

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato
Cash Flow Statement
For the period ended September 30, 2019
(with Comparative figures previous month)

RECEIVED
DATE: OCT 18 2019

		Current Month September	Previous Month August	Variance	Year to Date
Cash Flow from Operating Activities					
Cash Inflows					
Income From Water System / Receivables	P	11,071,803.01	10,771,727.36	300,075.65	99,199,199.74
Other Service Income & Inspection Fee		154,850.00	125,850.30	28,999.70	1,373,031.56
Sales Revenue		38,975.00	40,317.30	(1,342.30)	332,904.83
Other Receivables (SCC/WM/Materials)		222,596.86	212,459.14	10,137.72	2,187,596.40
Other Receipts (Bidders bond, refund of c/a & etc)		231,920.35	229,194.37	2,725.98	2,384,629.96
Total Cash Inflows	P	11,720,145.22	11,379,548.47	340,596.75	105,477,362.49
Cash Outflows					
Personal Services	P	2,651,685.21	2,599,045.58	52,639.63	27,339,167.84
Maintenance & Other Operating Expenses		3,133,187.44	6,323,347.07	(3,190,159.63)	26,217,182.47
Prepayments		75,000.00	29,975.61	45,024.39	565,415.41
Purchases of Inventories		521,297.60	1,313,473.92	(792,176.32)	9,151,299.77
Payables		1,231,575.61	1,212,239.87	19,335.74	11,980,457.00
Discounts		25,833.47	24,452.70	1,380.77	213,691.95
Total Cash Outflows	P	7,638,579.33	11,502,534.75	(3,863,955.42)	75,467,214.44
Net Cash from Operating Activities	P	4,081,565.89	(122,986.28)	4,204,552.17	30,010,148.05
Cash Flows from Investing Activities					
Cash Inflows					
Sale of Property, Plant and Equipment	P				
Equity - LGU Polomolok					
Interest and Dividends		14,649.09	2,684.23	11,964.86	45,314.70
Total Cash Inflows	P	14,649.09	2,684.23	11,964.86	45,314.70
Cash Outflows					
Investments					
Purchase /Acquisition of Property, Plant & Equipment	P	1,862,927.96	1,723,192.51	139,735.45	15,979,823.71
Motorcycle Plan					420,000.00
Total Cash Outflows	P	1,862,927.96	1,723,192.51	139,735.45	16,399,823.71
Net Cash from Investing Activities	P	(1,848,278.87)	(1,720,508.28)	(127,770.59)	(16,354,509.01)
Cash Flow from Financing Activities					
Cash Inflows					
Acquisition of Loan	P				
Others					
Total Cash Inflows	P	-	-	-	-
Cash Outflows					
Loan Amortization	P	688,824.18	683,809.77	5,014.41	5,917,070.39
Interest Expense		133,217.82	138,232.23	(5,014.41)	1,167,307.61
Others (front end fee & doc stamp)					
Total Cash Outflows	P	822,042.00	822,042.00	(0.00)	7,084,378.00
Net Cash from Financing Activities	P	(822,042.00)	(822,042.00)	0.00	(7,084,378.00)
Net Increase (decrease) in Cash Equivalents at Beginning of Period	P	1,411,245.02	(2,665,536.56)	4,076,781.58	6,571,261.04
Cash and Cash Equivalents at Beginning of the Period	P	47,741,105.12	50,406,641.68	(2,665,536.56)	42,581,089.10
Cash and Cash Equivalents at End of the period.	P	49,152,350.14	47,741,105.12	1,411,245.02	49,152,350.14

RECAP:

Restricted Cash

PWD - LWUA Reserve Fund	4,405,309.50
TLB - Fund : LBP	5,654,462.76
: AAIBP	1,583,308.25
: DBP	2,039,590.63
Total	13,682,671.14

Cash (for operation use)

Cash on Hand	99,886.34
PCF	24,500.00
Change Fund	13,000.00
DBP Payroll Account	1,752,131.14
PENBANK	82,471.53
LBP-ND	184,901.16
Amanah Bank - S/A	1,590,272.59
LBP-CA	31,722,516.24

Total 35,469,679.00

OVER-ALL TOTAL

Php 49,152,350.14

Prepared by :

MARLENE C. CAGATA
Finance Division Manager B

Approved by :

ENGR. SOLITO T. TORCUATOR
General Manager B

INCOME STATEMENT
As of SEPTEMBER 30, 2019

GDA

RECEIVED

ACCOUNT NAME	ACCT. CODE	THIS MONTH			ACTUAL	VARIANCE	YEAR-TO-DATE	DATE	BUDGET	VARIANCE	ACTUAL	VARIANCE
		ACTUAL	BUDGET	VARIANCE								
INCOME												
Inspection Fees	4 02 01 100 P	14,500.00	P	15,867.00	P	1,367.00	P	126,100.00	P	142,803.00	P	16,703.00
Other Service Income	4 02 01 990	186,750.00		186,000.00		(750.00)		1,436,027.56		1,674,000.00		237,972.44
Waterworks System Fees	4 02 02 090	10,708,052.93		10,233,674.00		(474,378.93)		96,664,259.50		90,100,042.00		(6,564,217.50)
Sales Revenue	4 02 02 160	38,975.00		50,000.00		11,025.00		332,271.83		450,000.00		117,728.17
Fines and Penalties-Business Income	4 02 02 230	281,472.13		204,673.00		(76,799.13)		2,464,548.49		1,802,001.00		(662,547.49)
Miscellaneous Income	4 06 03 990 P	11,229,750.06	P	10,690,214.00	P	(539,536.06)	P	101,023,207.38	P	94,168,846.00	P	(6,854,361.38)
GROSS INCOME												
LESS: EXPENSES:												
PERSONAL SERVICES:												
Salaries and Wages- Regular	5 01 01 010 P	2,084,391.45	P	2,379,505.00	P	295,113.55	P	19,432,325.23	P	21,415,545.00	P	1,983,219.77
Salaries and Wages- Casual/Contractual	5 01 01 020	152,320.16		114,165.00		(38,155.16)		1,157,782.15		1,027,485.00		(130,297.15)
Personnel Economic Relief Allow. (PERA)	5 01 02 010	161,909.09		185,000.00		23,090.91		1,510,507.32		1,665,000.00		154,492.68
Representation Allowance (RA)	5 01 02 020	31,000.00		32,250.00		1,250.00		277,750.00		290,250.00		12,500.00
Transportation Allowance (TA)	5 01 02 030	31,000.00		32,250.00		1,250.00		277,750.00		290,250.00		12,500.00
Clothing/Uniform Allowance	5 01 02 040	-		-		-		516,000.00		516,000.00		-
Productivity Incentive Allowance	5 01 02 080	-		-		-		-		-		-
Other Bonuses and Allowances	5 01 02 990	-		-		-		-		-		-
Other Bonuses & Allow.-MEDICAL	5 01 02 990-1	-		64,400.00		64,400.00		413,941.19		579,600.00		165,658.81
Other Bonuses & Allow.-RICE ALLOWANCE	5 01 02 990-2	-		38,500.00		38,500.00		246,329.03		346,500.00		100,170.97
Other Bonuses & Allow.-FOOD GIFT	5 01 02 990-3	-		28,000.00		28,000.00		179,148.39		252,000.00		72,851.61
Other Bonuses & Allow.-Board per Diems	5 01 02 990-4	81,900.00		84,942.00		3,042.00		710,397.00		764,478.00		54,081.00
Honoraria	5 01 02 100	-		-		-		5,053.51		5,053.51		(5,053.51)
Overtime and Night Pay	5 01 02 130	109,164.51		57,065.34		(52,099.17)		374,781.93		513,588.06		138,806.13
Cash Gift	5 01 02 150	-		-		-		-		-		-
Year End Bonus	5 01 02 140	-		-		-		2,152,393.04		2,152,393.04		-
Life and Retirement Insurance Contribution	5 01 03 010	250,126.97		285,540.60		35,413.63		2,331,261.46		2,569,865.40		238,603.94
PAG-IBIG Contributions	5 01 03 020	8,100.00		9,750.00		1,650.00		75,700.00		87,750.00		12,050.00
PHILHEALTH Contributions	5 01 03 030	25,135.49		30,980.77		5,845.28		235,414.04		278,826.93		43,412.89
Employees Compensation Insurance Premi	5 01 03 040	8,100.00		9,750.00		1,650.00		75,700.00		87,750.00		12,050.00
Terminal Leave Benefits	5 01 04 030	139,987.83		170,000.00		30,012.17		1,176,055.53		1,530,000.00		353,944.47
Other Personnel Benefits	5 01 04 990	-		25,958.33		25,958.33		147,962.00		233,624.97		85,662.97
Other Personnel Benefits - CNA Civilian	5 01 04 990-1	-		-		-		-		-		-
TOTAL PERSONAL SERVICES		3,083,135.50	P	3,548,057.04		464,921.54		31,296,251.82		34,600,906.40		3,304,654.58
MAINTENANCE & OTHER OPERATING EXPENSES:												
Travelling Expenses - Local	5 02 01 010 P	168,058.53	P	515,203.33	P	347,144.80	P	1,484,262.81	P	1,436,829.97	P	(47,432.84)
Training Expenses	5 02 02 010	60,150.00		543,750.00		483,600.00		1,271,801.36		1,293,750.00		21,948.64
Office Supplies Expenses	5 02 03 010	(911.02)		51,382.17		52,293.19		258,755.76		462,439.53		203,683.77
Accountable Forms Expenses	5 02 03 020	3,892.00		8,333.33		4,441.33		75,940.00		74,999.97		(940.03)
Drugs and Medicine Expenses	5 02 03 070	-		500.00		500.00		858.25		4,500.00		3,641.75
Medical,Dental& Lab.Supplies Expenses-Lal	5 02 02 080-1	3,750.00		20,833.33		17,083.33		106,854.00		187,499.97		80,645.97
Fuel,Oil and Lubricants Expenses	5 02 03 090	112,800.45		146,999.67		34,199.22		972,019.11		1,322,997.03		350,977.92
Gasoline,Oil and Lubricants Expenses-PUM	5 02 03 090-1	(3,300.86)		37,500.00		40,800.86		228,201.49		337,500.00		109,298.51
Gasoline,Oil and Lubricants Expenses-ADM	5 02 03 090-2	-		1,750.00		1,750.00		-		15,750.00		15,750.00

ACCOUNT NAME	CODE	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Other Supplies Expenses	5 02 03 990	51,211.25	82,916.67	31,705.42	126,604.95	266,250.03	139,645.08
Other Supplies Expenses-CHLORINE	5 02 03 990-1	152.65	69,583.33	12,430.68	497,371.02	626,249.97	128,878.95
Electricity Expenses-Pumping Stations	5 02 04 020	1,947.14	1,406,666.67	31,719.53	12,333,006.82	12,660,000.03	326,993.21
Electricity Expenses-Admin. Bldg.	5 02 04 020-1	87,362.65	78,093.75	(9,268.90)	688,064.44	702,843.75	14,779.31
Electricity Expenses-Sub Office	5 02 04 020-2	1,367.77	1,666.67	298.90	9,937.49	15,002.03	5,062.54
Postage and Courier Services	5 02 05 010	755.00	2,083.33	1,328.33	10,621.00	18,749.97	8,128.97
Telephone Expenses-LANDLINE	5 02 05 020	10,994.11	16,116.67	5,122.56	105,080.51	145,050.03	39,969.52
Telephone Expenses-MOBILE	5 02 05 020-1	30,950.22	26,811.67	(4,138.55)	238,756.37	241,305.03	2,548.66
Internet Subscription Expenses	5 02 05 030	7,871.03	7,916.67	45.64	63,016.03	71,250.03	8,234.00
Cable,Satellite,Telegraph & Radio Expense:	5 02 05 040	1,000.00	550.00	(450.00)	4,500.00	4,950.00	450.00
Membership Dues & Cont. to Organizations	5 02 99 060	-	7,082.00	7,082.00	25,026.00	63,738.00	38,712.00
Awards/Rewards Expenses	5 02 02 010	-	2,083.33	2,083.33	-	18,749.97	18,749.97
Advertising, Promotional and Marketing Ex	5 02 99 010	6,000.00	14,583.33	8,583.33	141,250.00	131,249.97	(10,000.03)
Printing and Publications Expenses	5 02 99 020	62,320.00	31,250.00	(31,070.00)	153,730.00	281,250.00	127,520.00
Rent/Lease Expenses	5 02 99 050	11,246.72	10,000.00	(1,246.72)	97,755.05	90,000.00	(7,755.05)
Representation Expenses	5 02 99 030	32,025.90	28,916.67	(3,109.23)	289,359.87	260,250.03	(29,109.84)
Transportation & Delivery Expenses	5 02 99 040	35,140.00	1,250.00	(35,140.00)	36,640.00	11,250.00	(36,640.00)
Subscription Expenses	5 02 99 070	1,000.00	106,000.00	250.00	10,482.00	11,250.00	768.00
Awards/Rewards Expenses	5 02 06 010	106,000.00	10,000.00	10,000.00	3,666,000.00	3,666,000.00	-
Legal Services	5 02 11 010	-	8,333.33	8,333.33	64,500.00	90,000.00	25,500.00
Auditing Services	5 02 11 020	-	6,666.67	6,666.67	-	74,999.97	74,999.97
Consultancy Services	5 02 11 030	-	833.33	833.33	-	60,000.03	60,000.03
Environment/Sanitary Services	5 02 12 010	-	145,178.67	46,458.82	917,793.18	1,306,608.03	388,814.85
Other General Services	5 02 12 990	23,887.20	14,850.00	(9,037.20)	137,949.20	133,650.00	(4,299.20)
Security Services	5 02 12 030	82,393.79	207,083.33	124,689.54	785,966.22	823,749.97	37,783.75
Security Services - SG Salaries & Wages	5 02 12 030-1	6,000.00	833.33	(5,166.67)	6,000.00	7,499.97	1,499.97
Other Professional Services	5 02 99 080	10,400.00	13,583.33	3,183.33	40,800.00	122,249.97	81,449.97
Donations	5 02 10 030	-	6,000.00	6,000.00	3,476.80	54,000.00	50,523.20
Extraordinary Expenses	5 02 10 030-1	3,050.00	31,666.67	28,616.67	234,627.64	285,000.03	50,372.39
Miscellaneous Expenses	5 02 15 010	222,011.68	257,083.33	35,071.65	2,113,297.92	2,313,749.97	200,452.05
Taxes,Duties and Licenses	5 02 15 020	50,025.42	55,625.00	5,599.58	381,782.93	500,625.00	118,842.07
Fedility Bond Premiums	5 02 15 030	8,236.59	21,997.92	13,761.33	84,168.99	197,981.28	113,812.29
Insurance Expenses	5 05 05 010	25,833.47	40,000.00	14,166.53	212,832.37	360,000.00	147,167.63
Other Discounts-Sr. Cit. Disc.	5 05 04 230	-	-	-	-	-	-
Loss Adjustment Expenses-NSC Promo		-	-	-	-	-	-
TOTAL MOOE		2,732,341.54	4,039,557.50	1,307,215.96	27,879,089.58	30,748,017.50	2,868,927.92
R&M - Infra Assets-Elec.Power	5 02 13 030	(7,234.40)	13,750.00	20,984.40	112,481.25	123,750.00	11,268.75
R&M - Bldg. & Other Structures-OB	5 02 13 040	289,478.69	341,666.67	52,187.98	688,318.56	675,000.03	(13,318.63)
R&M - Machinery & Equip. - Office Eqpt	5 02 13 040-1	-	-	-	-	-	-
R&M - Machinery & Equip. - IT Eqpt	5 02 13 050	27,740.00	4,791.67	(22,948.33)	47,179.00	43,125.03	(4,053.97)
R&M - Furniture and Fixtures	5 02 13 070	97.00	5,625.00	5,528.00	7,708.30	50,625.00	42,916.70
R&M - Machinery & Equip. - Machineries	5 02 13 050-1	17,200.00	8,333.33	(8,866.67)	48,602.75	74,999.97	26,397.22
R&M - Machinery & Equip. - Comm. Eqpt	5 02 13 050-2	3,004.00	13,083.33	10,079.33	24,640.00	117,749.97	93,109.97
R&M - Machinery & Equip. - Med.Dental &	5 02 13 050-3	-	3,987.50	3,987.50	990.00	35,887.50	34,897.50
R&M - Machinery & Equip. - Oth.Mach.& Et	5 02 13 050-4	-	416.67	416.67	-	3,750.03	3,750.03
R&M - Machinery & Equip. - Oth.Mach.& Et	5 02 13 050-5	-	833.33	833.33	6,363.76	7,499.97	1,136.21
R&M - Transportation Eqpt.	5 02 13 060	30,813.16	115,141.67	84,328.51	340,272.38	736,275.03	396,002.65
R&M - Other PPE	5 02 13 990	1,874.00	7,500.00	5,626.00	28,886.85	67,500.00	38,613.15
R&M - Infra Assets-Artesian Wells	5 02 13 030-1	16,520.45	16,666.67	146.22	145,583.82	150,000.03	4,416.21
R&M - Infra Assets-Waterways	5 02 13 030-2	651,882.94	322,157.50	(329,725.44)	2,550,478.18	2,899,417.50	348,939.32
R&M - Land Improvements	5 02 13 020	110,696.25	62,500.00	(48,196.25)	453,740.85	562,500.00	108,759.15
TOTAL REPAIR AND MAINTENANCE EXPENSES		1,142,072.09	916,453.34	(225,618.75)	4,455,245.80	5,548,080.06	1,092,834.26

ACCOUNT NAME	CODE	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Impairment Loss-Loans and Receivables	5 05 03 020 P	-	83,333.33	-	346,676.64	749,999.97	403,323.33
DEPRECIATION EXPENSES:							
Deprn. - Infra Assets-Elec. Power	5 05 01 030 P	2,545.50	2,545.50	-	28,498.62	28,498.62	-
Deprn. - Bldgs.&Oth. Structures-OB	5 05 01 040	30,687.90	30,687.90	-	276,191.10	276,191.10	-
Deprn. - Bldgs.&Oth. Structures-OS	5 05 01 040-1	5,886.94	5,886.94	-	52,355.43	52,355.43	-
Deprn. - Leased Assets Improvement-Bldg.	5 05 01 090	67.58	67.58	-	608.22	608.22	-
Deprn. - Machinery & Eqpt.-OE	5 05 01 050	19,705.98	19,705.98	-	184,403.24	184,403.24	-
Deprn. - Furnitures, Fixtures and Books	5 05 01 070	10,046.25	10,046.25	-	102,198.62	102,198.62	-
Deprn. - Machinery & Eqpt.- IT Eqpt	5 05 01 050-1	360.30	360.30	-	11,117.70	11,117.70	-
Deprn. - Machinery & Eqpt.- Machineries	5 05 01 050-2	4,698.23	4,698.23	-	42,081.27	42,081.27	-
Deprn. - Machinery & Eqpt.- Comm. Eqpt.	5 05 01 050-3	2,572.22	2,572.22	-	23,149.98	23,149.98	-
Deprn. - Machinery & Eqpt.- Fire Eqpt.	5 05 01 050-4	2,066.25	2,066.25	-	18,596.25	18,596.25	-
Deprn. - Machinery & Eqpt.- Med.Dental &	5 05 01 050-5	863.62	863.62	-	6,962.70	6,962.70	-
Deprn. - Machinery & Eqpt.- Sports Eqpt.	5 05 01 050-6	-	-	-	-	-	-
Deprn. - Machinery & Eqpt. - Oth. M&E	5 05 01 050-7	41,153.54	41,153.54	-	293,836.86	293,836.86	-
Deprn. - Transportation Eqpt.	5 05 01 060	37,785.80	37,785.80	-	342,156.53	342,156.53	-
Deprn. - Other PPE	5 05 01 990	117,064.58	117,064.58	-	1,072,325.12	1,072,325.12	-
Deprn. - Water Supply Systems-Artesian Wt	954	464,095.13	464,095.13	-	4,137,937.17	4,137,937.17	-
Deprn. - Water Supply Systems-Waterways.	957	809,491.87	809,491.87	-	7,187,507.70	7,187,507.70	-
TOTAL DEPRECIATION EXPENSES							
FINANCIAL EXPENSES:							
Documentary Stamp Expenses	5 02 99 140	-	-	-	-	-	-
Interest Expenses	5 03 01 020	133,217.82	188,232.55	55,014.73	1,149,118.89	1,694,092.95	544,974.06
Bank Charges	5 03 01 040	-	416.67	416.67	-	3,750.03	3,750.03
Other Financial Charges	5 03 01 990	-	-	-	-	-	-
TOTAL FINANCIAL EXPENSES							
TOTAL EXPENSES							
INCOME(LOSS) FROM OPERATIONS							
ADD(Deduct) OTHER INCOME/EXPENSES							
Interest Income	4 02 02 210	14,649.09	5,000.00	(9,649.09)	45,314.70	45,000.00	(314.70)
NET INCOME(LOSS) BEFORE INCOME TAX		3,344,140.33	1,109,671.70	(2,234,468.63)	28,754,631.65	13,681,491.39	(15,073,140.26)

Checked by:

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 ENGR. SOLITO T. TORCUATOR
 General Manager

BALANCE SHEET
SEPTEMBER 30, 2019





ASSETS


LIABILITIES AND EQUITY


ACCT. CODE	ASSETS		LIABILITIES AND EQUITY		YEAR TO DATE AMOUNT
	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT	ACCT. CODE	Current Liabilities	
Current Assets					
Cash on Hand					
1 01 01 010	24,286.28	99,886.34	2 01 01 010	Payable Accounts	9,566,137.27
1 01 01 020	-	24,500.00	2 01 01 020	Accounts Payable	(1,197,047.06)
1 01 01 020-1	-	13,000.00	2 06 01 010	Due to Officers & Employees	1,085.00
			2 06 01 020	Pension Benefits Payable - PF	139,987.83
				Leave Benefit Payable	-
1 01 02 020	1,210,971.16	31,722,516.24		Inter Agency Payables	-
1 01 02 030	(943,563.86)	1,857,645.28		Due to BIR	(74,889.67)
1 01 02 030-1	1,155.78	5,654,462.76	2 02 01 010	Due to GSIS	(20,940.29)
1 01 02 030-2	1,125.52	4,405,309.50	2 02 01 020	Due to PAG-IBIG	(21,908.17)
1 01 02 030-3	1,113,789.77	1,752,131.14	2 02 01 030	Due to PHILHEALTH	(1,652.66)
1 01 05 020	1,336.30	2,039,590.63			47,819.19
1 01 05 020-1	2,144.07	1,583,308.25			-
					-
					-
1 03 01 010	(103,325.11)	12,723,328.20			-
1 03 01 011	-	(463,213.81)			-
1 03 03 010	-	4,045.50			-
1 03 03 030	19,442.94	153,865.23			-
1 99 01 040	(52,516.00)	104,000.00			-
1 03 05 990	955,608.68	2,740,039.89			-
					-
					-
1 04 04 010	34,467.77	169,738.27	2 02 01 050	Due to Other NGA's	(15,573.83)
1 04 04 020	(3,892.00)	188,053.95	2 02 01 070	Due to LGU	-
1 04 04 060	(162,465.60)	1,058.39	2 03 01 050	Due to Other Funds	386,420.00
1 04 04 070	-	-		Other Liability Accounts	-
1 04 04 080	20,560.86	225,205.82	2 04 01 040	Guaranty/Security Deposits Payable	26,611.46
1 04 04 990	(1,044,744.22)	8,879,963.24	2 04 01 030	Ball Bonds Payable	-
1 04 04 120	105,312.95	158,886.35	2 99 99 990	Other Payables	19,719.37
1 04 04 990-1	-	20,664.78	2 01 02 041	Current Portion of Long Term Payable	(688,824.18)
1 04 04 130	(401,306.51)	3,053,543.34		Total Current Liabilities	(1,833,432.20)
				Prepayments	26,834,762.74
1 99 02 050	15,726.02	62,755.81		Non Current Liabilities	-
1 99 02 010	-	157,360.00		Mortgage Payable	16,102,250.40
1 99 02 990	1,011.97	250,539.15	2 01 02 040-1	Loans Payable - Domestic	321,131.00
1 99 03 020	-	14,748.00	2 01 02 040	Other Long Term Liabilities	-
1 99 03 020-1	-	-	2 01 02 990		-
				Total Non Current Liabilities	16,423,381.40
1 99 99 990	-	-		Total Liabilities	(1,833,432.20)
				Deferred Credits	43,258,144.14
				Total Liabilities and Deferred Credits	43,258,144.14

ACCT. CODE	Description	THIS MONTH		YEAR TO DATE		ACCT. CODE	THIS MONTH		YEAR TO DATE	
		AMOUNT		AMOUNT			AMOUNT		AMOUNT	
Current Assets										
1 06 03 051	Accum. Depn.-Power Supply Systems	(2,545)		(342,149.08)		2 05 01 990				Other Deferred Credits
1 06 04 010	Buildings			12,318,410.81						Total Deferred Credits
1 06 04 011	Accum. Depn.-Buildings	(30,687.90)		(3,241,816.24)						
1 06 04 990	Other Structures			1,763,963.59						
1 06 04 991	Accumulated Depreciation-Other Structures	(5,886.94)		(672,790.76)						
1 06 09 020	Leased Assets Improvement, Buildings			138,370.07						
1 06 09 021	Accum. Depn.-Leased Assets Improvement, Buildings	(67.58)		(121,086.89)						
1 06 05 020	Office Equipment	99,990.00		2,506,008.13						
1 06 05 021	Accumulated Depreciation-Office Equipment	(19,705.98)		(1,639,790.84)						
1 06 07 010	Furniture and Fixtures	297,490.00		2,103,550.16						
1 06 07 011	Accumulated Depreciation-Furniture & Fixtures	(10,046.25)		(772,580.64)						
1 06 05 030	Information and Communication Technology Equipment			7,144,569.88						
1 06 05 031	Accum. Depn.-Information and Communication Technology E	(69,892.05)		(4,281,295.22)						
1 06 05 990	Other Machineries and Equipment			1,098,040.00						
1 06 05 991	Accum. Depn.-Other Machineries and Equipment	(360.30)		(926,058.90)						
1 06 05 090	Disaster Response and Rescue Equipment			1,186,309.34						
1 06 05 091	Accum. Depn.-Disaster Response and Rescue Equipment	(2,572.22)		(486,111.26)						
1 06 05 110	Medical Equipment			443,500.00						
1 06 05 111	Accum. Depn.-Medical Equipment	(2,066.25)		(140,332.50)						
1 06 05 070	Communication Equipment			436,365.00						
1 06 05 071	Accum. Depreciation-Communication Equip.	(4,698.23)		(273,828.61)						
1 06 05 130	Sports Equipment			135,050.75						
1 06 05 131	Accum. Depreciation-Sports Equip.	(863.62)		(48,653.62)						
1 06 06 010	Motor Vehicles			9,636,412.49						
1 06 06 011	Accum. Depreciation-Motor Vehicles	(41,153.54)		(5,974,149.08)						
1 06 98 990	Other Property Plant and Equipment			8,700,288.87						
1 06 98 991	Accum. Depn.-Other Property Plant and Equip.	(37,785.80)		(3,814,375.92)						
1 06 03 040	Water Supply Systems-Artesian Wells, Res. Pumping Stations	489,470.00		48,407,885.51						
1 06 03 041	Accum. Dep'n.-Water Supply Systems-Artesian Wells...	(117,064.58)		(18,402,768.29)						
1 06 11 040	Water Supply Systems-Waterways, Aqueducts, Seawall	377,507.96		134,974,129.49						
1 06 11 041	Accum. Dep'n.-Water Supply Systems-Waterways	(464,095.13)		(61,775,161.99)						
1 06 02 020	Land Improvements, Reforestation Projects			71,145.00						
1 06 99 020	Construction in Progress-Infra Assets	(297,490.00)		85,000.00						
1 06 10 020-1	CIP-Infra Assets-Artesian Wells, Pumping Stations & Conduits			11,833,767.25						
1 06 10 020-2	CIP-Infra Assets-Flood Controls									
1 06 10 020-3	CIP-Infra Assets-Waterways, Aqueducts, Seawall & Riverwalls	557,676.05		24,829,602.94						
1 06 10 020-4	CIP-Infra Assets-Other Public Infra			70,676.48						
1 06 10 020-5	CIP-Infra Assets-Other Public Infra-Bldg.			7,187.50						
1 06 10 020-6	CIP-Infra Assets-Reforestation-Upland									
1 99 99 990	Other Assets-Items in Transit			3,504,870.21						
1 99 99 990-1	Other Assets			806,788.62						
1 99 99 050	Abandoned/Surrendered Property/Assets									
1 11 01 011	Accum. Impairment Losses-Abandoned/Surrendered Property									
Total Property Plant and Equipment				715,152.14						
Total Non Current Assets				715,152.14						
Total Assets				1,510,278.91						

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

Checked by: 
 ROSALITA T. DOHINA
 CBA A

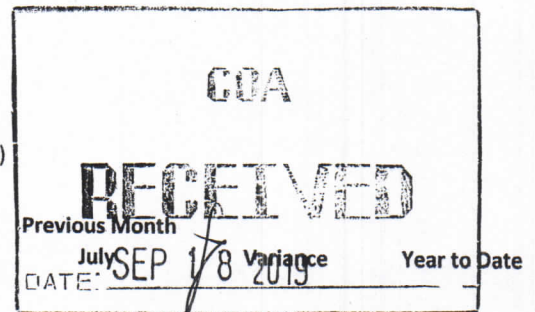
Prepared by: 
 EDNA C. TOMGUIA
 FPS B 10/18/19

Approved by: 
 ENGR. SOLLITO T. TORCUATOR
 General Manager

Total Liabilities and Equity
 1,510,278.91 250,773,565.39

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

Cash Flow Statement
For the period ended August 31, 2019
(with Comparative figures previous month)



		Current Month August	Previous Month July	Variance	Year to Date
Cash Flow from Operating Activities					
Cash Inflows					
Income From Water System / Receivables	P	10,771,727.36	11,045,302.98	(273,575.62)	88,127,396.73
Other Service Income & Inspection Fee		125,850.30	128,428.36	(2,578.06)	1,218,181.56
Sales Revenue		40,317.30	32,175.49	8,141.81	293,929.83
Other Receivables (SCC/WM/Materials)		212,459.14	182,844.48	29,614.66	1,964,999.54
Other Receipts (Bidders bond, refund of c/a & etc)		229,194.37	221,978.46	7,215.91	2,152,709.61
Total Cash Inflows	P	11,379,548.47	11,610,729.77	(231,181.30)	93,757,217.27
Cash Outflows					
Personal Services	P	2,599,045.58	2,748,263.69	(149,218.11)	24,687,482.63
Maintenance & Other Operating Expenses		6,323,347.07	3,153,775.10	3,169,571.97	23,083,995.03
Prepayments		29,975.61	1,891.71	28,083.90	490,415.41
Purchases of Inventories		1,313,473.92	2,006,665.08	(693,191.16)	8,630,002.17
Payables		1,212,239.87	1,340,139.88	(127,900.01)	10,748,881.39
Discounts		24,452.70	25,100.59	(647.89)	187,858.48
Total Cash Outflows	P	11,502,534.75	9,275,836.05	2,226,698.70	67,828,635.11
Net Cash from Operating Activities	P	(122,986.28)	2,334,893.72	(2,457,880.00)	25,928,582.16
Cash Flows from Investing Activities					
Cash Inflows					
Sale of Property, Plant and Equipment	P	-	-	-	-
Equity - LGU Polomolok		-	-	-	-
Interest and Dividends		2,684.23	1,835.00	849.23	30,665.61
Total Cash Inflows	P	2,684.23	1,835.00	849.23	30,665.61
Cash Outflows					
Investments - PWD-LWUA Reserve Fund		-	-	-	-
Purchase /Acquisition of Property, Plant & Equipment	P	1,723,192.51	1,846,825.37	(123,632.86)	14,116,895.75
Motorcycle Plan		-	-	-	420,000.00
Total Cash Outflows	P	1,723,192.51	1,846,825.37	(123,632.86)	14,536,895.75
Net Cash from Investing Activities	P	(1,720,508.28)	(1,844,990.37)	124,482.09	(14,506,230.14)
Cash Flow from Financing Activities					
Cash Inflows					
Acquisition of Loan (Amanah Bank)	P	-	-	-	-
Others		-	-	-	-
Total Cash Inflows	P	-	-	-	-
Cash Outflows					
Loan Amortization	P	683,809.77	698,457.03	(14,647.26)	5,228,246.21
Interest Expense		138,232.23	163,584.97	(25,352.74)	1,034,089.79
Others (front end fee & doc stamp)		-	-	-	-
Total Cash Outflows	P	822,042.00	862,042.00	(40,000.00)	6,262,336.00
Net Cash from Financing Activities	P	(822,042.00)	(862,042.00)	40,000.00	(6,262,336.00)
Net Increase (decrease) in Cash Equivalents at Beginning of Period	P	(2,665,536.56)	(372,138.65)	(2,293,397.91)	5,160,016.02
Cash and Cash Equivalents at Beginning of the Period	P	50,406,641.68	50,778,780.33	(372,138.65)	42,581,089.10
Cash and Cash Equivalents at End of the period.	P	47,741,105.12	50,406,641.68	(2,665,536.56)	47,741,105.12

RECAP:

Restricted Cash		
PWD - LWUA Reserve Fund		4,404,183.98
TLB - Fund : LBP	5,653,306.98	
: AAIBP	1,581,164.18	
: DBP	2,038,254.33	9,272,725.49
Total		13,676,909.47
Cash (for operation use)		
Cash on Hand		75,600.06
PCF		24,500.00
Change Fund		13,000.00
RBPI	144,744.17	
PENBANK	61,444.19	
LBP-ND	230,625.27	3,439,550.51
Amanah Bank - S/A	2,364,395.51	
DBP - Payroll Account	638,341.37	
LBP-CA		30,511,545.08
Total		34,064,195.65
OVER-ALL TOTAL	Php	47,741,105.12

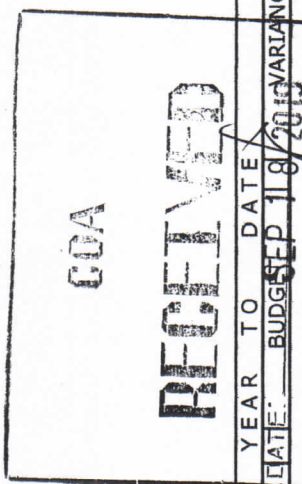
Prepared by :

MARLENE C. CAGATA
Finance Division Manager B

Approved by :

ENGR. SOLITO T. TORCUATOR
General Manager B

INCOME STATEMENT
As of AUGUST 31, 2019



ACCOUNT NAME	ACCT. CODE	THIS MONTH		ACTUAL	VARIANCE	YEAR TO DATE		ACTUAL	VARIANCE
		BUDGET	MONTH			DATE	DATE		
INCOME									
Inspection Fees	4 02 01 100 P	12,100.00	P	12,100.00	3,767.00	P	111,600.00	111,600.00	15,336.00
Other Service Income	4 02 01 990	133,048.30		133,048.30	52,951.70		1,249,277.56	1,488,000.00	238,722.44
Waterworks System Fees	4 02 02 090	10,610,439.01		10,610,439.01	(432,405.01)		85,956,206.57	79,866,368.00	(6,089,838.57)
Sales Revenue	4 02 02 160	40,252.30		40,252.30	9,747.70		293,296.83	400,000.00	106,703.17
Fines and Penalties-Business Income	4 02 02 230	286,996.19		286,996.19	(83,435.19)		2,183,076.36	1,597,328.00	(585,748.36)
Miscellaneous Income	4 06 03 990	-		-	-		-	-	-
GROSS INCOME		11,082,835.80	P	11,082,835.80	(449,373.80)	P	89,793,457.32	83,478,632.00	(6,314,825.32)
LESS: EXPENSES:									
PERSONAL SERVICES:									
Salaries and Wages- Regular	5 01 01 010 P	2,145,628.14	P	2,145,628.14	233,876.86	P	17,347,933.78	19,036,040.00	1,688,106.22
Salaries and Wages- Casual/Contractual	5 01 01 020	132,880.89		132,880.89	(18,715.89)		1,005,461.99	913,320.00	(92,141.99)
Personnel Economic Relief Allow. (PERA)	5 01 02 010	165,909.09		165,909.09	19,090.91		1,348,598.23	1,480,000.00	131,401.77
Representation Allowance (RA)	5 01 02 020	31,000.00		31,000.00	1,250.00		246,750.00	258,000.00	11,250.00
Transportation Allowance (TA)	5 01 02 030	31,000.00		31,000.00	1,250.00		246,750.00	258,000.00	11,250.00
Clothing/Uniform Allowance	5 01 02 040	-		-	-		-	-	-
Productivity Incentive Allowance	5 01 02 080	-		-	-		-	-	-
Other Bonuses and Allowances	5 01 02 990	-		-	-		-	-	-
Other Bonuses & Allow.-MEDICAL	5 01 02 990-1	-		-	-		-	-	-
Other Bonuses & Allow.-RICE ALLOWANCE	5 01 02 990-2	-		-	-		-	-	-
Other Bonuses & Allow.-FOOD GIFT	5 01 02 990-3	-		-	-		-	-	-
Other Bonuses & Allow.-Board per Diems	5 01 02 990-4	93,600.00		93,600.00	(8,658.00)		628,497.00	679,536.00	51,039.00
Honoraria	5 01 02 100	(20,113.61)		(20,113.61)	20,113.61		5,053.51	-	(5,053.51)
Overtime and Night Pay	5 01 02 130	19,141.07		19,141.07	37,924.27		265,617.42	456,522.72	190,905.30
Cash Gift	5 01 02 150	-		-	-		-	-	-
Year End Bonus	5 01 02 140	-		-	-		-	-	-
Life and Retirement Insurance Contribution	5 01 03 010	257,475.38		257,475.38	28,065.22		2,152,393.04	2,152,393.04	203,190.31
PAG-IBIG Contributions	5 01 03 020	8,300.00		8,300.00	1,450.00		2,081,134.49	2,284,324.80	10,400.00
PHILHEALTH Contributions	5 01 03 030	25,961.82		25,961.82	5,018.95		67,600.00	78,000.00	37,567.61
Employees Compensation Insurance Premi	5 01 03 040	8,300.00		8,300.00	1,450.00		210,278.55	247,846.16	10,400.00
Terminal Leave Benefits	5 01 04 030	98,751.13		98,751.13	71,248.87		67,600.00	78,000.00	323,932.30
Other Personnel Benefits	5 01 04 990	11,000.00		11,000.00	14,958.33		1,036,067.70	1,360,000.00	59,704.64
Other Personnel Benefits - CNA Civilian	5 01 04 990-1	-		-	-		147,962.00	207,666.64	-
TOTAL PERSONAL SERVICES		3,008,833.91	P	3,008,833.91	539,223.13	P	28,213,116.32	31,052,849.36	2,839,733.04
MAINTENANCE & OTHER OPERATING EXPENSES:									
Travelling Expenses - Local	5 02 01 010 P	197,668.00	P	197,668.00	(82,464.67)	P	1,316,204.28	921,626.64	(394,577.64)
Training Expenses	5 02 02 010	92,126.95		92,126.95	1,623.05		1,211,651.36	750,000.00	(461,651.36)
Office Supplies Expenses	5 02 03 010	36,477.98		36,477.98	14,904.19		259,666.78	411,057.36	151,390.58
Accountable Forms Expenses	5 02 03 020	11,376.00		11,376.00	(3,042.67)		72,048.00	66,666.64	(5,381.36)
Drugs and Medicine Expenses	5 02 03 070	-		-	500.00		858.25	4,000.00	3,141.75
Medical,Dental& Lab.Supplies Expenses-Lat	5 02 02 080-1	3,750.00		3,750.00	17,083.33		103,104.00	166,666.64	63,562.64
Fuel,Oil and Lubricants Expenses	5 02 03 090	105,609.73		105,609.73	41,389.94		859,218.66	1,175,997.36	316,778.70
Gasoline,Oil and Lubricants Expenses-PUM	5 02 03 090-1	12,919.36		12,919.36	24,580.64		231,502.35	300,000.00	68,497.65

ACCT.	ACCOUNT NAME	CODE	THIS MONTH		ACTUAL	VARIANCE	YEAR TO DATE		ACTUAL	BUDGET	DATE	VARIANCE
			BUDGET	VARIANCE			BUDGET	VARIANCE				
	Gasoline, Oil and Lubricants Expenses-ADM	5 02 03 090-2	1,750.00	1,750.00	-		14,000.00	14,000.00	14,000.00			14,000.00
	Other Supplies Expenses	5 02 03 990	22,916.67	11,063.67	11,853.00		183,333.36	183,333.36	75,393.70			107,939.66
	Other Supplies Expenses-CHLORINE	5 02 03 990-1	69,583.33	27,557.30	42,026.03		556,666.64	556,666.64	440,218.37			116,448.27
	Electricity Expenses-Pumping Stations	5 02 04 020	1,406,666.67	50,287.04	1,356,379.63		11,253,333.36	11,253,333.36	10,978,059.68			275,273.68
	Electricity Expenses-Admin. Bldg.	5 02 04 020-1	78,093.75	4,888.04	73,205.71		624,750.00	624,750.00	600,701.79			24,048.21
	Electricity Expenses-Sub Office	5 02 04 020-2	1,666.67	217.64	1,449.03		13,333.36	13,333.36	8,569.72			4,763.64
	Postage and Courier Services	5 02 05 010	2,083.33	1,788.33	295.00		16,666.64	16,666.64	9,866.00			6,800.64
	Telephone Expenses-LANDLINE	5 02 05 020	16,116.67	4,947.05	11,169.62		128,933.36	128,933.36	94,086.40			34,846.96
	Telephone Expenses-MOBILE	5 02 05 020-1	26,811.67	1,158.67	25,653.00		214,493.36	214,493.36	207,806.15			6,687.21
	Internet Subscription Expenses	5 02 05 030	7,916.67	43.67	7,873.00		63,333.36	63,333.36	55,145.00			8,188.36
	Cable, Satellite, Telegraph & Radio Expenses	5 02 05 040	550.00	550.00	-		4,400.00	4,400.00	3,500.00			900.00
	Memberships, Dues & Cont. to Organizations	5 02 09 060	7,082.00	6,582.00	500.00		56,656.00	56,656.00	25,026.00			31,630.00
	Awards/Rewards Expenses	5 02 02 010	2,083.33	2,083.33	-		16,666.64	16,666.64	-			16,666.64
	Advertising, Promotional and Marketing Exp	5 02 09 010	14,583.33	(33,166.67)	47,750.00		116,666.64	116,666.64	135,250.00			(18,583.36)
	Printing and Publications Expenses	5 02 09 020	31,250.00	(37,410.00)	68,660.00		250,000.00	250,000.00	91,410.00			158,590.00
	Rent/Lease Expenses	5 02 09 050	10,000.00	(886.82)	10,886.82		80,000.00	80,000.00	86,508.33			(6,508.33)
	Representation Expenses	5 02 09 030	28,916.67	(32,037.28)	60,953.95		231,333.36	231,333.36	257,333.97			(26,000.61)
	Transportation & Delivery Expenses	5 02 09 040	1,500.00	(1,500.00)	1,500.00		-	-	1,500.00			(1,500.00)
	Subscription Expenses	5 02 09 070	931.00	319.00	931.00		10,000.00	10,000.00	9,482.00			518.00
	Awards/Rewards Expenses	5 02 06 010	3,560,000.00	-	3,560,000.00		3,560,000.00	3,560,000.00	3,560,000.00			-
	Legal Services	5 02 11 010	10,000.00	10,000.00	-		80,000.00	80,000.00	64,500.00			15,500.00
	Auditing Services	5 02 11 020	8,333.33	8,333.33	-		66,666.64	66,666.64	-			66,666.64
	Consultancy Services	5 02 11 030	6,666.67	6,666.67	-		53,333.36	53,333.36	-			53,333.36
	Environment/Sanitary Services	5 02 12 010	833.33	833.33	-		6,666.64	6,666.64	-			6,666.64
	Other General Services	5 02 12 990	145,178.67	41,887.77	103,290.90		1,161,429.36	1,161,429.36	819,073.33			342,356.03
	Security Services	5 02 12 030	7,962.40	6,887.60	7,962.40		118,800.00	118,800.00	114,062.00			4,738.00
	Security Services - SG Salaries & Wages	5 02 12 030-1	81,839.83	(4,756.50)	81,839.83		616,666.64	616,666.64	703,572.43			(86,905.79)
	Other Professional Services	5 02 11 990	833.33	833.33	-		6,666.64	6,666.64	-			6,666.64
	Donations	5 02 09 080	13,583.33	13,583.33	-		108,666.64	108,666.64	30,400.00			78,266.64
	Extraordinary Expenses	5 02 10 030	6,000.00	6,000.00	-		48,000.00	48,000.00	3,476.80			44,523.20
	Miscellaneous Expenses	5 02 10 030-1	31,666.67	31,666.67	-		253,333.36	253,333.36	231,577.64			21,755.72
	Taxes, Duties and Licenses	5 02 15 010	257,083.33	23,209.55	233,873.78		2,056,666.64	2,056,666.64	1,891,286.24			165,380.40
	Fidelity Bond Premiums	5 02 15 020	55,625.00	11,849.58	43,775.42		445,000.00	445,000.00	331,757.51			113,242.49
	Insurance Expenses	5 02 15 030	21,997.92	12,709.60	9,288.32		175,983.36	175,983.36	75,932.40			100,050.96
	Other Discounts-Sr. Cit. Disc.	5 05 05 010	40,000.00	15,547.30	24,452.70		320,000.00	320,000.00	186,998.90			133,001.10
	Loss Adjustment Expenses-NSC Promo	5 05 04 230	-	-	-		-	-	-			-
	TOTAL MOOE		6,453,557.50	208,060.34	6,245,497.16		26,708,460.00	26,708,460.00	25,146,748.04			1,561,711.96
	R&M - Infra Assets-Elec.Power	5 02 13 030	13,750.00	(46,616.90)	60,366.90		110,000.00	110,000.00	119,715.65			(9,715.65)
	R&M - Bldg. & Other Structures-OB	5 02 13 040	41,666.67	24,547.44	17,119.23		333,333.36	333,333.36	398,839.97			(65,506.61)
	R&M - Bldg. & Other Structures-OS	5 02 13 040-1	-	-	-		-	-	-			-
	R&M - Machinery & Equipmt. - Office Eqpt	5 02 13 050	4,791.67	(3,157.33)	7,949.00		38,333.36	38,333.36	19,439.00			18,894.36
	R&M - Furniture and Fixtures	5 02 13 070	5,625.00	2,045.00	3,580.00		45,000.00	45,000.00	7,611.30			37,388.70
	R&M - Machinery & Equipmt. - IT Eqpt	5 02 13 050-1	4,250.00	4,083.33	4,250.00		66,666.64	66,666.64	31,402.75			35,263.89
	R&M - Machinery & Equipmt. - Machineries	5 02 13 050-2	13,083.33	13,083.33	-		104,666.64	104,666.64	21,636.00			83,030.64
	R&M - Machinery & Equipmt. - Comm. Eqpt	5 02 13 050-3	3,987.50	3,987.50	-		31,900.00	31,900.00	990.00			30,910.00
	R&M - Machinery & Equipmt. - Med.Dental &	5 02 13 050-4	416.67	416.67	-		3,333.36	3,333.36	-			3,333.36
	R&M - Machinery & Equipmt. - Oth.Mach.& Er	5 02 13 050-5	833.33	638.33	195.00		6,666.64	6,666.64	6,363.76			302.88
	R&M - Transportation Equipmt.	5 02 13 060	115,141.67	64,905.28	50,236.39		921,133.36	921,133.36	309,459.22			611,674.14
	R&M - Other PPE	5 02 13 990	7,500.00	7,103.00	397.00		60,000.00	60,000.00	27,012.85			32,987.15
	R&M - Infra Assets-Artesian Wells	5 02 13 030-1	16,666.67	(4,146.98)	20,813.65		133,333.36	133,333.36	129,063.37			4,269.99
	R&M - Infra Assets-Waterways	5 02 13 030-2	322,157.50	23,988.62	298,168.88		2,577,260.00	2,577,260.00	1,898,595.24			678,664.76

ACCT. CODE	ACCOUNT NAME	THIS MONTH			YEAR TO DATE		
		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
5 02 13 020	R&M - Land Improvements	19,222.00	62,500.00	43,278.00	343,044.60	500,000.00	156,955.40
P	TOTAL REPAIR AND MAINTENANCE EXPENSES	482,298.05	616,453.34	134,155.29	3,313,173.71	4,931,626.72	1,618,453.01
5 05 03 020	Impairment Loss-Loans and Receivables	-	83,333.33	83,333.33	346,676.64	666,666.64	319,990.00
P	DEPRECIATION EXPENSES:						
5 05 01 030	Depn. - Infra Assets-Elec. Power	2,559.49	2,559.49	-	25,953.12	25,953.12	-
5 05 01 040	Depn. - Bldgs.&Oth.Structures-OB	30,687.90	30,687.90	-	245,503.20	245,503.20	-
5 05 01 040-1	Depn. - Bldgs.&Oth.Structures-OS	5,886.94	5,886.94	-	46,468.49	46,468.49	-
5 05 01 090	Depn. - Leased Assets Improvement-Bldg.	67.58	67.58	-	540.64	540.64	-
5 05 01 050	Depn. - Machinery & Eqpt.-OE	19,861.51	19,861.51	-	164,697.26	164,697.26	-
5 05 01 070	Depn. - Furnitures, Fixtures and Books	11,522.25	11,522.25	-	92,152.37	92,152.37	-
5 05 01 050-1	Depn. - Machinery & Eqpt.- IT Eqpt	69,892.05	69,892.05	-	525,196.84	525,196.84	-
5 05 01 050-2	Depn. - Machinery & Eqpt.- Machineries	360.30	360.30	-	10,757.40	10,757.40	-
5 05 01 050-3	Depn. - Machinery & Eqpt.- Comm. Eqpt.	4,698.23	4,698.23	-	37,383.04	37,383.04	-
5 05 01 050-4	Depn. - Machinery & Eqpt.- Fire Eqpt.	2,572.22	2,572.22	-	20,577.76	20,577.76	-
5 05 01 050-5	Depn. - Machinery & Eqpt.- Med.Dental &	2,066.25	2,066.25	-	16,530.00	16,530.00	-
5 05 01 050-6	Depn. - Machinery & Eqpt.- Sports Eqpt.	863.62	863.62	-	6,099.08	6,099.08	-
5 05 01 050-7	Depn. - Machinery & Eqpt. - Oth. M&E	-	-	-	-	-	-
5 05 01 060	Depn. - Transportation Eqpt.	41,153.54	41,153.54	-	252,683.32	252,683.32	-
5 05 01 990	Depn. - Other PPE	37,785.80	37,785.80	-	304,370.73	304,370.73	-
954	Depn. - Water Supply Systems-Artesian Wt	117,064.58	117,064.58	-	955,260.54	955,260.54	-
957	Depn. - Water Supply Systems-Waterways.	462,668.31	462,668.31	-	3,673,842.04	3,673,842.04	-
P	TOTAL DEPRECIATION EXPENSES	809,710.57	809,710.57	-	6,378,015.83	6,378,015.83	-
5 02 99 140	FINANCIAL EXPENSES:						
5 03 01 020	Documentary Stamp Expenses	138,232.23	188,232.55	50,000.32	1,015,901.07	1,505,860.40	489,959.33
5 03 01 040	Interest Expenses	-	416.67	416.67	-	3,333.36	3,333.36
5 03 01 990	Bank Charges	-	-	-	-	-	-
	Other Financial Charges	-	-	-	-	-	-
P	TOTAL FINANCIAL EXPENSES	138,232.23	188,649.22	50,416.99	1,015,901.07	1,509,193.76	493,292.69
P	TOTAL EXPENSES	10,684,571.92	11,699,761.00	1,015,189.08	64,413,631.61	71,246,812.31	6,833,180.70
P	INCOME(LOSS) FROM OPERATIONS	398,263.88	(1,066,299.00)	(1,464,562.88)	25,379,825.71	12,231,819.69	(13,148,006.02)
4 02 02 210	ADD(Deduct) OTHER INCOME/EXPENSES	2,684.23	5,000.00	2,315.77	30,665.61	40,000.00	9,334.39
P	Interest Income						
	NET INCOME(LOSS) BEFORE INCOME TAX	400,948.11	(1,061,299.00)	(1,462,247.11)	25,410,491.32	12,271,819.69	(13,138,671.63)

Prepared by:

Checked by:

Reviewed by:

Approved by:

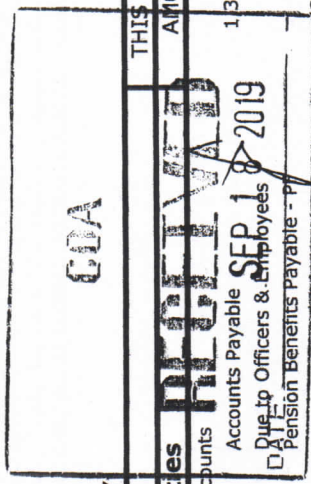
Edna C. Tongolia
EDNA C. TONGOLIA
FPS B

Theodore B. Bandala, Sr.
THEODORE B. BANDALA, SR.
CBS

Marlene C. Cagata
MARLENE C. CAGATA
Div. Mgr. C - Finance

Engr. Solito T. Torcuator
ENGR. SOLITO T. TORCUATOR
General Manager

BALANCE SHEET
AUGUST 31, 2019



ASSETS		LIABILITIES AND EQUITY	
ACCT. CODE	DESCRIPTION	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
Current Assets			
	Cash on Hand		
1 01 01 010	Cash- Collecting Officers	(6,689.25)	75,600.06
1 01 01 020	Petty Cash Fund	-	24,500.00
1 01 01 020-1	Change Fund	-	13,000.00
	Cash in Bank - Local Currency		
1 01 02 020	Cash in Bank-Local Currency,Current Account	142,429.35	30,511,545.08
	Cash in Bank-Local Currency,Savings Account		
1 01 02 030	Cash in Bank-LCSA-Terminal Leave Benefits	1,216,095.94	2,801,209.14
1 01 02 030-1	Cash in Bank-LCSA-Rserved Fund	-	5,653,306.98
1 01 02 030-2	Cash in Bank-LCSA-DBP	(4,020,056.83)	4,404,183.98
1 01 02 030-3	Time Deposits-Local Currency	2,684.23	638,341.37
1 01 05 020	Time Deposits-Local Currency-Amanah Bank	-	2,038,254.33
1 01 05 020-1	Receivables	-	1,581,164.18
	Accounts Receivable		
1 03 01 010	Allowance for Impairment-Accounts Receivable	116,744.42	12,826,653.31
1 03 01 011	Due from National Government Agencies	-	(463,213.81)
1 03 03 010	Due from Local Government Units	-	4,045.50
1 03 03 030	Advances to Officers & Employees	12,404.19	134,422.29
1 99 01 040	Other Receivables	17,486.00	156,516.00
1 03 05 990	Inventories	(63,831.74)	1,784,431.21
	Office Supplies Inventory		
1 04 04 010	Accountable Forms,Plates and Stickers Inventory	(6,547.91)	135,270.50
1 04 04 020	Drugs & Medicine Inventory	183,424.00	191,945.95
1 04 04 060	Medical,Dental and Laboratory Supplies Invty.	162,465.60	163,523.99
1 04 04 070	Fuel, Oil and Lubricants Inventory	-	-
1 04 04 080	Other Supplies and Medical Inventory	3,920.64	204,644.96
1 04 04 990	Chemical and Filtering Supplies Inventory-CHLORINE	1,188,903.18	9,924,707.46
1 04 04 120	Other Supplies and Materials Inventory-Spare Parts	(42,026.03)	53,573.40
1 04 04 990-1	Construction Materials Inventory	-	20,664.78
1 04 04 130	Prepayments	493,610.50	3,454,849.85
	Prepaid Insurance		
1 99 02 050	Advances to Contractors	(912.71)	47,029.79
1 99 02 010	Other Prepayments	-	157,360.00
1 99 02 990	Guaranty Deposit	(43,775.42)	249,527.18
1 99 03 020	Guaranty Deposit -Meter Deposit SOCOTECO	-	14,748.00
1 99 03 020-1	Other Current Assets	-	-
	Other Assets		
1 99 99 990	Total Current Assets	(643,671.84)	76,801,805.48
	Non Current Assets		
	Investments		
1 02 07 010	Sinking Fund	-	-
	Total Investments		
	Property Plant and Equipment		
1 06 01 010	Land	-	3,364,674.58
1 06 03 050	Power Supply Systems	-	523,016.31
	Total Liabilities		
	Deferred Credits		
	Total Non Current Liabilities		
	Inter Agency Payables		
	Due to BIR	28,198.12	262,728.03
	Due to GSIS	(2,529.28)	640,859.80
	Due to PAG-IBIG	1,599.45	139,906.32
	Due to PHILHEALTH	(22.66)	49,471.85
	Payable Accounts		
	Accounts Payable	1,305,454.41	10,763,184.33
	Due to Officers & Employees	-	-
	Pension Benefits Payable - P	(1,785.00)	(1,085.00)
	Leave Benefit Payable	(379,996.90)	9,734,636.16
	Total Current Liabilities	831,110.36	28,668,194.94
	Non Current Liabilities		
	Mortgage Payable	-	16,102,250.40
	Loans Payable - Domestic	-	321,131.00
	Other Long Term Liabilities	-	-
	Total Non Current Liabilities	-	16,423,381.40
	Total Liabilities	831,110.36	45,091,576.34
	Deferred Credits		

ACCT. CODE	ASSETS		LIABILITIES		AND EQUITY	
	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT	ACCT. CODE	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT	YEAR TO DATE AMOUNT
1 06 03 051	(2,559.49)	(339,603.58)	2 05 01 990			
1 06 04 010	-	12,318,410.81				Other Deferred Credits
1 06 04 011	(30,687.90)	(3,211,128.34)				Total Deferred Credits
1 06 04 990	-	1,763,963.59				
1 06 04 991	(5,886.94)	(666,903.82)				
1 06 09 020	-	138,370.07				
1 06 09 021	(67.58)	(121,019.31)				
1 06 05 020	80,171.00	2,406,018.13				
1 06 05 021	(19,861.51)	(1,620,084.86)				
1 06 07 010	-	1,806,060.16				
1 06 07 011	(11,522.25)	(762,534.39)				
1 06 05 030	-	7,144,569.88				
1 06 05 031	(69,892.05)	(4,211,403.17)				
1 06 05 990	-	1,098,040.00				
1 06 05 991	(360.30)	(925,698.60)				
1 06 05 990	361,699.00	1,186,309.34				
1 06 05 091	(2,572.22)	(483,539.04)				
1 06 05 110	-	443,500.00				
1 06 05 111	(2,066.25)	(138,266.25)				
1 06 05 070		436,365.00				
1 06 05 071	(4,698.23)	(269,130.38)				
1 06 05 130	-	135,050.75				
1 06 05 131	(863.62)	(47,790.00)				
1 06 06 010	-	9,636,412.49				
1 06 06 011	(41,153.54)	(5,932,995.54)				
1 06 98 990	1,168,939.20	8,700,288.87				
1 06 98 991	(37,785.80)	(3,776,590.12)				
1 06 03 040	-	47,918,415.51				
1 06 03 041	(117,064.58)	(18,285,703.71)				
1 06 11 040	383,960.21	134,596,621.53				
1 06 11 041	(462,668.31)	(61,311,066.86)				
1 06 02 020	-	71,145.00				
1 06 99 020	-	382,490.00				
1 06 10 020-1	-	11,833,767.25				
1 06 10 020-2	-	-				
1 06 10 020-3	664,722.78	24,271,926.89				
1 06 10 020-4	-	70,676.48				
1 06 10 020-5	1,210.00	7,187.50				
1 06 10 020-6	-	-				
1 99 99 990	-	3,504,870.21				
1 99 99 990-1	-	806,788.62				
1 99 99 050	-	-				
1 11 01 011	-	-				
	1,850,991.62	172,461,481.00				
	1,850,991.62	172,461,481.00				
	1,207,319.78	249,263,286.48				

Total Property Plant and Equipment
 Total Non Current Assets
 Total Assets
 Total Liabilities and Equity
 0.00

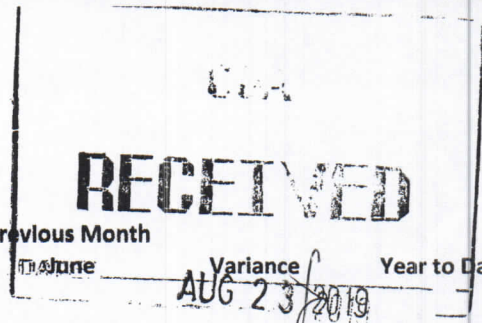
Approved by:  ENGR. SOLITO TORCUATOR
 General Manager

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

Checked by:  THEODORE B. BANDALA, SR.
 CBS

Prepared by:  EDNA C. TORQUATA
 FPS B 5/16/19

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato
Cash Flow Statement
For the period ended July 31, 2019
(with Comparative figures previous month)



		Current Month July	Previous Month June	Variance	Year to Date
Cash Flow from Operating Activities					
Cash Inflows					
Income From Water System / Receivables	P	11,045,302.98	10,824,093.99	221,208.99	77,355,669.3
Other Service Income & Inspection Fee		128,428.36	114,100.00	14,328.36	1,092,331.2
Sales Revenue		32,175.49	15,258.05	16,917.44	253,612.5
Other Receivables (SCC/WM/Materials)		182,844.48	171,539.90	11,304.58	1,752,540.4
Other Receipts (Bidders bond, refund of c/a & etc)		221,978.46	98,234.50	123,743.96	1,923,515.2
Total Cash Inflows	P	11,610,729.77	11,223,226.44	387,503.33	82,377,668.8
Cash Outflows					
Personal Services	P	2,748,263.69	2,711,828.51	36,435.18	22,088,437.0
Maintenance & Other Operating Expenses		3,153,775.10	2,195,397.44	958,377.66	16,760,647.9
Prepayments		1,891.71	55,328.45	(53,436.74)	460,439.8
Purchases of Inventories		2,006,665.08	2,607,203.27	(600,538.19)	7,316,528.2
Payables		1,340,139.88	1,275,534.17	64,605.71	9,536,641.5
Discounts		25,100.59	22,926.93	2,173.66	163,405.7
Total Cash Outflows	P	9,275,836.05	8,868,218.77	407,617.28	56,326,100.3
Net Cash from Operating Activities	P	2,334,893.72	2,355,007.67	(20,113.95)	26,051,568.4
Cash Flows from Investing Activities					
Cash Inflows					
Sale of Property, Plant and Equipment	P				
Equity - Prime World Constructions					
Interest and Dividends		1,835.00	11,652.34	(9,817.34)	27,981.3
Total Cash Inflows	P	1,835.00	11,652.34	(9,817.34)	27,981.3
Cash Outflows					
Investments - PWD-LWUA Reserve Fund					
Purchase /Acquisition of Property, Plant & Equipment	P	1,846,825.37	2,230,832.19	(384,006.82)	12,393,703.2
Motorcycle Plan					420,000.0
Total Cash Outflows	P	1,846,825.37	2,230,832.19	(384,006.82)	12,813,703.2
Net Cash from Investing Activities	P	(1,844,990.37)	(2,219,179.85)	374,189.48	(12,785,721.8)
Cash Flow from Financing Activities					
Cash Inflows					
Acquisition of Loan (Amanah Bank)	P				
Others					
Total Cash Inflows	P	-	-	-	-
Cash Outflows					
Loan Amortization	P	698,457.03	650,695.33	47,761.70	4,544,436.4
Interest Expense		163,584.97	112,346.67	51,238.30	895,857.5
Others (front end fee & doc stamp)					
Total Cash Outflows	P	862,042.00	763,042.00	99,000.00	5,440,294.0
Net Cash from Financing Activities	P	(862,042.00)	(763,042.00)	(99,000.00)	(5,440,294.0)
Net Increase (decrease) in Cash Equivalents at Beginning of Period	P	(372,138.65)	(627,214.18)	255,075.53	7,825,552.5
Cash and Cash Equivalents at Beginning of the Period	P	50,778,780.33	51,405,994.51	(627,214.18)	42,581,089.1
Cash and Cash Equivalents at End of the period.	P	50,406,641.68	50,778,780.33	(372,138.65)	50,406,641.6

RECAP:

Restricted Cash

PWD - LWUA Reserve Fund		4,404,183.98
TLB - Fund : LBP	5,653,306.98	
: AAIIBP	1,581,164.18	
: DBP	2,035,570.10	9,270,041.26
Total		13,674,225.24

Cash (for operation use)

Cash on Hand		82,289.31
PCF		24,500.00
Change Fund		13,000.00
RBPI	122,774.12	
PENBANK	49,327.87	
LBP-ND	273,615.70	6,243,511.40
Amanah Bank - S/A	1,139,395.51	
DBP- Payroll Account	4,658,398.20	
LBP-CA		30,369,115.73
Total		36,732,416.44

OVER-ALL TOTAL

Php 50,406,641.68

Prepared by :

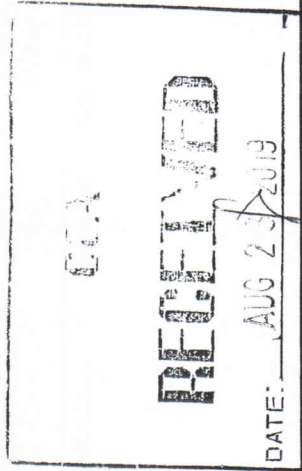
MARLENE C. CAGATA
Finance Division Manager B

Approved by :

ENGR. SOLITO T. TORCUATOR
General Manager B

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

INCOME STATEMENT
As of JULY 31, 2019



ACCOUNT NAME	ACCT. CODE	THIS MONTH		YEAR TO DATE		VARIANCE
		ACTUAL	BUDGET	ACTUAL	BUDGET	
INCOME						
Inspection Fees	4 02 01 100 P	7,400.00	15,867.00	99,500.00	111,069.00	11,569.00
Other Service Income	4 02 01 990	129,533.36	186,000.00	1,116,229.26	1,302,000.00	185,770.74
Waterworks System Fees	4 02 02 090	10,358,811.67	10,122,395.00	75,345,767.56	69,688,334.00	(5,657,433.56)
Sales Revenue	4 02 02 160	32,175.49	50,000.00	253,044.53	350,000.00	96,955.47
Fines and Penalties-Business Income	4 02 02 230	260,011.07	202,448.00	1,896,080.17	1,393,767.00	(502,313.17)
Miscellaneous Income	4 06 03 990	-	-	-	-	-
GROSS INCOME	P	10,787,931.59	10,576,710.00	78,710,621.52	72,845,170.00	(5,865,451.52)
LESS: EXPENSES:						
PERSONAL SERVICES:						
Salaries and Wages- Regular	5 01 01 010 P	2,146,452.00	2,379,505.00	15,202,305.64	16,656,535.00	1,454,229.36
Salaries and Wages- Casual/Contractual	5 01 01 020	149,579.06	114,165.00	872,581.10	799,155.00	(73,426.10)
Personnel Economic Relief Allow. (PERA)	5 01 02 010	166,000.00	185,000.00	1,182,689.14	1,295,000.00	112,310.86
Representation Allowance (RA)	5 01 02 020	31,000.00	32,250.00	215,750.00	225,750.00	10,000.00
Transportation Allowance (TA)	5 01 02 030	31,000.00	32,250.00	215,750.00	225,750.00	10,000.00
Clothing/Uniform Allowance	5 01 02 040	-	-	516,000.00	516,000.00	-
Productivity Incentive Allowance	5 01 02 080	-	-	-	-	-
Other Bonuses and Allowances	5 01 02 990	-	-	-	-	-
Other Bonuses & Allow.-MEDICAL	5 01 02 990-1	58,100.00	64,400.00	413,941.19	450,800.00	36,858.81
Other Bonuses & Allow.-RICE ALLOWANCE	5 01 02 990-2	34,100.00	38,500.00	246,329.03	269,500.00	23,170.97
Other Bonuses & Allow.-FOOD GIFT	5 01 02 990-3	24,800.00	28,000.00	179,148.39	196,000.00	16,851.61
Other Bonuses & Allow.-Board per Diems	5 01 02 990-4	77,220.00	84,942.00	534,897.00	594,594.00	59,697.00
Honoraria	5 01 02 100	(10,939.97)	-	25,167.12	-	(25,167.12)
Overtime and Night Pay	5 01 02 130	36,152.60	57,065.34	246,476.35	399,457.38	152,981.03
Cash Gift	5 01 02 150	-	-	-	-	-
Year End Bonus	5 01 02 140	-	-	2,152,393.04	2,152,393.04	-
Life and Retirement Insurance Contribution	5 01 03 010	257,574.24	285,540.60	1,823,659.11	1,998,784.20	175,125.09
PAG-IBIG Contributions	5 01 03 020	8,300.00	9,750.00	59,300.00	68,250.00	8,950.00
PHILHEALTH Contributions	5 01 03 030	25,973.15	30,980.77	184,316.73	216,865.39	32,548.66
Employees Compensation Insurance Premi	5 01 03 040	8,300.00	9,750.00	59,300.00	68,250.00	8,950.00
Terminal Leave Benefits	5 01 04 030	104,550.37	170,000.00	937,316.57	1,190,000.00	252,683.43
Other Personnel Benefits	5 01 04 990	4,800.00	25,958.33	136,962.00	181,708.31	44,746.31
Other Personnel Benefits - CNA Civilian	5 01 04 990-1	-	-	-	-	-
TOTAL PERSONAL SERVICES	P	3,152,961.45	3,548,057.04	25,204,282.41	27,504,792.32	2,300,509.91
MAINTENANCE & OTHER OPERATING EXPENSES:						
Travelling Expenses - Local	5 02 01 010 P	98,128.50	115,203.33	1,118,536.28	806,423.31	(312,112.97)
Training Expenses	5 02 02 010	92,700.00	93,750.00	1,119,524.41	656,250.00	(463,274.41)
Office Supplies Expenses	5 02 03 010	36,565.87	51,382.17	223,188.80	359,675.19	136,486.39
Accountable Forms Expenses	5 02 03 020	9,480.00	8,333.33	60,672.00	58,333.31	(2,338.69)
Drugs and Medicine Expenses	5 02 03 070	-	500.00	858.25	3,500.00	2,641.75
Medical,Dental& Lab.Supplies Expenses-Lal	5 02 02 080-1	3,750.00	20,833.33	99,354.00	145,833.31	46,479.31
Fuel,Oil and Lubricants Expenses	5 02 03 090	114,461.46	146,999.67	753,608.93	1,028,997.69	275,388.76
Gasoline,Oil and Lubricants Expenses-PUM	5 02 03 090-1	80,817.82	37,500.00	218,582.99	262,500.00	43,917.01

ACCOUNT NAME	ACCT. CODE	THIS MONTH			YEAR TO DATE		
		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Gasoline,Oil and Lubricants	5 02 03 090-2	-	1,750.00	1,750.00	-	12,250.00	12,250.00
Other Supplies Expenses	5 02 03 990	7,157.55	22,916.67	15,759.12	63,540.70	160,416.69	96,875.99
Other Supplies Expenses-CHLORINE	5 02 03 990-1	50,746.61	69,583.33	18,836.72	398,192.34	487,083.31	88,890.97
Electricity Expenses-Pumping Stations	5 02 04 020	1,367,767.82	1,406,666.67	38,898.85	9,621,680.05	9,846,666.69	224,986.64
Electricity Expenses-Admin. Bldg.	5 02 04 020-1	71,294.68	78,093.75	6,799.07	527,496.08	546,656.25	19,160.17
Electricity Expenses-Sub Office	5 02 04 020-2	217.19	1,666.67	1,449.48	7,120.69	11,666.69	4,546.00
Postage and Courier Services	5 02 05 010	1,415.00	2,083.33	668.33	9,571.00	14,583.31	5,012.31
Telephone Expenses-LANDLINE	5 02 05 020	12,297.17	16,116.67	3,819.50	82,916.78	112,816.69	29,899.91
Telephone Expenses-MOBILE	5 02 05 020-1	28,478.88	26,811.67	(1,667.21)	182,153.15	187,681.69	5,528.54
Internet Subscription Expenses	5 02 05 030	7,875.00	7,916.67	41.67	47,272.00	55,416.69	8,144.69
Cable,Satellite,Telegraph & Radio Expense:	5 02 05 040	1,000.00	550.00	(450.00)	3,500.00	3,850.00	350.00
Membership Dues & Cont. to Organizations	5 02 09 060	1,000.00	7,082.00	6,082.00	24,526.00	49,574.00	25,048.00
Awards/Rewards Expenses	5 02 02 010	-	2,083.33	2,083.33	-	14,583.31	14,583.31
Advertising, Promotional and Marketing Exp	5 02 99 010	6,000.00	14,583.33	8,583.33	87,500.00	102,083.31	14,583.31
Printing and Publications Expenses	5 02 99 020	7,150.00	31,250.00	24,100.00	22,750.00	218,750.00	196,000.00
Rent/Lease Expenses	5 02 99 050	10,880.60	10,000.00	(880.60)	75,621.51	70,000.00	(5,621.51)
Representation Expenses	5 02 99 030	47,924.07	28,916.67	(19,007.40)	196,380.02	202,416.69	6,036.67
Transportation & Delivery Expenses	5 02 99 040	-	1,250.00	1,250.00	8,551.00	8,750.00	199.00
Subscriptions Expenses	5 02 99 070	1,078.00	-	1,078.00	-	-	-
Awards/Rewards Expenses	5 02 06 010	-	10,000.00	10,000.00	64,500.00	70,000.00	5,500.00
Legal Services	5 02 11 010	9,000.00	8,333.33	8,333.33	-	58,333.31	58,333.31
Auditing Services	5 02 11 020	-	6,666.67	6,666.67	-	46,666.69	46,666.69
Consultancy Services	5 02 12 010	-	833.33	833.33	-	5,833.31	5,833.31
Environment/Sanitary Services	5 02 12 990	109,366.76	145,178.67	35,811.91	715,782.43	1,016,250.69	300,468.26
Other General Services	5 02 12 030	15,924.80	14,850.00	(1,074.80)	106,099.60	103,950.00	(2,149.60)
Security Services	5 02 12 030-1	78,965.35	77,083.33	(1,882.02)	621,732.60	539,583.31	(82,149.29)
Security Services - SG Salaries & Wages	5 02 11 990	-	833.33	833.33	-	5,833.31	5,833.31
Other Professional Services	5 02 99 080	1,000.00	13,583.33	12,583.33	30,400.00	95,083.31	64,683.31
Donations	5 02 10 030	-	6,000.00	6,000.00	3,476.80	42,000.00	38,523.20
Extraordinary Expenses	5 02 10 030-1	-	31,666.67	31,666.67	231,577.64	221,666.69	(9,910.95)
Miscellaneous Expenses	5 02 15 010	272,449.23	257,083.33	(15,365.90)	1,657,412.46	1,799,583.31	142,170.85
Taxes,Duties and Licenses	5 02 15 020	43,775.42	55,625.00	11,849.58	287,982.09	389,375.00	101,392.91
Fidelity Bond Premiums	5 02 15 030	8,603.89	21,997.92	13,394.03	66,644.08	153,985.44	87,341.36
Insurance Expenses	5 05 05 010	25,100.59	40,000.00	14,899.41	162,546.20	280,000.00	117,453.80
Other Discounts-Sr. Cit. Disc.	5 05 04 230	-	-	-	-	-	-
Loss Adjustment Expenses-NSC Promo		-	-	-	-	-	-
TOTAL MOOE		2,622,372.26	2,893,557.50	271,185.24	18,901,250.88	20,254,902.50	1,353,651.62
R&M - Infra Assets-Elec.Power	5 02 13 030	11,885.00	13,750.00	1,865.00	59,348.75	96,250.00	36,901.25
R&M - Bldg. & Other Structures-OB	5 02 13 040	8,704.62	41,666.67	32,962.05	381,720.74	291,666.69	(90,054.05)
R&M - Bldg. & Other Structures-OS	5 02 13 040-1	-	-	-	-	-	-
R&M - Machinery & Eqpt. - Office Eqpt	5 02 13 050	-	4,791.67	4,791.67	11,490.00	33,541.69	22,051.69
R&M - Furniture and Fixtures	5 02 13 070	680.00	5,625.00	4,945.00	4,031.30	39,375.00	35,343.70
R&M - Machinery & Eqpt. - IT Eqpt	5 02 13 050-1	3,440.00	8,333.33	4,893.33	27,152.75	58,333.31	31,180.56
R&M - Machinery & Eqpt. - Machineries	5 02 13 050-2	4,976.00	13,083.33	8,107.33	21,636.00	91,583.31	69,947.31
R&M - Machinery & Eqpt. - Comm. Eqpt	5 02 13 050-3	990.00	3,987.50	2,997.50	990.00	27,912.50	26,922.50
R&M - Machinery & Eqpt. - Med,Dental &	5 02 13 050-4	-	416.67	416.67	-	2,916.69	2,916.69
R&M - Machinery & Eqpt. - Oth,Mach.& Et	5 02 13 050-5	-	833.33	833.33	6,168.76	5,833.31	(335.45)
R&M - Transportation Equipmt.	5 02 13 060	78,029.09	115,141.67	37,112.58	259,222.83	805,991.69	546,768.86
R&M - Other PPE	5 02 13 990	1,155.85	7,500.00	6,344.15	26,615.85	52,500.00	25,884.15
R&M - Infra Assets-Artesian Wells	5 02 13 030-1	14,893.68	16,666.67	1,772.99	108,249.72	116,666.69	8,416.97
R&M - Infra Assets-Waterways	5 02 13 030-2	84,946.54	322,157.50	237,210.96	1,600,426.36	2,255,102.50	654,676.14

ACCT. NAME	ACCT. CODE	THIS MONTH			YEAR TO DATE		
		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
R&M - Land Improvements	5 02 13 020	30,365.60	62,500.00	32,134.40	323,822.60	437,500.00	113,677.40
TOTAL REPAIR AND MAINTENANCE EXPENSES	P	240,066.38	616,453.34	376,386.96	2,830,875.66	4,315,173.38	1,484,297.72
Impairment Loss-Loans and Receivables	5 05 03 020	-	83,333.33	83,333.33	346,676.64	583,333.31	236,656.67
DEPRECIATION EXPENSES:							
Depn. - Infra Assets-Elec. Power	5 05 01 030	2,641.80	2,641.80	-	23,393.63	23,393.63	-
Depn. - Bldgs.&Oth.Structures-OB	5 05 01 040	30,687.90	30,687.90	-	214,815.30	214,815.30	-
Depn. - Bldgs.&Oth.Structures-OS	5 05 01 040-1	5,886.94	5,886.94	-	40,581.55	40,581.55	-
Depn. - Leased Assets Improvement-Bldg.	5 05 01 090	67.58	67.58	-	473.06	473.06	-
Depn. - Machinery & Equip.-OE	5 05 01 050	18,646.66	18,646.66	-	144,835.75	144,835.75	-
Depn. - Furnitures, Fixtures and Books	5 05 01 070	11,430.75	11,430.75	-	80,630.12	80,630.12	-
Depn. - Machinery & Equip.- IT Eqpt	5 05 01 050-1	70,996.37	70,996.37	-	455,304.79	455,304.79	-
Depn. - Machinery & Equip.- Machineries	5 05 01 050-2	360.30	360.30	-	10,397.10	10,397.10	-
Depn. - Machinery & Equip.- Comm. Eqpt.	5 05 01 050-3	4,698.23	4,698.23	-	32,684.81	32,684.81	-
Depn. - Machinery & Equip.- Fire Eqpt.	5 05 01 050-4	2,572.22	2,572.22	-	18,005.54	18,005.54	-
Depn. - Machinery & Equip.- Med.Dental &	5 05 01 050-5	2,066.25	2,066.25	-	14,463.75	14,463.75	-
Depn. - Machinery & Equip.- Sports Eqpt.	5 05 01 050-6	863.62	863.62	-	5,235.46	5,235.46	-
Depn. - Machinery & Equip.- Oth. M&E	5 05 01 050-7	-	-	-	-	-	-
Depn. - Transportation Eqpt.	5 05 01 060	41,153.54	41,153.54	-	211,529.78	211,529.78	-
Depn. - Other PPE	5 05 01 990	36,485.15	36,485.15	-	266,584.93	266,584.93	-
Depn. - Water Supply Systems-Artesian Wt	954	117,064.58	117,064.58	-	838,195.96	838,195.96	-
Depn. - Water Supply Systems-Waterways.	957	461,574.06	461,574.06	-	3,211,173.73	3,211,173.73	-
TOTAL DEPRECIATION EXPENSES	P	807,195.95	807,195.95	-	5,568,305.26	5,568,305.26	-
FINANCIAL EXPENSES:							
Documentary Stamp Expenses	5 02 99 140	-	-	-	-	-	-
Interest Expenses	5 03 01 020	163,584.97	188,232.55	24,647.58	877,668.84	1,317,627.85	439,959.01
Bank Charges	5 03 01 040	-	416.67	416.67	-	2,916.69	2,916.69
Other Financial Charges	5 03 01 990	-	-	-	-	-	-
TOTAL FINANCIAL EXPENSES	P	163,584.97	188,649.22	25,064.25	877,668.84	1,320,544.54	442,875.70
TOTAL EXPENSES	P	6,986,181.01	8,137,246.38	1,151,065.37	53,729,059.69	59,547,051.31	5,817,991.62
INCOME(LOSS) FROM OPERATIONS	P	3,801,750.58	2,439,463.62	(1,362,286.96)	24,981,561.83	13,298,118.69	(11,683,443.14)
ADD(DEDUCT) OTHER INCOME/EXPENSES							
Interest Income	4 02 02 210	1,835.00	5,000.00	3,165.00	27,981.38	35,000.00	7,018.62
NET INCOME(LOSS) BEFORE INCOME TAX	P	3,803,585.58	2,444,463.62	(1,359,121.96)	25,009,543.21	13,333,118.69	(11,676,424.52)

Prepared by:

Reviewed by:

Checked by:

Approved by:

EDMA C. TONGGUA
FPS B 2/14/2019

THEODORE B. BANDALA, SR.
CBS

MARLENE C. CAGATA
Div. Mgr. CL Finance

ENGR. SOLITON T. TORCUATOR
General Manager

BALANCE SHEET
JULY 31, 2019

ASSETS LIABILITIES AND EQUITY

ACCT. CODE	ASSETS	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT	ACCT. CODE	LIABILITIES AND EQUITY	
					Current Liabilities	YEAR TO DATE AMOUNT
1 01 01 010	Cash on Hand		82,289.31	2 01 01 010	Payable Accounts	
1 01 01 020	Cash- Collecting Officers	(31,455.34)	24,500.00	2 01 01 020	Accounts Payable	9,457,729.92
1 01 01 020-1	Petty Cash Fund	-	13,000.00	2 06 01 010	Due to Officers & Employees	700.00
	Change Fund	-	-	2 06 01 020	Pension Benefits Payable - PF	10,114,633.06
1 01 02 020	Cash in Bank - Local Currency	(3,878,199.64)	30,369,115.73		Leave Benefit Payable	-
	Cash in Bank-Local Currency,Current Account	(1,121,935.27)	1,585,113.20		Inter Agency Payables	-
1 01 02 030	Cash in Bank-Local Currency,Savings Account	(463,213.81)	5,653,306.98	2 02 01 010	Due to BIR	234,529.91
1 01 02 030-1	Cash in Bank-LCSA-Terminal Leave Benefits	-	4,404,183.98	2 02 01 020	Due to GSIS	643,389.08
1 01 02 030-2	Cash in Bank-LCSA-Reserved Fund	-	4,658,398.20	2 02 01 030	Due to PAG-IBIG	138,306.87
1 01 02 030-3	Cash in Bank-LCSA-DBP	-	2,035,570.10		Due to PHILHEALTH	49,494.51
1 01 05 020	Time Deposits-Local Currency	1,053.40	1,581,164.18			
1 01 05 020-1	Time Deposits-Local Currency-Amanah Bank	(446,002.33)	12,709,908.89			
	Receivables	-	(463,213.81)			
1 03 01 010	Accounts Receivable	-	4,045.50			
1 03 01 011	Allowance for Impairment-Accounts Receivable	-	122,018.10			
1 03 03 010	Due from National Government Agencies	-	139,030.00			
1 03 03 030	Due from Local Government Units	13,020.46	1,848,262.95			
1 99 01 040	Advances to Officers & Employees	124,030.00	-			
1 03 05 990	Other Receivables	175,117.06	141,818.41	2 02 01 050	Due to Other NGA's	3,113.79
	Inventories	(12,098.62)	8,521.95	2 02 01 070	Due to LGU	-
1 04 04 010	Office Supplies Inventory	(14,699.04)	1,058.39	2 03 01 050	Due to Other Funds	386,420.00
1 04 04 020	Accountable Forms,Plates and Stickers Inventory	-	-		Other Liability Accounts	-
1 04 04 060	Drugs & Medicine Inventory	-	200,724.32	2 04 01 040	Guaranty/Security Deposits Payable	456,022.41
1 04 04 070	Medical,Dental and Laboratory Supplies Invty.	33,583.22	8,735,804.28	2 04 01 030	Ball Bonds Payable	2,154,964.42
1 04 04 080	Fuel, Oil and Lubricants Inventory	(633,193.66)	95,599.43	2 99 99 990	Other Payables	904,156.58
1 04 04 990	Other Supplies and Medical Inventory	(50,746.61)	20,664.78	2 01 02 041	Current Portion of Long Term Payable	3,293,624.03
1 04 04 120	Chemical and Filtering Supplies Inventory-CHLORINE	(4,045.63)	2,961,239.35		Total Current Liabilities	27,837,084.58
1 04 04 990-1	Other Supplies and Materials Inventory-Spare Parts	(344,428.75)	47,942.50		Non Current Liabilities	-
1 04 04 130	Construction Materials Inventory	-	157,360.00	2 01 02 040-1	Mortgage Payable	16,102,250.40
	Prepayments	(6,653.89)	293,302.60	2 01 02 040	Loans Payable - Domestic	321,131.00
1 99 02 050	Prepaid Insurance	-	14,748.00	2 01 02 990	Other Long Term Liabilities	-
1 99 02 010	Advances to Contractors	(43,775.42)	-		Total Non Current Liabilities	16,423,381.40
1 99 02 990	Other Prepayments	-	-		Total Liabilities	44,260,465.98
1 99 03 020	Guaranty Deposit	-	-		Deferred Credits	-
1 99 03 020-1	Guaranty Deposit - Meter Deposit SOCOTECO	-	-			
	Other Current Assets	-	-			
1 99 99 990	Other Assets	-	-			
	Total Current Assets	(1,582,031.86)	77,445,477.32			
	Non Current Assets	-	-			
	Investments	-	-			
1 02 07 010	Sinking Fund	-	-			
	Total Investments	-	-			
	Property Plant and Equipment	-	-			
1 06 01 010	Land	-	3,364,674.58			
1 06 03 050	Power Supply Systems	-	523,016.31			

DATE: AUG 23 2019



ASSETS


ACCT. CODE	Current Assets	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT	ACCT. CODE	LIABILITIES AND EQUITY	
					Current Liabilities	Equity
1 06 03 051	Accum. Depn.-Power Supply Systems Buildings	(2,641.80)	(337,044.09)	2 05 01 990	Other Deferred Credits	-
1 06 04 010	Buildings	-	12,318,410.81		Total Deferred Credits	-
1 06 04 011	Accum. Depn.-Buildings	(30,687.90)	(3,180,440.44)			-
1 06 04 990	Other Structures	-	1,763,963.59			-
1 06 04 991	Accumulated Depreciation-Other Structures	(5,886.94)	(661,016.88)			-
1 06 09 020	Leased Assets Improvement, Buildings	-	138,370.07			-
1 06 09 021	Accum. Depn.-Leased Assets Improvement, Buildings	(67.58)	(120,951.73)			-
1 06 05 020	Office Equipment	-	2,325,847.13			-
1 06 05 021	Accumulated Depreciation-Office Equipment	(18,646.66)	(1,600,223.35)			-
1 06 07 010	Furniture and Fixtures	16,500.00	1,806,060.16			-
1 06 07 011	Accumulated Depreciation-Furniture & Fixtures	(11,430.75)	(751,012.14)			-
1 06 05 030	Information and Communication Technology Equipment	-	7,144,569.88			-
1 06 05 031	Accum. Depn.-Information and Communication Technology E	(70,996.37)	(4,141,511.12)			-
1 06 05 990	Other Machineries and Equipment	-	1,098,040.00			-
1 06 05 991	Accum. Depn-Other Machineries and Equipment	(360.30)	(925,338.30)			-
1 06 05 090	Disaster Response and Rescue Equipment	-	824,610.34			-
1 06 05 091	Accum. Depn.-Disaster Response and Rescue Equipment	(2,572.22)	(480,966.82)			-
1 06 05 110	Medical Equipment	-	443,500.00			-
1 06 05 111	Accum. Depn.-Medical Equipment	(2,066.25)	(136,200.00)			-
1 06 05 070	Communication Equipment	-	436,365.00			-
1 06 05 071	Accum. Depreciation-Communication Equip.	(4,698.23)	(264,432.15)			-
1 06 05 130	Sports Equipment	-	135,050.75			-
1 06 05 131	Accum. Depreciation-Sports Equip.	(863.62)	(46,926.38)			-
1 06 06 010	Motor Vehicles	-	9,636,412.49			-
1 06 06 011	Accum. Depreciation-Motor Vehicles	(41,153.54)	(5,891,842.00)	3 01 01 020	Government Equity	7,753,398.44
1 06 98 990	Other Property Plant and Equipment	1,825,510.36	7,531,349.67	3 08 01 020	Share Premium	-
1 06 98 991	Accum. Depn.-Other Property Plant and Equip.	(36,485.15)	(3,738,804.32)	3 07 01 010	Retained Earnings	(2,076.97)
1 06 03 040	Water Supply Systems-Artesian Wells, Res. Pumping Stations	-	47,918,415.51		Net Income (Loss) for the period	171,032,559.07
1 06 03 041	Accum. Dep'n.-Water Supply Systems-Artesian Wells...	(117,064.58)	(18,168,639.13)			3,803,585.58
1 06 11 040	Water Supply Systems-Waterways, Aqueducts, Seawall	321,852.37	134,212,661.32			3,801,508.61
1 06 11 041	Accum. Dep'n.-Water Supply Systems-Waterways	(461,574.06)	(60,848,398.55)			-
1 06 02 020	Land Improvements, Reforestation Projects	-	71,145.00			-
1 06 99 020	Construction in Progress-Infra Assets	146,245.00	382,490.00			-
1 06 10 020-1	CIP-Infra Assets-Artesian Wells, Pumping Stations & Conduits	-	11,833,767.25			-
1 06 10 020-2	CIP-Infra Assets-Flood Controls	-	-			-
1 06 10 020-3	CIP-Infra Assets-Waterways, Aqueducts, Seawall & Riverwalls	1,546,049.10	23,607,204.11			-
1 06 10 020-4	CIP-Infra Assets-Other Public Infra	22,046.00	70,676.48			-
1 06 10 020-5	CIP-Infra Assets-Other Public Infra-Bldg.	-	5,977.50			-
1 06 10 020-6	CIP-Infra Assets-Reforestation-Upland	-	-			-
1 99 99 990	Other Assets-Items in Transit	-	3,504,870.21			-
1 99 99 990-1	Other Assets	-	806,788.62			-
1 99 99 050	Abandoned/Surrendered Property/Assets	-	-			-
1 11 01 011	Accum. Impairment Losses-Abandoned/Surrendered Property	-	-			-
	Total Property Plant and Equipment	3,071,006.88	170,610,489.38			-
	Total Non Current Assets	3,071,006.88	170,610,489.38			-
	Total Assets	1,488,975.02	248,055,966.70			-

THIS MONTH AMOUNT	YEAR TO DATE AMOUNT	ACCT. CODE	Current Liabilities	Equity	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
(2,641.80)	(337,044.09)	2 05 01 990	Other Deferred Credits		-	-
(30,687.90)	(3,180,440.44)			Government Equity	-	7,753,398.44
(5,886.94)	(661,016.88)			Share Premium	-	-
(67.58)	(120,951.73)			Retained Earnings	(2,076.97)	171,032,559.07
(18,646.66)	(1,600,223.35)			Net Income (Loss) for the period	3,803,585.58	25,009,543.21
(11,430.75)	(751,012.14)				3,801,508.61	203,795,500.72
(70,996.37)	(4,141,511.12)					
(360.30)	(925,338.30)					
(2,572.22)	(480,966.82)					
(2,066.25)	(136,200.00)					
(4,698.23)	(264,432.15)					
(863.62)	(46,926.38)					
(41,153.54)	(5,891,842.00)	3 01 01 020		Equity		
1,825,510.36	7,531,349.67	3 08 01 020				
(36,485.15)	(3,738,804.32)	3 07 01 010				
(117,064.58)	(18,168,639.13)					
321,852.37	134,212,661.32					
(461,574.06)	(60,848,398.55)					
146,245.00	382,490.00					
-	11,833,767.25					
1,546,049.10	23,607,204.11					
22,046.00	70,676.48					
-	5,977.50					
-	3,504,870.21					
-	806,788.62					
-	-					
-	-					
3,071,006.88	170,610,489.38					
3,071,006.88	170,610,489.38					
1,488,975.02	248,055,966.70					

Total Liabilities and Equity (0.00)

Approved by:  ENGR. SOL TO T. TORCUATOR

Reviewed by:  MARLENE C. CAGATA

Checked by:  THEODORE B. BANDALA, JR.

Prepared by:  EDNA C. TOMAYA