



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

E. Fernandez St., Brgy. Lagao, General Santos City  
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AFD-014-1

**Detailed Statement of Income and Expenses  
 For the Period Ended March 31, 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	26,991,937.89	26,467,859.33	29,063,670	(2,595,810.34)	81,971,994.70	87,191,009	(5,219,014.30)	76,704,062.20	5,267,932.50
Commercial	5,369,850.55	5,092,987.20	5,316,525	(223,537.72)	15,907,492.45	15,949,575	(42,082.30)	13,669,594.00	2,237,898.45
Government	1,130,314.70	1,211,160.95	1,063,305	147,855.95	3,290,845.45	3,189,915	100,930.45	2,967,069.10	323,776.35
<b>Total Waterworks System Fees</b>	<b>33,492,103.14</b>	<b>32,772,007.48</b>	<b>35,443,500</b>	<b>(2,671,492.10)</b>	<b>101,170,332.60</b>	<b>106,330,499</b>	<b>(5,160,166)</b>	<b>93,340,725.30</b>	<b>7,829,607.30</b>
Waterworks System Fees- Senior Citizen	(51,779.52)	(52,391.12)		(52,391.12)	(156,741.10)	-	(156,741.10)	(171,226.37)	14,485.27
Waterworks System Fees- tanker	4,250.00	9,200.00		9,200.00	30,450.00	-	30,450.00	8,807.07	21,642.93
Other Service Income	197,961.47	494,968.20	600,000	(105,031.80)	1,255,246.43	1,800,000	(544,753.57)	1,736,903.72	(481,657.29)
Fines and Penalties- Service Income	493,580.50	619,671.20	620,261	(590.05)	1,725,601.05	1,860,784	(135,182.70)	1,515,384.56	210,216.49
Interest Income	26,414.06	206.00	41,667	(41,460.67)	39,936.67	125,000	(85,063.33)	151,426.52	(111,489.85)
Miscellaneous Income - Bacte Test	186,400.00	204,680.00	150,000	54,680.00	557,290.00	450,000	107,290.00	570,490.00	(13,200.00)
Miscellaneous Income - Lab Test									
Gain on Sale of Disposal Assets									
Rent Income									
<b>TOTAL INCOME</b>	<b>34,348,929.65</b>	<b>34,048,341.76</b>	<b>36,855,428</b>	<b>(2,807,085.74)</b>	<b>104,622,115.65</b>	<b>110,566,283</b>	<b>(5,944,167)</b>	<b>97,152,510.80</b>	<b>7,469,604.85</b>
<b>LESS: EXPENSES:</b>									
<b>PERSONNEL SERVICES</b>									
Salaries and Wages- Regular	4,350,787.49	4,072,566.04	4,971,719	(899,152.96)	12,207,625.61	14,915,157	(2,707,531.39)	10,892,828.51	1,314,797.10
Salaries and Wages - Casual	464,564.58	525,328.37	988,050	(462,721.63)	1,481,078.80	2,964,150	(1,483,071.20)	1,041,448.59	439,630.21
Salaries and Wages - Substitute								143,192.75	(143,192.75)
Salaries and Wages - Job Order								1,451,180.03	(1,451,180.03)
Salaries and Wages - Contractual								66,197.00	(66,197.00)
Personnel Economic Relief Allowance	387,352.27	393,420.46	456,000	(62,579.54)	1,176,062.49	1,368,000	(191,937.51)	1,068,999.98	107,062.51
Representation Allowance ( RA )	78,000.00	78,000.00	78,000	-	234,000.00	234,000	-	224,000.00	10,000.00
Transportation Allowance ( TA )	78,000.00	78,000.00	78,000	-	234,000.00	234,000	-	224,000.00	10,000.00

	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	344,000	850,000.00	1,233,080.00	(39,080.00)
Productivity Incentives Allowance	1,990,000.00		1,925,648	(1,925,647.83)	8,119,000.00	5,776,944	2,342,056.50	10,513,000.00	(2,394,000.00)
Longevity Pay	190,000.00	55,000.00	45,000	10,000.00	245,000.00	135,000	110,000.00	50,000.00	195,000.00
Overtime and Night Pay- Regular	352,199.06	285,511.76	332,695	(47,182.74)	1,072,840.88	998,084	74,757.38	776,720.19	296,120.69
Overtime and Night Pay - Casual	101,180.15	67,100.74	86,667	(19,565.93)	263,872.78	260,000	3,872.78	108,853.81	155,018.97
Year End Bonus			1,498,180	(1,498,179.75)	-	4,494,539	(4,494,539.25)		
Cash Gift			95,000	(95,000.00)	-	285,000	(285,000.00)		
Other Bonuses and allowances -BOD	154,860.00	168,210.00	203,810	(35,600.00)	472,590.00	611,430	(138,840.00)	452,900.00	19,690.00
Life & Retirement Insurance Contri.	542,219.40	662,182.60	726,073	(63,890.07)	1,734,048.26	2,178,218	(444,169.74)	1,435,903.24	298,145.02
Pag -ibig Contributions	20,000.00	19,900.00	22,800	(2,900.00)	59,800.00	68,400	(8,600.00)	54,400.00	5,400.00
Philhealth Contributions	53,214.15	53,214.15	89,397	(36,182.35)	159,554.68	268,190	(108,634.82)	144,942.31	14,612.37
ECC Contributions	19,800.00	19,800.00	22,800	(3,000.00)	59,400.00	68,400	(9,000.00)	54,300.00	5,100.00
Provident Fund/Welfare Fund Contribution	986,881.84	925,897.58	1,191,954	(266,056.25)	2,773,803.42	3,575,862	(802,058.08)	2,425,894.80	347,908.62
Terminal Leave Benefits			438,857	(438,857.08)	5,006,046.77	1,316,571	3,689,475.52	4,740,943.49	265,103.28
Other Personnel Benefits	1,390,136.36	1,388,227.27	3,221,358	(1,833,131.06)	7,916,372.72	9,664,075	(1,747,702.28)	14,063,292.99	(6,146,920.27)
C N A Incentives (DBM 2015-2)						-	-		
<b>Total Personal Service</b>	<b>11,159,195.30</b>	<b>8,792,358.97</b>	<b>16,586,673</b>	<b>(7,794,313.86)</b>	<b>44,409,096.41</b>	<b>49,760,019</b>	<b>(5,350,922)</b>	<b>51,166,077.69</b>	<b>(6,756,981.28)</b>
<b>OTHER OPERATING EXPENSES</b>									
Travelling Expenses -Local ( Staff )	76,608.65	36,367.45	142,667	(106,299.22)	150,871.64	428,000	(277,128.36)	184,644.99	(33,773.35)
Travelling Expenses -Local (BOD)		93,930.66	29,167	64,763.99	93,930.66	87,500	6,430.66	32,365.12	61,565.54
Training Expenses - Staff	14,800.00	79,200.00	235,500	(156,300.00)	136,444.00	706,500	(570,056.00)	364,794.56	(228,350.56)
Training Expenses - BOD		18,000.00	15,000	3,000.00	18,000.00	45,000	(27,000.00)	12,000.00	6,000.00
Office Supplies	112,804.48	137,853.22	202,729	(64,875.95)	390,810.20	608,188	(217,377.30)	430,683.79	(39,873.59)
Accountable Forms Expenses	39,380.00	54,110.00	98,375	(44,265.00)	137,860.00	295,125	(157,265.00)	112,980.00	24,880.00
Medical, Dental & Laboratory Supp (Lab)	6,236.79	201,114.75	191,667	9,448.08	214,164.35	575,000	(360,835.65)	248,104.00	(33,939.65)
Medical, Dental & Lab Supp. (Chlorine)	169,659.75	169,659.75	246,000	(76,340.25)	530,001.64	738,000	(207,998.36)	563,320.26	(33,318.62)
Fuel, Oil & Lubricants Exp (vehicles)	177,933.17	279,738.25	404,667	(124,928.42)	821,423.24	1,214,000	(392,576.76)	685,714.69	135,708.55
Fuel, Oil & Lubricants Exp ( PS)	45,523.01	16,360.00	153,000	(136,640.00)	270,602.51	459,000	(188,397.49)	56,854.01	213,748.50
Other Supplies Expenses(Water Meter)	154,932.94	216,338.91	300,000	(83,661.09)	617,928.56	900,000	(282,071.44)	611,200.84	6,727.72
Other Supplies Exp- semi expendable	7,622.25	19,300.00	201,250	(181,950.00)	26,922.25	603,750	(576,827.75)	86,685.00	(59,762.75)
Electricity - Office	121,347.97	123,720.01	165,000	(41,279.99)	372,243.74	495,000	(122,756.26)	352,021.64	20,222.10
Electricity - for Pumping	5,169,579.14	5,965,551.78	5,510,000	455,551.78	16,310,441.18	16,530,000	(219,558.82)	14,759,791.27	1,550,649.91
Postage and Courier Services	3,104.00	6,352.96	18,583	(12,230.37)	13,940.96	55,750	(41,809.04)	4,413.40	9,527.56
Telephone Expenses - Landline	6,273.84	6,994.62	10,000	(3,005.38)	21,273.54	30,000	(8,726.46)	14,646.37	6,627.17
Telephone exenses - Mobile	33,380.00	49,454.00	107,250	(57,796.00)	116,316.00	321,750	(205,434.00)	104,250.00	12,066.00

	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		112,167	(112,166.67)	88,000.00	336,500	(248,500.00)	132,000.00	(44,000.00)
Survey Expenses				-	836,721.52	-	836,721.52		836,721.52
Demolition and Relocation Expenses				-					
Extraordinary & Miscellaneous Exp-Gen	804,355.92	1,334,723.28	877,625	457,098.28	2,592,340.05	2,632,875	(40,534.95)	2,639,105.18	(46,765.13)
Extraordinary & Misc. Exp - Watershed	13,159.00	12,042.00	64,619	(52,577.00)	82,119.00	193,857	(111,738.00)	110,217.20	(28,098.20)
Extraordinary & Misc. Exp.- Special Project	647,763.99	690,947.07	905,646	(214,698.76)	1,853,790.62	2,716,938	(863,146.88)	199,186.07	1,654,604.55
Legal Services			13,889	(13,889.33)	11,111.11	41,668	(30,556.89)	200.00	10,911.11
Auditing Services			37,500	(37,500.00)		112,500	(112,500.00)		
Other Professional Services			28,000	(28,000.00)		84,000	(84,000.00)		
Security Services	521,706.02	354,288.04	495,000	(140,711.96)	875,994.06	1,485,000	(609,005.94)	945,719.99	(69,725.93)
Taxes , Duties and Licenses	79,685.67	122,345.17	729,093	(606,748.00)	2,219,994.87	2,187,280	32,715.37	1,973,676.29	246,318.58
Fidelity Bond Premiums			7,281	(7,281.25)	79,875.00	21,844	58,031.25	83,250.00	(3,375.00)
Insurance Expenses		202,089.45	125,042	77,047.78	380,949.55	375,125	5,824.55	555,358.78	(174,409.23)
Advertising, Promotional and Marketing Expense	36,651.60	20,501.40	304,684	(284,182.60)	97,589.09	914,052	(816,462.91)	252,091.63	(154,502.54)
Representation Expenses - Staff	72,923.69	41,634.79	93,342	(51,706.88)	189,673.08	280,025	(90,351.92)	175,701.68	13,971.40
Representation Expenses - BOD	12,000.00	5,823.25	16,667	(10,843.42)	28,563.25	50,000	(21,436.75)	23,500.00	5,063.25
Rent/Lease Expenses	7,671.90	7,671.90	16,673	(9,000.68)	23,015.70	50,018	(27,002.05)	21,196.08	1,819.62
Membership Dues & Contr. To Org.		20,000.00	20,367	(366.67)	20,000.00	61,100	(41,100.00)	3,750.00	16,250.00
Donations	3,198.00	2,000.00	800,000	(798,000.00)	26,298.00	2,400,000	(2,373,702.00)	21,735.00	4,563.00
<b>Total Other Operating Expenses</b>	<b>8,426,301.78</b>	<b>10,288,112.71</b>	<b>12,678,448</b>	<b>(2,390,334.96)</b>	<b>29,649,209.37</b>	<b>38,035,343.00</b>	<b>(8,386,133.63)</b>	<b>25,761,157.84</b>	<b>3,888,051.53</b>
<b>MAINTENANCE EXPENSES</b>									
Repair & Maintenance-Land Improvements	30,487.00		145,833	(145,833.33)	30,487.00	437,500	(407,013.00)		30,487.00
Repairs & Maint - Infrastructures assets	1,701,021.78	1,863,301.29	1,399,667	463,634.62	5,098,978.26	4,199,000	899,978.26	3,886,328.39	1,212,649.87
Repairs & Maint.- Office Building	44,522.50	49,070.00	41,667	7,403.33	94,576.50	125,000	(30,423.50)	37,119.42	57,457.08
Repairs & Maint. - Other Structures	15,374.35	8,666.30	25,000	(16,333.70)	24,328.65	75,000	(50,671.35)	5,708.00	18,620.65
Repairs & Maint.- Machinery Equip't.-Office	4,530.00	20,000.00	16,667	3,333.33	24,725.00	50,000	(25,275.00)	2,830.00	21,895.00
Repairs & Maint. - IT Equipment	70,000.00	350.00	12,500	(12,150.00)	70,819.75	37,500	33,319.75		70,819.75
Repairs & Maint. - Communication Equip't.			4,167	(4,166.67)		12,500	(12,500.00)		
Repairs & Maint.- Laboratory Equip't.			16,667	(16,666.67)		50,000	(50,000.00)		
Repairs & Maint.- Other Mach. & Equip't		35,640.00	125,000	(89,360.00)	65,530.00	375,000	(309,470.00)	125,625.00	(60,095.00)
Repairs & Maint.- Transportation Equip't.	16,474.51	214,121.18	166,667	47,454.51	419,923.52	500,000	(80,076.48)	203,871.17	216,052.35
Repairs & Maint.- Furniture & Fixtures			8,333	(8,333.33)		25,000	(25,000.00)	2,325.00	(2,325.00)
<b>TOTAL MAINTENANCE EXPENSES</b>	<b>1,882,410.14</b>	<b>2,191,148.77</b>	<b>1,962,167</b>	<b>228,982</b>	<b>5,829,368.68</b>	<b>5,886,500</b>	<b>(57,131)</b>	<b>4,263,806.98</b>	<b>1,565,561.70</b>

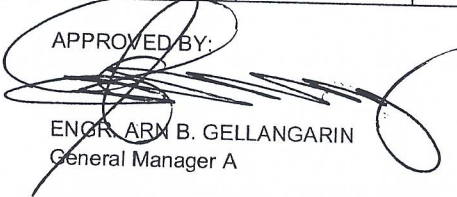
	PREVIOUS MONTH	CURRENT MONTH			YEAR TO DATE				
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL	BUDGET	OVER (UNDER) BUDGET	PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
<b>NON-CASH EXPENSES</b>									
<b>Depreciation :</b>									
Land Improvements	61,278.72	61,278.72			183,836.16	-		181,586.16	2,250.00
Infrastructures Assets	2,921,537.70	2,813,502.88			8,656,578.29	-		8,251,801.31	404,776.98
Office Building	67,485.07	67,485.07			202,455.21	-		199,723.38	2,731.83
Other Structures (Bodega)	14,139.86	14,139.86			42,419.58	-		38,919.21	3,500.37
Machinery & Equip't - Office Equipment	54,515.83	54,515.83			163,547.49	-		148,784.82	14,762.67
Machinery & Equip't - IT Equipment	375,981.37	378,661.87			1,129,799.61	-		1,120,350.12	9,449.49
Machinery & Equip't - Communication	395.55	395.55			1,186.65	-		5,661.78	(4,475.13)
Machinery & Equip't - Laboratory Equip't.	13,965.59	13,965.59			41,896.77	-		43,333.83	(1,437.06)
Machinery & Equip't. - Other Machinery	144,960.20	144,960.20			434,880.60	-		590,738.76	(155,858.16)
Transportation Equipment	217,537.19	233,506.27			670,561.66	-		534,806.31	135,755.35
Furnitures, Fixtures, and Books	16,291.82	16,426.04			49,347.18	-		64,983.75	(15,636.57)
<b>Total Depreciation</b>	<b>3,888,088.90</b>	<b>3,798,837.88</b>	<b>4,198,751</b>	<b>(399,913.37)</b>	<b>11,576,509.20</b>	<b>12,596,254</b>	<b>(1,019,744.55)</b>	<b>11,180,689.43</b>	<b>395,819.77</b>
Impairment Loss- Loans & Receivable			333,333	(333,333.33)	-	1,000,000	(1,000,000.00)		-
<b>TOTAL NON-CASH EXPENSES</b>	<b>3,888,088.90</b>	<b>3,798,837.88</b>	<b>4,532,084.58</b>	<b>(733,246.70)</b>	<b>11,576,509.20</b>	<b>13,596,253.75</b>	<b>(2,019,744.55)</b>	<b>11,180,689.43</b>	<b>395,819.77</b>
<b>LOSSES:</b>									
Loss on Sale of Assets									
<b>FINANCIAL EXPENSES</b>									
Interest Expenses	480,848.13	414,665.32	734,539	(319,873.85)	2,386,150.85	2,203,618	182,533.35	2,986,708.14	(600,557.29)
<b>TOTAL EXPENSES</b>	<b>25,836,844.25</b>	<b>25,485,123.65</b>	<b>36,493,911</b>	<b>(11,008,787.27)</b>	<b>93,850,334.51</b>	<b>109,481,732.75</b>	<b>(15,631,398.24)</b>	<b>95,358,440.08</b>	<b>(1,508,105.57)</b>
<b>NET INCOME (NET LOSS)</b>	<b>8,512,085.40</b>	<b>8,563,218.11</b>	<b>361,517</b>	<b>8,201,701.53</b>	<b>10,771,781.14</b>	<b>1,084,549.75</b>	<b>9,687,231.39</b>	<b>1,794,070.72</b>	<b>8,977,710.42</b>

CERTIFIED CORRECT:

  
**JULINCRIS M. UCAT**

OIC-Accounting and Financial Management Dept.  
 Date Submitted: **April 15, 2019**

General Santos City Water District  
 Office of the General Manager  
 Telefax No. (083) 553-4960  
 Received by: *JUSA*  
 Date: *4/15/19* Time: *1:15pm*

APPROVED BY:  
  
**ENGR. ARN B. GELLANGARIN**  
 General Manager A