



Republic of the Philippines  
GENERAL SANTOS CITY WATER DISTRICT

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Detailed Statement of Income and Expenses  
For the Period Ended: June 30, 2019

	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	29,776,731.43	30,574,278.09	29,063,670	1,510,608.42	171,793,223.08	174,382,018	(2,588,794.92)	157,794,655.42	13,998,567.66
Commercial	5,584,969.50	5,959,595.35	5,316,525	643,070.43	33,175,215.25	31,899,150	1,276,065.75	28,912,780.65	4,262,434.60
Government	1,220,776.90	1,193,533.60	1,063,305	130,228.60	6,822,077.20	6,379,830	442,247.20	5,928,088.20	893,989.00
<b>Total Waterworks System Fees</b>	<b>36,582,477.83</b>	<b>37,727,407.04</b>	<b>35,443,500</b>	<b>2,283,907.46</b>	<b>211,790,515.53</b>	<b>212,660,998</b>	<b>(870,482)</b>	<b>192,635,524.27</b>	<b>19,154,991.26</b>
Waterworks System Fees- Senior Citizen	(55,491.69)	(55,456.98)		(55,456.98)	(322,781.12)	-	(322,781.12)	(340,615.48)	17,834.36
Waterworks System Fees- tanker		4,250.00		4,250.00	34,700.00	-	34,700.00	24,464.96	10,235.04
Other Service Income	641,028.30	454,215.90	600,000	(145,784.10)	2,734,683.27	3,600,000	(865,316.73)	3,426,826.60	(692,143.33)
Fines and Penalties- Service Income	661,950.76	637,187.19	620,261	16,925.94	3,561,523.84	3,721,568	(160,043.66)	3,255,623.20	305,900.64
Interest Income		10,771.97	41,667	(30,894.70)	165,658.49	250,000	(84,341.51)	271,539.34	(105,880.85)
Miscellaneous Income - Bacte Test	132,410.00	132,450.00	150,000	(17,550.00)	994,000.00	900,000	94,000.00	1,081,330.00	(87,330.00)
Miscellaneous Income - Lab Test									
Gain on Sale of Disposal Assets						-	-		-
Rent Income						-	-		-
<b>TOTAL INCOME</b>	<b>37,962,375.20</b>	<b>38,910,825.12</b>	<b>36,855,428</b>	<b>2,055,397.62</b>	<b>218,958,300.01</b>	<b>221,132,565</b>	<b>(2,174,265)</b>	<b>200,354,692.89</b>	<b>18,603,607.12</b>
<b>LESS: EXPENSES:</b>									
<b>PERSONNEL SERVICES</b>									
Salaries and Wages- Regular	4,040,620.99	4,053,959.54	4,971,719	(917,759.46)	24,450,080.64	29,830,314	(5,380,233.36)	21,696,010.23	2,754,070.41
Salaries and Wages - Casual	525,477.04	464,031.32	988,050	(524,018.68)	2,911,383.92	5,928,300	(3,016,916.08)	2,114,259.14	797,124.78
Salaries and Wages - Substitute				-	-	-	-	224,117.92	(224,117.92)
Salaries and Wages - Job Order				-	-	-	-	2,941,877.47	(2,941,877.47)
Salaries and Wages - Contractual				-	-	-	-	105,457.00	(105,457.00)
Personnel Economic Relief Allowance	393,363.64	385,965.90	456,000	(70,034.10)	2,347,005.66	2,736,000	(388,994.34)	2,136,215.90	210,789.76
Representation Allowance ( RA)	78,000.00	78,000.00	78,000	-	468,000.00	468,000	-	443,000.00	25,000.00
Transportation Allowance (TA )	78,000.00	78,000.00	78,000	-	468,000.00	468,000	-	443,000.00	25,000.00

	PREVIOUS MONTH	CURRENT MONTH			YEAR TO DATE				
		ACTUAL	BUDGET	OVER ( UNDER ) BUDGET	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
Clothing/Uniform Allowance			114,667	(114,666.67)	1,194,000.00	688,000	506,000.00	1,233,080.00	(39,080.00)
Productivity Incentives Allowance			1,925,648	(1,925,647.83)	8,119,000.00	11,553,887	(3,434,887.00)	13,357,279.25	(5,238,279.25)
Longevity Pay	10,000.00		45,000	(45,000.00)	295,000.00	270,000	25,000.00	70,000.00	225,000.00
Overtime and Night Pay- Regular	348,410.89	299,949.56	332,695	(32,744.94)	2,025,765.67	1,996,167	29,598.67	1,528,954.15	496,811.52
Overtime and Night Pay - Casual	74,432.41	77,428.43	86,667	(9,238.24)	537,193.81	520,000	17,193.81	190,441.70	346,752.11
Year End Bonus	4,629,488.00		1,498,180	(1,498,179.75)	4,629,488.00	8,989,079	(4,359,590.50)	6,024,780.00	(1,395,292.00)
Cash Gift			95,000	(95,000.00)	-	570,000	(570,000.00)	-	-
Other Bonuses and allowances -BOD	168,210.00	119,260.00	203,810	(84,550.00)	919,370.00	1,222,860	(303,490.00)	1,384,300.00	(464,930.00)
Life & Retirement Insurance Contri.	537,099.60	537,099.60	726,073	(188,973.07)	3,345,347.06	4,356,436	(1,011,088.94)	2,829,066.77	516,280.29
Pag -ibig Contributions	19,900.00	19,900.00	22,800	(2,900.00)	119,500.00	136,800	(17,300.00)	108,500.00	11,000.00
Philhealth Contributions	53,214.15	53,214.15	89,397	(36,182.35)	319,197.13	536,379	(217,181.87)	288,788.16	30,408.97
ECC Contributions	19,800.00	19,800.00	22,800	(3,000.00)	118,800.00	136,800	(18,000.00)	108,200.00	10,600.00
Provident Fund/Welfare Fund Contribution	925,897.60	925,897.60	1,191,954	(266,056.23)	5,551,496.22	7,151,723	(1,600,226.78)	4,828,782.40	722,713.82
Terminal Leave Benefits			438,857	(438,857.08)	5,006,046.77	2,633,143	2,372,904.27	4,740,943.49	265,103.28
Other Personnel Benefits	994,090.91	993,636.36	3,221,358	(2,227,721.97)	11,295,827.26	19,328,150	(8,032,322.74)	17,956,626.66	(6,660,799.40)
C N A Incentives (DBM 2015-2)									
<b>Total Personal Service</b>	<b>12,896,005.23</b>	<b>8,106,142.46</b>	<b>16,586,673</b>	<b>(8,480,530.37)</b>	<b>74,120,502.14</b>	<b>99,520,037</b>	<b>(25,399,535)</b>	<b>84,753,680.24</b>	<b>(10,633,178.10)</b>
<b>OTHER OPERATING EXPENSES</b>									
Travelling Expenses -Local ( Staff )	155,515.84	51,349.51	142,667	(91,317.16)	612,272.99	856,000	(243,727.01)	510,632.91	101,640.08
Travelling Expenses -Local (BOD)			29,167	(29,166.67)	93,930.66	175,000	(81,069.34)	40,739.35	53,191.31
Training Expenses - Staff	65,880.00	65,189.75	235,500	(170,310.25)	424,633.05	1,413,000	(988,366.95)	722,415.35	(297,782.30)
Training Expenses - BOD			15,000	(15,000.00)	18,000.00	90,000	(72,000.00)	18,000.00	-
Office Supplies	152,944.69	208,283.65	202,729	5,554.48	855,998.52	1,216,375	(360,376.48)	816,299.11	39,699.41
Accountable Forms Expenses	58,080.00	51,740.00	98,375	(46,635.00)	296,250.00	590,250	(294,000.00)	228,830.00	67,420.00
Medical, Dental & Laboratory Supp (Lab)	250,162.20	228,128.25	191,667	36,461.58	696,063.80	1,150,000	(453,936.20)	719,528.84	(23,465.04)
Medical, Dental & Lab Supp. (Chlorine)	162,873.36	183,985.75	246,000	(62,014.25)	1,067,632.89	1,476,000	(408,367.11)	1,099,390.30	(31,757.41)
Fuel, Oil & Lubricants Exp (vehicles)	317,078.46	175,191.59	404,667	(229,475.08)	1,868,132.64	2,428,000	(559,867.36)	1,512,654.92	355,477.72
Fuel, Oil & Lubricants Exp ( PS)	9,708.01	58,776.00	153,000	(94,224.00)	404,572.52	918,000	(513,427.48)	340,869.97	63,702.55
Other Supplies Expenses(Water Meter)	341,744.78	231,526.98	341,667	(110,139.69)	1,470,425.91	2,050,000	(579,574.09)	1,317,998.36	152,427.55
Other Supplies Exp- semi expendable	212,305.15	238,176.40	201,250	36,926.40	539,203.80	1,207,500	(668,296.20)	285,662.50	253,541.30
Electricity - Office	129,692.98	122,714.90	165,000	(42,285.10)	746,223.31	990,000	(243,776.69)	714,306.93	31,916.38
Electricity - for Pumping	5,735,005.73	5,801,612.38	5,510,000	291,612.38	33,153,083.78	33,060,000	93,083.78	29,500,483.73	3,652,600.05
Postage and Courier Services	1,144.47	2,028.00	18,583	(16,555.33)	24,122.43	111,500	(87,377.57)	20,399.98	3,722.45
Telephone Expenses - Landline		13,518.94	10,000	3,518.94	41,297.34	60,000	(18,702.66)	44,092.87	(2,795.53)
Telephone expenses - Mobile	33,116.00	33,080.00	107,250	(74,170.00)	215,592.00	643,500	(427,908.00)	208,500.00	7,092.00

	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	88,000.00	88,000.00	112,167	(24,166.67)	264,000.00	673,000	(409,000.00)	261,161.29	2,838.71
Survey Expenses				-	-	-	-		-
Demolition and Relocation Expenses				-	-	-	-		-
Extraordinary & Miscellaneous Exp-Gen	188,552.71	168,643.42	877,625	(708,981.58)	3,880,161.81	5,265,750	(1,385,588.19)	4,667,327.53	(787,165.72)
Extraordinary & Misc. Exp - Watershed	12,537.00	64,552.00	64,619	(67.00)	408,687.10	387,714	20,973.10	329,058.70	79,628.40
Extraordinary & Misc. Exp.- Special Project	575,337.68	518,799.71	905,646	(386,846.12)	3,566,344.39	5,433,875	(1,867,530.61)	318,414.66	3,247,929.73
Legal Services			13,889	(13,889.33)	11,111.11	83,336	(72,224.89)	16,866.67	(5,755.56)
Auditing Services			37,500	(37,500.00)	-	225,000	(225,000.00)	-	-
Other Professional Services			28,000	(28,000.00)	2,000.00	168,000	(166,000.00)	-	2,000.00
Security Services	354,288.04	354,288.04	495,000	(140,711.96)	1,938,858.18	2,970,000	(1,031,141.82)	2,012,103.79	(73,245.61)
Taxes , Duties and Licenses	44,103.67	(48,740.30)	729,093	(777,833.47)	4,398,497.33	4,374,559	23,938.33	2,651,274.92	1,747,222.41
Fidelity Bond Premiums			7,281	(7,281.25)	79,875.00	43,688	36,187.50	83,250.00	(3,375.00)
Insurance Expenses	13,069.34	10,533.47	125,042	(114,508.20)	412,473.43	750,250	(337,776.57)	583,979.39	(171,505.96)
Advertising, Promotional and Marketing Expense	15,960.00	305,802.33	304,684	1,118.33	533,240.87	1,828,104	(1,294,863.13)	744,323.80	(211,082.93)
Representation Expenses - Staff	54,474.05	33,178.85	93,342	(60,162.82)	303,227.74	560,050	(256,822.26)	280,987.97	22,239.77
Representation Expenses - BOD	25,639.00	11,770.00	16,667	(4,896.67)	71,972.25	100,000	(28,027.75)	59,044.94	12,927.31
Rent/Lease Expenses	7,671.90	7,671.90	16,673	(9,000.68)	46,031.40	100,036	(54,004.10)	42,392.16	3,639.24
Membership Dues & Contr. To Org.	3,000.00	47,995.00	20,367	27,628.33	74,995.00	122,200	(47,205.00)	140,316.17	(65,321.17)
Donations	13,000.00	140,500.00	800,000	(659,500.00)	185,298.00	4,800,000	(4,614,702.00)	30,215.00	155,083.00
<b>Total Other Operating Expenses</b>	<b>9,020,885.06</b>	<b>9,168,296.52</b>	<b>12,720,114</b>	<b>(3,551,817.81)</b>	<b>58,704,209.25</b>	<b>76,320,686.00</b>	<b>(17,616,476.75)</b>	<b>50,321,522.11</b>	<b>8,382,687.14</b>
<b>MAINTENANCE EXPENSES</b>									
Repair & Maintenance-Land Improvements			145,833	(145,833.33)	42,387.00	875,000	(832,613.00)	-	42,387.00
Repairs & Maint - Infrastructures assets	895,023.83	1,617,877.58	1,399,667	218,210.91	8,979,031.22	8,398,000	581,031.22	7,795,687.70	1,183,343.52
Repairs & Maint.- Office Building	4,640.00	9,512.00	41,667	(32,154.67)	111,970.50	250,000	(138,029.50)	69,861.92	42,108.58
Repairs & Maint. - Other Structures	3,182.00	6,234.40	25,000	(18,765.60)	86,471.05	150,000	(63,528.95)	15,627.00	70,844.05
Repairs & Maint.- Machinery Equip't.-Office		605.00	16,667	(16,061.67)	49,465.00	100,000	(50,535.00)	8,413.70	41,051.30
Repairs & Maint. - IT Equipment			12,500	(12,500.00)	71,718.75	75,000	(3,281.25)	40,545.00	31,173.75
Repairs & Maint. - Communication Equip't.			4,167	(4,166.67)	-	25,000	(25,000.00)	500.00	(500.00)
Repairs & Maint.- Laboratory Equip't.	11,460.00		16,667	(16,666.67)	11,460.00	100,000	(88,540.00)	96,766.00	(85,306.00)
Repairs & Maint.- Other Mach. & Equip't	30,069.00	271,819.00	125,000	146,819.00	566,434.00	750,000	(183,566.00)	241,982.00	324,452.00
Repairs & Maint.- Transportation Equip't.	167,320.95	172,671.13	166,667	6,004.46	900,118.15	1,000,000	(99,881.85)	528,932.30	371,185.85
Repairs & Maint.- Furniture & Fixtures			8,333	(8,333.33)	-	50,000	(50,000.00)	6,975.00	(6,975.00)
<b>TOTAL MAINTENANCE EXPENSES</b>	<b>1,111,695.78</b>	<b>2,078,719.11</b>	<b>1,962,167</b>	<b>116,552</b>	<b>10,819,055.67</b>	<b>11,773,000</b>	<b>(953,944)</b>	<b>8,805,290.62</b>	<b>2,013,765.05</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	61,278.72	61,278.72			367,672.32	-		363,172.32	4,500.00
Infrastructures Assets	2,984,220.09	2,994,051.97			17,521,838.19	-		16,511,483.24	1,010,354.95
Office Building	67,485.07	67,485.07			404,910.42	-		400,569.84	4,340.58
Other Structures (Bodega)	14,139.86	14,139.86			84,839.16	-		77,838.42	7,000.74
Machinery & Equip't - Office Equipment	52,468.33	52,468.33			320,952.48	-		296,358.51	24,593.97
Machinery & Equip't - IT Equipment	375,278.32	376,928.32			2,255,298.42	-		2,230,346.14	24,952.28
Machinery & Equip't - Communication	395.55	395.55			2,373.30	-		8,325.89	(5,952.59)
Machinery & Equip't - Laboratory Equip't.	13,965.59	13,435.00			83,262.95	-		86,252.16	(2,989.21)
Machinery & Equip't. - Other Machinery	151,396.85	179,657.75			913,850.40	-		1,228,222.96	(314,372.56)
Transportation Equipment	235,020.93	257,092.27			1,395,384.61	-		1,069,612.62	325,771.99
Furnitures, Fixtures, and Books	17,127.74	17,127.74			100,222.05	-		116,780.15	(16,558.10)
<b>Total Depreciation</b>	<b>3,972,777.05</b>	<b>4,034,060.58</b>	<b>4,198,751</b>	<b>(164,690.67)</b>	<b>23,450,604.30</b>	<b>25,192,508</b>	<b>(1,741,903.20)</b>	<b>22,388,962.25</b>	<b>1,061,642.05</b>
Impairment Loss- Loans & Receivable			333,333	(333,333.33)	-	2,000,000	(2,000,000.00)		-
<b>TOTAL NON-CASH EXPENSES</b>	<b>3,972,777.05</b>	<b>4,034,060.58</b>	<b>4,532,084.58</b>	<b>(498,024.00)</b>	<b>23,450,604.30</b>	<b>27,192,507.50</b>	<b>(3,741,903.20)</b>	<b>22,388,962.25</b>	<b>1,061,642.05</b>
<b>LOSSES:</b>									
Loss on Sale of Assets									
<b>FINANCIAL EXPENSES</b>									
Interest Expenses	417,357.97	420,817.84	734,539	(313,721.33)	4,653,602.25	4,407,235	246,367.25	5,877,711.79	(1,224,109.54)
<b>TOTAL EXPENSES</b>	<b>27,418,721.09</b>	<b>23,808,036.51</b>	<b>36,535,578</b>	<b>(12,727,541.07)</b>	<b>171,747,973.61</b>	<b>219,213,465.50</b>	<b>(47,465,491.89)</b>	<b>172,147,167.01</b>	<b>(399,193.40)</b>
<b>NET INCOME (NET LOSS)</b>	<b>10,543,654.11</b>	<b>15,102,788.61</b>	<b>319,850</b>	<b>14,782,938.69</b>	<b>47,210,326.40</b>	<b>1,919,099.50</b>	<b>45,291,226.90</b>	<b>28,207,525.88</b>	<b>19,002,800.52</b>

CERTIFIED CORRECT:

JULINCRIS M. UCAT  
 OIC-Accounting and Financial Management Dept.  
 Date Submitted: July 10, 2019

APPROVED BY:

ENGR. ARN B. GELLANGARIN  
 General Manager A

07/11/19