POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

Cash Flow Statement
For the period ended January 31, 2025
(with Comparative figures previous month)

		Current Month January	Previous Month December	Variance	Year to Date
Cash Flow from Operating Activities					
Cash Inflows					
Income From Water System / Receivables	Php	17,173,448.49	12,682,755.20	4,490,693.29	17,173,448.49
Other Service Income & Inspection Fee		146,030.00	146,706.46	(676.46)	146,030.00
Power Cost Adjustment		-	-	-	-
Sales Revenue		-	-	-	-
Miscellaneous Income		100,394.94	123,713.18	(23,318.24)	100,394.94
Other Receivables (SCC/WM/Materials)		452,518.19	524,302.13	(71,783.94)	452,518.19
Other Receipts (Bidders bond, refund of c/a & etc)		247,387.43	1,029,625.44	(782,238.01)	247,387.43
Total Cash Inflows	Php	**18,119,779.05**	**14,507,102.41**	**3,612,676.64**	**18,119,779.05**
Cash Outflows					
Personal Services	Php	4,260,281.25	5,685,599.38	(1,425,318.13)	4,260,281.25
Maintenance & Other Operating Expenses		6,072,124.67	8,348,054.94	(2,275,930.27)	6,072,124.67
Prepayments		53,342.98	1,190.00	52,152.98	53,342.98
Purchases of Inventories		503,360.92	3,632,991.13	(3,129,630.21)	503,360.92
Payables		2,756,744.28	1,664,448.81	1,092,295.47	2,756,744.28
Expanded Withholding Tax (EWT)		20,745.85	8,055.45	12,690.40	20,745.85
Discounts		9,500.67	22,138.87	(12,638.20)	9,500.67
Total Cash Outflows	**Php**	**13,676,100.62**	**19,362,478.58**	**(5,686,377.96)**	**13,676,100.62**
Net Cash from Operating Activities	**Php**	**4,443,678.43**	**(4,855,376.17)**	**9,299,054.60**	**4,443,678.43**
Cash Flows from Investing Activities					
Cash Inflows					
Sale of Property, Plant and Equipment	Php				-
Sale of Property, Plant and Equipment					
Interest and Dividends		1,465.23	11,833.17	(10,367.94)	1,465.23
Total Cash Inflows	**Php**	**1,465.23**	**11,833.17**	**(10,367.94)**	**1,465.23**
Cash Outflows					
Investments					-
Purchase /Acquisition of Property, Plant & Equipment	Php	1,122,271.07	1,732,723.33	(610,452.26)	1,122,271.07
Total Cash Outflows	**Php**	**1,122,271.07**	**1,732,723.33**	**(610,452.26)**	**1,122,271.07**
Net Cash from Investing Activities	**Php**	**(1,120,805.84)**	**(1,720,890.16)**	**600,084.32**	**(1,120,805.84)**
Cash Flow from Financing Activities					
Cash Inflows					
Acquisition of Loan	Php		-	-	-
Others					
Total Cash Inflows	**Php**	-	-	-	-
Cash Outflows					
Loan Amortization	Php	-	-	-	-
Interest Expense		-	-	-	-
LWUA ADB Loan Project					-
Total Cash Outflows	**Php**	-	-	-	-
Net Cash from Financing Activities	**Php**	-	-	-	-
Net Increase (decrease) in Cash Equivalents at Beginning of Period	**Php**	**3,322,872.59**	**(6,576,266.33)**	**9,899,138.92**	**3,322,872.59**
Cash and Cash Equivalents at Beginning of the Period	**Php**	66,467,107.53	73,043,373.86	(6,576,266.33)	66,467,107.53
Cash and Cash Equivalents at End of the period.	**Php**	**69,789,980.12**	**66,467,107.53**	**3,322,872.59**	**69,789,980.12**

RECAP:
RESTRICTED CASH

Reserved Fund:			
POLWD-LWUA LBP-JSA		839,945.75	
DBP Special Deposit		4,500,000.00	5,339,945.75
TLB - Fund : LBP-Special Deposit		8,662,475.02	
: DBP-Special Deposit		4,000,000.00	
: AAIIBP-Time Deposit		2,307,173.54	**14,969,648.56**
TOTAL			**20,309,594.31**
Cash (for operation use)			
Cash on Hand		177,591.57	
PCF		27,500.00	
Change Fund		15,000.00	
LBP-ND		3,117,464.98	**49,480,385.81**
DBP Payroll Account		2,171,723.87	
DBP Special Deposit		1,501,090.30	
LBP-CA		42,470,015.09	
Total Cash Balance ending, January 31, 2025	**Php**		**69,789,980.12**

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Prepared by :
EDNA C. TONGDIA
SFPS 18 Feb. 2025

Checked by:
MARLENE C. CAGATA
Finance Division Manager B

Approved by :
ENGR. ANDRESITO J. DEGILLA
General Manager B

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

BALANCE SHEET
JANUARY 31, 2025

ASSETS

ACCT. CODE	Current Assets	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
	Cash on Hand		
1 01 01 010	Cash- Collecting Officers	(32,958.09)	177,591.57
1 01 01 020	Petty Cash Fund	27,500.00	27,500.00
1 01 01 020-1	Change Fund	15,000.00	15,000.00
	Cash in Bank - Local Currency		-
1 01 02 020	Cash in Bank-Local Currency,Current Account-LBP	7,519,471.30	42,470,015.09
1 01 02 020-1	Cash in Bank-Local Currency,Current Account-DBP	(8,885,850.33)	-
			-
1 01 02 030	Cash in Bank-Local Currency,Savings Account	(2,915,627.52)	3,117,464.98
1 01 02 030-1	Cash in Bank-LCSA-Terminal Leave Benefits	100,000.00	8,662,475.02
1 01 02 030-2	Cash in Bank-LCSA-Reserved Fund	5,000.00	839,945.75
1 01 02 030-3	Cash in Bank-LCSA-DBP	(406,915.77)	2,171,723.87
1 01 05 020	Time Deposits-Local Currency	7,897,253.00	10,001,090.30
1 01 05 020-1	Time Deposits-Local Currency-Amanah Bank	-	2,307,173.54
1 01 05 020-2	Time Deposits-Local Currency-Provident Fund	-	-
	Receivables	-	-
1 03 01 010	Accounts Receivable	(1,390,019.66)	16,774,753.06
1 03 01 011	Allowance for Impairment-Accounts Receivable	-	(339,569.09)
1 03 03 010	Due from National Government Agencies	-	4,045.50
1 03 03 030	Due from Local Government Units	-	0.00
1 99 01 010	Advances for Operating Expenses	5,200.00	5,200.00
1 99 01 040	Advances to Officers & Employees	10,000.00	10,000.00
1 03 05 010	Other Receivables-Disallowance/Charges	-	-
1 03 05 990	Other Receivables	2,800,255.77	4,344,861.41
	Inventories	-	
1 04 04 010	Office Supplies Inventory	(32,664.35)	162,385.40
1 04 04 020	Accountable Forms,Plates and Stickers Inventory	(11,641.34)	34,924.01
1 04 04 060	Drugs & Medicine Inventory	-	537.60
1 04 04 070	Medical,Dental and Laboratory Supplies Invty.	-	-
1 04 04 080	Fuel, Oil and Lubricants Inventory	1,714.93	350,524.54
1 04 04 990	Other Supplies and Materials Inventory	(628,584.52)	6,013,720.62
1 04 04 120	Chemical and Filtering Supplies Inventory-CHLORINE	(103,324.05)	210,382.25
1 04 04 990-1	Other Supplies and Materials Inventory-Spare Parts	(17,600.00)	337,173.31
1 04 04 130	Construction Materials Inventory	177,106.25	4,687,040.73
1 04 05 030	Semi-Expendable Information & Communication	-	585,469.20
1 04 05 070	Semi-Expendable Communications Equipment	-	-
1 04 05 990	Semi-Expendable Other Machinery & Equipment	-	98,750.00
1 04 06 010	Semi-Expendable Furniture & Fixture	-	-
	Prepayments	-	
1 99 02 050	Prepaid Insurance	2,705.58	326,636.10
1 99 02 010	Advances to Contractors	461,887.65	461,887.65
1 99 02 080	Withholding Tax at Source	(21,899.06)	20,745.85
1 99 02 990	Other Prepayments	(15,215.96)	112,362.09
1 99 03 020	Guaranty Deposit	-	20,462.00
1 99 03 020-1	Guaranty Deposit -Meter Deposit SOCOTECO	-	259,229.36
	Other Current Assets	-	
1 99 99 990	Other Assets		-
	Total Current Assets	4,560,793.83	104,271,501.71
	Non Current Assets	-	-
	Investments		-
1 02 07 010	Sinking Fund	-	-
	Total Investments	-	-
	Property Plant and Equipment		
1 06 01 010	Land		
1 06 02 990	Other Land Improvements	-	8,293,604.34
		-	3,245,243.42
1 06 02 991	Accum.Depn. - Other Land Improvements	(24,339.33)	(611,075.88)

LIABILITIES AND EQUITY

ACCT. CODE	Current Liabilities	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
	Payable Accounts		
2 01 01 010	Accounts Payable	(3,020,535.94)	11,920,648.06
2 01 01 020	Due to Officers & Employees	-	-
2 06 01 010	Pension Benefits Payable - PF	13,984.96	16,666.76
2 06 01 020	Leave Benefit Payable - Current	1,990,448.53	2,123,568.37
			-
	Inter Agency Payables		-
			-
2 02 01 010	Due to BIR	(765,021.57)	589,123.05
2 02 01 020	Due to GSIS	(15,446.52)	1,243,318.47
2 02 01 030	Due to PAG-IBIG	(1,684.61)	147,673.32
		-	-
2 02 01 040	Due to PHILHEALTH	7,923.39	230,809.82
		-	-
			-
			-
			-
			-
	11,796,688.46		-
			-
2 02 01 050	Due to Other NGA's	-	(0.00)
2 02 01 070	Due to LGU		-
2 03 01 050	Due to Other Funds		-
	Other Liability Accounts		-
2 04 01 040	Guaranty/Security Deposits Payable	32,897.66	4,659,219.54
2 04 01 030	Bail Bonds Payable	-	-
2 99 99 990	Other Payables	141,088.89	1,423,195.49
2 01 02 041	Current Portion of Long Term Payable	-	-
		-	
	Total Current Liabilities	(1,616,345.21)	22,354,222.88
	Non Current Liabilities		
2 01 02 040-1	Mortgage Payable	-	(0.00)
2 01 02 040	Loans Payable - Domestic	-	89,813,528.10
2 01 02 990	Other Long Term Liabilities		-
2 06 01 020	Leave Benefit Payable - Noncurrent	(1,100,038.85)	13,024,521.75
		-	
	Total Non Current Liabilities	(1,100,038.85)	102,838,049.85
	Total Liabilities	(2,716,384.06)	125,192,272.73
	Deferred Credits		
2 05 01 990	Other Deferred Credits	-	-
	Total Deferred Credits	-	-

ASSETS

ACCT. CODE	Current Assets	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
1 06 03 050	Power Supply Systems	-	1,571,320.97
1 06 03 051	Accum. Depn.-Power Supply Systems	(9,839.91)	(456,455.23)
1 06 03 110 1	Plant-Utility Plant in Service (UPIS)-Waterways	22,330,383.00	205,820,507.78
1 06 03 111 1	Accum. Depn.-Plant-(UPIS)-Waterways	(2,010,835.56)	(85,056,281.39)
1 06 03 110 2	Plant-Utility Plant in Service (UPIS)-Artesian Wells...	-	98,749,026.64
1 06 03 111 2	Accum. Depn.-Plant-(UPIS)-Artesian Wells	(238,555.18)	(29,495,558.23)
1 06 04 010	Buildings	-	22,808,951.53
1 06 04 011	Accum.Depn.-Buildings	(54,004.70)	(5,756,268.96)
1 06 04 990	Other Structures	-	1,623,077.37
1 06 04 991	Accumulated Depreciation-Other Structures	(5,195.13)	(913,934.73)
1 06 09 020	Leased Assets Improvement, Buildings	-	141,102.38
1 06 09 021	Accum.Depn.-Leased Assets Improvement,Buildings	(2,484.38)	(115,100.10)
1 06 05 020	Office Equipment	86,292.00	1,579,184.22
1 06 05 021	Accumulated Depreciation-Office Equipment	(10,083.89)	(1,131,715.17)
1 06 07 010	Furniture and Fixtures	-	1,421,618.82
1 06 07 011	Accumulated Depreciation-Furniture & Fixtures	(9,070.63)	(790,202.75)
1 06 05 030	Information and Communication Technology Equipment	-	7,713,275.04
1 06 05 031	Accum.Depn.-Information and Communication Technology I	(68,696.68)	(5,207,478.73)
1 06 05 990	Other Machineries and Equipment	-	1,239,800.00
1 06 05 991	Accum.Depn-Other Machineries and Equipment	(1,423.50)	(974,044.50)
1 06 05 090	Disaster Response and Rescue Equipment	-	1,011,625.00
1 06 05 091	Accum.Depn.-Disaster Response and Rescue Equipment	(7,862.71)	(819,612.32)
1 06 05 110	Medical Equipment	-	-
1 06 05 111	Accum.Depn.-Medical Equipment	-	-
1 06 05 070	Communication Equipment	-	527,052.00
1 06 05 071	Accum. Depreciation-Communication Equipt.	(5,594.70)	(324,716.37)
1 06 05 080	Construction and Heavy Equipment	-	5,374,566.78
1 06 05 081	Accum. Depreciation-Construction and Heavy Equipment	(40,309.26)	(1,429,292.73)
1 06 05 130	Sports Equipment	-	-
1 06 05 131	Accum. Depreciation-Sports Equipt.	-	-
1 06 06 010	Motor Vehicles	-	17,953,638.77
1 06 06 011	Accum. Depreciation-Motor Vehicles	(141,439.30)	(8,371,366.00)
1 06 98 990	Other Property Plant and Equipment	-	10,609,421.49
1 06 98 991	Accum. Depn.-Other Property Plant and Equipt.	(47,160.67)	(8,441,790.91)
1 06 02 020	Land Improvements,Reforestation Projects	-	34,744.00
1 06 99 020	Construction in Progress-Infra Assets	-	85,000.00
1 06 10 020-1	CIP-Infra Assets-Artesian Wells,Pumping Stations&Conduit:	126,825.19	4,677,309.62
1 06 10 020-2	CIP-Infra Assets-Flood Controls	-	-
1 06 10 020-3	CIP-Infra Assets-Waterways, Aqueducts, Seawall&Riverwal	361,552.19	16,375,747.30
1 06 10 020-4	CIP-Infra Assets-Other Public Infra	547,862.52	104,523,698.47
1 06 10 020-5	CIP-Infra Assets-Other Public Infra-Bldg.	-	284,930.00
1 06 10 020-6	CIP-Infra Assets-Reforestation-Upland	-	295,174.42
1 99 99 990	Other Assets-Items in Transit	(998,887.54)	7,020,791.75
1 99 99 990-1	Other Assets	-	2,724,763.37
1 99 99 050	Abandoned/Surrendered Property/Assets		-
1 11 01 011	Accum.Impairment Losses-Abandoned/Surrendered Property/Asset		-
	Total Property Plant and Equipment	19,777,131.83	375,810,281.48
	Total Non Current Assets	19,777,131.83	375,810,281.48
	Total Assets	24,337,925.66	480,081,783.19

LIABILITIES AND EQUITY

ACCT. CODE	Current Liabilities	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
	Equity		
3 01 01 020	Government Equity	25,014,283.00	33,677,922.04
3 08 01 020	Share Premium	-	-
3 07 01 010	Retained Earnings	(2,782,592.96)	316,388,968.74
	Net Income (Loss)for the period	4,822,619.68	4,822,619.68
	Total Equity	27,054,309.72	354,889,510.46
	Total Liabilities and Equity	24,337,925.66	480,081,783.19
			0.00

Prepared by:

EDNA C. TONGUIA
SFPS
18 Feb 2025

Checked by:

JESSIELD J. EGACAMAO
CBA - Designate

Reviewed by:

MARLENE C. CAGATA
Div. Mgr. C - Finance

Approved by:
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ENGR. ANDRESITO J. DESILLA
General Manager

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POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

INCOME STATEMENT
As of JANUARY 31, 2025

ACCOUNT NAME	ACCT. CODE	THIS MONTH ACTUAL	THIS MONTH BUDGET	THIS MONTH VARIANCE	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE
INCOME							
Inspection Fees	4 02 01 100	P 39,350.00	P 22,000.00	P (17,350.00)	P 39,350.00	P 22,000.00	P (17,350.00)
Other Service Income	4 02 01 990	230,180.00	295,333.33	65,153.33	230,180.00	295,333.33	65,153.33
Waterworks System Fees	4 02 02 090	15,567,117.31	19,148,559.34	3,581,442.03	15,567,117.31	19,148,559.34	3,581,442.03
Fines and Penalties-Business Income	4 02 02 230	428,935.94	574,456.78	145,520.84	428,935.94	574,456.78	145,520.84
Miscellaneous Income	4 06 03 990	100,394.94	208,356.25	107,961.31	100,394.94	208,356.25	107,961.31
GROSS INCOME		P 16,365,978.19	P 20,248,705.70	P 3,882,727.51	P 16,365,978.19	20,248,705.70	P 3,882,727.51
LESS: EXPENSES:							
PERSONAL SERVICES:		-	-				
Salaries and Wages- Regular	5 01 01 010	P 3,200,320.67	P 3,443,647.33	P 243,326.66	P 3,200,320.67	P 3,443,647.33	P 243,326.66
Salaries and Wages- Casual/Contractual	5 01 01 020	-	-	-	-	-	-
Personnel Economic Relief Allow. (PERA)	5 01 02 010	201,545.45	220,000.00	18,454.55	201,545.45	220,000.00	18,454.55
Representation Allowance (RA)	5 01 02 020	38,500.00	38,500.00	-	38,500.00	38,500.00	-
Transportation Allowance (TA)	5 01 02 030	38,500.00	38,500.00	-	38,500.00	38,500.00	-
Clothing/Uniform Allowance	5 01 02 040	686,000.00	686,000.00	-	686,000.00	686,000.00	-
Productivity Incentive Allowance	5 01 02 080	-	47,500.00	47,500.00	-	47,500.00	47,500.00
Other Bonuses and Allowances	5 01 02 990	-	-	-	-	-	-
Directors & Committee Members' Fees	5 01 02 170	85,410.00	85,410.00	-	85,410.00	85,410.00	-
Honoraria	5 01 02 100	(10,454.44)	35,000.00	45,454.44	(10,454.44)	35,000.00	45,454.44
Hazard Pay	5 01 02 110	-	-	-	-	-	-
Overtime and Night Pay	5 01 02 130	20,459.57	138,551.88	118,092.31	20,459.57	138,551.88	118,092.31
Cash Gift	5 01 02 150	-	-	-	-	-	-
Year End Bonus	5 01 02 140	-	-	-	-	-	-
Mid Year Bonus	5 01 02 160	-	-	-	-	-	-
Life and Retirement Insurance Contribution	5 01 03 010	359,188.90	413,237.68	54,048.78	359,188.90	413,237.68	54,048.78
PAG-IBIG Contributions	5 01 03 020	19,400.00	21,300.00	1,900.00	19,400.00	21,300.00	1,900.00
PHILHEALTH Contributions	5 01 03 030	74,378.15	81,744.72	7,366.57	74,378.15	81,744.72	7,366.57
Employees Compensation Insurance Premu	5 01 03 040	9,700.00	10,650.00	950.00	9,700.00	10,650.00	950.00
Terminal Leave Benefits	5 01 04 030	228,649.41	408,924.99	180,275.58	228,649.41	408,924.99	180,275.58
Other Personnel Benefits	5 01 04 990	-	-	-	-	-	-
Other Personnel Benefits - CNA Civilian	5 01 04 990-1	-	-	-	-	-	-
TOTAL PERSONAL SERVICES		P 4,951,597.71	5,668,966.59	717,368.88	4,951,597.71	5,668,966.59	717,368.88
MAINTENANCE & OTHER OPERATING EXPENSES:							
Travelling Expenses - Local	5 02 01 010	P 140,913.37	P 162,573.67	P 21,660.30	P 140,913.37	P 162,573.67	P 21,660.30
Training Expenses	5 02 02 010	-	176,641.67	176,641.67	-	176,641.67	176,641.67
Office Supplies Expenses	5 02 03 010	34,223.95	71,137.49	36,913.54	34,223.95	71,137.49	36,913.54
Accountable Forms Expenses	5 02 03 020	11,641.34	31,250.00	19,608.66	11,641.34	31,250.00	19,608.66
Drugs and Medicine Expenses	5 02 03 070	-	1,500.00	1,500.00	-	1,500.00	1,500.00
Medical,Dental& Lab.Supplies Expenses-Lal	5 02 02 080-1	29,850.00	46,752.67	16,902.67	29,850.00	46,752.67	16,902.67
Fuel,Oil and Lubricants Expenses	5 02 03 090	126,705.92	229,461.74	102,755.82	126,705.92	229,461.74	102,755.82
Gasoline,Oil and Lubricants Expenses-PUM	5 02 03 090-1	-	-	-	-	-	-
Generation, Trans.&Dis'n. Exp-Fuel,Oil & Lu	5 02 09 010-2	51,735.07	129,169.14	77,434.07	51,735.07	129,169.14	77,434.07
Gasoline,Oil and Lubricants Expenses-ADM	5 02 03 090-2	-	6,250.00	6,250.00	-	6,250.00	6,250.00
Other Supplies & Material Expenses	5 02 03 990	40,162.27	95,490.04	55,327.77	40,162.27	95,490.04	55,327.77
Other Supplies & Material Expenses-CHLOR	5 02 03 990-1	-	-	-	-	-	-
Chemical and Filtering Supplies Expenses	5 02 03 130	86,324.05	151,994.33	65,670.28	86,324.05	151,994.33	65,670.28

ACCOUNT NAME	ACCT. CODE	THIS MONTH			YEAR TO DATE		
		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Semi-Expendable Machinery and Equipt. E>	5 02 03 210	358,921.76	882,151.67	523,229.91	358,921.76	882,151.67	523,229.91
Semi-Expendable Furnitures, Fixtures & Bo	5 02 03 220	-	38,792.75	38,792.75	-	38,792.75	38,792.75
Electricity Expenses-Pumping Stations	5 02 04 020	-	-	-	-	-	-
Generation, Trans.&Dis'n. Exp-Elec.Exp.PS	5 02 09 010-1	2,475,776.04	3,725,351.44	1,249,575.40	2,475,776.04	3,725,351.44	1,249,575.40
Electricity Expenses-Admin. Bldg.	5 02 04 020-1	75,329.22	137,500.00	62,170.78	75,329.22	137,500.00	62,170.78
Elecricity Expenses-Sub Office	5 02 04 020-2	-	-	-	-	-	-
Postage and Courier Services	5 02 05 010	458.00	2,458.33	2,000.33	458.00	2,458.33	2,000.33
Telephone Expenses-LANDLINE	5 02 05 020	11,195.17	10,700.00	(495.17)	11,195.17	10,700.00	(495.17)
Telephone Expenses-MOBILE	5 02 05 020-1	35,500.00	43,749.00	8,249.00	35,500.00	43,749.00	8,249.00
Internet Subscription Expenses	5 02 05 030	6,698.00	14,840.00	8,142.00	6,698.00	14,840.00	8,142.00
Cable,Sattelite,Telegraph & Radio Expenses	5 02 05 040	-	-	-	-	-	-
Membership Dues & Cont. to Organizations	5 02 99 060	1,000.00	11,567.17	10,567.17	1,000.00	11,567.17	10,567.17
Advertising, Promotional and Marketing Ex	5 02 99 010	-	44,377.42	44,377.42	-	44,377.42	44,377.42
Printing and Publications Expenses	5 02 99 020	22,963.00	41,237.50	18,274.50	22,963.00	41,237.50	18,274.50
Rent/Lease Expenses	5 02 99 050	-	4,279.74	4,279.74	-	4,279.74	4,279.74
Representation Expenses	5 02 99 030	21,019.65	44,666.67	23,647.02	21,019.65	44,666.67	23,647.02
Transportation & Delivery Expenses	5 02 99 040	-	-	-	-	-	-
Subscription Expenses	5 02 99 070	2,554.19	48,420.00	45,865.81	2,554.19	48,420.00	45,865.81
Major Events and Conventions Expenses	5 02 99 180	-	65,000.00	65,000.00	-	65,000.00	65,000.00
Awards/Rewards Expenses	5 02 06 010	1,300.00	68,875.00	67,575.00	1,300.00	68,875.00	67,575.00
Legal Services	5 02 11 010	9,000.00	10,000.00	1,000.00	9,000.00	10,000.00	1,000.00
Auditing Services	5 02 11 020	-	41,666.67	41,666.67	-	41,666.67	41,666.67
Consultancy Services	5 02 11 030	-	12,500.00	12,500.00	-	12,500.00	12,500.00
Environment/Sanitary Services	5 02 12 010	-	4,166.67	4,166.67	-	4,166.67	4,166.67
Other General Services - JO	5 02 12 990	276,134.79	330,600.00	54,465.21	276,134.79	330,600.00	54,465.21
Security Services	5 02 12 030	8,154.46	12,500.00	4,345.54	8,154.46	12,500.00	4,345.54
Security Services - SG Salaries & Wages	5 02 12 030-1	169,534.07	208,333.33	38,799.26	169,534.07	208,333.33	38,799.26
Other Professional Services	5 02 11 990	-	6,250.00	6,250.00	-	6,250.00	6,250.00
Donations	5 02 99 080	-	24,083.33	24,083.33	-	24,083.33	24,083.33
Extraordinary Expenses	5 02 10 030	-	3,800.00	3,800.00	-	3,800.00	3,800.00
Miscellaneous Expenses	5 02 10 030-1	-	7,500.00	7,500.00	-	7,500.00	7,500.00
Taxes,Duties and Licenses	5 02 15 010	374,406.72	7,362.67	(367,044.05)	374,406.72	7,362.67	(367,044.05)
Fedility Bond Premuims	5 02 15 020	17,333.46	25,597.92	8,264.46	17,333.46	25,597.92	8,264.46
Insurance Expenses	5 02 15 030	50,648.85	49,598.62	(1,050.23)	50,648.85	49,598.62	(1,050.23)
Labor and Wages	5 02 16 010	365,498.71	286,751.75	(78,746.96)	365,498.71	286,751.75	(78,746.96)
Other Discounts-Sr. Cit. Disc.	5 05 05 010	9,437.06	40,000.00	30,562.94	9,437.06	40,000.00	30,562.94
Other Discounts-NSC Discount	5 05 05 0101	-	-	-	-	-	-
Loss Adjustment Expenses-NSC Promo	5 05 04 230		-	-	-	-	-
TOTAL MOOE		P 4,814,419.12	P 7,356,898.38	P 2,542,479.26	P 4,814,419.12	P 7,356,898.38	P 2,542,479.26
R&M - Infra Assets-Elec.Power	5 02 13 030	P -	P 107,774.00	P 107,774.00	P -	P 107,774.00	107,774.00
R&M - Bldg. & Other Structures-OB	5 02 13 040	44,284.75	37,500.00	(6,784.75)	44,284.75	37,500.00	(6,784.75)
R&M - Bidg. & Other Structures-OS	5 02 13 040-1	-	-	-	-	-	-
R&M - Machinery & Equipt. - Office Eqpt	5 02 13 050	-	8,333.33	8,333.33	-	8,333.33	8,333.33
R&M - Furniture and Fixtures	5 02 13 070	-	10,416.67	10,416.67	-	10,416.67	10,416.67
R&M - Machinery & Equipt. - IT Eqpt	5 02 13 050-1	-	17,500.00	17,500.00	-	17,500.00	17,500.00
R&M - Machinery & Equipt. - Machineries	5 02 13 050-2	-	82,415.83	82,415.83	-	82,415.83	82,415.83
R&M - Machinery & Equipt. - Comm. Eqpt	5 02 13 050-3	-	16,357.67	16,357.67	-	16,357.67	16,357.67
R&M - Machinery & Equipt. - Med.Dental &	5 02 13 050-4	-	17,000.00	17,000.00	-	17,000.00	17,000.00
R&M - Machinery & Equipt. - Oth.Mach.& E	5 02 13 050-5	4,864.00	23,678.33	18,814.33	4,864.00	23,678.33	18,814.33
R&M - Transportation Equipt.	5 02 13 060	22,200.00	147,000.00	124,800.00	22,200.00	147,000.00	124,800.00
R&M - Other PPE	5 02 13 990	-	2,500.00	2,500.00	-	2,500.00	2,500.00
R&M - Infra Assets-Artesian Wells	5 02 13 030-1	151,400.97	65,000.00	(86,400.97)	151,400.97	65,000.00	(86,400.97)
R&M - Infra Assets-Waterways	5 02 13 030-2	289,413.64	656,077.67	366,664.03	289,413.64	656,077.67	366,664.03
R&M - Land Improvements	5 02 13 020	13,210.00	41,666.67	28,456.67	13,210.00	41,666.67	28,456.67
TOTAL REPAIR AND MAINTENCE EXPENSES		P 525,373.36	P 1,233,220.17	P 707,846.81	P 525,373.36	P 1,233,220.17	P 707,846.81

ACCOUNT NAME	ACCT. CODE	THIS MONTH ACTUAL	THIS MONTH BUDGET	THIS MONTH VARIANCE	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE
Impairment Loss-Loans and Receivables	5 05 03 020	P -	P 41,666.67	P 41,666.67	P -	P 41,666.67	P 41,666.67
DEPRECIATION EXPENSES:							
Depn. - Other Land Improvement	5 05 01 020	P 24,339.33	P 24,339.33	P -	P 24,339.33	P 24,339.33	P -
Depn. - Infra Assets-Elec. Power	5 05 01 030	9,839.91	9,839.91	-	9,839.91	9,839.91	-
Depn. - Infra. Assets-Waterways	5 05 01 030 1	587,273.58	587,273.58	-	587,273.58	587,273.58	-
Depn. - Infra. Assets-Artesian Wells	5 05 01 030 2	238,555.18	238,555.18	-	238,555.18	238,555.18	-
Depn. - Bldgs.&Oth.Structures-OB	5 05 01 040	54,004.70	54,004.70	-	54,004.70	54,004.70	-
Depn. - Bldgs.&Oth.Structures-OS	5 05 01 040-1	5,195.13	5,195.13	-	5,195.13	5,195.13	-
Depn. - Leased Assets Improvement-Bldg.	5 05 01 090	2,484.38	2,484.38	-	2,484.38	2,484.38	-
Depn. - Machinery & Equipt.-OE	5 05 01 050	10,083.89	10,083.89	-	10,083.89	10,083.89	-
Depn. - Furnitures, Fixtures and Books	5 05 01 070	9,070.63	9,070.63	-	9,070.63	9,070.63	-
Depn. - Machinery & Equipt.- IT Eqpt	5 05 01 050-1	68,696.68	68,696.68	-	68,696.68	68,696.68	-
Depn. - Machinery & Equipt.- Machineries	5 05 01 050-2	1,423.50	1,423.50	-	1,423.50	1,423.50	-
Depn. - Machinery & Equipt.- Comm. Eqpt.	5 05 01 050-3	5,594.70	5,594.70	-	5,594.70	5,594.70	-
Depn. - Machinery & Equipt.- Fire Eqpt.	5 05 01 050-4	7,862.71	7,862.71	-	7,862.71	7,862.71	-
Depn. - Machinery & Equipt. - Heavy Equip	5 05 01 050-8	40,309.26	40,309.26	-	40,309.26	40,309.26	-
Depn. - Transportation Equipt.	5 05 01 060	141,439.30	141,439.30	-	141,439.30	141,439.30	-
Depn. - Other PPE	5 05 01 990	47,160.67	47,160.67	-	47,160.67	47,160.67	-
Depn. - Water Supply Systems-Artesian We	5 05 01 991	-	-	-	-	-	-
Depn. - Water Supply Systems-Waterways.	5 05 01 992	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSES		P 1,253,333.55	P 1,253,333.55	P -	P 1,253,333.55	P 1,253,333.55	P -
FINANCIAL EXPENSES:							
Documentary Stamp Expenses	5 02 99 140		-	P -	P -	-	-
Interest Expenses	5 03 01 020	-	596,166.67	596,166.67	-	P 596,166.67	P 596,166.67
Bank Charges	5 03 01 040	100.00	208.33	108.33	100.00	208.33	108.33
Other Financial Charges	5 03 01 990		-	-	-	-	-
TOTAL FINANCIAL EXPENSES		P 100.00	P 596,375.00	P 596,275.00	P 100.00	P 596,375.00	P 596,275.00
TOTAL EXPENSES		P 11,544,823.74	P 16,150,460.35	P 4,605,636.61	P 11,544,823.74	P 16,150,460.35	P 4,605,636.61
INCOME(LOSS) FROM OPERATIONS		P 4,821,154.45	P 4,098,245.35	P (722,909.10)	P 4,821,154.45	P 4,098,245.35	P (722,909.10)
ADD(DEDUCT) OTHER INCOME/EXPENSES		-					
Interest Income	4 02 02 210	1,465.23	6,250.00	P 4,784.77	P 1,465.23	P 6,250.00	P 4,784.77
NET INCOME(LOSS) BEFORE INCOME TAX		P **4,822,619.68**	P **4,104,495.35**	P **(718,124.33)**	P **4,822,619.68**	P **4,104,495.35**	P **(718,124.33)**

Prepared by:

EDNA C. TONGUIA
Sr. FPS 18 Feb. 2025

Checked by:

JESSIELD J. EGAGAMAO
CBA - Designate

Reviewed by:

MARLENE C. CAGATA
Div. Mgr. C - Finance

Approved by:

ENGR. ANDRESITO J. DEGILLA
General Manager

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

Cash Flow Statement
For the period ended February 28, 2025
(with Comparative figures previous month)

		Current Month February	Previous Month January	Variance	Year to Date
Cash Flow from Operating Activities					
Cash Inflows					
Income From Water System / Receivables	Php	14,139,528.10	17,173,448.49	(3,033,920.39)	31,312,976.59
Other Service Income & Inspection Fee		146,900.00	146,030.00	870.00	292,930.00
Miscellaneous Income		150,004.78	100,394.94	49,609.84	250,399.72
Other Receivables (SCC/WM/Materials)		352,120.30	452,518.19	(100,397.89)	804,638.49
Other Receipts (Bidders bond, refund of c/a & etc)		249,375.63	247,387.43	1,988.20	496,763.06
Total Cash Inflows	Php	**15,037,928.81**	**18,119,779.05**	**(3,081,850.24)**	**33,157,707.86**
Cash Outflows					
Personal Services	Php	5,654,458.53	4,260,281.25	1,394,177.28	9,914,739.78
Maintenance & Other Operating Expenses		4,100,991.83	6,072,124.67	(1,971,132.84)	10,173,116.50
Prepayments		76,039.16	53,342.98	22,696.18	129,382.14
Purchases of Inventories		568,048.65	503,360.92	64,687.73	1,071,409.57
Payables		1,659,716.25	2,756,744.28	(1,097,028.03)	4,416,460.53
Expanded Withholding Tax (EWT)		14,460.25	20,745.85	(6,285.60)	35,206.10
Discounts		12,885.25	9,500.67	3,384.58	22,385.92
Total Cash Outflows	Php	**12,086,599.92**	**13,676,100.62**	**(1,589,500.70)**	**25,762,700.54**
Net Cash from Operating Activities	Php	**2,951,328.89**	**4,443,678.43**	**(1,492,349.54)**	**7,395,007.32**
Cash Flows from Investing Activities					
Cash Inflows					
Sale of Property, Plant and Equipment	Php				-
Sale of Property, Plant and Equipment					
Interest and Dividends		-	1,465.23	(1,465.23)	1,465.23
Total Cash Inflows	Php	-	**1,465.23**	**(1,465.23)**	**1,465.23**
Cash Outflows					
Investments					-
Purchase /Acquisition of Property, Plant & Equipment	Php	547,862.52	1,122,271.07	(574,408.55)	1,670,133.59
Total Cash Outflows	Php	**547,862.52**	**1,122,271.07**	**(574,408.55)**	**1,670,133.59**
Net Cash from Investing Activities	Php	**(547,862.52)**	**(1,120,805.84)**	**572,943.32**	**(1,668,668.36)**
Cash Flow from Financing Activities					
Cash Inflows					
Acquisition of Loan	Php		-	-	-
Others					
Total Cash Inflows	Php	-	-	-	-
Cash Outflows					
Loan Amortization	Php	-	-	-	-
Interest Expense		-	-	-	-
LWUA ADB Loan Project					-
Total Cash Outflows	Php	-	-	-	-
Net Cash from Financing Activities	Php	-	-	-	-
Net Increase (decrease) in Cash Equivalents at Beginning of Period	Php	**2,403,466.37**	**3,322,872.59**	**(919,406.22)**	**5,726,338.96**
Cash and Cash Equivalents at Beginning of the Period	Php	69,789,980.12	66,467,107.53	3,322,872.59	66,467,107.53
Cash and Cash Equivalents at End of the period.	Php	**72,193,446.49**	**69,789,980.12**	**2,403,466.37**	**72,193,446.49**

RECAP:

RESTRICTED CASH

Reserved Fund:			
POLWD-LWUA LBP-JSA		839,945.75	
DBP Special Deposit		4,500,000.00	5,339,945.75
TLB - Fund : LBP-Special Deposit		8,662,475.02	
: DBP-Special Deposit		4,000,000.00	
: AAIIBP-Time Deposit		2,307,173.54	**14,969,648.56**
TOTAL			**20,309,594.31**
Cash (for operation use)			
Cash on Hand		237,406.55	
PCF		27,500.00	
Change Fund		15,000.00	
LBP-ND		5,609,275.13	**51,883,852.18**
DBP Payroll Account		2,647,430.39	
DBP Special Deposit		1,501,090.30	
LBP-CA		41,846,149.81	
Total Cash Balance ending, February 28, 2025	Php		**72,193,446.49**

RECEIVED
MAR 19 2025
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Prepared by :

EDNA C. TONGUIA
SFPS

Checked by:

MARLENE C. CAGATA
Finance Division Manager B

Approved by :

ENGR. ANDRESITO J. DESILLA
General Manager B

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

BALANCE SHEET
FEBRUARY 28, 2025

ASSETS

ACCT. CODE	Current Assets	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
	Cash on Hand		
1 01 01 010	Cash- Collecting Officers	59,814.98	237,406.55
1 01 01 020	Petty Cash Fund	-	27,500.00
1 01 01 020-1	Change Fund	-	15,000.00
	Cash in Bank - Local Currency		-
1 01 02 020	Cash in Bank-Local Currency,Current Account-LBP	(623,865.28)	41,846,149.81
1 01 02 020-1	Cash in Bank-Local Currency,Current Account-DBP	-	
			-
1 01 02 030	Cash in Bank-Local Currency,Savings Account	2,491,810.15	5,609,275.13
1 01 02 030-1	Cash in Bank-LCSA-Terminal Leave Benefits	-	8,662,475.02
1 01 02 030-2	Cash in Bank-LCSA-Reserved Fund	-	839,945.75
1 01 02 030-3	Cash in Bank-LCSA-DBP	475,706.52	2,647,430.39
1 01 05 020	Time Deposits-Local Currency	-	10,001,090.30
1 01 05 020-1	Time Deposits-Local Currency-Amanah Bank	-	2,307,173.54
1 01 05 020-2	Time Deposits-Local Currency-Provident Fund	-	-
	Receivables	-	-
1 03 01 010	Accounts Receivable	996,067.37	17,770,820.43
1 03 01 011	Allowance for Impairment-Accounts Receivable	-	(339,569.09)
1 03 03 010	Due from National Government Agencies	-	4,045.50
1 03 03 030	Due from Local Government Units	-	0.00
1 99 01 010	Advances for Operating Expenses	(5,200.00)	-
1 99 01 040	Advances to Officers & Employees	(10,000.00)	-
1 03 05 010	Other Receivables-Disallowance/Charges		-
1 03 05 990	Other Receivables	5,757.45	4,350,618.86
	Inventories	-	
1 04 04 010	Office Supplies Inventory	(35,290.47)	127,094.93
1 04 04 020	Accountable Forms,Plates and Stickers Inventory	(19,402.23)	15,521.78
1 04 04 060	Drugs & Medicine Inventory	(82.58)	455.02
1 04 04 070	Medical,Dental and Laboratory Supplies Invty.	171,700.00	171,700.00
1 04 04 080	Fuel, Oil and Lubricants Inventory	(42,695.86)	307,828.68
1 04 04 990	Other Supplies and Materials Inventory	(555,699.96)	5,458,020.66
1 04 04 120	Chemical and Filtering Supplies Inventory-CHLORINE	(83,958.76)	126,423.49
1 04 04 990-1	Other Supplies and Materials Inventory-Spare Parts	(7,118.41)	330,054.90
1 04 04 130	Construction Materials Inventory	(911,500.03)	3,775,540.70
1 04 05 030	Semi-Expendable Information & Communication	-	585,469.20
1 04 05 070	Semi-Expendable Communications Equipment	-	-
1 04 05 990	Semi-Expendable Other Machinery & Equipment	-	98,750.00
1 04 06 010	Semi-Expendable Furniture & Fixture	-	-
	Prepayments	-	
1 99 02 050	Prepaid Insurance	(8,752.53)	317,883.57
1 99 02 010	Advances to Contractors	-	461,887.65
1 99 02 080	Withholding Tax at Source	14,460.25	35,206.10
1 99 02 990	Other Prepayments	15,732.08	128,094.17
1 99 03 020	Guaranty Deposit	-	20,462.00
1 99 03 020-1	Guaranty Deposit -Meter Deposit SOCOTECO	-	259,229.36
	Other Current Assets	-	
1 99 99 990	Other Assets		-
	Total Current Assets	1,927,482.69	106,198,984.40
	Non Current Assets	-	-
	Investments		-
1 02 07 010	Sinking Fund	-	-
	Total Investments	-	-
	Property Plant and Equipment		

LIABILITIES AND EQUITY

ACCT. CODE	Current Liabilities	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
	Payable Accounts		
2 01 01 010	Accounts Payable	(237,929.12)	11,682,718.94
2 01 01 020	Due to Officers & Employees	-	-
2 06 01 010	Pension Benefits Payable - PF	(14,797.56)	1,869.20
2 06 01 020	Leave Benefit Payable - Current	32,944.71	2,156,513.08
			-
	Inter Agency Payables		-
			-
2 02 01 010	Due to BIR	198,366.18	787,489.23
2 02 01 020	Due to GSIS	41,796.54	1,285,115.01
2 02 01 030	Due to PAG-IBIG	7,329.79	155,003.11
		-	-
2 02 01 040	Due to PHILHEALTH	(2,340.13)	228,469.69
		-	
			-
			-
			-
			-
			-
			-
	10,112,640.16		-
2 02 01 050	Due to Other NGA's	225.84	225.84
2 02 01 070	Due to LGU		-
2 03 01 050	Due to Other Funds		-
	Other Liability Accounts		-
2 04 01 040	Guaranty/Security Deposits Payable	(28,589.41)	4,630,630.13
2 04 01 030	Bail Bonds Payable	-	-
2 99 99 990	Other Payables	30,040.94	1,453,236.43
2 01 02 041	Current Portion of Long Term Payable	-	-
		-	
	Total Current Liabilities	27,047.78	22,381,270.66
	Non Current Liabilities		
2 01 02 040-1	Mortgage Payable	-	(0.00)
2 01 02 040	Loans Payable - Domestic	-	89,813,528.10
2 01 02 990	Other Long Term Liabilities		-
2 06 01 020	Leave Benefit Payable - Noncurrent	256,076.26	13,280,598.01
		-	
	Total Non Current Liabilities	256,076.26	103,094,126.11
	Total Liabilities	283,124.04	125,475,396.77
	Deferred Credits		
2 05 01 990	Other Deferred Credits	-	-
	Total Deferred Credits	-	-

ASSETS

ACCT. CODE	Current Assets	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
1 06 01 010	Land	-	8,293,604.34
1 06 02 990	Other Land Improvements	-	3,245,243.42
1 06 02 991	Accum.Depn. - Other Land Improvements	(24,339.33)	(635,415.21)
1 06 03 050	Power Supply Systems	-	1,571,320.97
1 06 03 051	Accum. Depn.-Power Supply Systems	(9,390.66)	(465,845.89)
1 06 03 110 1	Plant-Utility Plant in Service (UPIS)-Waterways	69,420.00	205,889,927.78
1 06 03 111 1	Accum. Depn.-Plant-(UPIS)-Waterways	(669,888.92)	(85,726,170.31)
1 06 03 110 2	Plant-Utility Plant in Service (UPIS)-Artesian Wells..	216,550.00	98,965,576.64
1 06 03 111 2	Accum. Depn.-Plant-(UPIS)-Artesian Wells	(238,555.18)	(29,734,113.41)
1 06 04 010	Buildings	-	22,808,951.53
1 06 04 011	Accum.Depn.-Buildings	(54,004.70)	(5,810,273.66)
1 06 04 990	Other Structures	-	1,623,077.37
1 06 04 991	Accumulated Depreciation-Other Structures	(5,195.13)	(919,129.86)
1 06 09 020	Leased Assets Improvement, Buildings	-	141,102.38
1 06 09 021	Accum.Depn.-Leased Assets Improvement,Buildings	(2,484.38)	(117,584.48)
1 06 05 020	Office Equipment	-	1,579,184.22
1 06 05 021	Accumulated Depreciation-Office Equipment	(11,378.27)	(1,143,093.44)
1 06 07 010	Furniture and Fixtures	-	1,421,618.82
1 06 07 011	Accumulated Depreciation-Furniture & Fixtures	(9,070.63)	(799,273.38)
1 06 05 030	Information and Communication Technology Equipment	-	7,713,275.04
1 06 05 031	Accum.Depn.-Information and Communication Technology E	(68,696.92)	(5,276,175.65)
1 06 05 990	Other Machineries and Equipment	-	1,239,800.00
1 06 05 991	Accum.Depn-Other Machineries and Equipment	(1,423.50)	(975,468.00)
1 06 05 090	Disaster Response and Rescue Equipment	-	1,011,625.00
1 06 05 091	Accum.Depn.-Disaster Response and Rescue Equipment	(7,862.71)	(827,475.03)
1 06 05 110	Medical Equipment	-	-
1 06 05 111	Accum.Depn.-Medical Equipment	-	-
1 06 05 070	Communication Equipment	-	527,052.00
1 06 05 071	Accum. Depreciation-Communication Equipt.	(5,594.70)	(330,311.07)
1 06 05 080	Construction and Heavy Equipment	-	5,374,566.78
1 06 05 081	Accum. Depreciation-Construction and Heavy Equipment	(40,309.26)	(1,469,601.99)
1 06 05 130	Sports Equipment	-	-
1 06 05 131	Accum. Depreciation-Sports Equipt.	-	-
1 06 06 010	Motor Vehicles	-	17,953,638.77
1 06 06 011	Accum. Depreciation-Motor Vehicles	(142,371.01)	(8,513,737.01)
1 06 98 990	Other Property Plant and Equipment	-	10,698,418.66
1 06 98 991	Accum. Depn.-Other Property Plant and Equipt.	(47,160.67)	(8,577,948.75)
1 06 02 020	Land Improvements,Reforestation Projects	-	34,744.00
1 06 99 020	Construction in Progress-Infra Assets	-	85,000.00
1 06 10 020-1	CIP-Infra Assets-Artesian Wells,Pumping Stations&Conduits	79,655.75	4,756,965.37
1 06 10 020-2	CIP-Infra Assets-Flood Controls	-	-
1 06 10 020-3	CIP-Infra Assets-Waterways, Aqueducts, Seawall&Riverwalls	1,159,493.39	17,535,240.69
1 06 10 020-4	CIP-Infra Assets-Other Public Infra	547,862.52	105,071,560.99
1 06 10 020-5	CIP-Infra Assets-Other Public Infra-Bldg.	-	284,930.00
1 06 10 020-6	CIP-Infra Assets-Reforestation-Upland	-	295,174.42
1 99 99 990	Other Assets-Items in Transit	(415,870.00)	6,604,921.75
1 99 99 990-1	Other Assets	-	2,724,763.37
1 99 99 050	Abandoned/Surrendered Property/Assets		-
1 11 01 011	Accum.Impairment Losses-Abandoned/Surrendered Property/Asset		-
	Total Property Plant and Equipment	319,385.69	376,129,667.17
	Total Non Current Assets	319,385.69	376,129,667.17
	Total Assets	2,246,868.38	482,328,651.57

LIABILITIES AND EQUITY

ACCT. CODE	Current Liabilities		THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
	Equity			
3 01 01 020		Government Equity	-	33,677,922.04
3 08 01 020		Share Premium	-	-
3 07 01 010		Retained Earnings	(53,578.75)	316,335,389.99
		Net Income (Loss)for the period	2,017,323.09	6,839,942.77
	Total Equity		1,963,744.34	356,853,254.80
	Total Liabilities and Equity		2,246,868.38	482,328,651.57
			0.00	0.00

Prepared by:

EDNA C. TONGUIA
SFPS 18 Mar 2025

Checked by:

JESSIELDO J. EGAGAMAO
CBA - Designate

Reviewed by:

MARLENE C. CAGATA
Div. Mgr. C - Finance

Approved by:
0.00

ENGR. ANDRESITO J. DEGILLA
General Manager

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

INCOME STATEMENT
As of FEBRUARY 28, 2025

ACCOUNT NAME	ACCT. CODE	THIS MONTH ACTUAL	THIS MONTH BUDGET	THIS MONTH VARIANCE	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE
INCOME							
Inspection Fees	4 02 01 100	P 17,700.00	P 22,000.00	P 4,300.00	P 57,050.00	P 44,000.00	P (13,050.00)
Other Service Income	4 02 01 990	256,200.00	245,333.00	(10,867.00)	486,380.00	490,666.00	4,286.00
Waterworks System Fees	4 02 02 090	14,799,815.23	18,007,055.00	3,207,239.77	30,366,932.54	36,014,110.00	5,647,177.46
Fines and Penalties-Business Income	4 02 02 230	355,201.58	540,212.00	185,010.42	784,137.52	1,080,424.00	296,286.48
Miscellaneous Income	4 06 03 990	155,851.98	208,356.00	52,504.02	256,246.92	416,712.00	160,465.08
GROSS INCOME		P 15,584,768.79	P 19,022,956.00	P 3,438,187.21	P 31,950,746.98	38,045,912.00	P 6,095,165.02
LESS: EXPENSES:							
PERSONAL SERVICES:		-	-				
Salaries and Wages- Regular	5 01 01 010	P 3,197,769.28	P 3,264,173.00	P 66,403.72	P 6,398,089.95	P 6,528,346.00	P 130,256.05
Salaries and Wages- Casual/Contractual	5 01 01 020	-	-	-	-	-	-
Personnel Economic Relief Allow. (PERA)	5 01 02 010	195,818.18	202,833.00	7,014.82	397,363.63	405,666.00	8,302.37
Representation Allowance (RA)	5 01 02 020	44,500.00	38,500.00	(6,000.00)	83,000.00	77,000.00	(6,000.00)
Transportation Allowance (TA)	5 01 02 030	44,500.00	38,500.00	(6,000.00)	83,000.00	77,000.00	(6,000.00)
Clothing/Uniform Allowance	5 01 02 040	-	-	-	686,000.00	693,000.00	7,000.00
Productivity Incentive Allowance	5 01 02 080	-	-	-	-	-	-
Other Bonuses and Allowances	5 01 02 990	-	-	-	-	-	-
Other Bonuses and Allowances-PBB Civilliar	5 01 02 990 14	2,020,354.32	2,020,354.32		2,020,354.32	2,020,354.32	-
Directors & Committee Members' Fees	5 01 02 170	85,410.00	85,410.00	-	170,820.00	170,820.00	-
Honoraria	5 01 02 100	10,981.00	35,000.00	24,019.00	526.56	70,000.00	69,473.44
Hazard Pay	5 01 02 110	-	-		-	-	-
Overtime and Night Pay	5 01 02 130	55,125.75	138,551.88	83,426.13	75,585.32	277,103.75	201,518.43
Cash Gift	5 01 02 150	-	-	-	-	-	-
Year End Bonus	5 01 02 140	-	-	-	-	-	-
Mid Year Bonus	5 01 02 160	-	-	-	-	-	-
Life and Retirement Insurance Contribution	5 01 03 010	369,145.83	389,910.00	20,764.17	728,334.73	779,820.00	51,485.27
PAG-IBIG Contributions	5 01 03 020	19,600.00	20,083.00	483.00	39,000.00	40,166.00	1,166.00
PHILHEALTH Contributions	5 01 03 030	76,436.56	77,834.00	1,397.44	150,814.71	155,668.00	4,853.29
Employees Compensation Insurance Premu	5 01 03 040	9,800.00	10,042.00	242.00	19,500.00	20,084.00	584.00
Terminal Leave Benefits	5 01 04 030	252,698.76	342,540.00	89,841.24	481,348.17	685,080.00	203,731.83
Other Personnel Benefits	5 01 04 990	-	-	-	-	-	-
Other Personnel Benefits - CNA Civilian	5 01 04 990-1	-	-	-	-	-	-
TOTAL PERSONAL SERVICES		P 6,382,139.68	6,663,731.20	281,591.52	11,333,737.39	12,000,108.07	666,370.68
MAINTENANCE & OTHER OPERATING EXPENSES:					-		
Travelling Expenses - Local	5 02 01 010	P 80,501.22	P 162,573.67	P 82,072.45	P 221,414.59	P 325,147.33	P 103,732.74
Training Expenses	5 02 02 010	47,581.75	176,641.67	129,059.92	47,581.75	-	(47,581.75)
Office Supplies Expenses	5 02 03 010	39,834.02	71,137.49	31,303.47	74,057.97	142,274.99	68,217.02
Accountable Forms Expenses	5 02 03 020	19,402.23	31,250.00	11,847.77	31,043.57	62,500.00	31,456.43
Drugs and Medicine Expenses	5 02 03 070	2,932.58	1,500.00	(1,432.58)	2,932.58	3,000.00	67.42
Medical,Dental& Lab.Supplies Expenses-Lal	5 02 02 080-1	17,316.85	46,752.67	29,435.82	47,166.85	93,505.33	46,338.48
Fuel,Oil and Lubricants Expenses	5 02 03 090	149,623.22	229,461.74	79,838.52	276,329.14	1,111,613.41	835,284.27
Gasoline,Oil and Lubricants Expenses-PUM	5 02 03 090-1	-	-	-	-	-	
Generation, Trans.&Dis'n. Exp-Fuel,Oil & Lu	5 02 09 010-2	273,487.17	129,169.14	(144,318.03)	325,222.24	258,338.29	(66,883.96)
Gasoline,Oil and Lubricants Expenses-ADM	5 02 03 090-2	-	6,250.00	6,250.00	-	12,500.00	12,500.00
Other Supplies & Material Expenses	5 02 03 990	42,333.49	95,490.04	53,156.55	82,495.76	190,980.08	108,484.32
Other Supplies & Material Expenses-CHLOR	5 02 03 990-1	-	-	-	-	-	-
Chemical and Filtering Supplies Expenses	5 02 03 130	75,325.11	151,994.33	76,669.22	161,649.16	303,988.67	142,339.51

ACCOUNT NAME	ACCT. CODE	THIS MONTH ACTUAL	THIS MONTH BUDGET	THIS MONTH VARIANCE	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE
Semi-Expendable Machinery and Equipt. Ex	5 02 03 210	432,706.41	866,402.00	433,695.59	791,628.17	1,732,804.00	941,175.83
Semi-Expendable Furnitures, Fixtures & Bo	5 02 03 220	-	26,543.00	26,543.00	-	53,086.00	53,086.00
Electricity Expenses-Pumping Stations	5 02 04 020	-	-		-	-	-
Generation, Trans.&Dis'n. Exp-Elec.Exp.PS	5 02 09 010-1	2,620,000.00	3,389,120.00	769,120.00	5,095,776.04	6,778,240.00	1,682,463.96
Electricity Expenses-Admin. Bldg.	5 02 04 020-1	80,000.00	116,667.00	36,667.00	155,329.22	233,334.00	78,004.78
Elecricity Expenses-Sub Office	5 02 04 020-2	-	-	-	-	-	-
Postage and Courier Services	5 02 05 010	664.00	2,458.33	1,794.33	1,122.00	4,916.67	3,794.67
Telephone Expenses-LANDLINE	5 02 05 020	6,631.90	10,700.00	4,068.10	17,827.07	21,400.00	3,572.93
Telephone Expenses-MOBILE	5 02 05 020-1	41,700.00	43,749.00	2,049.00	77,200.00	-	(77,200.00)
Internet Subscription Expenses	5 02 05 030	9,896.00	14,840.00	4,944.00	16,594.00	29,680.00	13,086.00
Cable,Sattelite,Telegraph & Radio Expense:	5 02 05 040	-	-	-	-	-	-
Membership Dues & Cont. to Organizations	5 02 99 060	-	11,567.17	11,567.17	1,000.00	23,134.33	22,134.33
Advertising, Promotional and Marketing Ex	5 02 99 010	15,584.00	44,377.42	28,793.42	15,584.00	88,754.83	73,170.83
Printing and Publications Expenses	5 02 99 020	2,604.00	41,237.50	38,633.50	25,567.00	82,475.00	56,908.00
Rent/Lease Expenses	5 02 99 050	4,279.74	4,279.74	(0.00)	4,279.74	8,559.47	4,279.73
Representation Expenses	5 02 99 030	42,537.55	44,666.67	2,129.12	63,557.20	89,333.33	25,776.13
Transportation & Delivery Expenses	5 02 99 040	-	-	-	-	-	-
Subscription Expenses	5 02 99 070	2,444.44	48,420.00	45,975.56	4,998.63	96,840.00	91,841.37
Major Events and Conventions Expenses	5 02 99 180		65,000.00	65,000.00		130,000.00	130,000.00
Awards/Rewards Expenses	5 02 06 010	6,707.50	68,875.00	62,167.50	8,007.50	137,750.00	129,742.50
Legal Services	5 02 11 010	9,000.00	10,000.00	1,000.00	18,000.00	20,000.00	2,000.00
Auditing Services	5 02 11 020	-	41,666.67	41,666.67	-	83,333.33	83,333.33
Consultancy Services	5 02 11 030	-	12,500.00	12,500.00	-	25,000.00	25,000.00
Environment/Sanitary Services	5 02 12 010	-	4,166.67	4,166.67	-	8,333.33	8,333.33
Other General Services - JO	5 02 12 990	419,219.76	629,350.00	210,130.24	695,354.55	1,258,700.00	563,345.45
Security Services	5 02 12 030	8,815.64	12,500.00	3,684.36	16,970.10	25,000.00	8,029.90
Security Services - SG Salaries & Wages	5 02 12 030-1	178,282.12	208,333.33	30,051.21	347,816.19	416,666.67	68,850.48
Other Professional Services	5 02 11 990	-	6,250.00	6,250.00	-	12,500.00	12,500.00
Donations	5 02 99 080	2,000.00	24,083.33	22,083.33	2,000.00	48,166.67	46,166.67
Extraordinary Expenses	5 02 10 030	3,000.00	3,800.00	800.00	3,000.00	7,600.00	4,600.00
Miscellaneous Expenses	5 02 10 030-1	-	7,500.00	7,500.00	-	15,000.00	15,000.00
Taxes,Duties and Licenses	5 02 15 010	306,091.60	167,827.00	(138,264.60)	680,498.32	335,654.00	(344,844.32)
Fedility Bond Premuims	5 02 15 020	19,384.92	25,597.92	6,213.00	36,718.38	51,195.83	14,477.45
Insurance Expenses	5 02 15 030	51,330.07	49,598.62	(1,731.45)	101,978.92	99,197.24	(2,781.68)
Labor and Wages	5 02 16 010	406,891.71	286,751.75	(120,139.96)	772,390.42	573,503.50	(198,886.92)
Other Discounts-Sr. Cit. Disc.	5 05 05 010	12,885.25	40,000.00	27,114.75	22,322.31	80,000.00	57,677.69
Other Discounts-NSC Discount	5 05 05 0101	-	-	-	-	-	-
Loss Adjustment Expenses-NSC Promo	5 05 04 230		-	-	-	-	-
TOTAL MOOE		P 5,430,994.25	P 7,431,048.86	P 2,000,054.61	P 10,245,413.37	P 15,074,006.30	P 4,828,592.93
R&M - Infra Assets-Elec.Power	5 02 13 030	P 1,893.00	P 107,774.00	P 105,881.00	P 1,893.00	P 215,548.00	P 213,655.00
R&M - Bldg. & Other Structures-OB	5 02 13 040	23,602.50	37,500.00	13,897.50	67,887.25	75,000.00	7,112.75
R&M - Bldg. & Other Structures-OS	5 02 13 040-1	-	-	-	-		-
R&M - Machinery & Equipt. - Office Eqpt	5 02 13 050	405.00	8,333.33	7,928.33	405.00	16,666.67	16,261.67
R&M - Furniture and Fixtures	5 02 13 070	-	10,416.67	10,416.67	-	20,833.33	20,833.33
R&M - Machinery & Equipt. - IT Eqpt	5 02 13 050-1	14,500.00	17,500.00	3,000.00	14,500.00	35,000.00	20,500.00
R&M - Machinery & Equipt. - Machineries	5 02 13 050-2	-	82,415.83	82,415.83	-	164,831.67	164,831.67
R&M - Machinery & Equipt. - Comm. Eqpt	5 02 13 050-3	-	16,357.67	16,357.67	-	32,715.33	32,715.33
R&M - Machinery & Equipt. - Med.Dental &	5 02 13 050-4	7,695.00	17,000.00	9,305.00	7,695.00	34,000.00	26,305.00
R&M - Machinery & Equipt. - Oth.Mach.& E	5 02 13 050-5	350.00	23,678.33	23,328.33	5,214.00	47,356.67	42,142.67
R&M - Transportation Equipt.	5 02 13 060	19,406.10	147,000.00	127,593.90	41,606.10	294,000.00	252,393.90
R&M - Other PPE	5 02 13 990	294.00	2,500.00	2,206.00	294.00	5,000.00	4,706.00
R&M - Infra Assets-Artesian Wells	5 02 13 030-1	37,148.38	65,000.00	27,851.62	188,549.35	130,000.00	(58,549.35)
R&M - Infra Assets-Waterways	5 02 13 030-2	304,099.82	656,077.67	351,977.85	593,513.46	1,312,155.33	718,641.87
R&M - Land Improvements	5 02 13 020	7,126.00	41,666.67	34,540.67	20,336.00	83,333.33	62,997.33
TOTAL REPAIR AND MAINTENCE EXPENSES		P 416,519.80	P 1,233,220.17	P 816,700.37	P 941,893.16	P 2,466,440.33	P 1,524,547.17

ACCOUNT NAME	ACCT. CODE	THIS MONTH ACTUAL	THIS MONTH BUDGET	THIS MONTH VARIANCE	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE
Impairment Loss-Loans and Receivables	5 05 03 020	P -	P 41,666.67	P 41,666.67	P -	P 83,333.33	P 83,333.33
DEPRECIATION EXPENSES:			-				
Depn. - Other Land Improvement	5 05 01 020	P 24,339.33	P 24,339.33	P -	P 48,678.66	P 48,678.66	P -
Depn. - Infra Assets-Elec. Power	5 05 01 030	9,390.66	9,390.66	-	19,230.57	19,230.57	-
Depn. - Infra. Assets-Waterways	5 05 01 030 1	669,888.92	669,888.92	-	1,257,162.50	1,257,162.50	-
Depn. - Infra. Assets-Artesian Wells	5 05 01 030 2	238,555.18	238,555.18	-	477,110.36	477,110.36	-
Depn. - Bldgs.&Oth.Structures-OB	5 05 01 040	54,004.70	54,004.70	-	108,009.40	108,009.40	-
Depn. - Bldgs.&Oth.Structures-OS	5 05 01 040-1	5,195.13	5,195.13	-	10,390.26	10,390.26	-
Depn. - Leased Assets Improvement-Bldg.	5 05 01 090	2,484.38	2,484.38	-	4,968.76	4,968.76	-
Depn. - Machinery & Equipt.-OE	5 05 01 050	11,378.27	11,378.27	-	21,462.16	21,462.16	-
Depn. - Furnitures, Fixtures and Books	5 05 01 070	9,070.63	9,070.63	-	18,141.26	18,141.26	-
Depn. - Machinery & Equipt.- IT Eqpt	5 05 01 050-1	68,696.92	68,696.92	-	137,393.60	137,393.60	-
Depn. - Machinery & Equipt.- Machineries	5 05 01 050-2	1,423.50	1,423.50	-	2,847.00	2,847.00	-
Depn. - Machinery & Equipt.- Comm. Eqpt.	5 05 01 050-3	5,594.70	5,594.70	-	11,189.40	11,189.40	-
Depn. - Machinery & Equipt.- Fire Eqpt.	5 05 01 050-4	7,862.71	7,862.71	-	15,725.42	15,725.42	-
Depn. - Machinery & Equipt. - Heavy Equip	5 05 01 050-8	40,309.26	40,309.26	-	80,618.52	80,618.52	-
Depn. - Transportation Equipt.	5 05 01 060	142,371.01	142,371.01	-	283,810.31	283,810.31	-
Depn. - Other PPE	5 05 01 990	47,160.67	47,160.67	-	94,321.34	94,321.34	-
Depn. - Water Supply Systems-Artesian W	5 05 01 991	-	-	-	-	-	-
Depn. - Water Supply Systems-Waterways.	5 05 01 992	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSES		P 1,337,725.97	P 1,337,725.97	P -	P 2,591,059.52	P 2,591,059.52	P -
FINANCIAL EXPENSES:							
Documentary Stamp Expenses	5 02 99 140		-	P -	P -	-	-
Interest Expenses	5 03 01 020	-	596,166.67	596,166.67	-	P 1,192,333.33	P 1,192,333.33
Bank Charges	5 03 01 040	66.00	208.33	142.33	166.00	416.67	250.67
Other Financial Charges	5 03 01 990		-	-	-	-	-
TOTAL FINANCIAL EXPENSES		P 66.00	P 596,375.00	P 596,309.00	P 166.00	P 1,192,750.00	P 1,192,584.00
TOTAL EXPENSES		P 13,567,445.70	P 17,303,767.86	P 3,736,322.16	P 25,112,269.44	P 33,407,697.55	P 8,295,428.11
INCOME(LOSS) FROM OPERATIONS		P 2,017,323.09	P 1,719,188.14	P (298,134.95)	P 6,838,477.54	P 4,638,214.45	P (2,200,263.09)
ADD(DEDUCT) OTHER INCOME/EXPENSES		-					
Interest Income	4 02 02 210	-	6,250.00	P 6,250.00	P 1,465.23	P 12,500.00	P 11,034.77
NET INCOME(LOSS) BEFORE INCOME TAX		**P 2,017,323.09**	**P 1,725,438.14**	**P (291,884.95)**	**P 6,839,942.77**	**P 4,650,714.45**	**P (2,189,228.32)**

Prepared by:

EDNA C. TONGUIA
Sr. FBS 18 Mar 2025

Checked by:

JESSIELD J. EGAGAMAO
CBA - Designate

Reviewed by:

MARLENE C. CAGATA
Div. Mgr. C - Finance

Approved by:

ENGR. ANDRESITO J. DEGILLA
General Manager

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POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

Cash Flow Statement
For the period ended March 31, 2025
(with Comparative figures previous month)

		Current Month March	Previous Month February	Variance	Year to Date
Cash Flow from Operating Activities					
Cash Inflows					
Income From Water System / Receivables	Php	15,667,097.15	14,139,528.10	1,527,569.05	46,980,073.74
Other Service Income & Inspection Fee		164,210.00	146,900.00	17,310.00	457,140.00
Miscellaneous Income		144,009.33	150,004.78	(5,995.45)	394,409.05
Other Receivables (SCC/WM/Materials)		498,970.25	352,120.30	146,849.95	1,303,608.74
Other Receipts (Bidders bond, refund of c/a & etc)		233,883.54	249,375.63	(15,492.09)	730,646.60
Total Cash Inflows	**Php**	**16,708,170.27**	**15,037,928.81**	**1,670,241.46**	**49,865,878.13**
Cash Outflows					
Personal Services	Php	3,636,676.14	5,654,458.53	(2,017,782.39)	13,551,415.92
Maintenance & Other Operating Expenses		6,722,199.10	4,100,991.83	2,621,207.27	16,895,315.60
Prepayments		24,752.31	76,039.16	(51,286.85)	154,134.45
Purchases of Inventories		101,989.85	568,048.65	(466,058.80)	1,173,399.42
Payables		1,650,336.10	1,659,716.25	(9,380.15)	6,066,796.63
Expanded Withholding Tax (EWT)		35,696.70	14,460.25	21,236.45	70,902.80
Discounts		14,739.69	12,885.25	1,854.44	37,125.61
Total Cash Outflows	**Php**	**12,186,389.89**	**12,086,599.92**	**99,789.97**	**37,949,090.43**
Net Cash from Operating Activities	**Php**	**4,521,780.38**	**2,951,328.89**	**1,570,451.49**	**11,916,787.70**
Cash Flows from Investing Activities					
Cash Inflows					
Sale of Property, Plant and Equipment	Php				-
Sale of Property, Plant and Equipment					
Interest and Dividends		36,678.61	-	36,678.61	38,143.84
Total Cash Inflows	**Php**	**36,678.61**	-	**36,678.61**	**38,143.84**
Cash Outflows					
Investments					-
Purchase /Acquisition of Property, Plant & Equipment	Php	547,862.52	547,862.52	-	2,217,996.11
Total Cash Outflows	**Php**	**547,862.52**	**547,862.52**	-	**2,217,996.11**
Net Cash from Investing Activities	**Php**	**(511,183.91)**	**(547,862.52)**	**36,678.61**	**(2,179,852.27)**
Cash Flow from Financing Activities					
Cash Inflows					
Acquisition of Loan	Php		-	-	-
Others					
Total Cash Inflows	**Php**	-	-	-	-
Cash Outflows					
Loan Amortization	Php	-	-	-	-
Interest Expense		-	-	-	-
LWUA ADB Loan Project					-
Total Cash Outflows	**Php**	-	-	-	-
Net Cash from Financing Activities	**Php**	-	-	-	-
Net Increase (decrease) in Cash Equivalents at Beginning of Period	**Php**	**4,010,596.47**	**2,403,466.37**	**1,607,130.10**	**9,736,935.43**
Cash and Cash Equivalents at Beginning of the Period	**Php**	72,193,446.49	69,789,980.12	2,403,466.37	66,467,107.53
Cash and Cash Equivalents at End of the period.	**Php**	**76,204,042.96**	**72,193,446.49**	**4,010,596.47**	**76,204,042.96**

RECAP:

RESTRICTED CASH

Reserved Fund:			
POLWD-LWUA LBP-JSA		840,029.67	
DBP Special Deposit		4,500,000.00	5,340,029.67
TLB - Fund : LBP-Special Deposit		8,663,339.82	
: DBP-Special Deposit		4,000,000.00	
: AAIIBP-Time Deposit		2,311,842.29	**14,975,182.11**
TOTAL			**20,315,211.78**
Cash (for operation use)			
Cash on Hand		153,350.67	
PCF		27,500.00	
Change Fund		15,000.00	
LBP-ND		2,495,240.80	**55,888,831.18**
DBP Payroll Account		1,141,713.11	
DBP Special Deposit		1,527,008.64	
LBP-CA		50,529,017.96	
Total Cash Balance ending, March 31, 2025	**Php**		**76,204,042.96**

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Prepared by :

EDNA C. TONGUIA
SFPS 22 Apr. 2025

Checked by:

MARLENE C. CAGATA
Finance Division Manager B

Approved by:

ENGR. ANDRESITO J. DEGILLA
General Manager B

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

BALANCE SHEET
MARCH 31, 2025

ASSETS

ACCT. CODE	Current Assets	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
	Cash on Hand		
1 01 01 010	Cash- Collecting Officers	(84,055.88)	153,350.67
1 01 01 020	Petty Cash Fund	-	27,500.00
1 01 01 020-1	Change Fund	-	15,000.00
	Cash in Bank - Local Currency		-
1 01 02 020	Cash in Bank-Local Currency,Current Account-LBP	8,682,868.15	50,529,017.96
1 01 02 020-1	Cash in Bank-Local Currency,Current Account-DBP	-	-
			-
1 01 02 030	Cash in Bank-Local Currency,Savings Account	(3,114,034.33)	2,495,240.80
1 01 02 030-1	Cash in Bank-LCSA-Terminal Leave Benefits	864.80	8,663,339.82
1 01 02 030-2	Cash in Bank-LCSA-Reserved Fund	83.92	840,029.67
1 01 02 030-3	Cash in Bank-LCSA-DBP	(1,505,717.28)	1,141,713.11
1 01 05 020	Time Deposits-Local Currency	25,918.34	10,027,008.64
1 01 05 020-1	Time Deposits-Local Currency-Amanah Bank	4,668.75	2,311,842.29
1 01 05 020-2	Time Deposits-Local Currency-Provident Fund	-	-
	Receivables	-	-
1 03 01 010	Accounts Receivable	(1,801,203.42)	15,969,617.01
1 03 01 011	Allowance for Impairment-Accounts Receivable	-	(339,569.09)
1 03 03 010	Due from National Government Agencies	-	4,045.50
1 03 03 030	Due from Local Government Units	-	0.00
1 99 01 010	Advances for Operating Expenses	9,500.00	9,500.00
1 99 01 040	Advances to Officers & Employees	16,000.00	16,000.00
1 03 05 010	Other Receivables-Disallowance/Charges	-	-
1 03 05 990	Other Receivables	15,445.04	4,366,063.90
	Inventories	-	
1 04 04 010	Office Supplies Inventory	(42,703.11)	84,391.82
1 04 04 020	Accountable Forms,Plates and Stickers Inventory	3,880.45	19,402.23
1 04 04 060	Drugs & Medicine Inventory	(143.79)	311.23
1 04 04 070	Medical,Dental and Laboratory Supplies Invty.	-	171,700.00
1 04 04 080	Fuel, Oil and Lubricants Inventory	6,379.23	314,207.91
1 04 04 990	Other Supplies and Materials Inventory	(370,170.58)	5,087,850.08
1 04 04 120	Chemical and Filtering Supplies Inventory-CHLORINE	(47,856.06)	78,567.43
1 04 04 990-1	Other Supplies and Materials Inventory-Spare Parts	(2,290.00)	327,764.90
1 04 04 130	Construction Materials Inventory	(244,884.31)	3,530,656.39
1 04 05 030	Semi-Expendable Information & Communication	-	585,469.20
1 04 05 070	Semi-Expendable Communications Equipment	-	-
1 04 05 990	Semi-Expendable Other Machinery & Equipment	-	98,750.00
1 04 06 010	Semi-Expendable Furniture & Fixture	-	-
	Prepayments	-	
1 99 02 050	Prepaid Insurance	(26,773.61)	291,109.96
1 99 02 010	Advances to Contractors	-	461,887.65
1 99 02 080	Withholding Tax at Source	35,696.70	70,902.80
1 99 02 990	Other Prepayments	(16,112.00)	111,982.17
1 99 03 020	Guaranty Deposit	(10,000.00)	10,462.00
1 99 03 020-1	Guaranty Deposit -Meter Deposit SOCOTECO	-	259,229.36
	Other Current Assets	-	
1 99 99 990	Other Assets		-
	Total Current Assets	1,535,361.01	107,734,345.41
	Non Current Assets	-	-
	Investments		-
1 02 07 010	Sinking Fund	-	-
	Total Investments	-	-
	Property Plant and Equipment		

LIABILITIES AND EQUITY

ACCT. CODE	Current Liabilities	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
	Payable Accounts		
2 01 01 010	Accounts Payable	(1,588,935.87)	10,093,783.07
2 01 01 020	Due to Officers & Employees	-	-
2 06 01 010	Pension Benefits Payable - PF	(1,869.20)	0.00
2 06 01 020	Leave Benefit Payable - Current	(44,234.00)	2,112,279.08
	Inter Agency Payables		
2 02 01 010	Due to BIR	358,215.89	1,145,705.12
2 02 01 020	Due to GSIS	(2,651.77)	1,282,463.24
2 02 01 030	Due to PAG-IBIG	101.59	155,104.70
2 02 01 040	Due to PHILHEALTH	(69,986.59)	158,483.10
	9,614,851.99		
2 02 01 050	Due to Other NGA's	(225.84)	(0.00)
2 02 01 070	Due to LGU		-
2 03 01 050	Due to Other Funds	-	-
	Other Liability Accounts		
2 04 01 040	Guaranty/Security Deposits Payable	25,683.91	4,656,314.04
2 04 01 030	Ball Bonds Payable	-	-
2 99 99 990	Other Payables	95,769.00	1,549,005.43
2 01 02 041	Current Portion of Long Term Payable	-	-
	Total Current Liabilities	(1,228,132.88)	21,153,137.78
	Non Current Liabilities		
2 01 02 040-1	Mortgage Payable	-	(0.00)
2 01 02 040	Loans Payable - Domestic	-	89,813,528.10
2 01 02 990	Other Long Term Liabilities		-
2 06 01 020	Leave Benefit Payable - Noncurrent	251,582.74	13,532,180.75
	Total Non Current Liabilities	251,582.74	103,345,708.85
	Total Liabilities	(976,550.14)	124,498,846.63
	Deferred Credits		
2 05 01 990	Other Deferred Credits	-	-
	Total Deferred Credits	-	-

ASSETS — LIABILITIES AND EQUITY

ACCT. CODE	Current Assets	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
1 06 01 010	Land	-	8,293,604.34
1 06 02 990	Other Land Improvements	-	3,245,243.42
1 06 02 991	Accum.Depn. - Other Land Improvements	(24,339.33)	(659,754.54)
1 06 03 050	Power Supply Systems	-	1,571,320.97
1 06 03 051	Accum. Depn.-Power Supply Systems	(9,390.66)	(475,236.55)
1 06 03 110 1	Plant-Utility Plant in Service (UPIS)-Waterways	-	205,889,927.78
1 06 03 111 1	Accum. Depn.-Plant-(UPIS)-Waterways	(642,095.80)	(86,368,266.11)
1 06 03 110 2	Plant-Utility Plant in Service (UPIS)-Artesian Wells	140,987.00	99,106,563.64
1 06 03 111 2	Accum. Depn.-Plant-(UPIS)-Artesian Wells	(238,555.18)	(29,972,668.59)
1 06 04 010	Buildings	-	22,808,951.53
1 06 04 011	Accum.Depn.-Buildings	(54,004.70)	(5,864,278.36)
1 06 04 990	Other Structures	-	1,623,077.37
1 06 04 991	Accumulated Depreciation-Other Structures	(5,195.13)	(924,324.99)
1 06 09 020	Leased Assets Improvement, Buildings	-	141,102.38
1 06 09 021	Accum.Depn.-Leased Assets Improvement,Buildings	(2,484.38)	(120,068.86)
1 06 05 020	Office Equipment	-	1,579,184.22
1 06 05 021	Accumulated Depreciation-Office Equipment	(11,378.27)	(1,154,471.71)
1 06 07 010	Furniture and Fixtures	-	1,421,618.82
1 06 07 011	Accumulated Depreciation-Furniture & Fixtures	(9,070.63)	(808,344.01)
1 06 05 030	Information and Communication Technology Equipment	-	7,713,275.04
1 06 05 031	Accum.Depn.-Information and Communication Technology E	(61,367.99)	(5,337,543.64)
1 06 05 990	Other Machineries and Equipment	-	1,239,800.00
1 06 05 991	Accum.Depn-Other Machineries and Equipment	(1,423.50)	(976,891.50)
1 06 05 090	Disaster Response and Rescue Equipment	-	1,011,625.00
1 06 05 091	Accum.Depn.-Disaster Response and Rescue Equipment	(7,862.71)	(835,337.74)
1 06 05 110	Medical Equipment	-	-
1 06 05 111	Accum.Depn.-Medical Equipment	-	-
1 06 05 070	Communication Equipment	-	527,052.00
1 06 05 071	Accum. Depreciation-Communication Equipt.	(5,594.70)	(335,905.77)
1 06 05 080	Construction and Heavy Equipment	-	5,374,566.78
1 06 05 081	Accum. Depreciation-Construction and Heavy Equipment	(40,309.26)	(1,509,911.25)
1 06 05 130	Sports Equipment	-	-
1 06 05 131	Accum. Depreciation-Sports Equipt.	-	-
1 06 06 010	Motor Vehicles	-	17,953,638.77
1 06 06 011	Accum. Depreciation-Motor Vehicles	(142,371.01)	(8,656,108.02)
1 06 98 990	Other Property Plant and Equipment	240,000.00	10,938,418.66
1 06 98 991	Accum. Depn.-Other Property Plant and Equipt.	(47,160.67)	(8,625,109.42)
1 06 02 020	Land Improvements,Reforestation Projects	-	34,744.00
1 06 99 020	Construction in Progress-Infra Assets	-	85,000.00
1 06 10 020-1	CIP-Infra Assets-Artesian Wells,Pumping Stations&Conduits	-	4,756,965.37
1 06 10 020-2	CIP-Infra Assets-Flood Controls	-	-
1 06 10 020-3	CIP-Infra Assets-Waterways, Aqueducts, Seawall&Riverwalls	254,931.27	17,790,171.96
1 06 10 020-4	CIP-Infra Assets-Other Public Infra	547,862.52	105,619,423.51
1 06 10 020-5	CIP-Infra Assets-Other Public Infra-Bldg.	-	284,930.00
1 06 10 020-6	CIP-Infra Assets-Reforestation-Upland	-	295,174.42
1 99 99 990	Other Assets-Items in Transit	(293,587.00)	6,311,334.75
1 99 99 990-1	Other Assets	-	2,724,763.37
1 99 99 050	Abandoned/Surrendered Property/Assets		-
1 11 01 011	Accum.Impairment Losses-Abandoned/Surrendered Property/Asset		-
	Total Property Plant and Equipment	(412,410.13)	375,717,257.04
	Total Non Current Assets	(412,410.13)	375,717,257.04
	Total Assets	1,122,950.88	483,451,602.45

ACCT. CODE	Current Liabilities	THIS MONTH AMOUNT	YEAR TO DATE AMOUNT
	Equity		
3 01 01 020	Government Equity	-	33,677,922.04
3 08 01 020	Share Premium	-	-
3 07 01 010	Retained Earnings	(559,503.31)	315,775,886.68
	Net Income (Loss)for the period	2,659,004.33	9,498,947.10
	Total Equity	2,099,501.02	358,952,755.82
	Total Liabilities and Equity	1,122,950.88	483,451,602.45
		(0.00)	0.00

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Prepared by:

EDNA C. TONGUIA
SFPS 21 Apr. 2025

Checked by:

JESSIELYN A. EGAGAMAO
CBA - Designate

Reviewed by:

MARLENE C. CAGATA
Div. Mgr. C - Finance

Approved by:
0.00

ENGR. ANDRESITO J. DEGILLA
General Manager

POLOMOLOK WATER DISTRICT
Polomolok, South Cotabato

INCOME STATEMENT
As of MARCH 31, 2025

ACCOUNT NAME	ACCT. CODE	THIS MONTH ACTUAL	THIS MONTH BUDGET	THIS MONTH VARIANCE	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE
INCOME							
Inspection Fees	4 02 01 100	P 22,100.00	P 22,000.00	P (100.00)	P 79,150.00	P 66,000.00	P (13,150.00)
Other Service Income	4 02 01 990	306,950.00	245,333.00	(61,617.00)	793,330.00	735,999.00	(57,331.00)
Waterworks System Fees	4 02 02 090	13,594,394.65	18,007,055.00	4,412,660.35	43,961,327.19	54,021,165.00	10,059,837.81
Fines and Penalties-Business Income	4 02 02 230	330,956.26	540,212.00	209,255.74	1,115,093.78	1,620,636.00	505,542.22
Miscellaneous Income	4 06 03 990	144,169.33	208,356.25	64,186.92	400,416.25	625,068.25	224,652.00
GROSS INCOME		P 14,398,570.24	P 19,022,956.25	P 4,624,386.01	P 46,349,317.22	57,068,868.25	P 10,719,551.03
LESS: EXPENSES:							
PERSONAL SERVICES:		-	-				
Salaries and Wages- Regular	5 01 01 010	P 3,205,707.00	P 3,264,173.00	P 58,466.00	P 9,603,796.95	P 9,792,519.00	P 188,722.05
Salaries and Wages- Casual/Contractual	5 01 01 020	-	-	-	-	-	-
Personnel Economic Relief Allow. (PERA)	5 01 02 010	196,000.00	202,833.00	6,833.00	593,363.63	608,499.00	15,135.37
Representation Allowance (RA)	5 01 02 020	44,500.00	38,500.00	(6,000.00)	127,500.00	115,500.00	(12,000.00)
Transportation Allowance (TA)	5 01 02 030	44,500.00	38,500.00	(6,000.00)	127,500.00	115,500.00	(12,000.00)
Clothing/Uniform Allowance	5 01 02 040	-	-	-	686,000.00	693,000.00	7,000.00
Productivity Incentive Allowance	5 01 02 080	-	-	-	-	-	-
Other Bonuses and Allowances	5 01 02 990	-	-	-	-	-	-
Other Bonuses and Allowances-PBB Civillia	5 01 02 990 14	-	-		2,020,354.32	2,020,354.32	-
Directors & Committee Members' Fees	5 01 02 170	85,410.00	85,410.00	-	256,230.00	256,230.00	-
Honoraria	5 01 02 100	16,479.20	35,000.00	18,520.80	17,005.76	105,000.00	87,994.24
Hazard Pay	5 01 02 110	-	-	-	-	-	-
Overtime and Night Pay	5 01 02 130	44,079.94	138,551.88	94,471.94	119,665.26	415,655.63	295,990.37
Cash Gift	5 01 02 150	-	-	-	-	-	-
Year End Bonus	5 01 02 140	-	-	-	-	-	-
Mid Year Bonus	5 01 02 160	-	-	-	-	-	-
Life and Retirement Insurance Contributior	5 01 03 010	369,894.24	389,910.00	20,015.76	1,098,228.97	1,169,730.00	71,501.03
PAG-IBIG Contributions	5 01 03 020	19,600.00	20,083.00	483.00	58,600.00	60,249.00	1,649.00
PHILHEALTH Contributions	5 01 03 030	76,635.01	77,834.00	1,198.99	227,449.72	233,502.00	6,052.28
Employees Compensation Insurance Premu	5 01 03 040	9,800.00	10,042.00	242.00	29,300.00	30,126.00	826.00
Terminal Leave Benefits	5 01 04 030	279,766.72	342,540.00	62,773.28	761,114.89	1,027,620.00	266,505.11
Other Personnel Benefits	5 01 04 990	693,000.00	693,000.00	-	693,000.00	693,000.00	-
Other Personnel Benefits - CNA Civilian	5 01 04 990-1	-	-	-	-	-	-
TOTAL PERSONAL SERVICES		P 5,085,372.11	5,336,376.88	251,004.77	16,419,109.50	17,336,484.94	917,375.44
MAINTENANCE & OTHER OPERATING EXPENSES:					-		
Travelling Expenses - Local	5 02 01 010	P 125,526.07	P 162,573.67	P 37,047.60	P 346,940.66	P 487,721.00	P 140,780.34
Training Expenses	5 02 02 010	86,340.00	176,641.67	90,301.67	133,921.75	529,925.01	396,003.26
Office Supplies Expenses	5 02 03 010	47,231.41	71,137.49	23,906.08	121,289.38	213,412.48	92,123.10
Accountable Forms Expenses	5 02 03 020	(3,880.45)	31,250.00	35,130.45	27,163.12	93,750.00	66,586.88
Drugs and Medicine Expenses	5 02 03 070	143.79	1,500.00	1,356.21	3,076.37	4,500.00	1,423.63
Medical,Dental& Lab.Supplies Expenses-Lal	5 02 02 080-1	21,900.00	46,752.67	24,852.67	69,066.85	140,258.00	71,191.15
Fuel,Oil and Lubricants Expenses	5 02 03 090	128,071.15	229,461.74	101,390.59	404,400.29	1,962,265.74	1,557,865.45
Gasoline,Oil and Lubricants Expenses-PUM	5 02 03 090-1	-	-	-	-	-	-
Generation, Trans.&Dis'n. Exp-Fuel,Oil & Lu	5 02 09 010-2	115,925.97	129,169.14	13,243.17	441,148.21	387,507.43	(53,640.78)
Gasoline,Oil and Lubricants Expenses-ADM	5 02 03 090-2	-	6,250.00	6,250.00	-	18,750.00	18,750.00
Other Supplies & Material Expenses	5 02 03 990	100,699.29	95,490.04	(5,209.25)	183,195.05	286,470.13	103,275.08
Other Supplies & Material Expenses-CHLOR	5 02 03 990-1	-	-	-	-	-	-
Chemical and Filtering Supplies Expenses	5 02 03 130	86,856.06	151,994.33	65,138.27	248,505.22	455,983.00	207,477.78

ACCOUNT NAME	ACCT. CODE	THIS MONTH ACTUAL	THIS MONTH BUDGET	THIS MONTH VARIANCE	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE
Semi-Expendable Machinery and Equipt. E›	5 02 03 210	272,993.46	866,402.00	593,408.54	1,064,621.63	2,599,206.00	1,534,584.37
Semi-Expendable Furnitures, Fixtures & Bo	5 02 03 220	7,350.00	26,543.00	19,193.00	7,350.00	79,629.00	72,279.00
Electricity Expenses-Pumping Stations	5 02 04 020	-	-	-	-	-	-
Generation, Trans.&Dis'n. Exp-Elec.Exp.PS	5 02 09 010-1	2,270,844.06	3,389,120.00	1,118,275.94	7,366,620.10	10,167,360.00	2,800,739.90
Electricity Expenses-Admin. Bldg.	5 02 04 020-1	116,618.60	116,667.00	48.40	271,947.82	350,001.00	78,053.18
Elecricity Expenses-Sub Office	5 02 04 020-2	-	-	-	-	-	-
Postage and Courier Services	5 02 05 010	522.00	2,458.33	1,936.33	1,644.00	7,375.00	5,731.00
Telephone Expenses-LANDLINE	5 02 05 020	7,412.33	10,700.00	3,287.67	25,239.40	32,100.00	6,860.60
Telephone Expenses-MOBILE	5 02 05 020-1	41,900.00	43,749.00	1,849.00	119,100.00	131,247.00	12,147.00
Internet Subscription Expenses	5 02 05 030	3,500.00	14,840.00	11,340.00	20,094.00	44,520.00	24,426.00
Cable,Sattelite,Telegraph & Radio Expense:	5 02 05 040	-	-	-	-	-	-
Membership Dues & Cont. to Organizations	5 02 99 060	63,697.60	11,567.17	(52,130.43)	64,697.60	34,701.50	(29,996.10)
Advertising, Promotional and Marketing Ex	5 02 99 010	5,000.00	44,377.42	39,377.42	20,584.00	133,132.25	112,548.25
Printing and Publications Expenses	5 02 99 020	5,685.00	41,237.50	35,552.50	31,252.00	123,712.50	92,460.50
Rent/Lease Expenses	5 02 99 050	4,279.74	4,279.74	(0.00)	8,559.48	12,839.21	4,279.73
Representation Expenses	5 02 99 030	36,986.80	44,666.67	7,679.87	100,544.00	134,000.00	33,456.00
Transportation & Delivery Expenses	5 02 99 040	-	-	-	-	-	-
Subscription Expenses	5 02 99 070	-	48,420.00	48,420.00	4,998.63	145,260.00	140,261.37
Major Events and Conventions Expenses	5 02 99 180	-	65,000.00	65,000.00		195,000.00	195,000.00
Awards/Rewards Expenses	5 02 06 010	1,840.00	68,875.00	67,035.00	9,847.50	206,625.00	196,777.50
Legal Services	5 02 11 010	9,000.00	10,000.00	1,000.00	27,000.00	30,000.00	3,000.00
Auditing Services	5 02 11 020	-	41,666.67	41,666.67	-	125,000.00	125,000.00
Consultancy Services	5 02 11 030	-	12,500.00	12,500.00	-	37,500.00	37,500.00
Environment/Sanitary Services	5 02 12 010	-	4,166.67	4,166.67	-	12,500.00	12,500.00
Other General Services - JO	5 02 12 990	445,412.55	629,350.00	183,937.45	1,140,767.10	1,888,050.00	747,282.90
Security Services	5 02 12 030	8,815.64	12,500.00	3,684.36	25,785.74	37,500.00	11,714.26
Security Services - SG Salaries & Wages	5 02 12 030-1	180,865.82	208,333.33	27,467.51	528,682.01	625,000.00	96,317.99
Other Professional Services	5 02 11 990	-	6,250.00	6,250.00	-	18,750.00	18,750.00
Donations	5 02 99 080	-	24,083.33	24,083.33	2,000.00	72,250.00	70,250.00
Extraordinary Expenses	5 02 10 030	1,000.00	3,800.00	2,800.00	4,000.00	11,400.00	7,400.00
Miscellaneous Expenses	5 02 10 030-1	-	7,500.00	7,500.00	-	22,500.00	22,500.00
Taxes,Duties and Licenses	5 02 15 010	274,097.89	167,827.00	(106,270.89)	954,596.21	503,481.00	(451,115.21)
Fedility Bond Premuims	5 02 15 020	17,476.00	25,597.92	8,121.92	54,194.38	76,793.75	22,599.37
Insurance Expenses	5 02 15 030	51,131.51	49,598.62	(1,532.89)	153,110.43	148,795.85	(4,314.58)
Labor and Wages	5 02 16 010	418,609.76	286,751.75	(131,858.01)	1,191,000.18	860,255.25	(330,744.93)
Other Discounts-Sr. Cit. Disc.	5 05 05 010	14,739.69	40,000.00	25,260.31	37,062.00	120,000.00	82,938.00
Other Discounts-NSC Discount	5 05 05 0101	-	-	-	-	-	-
Loss Adjustment Expenses-NSC Promo	5 05 04 230	-	-	-	-	-	-
TOTAL MOOE		P 4,968,591.74	P 7,431,048.86	P 2,462,457.12	P 15,214,005.11	P 23,567,027.08	P 8,353,021.97
R&M - Infra Assets-Elec.Power	5 02 13 030	P 6,533.00	P 107,774.00	P 101,241.00	P 8,426.00	P 323,322.00	P 314,896.00
R&M - Bldg. & Other Structures-OB	5 02 13 040	20,566.25	37,500.00	16,933.75	88,453.50	112,500.00	24,046.50
R&M - Bldg. & Other Structures-OS	5 02 13 040-1	-	-	-	-	-	-
R&M - Machinery & Equipt. - Office Eqpt	5 02 13 050	13,835.00	8,333.33	(5,501.67)	14,240.00	25,000.00	10,760.00
R&M - Furniture and Fixtures	5 02 13 070	671.00	10,416.67	9,745.67	671.00	31,250.00	30,579.00
R&M - Machinery & Equipt. - IT Eqpt	5 02 13 050-1	800.00	17,500.00	16,700.00	15,300.00	52,500.00	37,200.00
R&M - Machinery & Equipt. - Machineries	5 02 13 050-2	-	82,415.83	82,415.83	-	247,247.50	247,247.50
R&M - Machinery & Equipt. - Comm. Eqpt	5 02 13 050-3	-	16,357.67	16,357.67	-	49,073.00	49,073.00
R&M - Machinery & Equipt. - Med.Dental &	5 02 13 050-4	7,300.00	17,000.00	9,700.00	14,995.00	51,000.00	36,005.00
R&M - Machinery & Equipt. - Oth.Mach.& E	5 02 13 050-5	100.00	23,678.33	23,578.33	5,314.00	71,035.00	65,721.00
R&M - Transportation Equipt.	5 02 13 060	14,766.94	147,000.00	132,233.06	56,373.04	441,000.00	384,626.96
R&M - Other PPE	5 02 13 990	2,079.70	2,500.00	420.30	2,373.70	7,500.00	5,126.30
R&M - Infra Assets-Artesian Wells	5 02 13 030-1	23,415.70	65,000.00	41,584.30	211,965.05	195,000.00	(16,965.05)
R&M - Infra Assets-Waterways	5 02 13 030-2	295,061.26	656,077.67	361,016.41	888,574.72	1,968,233.00	1,079,658.28
R&M - Land Improvements	5 02 13 020	34,504.90	41,666.67	7,161.77	54,840.90	125,000.00	70,159.10
TOTAL REPAIR AND MAINTENCE EXPENSES		P 419,633.75	P 1,233,220.17	P 813,586.42	P 1,361,526.91	P 3,699,660.50	P 2,338,133.59

ACCOUNT NAME	ACCT. CODE	THIS MONTH ACTUAL	THIS MONTH BUDGET	THIS MONTH VARIANCE	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VARIANCE
Impairment Loss-Loans and Receivables	5 05 03 020	P -	P 41,666.67	P 41,666.67	P -	P 125,000.00	P 125,000.00
DEPRECIATION EXPENSES:			-				
Depn. - Other Land Improvement	5 05 01 020	P 24,339.33	P 24,339.33	P -	P 73,017.99	P 73,017.99	P -
Depn. - Infra Assets-Elec. Power	5 05 01 030	9,390.66	9,390.66	-	28,621.23	28,621.23	-
Depn. - Infra. Assets-Waterways	5 05 01 030 1	642,095.80	642,095.80	-	1,899,258.30	1,899,258.30	-
Depn. - Infra. Assets-Artesian Wells	5 05 01 030 2	238,555.18	238,555.18	-	715,665.54	715,665.54	-
Depn. - Bldgs.&Oth.Structures-OB	5 05 01 040	54,004.70	54,004.70	-	162,014.10	162,014.10	-
Depn. - Bldgs.&Oth.Structures-OS	5 05 01 040-1	5,195.13	5,195.13	-	15,585.39	15,585.39	-
Depn. - Leased Assets Improvement-Bldg.	5 05 01 090	2,484.38	2,484.38	-	7,453.14	7,453.14	-
Depn. - Machinery & Equipt.-OE	5 05 01 050	11,378.27	11,378.27	-	32,840.43	32,840.43	-
Depn. - Furnitures, Fixtures and Books	5 05 01 070	9,070.63	9,070.63	-	27,211.89	27,211.89	-
Depn. - Machinery & Equipt.- IT Eqpt	5 05 01 050-1	61,367.99	61,367.99	-	198,761.59	198,761.59	-
Depn. - Machinery & Equipt.- Machineries	5 05 01 050-2	1,423.50	1,423.50	-	4,270.50	4,270.50	-
Depn. - Machinery & Equipt.- Comm. Eqpt.	5 05 01 050-3	5,594.70	5,594.70	-	16,784.10	16,784.10	-
Depn. - Machinery & Equipt.- Fire Eqpt.	5 05 01 050-4	7,862.71	7,862.71	-	23,588.13	23,588.13	-
Depn. - Machinery & Equipt. - Heavy Equip	5 05 01 050-8	40,309.26	40,309.26	-	120,927.78	120,927.78	-
Depn. - Transportation Equipt.	5 05 01 060	142,371.01	142,371.01	-	426,181.32	426,181.32	-
Depn. - Other PPE	5 05 01 990	47,160.67	47,160.67	-	141,482.01	141,482.01	-
Depn. - Water Supply Systems-Artesian W	5 05 01 991	-	-	-	-	-	-
Depn. - Water Supply Systems-Waterways.	5 05 01 992	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSES		P 1,302,603.92	P 1,302,603.92	P -	P 3,893,663.44	P 3,893,663.44	P -
FINANCIAL EXPENSES:							
Documentary Stamp Expenses	5 02 99 140		-	P -	P -	-	-
Interest Expenses	5 03 01 020	-	596,166.67	596,166.67	-	P 1,788,500.00	P 1,788,500.00
Bank Charges	5 03 01 040	43.00	208.33	165.33	209.00	625.00	416.00
Other Financial Charges	5 03 01 990		-	-	-	-	-
TOTAL FINANCIAL EXPENSES		P 43.00	P 596,375.00	P 596,332.00	P 209.00	P 1,789,125.00	P 1,788,916.00
TOTAL EXPENSES		P 11,776,244.52	P 15,941,291.49	P 4,165,046.97	P 36,888,513.96	P 50,410,960.97	P 13,522,447.01
INCOME(LOSS) FROM OPERATIONS		P 2,622,325.72	P 3,081,664.76	P 459,339.04	P 9,460,803.26	P 6,657,907.29	P (2,802,895.97)
ADD(DEDUCT) OTHER INCOME/EXPENSES		-					
Interest Income	4 02 02 210	36,678.61	6,250.00	P (30,428.61)	P 38,143.84	P 18,750.00	P (19,393.84)
NET INCOME(LOSS) BEFORE INCOME TAX		**P 2,659,004.33**	**P 3,087,914.76**	**P 428,910.43**	**P 9,498,947.10**	**P 6,676,657.29**	**P (2,822,289.81)**
		-				P	

Prepared by: EDNA C. TONGUIA, Sr. FPS 21 April 2025

Checked by: JESSIE D. J. EGAGAMAO, CBA - Designate

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

Approved by: ENGR. ANDRESITO J. DEGILLA, General Manager

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