

BALANCE SHEET
MARCH 31, 2019

CGA

ASSETS

LIABILITIES AND EQUITY

	THIS MONTH		YEAR TO DATE		ACCT. CODE	CURRENT LIABILITIES	THIS MONTH		YEAR TO DATE	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT			AMOUNT	AMOUNT		
Current Assets						Current Liabilities				
Cash on Hand	(43,914.97)		76,293.15		2 01 01 010	Payable Accounts				
Cash- Collecting Officers	-		24,500.00		2 01 01 020	Accounts Payable	(2,258,463.87)			7,746,292.57
Petty Cash Fund	-		13,000.00		2 06 01 010	Due to Officers & Employees	(0.01)			(0.01)
Change Fund	-		-		2 06 01 020	Pension Benefits Payable - PF				10,647,810.01
Cash in Bank - Local Currency	(1,468,023.43)		32,354,558.02			Leave Benefit Payable				-
Cash in Bank-Local Currency,Current Account						Inter Agency Payables				-
Cash in Bank-Local Currency,Savings Account						Due to BIR				-
Cash in Bank-LCSA-Terminal Leave Benefits	1,288,135.04		2,837,704.14		2 02 01 010	Due to GSIS				276,644.39
Cash in Bank-LCSA-Rserved Fund	1,130.20		5,652,163.98		2 02 01 020	Due to PAG-IBIG				673,143.36
Time Deposits-Local Currency	880.49		4,403,293.54		2 02 01 030	Due to PHILHEALTH				134,422.73
Time Deposits-Local Currency-Amanah Bank	4,009.08		2,031,567.36							-
Time Deposits-Local Currency-Amanah Bank Receivables	1,059.23		1,576,779.70		2 02 01 040					50,727.87
Accounts Receivable	(288,726.04)		12,566,155.85							-
Allowance for Impairment-Accounts Receivable	-		(463,213.81)							-
Due from National Government Agencies	-		4,045.50							-
Due from Local Government Units	14,805.39		73,462.26							-
Advances to Officers & Employees	28,980.00		44,740.00							-
Other Receivables	(155,729.08)		1,629,088.90							-
Inventories										-
Office Supplies Inventory	(3,949.66)		206,551.63		2 02 01 050	Due to Other NGA's				(0.00)
Accountable Forms,Plates and Stickers Inventory	(13,272.00)		56,880.03		2 02 01 070	Due to LGU				-
Drugs & Medicine Inventory	-		1,058.39		2 03 01 050	Due to Other Funds				386,420.00
Medical,Dental and Laboratory Supplies Invty.	-		-			Other Liability Accounts				-
Fuel, Oil and Lubricants Inventory	(17,879.41)		140,379.79		2 04 01 040	Guaranty/Security Deposits Payable				438,626.71
Other Supplies and Medical Inventory	(665,987.75)		5,941,556.16		2 04 01 030	Bail Bonds Payable				2,657,970.95
Chemical and Filtering Supplies Inventory-CHLORINE	84,655.33		169,358.02		2 99 99 990	Other Payables				994,466.29
Other Supplies and Materials Inventory-Spare Parts	-		24,710.41		2 01 02 041	Current Portion of Long Term Payable				5,936,709.95
Construction Materials Inventory	(474,106.35)		4,003,864.49							-
Prepayments						Total Current Liabilities				(3,057,599.38)
Prepaid Insurance	(3,274.72)		16,102.08			Non Current Liabilities				-
Advances to Contractors	157,360.00		157,360.00			Mortgage Payable				16,102,250.40
Other Prepayments	(34,086.25)		250,255.94		2 01 02 040-1	Loans Payable - Domestic				321,131.00
Guaranty Deposit	-		14,748.00		2 01 02 040	Other Long Term Liabilities				-
Guaranty Deposit -Meter Deposit SOCOTECO	-		-		2 01 02 990					-
Other Current Assets						Total Non Current Liabilities				16,423,381.40
Other Assets										-
Total Current Assets	(1,587,934.90)		73,806,963.53			Total Liabilities				(3,057,599.38)
Non Current Assets						Deferred Credits				46,366,616.22
Investments						Other Deferred Credits				-
Sinking Fund										-
Total Investments										-
Property Plant and Equipment										-
Land										-
Power Supply Systems										-
Accum. Depn.-Power Supply Systems	(3,921.63)		3,364,674.58		2 05 01 990					-
			523,016.31							-
			(325,416.35)							-

ASSETS LIABILITIES AND EQUITY

Table with columns: ASSETS, LIABILITIES AND EQUITY, THIS MONTH AMOUNT, YEAR TO DATE AMOUNT, ACCT. CODE, CURRENT LIABILITIES, YEAR TO DATE AMOUNT. Rows include Buildings, Accum. Depn., Office Equipment, etc.

Reviewed by: MARLENE C. CAGATA
Div. Mgr. C - Finance

Approved by: ENGR. SOLITO T. TORCUNATOR
General Manager

Checked by: THEODORE B. BANDALA, SR.
CBS

Prepared by: EDNA C. TONGUJA
FPS B 4/12/2019

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RECEIVED

DATE: APR 22 2019

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

INCOME STATEMENT
As of MARCH 31, 2019

ACCOUNT NAME	ACCT. CODE	THIS MONTH			ACTUAL	VARIANCE	YEAR TO DATE			ACTUAL	VARIANCE	
		ACTUAL	BUDGET	MONTH			BUDGET	DATE				
Service Fees	4 02 01 100 P	15,300.00	P	15,867.00	P	567.00	P	52,800.00	P	47,601.00	P	(5,199.00)
Service Income	4 02 01 990	202,400.00		186,000.00		(16,400.00)		517,298.00		558,000.00		40,702.00
Works System Fees	4 02 02 090	10,136,824.99		9,899,837.00		(236,987.99)		31,055,696.59		29,532,592.00		(1,523,104.59)
Revenue	4 02 02 160	57,900.06		50,000.00		(7,900.06)		136,284.89		150,000.00		13,715.11
and Penalties-Business Income	4 02 02 230	262,542.80		197,997.00		(64,545.80)		792,088.04		590,652.00		(201,436.04)
aneous Income	4 06 03 990	-		-		-		-		-		-
	P	10,674,967.85	P	10,349,701.00	P	(325,266.85)	P	32,554,167.52	P	30,878,845.00	P	(1,675,322.52)
SERVICES:												
and Wages- Regular	5 01 01 010 P	2,189,288.31	P	2,379,505.00	P	190,216.69	P	6,583,194.06	P	7,138,515.00	P	555,320.94
and Wages- Casual/Contractual	5 01 01 020	116,324.39		114,165.00		(2,159.39)		329,539.16		342,495.00		12,955.84
el Economic Relief Allow. (PERA)	5 01 02 010	170,991.20		185,000.00		14,008.80		514,536.65		555,000.00		40,463.35
ntation Allowance (RA)	5 01 02 020	31,000.00		32,250.00		1,250.00		93,000.00		96,750.00		3,750.00
rtation Allowance (TA)	5 01 02 030	31,000.00		32,250.00		1,250.00		93,000.00		96,750.00		3,750.00
/Uniform Allowance	5 01 02 040	-		-		-		510,000.00		510,000.00		-
ivity Incentive Allowance	5 01 02 080	-		-		-		-		-		-
onuses and Allowances	5 01 02 990	-		-		-		-		-		-
onuses & Allow.-MEDICAL	5 01 02 990-1	59,846.91		64,400.00		4,553.09		180,087.81		193,200.00		13,112.19
onuses & Allow.-RICE ALLOWANCE	5 01 02 990-2	35,945.16		38,500.00		2,554.84		108,545.16		115,500.00		6,954.84
onuses & Allow.-FOOD GIFT	5 01 02 990-3	26,141.94		28,000.00		1,858.06		78,941.94		84,000.00		5,058.06
onuses & Allow.-Board per Diems	5 01 02 990-4	77,220.00		84,942.00		7,722.00		231,660.00		254,826.00		23,166.00
ia	5 01 02 100	13,760.00		-		(13,760.00)		(43,762.50)		-		43,762.50
e and Night Pay	5 01 02 130	20,449.29		57,065.34		36,616.05		83,414.09		171,196.02		87,781.93
t	5 01 02 150	-		-		-		-		-		-
d Bonus	5 01 02 140	-		-		-		-		-		-
Retirement Insurance Contribution	5 01 03 010	262,714.60		285,540.60		22,826.00		789,983.29		856,621.80		66,638.51
G Contributions	5 01 03 020	8,600.00		9,750.00		1,150.00		25,800.00		29,250.00		3,450.00
ALTH Contributions	5 01 03 030	26,589.85		30,980.77		4,390.92		79,980.35		92,942.31		12,961.96
ees Compensation Insurance Premi	5 01 03 040	8,600.00		9,750.00		1,150.00		25,800.00		29,250.00		3,450.00
ll Leave Benefits	5 01 04 030	209,190.38		170,000.00		(39,190.38)		491,575.65		510,000.00		18,424.35
ersonnel Benefits	5 01 04 990	74,950.00		25,958.33		(48,991.67)		75,950.00		77,874.99		1,924.99
ersonnel Benefits - CNA Civilian	5 01 04 990-1	-		-		-		-		-		-
PERSONAL SERVICES	P	3,362,612.03		3,548,057.04		185,445.01		10,251,245.66		11,154,171.12		902,925.46
EXPENSE & OTHER OPERATING EXPENSES:												
g Expenses - Local	5 02 01 010 P	48,568.05	P	115,203.33	P	66,635.28	P	541,210.18	P	345,609.99	P	(195,600.19)
Expenses	5 02 02 010	313,507.17		93,750.00		(219,757.17)		440,766.17		281,250.00		(159,516.17)
pplies Expenses	5 02 03 010	53,582.64		51,382.17		(2,200.47)		109,845.22		154,146.51		44,301.29
able Forms Expenses	5 02 03 020	13,272.00		8,333.33		(4,938.67)		22,752.00		24,999.99		2,247.99
nd Medicine Expenses	5 02 03 070	-		500.00		500.00		-		1,500.00		1,500.00
Dental& Lab. Supplies Expenses-Lal	5 02 02 080-1	3,750.00		20,833.33		17,083.33		11,250.00		62,499.99		51,249.99
and Lubricants Expenses	5 02 03 090	115,017.92		146,999.67		31,981.75		309,615.40		440,999.01		131,383.61
,Oil and Lubricants Expenses-PUM	5 02 03 090-1	17,879.41		37,500.00		19,620.59		30,826.70		112,500.00		81,673.30

ACCT. CODE	ACCOUNT NAME	THIS MONTH			YEAR TO DATE		
		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
5 02 03 090-2	Oil and Lubricants Expenses-ADM	-	1,750.00	1,750.00	-	5,250.00	5,250.00
5 02 03 990	Supplies Expenses	9,314.34	22,916.67	13,602.33	19,318.59	68,750.01	49,431.42
5 02 03 990-1	Supplies Expenses-CHLORINE	50,732.67	69,583.33	18,850.66	142,695.75	208,749.99	66,054.24
5 02 04 020	Supplies Expenses-Pumping Stations	1,251,054.43	1,406,666.67	155,612.24	3,875,187.63	4,220,000.01	344,812.38
5 02 04 020-1	Supplies Expenses-Admin. Bldg.	54,522.48	78,093.75	23,571.27	227,837.35	234,281.25	6,443.90
5 02 04 020-2	Supplies Expenses-Sub Office	1,357.50	1,666.67	309.17	2,949.26	5,000.01	2,050.75
5 02 05 010	and Courier Services	865.00	2,083.33	1,218.33	4,106.00	6,249.99	2,143.99
5 02 05 020	Expenses-LANDLINE	11,037.53	16,116.67	5,079.14	36,337.15	48,350.01	12,012.86
5 02 05 020-1	Expenses-MOBILE	15,406.40	26,811.67	11,405.27	58,650.89	80,435.01	21,784.12
5 02 05 030	Subscription Expenses	7,886.00	7,916.67	30.67	15,772.00	23,750.01	7,978.01
5 02 05 040	Satellite, Telegraph & Radio Expenses:	500.00	550.00	50.00	1,000.00	1,650.00	650.00
5 02 99 060	Membership Dues & Cont. to Organizations	-	7,082.00	7,082.00	19,826.00	21,246.00	1,420.00
5 02 02 010	Rewards Expenses	-	2,083.33	2,083.33	-	6,249.99	6,249.99
5 02 99 010	Printing, Promotional and Marketing Exp	2,000.00	14,583.33	12,583.33	15,500.00	43,749.99	28,249.99
5 02 99 020	and Publications Expenses	840.00	31,250.00	30,410.00	7,000.00	93,750.00	86,750.00
5 02 99 050	Base Expenses	11,075.49	10,000.00	(1,075.49)	32,646.66	30,000.00	(2,646.66)
5 02 99 030	Station & Delivery Expenses	42,178.90	28,916.67	(13,262.23)	82,244.50	86,750.01	4,505.51
5 02 99 040	Station Expenses	-	1,250.00	267.00	4,767.00	3,750.00	(1,017.00)
5 02 06 010	Rewards Expenses	9,000.00	10,000.00	1,000.00	28,500.00	30,000.00	1,500.00
5 02 11 010	Services	-	8,333.33	8,333.33	-	24,999.99	24,999.99
5 02 11 030	Agency Services	-	6,666.67	6,666.67	-	20,000.01	20,000.01
5 02 12 010	Sanitary Services	-	833.33	833.33	-	2,499.99	2,499.99
5 02 12 990	General Services	116,172.37	145,178.67	29,006.30	301,111.75	435,536.01	134,424.26
5 02 12 030	Services	14,850.00	14,850.00	-	44,550.00	44,550.00	-
5 02 12 030-1	Services - SG Salaries & Wages	76,573.13	77,083.33	510.20	229,608.76	231,249.99	1,641.23
5 02 11 990	Professional Services	-	833.33	833.33	-	2,499.99	2,499.99
5 02 99 080	Printing	-	13,583.33	13,583.33	10,000.00	40,749.99	30,749.99
5 02 10 030	Binary Expenses	-	6,000.00	6,000.00	-	18,000.00	18,000.00
5 02 10 030-1	Binary Expenses	72,990.85	31,666.67	(41,324.18)	72,990.85	95,000.01	22,009.16
5 02 15 010	Leases and Licenses	212,687.12	257,083.33	44,396.21	698,269.92	771,249.99	72,980.07
5 02 15 020	Bond Premiums	34,086.25	55,625.00	21,538.75	114,758.75	166,875.00	52,116.25
5 02 15 030	Telephone Expenses	9,842.00	21,997.92	12,155.92	31,865.32	65,993.76	34,128.44
5 05 05 010	Accounts-Sr. Clt. Disc.	20,147.31	40,000.00	19,852.69	67,439.82	120,000.00	52,560.18
5 05 04 230	Investment Expenses-NSC Promo	-	-	-	-	-	-
5 02 13 030	Infrastructure Assets-Elec.Power	2,591,679.96	2,893,557.50	301,877.54	7,611,199.62	8,680,672.50	1,069,472.88
5 02 13 040	Buildings & Other Structures-OB	21,866.00	13,750.00	(8,116.00)	37,589.75	41,250.00	3,660.25
5 02 13 040-1	Buildings & Other Structures-OS	43,240.80	41,666.67	(1,574.13)	54,568.42	125,000.01	70,431.59
5 02 13 050	Machinery & Equipmt. - Office Eqpt	-	4,791.67	4,791.67	11,425.00	14,375.01	2,950.01
5 02 13 070	Furniture and Fixtures	-	5,625.00	5,625.00	1,596.30	16,875.00	15,278.70
5 02 13 050-1	Machinery & Equipmt. - IT Eqpt	1,207.75	8,333.33	7,125.58	11,167.75	24,999.99	13,832.24
5 02 13 050-2	Machinery & Equipmt. - Machineries	10,360.00	13,083.33	2,723.33	10,360.00	39,249.99	28,889.99
5 02 13 050-3	Machinery & Equipmt. - Comm. Eqpt	-	3,987.50	3,987.50	-	11,962.50	11,962.50
5 02 13 050-4	Machinery & Equipmt. - Med.Dental &	-	416.67	416.67	-	1,250.01	1,250.01
5 02 13 050-5	Machinery & Equipmt. - Oth.Mach.& Eq	1,980.00	833.33	(1,146.67)	5,954.76	2,499.99	(3,454.77)
5 02 13 060	Transportation Equipmt.	18,723.07	115,141.67	96,418.60	83,640.91	345,425.01	261,784.10
5 02 13 990	Other PPE	6,500.00	7,500.00	1,000.00	16,960.00	22,500.00	5,540.00
5 02 13 030-1	Infrastructure Assets-Artesian Wells	19,936.21	16,666.67	(3,269.54)	42,681.71	50,000.01	7,318.30
5 02 13 030-2	Infrastructure Assets-Waterways	205,105.87	322,157.50	117,051.63	805,338.74	966,472.50	161,133.76

ACCT. CODE	ACCOUNT NAME	THIS MONTH			YEAR TO DATE			VARIANCE	DATE
		ACTUAL	BUDGET	P	ACTUAL	BUDGET	P		
5 02 13 020	and Improvements	94,327.00	62,500.00	P	146,676.00	187,500.00	(31,827.00)	40,824.00	
	PAIR AND MAINTENANCE EXPENSES	423,246.70	616,453.34	P	1,227,959.34	1,849,360.02	193,206.64	621,400.68	
5 05 03 020	ment Loss-Loans and Receivables	-	83,333.33	P	346,676.64	249,999.99	83,333.33	(96,676.65)	
	ION EXPENSES:								
5 05 01 030	Infra Assets-Elec. Power	3,921.63	3,921.63	P	11,765.89	11,765.89	-	-	
5 05 01 040	Bldgs.&Oth.Structures-OB	30,687.90	30,687.90	P	92,063.70	92,063.70	-	-	
5 05 01 040-1	Bldgs.&Oth.Structures-OS	5,677.93	5,677.93	P	17,033.79	17,033.79	-	-	
5 05 01 090	Leased Assets Improvement-Bldg.	67.58	67.58	P	202.74	202.74	-	-	
5 05 01 050	Machinery & Eqpt.-OE	20,888.30	20,888.30	P	63,019.66	63,019.66	-	-	
5 05 01 070	Furnitures, Fixtures and Books	11,679.89	11,679.89	P	34,714.94	34,714.94	-	-	
5 05 01 050-1	Machinery & Eqpt.- IT Eqpt	54,694.79	54,694.79	P	178,773.01	178,773.01	-	-	
5 05 01 050-2	Machinery & Eqpt.- Machineries	360.30	360.30	P	8,955.90	8,955.90	-	-	
5 05 01 050-3	Machinery & Eqpt.- Comm. Eqpt.	4,647.53	4,647.53	P	13,942.59	13,942.59	-	-	
5 05 01 050-4	Machinery & Eqpt.- Fire Eqpt.	2,572.22	2,572.22	P	7,716.66	7,716.66	-	-	
5 05 01 050-5	Machinery & Eqpt.- Med.Dental &	2,066.25	2,066.25	P	6,198.75	6,198.75	-	-	
5 05 01 050-6	Machinery & Eqpt.- Sports Eqpt.	593.66	593.66	P	1,780.98	1,780.98	-	-	
5 05 01 050-7	Machinery & Eqpt.- Oth. M&E	-	-	P	-	-	-	-	
5 05 01 060	Transportation Equippt.	25,208.54	25,208.54	P	92,554.31	92,554.31	-	-	
5 05 01 990	Other PPE	38,529.07	38,529.07	P	116,157.21	116,157.21	-	-	
954	Water Supply Systems-Artesian Wt	121,455.29	121,455.29	P	364,365.87	364,365.87	-	-	
957	Water Supply Systems-Waterways.	457,641.06	457,641.06	P	1,370,372.71	1,370,372.71	-	-	
	RECIATION EXPENSES	780,691.94	780,691.94	P	2,379,618.71	2,379,618.71	-	-	
	L EXPENSES:								
5 02 99 140	ntary Stamp Expenses	-	-	P	-	-	-	-	
5 03 01 020	Expenses	111,926.26	188,232.55	P	369,586.76	564,697.65	76,306.29	195,110.89	
5 03 01 040	arges	-	416.67	P	-	1,250.01	416.67	1,250.01	
5 03 01 990	ancial Charges	-	-	P	-	-	-	-	
	ANCIAL EXPENSES	111,926.26	188,649.22	P	369,586.76	565,947.66	76,722.96	196,360.90	
	OM OPERATIONS	7,270,156.89	8,110,742.37	P	22,186,286.73	24,879,770.00	840,585.48	2,693,483.27	
	HER INCOME/EXPENSES	3,404,810.96	2,238,958.63	P	10,367,880.79	5,999,075.00	(1,165,852.33)	(4,368,805.79)	
	Income	7,835.81	5,000.00	P	8,920.55	15,000.00	(2,835.81)	6,079.45	
	5) BEFORE INCOME TAX	3,412,646.77	2,243,958.63	P	10,376,801.34	6,014,075.00	(1,168,688.14)	(4,362,726.34)	

Checked by:

Reviewed by:

Approved by:

THEODORE B. BANDALA, SR.
CBS

MARLENE C. CAGATA
Div. Mgr. - Finance

ENGR. SOLITO T. TORCUATOR
General Manager

EDNA C. TONGUA
FPS