance - Other Mach. & Equip't	88,392.20	17,096.00	166,667	(149,570.67)	449,840.87	1,333,333	(883,492.46)	1,071,603.25	(621,762.38)
Repairs & Maintenance - Motor Vehicles	282,840.96	181,269.43	216,246	(34,976.40)	1,247,935.98	1,729,967	(482,030.69)	956,649.40	291,286.58
Repairs & Maintenance - Furniture & Fixtures	930.00	5,000.00	4,167	833.33	46,148.60	33,333	12,815.27	29,902.00	16,246.60
					-	-	-	-	-
<b>TOTAL MAINTENANCE EXPENSES</b>	<b>2,375,440.60</b>	<b>3,869,255.39</b>	<b>2,578,746</b>	<b>1,290,509.56</b>	<b>20,036,706.20</b>	<b>20,629,967</b>	<b>(593,260)</b>	<b>17,039,085.38</b>	<b>2,997,620.82</b>

	PREVIOUS MONTH	CURRENT MONTH			YEAR TO DATE				
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
<b>NON-CASH EXPENSES</b>									
<b>Depreciation :</b>									
Land Improvements	75,345.68	93,208.30			549,447.66			501,836.38	47,611.28
Infrastructures Assets	3,042,800.38	3,180,084.42			23,542,686.45			30,104,671.86	(6,561,985.41)
Office Building	67,485.07	67,485.07			539,880.56			539,880.56	-
Other Structures (Bodega)	106,312.46	106,312.46			824,089.78			535,689.79	288,399.99
Machinery & Equip't - Office Equipment	30,829.14	30,829.14			244,203.12			358,384.26	(114,181.14)
Machinery & Equip't - IT Equipment	364,693.13	364,693.13			2,476,934.79			1,135,042.08	1,341,892.71
Machinery & Equip't - Communication	384.00	384.00			3,072.00			3,072.00	-
Machinery & Equip't - Laboratory Equip't.	11,267.18	9,026.18			64,528.69			74,990.55	(10,461.86)
Machinery & Equip't. - Other Machinery	235,641.23	235,641.23			1,823,669.40			1,854,880.69	(31,211.29)
Motor Vehicles	166,585.67	166,585.67			1,300,337.86			1,862,607.63	(562,269.77)
Furniture, Fixtures, and Books	7,830.82	8,324.85			63,140.59			86,549.88	(23,409.29)
Amortization - Computer Software	6,416.67	6,416.67			51,333.36			51,333.36	-
<b>Total Depreciation</b>	<b>4,115,591.43</b>	<b>4,268,991.12</b>	<b>4,967,140</b>	<b>(698,148.96)</b>	<b>31,483,324.26</b>	<b>39,737,121</b>	<b>(8,253,796.41)</b>	<b>37,108,939.04</b>	<b>(5,625,614.78)</b>
Impairment Loss - Loans & Receivables			333,333	(333,333.33)	-	2,666,667	(2,666,666.67)	-	-
<b>TOTAL NON-CASH EXPENSES</b>	<b>4,115,591.43</b>	<b>4,268,991.12</b>	<b>5,300,473.42</b>	<b>(1,031,482.30)</b>	<b>31,483,324.26</b>	<b>42,403,787.33</b>	<b>(10,920,463.07)</b>	<b>37,108,939.04</b>	<b>(5,625,614.78)</b>
<b>LOSSES:</b>									
Loss on Sale of Assets									-
<b>FINANCIAL EXPENSES</b>									
Interest Expenses	742,567.26		177,036	(177,036.42)	1,866,522.31	1,416,291	450,230.98	1,982,417.46	(115,895.15)
<b>TOTAL EXPENSES</b>	<b>32,376,274.25</b>	<b>32,767,105.56</b>	<b>38,325,767</b>	<b>(5,558,661.45)</b>	<b>264,297,437.47</b>	<b>306,606,136</b>	<b>(42,308,698.58)</b>	<b>275,391,277.98</b>	<b>(11,093,840.51)</b>
<b>NET INCOME (NET LOSS)</b>	<b>13,412,449.94</b>	<b>13,913,111.90</b>	<b>6,104,118</b>	<b>7,808,993.63</b>	<b>102,421,947.09</b>	<b>48,832,946</b>	<b>53,589,000.90</b>	<b>51,055,478.37</b>	<b>51,366,468.72</b>

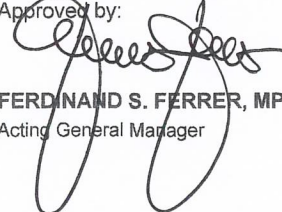
Prepared by:

  
**JULINCRIS M. UCAT**  
 Department Manager A - AFMD  
 Date Submitted: **September 14, 2023**

Certified Correct:

  
**FRANCISCO R. ALOLOD, JR., CPA, CESE**  
 Assistant General Manager for Finance

Approved by:

  
**FERDINAND S. FERRER, MPA**  
 Acting General Manager