



Republic of the Philippines
GENERAL SANTOS CITY WATER DISTRICT
 E. Fernandez St., Brgy. Lagao, General Santos City
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Detailed Statement of Income and Expenses
For the Period Ended December 31, 2018

	PREVIOUS MONTH	CURRENT MONTH			YEAR TO DATE			PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL	BUDGET	OVER (UNDER) BUDGET		
INCOME:									
Waterworks System Fees:									
Metered Sales:									
Residential	27,813,720.96	26,930,669.61	26,613,377	317,293.11	317,044,673.56	319,360,518	(2,315,844.44)	295,502,142.53	21,542,531.03
Commercial	5,421,131.75	5,372,732.40	4,868,301	504,431.82	59,551,331.25	58,419,607	1,131,724.25	52,187,169.85	7,364,161.40
Government	1,194,662.05	1,153,971.45	973,660	180,311.37	12,651,716.62	11,683,921	967,795.62	11,249,626.15	1,402,090.47
Total Waterworks System Fees	34,429,514.76	33,457,373.46	32,455,337	1,002,036.29	389,247,721.43	389,464,046	(216,325)	358,938,938.53	30,308,782.90
Waterworks System Fees- Senior Citizen	(51,385.86)	(51,289.54)		(51,289.54)	(642,789.27)	-	(642,789.27)	(645,575.33)	2,786.06
Waterworks System Fees- tanker	2,300.00			-	146,360.53	-	146,360.53	123,678.50	22,682.03
Other Service Income	667,323.46	401,558.99	560,000	(158,441.01)	6,915,891.44	6,720,000	195,891.44	7,213,965.87	(298,074.43)
Fines and Penalties- Service Income	523,220.38	507,812.42	567,968	(60,155.91)	6,602,835.79	6,815,620	(212,784.21)	6,223,116.09	379,719.70
Interest Income		60,071.65	33,333	26,738.32	511,656.97	400,000	111,656.97	485,581.10	26,075.87
Miscellaneous Income - Bacte Test	109,866.00	98,430.00	108,333	(9,903.33)	1,838,366.00	1,300,000	538,366.00	1,323,516.00	514,850.00
Miscellaneous Income - Lab Test					-	-	-	-	-
Gain on Sale of Disposal Assets		688,093.00			688,093.00	-	688,093.00		
Rent Income					-	-	-		688,093.00
TOTAL INCOME	35,680,858.74	35,162,049.98	33,724,972	748,984.81	405,308,135.89	404,699,666	(79,623)	373,663,220.76	31,644,915.13
LESS: EXPENSES:									
PERSONNEL SERVICES									
Salaries and Wages- Regular	3,732,750.00	3,768,947.06	4,402,941	(633,993.94)	44,007,188.92	52,835,292	(8,828,103.08)	39,842,645.02	4,164,543.90
Salaries and Wages - Casual	450,028.05	401,830.10	833,987	(432,156.90)	4,966,332.21	10,007,844	(5,041,511.79)	4,640,323.76	326,008.45
Salaries and Wages - Substitute	28,071.45	11,228.58	56,993	(45,764.42)	335,836.62	683,916	(348,079.38)	416,024.56	(80,187.94)
Salaries and Wages - Job Order	345,983.92	339,797.81	499,048	(159,250.19)	4,981,382.79	5,988,576	(1,007,193.21)	5,511,028.98	(529,646.19)
Salaries and Wages - Contractual	2,488.00		51,155	(51,155.33)	127,228.00	613,864	(486,636.00)	282,140.00	(154,912.00)
Personnel Economic Relief Allowance	392,113.63	381,778.41	440,000	(58,221.59)	4,472,039.74	5,280,000	(807,960.26)	4,243,778.37	228,261.37
Representation Allowance (RA)	73,000.00	78,000.00	89,000	(11,000.00)	891,000.00	1,068,000	(177,000.00)	906,000.00	(15,000.00)
Transportation Allowance (TA)	73,000.00	78,000.00	89,000	(11,000.00)	891,000.00	1,068,000	(177,000.00)	906,000.00	(15,000.00)

	PREVIOUS MONTH	CURRENT MONTH			YEAR TO DATE			PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL	BUDGET	OVER (UNDER) BUDGET		
Clothing/Uniform Allowance			124,875	(124,875.00)	1,233,080.00	1,498,500	(265,420.00)	944,120.00	288,960.00
Productivity Incentives Allowance		3,842,500.00	2,307,601	1,534,899.42	27,345,179.25	27,691,207	(346,027.75)	22,702,541.17	4,642,638.08
Longevity Pay	50,000.00		20,833	(20,833.33)	250,000.00	250,000	-	455,000.00	(205,000.00)
Overtime and Night Pay - Regular	300,864.70	284,025.68	415,390	(151,364.24)	3,092,874.84	4,984,679	(1,891,804.16)	2,557,229.35	535,645.49
Overtime and Night Pay - Casual	85,260.28	92,232.56	92,350	(117.27)	637,727.89	1,108,198	(470,470.11)	745,244.70	(107,516.81)
Year End Bonus	2,382,818.45	4,117,056.45	1,309,232	2,807,824.45	12,524,654.90	15,710,784	(3,186,129.10)	11,297,273.00	1,227,381.90
Cash Gift	949,750.00		91,667	(91,666.67)	949,750.00	1,100,000	(150,250.00)	915,000.00	34,750.00
Other Bonuses and allowances -BOD	162,870.00	168,210.00	202,700	(34,490.00)	2,348,200.00	2,432,400	(84,200.00)	2,389,541.00	(41,341.00)
Life & Retirement Insurance Contr.	504,740.64	499,538.40	638,428	(138,889.85)	5,921,598.01	7,661,139	(1,739,440.99)	5,399,409.37	522,288.64
Pag -ibig Contributions	20,000.00	19,800.00	22,000	(2,200.00)	226,950.00	264,000	(37,050.00)	214,600.00	12,350.00
Philhealth Contributions	51,583.55	50,991.23	78,554	(27,562.69)	594,742.86	942,647	(347,904.14)	475,025.00	119,717.86
ECC Contributions	20,000.00	19,700.00	22,000	(2,300.00)	226,200.00	264,000	(37,800.00)	214,600.00	11,600.00
Provident Fund/Welfare Fund Contribution	861,980.40	862,858.40	1,047,386	(184,527.18)	9,885,423.80	12,568,627	(2,683,203.20)	8,487,760.40	1,397,663.40
Terminal Leave Benefits			406,669	(406,669.42)	4,740,943.49	4,880,033	(139,089.51)	3,956,553.91	784,389.58
Other Personnel Benefits	1,461,972.42	1,382,500.00	3,158,542	(1,776,041.67)	32,568,765.45	37,902,500	(5,333,734.55)	32,974,572.73	(405,807.28)
C N A Incentives (DBM 2015-2)		4,645,833.33			4,645,833.33	-	4,645,833.33	4,575,000.00	70,833.33
Total Personal Service	11,949,275.49	21,024,828.01	16,400,351	(21,355.82)	167,864,032.10	196,804,206	(28,940,174)	155,051,411.32	12,812,620.78
OTHER OPERATING EXPENSES									
Travelling Expenses -Local (Staff)	165,316.12	79,990.47	100,000	(20,009.53)	1,205,518.49	1,200,000	5,518.49	1,069,078.37	136,440.12
Travelling Expenses -Local (BOD)	35,188.06	19,359.06	29,167	(9,807.61)	191,052.03	350,000	(158,947.97)	75,714.59	115,337.44
Training Expenses - Staff	77,803.80	62,500.00	173,167	(110,666.67)	1,681,420.40	2,078,000	(396,579.60)	1,132,067.49	549,352.91
Training Expenses - BOD	8,000.00	10,000.00	15,000	(5,000.00)	66,500.00	180,000	(113,500.00)	34,000.00	32,500.00
Office Supplies	133,832.79	407,830.01	255,392	152,438.34	1,839,715.95	3,064,700	(1,224,984.05)	1,479,743.29	359,972.66
Accountable Forms Expenses	38,820.00	39,330.00	89,167	(49,836.67)	468,320.00	1,070,000	(601,680.00)	438,200.00	30,120.00
Medical, Dental & Laboratory Supp (Lab)	7,218.52	13,181.60	134,167	(120,985.07)	903,687.77	1,610,000	(706,312.23)	477,417.30	426,270.47
Medical, Dental & Lab Supp. (Chlorine)	204,344.92	169,859.75	226,500	(56,640.25)	2,349,311.24	2,718,000	(368,688.76)	1,956,109.95	393,201.29
Fuel, Oil & Lubricants Exp (vehicles)	375,854.23	302,525.02	387,167	(84,641.65)	3,457,968.32	4,406,000	(948,031.68)	2,317,020.60	1,140,947.72
Fuel, Oil & Lubricants Exp (PS)	160,418.01	110,416.11	130,000	(19,583.89)	1,036,965.83	1,560,000	(523,034.17)	675,500.00	361,465.83
Other Supplies Expenses(Water Meter)	217,409.53	169,603.86	280,000	(110,396.14)	2,559,423.10	3,360,000	(800,576.90)	2,159,806.08	399,617.02
Other Supplies Exp- semi expendable	117,521.60	56,644.00	148,667	(90,022.67)	810,302.95	1,760,000	(949,697.05)	247,726.75	562,576.20
Electricity - Office	145,556.60	125,552.19	160,000	(34,447.81)	1,538,876.39	1,920,000	(381,123.61)	1,326,668.35	212,208.04
Electricity - for Pumping	5,356,254.40	5,206,500.91	5,968,850	(762,349.09)	62,386,976.14	71,626,200	(9,239,223.86)	58,457,534.01	3,929,442.13
Postage and Courier Services	130.00	790.00	14,583	(13,793.33)	29,722.98	175,000	(145,277.02)	8,180.00	21,542.98
Telephone Expenses - Landline	6,765.46	5,030.73	10,000	(4,969.27)	82,481.87	120,000	(37,518.13)	90,724.04	(8,242.17)
Telephone exenses - Mobile	10,700.00	57,250.00	110,317	(53,066.67)	735,544.93	1,323,800	(588,255.07)	850,077.69	(114,532.76)
Internet Subscription Expenses		132,000.00	87,833	44,166.67	539,985.11	1,054,000	(514,014.89)	415,240.41	124,744.70

	PREVIOUS MONTH	CURRENT MONTH			YEAR TO DATE			PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL	BUDGET	OVER (UNDER) BUDGET		
Survey Expenses		502,032.91	281,233	220,799.58	502,032.91	3,374,800	(2,872,767.09)		502,032.91
Demolition and Relocation Expenses		83,500.00	20,833	62,666.67	83,500.00	250,000	(166,500.00)		83,500.00
Extraordinary & Miscellaneous Exp-Gen	736,898.97	1,432,406.74	914,250	518,156.74	8,159,446.62	10,971,000	(2,811,553.38)	7,839,121.06	320,325.56
Extraordinary & Misc. Exp - Watershed	82,062.00	35,000.00	59,986	(24,985.83)	667,470.90	719,830	(52,359.10)	403,552.83	263,918.07
Extraordinary & Misc. Exp - Special Project	59,970.30	12,908.00	150,000	(137,092.00)	515,155.08	1,800,000	(1,284,844.92)	970,890.60	(455,735.52)
Legal Services			13,333	(13,333.33)	47,238.89	160,000	(112,761.11)	47,222.22	16.67
Auditing Services			37,500	(37,500.00)	-	450,000	(450,000.00)	568,309.31	(568,309.31)
Other Professional Services		3,000.00	81,333	(78,333.33)	6,000.00	976,000	(970,000.00)	331,750.50	(325,750.50)
Security Services	344,402.64	347,380.22	420,000	(72,619.78)	4,153,179.71	5,040,000	(886,820.29)	3,792,206.10	360,973.61
Taxes, Duties and Licenses	39,239.03	376,278.25	697,943	(321,664.83)	6,996,178.71	8,375,317	(1,379,138.29)	7,703,045.92	(706,867.21)
Fidelity Bond Premiums			7,281	(7,281.25)	83,250.00	87,375	(4,125.00)	76,500.00	6,750.00
Insurance Expenses	7,719.80	36,697.71	106,333	(69,635.62)	940,781.78	1,276,000	(335,218.22)	876,206.22	64,575.56
Advertising Expenses	377,120.47	813,197.50	351,482	461,715.67	2,912,106.26	4,217,782	(1,305,675.74)	2,235,658.09	676,448.17
Representation Expenses - Staff	30,115.01	15,996.37	50,000	(34,003.63)	582,961.50	600,000	(17,038.50)	420,742.12	162,219.38
Representation Expenses - BOD	13,000.00	14,345.00	16,667	(2,321.67)	150,406.33	200,000	(49,593.67)	143,900.97	6,505.36
Rent/Lease Expenses	7,671.90	7,671.90	16,005	(8,332.93)	87,817.02	192,058	(104,240.98)	80,924.52	6,892.50
Membership Dues & Contr. To Org.	6,000.00		19,200	(19,200.00)	152,316.17	230,400	(78,083.83)	180,573.00	(28,256.83)
Donations	8,000.00	1,928,585.05	262,500	1,666,085.05	2,010,000.20	3,150,000	(1,139,999.80)	1,621,105.06	388,895.14
Total Other Operating Expenses	8,773,334.16	12,577,363.36	11,803,855	773,508.19	109,933,615.58	141,646,262.00	(31,712,646.42)	100,502,517.44	9,431,098.14
MAINTENANCE EXPENSES									
Repair & Maintenance-Land Improvements		91,170.00	83,333	7,836.67	91,170.00	1,000,000	(908,830.00)	472,767.04	(381,597.04)
Repairs & Maint - Infrastructures assets	1,087,900.16	1,131,242.31	1,425,000	(293,757.69)	15,162,675.82	17,100,000	(1,937,324.18)	14,830,471.83	532,203.99
Repairs & Maint - Office Building	51,900.00	9,847.00	66,667	(56,819.67)	185,855.35	800,000	(614,144.65)	631,502.90	(445,647.55)
Repairs & Maint - Other Structures	180.00	13,912.39	25,000	(11,087.61)	102,497.99	300,000	(197,502.01)	15,250.00	87,247.99
Repairs & Maint - Machinery Equip't.-Office	1,648.50		20,833	(20,833.33)	14,864.95	250,000	(235,135.05)	92,247.00	(77,382.05)
Repairs & Maint. - IT Equipment		10,680.00	16,667	(5,986.67)	57,725.00	200,000	(142,275.00)	105,910.00	(48,185.00)
Repairs & Maint. - Communication Equip't.			8,333	(8,333.33)	1,400.00	100,000	(98,600.00)	7,626.25	(6,226.25)
Repairs & Maint. - Laboratory Equip't.			12,500	(12,500.00)	96,766.00	150,000	(53,234.00)	71,313.00	25,453.00
Repairs & Maint - Other Mach. & Equip't	17,770.00	213,000.30	100,000	113,000.30	888,471.30	1,200,000	(311,528.70)	438,745.15	449,726.15
Repairs & Maint. - Transportation Equip't.	74,040.50	269,757.25	162,500	107,257.25	1,607,080.66	1,950,000	(342,919.34)	1,291,409.31	315,671.35
Repairs & Maint - Furniture & Fixtures	10,900.00		12,500	(12,500.00)	17,960.00	150,000	(132,040.00)	38,691.00	(20,731.00)
TOTAL MAINTENANCE EXPENSES	1,244,339.16	1,739,609.25	1,933,333	(193,724)	18,226,467	23,200,000	(4,973,533)	17,795,933.48	430,533.59

	PREVIOUS MONTH	CURRENT MONTH			YEAR TO DATE			PREVIOUS YEAR ACTUAL	INCREASE (DECREASE)
		ACTUAL	BUDGET	OVER (UNDER) BUDGET	ACTUAL	BUDGET	OVER (UNDER) BUDGET		
NON-CASH EXPENSES									
Depreciation :									
Land Improvements	60,528.72	61,278.72			727,094.64	-		630,337.04	96,757.60
Infrastructures Assets	2,765,270.38	2,853,040.06			33,193,978.10	-		29,611,119.55	3,582,858.55
Office Building	66,948.82	67,485.07			802,799.01	-		785,153.56	17,645.45
Other Structures (Bodega)	14,139.86	14,139.86			155,440.64	-		148,494.02	6,946.62
Machinery & Equip't - Office Equipment	53,610.43	53,610.43			613,853.58	-		463,528.47	150,325.11
Machinery & Equip't - IT Equipment	371,960.39	372,956.39			4,458,002.65	-		4,264,079.22	193,923.43
Machinery & Equip't - Communication	395.55	395.55			10,699.19	-		23,918.08	(13,218.89)
Machinery & Equip't - Laboratory Equip't	13,965.59	13,965.59			165,910.48	-		168,754.23	(2,843.80)
Machinery & Equip't - Other Machinery	213,132.07	144,960.20			2,466,416.35	-		1,924,459.26	541,957.10
Transportation Equipment	190,594.99	190,594.99			2,178,184.90	-		2,546,649.69	(368,464.79)
Furnitures, Fixtures, and Books	16,101.70	16,101.70		16,101.70	211,599.35	-		227,693.62	(16,094.27)
Total Depreciation	3,766,648.50	3,788,528.56	3,711,722	76,806.98	44,983,978.90	44,540,659	443,319.90	40,794,186.79	4,189,792.11
Impairment Loss- Loans & Receivable		1,823,010.65	333,333	1,489,677.32	1,823,010.65	4,000,000	(2,176,989.35)	4,919,503.11	(3,096,492.46)
TOTAL NON-CASH EXPENSES	3,766,648.50	5,611,539.21	4,045,054.92	1,566,484.29	46,806,989.55	48,540,659.00	(1,733,669.45)	45,713,689.90	1,093,299.65
LOSSES:									
Loss on Sale of Assets									
FINANCIAL EXPENSES									
Interest Expenses	514,741.49	472,891.96	936,942	(464,049.79)	11,223,143.69	11,243,301	(20,157.31)	12,090,928.61	(867,784.92)
TOTAL EXPENSES	26,248,338.80	41,426,231.79	35,119,536	6,306,696.12	354,054,247.99	421,434,428.00	(67,380,180.01)	331,154,480.75	22,899,767.24
NET INCOME (NET LOSS)	9,432,519.94	(6,264,181.81)	(1,394,564)	(5,557,711.31)	51,253,887.90	(16,734,762.00)	67,300,556.90	42,508,740.01	8,745,147.89

CERTIFIED CORRECT:

JULINCRIS M. UCAT
JULINCRIS M. UCAT
 Division Manager A
 OIC-Accounting and Financial Management Dept.
 Date Submitted: January 11, 2019

APPROVED BY:

ENGR. ANN B. GELLANGARIN
ENGR. ANN B. GELLANGARIN
 General Manager A

Santos City Water District
 Division General Manager
 Office (032) 553-4963

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[Signature]