Republic of the Philippines CALABANGA WATER DISTRICT Calabanga, Camarines Sur

POST CLOSING TRIAL BALANCE As of December 31, 2021

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	61,324.36	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	24,005,461.84	
Accounts Receivable	1 03 01 010	14,610,441.47	
Allowance for Impairment - Accounts Receivable	1 03 01 011		134,287.13
Due from Local Government Units	1 03 03 030	500,000.00	
Receivables - Disallowances/Charges	1 03 05 010	354,448.08	
Due from Officers & Employees	1 03 05 020	575,608.15	
Other Receivables	1 03 05 990	198,401.60	
Allowance for Impairment - Other Receivables	1 03 05 991		
Merchandise Inventory	1 04 01 010		
Office Supplies Inventory	1 04 04 010	129,067.95	
Accountable Forms, Plates & Stickers Inventory	1 04 04 020	51,620.06	
Non-Accountable Forms Inventory	1 04 04 030	7,591.59	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	7,583.00	
Fuel, Oil and Lubricants Inventory	1 04 04 080	5,999.95	
Chemical & Filtering Supplies Inventory	1 04 04 120	157,160.00	
Construction Materials Inventory	1 04 04 130	3,525,287.75	
Electrical Supplies & Materials Inventory	1 04 04 190	52,852.36	
Other Supplies & Materials Inventory	1 04 04 990	79,055.41	
Advances for Operating Expenses	1 99 01 010		
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 030		
Advances to Officers & Employees	1 99 01 040		
Prepaid Rent	1 99 02 020	30,000.00	
Prepaid Insurance	1 99 02 050	186,520.74	
Other Prepayments	1 99 02 990	18,051.75	
Guaranty Deposits	1 99 03 020	86,375.99	
Other Deposits	1 99 03 990	399,820.00	
Sinking Fund	1 02 07 010	8,904,183.66	
Land	1 06 01 010	6,820,270.42	
Other Land Improvements	1 06 02 990	1,320,469.91	
Accumulated Depreciation - Other Land Improvements	1 06 02 991	160 006 001 01	1,063,716.67
Water Supply Systems	1 06 03 040	160,076,751.74	
Accumulated Depreciation - Water Supply Systems	1 06 03 041	2 004 712 54	65,331,479.86
Power Supply Systems	1 06 03 050	2,994,713.54	1 505 072 70
Accumulated Depreciation - Power Supply Systems	1 06 03 051	11 702 761 26	1,505,072.76
Buildings Assumulated Depresentian Buildings	1 06 04 010 1 06 04 011	11,703,761.26	2 554 627 20
Accumulated Depreciation - Buildings Other Structures	1 06 04 990	910 071 05	2,554,627.39
Accumulated Depreciation - Other Structures	1 06 04 990	810,971.05	412,954.46
Office Equipment	1 06 05 020	2,391,402.72	412,934.40
		2,391,402.72	1 944 202 00
Accumulated Depreciation - Office Equipment Information and Communication Technology Equipment	1 06 05 021 1 06 05 030	2,740,820.97	1,844,292.08
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 030	2,740,620.97	1,835,371.84
Communication Equipment	1 06 05 070		1,033,371.04
Accumulated Depreciation - Communication Equipment	1 06 05 070		
Disaster Response & Rescue Equipment	1 06 05 090		
Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 090		
Medical Equipment	1 06 05 110	352,780.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111	332,760.00	232,630.05
Other Machinery and Equipment	1 06 05 990	1,654,460.58	232,030.0
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 990	1,034,400.36	499,317.90
Motor Vehicles	1 06 06 010	2,743,594.10	177,511.50
Accumulated Depreciation - Motor Vehicles	1 06 06 011	۵,710,071.10	1,888,883.42
Other Transportation Equipment	1 06 06 990	48,515.00	1,000,003.4
Accumulated Depreciation - Other Transporation Equipment	1 06 06 991	70,515.00	31,828.32
Furnitures & Fixtures	1 06 07 010	497,797.83	51,020.52
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 010	421,121.03	279,676.12
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	219,070.12
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991	1,200,731.40	1,643,308.25

Republic of the Philippines CALABANGA WATER DISTRICT Calabanga, Camarines Sur

POST CLOSING TRIAL BALANCE As of December 31, 2021

Accounts & Explanations	Account Code	Debit	Credit
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tank of Lugsad Spring)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Construction of Lugsad Transmission Line and Improvement of Tawang)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Fabrica)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Pabrica)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bigaas)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Balombon)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Bonot)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Improvement of Cabanbanan Punging Station & Construction of 18 cum Elevated Concrete Reservoir)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Paolbo)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Faulto) Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, San Isidro)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Isluro) Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sto. Domingo)			
	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Manguiring to Brgy Sibobo)	1 06 10 020	10 200 00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Roque-Taculod)	1 06 10 030	18,399.99	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Roque-Durog)	1 06 10 030	28,579.22	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sta. Cruz Sogod and Salvacion Baybay)	1 06 10 030	521,208.60	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Roque-Calungog)	1 06 10 030	119,695.31	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sto. Domingo)	1 06 10 030	48,573.00	
Computer Software	1 08 01 020	909,400.00	
Accumulated Amortization-Computer Software	1 08 01 021		212,593.37
Other Assets	1 99 99 990	19,613.00	
Accounts Payable	2 01 01 010		204,786.26
Due to Officers & Employees	2 01 01 020		
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010		406,138.21
Due to GSIS	2 02 01 020		491,915.33
Due to Pag-IBIG	2 02 01 030		45,254.14
Due to Philhealth	2 02 01 040		126,393.54
Due to Government Corporations	2 02 01 060		54,915.54
Due to SSS	2 02 01 110		20,085.00
Loans Payable - Domestic	2 01 02 040		28,346,334.24
Loans Payable - Foreign	2 01 02 050		
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable	2 04 01 040		271,975.24
Other Deferred Credits	2 05 01 990		
Government Equity	3 01 01 020		3,900,576.31
Retained Earnings / (Deficit)	3 07 01 010		138,400,971.98
Total		P 251,739,385.41 I	P 251,739,385.41

Prepared by:

Sherry Lou B Guerrero-Rubi Senior Accounting Processor A Certified Correct: 1 /14/22

Diana B. Batalla

Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Tolentino, Jr. General Manager

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	61,324.36	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	24,005,461.84	
Accounts Receivable	1 03 01 010	14,610,441.47	177.00
Allowance for Impairment - Accounts Receivable	1 03 01 011	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	134,287.13
Due from Local Government Units	1 03 03 030	500,000.00	101,207.10
Receivables - Disallowances/Charges	1 03 05 010	354,448.08	
Due from Officers & Employees	1 03 05 020	575,608.15	
Other Receivables	1 03 05 990	198,401.60	
Allowance for Impairment - Other Receivables	1 03 05 991	170,401.00	
Merchandise Inventory	1 04 01 010		
Office Supplies Inventory	1 04 04 010	129,067.95	n=1 == 1
	1 04 04 020	51,620.06	
Accountable Forms, Plates & Stickers Inventory	1 04 04 020	7,591.59	
Non-Accountable Forms Inventory	1 04 04 030	7,583.00	
Medical, Dental and Laboratory Supplies Inventory			
Fuel, Oil and Lubricants Inventory	1 04 04 080	5,999.95	
Chemical & Filtering Supplies Inventory	1 04 04 120	157,160.00	
Construction Materials Inventory	1 04 04 130	3,525,287.75	
Electrical Supplies & Materials Inventory	1 04 04 190	52,852.36	
Other Supplies & Materials Inventory	1 04 04 990	79,055.41	
Advances for Operating Expenses	1 99 01 010		
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 030		
Advances to Officers & Employees	1 99 01 040		
Prepaid Rent	1 99 02 020	30,000.00	
Prepaid Insurance	1 99 02 050	186,520.74	
Other Prepayments	1 99 02 990	18,051.75	
Guaranty Deposits	1 99 03 020	86,375.99	
Other Deposits	1 99 03 990	399,820.00	
Sinking Fund	1 02 07 010	8,904,183.66	
Land	1 06 01 010	6,820,270.42	
Other Land Improvements	1 06 02 990	1,320,469.91	
Accumulated Depreciation - Other Land Improvements	1 06 02 991		1,063,716.67
Water Supply Systems	1 06 03 040	160,076,751.74	
Accumulated Depreciation - Water Supply Systems	1 06 03 041		65,331,479.86
Power Supply Systems	1 06 03 050	2,994,713.54	
Accumulated Depreciation - Power Supply Systems	1 06 03 051		1,505,072.76
Buildings	1 06 04 010	11,703,761.26	
Accumulated Depreciation - Buildings	1 06 04 011		2,554,627.39
Other Structures	1 06 04 990	810,971.05	
Accumulated Depreciation - Other Structures	1 06 04 991		412,954.46
Office Equipment	1 06 05 020	2,391,402.72	,
Accumulated Depreciation - Office Equipment	1 06 05 021		1,844,292.08
Information and Communication Technology Equipment	1 06 05 030	2,740,820.97	2,011,272.00
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031	2,710,020.57	1,835,371.84
Communication Equipment	1 06 05 070		1,000,071.01
Accumulated Depreciation - Communication Equipment	1 06 05 070		
Disaster Response & Rescue Equipment	1 06 05 090		
Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 090		
Medical Equipment	1 06 05 110	352,780.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111	332,760.00	232,630.05
	1 06 05 111	1 654 460 50	232,030.03
Other Machinery and Equipment Accumulated Depreciation - Other Machinery & Equipment	1 06 05 990	1,654,460.58	499,317.90
		2 742 504 10	477,317.90
Motor Vehicles	1 06 06 010	2,743,594.10	

Accounts & Explanations	Account Code	Debit	Credit
Accumulated Depreciation - Motor Vehicles	1 06 06 011		1,888,883.42
Other Transportation Equipment	1 06 06 990	48,515.00	
Accumulated Depreciation - Other Transporation Equipment	1 06 06 991		31,828.32
Furnitures & Fixtures	1 06 07 010	497,797.83	
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		279,676.12
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991		1,643,308.25
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tank of Lugsad Spring)	1 06 10 020		2,010,010
Construction in Progress - Infrastructure Assets (Construction of Lugsad Transmission Line and Improvement of Tawang)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Fabrica)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balatasan)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bigaas)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balombon)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bonot)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Improvement of Cabanbanan Pumping Station & Construction of 18 cum Elevated Concrete Reservoir)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Paolbo)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Isidro)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sto. Domingo)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Manguiring to Brgy Sibobo)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Roque-Taculod)	1 06 10 020	18,399.99	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Roque-Durog)	1 06 10 030	28,579.22	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Sta. Cruz Sogod and Salvacion Baybay)	1 06 10 030	521,208.60	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Roque-Calungog)	1 06 10 030	119,695.31	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sto. Domingo)		48,573.00	
이 경험을 가는 것이 되면 가게 되었다면 하는데 되었다면 하는데 살아보다면 하는데	1 06 10 030 1 08 01 020		
Computer Software		909,400.00	212 502 27
Accumulated Amortization-Computer Software	1 08 01 021 1 99 99 990	10 612 00	212,593.37
Other Assets		19,613.00	204 796 26
Accounts Payable	2 01 01 010		204,786.26
Due to Officers & Employees	2 01 01 020		
Interest Payable	2 01 01 050		407 120 21
Due to BIR	2 02 01 010		406,138.21
Due to GSIS	2 02 01 020		491,915.33
Due to Pag-IBIG	2 02 01 030		45,254.14
Due to Philhealth	2 02 01 040		126,393.54
Due to Government Corporations	2 02 01 060		54,915.54
Due to SSS	2 02 01 110		20,085.00
Loans Payable - Domestic	2 01 02 040		28,346,334.24
Loans Payable - Foreign	2 01 02 050		
Bail Bonds Payable	2 04 01 030		271 277 21
Guaranty / Security Deposits Payable	2 04 01 040		271,975.24
Other Deferred Credits	2 05 01 990		
Government Equity	3 01 01 020		3,900,576.31
Retained Earnings / (Deficit)	3 07 01 010		121,694,526.47
Clearance & Certification Fees	4 02 01 040		7,886.98
Legal Fees - Notarial	4 02 01 090		37,100.00
Inspection Fees	4 02 01 100		81,100.00
Processing Fees - Reconnection	4 02 01 130		103,152.64
Waterworks System Fees	4 02 02 090		51,797,548.03
Interest Income	4 02 02 210		14,696.89
Fines & Penalties - Business Income	4 02 02 230		2,761,792.43
Service Concession Revenue	4 02 02 240		3,580,880.55
Other Business Income - Bid Docs	4 02 02 990		37,000.00
Assistance from Local Government Units	4 03 01 030		
Income from Grants & Donations in Cash	4 04 02 010		

Income from Grants & Donations in Kind 4 04 02 020	Accounts & Explanations	Account Code	Debit	Credit
Gain on Sale of Property, Plant and Equipment Miscellaneous Income Salaries & Wages - Regular Salaries & Wages - Casual/Contractual Personal Economic Relief Allowances (PERA) So 10 10 20 10 975,000,00 Representation Allowance (RA) 50 10 20 20 93,500,00 Clothing/Uniform Allowance Productivity Incentive Allowance Honoraria Longevity Pay Overtime & Night Pay So 10 20 20 22,7934.75 Longevity Pay Longevity Pay So 10 20 20 22,7934.75 Longevity Pay Longevity Pay So 10 20 20 20 20 20 24,523.05 Longevity Pay Longevity Pay So 10 20 20 20 20 20 20 20 20 20 20 20 20 20	Income from Grants & Donations in Kind	4 04 02 020		
Miscellaneous Income				
Salaries & Wages - Regular				
Salaries & Wages - Casual/Contractual 5 0 1 0 1 0 20			10 757 727 87	
Personal Economic Relief Allowances (PERA) 50 1 0 2 010 975,000.00			10,737,727.07	
Representation Allowance (RA)			975 000 00	
Solid 20 30				
Clothing/Uniform Allowance				
Productivity Incentive Allowance				
Honoraria				
Longevity Pay			227 934 75	
Overtime & Night Pay Year End Bomus Cash Gift Sol 102 140 S87,097.00 Cash Gift Sol 102 150 Other Bonuses & Allowances Furtiment & Life Insurance Premiums Sol 103 120 Pag-IBIG Contributions Sol 103 120 Pag-IBIG Contributions Sol 103 130 Employees Compensation Insurance Premiums Sol 103 130 Ferminal Leave Benefits Other Personnel Benefits - Monetized Leave Credits Other Personnel Benefits Other Personnel Benefits Traveling Expenses - Local Traveling Expenses - Local Training Expenses Sol 20 20 10 10 Slappeses Sol 20 30 10 Office Supplies Expenses Sol 20 30 10 Office Supplies Expenses Sol 20 30 30 Office Supplies				
Year End Bonus 5 01 02 140 887,097.00 Cash Gift 5 01 02 150 198,500.00 Other Bonuses & Allowances 5 01 03 100 1,482,294.00 Retirement & Life Insurance Premiums 5 01 03 110 1,290,423.01 Pag-IBIG Contributions 5 01 03 130 152,013.10 Employees Compensation Insurance Premiums 5 01 03 140 49,000.00 Employees Compensation Insurance Premiums 5 01 04 900 152,013.10 Employees Compensation Insurance Premiums 5 01 04 900 607,687.01 Other Personnel Benefits 5 01 04 990 607,687.01 Other Personnel Benefits 5 01 04 990 607,687.01 Traveling Expenses 5 02 02 010 51,999.00 Traveling Expenses 5 02 03 010 243,743.51 Accountable Forms Expenses 5 02 03 010 243,743.51 Non-Accountable Forms Expenses 5 02 03 020 70,905.71 Non-Accountable Forms Expenses 5 02 03 030 3,969.18 Medical, Dental & Laboratory Supplies Expenses 5 02 03 030 49,704.72 Fuel, Oil & Lubricants Expenses 5 02 03 30 <t< td=""><td></td><td></td><td></td><td></td></t<>				
Cash Gift 5 01 02 150 198,500,00 Other Bonuses & Allowances 5 01 02 990 1,482,294,00 Retirement & Life Insurance Premiums 5 01 03 110 1,290,423,01 Pag-IBIG Contributions 5 01 03 120 49,000,00 Philhealth Contributions 5 01 03 130 152,013,10 Employees Compensation Insurance Premiums 5 01 04 030 152,013,10 Terminal Leave Benefits 5 01 04 990 607,687,01 Other Personnel Benefits 5 01 04 990 607,687,01 Traveling Expenses - Local 5 02 01 010 51,909,00 Traveling Expenses 5 02 03 010 243,743,51 Accountable Forms Expenses 5 02 03 020 70,905,71 Non-Accountable Forms Expenses 5 02 03 030 3,969,18 Medical, Dental & Laboratory Supplies Expenses 5 02 03 030 3,969,18 Medical, Dental & Laboratory Supplies Expenses 5 02 03 300 623,985,90 Chemicals & Filtering Supplies Expenses 5 02 03 300 530,713,00 Semi-Expendable Machinery and Equipment Expenses 5 02 03 220 578,849,00 Other Supplies & Materials Expenses <td></td> <td></td> <td></td> <td></td>				
Other Bonuses & Allowances 5 0 1 02 990 1,482,294,00 Retirement & Life Insurance Premiums 5 0 1 03 110 1,290,423,01 Pag-IBIG Contributions 5 0 1 03 120 49,000,00 Philhealth Contributions 5 0 1 03 130 152,013,10 Employees Compensation Insurance Premiums 5 0 1 04 300 49,000,00 Other Personnel Benefits 5 0 1 04 990 607,687,01 Other Personnel Benefits 5 0 1 04 990 607,687,01 Traveling Expenses - Local 5 02 0 1 010 51,909,00 Traveling Expenses 5 02 0 2 010 65,550,00 Office Supplies Expenses 5 02 03 010 243,743,51 Accountable Forms Expenses 5 02 03 030 3,969,18 Medical, Dental & Laboricaty Supplies Expenses 5 02 03 030 3,969,18 Medical, Dental & Laboricaty Supplies Expenses 5 02 03 300 623,985,90 Chemicals & Filtering Supplies Expenses 5 02 03 320 50,713,78,85 Semi-Expendable Machinery and Equipment Expenses 5 02 03 210 571,378,85 Semi-Expendable Furniture, Fixtures and Books Expenses 5 02 03 20 57,849,00				
Retirement & Life Insurance Premiums	Other Bonuses & Allowances	11 11		
Pag-IBIG Contributions	Retirement & Life Insurance Premiums	11 11		
Philhealth Contributions	Pag-IBIG Contributions	5 01 03 120		
Employees Compensation Insurance Premiums 5 01 03 140 49,000.00 Terminal Leave Benefits 5 01 04 930 607,687.01 Other Personnel Benefits - Monetized Leave Credits 5 01 04 990 607,687.01 Other Personnel Benefits 5 01 04 990 51,909.00 Traveling Expenses - Local 5 02 01 010 51,909.00 Office Supplies Expenses 5 02 02 010 65,550.00 Office Supplies Expenses 5 02 03 020 70,905.71 Non-Accountable Forms Expenses 5 02 03 030 3,969.18 Medical, Dental & Laboratory Supplies Expense 5 02 03 080 49,704.72 Fuel, Oil & Lubricants Expenses 5 02 03 130 530,713.00 Chemicals & Filtering Supplies Expenses 5 02 03 200 571,378.85 Semi-Expendable Machinery and Equipment Expenses 5 02 03 220 577,849.00 Other Supplies & Materials Expenses 5 02 03 220 578,49.00 Other Supplies & Materials Expenses 5 02 03 990 61,723.55 Semi-Expendable Furniture, Fixtures and Books Expenses 5 02 03 990 61,723.55 Semi-Expendable Furniture, Fixtures and Books Expenses 5 02 03 990		5 01 03 130		
Terminal Leave Benefits	Employees Compensation Insurance Premiums	5 01 03 140		
Other Personnel Benefits 5 01 04 990 5 02 01 010 51,909.00 Traveling Expenses - Local 5 02 02 010 65,550.00 65,550.00 Office Supplies Expenses 5 02 03 010 243,743.51 243,743.		5 01 04 030		
Traveling Expenses - Local 5 02 01 010 51,909.00	Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	607,687.01	
Training Expenses	Other Personnel Benefits	5 01 04 990		
Office Supplies Expenses 5 02 03 010 243,743.51 Accountable Forms Expenses 5 02 03 020 70,905.71 Non-Accountable Forms Expenses 5 02 03 030 3,969.18 Medical, Dental & Laboratory Supplies Expense 5 02 03 080 49,704.72 Fuel, Oil & Lubricants Expenses 5 02 03 090 623,985.90 Chemicals & Filtering Supplies Expenses 5 02 03 130 530,713.00 Semi-Expendable Machinery and Equipment Expenses 5 02 03 210 571,378.85 Semi-Expendable Furniture, Fixtures and Books Expenses 5 02 03 220 57,849.00 Other Supplies & Materials Expenses 5 02 04 010 14,811.02 Semi-Expenses 5 02 04 010 14,811.02 Electricity Expenses 5 02 04 020 3,047,800.36 Gas/Heating Expenses 5 02 04 030 1,537.00 Postage & Courier Services 5 02 05 010 17,194.00 Telephone Expenses 5 02 05 020 103,602.98 Internet Subscription Expenses 5 02 05 040 90,000.00 Survey Expense 5 02 05 040 90,000.00 Extraordinary & Miscellaneous Expenses	Traveling Expenses - Local	5 02 01 010	51,909.00	
Accountable Forms Expenses 5 02 03 020 70,905.71	Training Expenses	5 02 02 010	65,550.00	
Non-Accountable Forms Expenses 5 02 03 030 3,969.18 Medical, Dental & Laboratory Supplies Expense 5 02 03 080 49,704.72 Fuel, Oil & Lubricants Expenses 5 02 03 080 623,985.90 Chemicals & Filtering Supplies Expenses 5 02 03 130 530,713.00 Semi-Expendable Machinery and Equipment Expenses 5 02 03 210 571,378.85 Semi-Expendable Furniture, Fixtures and Books Expenses 5 02 03 220 57,849.00 Other Supplies & Materials Expenses 5 02 03 990 61,723.55 Water Expenses 5 02 04 010 14,811.02 Electricity Expenses 5 02 04 020 3,047,800.36 Gas/Heating Expenses 5 02 04 030 1,537.00 Postage & Courier Services 5 02 05 010 17,194.00 Telephone Expenses 5 02 05 020 103,602.98 Internet Subscription Expenses 5 02 05 040 Awards/Rewards Expenses 5 02 07 010 90,000.00 Extraordinary & Miscellaneous Expenses 5 02 07 010 90,000.00 Extraordinary & Miscellaneous Expenses 5 02 11 010 103,160.60 Auditing Services 5 02 11 020 Consultancy Services 5 02 11 020 Other Professional Services 5 02 12 020 Security Services 5 02 13 020 852,834.88 Repairs & Maintenance - Land Improvements 5 02 13 030 3,502,983.07 Repairs & Maintenance - Infrastructure Assets 5 02 13 030 3,502,983.07		5 02 03 010	243,743.51	
Medical, Dental & Laboratory Supplies Expense 5 02 03 080 49,704.72 Fuel, Oil & Lubricants Expenses 5 02 03 090 623,985.90 Chemicals & Filtering Supplies Expenses 5 02 03 130 530,713.00 Semi-Expendable Machinery and Equipment Expenses 5 02 03 210 571,378.85 Semi-Expendable Furniture, Fixtures and Books Expenses 5 02 03 220 57,849.00 Other Supplies & Materials Expenses 5 02 03 990 61,723.55 Water Expenses 5 02 04 010 14,811.02 Electricity Expenses 5 02 04 020 3,047,800.36 Gas/Heating Expenses 5 02 04 030 1,537.00 Postage & Courier Services 5 02 05 010 17,194.00 Telephone Expenses 5 02 05 020 103,602.98 Internet Subscription Expenses 5 02 05 030 78,304.03 Cable, Satellite, Telegraph & Radio Expenses 5 02 05 040 90,000.00 Survey Expense 5 02 07 010 90,000.00 Survey Expense 5 02 10 030 115,938.59 Legal Services 5 02 11 010 103,160.60 Auditing Services 5 02 11 020 103,160.60 Consultancy Services 5 02 11	Accountable Forms Expenses	5 02 03 020	70,905.71	
Fuel, Oil & Lubricants Expenses 5 02 03 090 623,985.90	Non-Accountable Forms Expenses	5 02 03 030	3,969.18	
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Other Supplies & Materials Expenses 5 02 03 990 61,723.55 Water Expenses 5 02 04 010 14,811.02 Electricity Expenses 5 02 04 020 3,047,800.36 Gas/Heating Expenses 5 02 04 030 1,537.00 Postage & Courier Services 5 02 05 010 17,194.00 Telephone Expenses 5 02 05 020 103,602.98 Internet Subscription Expenses 5 02 05 030 78,304.03 Cable, Satellite, Telegraph & Radio Expenses 5 02 05 040 84 Awards/Rewards Expenses 5 02 07 010 90,000.00 Survey Expense 5 02 10 030 115,938.59 Legal Services 5 02 11 010 103,160.60 Auditing Services 5 02 11 020 103,160.60 Consultancy Services 5 02 11 030 103,160.60 Other Professional Services 5 02 12 020 852,834.88 Repairs & Maintenance - Land Improvements 5 02 13 020 852,834.88 Repairs & Maintenance - Infrastructure Assets 5 02 13 030 3,502,983.07		5 02 03 210	571,378.85	
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Repairs & Maintenance - Buildings & Other Structures 5 02 13 040 163,072.18 Repairs & Maintenance - Machinery & Equipment 5 02 13 050 155,009.79	Repairs & Maintenance - Buildings & Other Structures	5 02 13 040	163,072.18	

Accounts & Explanations	Account Code	Debit	Credit
Repairs & Maintenance - Transportation Equipment	5 02 13 060	414,753.15	
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070	6,490.25	
Repairs & Maintenance - Semi-Expendable Machinery and Equipment	5 02 13 210		
Repairs & Maintenance - Semi-Expendable Furnitures and Fixtures	5 02 13 220		
Repairs & Maintenance - Other PPE	5 02 13 990		
Taxes, Duties & Licenses	5 02 15 010	1,147,126.66	
Fidelity Bond Premiums	5 02 15 020	24,473.25	
Insurance Expenses	5 02 15 030	221,020.24	
Advertising, Promotional & Marketing Expenses	5 02 99 010	78,968.00	
Printing & Publication Expenses	5 02 99 020	1,191.00	
Representation Expenses	5 02 99 030	142,291.27	
Transportation & Delivery Expenses	5 02 99 040	3,255.00	
Rent/Lease Expenses	5 02 99 050	529,363.41	
Membership Dues & Contributions to Organizations	5 02 99 060	27,635.00	
Subscription Expenses	5 02 99 070	6,780.00	
Donations	5 02 99 080	25,000.00	
Directors & Committee Members' Fees	5 02 99 120	550,100.00	
Major Events & Conventions Expenses	5 02 99 180		
Other Maintenance & Operating Expenses	5 02 99 990	351,536.75	
Interest Expenses	5 03 01 020	928,516.00	
Bank Charges	5 03 01 040	7,200.00	
Other Financial Charges	5 03 01 990		
Depreciation - Land Improvements	5 05 01 020	91,675.68	
Depreciation - Infrastructure Assets	5 05 01 030	7,730,714.09	
Depreciation - Building & Other Structures	5 05 01 040	450,180.00	
Depreciation - Machinery & Equipment	5 05 01 050	568,075.79	
Depreciation - Transportation Equipment	5 05 01 060	281,672.27	
Depreciation - Furniture, Fixtures & Books	5 05 01 070	44,801.76	
Depreciation - Other Property Plant & Equipment	5 05 01 990	104,596.82	
Amortization - Intangible Assets	5 05 02 010	172,003.37	
Impairment Loss - Loans & Receivables	5 05 03 020	45,766.11	
Other Discounts (Senior Citizen Discount)	5 05 05 010	57,594.85	
Total		P 293,454,097.42	P 293,454,097.42

Prepared by:

Sherry Lou B. Guerrero-Rubi Senior Accounting Processor A Certified Coxect: (/ | w / 2

Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Telentino, Jr. General Manager

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	309,354.53	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	23,769,763.01	
Accounts Receivable	1 03 01 010	15,819,933.00	
Allowance for Impairment - Accounts Receivable	1 03 01 010	13,619,933.00	99,335.18
Due from Local Government Units	1 03 03 030	500,000.00	77,555.10
Receivables - Disallowances/Charges	1 03 05 030	348,748.08	
Due from Officers & Employees	1 03 05 010	575,608.15	
Other Receivables	1 03 05 020	198,401.60	
	1 03 05 990	190,401.00	
Allowance for Impairment - Other Receivables	1 04 01 010		
Merchandise Inventory		157 056 20	
Office Supplies Inventory	1 04 04 010 1 04 04 020	157,956.20	
Accountable Forms, Plates & Stickers Inventory		56,871.49	
Non-Accountable Forms Inventory	1 04 04 030	7,926.90	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	7,940.00	
Fuel, Oil and Lubricants Inventory	1 04 04 080	11,114.26	
Chemical & Filtering Supplies Inventory	1 04 04 120	116,330.00	
Construction Materials Inventory	1 04 04 130	3,794,821.54	
Electrical Supplies & Materials Inventory	1 04 04 190	53,513.25	
Other Supplies & Materials Inventory	1 04 04 990	77,883.81	
Advances for Operating Expenses	1 99 01 010		
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 030		
Advances to Officers & Employees	1 99 01 040		
Prepaid Rent	1 99 02 020	63,000.00	
Prepaid Insurance	1 99 02 050	206,138.66	
Other Prepayments	1 99 02 990	9,571.00	
Guaranty Deposits	1 99 03 020	86,375.99	
Other Deposits	1 99 03 990	399,820.00	
Sinking Fund	1 02 07 010	8,782,990.06	
Land	1 06 01 010	6,820,270.42	
Other Land Improvements	1 06 02 990	1,320,469.91	
Accumulated Depreciation - Other Land Improvements	1 06 02 991		1,080,979.82
Water Supply Systems	1 06 03 040	159,702,484.82	
Accumulated Depreciation - Water Supply Systems	1 06 03 041		64,647,931.18
Power Supply Systems	1 06 03 050	2,994,713.54	
Accumulated Depreciation - Power Supply Systems	1 06 03 051		1,482,612.41
Buildings	1 06 04 010	11,703,761.26	
Accumulated Depreciation - Buildings	1 06 04 011		2,525,367.97
Other Structures	1 06 04 990	810,971.05	
Accumulated Depreciation - Other Structures	1 06 04 991		402,732.65
Office Equipment	1 06 05 020	2,391,402.72	
Accumulated Depreciation - Office Equipment	1 06 05 021		1,830,581.12
Information and Communication Technology Equipment	1 06 05 030	2,740,820.97	
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031		1,817,250.24
Communication Equipment	1 06 05 070		10 at
Accumulated Depreciation - Communication Equipment	1 06 05 071		
Disaster Response & Rescue Equipment	1 06 05 090		
Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 091		
Medical Equipment	1 06 05 110	352,780.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111	, , , , , ,	229,984.20
Other Machinery and Equipment	1 06 05 990	1,654,460.58	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991	-,,,	486,909.44

Accounts & Explanations	Account Code	Debit	Credit
Motor Vehicles	1 06 06 010	2,743,594.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		1,866,394.14
Other Transportation Equipment	1 06 06 990	48,515.00	2,000,000.
Accumulated Depreciation - Other Transporation Equipment	1 06 06 991	10,010.00	31,464.46
Furnitures & Fixtures	1 06 07 010	497,797.83	21,101.10
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011	127,727.00	275,942.64
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	270,712.01
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991	1,500,751.10	1,636,711.37
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tank of Lugsad Spring)	1 06 10 020		1,000,711.07
Construction in Progress - Infrastructure Assets (Construction of Lugsad Transmission Line and Improvement of Tawang)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Fabrica)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balatasan)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bigaas)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balombon)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bonot)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Improvement of Cabanbanan Pumping Station & Construction of 18 cum Elevated Concrete Reservoir)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Paolbo)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Isidro)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sto. Domingo)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Manguiring to Brgy Sibobo)	1 06 10 020		
Construction in Progress -Buildings & Other Structures (CAWADI Covered Parking Lot)	1 06 10 030	064 400 00	
Computer Software	1 08 01 020	864,400.00	100 106 70
Accumulated Amortization-Computer Software	1 08 01 021	10 (10 00	198,186.70
Other Assets	1 99 99 990	19,613.00	
Accounts Payable	2 01 01 010		57,906.67
Due to Officers & Employees	2 01 01 020		292.00
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010		316,643.24
Due to GSIS	2 02 01 020		476,693.45
Due to Pag-IBIG	2 02 01 030		42,464.55
Due to Philhealth	2 02 01 040		125,142.05
Due to Government Corporations	2 02 01 060		54,915.54
Due to SSS	2 02 01 110		24,210.00
Loans Payable - Domestic	2 01 02 040		28,528,886.24
Loans Payable - Foreign	2 01 02 050		
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable	2 04 01 040		224,592.64
Other Deferred Credits	2 05 01 990		
Government Equity	3 01 01 020		3,900,576.31
Retained Earnings / (Deficit)	3 07 01 010		122,350,098.16
Clearance & Certification Fees	4 02 01 040		7,586.98
Legal Fees - Notarial	4 02 01 090		34,100.00
Inspection Fees	4 02 01 100		78,700.00
Processing Fees - Reconnection	4 02 01 130		103,152.64
Waterworks System Fees	4 02 02 090		47,827,853.89
Interest Income	4 02 02 210		10,407.47
Fines & Penalties - Business Income	4 02 02 230		2,452,875.13
Service Concession Revenue	4 02 02 240		4,641,966.58
Other Business Income - Bid Docs	4 02 02 990		32,000.00
Assistance from Local Government Units	4 03 01 030		
Income from Grants & Donations in Cash	4 04 02 010		
Income from Grants & Donations in Kind	4 04 02 020		
Gain on Sale of Property, Plant and Equipment	4 05 01 040		

Accounts & Explanations	Account Code	Debit	Credit
Miscellaneous Income	4 06 03 990		
		0.746.225.07	
Salaries & Wages - Regular	5 01 01 010	9,746,235.87	
Salaries & Wages - Casual/Contractual	5 01 01 020	000 000 00	
Personal Economic Relief Allowances (PERA)	5 01 02 010	880,000.00	
Representation Allowance (RA)	5 01 02 020	85,000.00	
Transportation Allowance (TA)	5 01 02 030	85,000.00	
Clothing/Uniform Allowance	5 01 02 040	210,000.00	
Productivity Incentive Allowance	5 01 02 080		
Honoraria	5 01 02 100	102,256.25	
Longevity Pay	5 01 02 120	5,000.00	
Overtime & Night Pay	5 01 02 130	23,939.79	
Year End Bonus	5 01 02 140	887,097.00	
Cash Gift	5 01 02 150	198,500.00	
Other Bonuses & Allowances	5 01 02 990	1,348,425.69	
Retirement & Life Insurance Premiums	5 01 03 110	1,173,562.08	
Pag-IBIG Contributions	5 01 03 120	44,100.00	
Philhealth Contributions	5 01 03 130	137,360.00	
Employees Compensation Insurance Premiums	5 01 03 140	44,100.00	
Terminal Leave Benefits	5 01 04 030	11,100.00	
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	541,890.48	
Other Personnel Benefits	5 01 04 990	341,070.40	
	5 02 01 010	38,344.00	
Traveling Expenses - Local			
Training Expenses	5 02 02 010	65,550.00	
Office Supplies Expenses	5 02 03 010	210,470.26	
Accountable Forms Expenses	5 02 03 020	65,654.28	
Non-Accountable Forms Expenses	5 02 03 030	3,633.87	
Medical, Dental & Laboratory Supplies Expense	5 02 03 080	48,954.72	
Fuel, Oil & Lubricants Expenses	5 02 03 090	542,559.45	
Chemicals & Filtering Supplies Expenses	5 02 03 130	499,743.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	582,636.85	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220	57,849.00	
Other Supplies & Materials Expenses	5 02 03 990	54,327.30	
Water Expenses	5 02 04 010	13,756.42	
Electricity Expenses	5 02 04 020	2,808,201.18	
Gas/Heating Expenses	5 02 04 030	560.00	
Postage & Courier Services	5 02 05 010	16,239.00	
Telephone Expenses	5 02 05 020	94,102.98	
Internet Subscription Expenses	5 02 05 030	72,174.03	
Cable, Satellite, Telegraph & Radio Expenses	5 02 05 040		
Awards/Rewards Expenses	5 02 06 010		
Survey Expense	5 02 07 010	50,000.00	
Extraordinary & Miscellaneous Expenses	5 02 10 030	85,251.59	
Legal Services	5 02 11 010	94,039.55	
	5 02 11 020	94,039.33	
Auditing Services			
Consultancy Services	5 02 11 030		
Other Professional Services	5 02 11 990		
Janitorial Services	5 02 12 020		
Security Services	5 02 12 030	780,469.00	
Repairs & Maintenance - Land Improvements	5 02 13 020		
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	3,230,228.34	
Repairs & Maintenance - Buildings & Other Structures	5 02 13 040	162,411.29	
Repairs & Maintenance - Machinery & Equipment	5 02 13 050	140,721.79	
Repairs & Maintenance - Transportation Equipment	5 02 13 060	375,372.84	

Accounts & Explanations	Account Code	Debit	Credit
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070	6,490.25	
Repairs & Maintenance - Semi-Expendable Machinery and Equipment	5 02 13 210	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Repairs & Maintenance - Semi-Expendable Furnitures and Fixtures	5 02 13 220		
Repairs & Maintenance - Other PPE	5 02 13 990		
Taxes, Duties & Licenses	5 02 15 010	1,052,955.95	
Fidelity Bond Premiums	5 02 15 020	22,504.00	
Insurance Expenses	5 02 15 030	201,215.32	
Advertising, Promotional & Marketing Expenses	5 02 99 010	78,968.00	
Printing & Publication Expenses	5 02 99 020	1,080.00	
Representation Expenses	5 02 99 030	118,210.37	
Transportation & Delivery Expenses	5 02 99 040	3,255.00	
Rent/Lease Expenses	5 02 99 050	459,999.83	
Membership Dues & Contributions to Organizations	5 02 99 060	11,545.00	
Subscription Expenses	5 02 99 070	5,670.00	
Donations	5 02 99 080		
Directors & Committee Members' Fees	5 02 99 120	500,150.00	
Major Events & Conventions Expenses	5 02 99 180		
Other Maintenance & Operating Expenses	5 02 99 990	296,903.75	
Interest Expenses	5 03 01 020	856,449.00	
Bank Charges	5 03 01 040	7,200.00	
Other Financial Charges	5 03 01 990		
Depreciation - Land Improvements	5 05 01 020	108,938.83	
Depreciation - Infrastructure Assets	5 05 01 030	7,024,705.06	
Depreciation - Building & Other Structures	5 05 01 040	410,698.77	
Depreciation - Machinery & Equipment	5 05 01 050	521,188.92	
Depreciation - Transportation Equipment	5 05 01 060	258,819.13	
Depreciation - Furniture, Fixtures & Books	5 05 01 070	41,068.28	
Depreciation - Other Property Plant & Equipment	5 05 01 990	97,999.94	
Amortization - Intangible Assets	5 05 02 010	157,596.70	
Impairment Loss - Loans & Receivables	5 05 03 020	10,814.16	
Other Discounts (Senior Citizen Discount)	5 05 05 010	52,434.71	
Total		P 289,903,447.06	P 289,903,447.06

Prepared by:

Q12/9 Sherry Lou B. Guerrero-Rubi Senior Accounting Processor A

Certified Correct:

Diana B. Batalla

Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. lentino, Jr.

General Manager

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	229,998.58	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	24,140,133.59	
Accounts Receivable	1 03 01 010	15,497,694.90	
Allowance for Impairment - Accounts Receivable	1 03 01 011	13,177,071.50	99,335.18
Due from Local Government Units	1 03 03 030	500,000.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Receivables - Disallowances/Charges	1 03 05 010	349,048.08	
Due from Officers & Employees	1 03 05 020	575,608.15	
Other Receivables	1 03 05 990	198,401.60	
Allowance for Impairment - Other Receivables	1 03 05 991	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Merchandise Inventory	1 04 01 010		
Office Supplies Inventory	1 04 04 010	129,120.60	
Accountable Forms, Plates & Stickers Inventory	1 04 04 020	61,422.01	
Non-Accountable Forms Inventory	1 04 04 030	7,926.90	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	10,328.24	
Fuel, Oil and Lubricants Inventory	1 04 04 080	15,998.57	
Chemical & Filtering Supplies Inventory	1 04 04 120	177,170.00	
Construction Materials Inventory	1 04 04 130	3,198,258.72	
Electrical Supplies & Materials Inventory	1 04 04 190	54,554.76	
Other Supplies & Materials Inventory	1 04 04 990	113,351.31	
Advances for Operating Expenses	1 99 01 010		
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 030		
Advances to Officers & Employees	1 99 01 040	300.00	
Prepaid Rent	1 99 02 020	96,000.00	
Prepaid Insurance	1 99 02 050	20,389.80	
Other Prepayments	1 99 02 990	12,490.25	
Guaranty Deposits	1 99 03 020	86,375.99	
Other Deposits	1 99 03 990	399,820.00	
Sinking Fund	1 02 07 010	8,633,303.12	
Land	1 06 01 010	6,820,270.42	
Other Land Improvements	1 06 02 990	1,320,469.91	
Accumulated Depreciation - Other Land Improvements	1 06 02 991		1,071,076.29
Water Supply Systems	1 06 03 040	159,509,150.27	
Accumulated Depreciation - Water Supply Systems	1 06 03 041		63,965,260.32
Power Supply Systems	1 06 03 050	2,994,713.54	
Accumulated Depreciation - Power Supply Systems	1 06 03 051		1,460,152.06
Buildings	1 06 04 010	11,703,761.26	
Accumulated Depreciation - Buildings	1 06 04 011		2,496,108.55
Other Structures	1 06 04 990	810,971.05	
Accumulated Depreciation - Other Structures	1 06 04 991		392,510.84
Office Equipment	1 06 05 020	2,349,602.72	
Accumulated Depreciation - Office Equipment	1 06 05 021		1,817,825.80
Information and Communication Technology Equipment	1 06 05 030	2,740,820.97	
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031		1,798,273.79
Communication Equipment	1 06 05 070		
Accumulated Depreciation - Communication Equipment	1 06 05 071		
Disaster Response & Rescue Equipment	1 06 05 090		
Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 091		
Medical Equipment	1 06 05 110	352,780.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111		227,338.3
Other Machinery and Equipment	1 06 05 990	1,654,460.58	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991		474,500.98

Accounts & Explanations	Account Code	Debit	Credit
Motor Vehicles	1 06 06 010	2,743,594.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		1,843,904.86
Other Transportation Equipment	1 06 06 990	48,515.00	
Accumulated Depreciation - Other Transporation Equipment	1 06 06 991		31,100.60
Furnitures & Fixtures	1 06 07 010	497,797.83	
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		272,209.10
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991		1,627,641.8
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tank of Lugsad Spring)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Construction of Lugsad Transmission Line and Improvement of Tawang)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Fabrica)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balatasan)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bigaas)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balombon)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bonot)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Improvement of Cabanbanan Pumping Station & Construction of 18 cum Elevated Concrete Reservoir)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Paolbo)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Isidro)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sto. Domingo)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Manguiring to Brgy Sibobo)	1 06 10 020		
Construction in Progress -Buildings & Other Structures (CAWADI Covered Parking Lot)	1 06 10 030		
Computer Software	1 08 01 020	864,400.00	
Accumulated Amortization-Computer Software	1 08 01 021		183,780.0
Other Assets	1 99 99 990	19,613.00	
Accounts Payable	2 01 01 010		58,586.6
Due to Officers & Employees	2 01 01 020		
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010		191,881.2
Due to GSIS	2 02 01 020		445,334.5
Due to Pag-IBIG	2 02 01 030		40,326.6
Due to Philhealth	2 02 01 040		122,969.1
Due to Government Corporations	2 02 01 060		54,915.5
Due to SSS	2 02 01 110		32,363.6
Loans Payable - Domestic	2 01 02 040		28,710,488.2
Loans Payable - Foreign	2 01 02 050		
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable	2 04 01 040		185,069.6
Other Deferred Credits	2 05 01 990		
Government Equity	3 01 01 020		3,900,576.3
Retained Earnings / (Deficit)	3 07 01 010		122,350,098.
Clearance & Certification Fees	4 02 01 040		6,986.9
Legal Fees - Notarial	4 02 01 090		31,300.
Inspection Fees	4 02 01 100		75,350.
Processing Fees - Reconnection	4 02 01 130		103,152.
Waterworks System Fees	4 02 02 090		43,392,172.
Interest Income	4 02 02 210		10,407.
Fines & Penalties - Business Income	4 02 02 230		2,246,798.
Service Concession Revenue	4 02 02 240		4,152,821.
Other Business Income - Bid Docs	4 02 02 990		26,000.
Assistance from Local Government Units	4 03 01 030		
Income from Grants & Donations in Cash	4 04 02 010		
Income from Grants & Donations in Kind	4 04 02 020		
Gain on Sale of Property, Plant and Equipment	4 05 01 040		<u> </u>

Accounts & Explanations	Account Code	Debit	Credit
Miscellaneous Income	4 06 03 990		
Salaries & Wages - Regular	5 01 01 010	8,756,320.42	
Salaries & Wages - Casual/Contractual	5 01 01 020	0,750,520.42	
Personal Economic Relief Allowances (PERA)	5 01 02 010	788,000.00	
Representation Allowance (RA)	5 01 02 020	76,500.00	
Transportation Allowance (TA)	5 01 02 030	76,500.00	
Clothing/Uniform Allowance	5 01 02 040	210,000.00	
Productivity Incentive Allowance	5 01 02 080	210,000.00	
Honoraria	5 01 02 100	97,256.25	
Longevity Pay	5 01 02 120	5,000.00	
	5 01 02 130	23,939.79	
Overtime & Night Pay Year End Bonus	5 01 02 140	23,939.19	
Cash Gift	5 01 02 150		
Other Bonuses & Allowances		969 204 00	
	5 01 02 990	868,294.00	
Retirement & Life Insurance Premiums	5 01 03 110	1,054,693.68	
Pag-IBIG Contributions	5 01 03 120 5 01 03 130	39,500.00	
Philhealth Contributions		123,332.66	
Employees Compensation Insurance Premiums	5 01 03 140	39,500.00	
Terminal Leave Benefits	5 01 04 030	541,000,40	
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	541,890.48	
Other Personnel Benefits	5 01 04 990	25 204 00	
Traveling Expenses - Local	5 02 01 010	35,204.00	
Training Expenses	5 02 02 010	59,550.00	
Office Supplies Expenses	5 02 03 010	198,281.86	
Accountable Forms Expenses	5 02 03 020	61,103.76	
Non-Accountable Forms Expenses	5 02 03 030	3,633.87	
Medical, Dental & Laboratory Supplies Expense	5 02 03 080	46,566.48	
Fuel, Oil & Lubricants Expenses	5 02 03 090	476,580.40	
Chemicals & Filtering Supplies Expenses	5 02 03 130	411,903.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	582,636.85	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220	57,849.00	
Other Supplies & Materials Expenses	5 02 03 990	48,890.80	
Water Expenses	5 02 04 010	12,158.78	
Electricity Expenses	5 02 04 020	2,476,104.34	
Gas/Heating Expenses	5 02 04 030	560.00	
Postage & Courier Services	5 02 05 010	15,739.00	
Telephone Expenses	5 02 05 020	84,602.98	
Internet Subscription Expenses	5 02 05 030	66,044.03	
Cable, Satellite, Telegraph & Radio Expenses	5 02 05 040		
Awards/Rewards Expenses	5 02 06 010		
Survey Expense	5 02 07 010	50,000.00	
Extraordinary & Miscellaneous Expenses	5 02 10 030	85,251.59	
Legal Services	5 02 11 010	85,618.50	
Auditing Services	5 02 11 020		
Consultancy Services	5 02 11 030		
Other Professional Services	5 02 11 990		
Janitorial Services	5 02 12 020		
Security Services	5 02 12 030	744,286.06	
Repairs & Maintenance - Land Improvements	5 02 13 020		
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	2,985,169.56	
Repairs & Maintenance - Buildings & Other Structures	5 02 13 040	132,104.29	
Repairs & Maintenance - Machinery & Equipment	5 02 13 050	109,113.79	
Repairs & Maintenance - Transportation Equipment	5 02 13 060	368,643.53	

Accounts & Explanations	Account Code	Debit	Credit
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070		
Repairs & Maintenance - Semi-Expendable Machinery and Equipment	5 02 13 210		
Repairs & Maintenance - Semi-Expendable Furnitures and Fixtures	5 02 13 220		
Repairs & Maintenance - Other PPE	5 02 13 990		
Taxes, Duties & Licenses	5 02 15 010	960,165.09	
Fidelity Bond Premiums	5 02 15 020	20,534.75	
Insurance Expenses	5 02 15 030	181,410.37	
Advertising, Promotional & Marketing Expenses	5 02 99 010	78,968.00	
Printing & Publication Expenses	5 02 99 020	1,040.00	
Representation Expenses	5 02 99 030	105,099.37	
Transportation & Delivery Expenses	5 02 99 040	3,255.00	
Rent/Lease Expenses	5 02 99 050	422,057.26	
Membership Dues & Contributions to Organizations	5 02 99 060	11,545.00	
Subscription Expenses	5 02 99 070	5,670.00	
Donations	5 02 99 080		
Directors & Committee Members' Fees	5 02 99 120	458,750.00	
Major Events & Conventions Expenses	5 02 99 180		
Other Maintenance & Operating Expenses	5 02 99 990	223,816.00	
Interest Expenses	5 03 01 020	783,396.00	
Bank Charges	5 03 01 040	7,200.00	
Other Financial Charges	5 03 01 990		
Depreciation - Land Improvements	5 05 01 020	99,035.30	
Depreciation - Infrastructure Assets	5 05 01 030	6,319,573.85	
Depreciation - Building & Other Structures	5 05 01 040	371,217.54	
Depreciation - Machinery & Equipment	5 05 01 050	474,402.84	
Depreciation - Transportation Equipment	5 05 01 060	235,965.99	
Depreciation - Furniture, Fixtures & Books	5 05 01 070	37,334.80	
Depreciation - Other Property Plant & Equipment	5 05 01 990	88,930.44	
Amortization - Intangible Assets	5 05 02 010	143,190.03	
Impairment Loss - Loans & Receivables	5 05 03 020	10,814.16	
Other Discounts (Senior Citizen Discount)	5 05 05 010	47,555.63	
Total		P 283,898,618.45	P 283,898,618.45

Prepared by:

Sherry Lou B. Guerrero-Rubi Senior Accounting Processor A Certified Correct:

Diana B. Batalla Corporate Budget Specialist A Noted by:

Engr. Celedonio I. Tolentino, Jr. General Manager

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	219,211.53	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	23,245,172.62	
Accounts Receivable	1 03 01 010		
Allowance for Impairment - Accounts Receivable	1 03 01 010	14,872,604.43	04 112 25
Due from Local Government Units	1 03 03 030	500,000,00	94,113.25
Receivables - Disallowances/Charges		500,000.00	
	1 03 05 010 1 03 05 020	349,348.08	
Due from Officers & Employees Other Receivables	1 1 1	575,608.15	
	1 03 05 990	198,401.60	
Allowance for Impairment - Other Receivables	1 03 05 991		
Merchandise Inventory	1 04 01 010	111 252 00	
Office Supplies Inventory	1 04 04 010	111,253.09	
Accountable Forms, Plates & Stickers Inventory	1 04 04 020	66,241.21	
Non-Accountable Forms Inventory	1 04 04 030	7,926.90	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	8,678.24	
Fuel, Oil and Lubricants Inventory	1 04 04 080	16,882.88	
Chemical & Filtering Supplies Inventory	1 04 04 120	149,680.00	
Construction Materials Inventory	1 04 04 130	3,112,149.98	
Electrical Supplies & Materials Inventory	1 04 04 190	54,554.76	
Other Supplies & Materials Inventory	1 04 04 990	112,396.81	
Advances for Operating Expenses	1 99 01 010		
Advances for Payroll	1 99 01 020	3,859.61	
Advances to Special Disbursing Officer	1 99 01 030	7,000.00	
Advances to Officers & Employees	1 99 01 040	300.00	
Prepaid Rent	1 99 02 020	129,000.00	
Prepaid Insurance	1 99 02 050	35,579.16	
Other Prepayments	1 99 02 990	13,909.50	
Guaranty Deposits	1 99 03 020	86,375.99	
Other Deposits	1 99 03 990	399,820.00	
Sinking Fund	1 02 07 010	8,517,766.34	
Land	1 06 01 010	6,820,270.42	
Other Land Improvements	1 06 02 990	1,320,469.91	
Accumulated Depreciation - Other Land Improvements	1 06 02 991		1,061,172.7
Water Supply Systems	1 06 03 040	159,110,496.48	
Accumulated Depreciation - Water Supply Systems	1 06 03 041		63,283,841.5
Power Supply Systems	1 06 03 050	2,994,713.54	
Accumulated Depreciation - Power Supply Systems	1 06 03 051		1,437,691.7
Buildings	1 06 04 010	11,703,761.26	
Accumulated Depreciation - Buildings	1 06 04 011		2,466,849.13
Other Structures	1 06 04 990	810,971.05	, , , , , , , , , , , , , , , , , , , ,
Accumulated Depreciation - Other Structures	1 06 04 991		382,289.0
Office Equipment	1 06 05 020	2,349,602.72	000,000
Accumulated Depreciation - Office Equipment	1 06 05 021	2,0 12,002.72	1,805,070.48
Information and Communication Technology Equipment	1 06 05 030	2,740,820.97	1,005,070.4
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031	2,740,020.57	1,778,937.44
Communication Equipment	1 06 05 070		1,770,557.4
Accumulated Depreciation - Communication Equipment	1 06 05 070		
Disaster Response & Rescue Equipment	1 06 05 090		
Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 090		
Medical Equipment	1 1 1	252 790 00	
Accumulated Depreciation - Medical Equipment	1 06 05 110	352,780.00	224 (02 5
	1 06 05 111	1 (54 4(0 50	224,692.50
Other Machinery and Equipment Accumulated Depreciation - Other Machinery & Equipment	1 06 05 990 1 06 05 991	1,654,460.58	462,092.52

Accounts & Explanations	Account Code	Debit	Credit
Motor Vehicles	1 06 06 010	2,743,594.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		1,821,415.58
Other Transportation Equipment	1 06 06 990	48,515.00	, ,
Accumulated Depreciation - Other Transporation Equipment	1 06 06 991		30,736.74
Furnitures & Fixtures	1 06 07 010	497,797.83	,
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		268,475.68
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991		1,618,572.11
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tank of Lugsad Spring)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Construction of Lugsad Transmission Line and Improvement of Tawang)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Fabrica)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balatasan)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bigaas)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balombon)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bonot)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Improvement of Cabanbanan Pumping Station & Construction of 18 cum Elevated Concrete Reservoir)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Paolbo)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Isidro)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sto. Domingo)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Manguiring to Brgy Sibobo)	1 06 10 020		
Construction in Progress -Buildings & Other Structures (CAWADI Covered Parking Lot)	1 06 10 030		
Computer Software	1 08 01 020	864,400.00	
Accumulated Amortization-Computer Software	1 08 01 021		169,373.36
Other Assets	1 99 99 990	19,613.00	
Accounts Payable	2 01 01 010		53,443.17
Due to Officers & Employees	2 01 01 020		
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010		328,556.27
Due to GSIS	2 02 01 020		438,181.28
Due to Pag-IBIG	2 02 01 030	n 1/4/21-5651	39,238.49
Due to Philhealth	2 02 01 040		121,910.79
Due to Government Corporations	2 02 01 060		54,915.54
Due to SSS	2 02 01 110		1,352.44
Loans Payable - Domestic	2 01 02 040		28,891,146.24
Loans Payable - Foreign	2 01 02 050		
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable	2 04 01 040		303,147.60
Other Deferred Credits	2 05 01 990		
Government Equity	3 01 01 020		3,900,576.31
Retained Earnings / (Deficit)	3 07 01 010	2: 14 : 33.5	122,350,098.16
Clearance & Certification Fees	4 02 01 040		6,936.98
Legal Fees - Notarial	4 02 01 090		27,500.00
Inspection Fees	4 02 01 100		71,000.00
Processing Fees - Reconnection	4 02 01 130		94,352.64
Waterworks System Fees	4 02 02 090		39,034,051.42
Interest Income	4 02 02 210		10,407.47
Fines & Penalties - Business Income	4 02 02 230		2,014,920.72
Service Concession Revenue	4 02 02 240		3,572,220.72
Other Business Income - Bid Docs	4 02 02 990		25,500.00
Assistance from Local Government Units	4 03 01 030		
Income from Grants & Donations in Cash	4 04 02 010		
Income from Grants & Donations in Kind	4 04 02 020		
Gain on Sale of Property, Plant and Equipment	4 05 01 040		

Accounts & Explanations	Account Code	Debit	Credit
Miscellaneous Income	4 06 03 990		
Salaries & Wages - Regular	5 01 01 010	7,837,310.92	
Salaries & Wages - Casual/Contractual	5 01 01 020	7,657,510.92	
Personal Economic Relief Allowances (PERA)	5 01 02 010	705,000.00	
Representation Allowance (RA)	5 01 02 020	68,000.00	
Transportation Allowance (TA)	5 01 02 030	68,000.00	
Clothing/Uniform Allowance	5 01 02 040	210,000.00	
Productivity Incentive Allowance	5 01 02 080	210,000.00	
Honoraria	5 01 02 100	97,256.25	
Longevity Pay	5 01 02 120	91,230.23	
Overtime & Night Pay	5 01 02 130	20.090.19	
Year End Bonus	5 01 02 140	20,080.18	
Cash Gift	5 01 02 150		
Other Bonuses & Allowances	5 01 02 130	969 204 00	
Retirement & Life Insurance Premiums	5 01 03 110	868,294.00	
Pag-IBIG Contributions		942,981.84	
Philhealth Contributions	5 01 03 120 5 01 03 130	35,400.00 110,391.75	
Employees Compensation Insurance Premiums	5 01 03 140		
Terminal Leave Benefits	5 01 03 140	35,400.00	
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	470 162 20	
Other Personnel Benefits Other Personnel Benefits	5 01 04 990	470,162.39	
Traveling Expenses - Local		20 404 00	
Training Expenses Training Expenses	5 02 01 010 5 02 02 010	30,494.00	
Office Supplies Expenses	5 02 03 010	53,550.00	
Accountable Forms Expenses	5 02 03 020	176,938.02	
-	5 02 03 020	56,284.56	
Non-Accountable Forms Expenses Medical, Dental & Laboratory Supplies Expense	5 02 03 080	3,633.87	
Fuel, Oil & Lubricants Expenses	5 02 03 080	42,116.48	
		430,348.51	
Chemicals & Filtering Supplies Expenses	5 02 03 130	346,193.00	
Semi-Expendable Machinery and Equipment Expenses Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 210 5 02 03 220	559,603.85 57,849.00	
Other Supplies & Materials Expenses	5 02 03 220		
Water Expenses	5 02 04 010	45,611.30 11,427.61	
Electricity Expenses	5 02 04 020	2,187,764.10	
	5 02 04 030		
Gas/Heating Expenses Postage & Courier Services	5 02 05 010	560.00 15,214.00	
Telephone Expenses	5 02 05 020	75,102.98	
Internet Subscription Expenses	5 02 05 030		
		54,718.74	
Cable, Satellite, Telegraph & Radio Expenses	5 02 05 040 5 02 06 010		
Awards/Rewards Expenses			
Survey Expense Extraordinary & Miscellaneous Expenses	5 02 07 010 5 02 10 030	76,947.59	
Legal Services			
Auditing Services	5 02 11 010	77,107.45	
Consultancy Services	5 02 11 020		
Other Professional Services	5 02 11 030 5 02 11 990		
Janitorial Services	5 02 12 020		
		625 727 24	
Security Services	5 02 12 030	635,737.24	
Repairs & Maintenance - Land Improvements	5 02 13 020	2 617 000 20	
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	2,617,990.29	
Repairs & Maintenance - Buildings & Other Structures	5 02 13 040	130,354.29	
Repairs & Maintenance - Machinery & Equipment Repairs & Maintenance - Transportation Equipment	5 02 13 050 5 02 13 060	106,533.79 337,984.16	

Accounts & Explanations	Account Code	Debit	Credit
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070		
Repairs & Maintenance - Semi-Expendable Machinery and Equipment	5 02 13 210		
Repairs & Maintenance - Semi-Expendable Furnitures and Fixtures	5 02 13 220		
Repairs & Maintenance - Other PPE	5 02 13 990		
Taxes, Duties & Licenses	5 02 15 010	873,901.96	
Fidelity Bond Premiums	5 02 15 020	18,565.50	
Insurance Expenses	5 02 15 030	163,350.34	
Advertising, Promotional & Marketing Expenses	5 02 99 010	54,968.00	
Printing & Publication Expenses	5 02 99 020	570.00	
Representation Expenses	5 02 99 030	95,527.17	
Transportation & Delivery Expenses	5 02 99 040	3,255.00	
Rent/Lease Expenses	5 02 99 050	381,114.69	
Membership Dues & Contributions to Organizations	5 02 99 060	11,545.00	
Subscription Expenses	5 02 99 070	5,040.00	
Donations	5 02 99 080		
Directors & Committee Members' Fees	5 02 99 120	406,550.00	
Major Events & Conventions Expenses	5 02 99 180		
Other Maintenance & Operating Expenses	5 02 99 990	151,186.00	
Interest Expenses	5 03 01 020	709,363.00	
Bank Charges	5 03 01 040	7,200.00	
Other Financial Charges	5 03 01 990		
Depreciation - Land Improvements	5 05 01 020	89,131.77	
Depreciation - Infrastructure Assets	5 05 01 030	5,615,694.76	
Depreciation - Building & Other Structures	5 05 01 040	331,736.31	
Depreciation - Machinery & Equipment	5 05 01 050	427,256.86	
Depreciation - Transportation Equipment	5 05 01 060	213,112.85	
Depreciation - Furniture, Fixtures & Books	5 05 01 070	33,601.32	
Depreciation - Other Property Plant & Equipment	5 05 01 990	79,860.68	
Amortization - Intangible Assets	5 05 02 010	128,783.36	
Impairment Loss - Loans & Receivables	5 05 03 020	5,592.23	
Other Discounts (Senior Citizen Discount)	5 05 05 010	42,791.95	
Total		P 278,244,780.11	P 278,244,780.11

Prepared by:

Sherry Lou B. Guerrero-Rubi

Qu 161 1

Senior Accounting Processor A

Certified Correct:

Diana B. Batalla

Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Tolentino, Jr.

General Manager

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	417.412.60	
Petty Cash	1 01 01 010	417,412.60	
Cash in Bank-Local Currency, Current Account	1	10,000.00	
**	1 01 02 020	20,906,977.54	
Accounts Receivable	1 03 01 010	14,186,032.57	
Allowance for Impairment - Accounts Receivable	1 03 01 011		94,113.25
Due from Local Government Units	1 03 03 030	500,000.00	
Receivables - Disallowances/Charges	1 03 05 010	349,648.08	
Due from Officers & Employees	1 03 05 020	575,608.15	
Other Receivables	1 03 05 990	198,401.60	
Allowance for Impairment - Other Receivables	1 03 05 991		
Merchandise Inventory	1 04 01 010		
Office Supplies Inventory	1 04 04 010	127,384.70	
Accountable Forms, Plates & Stickers Inventory	1 04 04 020	72,591.74	
Non-Accountable Forms Inventory	1 04 04 030	7,926.90	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	11,678.24	
Fuel, Oil and Lubricants Inventory	1 04 04 080	20,521.78	
Chemical & Filtering Supplies Inventory	1 04 04 120	163,850.00	
Construction Materials Inventory	1 04 04 130	3,283,278.32	
Electrical Supplies & Materials Inventory	1 04 04 190	55,116.76	
Other Supplies & Materials Inventory	1 04 04 990	79,174.81	
Advances for Operating Expenses	1 99 01 010	73,171.01	
Advances for Payroll	1 99 01 020	Į	
Advances to Special Disbursing Officer	1 99 01 020		
	199 01 030		
Advances to Officers & Employees		162 000 00	
Prepaid Rent	1 99 02 020	162,000.00	
Prepaid Insurance	1 99 02 050	53,639.19	
Other Prepayments	1 99 02 990	16,985.00	
Guaranty Deposits	1 99 03 020	86,375.99	
Other Deposits	1 99 03 990	399,820.00	
Sinking Fund	1 02 07 010	8,384,828.13	
Land	1 06 01 010	6,820,270.42	
Other Land Improvements	1 06 02 990	1,320,469.91	
Accumulated Depreciation - Other Land Improvements	1 06 02 991		1,051,269.23
Water Supply Systems	1 06 03 040	158,893,597.55	
Accumulated Depreciation - Water Supply Systems	1 06 03 041		62,602,879.87
Power Supply Systems	1 06 03 050	2,994,713.54	
Accumulated Depreciation - Power Supply Systems	1 06 03 051		1,415,231.36
Buildings	1 06 04 010	11,703,761.26	, ,
Accumulated Depreciation - Buildings	1 06 04 011	′ ′	2,437,589.71
Other Structures	1 06 04 990	810,971.05	_ , ,
Accumulated Depreciation - Other Structures	1 06 04 991	1	374,688.86
Office Equipment	1 06 05 020	2,349,602.72	37.1,000.00
Accumulated Depreciation - Office Equipment	1 06 05 020	2,349,002.72	1,792,193.36
Information and Communication Technology Equipment	1 06 05 021	2,740,820.97	1,772,175.50
	1 1	2,740,820.97	1 759 164 60
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031		1,758,164.60
Communication Equipment	1 06 05 070		
Accumulated Depreciation - Communication Equipment	1 06 05 071	1	
Disaster Response & Rescue Equipment	1 06 05 090		
Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 091		
Medical Equipment	1 06 05 110	352,780.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111		222,046.65
Other Machinery and Equipment	1 06 05 990	1,654,460,58	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991		449,684.06

Accounts & Explanations	Account Code	Debit	Credit
Motor Vehicles	1 06 06 010	2,743,594.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011	2,745,554.10	1,798,926.30
Other Transportation Equipment	1 06 06 990	48,515.00	1,776,720.30
Accumulated Depreciation - Other Transporation Equipment	1 06 06 991	46,515.00	30,372.88
Furnitures & Fixtures	1 06 07 010	497,797.83	30,372.66
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 010	191,791,03	264 242 20
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	264,742.20
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991	1,700,731.40	1 600 602 25
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intello Tunk of Lugued Spring)	1 06 10 020		1,609,502.35
Construction in Progress - Infrastructure Assets (Countraction of Lagued Transmission Line and Improvement of Tawang)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Fabrica)	1		
· · · · · · · · · · · · · · · · · · ·	1 06 10 020		
Construction in Progress - Infrastructure Amets (Distribution Line Expansion at Brgy, Balatasan)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Bigaas)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expension at Brgy, Balombon)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bonot)	1 06 10 020		
Construction in Program - Inflinitrative: Assets (Improvement of Columbus Pumping Station & Construction of 18 case (Heroted Councils Reservoir)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Paolbo)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Isidro)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expension at Brgy. Sto. Domingo)	1 06 10 020		
Construction in Progress - Infinetructure Assets (Distribution Line Expansion at Brgy. Manguiring to Brgy Sibobo)	1 06 10 020		
Construction in Progress -Buildings & Other Structures (CAWADI Covered Parking Lot)	1 06 10 030		
Computer Software	1 08 01 020	864,400.00	
Accumulated Amortization-Computer Software	1 08 01 021	i i	154,966.69
Other Assets	1 99 99 990	19,613.00	•
Accounts Payable	2 01 01 010	l ' l	53,326.67
Due to Officers & Employees	2 01 01 020		•
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010]	298,801.99
Due to GSIS	2 02 01 020		434,702.82
Due to Pag-IBIG	2 02 01 030		48,412.42
Due to Philhealth	2 02 01 040	!	121,910.79
Due to Government Corporations	2 02 01 060]	54,915.54
Due to SSS	2 02 01 110		30,186.22
Loans Payable - Domestic	2 01 02 040		29,068,119.78
Loans Payable - Foreign	2 01 02 050]	23,000,113.76
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable	2 04 01 030		262 147 60
Other Deferred Credits	2 05 01 990		363,147.60
	1 1		2 000 597 21
Government Equity	3 01 01 020	1	3,900,576.31
Retained Earnings / (Deficit)	3 07 01 010	i	122,350,098.16
Clearance & Certification Fees	4 02 01 040		6,236.98
Legal Fees - Notarial	4 02 01 090		24,900.00
Inspection Fees	4 02 01 100		68,400.00
Processing Fees - Reconnection	4 02 01 130		87,352.64
Waterworks System Fees	4 02 02 090		34,672,996.02
Interest Income	4 02 02 210		6,664.22
Fines & Penalties - Business Income	4 02 02 230		1,776,583.97
Service Concession Revenue	4 02 02 240		2,775,237.47
Other Business Income - Bid Docs	4 02 02 990		19,000.00
Assistance from Local Government Units	4 03 01 030		•
Income from Grants & Donations in Cash	4 04 02 010		
Income from Grants & Donations in Kind	4 04 02 020		
Gain on Sale of Property, Plant and Equipment	4 05 01 040	[

Accounts & Explanations	Account Code	Debit	Credit
Miscellaneous Income	40502000		
	4 06 03 990	6054 440 00	
Salaries & Wages - Regular	5 01 01 010	6,954,448.92	
Salaries & Wages - Casual/Contractual	5 01 01 020		
Personal Economic Relief Allowances (PERA)	5 01 02 010	625,000.00	
Representation Allowance (RA)	5 01 02 020	59,500.00	
Transportation Allowance (TA)	5 01 02 030	59,500.00	
Clothing/Uniform Allowance	5 01 02 040	210,000.00	
Productivity Incentive Allowance	5 01 02 080		
Honoraria	5 01 02 100	97,256.25	
Longevity Pay	5 01 02 120		
Overtime & Night Pay	5 01 02 130	20,080.18	
Year End Bonus	5 01 02 140		
Cash Gift	5 01 02 150		
Other Bonuses & Allowances	5 01 02 990	868,294.00	
Retirement & Life Insurance Premiums	5 01 03 110	837,038.40	
Pag-IBIG Contributions	5 01 03 120	31,400.00	
Philhealth Contributions	5 01 03 130	97,980.04	
Employees Compensation Insurance Premiums	5 01 03 140	31,400.00	
Terminal Leave Benefits	5 01 04 030	31,400,00	
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	426,970.27	
Other Personnel Benefits	5 01 04 990	720,910,21	
Traveling Expenses - Local	5 02 01 010	29,544.00	
Training Expenses	5 02 02 010	1 ' 1	1
Office Supplies Expenses	5 02 03 010	45,050.00	
1	11	158,074.91	
Accountable Forms Expenses	5 02 03 020	49,934.03	
Non-Accountable Forms Expenses	5 02 03 030	3,633.87	
Medical, Dental & Laboratory Supplies Expense	5 02 03 080	37,147.48	l
Fuel, Oil & Lubricants Expenses	5 02 03 090	397,851.91	
Chemicals & Filtering Supplies Expenses	5 02 03 130	331,423.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	559,308.85	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220	57,849.00	
Other Supplies & Materials Expenses	5 02 03 990	45,038.30	
Water Expenses	5 02 04 010	10,459.81	
Electricity Expenses	5 02 04 020	1,934,016.45	
Gas/Heating Expenses	5 02 04 030	560.00	
Postage & Courier Services	5 02 05 010	15,069.00	
Telephone Expenses	5 02 05 020	65,602.98	
Internet Subscription Expenses	5 02 05 030	48,488.16	
Cable, Satellite, Telegraph & Radio Expenses	5 02 05 040		
Awards/Rewards Expenses	5 02 06 010		
Survey Expense	5 02 07 010		
Extraordinary & Miscellaneous Expenses	5 02 10 030	70,584.59	
Legal Services	5 02 11 010	68,468,40	
Auditing Services	5 02 11 020]	
Consultancy Services	5 02 11 030		
Other Professional Services	5 02 11 990		
Janitorial Services	5 02 12 020		
Security Services	5 02 12 030	563,371.36	
Repairs & Maintenance - Land Improvements	5 02 13 020	00.11.00	
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	2 241 040 00	
Repairs & Maintenance - Buildings & Other Structures	1 [2,341,949.88	
	5 02 13 040	104,364.29	
Repairs & Maintenance - Machinery & Equipment	5 02 13 050	86,092.78	
Repairs & Maintenance - Transportation Equipment	5 02 13 060	325,246.27	

Accounts & Explanations	Account Code	Debit	Credit
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070		
Repairs & Maintenance - Semi-Expendable Machinery and Equipment	5 02 13 210		
Repairs & Maintenance - Semi-Expendable Furnitures and Fixtures	5 02 13 220		
Repairs & Maintenance - Other PPE	5 02 13 990		
Taxes, Duties & Licenses	5 02 15 010	789,017.76	
Fidelity Bond Premiums	5 02 15 020	16,440.00	
Insurance Expenses	5 02 15 030	145,290.31	
Advertising, Promotional & Marketing Expenses	5 02 99 010	54,968.00	
Printing & Publication Expenses	5 02 99 020	570.00	
Representation Expenses	5 02 99 030	80,059.97	
Transportation & Delivery Expenses	5 02 99 040	3,255.00	
Rent/Lease Expenses	5 02 99 050	340,172.12	
Membership Dues & Contributions to Organizations	5 02 99 060	11,545.00	
Subscription Expenses	5 02 99 070	4,410.00	
Donations	5 02 99 080	.	
Directors & Committee Members' Fees	5 02 99 120	365,150,00	
Major Events & Conventions Expenses	5 02 99 180		
Other Maintenance & Operating Expenses	5 02 99 990	138,336,00	
Interest Expenses	5 03 01 020	634,356.00	
Bank Charges	5 03 01 040	7,200.00	
Other Financial Charges	5 03 01 990		
Depreciation - Land Improvements	5 05 01 020	79,228.24	
Depreciation - Infrastructure Assets	5 05 01 030	4,912,272.70	
Depreciation - Building & Other Structures	5 05 01 040	294,876.72	
Depreciation - Machinery & Equipment	5 05 01 050	378,552.59	
Depreciation - Transportation Equipment	5 05 01 060	190,259.71	
Depreciation - Furniture, Fixtures & Books	5 05 01 0 7 0	29,867.84	
Depreciation - Other Property Plant & Equipment	5 05 01 990	70,790.92	
Amortization - Intangible Assets	5 05 02 010	114,376.69	
Impairment Loss - Loans & Receivables	5 05 03 020	5,592.23	
Other Discounts (Senior Citizen Discount)	5 05 05 010	37,984.30	
Total		P 272,217,940.97	P 272,217,940,97

Prepared by:

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Sherry Lou B. Guerrero-Rubi Senior Accounting Processor A Certified Correct:

Diana B. Batalla Corporate Budget Specialist A

rect: Noted by:

Engr. Celedonio I. Folentino, Jr. General Manager

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	420,021.69	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	19,314,970.42	
Accounts Receivable	1 03 01 010	13,969,992.12	
Allowance for Impairment - Accounts Receivable	1 03 01 011	, , , , , , , , , , , , , , , , , , , ,	94,113.25
Due from Local Government Units	1 03 03 030	500,000.00	,
Receivables - Disallowances/Charges	1 03 05 010	349,948.08	
Due from Officers & Employees	1 03 05 020	575,608.15	
Other Receivables	1 03 05 990	198,401.60	
Allowance for Impairment - Other Receivables	1 03 05 991		
Merchandise Inventory	1 04 01 010		
Office Supplies Inventory	1 04 04 010	129,283.32	
Accountable Forms, Plates & Stickers Inventory	1 04 04 020	78,707.13	
Non-Accountable Forms Inventory	1 04 04 030	7,926.90	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	3,370.24	
Fuel, Oil and Lubricants Inventory	1 04 04 080	20,521.78	
Chemical & Filtering Supplies Inventory	1 04 04 120	76,690.00	
Construction Materials Inventory	1 04 04 130	3,209,682.36	
Electrical Supplies & Materials Inventory	1 04 04 190	45,826.65	
Other Supplies & Materials Inventory	1 04 04 990	81,118.81	
Advances for Operating Expenses	1 99 01 010	52,220.02	
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 030	15,000.00	
Advances to Officers & Employees	1 99 01 040	20,000,00	
Prepaid Rent	1 99 02 020	195,000.00	
Prepaid Insurance	1 99 02 050	62,203.43	
Other Prepayments	1 99 02 990	20,060.50	
Guaranty Deposits	1 99 03 020	86,375.99	
Other Deposits	1 99 03 990	399,820.00	
Sinking Fund	1 02 07 010	8,240,707.30	
Land	1 06 01 010	6,820,270.42	
Other Land Improvements	1 06 02 990	1,320,469.91	
Accumulated Depreciation - Other Land Improvements	1 06 02 991	-,,	1,041,365.70
Water Supply Systems	1 06 03 040	158,356,005.20	2,012,00110
Accumulated Depreciation - Water Supply Systems	1 06 03 041	,,	61,923,116.49
Power Supply Systems	1 06 03 050	2,994,713.54	01,525,110.15
Accumulated Depreciation - Power Supply Systems	1 06 03 051	2,551,715.51	1,392,771.01
Buildings	1 06 04 010	11,703,761.26	1,000,771.01
Accumulated Depreciation - Buildings	1 06 04 011	11,700,701.20	2,408,330.29
Other Structures	1 06 04 990	810,971.05	2,100,000.25
Accumulated Depreciation - Other Structures	1 06 04 991	010,571.00	367,088.69
Office Equipment	1 06 05 020	2,349,602.72	201,000.03
Accumulated Depreciation - Office Equipment	1 06 05 021	_, ,	1,778,844.11
Information and Communication Technology Equipment	1 06 05 030	2,740,820.97	2,7.0,011.11
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,736,536.91
Communication Equipment	1 06 05 070		1,700,000,71
Accumulated Depreciation - Communication Equipment	1 06 05 071		
Disaster Response & Rescue Equipment	1 06 05 090		
Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 091		
Medical Equipment	1 06 05 110	352,780.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111	222,.00.00	219,400.80
Other Machinery and Equipment	1 06 05 990	1,654,460.58	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991	-, ,,	437,275.60

Accounts & Explanations	Account	Debit	Credit
Accounts & Explanations	Code		
	1 06 06 010	2,743,594.10	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Motor Vehicles Motor Vehicles	1 06 06 011		1,775,992.14
Accumulated Depreciation - Motor Vehicles	1 06 06 990	48,515.00	
Other Transportation Equipment	1 06 06 991		30,009.02
Accumulated Depreciation - Other Transporation Equipment	1 06 07 010	497,797.83	
Furnitures & Fixtures Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		261,008.72
Accumulated Depreciation - Furnitures & Fixtures	1 06 98 990	1,960,751.46	
Other Property, Plant & Equipment Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991		1,600,432.59
Accumulated Depreciation - Other Troperty, Talket - July Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tank of Lugsad Spring)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Construction of Lugsad Transmission Line and Improvement of Tawang)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Fabrica)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balatasan)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bigaas)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balombon)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bonot)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Improvement of Cabanhanan Pumping Station & Construction of 18 cum Elevated Concrete Reservoir)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Paolbo)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Isidro)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sto. Domingo)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Manguiring to Brgy Sibobo)	1 06 10 020		
Construction in Progress -Buildings & Other Structures (CAWADI Covered Parking Lot)	1 06 10 030	264 400 00	
Computer Software	1 08 01 020	864,400.00	140,560.02
Accumulated Amortization-Computer Software	1 08 01 021	10 (12 00	140,300.02
Other Assets	1 99 99 990	19,613.00	58,532.15
· • · · · · · · · · · · · · · · · · · ·	2 01 01 010		36,332.13
Accounts Payable Due to Officers & Employees	2 01 01 020		
	2 01 01 050		210,946.53
Interest Payable Due to BIR	2 02 01 010		425,594.83
Due to GSIS	2 02 01 020		47,966.74
Due to Pag-IBIG	2 02 01 030		121,905.75
Due to Philhealth	2 02 01 040		54,915.54
Due to Government Corporations	2 02 01 060		31,725.00
Due to SSS	2 02 01 110		29,246,908.78
Loans Payable - Domestic	2 01 02 040		
Loans Payable - Foreign	2 01 02 050		
Bail Bonds Payable	2 04 01 030		464,017.78
Guaranty / Security Deposits Payable	2 04 01 040		
Other Deferred Credits	2 05 01 990		3,900,576.31
Government Equity	3 01 01 020		122,350,098.16
Retained Earnings / (Deficit)	3 07 01 010		5,986.98
Clearance & Certification Fees	4 02 01 040		20,000.00
Legal Fees - Notarial	4 02 01 090		63,650.00
Inspection Fees	4 02 01 100		67,652.64
Processing Fees - Reconnection	4 02 01 130 4 02 02 090		29,912,680.17
Waterworks System Fees	4 02 02 090		6,664.22
Interest Income	4 02 02 230		1,595,300.90
Fines & Penalties - Business Income	4 02 02 230		2,512,825.0
Service Concession Revenue	4 02 02 240		14,500.0
Other Business Income - Bid Docs	4 02 02 990		
Aggistance from Local Government Units	4 04 02 010		
Lucama from Grants & Donations in Cash	4 04 02 010		
Learning from Grants & Donations in Kind	4 04 02 020		
Gain on Sale of Property, Plant and Equipment	4 03 01 040		

Accounts & Explanations	Account Code	Debit	Credit
Miscellaneous Income	4 06 03 990		
Salaries & Wages - Regular	5 01 01 010	6,071,586.92	
Salaries & Wages - Casual/Contractual	5 01 01 020	0,071,000.52	
Personal Economic Relief Allowances (PERA)	5 01 02 010	545,000.00	
Representation Allowance (RA)	5 01 02 020	51,000.00	
Transportation Allowance (TA)	5 01 02 030	51,000.00	
Clothing/Uniform Allowance	5 01 02 040	210,000.00	
Productivity Incentive Allowance	5 01 02 080	210,000.00	
Honoraria	5 01 02 100	97,256.25	
Longevity Pay	5 01 02 120	71,230.23	
Overtime & Night Pay	5 01 02 130	20,080.18	
Year End Bonus	5 01 02 140	20,000.10	
Cash Gift	5 01 02 150		
Other Bonuses & Allowances	5 01 02 130	868,294.00	
Retirement & Life Insurance Premiums	5 01 03 110	731,094.96	
	5 01 03 120		
Pag-IBIG Contributions Philhealth Contributions	5 01 03 120	27,400.00	
		85,568.33	
Employees Compensation Insurance Premiums Terminal Leave Benefits	5 01 03 140 5 01 04 030	27,400.00	
		254 170 20	
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	354,179.38	
Other Personnel Benefits	5 01 04 990	27.224.00	
Traveling Expenses - Local	5 02 01 010	27,234.00	
Training Expenses	5 02 02 010	30,800.00	
Office Supplies Expenses	5 02 03 010	147,250.54	
Accountable Forms Expenses	5 02 03 020	43,818.64	
Non-Accountable Forms Expenses	5 02 03 030	3,633.87	
Medical, Dental & Laboratory Supplies Expense	5 02 03 080	35,555.48	
Fuel, Oil & Lubricants Expenses	5 02 03 090	339,140.79	
Chemicals & Filtering Supplies Expenses	5 02 03 130	297,033.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	542,354.10	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220	57,849.00	
Other Supplies & Materials Expenses	5 02 03 990	40,407.55	
Water Expenses	5 02 04 010	9,426.14	
Electricity Expenses	5 02 04 020	1,648,463.91	*
Gas/Heating Expenses	5 02 04 030	560.00	
Postage & Courier Services	5 02 05 010	14,224.00	
Telephone Expenses	5 02 05 020	56,102.98	
Internet Subscription Expenses	5 02 05 030	47,538.16	
Cable, Satellite, Telegraph & Radio Expenses	5 02 05 040		
Awards/Rewards Expenses	5 02 06 010		
Survey Expense	5 02 07 010		
Extraordinary & Miscellaneous Expenses	5 02 10 030	65,678.59	
Legal Services	5 02 11 010	60,047.35	
Auditing Services	5 02 11 020		
Consultancy Services	5 02 11 030		
Other Professional Services	5 02 11 990		
Janitorial Services	5 02 12 020		
Security Services	5 02 12 030	491,005.48	
Repairs & Maintenance - Land Improvements	5 02 13 020		
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	2,079,403.96	
Repairs & Maintenance - Buildings & Other Structures	5 02 13 040	50,265.40	
Repairs & Maintenance - Machinery & Equipment	5 02 13 050	83,462.78	
Repairs & Maintenance - Transportation Equipment	5 02 13 060	209,723.21	

Accounts & Explanations	Account Code	Debit	Credit
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070		
Repairs & Maintenance - Semi-Expendable Machinery and Equipment	5 02 13 210		
Repairs & Maintenance - Semi-Expendable Furnitures and Fixtures	5 02 13 220		
Repairs & Maintenance - Other PPE	5 02 13 990		
Taxes, Duties & Licenses	5 02 15 010	686,496.33	
Fidelity Bond Premiums	5 02 15 020	14,314.50	
Insurance Expenses	5 02 15 030	127,256.89	
Advertising, Promotional & Marketing Expenses	5 02 99 010	54,968.00	
Printing & Publication Expenses	5 02 99 020	570.00	
Representation Expenses	5 02 99 030	74,231.47	
Transportation & Delivery Expenses	5 02 99 040	3,255.00	
Rent/Lease Expenses	5 02 99 050	299,229.55	
Membership Dues & Contributions to Organizations	5 02 99 060	11,545.00	
Subscription Expenses	5 02 99 070	3,810.00	
Donations	5 02 99 080		
Directors & Committee Members' Fees	5 02 99 120	321,950.00	
Major Events & Conventions Expenses	5 02 99 180		
Other Maintenance & Operating Expenses	5 02 99 990	126,461.00	
Interest Expenses	5 03 01 020	558,382.00	
Bank Charges	5 03 01 040	7,200.00	
Other Financial Charges	5 03 01 990		
Depreciation - Land Improvements	5 05 01 020	69,324.71	
Depreciation - Infrastructure Assets	5 05 01 030	4,210,048.97	
Depreciation - Building & Other Structures	5 05 01 040	258,017.13	
Depreciation - Machinery & Equipment	5 05 01 050	328,521.34	
Depreciation - Transportation Equipment	5 05 01 060	166,961.69	
Depreciation - Furniture, Fixtures & Books	5 05 01 070	26,134.36	
Depreciation - Other Property Plant & Equipment	5 05 01 990	61,721.16	
Amortization - Intangible Assets	5 05 02 010	99,970.02	
Impairment Loss - Loans & Receivables	5 05 03 020	5,592.23	
Other Discounts (Senior Citizen Discount)	5 05 05 010	32,729.04	
Total		P 266,319,292.85	P 266,319,292.85

Prepared by:

Sherry Lou B. Guerrero-Rubi Senior Accounting Processor A Certified Correct 9

Diana B. Batalla

Corporate Budget Specialist A

Noted by:

Engr. Celedonio I Tolentino, Jr. General Manage C

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	577,293,61	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	17,903,411.02	
Accounts Receivable	1 03 01 010	14,495,841.82	
Allowance for Impairment - Accounts Receivable	1 03 01 011		86,653.65
Due from Local Government Units	1 03 03 030	500,000.00	•
Receivables - Disallowances/Charges	1 03 05 010	350,248.08	
Due from Officers & Employees	1 03 05 020	575,608.15	
Other Receivables	1 03 05 990	198,401.60	
Allowance for Impairment - Other Receivables	1 03 05 991		
Merchandise Inventory	1 04 01 010		
Office Supplies Inventory	1 04 04 010	139,085.58	
Accountable Forms, Plates & Stickers Inventory	1 04 04 020	82,819.11	
Non-Accountable Forms Inventory	1 04 04 030	11,180.75	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	6,370.24	
Fuel, Oil and Lubricants Inventory	1 04 04 080	21,406.08	
Chemical & Filtering Supplies Inventory	1 04 04 120	76,690.00	
Construction Materials Inventory	1 04 04 130	3,405,492.66	
Electrical Supplies & Materials Inventory	1 04 04 190	46,066.65	
Other Supplies & Materials Inventory	1 04 04 990	75,248.81	
Advances for Operating Expenses	1 99 01 010	-	
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 030		•
Advances to Officers & Employees	1 99 01 040	1	
Prepaid Rent	1 99 02 020	228,000.00	
Prepaid Insurance	1 99 02 050	80,236.89	
Other Prepayments	1 99 02 990	23,136.00	
Guaranty Deposits	1 99 03 020	86,375.99	
Other Deposits	1 99 03 990	399,820.00	
Sinking Fund	1 02 07 010	8,105,364.25	
Land	1 06 01 010	6,820,270.42	
Other Land Improvements	1 06 02 990	1,320,469.91	
Accumulated Depreciation - Other Land Improvements	1 06 02 991	1,520,405,51	1,031,462.17
Water Supply Systems	1 06 03 040	134,356,460.20	1,031,402.17
Accumulated Depreciation - Water Supply Systems	11 1	134,330,400.20	61 224 002 25
Power Supply Systems	1 06 03 041	2 004 712 54	61,334,983.25
	1 06 03 050	2,994,713.54	1 270 210 66
Accumulated Depreciation - Power Supply Systems	1 06 03 051	11 500 501 00	1,370,310.66
Buildings	1 06 04 010	11,703,761.26	
Accumulated Depreciation - Buildings	1 06 04 011		2,379,070.87
Other Structures	1 06 04 990	810,971.05	
Accumulated Depreciation - Other Structures	1 06 04 991		359,488.52
Office Equipment	1 06 05 020	2,264,783.72	
Accumulated Depreciation - Office Equipment	1 06 05 021		1,766,766.85
Information and Communication Technology Equipment	1 06 05 030	2,740,820.97	
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031	.	1,714,909.22
Communication Equipment	1 06 05 070		-
Accumulated Depreciation - Communication Equipment	1 06 05 071		
Disaster Response & Rescue Equipment	1 06 05 090		
Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 091		
Medical Equipment	1 06 05 110	352,780.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111	352,700,00	216,754.95
Other Machinery and Equipment	1 06 05 990	1,654,460.58	210,737.73
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991	1,007,700.36	424,867.14

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Fines & Penalties - Business Income Service Concession Revenue 4 02 02 230 4 02 02 240 1,421,016 2,183,872	Accounts & Explanations	Account Code	Debit	Credit
Accumulated Depreciation - Motor Vehicles Other Transportation Equipment Accumulated Depreciation - Other Transportation Equipment Furnitures & Fixtures Other Property, Plant & Equipment Other Property, Plant & Equipment Other Property, Plant & Equipment Constitution in Propert, Plant & Equipment Constitution in Property, Plant & Equipment Constitution in Property Constitution Constitution in Property, Plant & Equipment Constitution in Property, Plant & Cons	Motor Vahiolee	1.06.06.010	2 743 594 10	
Other Transportation Equipment Accumulated Depreciation - Other Transporation Equipment Furniture & Fixtures 1 06 06 990 1 08 07 010 1 08 07 010 1 08 07 010 1 08 07 010 1 08 07 010 1 08 07 010 1 08 07 010 1 08 07 010 1 08 07 010 1 08 07 010 1 08 09 991 1 08 07 010 1 08 07 010 1 08 07 010 1 08 09 991 1 08 07 010 1 08 07 07 07 07 07 07 07 07 07 07 07 07 07			2,743,394.10	1 753 058 22
Accumulated Depreciation - Other Transportation Equipment Furnitures & Fixtures Other Property, Plant & Equipment Contentation - Furnitures & Fixtures Other Property, Plant & Equipment Contentation in Property and Property, Plant & Equipment Contentation in Property and Property, Plant & Equipment Contentation in Property - Intentition and (Contentation of Ray Property), Plant & Equipment Contentation in Progress - Inflamentation and (Contentation of Ray Property), Plant & Equipment Contentation in Progress - Inflamentation and Contentation (Plant Property), Plant & Equipment Contentation in Progress - Inflamentation and Contentation in Progress - Inflamenta	•		49 515 00	1,733,036.22
Furnitures & Fixtures 10 6 07 010 A97,797.83 2.57,275 Cher Property, Plant & Equipment 10 6 07 011 10 6 98 990 1,960,751.46 1,591,362 Construction in Progress - Indistructions Association of Stage Promotion of January Promotion of January Protection in Progress - Indistruction Association Conference on Progress - Indistruction Association (January Protection of January Prot	· · · · · · · · · · · · · · · · · · ·	1	40,515.00	20 645 16
Accumulated Depreciation - Furnitures & Fixtures Other Property, Plant & Equipment Construction in Proper - Inflantantantan Assoc (Distribution Line Expansion at Phys. Patrica) Construction in Propers - Inflantantantan Assoc (Distribution Line Expansion at Phys. Patrica) Construction in Propers - Inflantantantan Assoc (Distribution Line Expansion at Phys. Patrica) Construction in Propers - Inflantantantan Assoc (Distribution Line Expansion at Phys. Patrica) Construction in Propers - Inflantantantan Assoc (Distribution Line Expansion at Phys. Patrica) Construction in Propers - Inflantantantan Assoc (Distribution Line Expansion at Phys. Patrica) Construction in Propers - Inflantantantan Assoc (Distribution Line Expansion at Phys. Patrica) Construction in Propers - Inflantantantantantal Character (Distribution Line Expansion at Phys. Patrica) Construction in Propers - Inflantantantantantantantantantantantantanta	,		407 707 92	29,043.10
Other Property, Plant & Equipment Accumulated Depreciation - Other Property, Plant & Equipment Connection in Progress - Inflamentary Association and Intelligent Property (Connection in Progress - Inflamentary Association and Intelligent Property) (Connection in Progress - Inflamentary Association (Connection		1	491,191.03	257 275 24
1,591,362 1,59		1	1 060 751 46	231,213,24
Contraction in Progress - Infinitenticates Asset (Characteristic of Signal Tremenine Libe and Improvement of Tremeny Contraction in Progress - Infinitenticates Asset (Chiraltenic Libe Deparation at Phys. Patrica)	,	ľ	1,900,731.40	1 501 262 92
Construction in Progress - Inflastracture Assets (Distribution Line Expansion at Brgs; Rabins) 1 06 10 020 133,8,226 00 270,492,50 1 06 10 020 270,492,50 1 06 10 020 270,492,50 270,492,50 1 06 10 020 270,492,50 270,				1,371,302.03
Construction in Progress - Inflastracture Asses (Distribution Line Expansion at Brgs, Pibrian) 1 06 10 020 270,492.50 270,492.50 270,492.50 106 10 020 270,492.50 106 10 020 338,226.00 270,492.50 106 10 020 376,105.00 3	1		14.761.520.41	•
Construction in Progress - Influstracture Assets (Distribution Line Expansion at Brgs; Bigsas) 10 6 10 020 396,105.00 396,105.00 396,105.00 10 6 10 020 396,105.00 10 6 10 020 396,105.00 10 6 10 020 10 02	1	1 1	. ,	
Construction in Progress - Inflastractures Assets (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastractures Assets (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Assets (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Assets (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Assets (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Assets (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Assets (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Asset) (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Asset) (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Asset) (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Asset) (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Asset) (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Asset) (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Asset) (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Asset) (Distribution Line Expansion at Brgy, Balandson, Construction in Progress - Inflastracture Asset) (Distribution Line Expansion at Brgy, Balandson, Construction at Brgy, Balandson, Construction, Cons	_ · · · · · · · · · · · · · · · · · · ·	.	1	
Construction in Progress - Inflastracture Austo (Distribution Line Expansion at Brgs; Boots) 1 06 10 020 2,506,654,12		1		
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Bray, Boxes) 1 06 10 020 2,506,654,12 2,506,654,12 2 (2,506,64,12	1	1	· ·	
1	l	1.		
Construction in Progress - Inflastructure Asset, (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Inideo) Construction in Progress - Inflastructure Asset (Distribution Line Expension at Brgy, San Indeo 10 10 10 10 10 10 10 10 10 10 10 10 10	1	I	,	
Construction in Progress - Influstratoriar Auests (Distribution Line Expension at Brgy. Su. Domings) 1 06 10 020 298,470.00 298	1	i i		
1 06 10 020 298,470.00 2,800,800.60 2,800,8	1		•	
Construction in Progres - Individual Part State (A) Construction in Progress - Buildings & Other Structures (CAWADI Covered Parking Lot) 1 06 10 020 1 08 01 020 1 08 01 020 1 08 01 021			1 · · · · · · · · · · · · · · · · · · ·	
Construction in Progress - Buildings & Other Structures (CAWADI Covered Parking Lot) 1 06 10 030 1 08 01 020 864,400.00 1 08 01 020 1 08 01 020 1 08 01 020 1 08 01 020 1 08 01 020 1 08 01 020 1 08 01 020 1 08 01 020 1 08 01 020 1 08 01 020 1 09 09 990 1 09 01 020 1 09 01 020 1 0	1			
Computer Software			2,800,800.00	
Accumulated Amortization-Computer Software 1 08 01 021 19,613.00 19,61	1		964 400 00	
Dither Assets	1 7		804,400.00	107 153 35
Accounts Payable 2 01 01 010 2 01 01 020 2 01 01 020 2 01 01 020 2 01 01 020 2 01 01 050 2 01 01 0	1		10.612.00	120,133.33
Due to Officers & Employees 2 01 01 020 2 01 01 050 2 02 01 010 2 02 01 010 2 02 01 010 2 02 01 010 2 02 01 010 2 02 01 010 2 02 01 020 2 02 01 020 2 02 01 020 2 02 01 030 3 1,141. 3 1,588. 3 1,141. 3 1,588. 3 1,141. 3 1,588. 3 1,141.	<u> </u>		19,013.00	£0 50¢ (7
Interest Payable	1 · · · · · · · · · · · · · · · · · · ·			38,300.67
Due to BIR 2 02 01 010 489,157.	= :			
Due to GSIS 2 02 01 020	, · · · ·	1		400 157 10
Due to Pag-IBIG 2 02 01 030 51,141.				•
Due to Philhealth 2 02 01 040 121,473 Due to Government Corporations 2 02 01 060 54,915 34,585 2 02 01 110 34,585 2 01 02 040 2 02 040 2 02 040 2 02 040 2 02 040 2 04 040 2 02 040 2 04 040 2 02 040 2 04 040 2 02 040 2 04 0				
Due to Government Corporations 2 02 01 060 54,915.		1		-
Due to SSS 2 02 01 110 34,585 29,424,772 20 10 2 040 20 10 2		1		•
Loans Payable - Domestic 2 01 02 040 29,424,772 Loans Payable - Foreign 2 01 02 050 Bail Bonds Payable 2 04 01 030 2 04 01 030 2 04 01 040 753,363 2 05 01 990 3,900,576 3 07 01 010 122,350,098 4 02 01 040 5,936 16,700 Inspection Fees 4 02 01 100 58,150 402 01 130 402 02 210 100	1	1		
Loans Payable - Foreign 2 01 02 050 2 04 01 030 Clustranty / Security Deposits Payable 2 04 01 040 753,363.				· ·
Bail Bonds Payable 2 04 01 030 753,363 Guaranty / Security Deposits Payable 2 05 01 990 3,900,576 Other Deferred Credits 3 01 01 020 3,900,576 Retained Earnings / (Deficit) 3 07 01 010 122,350,098 Clearance & Certification Fees 4 02 01 040 5,936 Legal Fees - Notarial 4 02 01 090 16,700 Inspection Fees 4 02 01 100 58,150 Processing Fees - Reconnection 4 02 01 130 43,052 Waterworks System Fees 4 02 02 290 25,801,493 Interest Income 4 02 02 230 6,664 Fines & Penalties - Business Income 4 02 02 240 2,183,872 Other Business Income - Bid Docs 4 02 02 990 9,000 Assistance from Local Government Units 4 03 01 030 4 04 02 010 Income from Grants & Donations in Cash 4 04 02 010 4 04 02 010	1 -	l ' i	1	29,424,772.78
Guaranty / Security Deposits Payable 2 04 01 040 753,363 Other Deferred Credits 2 05 01 990 3,900,576 Retained Earnings / (Deficit) 3 07 01 010 122,350,098 Clearance & Certification Fees 4 02 01 040 5,936 Legal Fees - Notarial 4 02 01 090 16,700 Inspection Fees 4 02 01 100 58,150 Processing Fees - Reconnection 4 02 01 130 43,052 Waterworks System Fees 4 02 02 290 25,801,493 Interest Income 4 02 02 210 6,664 Fines & Penalties - Business Income 4 02 02 230 1,421,016 Service Concession Revenue 4 02 02 240 2,183,872 Other Business Income - Bid Docs 4 02 02 990 9,000 Assistance from Local Government Units 4 03 01 030 9,000 Income from Grants & Donations in Cash 4 04 02 010 100	i . •			
Other Deferred Credits 2 05 01 990 Government Equity 3 01 01 020 Retained Earnings / (Deficit) 3 07 01 010 Clearance & Certification Fees 4 02 01 040 Legal Fees - Notarial 4 02 01 090 Inspection Fees 4 02 01 100 Processing Fees - Reconnection 4 02 01 130 Waterworks System Fees 4 02 02 090 Interest Income 4 02 02 210 Fines & Penalties - Business Income 4 02 02 230 Service Concession Revenue 4 02 02 240 Other Business Income - Bid Docs 4 02 02 990 Assistance from Local Government Units 4 03 01 030 Income from Grants & Donations in Cash 4 04 02 010	,			750 060 40
Government Equity 3 01 01 020 3,900,576.				753,363.40
Retained Earnings / (Deficit) 3 07 01 010 122,350,098. Clearance & Certification Fees 4 02 01 040 5,936. Legal Fees - Notarial 4 02 01 090 16,700. Inspection Fees 4 02 01 100 58,150. Processing Fees - Reconnection 4 02 02 130 43,052. Waterworks System Fees 4 02 02 290 25,801,493. Interest Income 4 02 02 230 6,664. Fines & Penalties - Business Income 4 02 02 240 1,421,016. Service Concession Revenue 4 02 02 240 2,183,872. Other Business Income - Bid Docs 4 02 02 990 9,000. Assistance from Local Government Units 4 03 01 030 9,000. Income from Grants & Donations in Cash 4 04 02 010 100	·			2.000.597.21
Clearance & Certification Fees 4 02 01 040 5,936. Legal Fees - Notarial 4 02 01 090 16,700. Inspection Fees 4 02 01 100 58,150. Processing Fees - Reconnection 4 02 01 130 43,052. Waterworks System Fees 4 02 02 290 25,801,493. Interest Income 4 02 02 210 6,664. Fines & Penalties - Business Income 4 02 02 230 1,421,016. Service Concession Revenue 4 02 02 240 2,183,872. Other Business Income - Bid Docs 4 02 02 990 9,000. Assistance from Local Government Units 4 03 01 030 4 04 02 010 Income from Grants & Donations in Cash 4 04 02 010 4 04 02 010	,			
Legal Fees - Notarial 4 02 01 090 16,700. Inspection Fees 4 02 01 100 58,150. Processing Fees - Reconnection 4 02 01 130 43,052. Waterworks System Fees 4 02 02 090 25,801,493. Interest Income 4 02 02 210 6,664. Fines & Penalties - Business Income 4 02 02 230 1,421,016. Service Concession Revenue 4 02 02 240 2,183,872. Other Business Income - Bid Docs 4 02 02 990 9,000. Assistance from Local Government Units 4 03 01 030 4 04 02 010 Income from Grants & Donations in Cash 4 04 02 010 4 04 02 010	,	1 1	!	
Inspection Fees	· · · · · · · · · · · · · · · · · · ·			-
Processing Fees - Reconnection 4 02 01 130 43,052 Waterworks System Fees 4 02 02 090 25,801,493 Interest Income 4 02 02 210 6,664 Fines & Penalties - Business Income 4 02 02 230 1,421,016 Service Concession Revenue 4 02 02 240 2,183,872 Other Business Income - Bid Docs 4 02 02 990 9,000 Assistance from Local Government Units 4 03 01 030 4 04 02 010 Income from Grants & Donations in Cash 4 04 02 010 4 04 02 010	, -			•
Waterworks System Fees 4 02 02 090 25,801,493 Interest Income 4 02 02 210 6,664 Fines & Penalties - Business Income 4 02 02 230 1,421,016 Service Concession Revenue 4 02 02 240 2,183,872 Other Business Income - Bid Docs 4 02 02 990 9,000 Assistance from Local Government Units 4 03 01 030 Income from Grants & Donations in Cash 4 04 02 010	· ·	1		
Interest Income				-
Fines & Penalties - Business Income 4 02 02 230 1,421,016. Service Concession Revenue 4 02 02 240 2,183,872. Other Business Income - Bid Docs 4 02 02 990 9,000. Assistance from Local Government Units 4 03 01 030 Income from Grants & Donations in Cash 4 04 02 010	,			
Service Concession Revenue		1		6,664.22
Other Business Income - Bid Docs 4 02 02 990 9,000. Assistance from Local Government Units 4 03 01 030 Income from Grants & Donations in Cash 4 04 02 010		1		
Assistance from Local Government Units 4 03 01 030 Income from Grants & Donations in Cash 4 04 02 010		1		
Income from Grants & Donations in Cash 4 04 02 010		}		9,000.00
1 1		1		
Income from Grams & Donamons in King 1 4 04 02 020 1		1 1		
Gain on Sale of Property, Plant and Equipment 4 05 01 040		1 1		

Accounts & Explanations	Account Code	Debit	Credit
	4060000		
Miscellaneous Income	4 06 03 990		
Salaries & Wages - Regular	5 01 01 010	5,188,892.92	
Salaries & Wages - Casual/Contractual	5 01 01 020		
Personal Economic Relief Allowances (PERA)	5 01 02 010	465,000.00	
Representation Allowance (RA)	5 01 02 020	42,500.00	
Transportation Allowance (TA)	5 01 02 030	42,500.00	
Clothing/Uniform Allowance	5 01 02 040	210,000.00	
Productivity Incentive Allowance	5 01 02 080		
Honoraria	5 01 02 100	97,256.25	
Longevity Pay	5 01 02 120		
Overtime & Night Pay	5 01 02 130		
Year End Bonus	5 01 02 140		
Cash Gift	5 01 02 150		
Other Bonuses & Allowances	5 01 02 990	868,294.00	
Retirement & Life Insurance Premiums	5 01 03 110	625,171.68	
Pag-IBIG Contributions	5 01 03 120	23,400.00	
Philhealth Contributions	5 01 03 130	73,159.14	
Employees Compensation Insurance Premiums	5 01 03 140	23,400.00	
Terminal Leave Benefits	5 01 04 030	,	
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	264,376.87	
Other Personnel Benefits	5 01 04 990	204,570.07	
Traveling Expenses - Local	5 02 01 010	21,468.00	
Training Expenses	5 02 02 010	29,000.00	
Office Supplies Expenses	5 02 03 010	135,686.53	
,	5 02 03 020	•	
Accountable Forms Expenses	1 1 1 1	36,106.66	
Non-Accountable Forms Expenses	5 02 03 030	380.02	
Medical, Dental & Laboratory Supplies Expense	5 02 03 080	32,120.48	
Fuel, Oil & Lubricants Expenses	5 02 03 090	289,841.14	
Chemicals & Filtering Supplies Expenses	5 02 03 130	276,333.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	490,001.60	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220	12,499.00	
Other Supplies & Materials Expenses	5 02 03 990	31,099.35	
Water Expenses	5 02 04 010	8,030.46	
Electricity Expenses	5 02 04 020	1,372,445.22	
Gas/Heating Expenses	5 02 04 030		
Postage & Courier Services	5 02 05 010	6,795.00	
Telephone Expenses	5 02 05 020	47,602.98	
Internet Subscription Expenses	5 02 05 030	41,382.68	
Cable, Satellite, Telegraph & Radio Expenses	5 02 05 040		
Awards/Rewards Expenses	5 02 06 010		
Survey Expense	5 02 07 010		
Extraordinary & Miscellaneous Expenses	5 02 10 030	65,678.59	
Legal Services	5 02 11 010	50,626.30	
Auditing Services	5 02 11 020	30,020.00	
Consultancy Services	5 02 11 030		
Other Professional Services	5 02 11 990		
Janitorial Services	5 02 12 020		
Security Services	5 02 12 030	418,639.60	
Repairs & Maintenance - Land Improvements	5 02 13 020	710,037.00	
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	1,774,898.64	
Repairs & Maintenance - Buildings & Other Structures	5 02 13 040	5,985.40	
Repairs & Maintenance - Machinery & Equipment	5 02 13 050	79,973.01	
Repairs & Maintenance - Transportation Equipment	5 02 13 060	180,267.68	

Accounts & Explanations	Account Code	Debit	Credit
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070		
Repairs & Maintenance - Semi-Expendable Machinery and Equipment	5 02 13 210		
Repairs & Maintenance - Semi-Expendable Furnitures and Fixtures	5 02 13 220		
Repairs & Maintenance - Other PPE	5 02 13 990		:
Taxes, Duties & Licenses	5 02 15 010	574,276.59	
Fidelity Bond Premiums	5 02 15 020	12,189,00	
Insurance Expenses	5 02 15 030	109,223.43	
Advertising, Promotional & Marketing Expenses	5 02 99 010	54,248.00	
Printing & Publication Expenses	5 02 99 020	570.00	•
Representation Expenses	5 02 99 030	60,754.27	
Transportation & Delivery Expenses	5 02 99 040	3,085.00	
Rent/Lease Expenses	5 02 99 050	258,286.98	
Membership Dues & Contributions to Organizations	5 02 99 060	18,928.10	
Subscription Expenses	5 02 99 070	3,210.00	
Donations	5 02 99 080		
Directors & Committee Members' Fees	5 02 99 120	259,850.00	
Major Events & Conventions Expenses	5 02 99 180		
Other Maintenance & Operating Expenses	5 02 99 990	126,461.00	
Interest Expenses	5 03 01 020	481,447.00	
Bank Charges	5 03 01 040	5,600.00	
Other Financial Charges	5 03 01 990		
Depreciation - Land Improvements	5 05 01 020	59,421.18	
Depreciation - Infrastructure Assets	5 05 01 030	3,599,455.38	
Depreciation - Building & Other Structures	5 05 01 040	221,157.54	
Depreciation - Machinery & Equipment	5 05 01 050	279,762.08	
Depreciation - Transportation Equipment	5 05 01 060	143,663.91	
Depreciation - Furniture, Fixtures & Books	5 05 01 070	22,400.88	
Depreciation - Other Property Plant & Equipment	5 05 01 990	52,651.40	
Amortization - Intangible Assets	5 05 02 010	85,563.35	
Impairment Loss - Loans & Receivables	5 05 03 020		1,867.37
Other Discounts (Senior Citizen Discount)	5 05 05 010	27,977.09	
Total	:	P 261,660,693.82	P 261,660,693.82

Prepared by:

Sherry Lou B. Guerrero-Rubi Senior Accounting Processor A Certified Correct

Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Wlentino, Jr. General Manager (

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	461,792.11	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	17,759,709.37	
Accounts Receivable	1 03 01 010	14,296,946.23	
Allowance for Impairment - Accounts Receivable	1 03 01 011	14,230,340.23	86,653.65
Due from Local Government Units	1 03 03 030	520,700.00	80,055.05
Receivables - Disallowances/Charges	1 03 05 030	350,548.08	
Due from Officers & Employees	1 03 05 020	575,608.15	
Other Receivables	1 03 05 990	198,401.60	
I :	1 03 05 990	190,401.00	
Allowance for Impairment - Other Receivables			
Merchandise Inventory	1 04 01 010	116 105 06	
Office Supplies Inventory	1 04 04 010	116,105,06	
Accountable Forms, Plates & Stickers Inventory	1 04 04 020	89,895.38	
Non-Accountable Forms Inventory	1 04 04 030	11,180.75	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	3,801.84	
Fuel, Oil and Lubricants Inventory	1 04 04 080	21,995.61	
Chemical & Filtering Supplies Inventory	1 04 04 120	131,810.00	
Construction Materials Inventory	1 04 04 130	3,787,011.15	
Electrical Supplies & Materials Inventory	1 04 04 190	40,224.37	
Other Supplies & Materials Inventory	1 04 04 990	74,008.01	
Advances for Operating Expenses	1 99 01 010	1	
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 030		
Advances to Officers & Employees	1 99 01 040		
Prepaid Rent	1 99 02 020	261,000.00	
Prepaid Insurance	1 99 02 050	98,517.47	
Other Prepayments	1 99 02 990	26,211.50	
Guaranty Deposits	1 99 03 020	86,375.99	
Other Deposits	1 99 03 990	399,820.00	
Sinking Fund	1 02 07 010	7,948,694.03	
Land	1 06 01 010	6,820,270.42	
Other Land Improvements	1 06 02 990	1,320,469.91	
Accumulated Depreciation - Other Land Improvements	1 06 02 991		1,021,558.64
Water Supply Systems	1 06 03 040	133,378,842.22	
Accumulated Depreciation - Water Supply Systems	1 06 03 041		60,752,602.18
Power Supply Systems	1 06 03 050	2,994,713.54	, ,
Accumulated Depreciation - Power Supply Systems	1 06 03 051		1,347,850.31
Buildings	1 06 04 010	11,703,761.26	2,0 11,000,01
Accumulated Depreciation - Buildings	1 06 04 011	11,700,701.20	2,349,811.45
Other Structures	1 06 04 990	810,971.05	4,545,641.45
Accumulated Depreciation - Other Structures	1 06 04 991	010,571.05	351,888.35
Office Equipment	1 06 05 020	2,210,838.72	331,000,33
Accumulated Depreciation - Office Equipment	1 06 05 020	2,210,636.72	1,755,498.77
Information and Communication Technology Equipment	1 06 05 030	2 601 920 07	1,733,490.77
Accumulated Depreciation - Information & Communication Technology Equipment		2,691,830.97	1 604 016 20
	1 06 05 031		1,694,016.38
Communication Equipment	1 06 05 070		
Accumulated Depreciation - Communication Equipment	1 06 05 071		
Disaster Response & Rescue Equipment	1 06 05 090		
Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 091		
Medical Equipment	1 06 05 110	352,780.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111		214,109.10
Other Machinery and Equipment	1 06 05 990	1,654,460.58	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991		412,458.68

Accounts & Explanations	Account Code	Debit	Credit
Motor Vehicles	1 06 06 010	2 742 504 10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011	2,743,594.10	1 720 124 20
l • • • • • • • • • • • • • • • • • • •		49 515 00	1,730,124.30
Other Transportation Equipment	1 06 06 990	48,515.00	20.201.20
Accumulated Depreciation - Other Transporation Equipment	1 06 06 991	407 707 03	29,281.30
Furnitures & Fixtures	1 06 07 010	497,797.83	***
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		253,541.76
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991		1,582,293.07
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tenk of Lugard Spring)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Construction of Lugued Transmission Line and Improvement of Tewang)	1 06 10 020	14,667,384.39	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Fabrica)	1 06 10 020	338,226,00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balatasan)	1 06 10 020	270,492.50	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bigaas)	1 06 10 020	396,105.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balombon)	1 06 10 020	900,645.98	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bonot)	1 06 10 020	398,659.50	
Construction in Progress - Infrastructure Assets (Inspersement of Cobustaness Pumping Station & Construction of 18 case Elevated Commune Reservoir)	1 06 10 020	2,506,654.12	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Paolbo)	1 06 10 020	448,035.00	•
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Isidro)	1 06 10 020	197,820.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sto. Domingo)	1 06 10 020	298,470.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Manguiring to Brgy Sibobo)	1 06 10 020	1,326,695.02	
Construction in Progress -Buildings & Other Structures (CAWADI Covered Parking Lot)	1 06 10 030	-,,,,,,,,,,	
Computer Software	1 08 01 020	864,400.00	
Accumulated Amortization-Computer Software	1 08 01 021	001,100.00	111,746.68
Other Assets	1 99 99 990	19,613.00	111,740.00
Accounts Payable	2 01 01 010	19,013.00	965,011.87
Due to Officers & Employees	2 01 01 020		903,011.67
Interest Payable	2 01 01 020		
Due to BIR]	214 001 50
Due to GSIS	2 02 01 010		214,981.50
i i	2 02 01 020		431,638.53
Due to Pag-IBIG Due to Philhealth	2 02 01 030		51,141.52
l .	2 02 01 040		121,473.75
Due to Government Corporations	2 02 01 060		54,915.54
Due to SSS	2 02 01 110		32,765.00
Loans Payable - Domestic	2 01 02 040		29,601,717.78
Loans Payable - Foreign	2 01 02 050		
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable	2 04 01 040		479,503.34
Other Deferred Credits	2 05 01 990		
Government Equity	3 01 01 020		3,900,576.31
Retained Earnings / (Deficit)	3 07 01 010		122,350,098.16
Clearance & Certification Fees	4 02 01 040		4,386.98
Legal Fees - Notarial	4 02 01 090		14,000.00
Inspection Fees	4 02 01 100		52,500.00
Processing Fees - Reconnection	4 02 01 130		33,638.82
Waterworks System Fees	4 02 02 090		21,289,897.57
Interest Income	4 02 02 210		3,348.44
Fines & Penalties - Business Income	4 02 02 230		1,211,732.64
Service Concession Revenue	4 02 02 240		1,109,064.51
Other Business Income - Bid Docs	4 02 02 990		9,000.00
Assistance from Local Government Units	4 03 01 030]	2,000.00
Income from Grants & Donations in Cash	4 04 02 010	[
Income from Grants & Donations in Cash	4 04 02 020		
Gain on Sale of Property, Plant and Equipment	4 05 01 040		

Accounts & Explanations	Account Code	Debit	Credit
Miscellaneous Income	4 06 03 990	,	
Salaries & Wages - Regular	5 01 01 010	4,320,598.92	
Salaries & Wages - Casual/Contractual	5 01 01 020		
Personal Economic Relief Allowances (PERA)	5 01 02 010	387,000.00	
Representation Allowance (RA)	5 01 02 020	34,000.00	
Transportation Allowance (TA)	5 01 02 030	34,000.00	
Clothing/Uniform Allowance	5 01 02 040	210,000.00	
Productivity Incentive Allowance	5 01 02 080	210,000.00	
Honoraria	5 01 02 100	59,628.50	
Longevity Pay	5 01 02 120	33,020.30	
Overtime & Night Pay	5 01 02 130		
Year End Bonus	5 01 02 140		
Cash Gift	5 01 02 150		
Other Bonuses & Allowances	11 11	969 204 00	
	5 01 02 990	868,294.00	
Retirement & Life Insurance Premiums	5 01 03 110	520,976.40	
Pag-IBIG Contributions	5 01 03 120	19,500.00	
Philhealth Contributions	5 01 03 130	60,965.95	
Employees Compensation Insurance Premiums	5 01 03 140	19,500.00	
Terminal Leave Benefits	5 01 04 030		
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	230,391.38	
Other Personnel Benefits	5 01 04 990		
Traveling Expenses - Local	5 02 01 010	20,108.00	
Training Expenses	5 02 02 010	29,000.00	
Office Supplies Expenses	5 02 03 010	117,400.30	
Accountable Forms Expenses	5 02 03 020	29,030.39	
Non-Accountable Forms Expenses	5 02 03 030	380.02	
Medical, Dental & Laboratory Supplies Expense	5 02 03 080	26,618.88	
Fuel, Oil & Lubricants Expenses	5 02 03 090	243,310.94	
Chemicals & Filtering Supplies Expenses	5 02 03 130	188,090.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	444,105.60	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220	12,499.00	
Other Supplies & Materials Expenses	5 02 03 990	26,848.00	
_	5 02 04 010	6,735.76	
Water Expenses	11		
Electricity Expenses	5 02 04 020	1,102,699.06	
Gas/Heating Expenses	5 02 04 030		
Postage & Courier Services	5 02 05 010	4,605.00	
Telephone Expenses	5 02 05 020	40,602.98	
Internet Subscription Expenses	5 02 05 030	29,473.68	
Cable, Satellite, Telegraph & Radio Expenses	5 02 05 040		
Awards/Rewards Expenses	5 02 06 010	1	
Survey Expense	5 02 07 010		
Extraordinary & Miscellaneous Expenses	5 02 10 030	52,849.99	
Legal Services	5 02 11 010	42,205.25	
Auditing Services	5 02 11 020		
Consultancy Services	5 02 11 030		
Other Professional Services	5 02 11 990		
Janitorial Services	5 02 12 020	ŀ	
Security Services	5 02 12 030	346,273.72	
Repairs & Maintenance - Land Improvements	5 02 13 020	J-10,413,12	
	11 11	1,432,746.79	
Repairs & Maintenance - Infrastructure Assets	5 02 13 030		
Repairs & Maintenance - Buildings & Other Structures	5 02 13 040	4,559.95	
Repairs & Maintenance - Machinery & Equipment	5 02 13 050	43,573.01	
Repairs & Maintenance - Transportation Equipment	5 02 13 060	168,861.95	

Accounts & Explanations	Account Code	Debit	Credit
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070		
Repairs & Maintenance - Semi-Expendable Machinery and Equipment	5 02 13 210	i	
Repairs & Maintenance - Semi-Expendable Furnitures and Fixtures	5 02 13 220		
Repairs & Maintenance - Other PPE	5 02 13 990	·	
Taxes, Duties & Licenses	5 02 15 010	468,299,26	
Fidelity Bond Premiums	5 02 15 020	10,063.50	
Insurance Expenses	5 02 15 030	90,282.85	
Advertising, Promotional & Marketing Expenses	5 02 99 010	53,768.00	
Printing & Publication Expenses	5 02 99 020	570.00	
Representation Expenses	5 02 99 030	52,633.92	
Transportation & Delivery Expenses	5 02 99 040	3,085.00	
Rent/Lease Expenses	5 02 99 050	217,344,41	
Membership Dues & Contributions to Organizations	5 02 99 060	18,928.10	
Subscription Expenses	5 02 99 070	2,610.00	
Donations	5 02 99 080	.,	
Directors & Committee Members' Fees	5 02 99 120	214,850.00	
Major Events & Conventions Expenses	5 02 99 180	'	
Other Maintenance & Operating Expenses	5 02 99 990	77,711.00	
Interest Expenses	5 03 01 020	403,557.00	
Bank Charges	5 03 01 040	5,400.00	
Other Financial Charges	5 03 01 990		
Depreciation - Land Improvements	5 05 01 020	49,517.65	
Depreciation - Infrastructure Assets	5 05 01 030	2,994,613.96	
Depreciation - Building & Other Structures	5 05 01 040	184,297.95	
Depreciation - Machinery & Equipment	5 05 01 050	232,546.85	
Depreciation - Transportation Equipment	5 05 01 060	120,366.13	
Depreciation - Furniture, Fixtures & Books	5 05 01 070	18,667.40	
Depreciation - Other Property Plant & Equipment	5 05 01 990	43,581.64	
Amortization - Intangible Assets	5 05 02 010	71,156.68	
Impairment Loss - Loans & Receivables	5 05 03 020		1,867.37
Other Discounts (Senior Citizen Discount)	5 05 05 010	22,255.26	<u>-</u>
Total		P 255,626,694.25	P 255,626,694.25

Prepared by:

Sherry Lou B. Guerrero-Rubi Senior Accounting Processor A

Diana B. Batalla

Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. T entino, Jr. General Manager C

Accounts & Explanations	
Cash - Collecting Officers	
Petty Cash	
Cash in Bank-Local Currency, Current Account	
Inspection Fees	
Income from Grants & Donations in Cash	
Traveling Expenses - Local	
Accountable Forms Expenses	
Advertising, Promotional & Marketing Expenses	
Representation Expenses	
Total	

		cou	
1	01	01	010
-	-	-	020
1	01	02	020
4	02	01	100
4	04	02	010
5	02	01	010
5	02	03	020
5	02	99	010
5	02	99	030

	Debit	Credit		
	10,000.00 488,833.50			
	,	11,200.00		
	50.00	500,000.00		
	2,400.00			
	480.00			
	9,436.50			
P	511,200.00	P 511,200.00		

Prepared by:

Sherry Lou B. Guerrero-Rubi Senior Accounting Processor A Certified Correct:

Diana B. Batalla Corporate Budget Specialist A Noted by:

Engr. Celedonio I. Tolentino, Jr. General Manager

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	189,875.72	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	17,180,480.63	
Accounts Receivable	1 03 01 010	13,603,706.75	
Allowance for Impairment - Accounts Receivable	1 03 01 011	13,003,700.73	86,653.65
Due from Local Government Units	1 03 03 030	520,700.00	80,055.05
Receivables - Disallowances/Charges	1 03 05 010	350,848.08	
Due from Officers & Employees	1 03 05 020	575,608.15	
Other Receivables	1 03 05 990	198,401.60	
Allowance for Impairment - Other Receivables	1 03 05 991	130,401,00	
Merchandise Inventory	1 04 01 010	1	
Office Supplies Inventory	1 04 04 010	84,920.36	
Accountable Forms, Plates & Stickers Inventory	1 04 04 020	96,057.27	
Non-Accountable Forms Inventory	1 04 04 030	11,180.75	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	760,32	
Fuel, Oil and Lubricants Inventory	1 04 04 080	22,290,38	
Chemical & Filtering Supplies Inventory	1 04 04 120	123,380.00	
Construction Materials Inventory	1 04 04 130	3,031,473.60	
Electrical Supplies & Materials Inventory	1 04 04 190	40,224.37	
Other Supplies & Materials Inventory	1 04 04 990	74,008.01	
Advances for Operating Expenses	1 99 01 010	/4,006.01	
Advances for Payroll	1 99 01 020		•
Advances to Special Disbursing Officer	1 99 01 030	20,000.00	
Advances to Officers & Employees	1 99 01 040	20,000.00	
Prepaid Rent	1 99 02 020	294,000.00	
Prepaid Insurance	1 99 02 050	106,572.03	
Other Prepayments	1 99 02 990	29,287.00	
Guaranty Deposits	1 99 03 020	86,375.99	
Other Deposits	1 99 03 990	399,820.00	
Sinking Fund	1 02 07 010	7,845,121.74	
Land	1 06 01 010	6,820,270.42	
Other Land Improvements	1 06 02 990	1,320,469.91	
Accumulated Depreciation - Other Land Improvements	1 06 02 991	1,320,409.91	1,011,655.11
Water Supply Systems	1 06 03 040	133,226,092.69	1,011,055.11
Accumulated Depreciation - Water Supply Systems	1 06 03 041	155,220,092.09	60,168,315.06
Power Supply Systems	1 06 03 050	2,994,713.54	00,100,313.00
Accumulated Depreciation - Power Supply Systems	1 06 03 051	2,774,713,34	1,325,389.96
Buildings	1 06 04 010	11,703,761.26	1,323,369.90
Accumulated Depreciation - Buildings	1 06 04 011	11,703,701.20	2,320,552.03
Other Structures	1 06 04 990	810,971.05	2,320,332.03
Accumulated Depreciation - Other Structures	1 06 04 991	810,971.03	344,288.18
Office Equipment	1 06 05 020	2,210,838.72	377,200.10
Accumulated Depreciation - Office Equipment	1 06 05 021	2,210,636.72	1,744,230.69
Information and Communication Technology Equipment	1 06 05 030	2,691,830.97	1,744,230.09
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031	2,091,030.97	1,673,123.54
Communication Equipment	1 06 05 070	1	1,073,123.34
Accumulated Depreciation - Communication Equipment	1 06 05 071		
Disaster Response & Rescue Equipment	1 06 05 090	1	
Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 091	1	
Medical Equipment	1 06 05 110	352,780.00	
Accumulated Depreciation - Medical Equipment	1 06 05 110	332,100,00	211,463.25
Other Machinery and Equipment	1 06 05 990	1,654,460.58	£11, 403 ,£3
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 990	1,007,400.38	400,050.22

Accounts & Explanations	Account Code	Debit	Credit
Motor Vehicles	1 06 06 010	2,743,594.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011	2,743,394.10	1,707,158.00
Other Transportation Equipment	1 06 06 990	48,515.00	1,707,136.00
· · · · · · · · · · · · · · · · · · ·	1	46,313.00	20 017 44
Accumulated Depreciation - Other Transporation Equipment	1 06 06 991	407 707 92	28,917.44
Furnitures & Fixtures	1 06 07 010	497,797.83	240 000 20
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011	1.000.751.46	249,808.28
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	1 550 000 01
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991		1,573,223.31
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tank of Lugard Spring)	1 06 10 020		
Construction in Progress - Infrastructure Amets (Construction of Lugard Transmission Line and Improvement of Tawang)	1 06 10 020	14,620,311.38	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Fabrica)	1 06 10 020	338,226.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balatasan)	1 06 10 020	270,492.50	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bigaas)	1 06 10 020	396,105.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balombon)	1 06 10 020	900,645.98	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bonot)	1 06 10 020	398,659.50	
Construction in Program - influstracture Assets (Improvement of Calastinum Pumping Station & Construction of 18 cam Montel Canada Reservoir)	1 06 10 020	2,506,654.12	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Paolbo)	1 06 10 020	448,035.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Isidro)	1 06 10 020	197,820.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Sto. Domingo)	1 06 10 020	298,470.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Managairing to Brgy Sibobo)	1 06 10 020	1,326,695.02	
Construction in Progress -Buildings & Other Structures (CAWADI Covered Parking Lot)	1 06 10 030		
Computer Software	1 08 01 020	864,400.00	
Accumulated Amortization-Computer Software	1 08 01 021		97,340.01
Other Assets	1 99 99 990	19,613.00	·
Accounts Payable	2 01 01 010		59,711.15
Due to Officers & Employees	2 01 01 020		ŕ
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010		269,032.84
Due to GSIS	2 02 01 020		426,141.16
Due to Pag-IBIG	2 02 01 030		46,599.42
Due to Philhealth	2 02 01 040		126,273.75
Due to Government Corporations	2 02 01 060		54,915.54
Due to SSS	2 02 01 110		32,050.00
Loans Payable - Domestic	2 01 02 040		29,777,750.78
Loans Payable - Foreign	2 01 02 050		25,171,150.10
1 '	2 04 01 030		
Bail Bonds Payable	2 04 01 040		479,503.34
Guaranty / Security Deposits Payable			4/9,303.34
Other Deferred Credits	2 05 01 990		2 000 576 21
Government Equity	3 01 01 020		3,900,576.31
Retained Earnings / (Deficit)	3 07 01 010		122,350,098.16
Clearance & Certification Fees	4 02 01 040		2,836.98
Legal Fees - Notarial	4 02 01 090		12,500.00
Inspection Fees	4 02 01 100		46,900.00
Processing Fees - Reconnection	4 02 01 130		25,200.00
Waterworks System Fees	4 02 02 090		16,837,785.33
Interest Income	4 02 02 210		3,348.44
Fines & Penalties - Business Income	4 02 02 230		889,739.63
Service Concession Revenue	4 02 02 240		1,015,737.46
Other Business Income - Bid Docs	4 02 02 990		9,000.00
Assistance from Local Government Units	4 03 01 030		
Income from Grants & Donations in Cash	4 04 02 010		
Income from Grants & Donations in Kind	4 04 02 020	1	
Gain on Sale of Property, Plant and Equipment	4 05 01 040		

Accounts & Explanations	Account Code	Debit	Credit
Miscellaneous Income	4 06 03 990		
Salaries & Wages - Regular	5 01 01 010	3,452,305.00	
Salaries & Wages - Casual/Contractual	5 01 01 020	3,432,303.00	
Personal Economic Relief Allowances (PERA)	5 01 02 010	309,000.00	:
Representation Allowance (RA)	5 01 02 020	34,000.00	
Transportation Allowance (TA)	5 01 02 030	34,000.00	
Clothing/Uniform Allowance	5 01 02 040	210,000.00	
Productivity Incentive Allowance	5 01 02 080	210,000.00	
Honoraria	5 01 02 100	59,628.50	
Longevity Pay	5 01 02 120	37,020.50	
Overtime & Night Pay	5 01 02 120		
Year End Bonus	5 01 02 140		
Cash Gift	5 01 02 150		
Other Bonuses & Allowances	5 01 02 990		
Retirement & Life Insurance Premiums	5 01 03 110	416,781.12	
Pag-IBIG Contributions	5 01 03 120	15,600.00	
Philhealth Contributions	5 01 03 130	48,772.76	
Employees Compensation Insurance Premiums	5 01 03 140	15,600.00	
Terminal Leave Benefits	5 01 04 030	15,000.00	
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	216,511.88	
Other Personnel Benefits	5 01 04 990	210,511.00	
Traveling Expenses - Local	5 02 01 010	18,208.00	
Training Expenses	5 02 02 010	29,000.00	
Office Supplies Expenses	5 02 03 010	105,121.00	
Accountable Forms Expenses	5 02 03 020	22,868.50	
Non-Accountable Forms Expenses	5 02 03 030	380.02	
Medical, Dental & Laboratory Supplies Expense	5 02 03 080	21,920.40	
Fuel, Oil & Lubricants Expenses	5 02 03 090	207,680.42	
Chemicals & Filtering Supplies Expenses	5 02 03 130	174,970.00	Į
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	429,865.60	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220	12,499.00	
Other Supplies & Materials Expenses	5 02 03 990	25,008.75	
Water Expenses	5 02 04 010	5,456.36	
Electricity Expenses	5 02 04 020	873,764.20	
Gas/Heating Expenses	5 02 04 030	'	
Postage & Courier Services	5 02 05 010	4,605.00	
Telephone Expenses	5 02 05 020	33,602.98	
Internet Subscription Expenses	5 02 05 030	27,168.96	
Cable, Satellite, Telegraph & Radio Expenses	5 02 05 040	, , , ,	
Awards/Rewards Expenses	5 02 06 010		
Survey Expense	5 02 07 010		
Extraordinary & Miscellaneous Expenses	5 02 10 030	52,849.99	
Legal Services	5 02 11 010	33,784.20	
Auditing Services	5 02 11 020		
Consultancy Services	5 02 11 030		
Other Professional Services	5 02 11 990		
Janitorial Services	5 02 12 020		
Security Services	5 02 12 030	273,907.84	
Repairs & Maintenance - Land Improvements	5 02 13 020	[}
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	1,137,993.33	
Repairs & Maintenance - Buildings & Other Structures	5 02 13 040	4,559.95	
Repairs & Maintenance - Machinery & Equipment	5 02 13 050	43,573.01	1
Repairs & Maintenance - Transportation Equipment	5 02 13 060	160,529.26	1

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Accounts & Explanations	Account Code	Debit	Credit
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070		
Repairs & Maintenance - Semi-Expendable Machinery and Equipment	5 02 13 210		
Repairs & Maintenance - Semi-Expendable Furnitures and Fixtures	5 02 13 220		
Repairs & Maintenance - Other PPE	5 02 13 990		
Taxes, Duties & Licenses	5 02 15 010	390,033.71	
Fidelity Bond Premiums	5 02 15 020	7,938.00	
Insurance Expenses	5 02 15 030	72,230.23	
Advertising, Promotional & Marketing Expenses	5 02 99 010	53,768.00	
Printing & Publication Expenses	5 02 99 020	570.00	
Representation Expenses	5 02 99 030	48,903.92	
Transportation & Delivery Expenses	5 02 99 040	3,085.00	
Rent/Lease Expenses	5 02 99 050	176,401.84	
Membership Dues & Contributions to Organizations	5 02 99 060	3,500,00	
Subscription Expenses	5 02 99 070	2,160.00	
Donations	5 02 99 080		
Directors & Committee Members' Fees	5 02 99 120	173,450.00	
Major Events & Conventions Expenses	5 02 99 180		
Other Maintenance & Operating Expenses	5 02 99 990	36,231.00	
Interest Expenses	5 03 01 020	324,719.00	
Bank Charges	5 03 01 040	5,200.00	
Other Financial Charges	5 03 01 990		
Depreciation - Land Improvements	5 05 01 020	39,614.12	
Depreciation - Infrastructure Assets	5 05 01 030	2,387,866.49	•
Depreciation - Building & Other Structures	5 05 01 040	147,438.36	
Depreciation - Machinery & Equipment	5 05 01 050	185,331.62	
Depreciation - Transportation Equipment	5 05 01 060	97,035.97	
Depreciation - Furniture, Fixtures & Books	5 05 01 070	14,933.92	
Depreciation - Other Property Plant & Equipment	5 05 01 990	34,511.88	
Amortization - Intangible Assets	5 05 02 010	56,750.01	
Impairment Loss - Loans & Receivables	5 05 03 020		1,867.37
Other Discounts (Senior Citizen Discount)	5 05 05 010	18,479.51	
Total		P 249,309,736.39	P 249,309,736.39

Prepared by:

Sherry Lou B. Guerrero-Rubi Senior Accounting Processor A

Certified Correct:

Diana B. Batalla (Anon Corporate Budget Specialist A

Noted by:

Engl. Celedonio I. Tolentino, Jr. General Manager C

Accounts & Explanations	
Cash - Collecting Officers	
Petty Cash	
Cash in Bank-Local Currency, Current Account	
Inspection Fees	
Income from Grants & Donations in Cash	
Accountable Forms Expenses	
Total	

Account Code					
1	01	01	010		
1	01	01	020		
1	01	02	020		
4	02	01	100		
4	04	02	010		
5	02	03	020		

	Debit		Credit
	1,500.00		
	10,000.00		
	489,400.00		
			3,300.00
			500,000.00
	2,400.00		
P	503,300.00	P	503,300.00

Prepared by:

Sherry Lou B Guerrero-Rubi Senior Accounting Processor A Certified Correct:

Diana B. Batalla Corporate Budget Specialist A Noted by:

Engr. Celedonio I. Tolentino, Jr. General Manager

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	92,492.56	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020		
Accounts Receivable		18,614,871.70	
	1 03 01 010	12,901,347.99	04 450 45
Allowance for Impairment - Accounts Receivable	1 03 01 011		86,653.65
Due from Local Government Units	1 03 03 030	14,700.00	
Receivables - Disallowances/Charges	1 03 05 010	351,148.08	
Due from Officers & Employees	1 03 05 020	575,608.15	
Other Receivables	1 03 05 990	198,401.60	
Allowance for Impairment - Other Receivables	1 03 05 991		
Merchandise Inventory	1 04 01 010		
Office Supplies Inventory	1 04 04 010	102,612.92	
Accountable Forms, Plates & Stickers Inventory	1 04 04 020	101,380.05	
Non-Accountable Forms Inventory	1 04 04 030	11,180.75	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	16,616.24	
Fuel, Oil and Lubricants Inventory	1 04 04 080	23,469.44	
Chemical & Filtering Supplies Inventory	1 04 04 120	143,390.00	
Construction Materials Inventory	1 04 04 130	2,996,137.76	
Electrical Supplies & Materials Inventory	1 04 04 190	41,454.37	
Other Supplies & Materials Inventory	1 04 04 990	73,224.51	
Advances for Operating Expenses	1 99 01 010	73,224.51	
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 020		
Advances to Officers & Employees	1 99 01 030		
Prepaid Rent	1	227 000 00	
Prepaid Insurance	1 99 02 020	327,000.00	
Other Prepayments	1 99 02 050	124,624.65	
- ·	1 99 02 990	32,362.50	
Guaranty Deposits	1 99 03 020	86,375.99	
Sinking Fund	1 02 07 010	7,704,105.96	
Land	1 06 01 010	6,820,270.42	
Other Land Improvements	1 06 02 990	1,320,469.91	
Accumulated Depreciation - Other Land Improvements	1 06 02 991	ļ	1,001,751.58
Water Supply Systems	1 06 03 040	132,953,499.68	
Accumulated Depreciation - Water Supply Systems	1 06 03 041		59,585,476.99
Power Supply Systems	1 06 03 050	2,994,713.54	
Accumulated Depreciation - Power Supply Systems	1 06 03 051		1,302,929.61
Buildings	1 06 04 010	11,703,761.26	
Accumulated Depreciation - Buildings	1 06 04 011	, , , , , ,	2,291,292.61
Other Structures	1 06 04 990	810,971.05	~,=>1,=>#.01
Accumulated Depreciation - Other Structures	1 06 04 991	310,571.05	336,688.01
Office Equipment	1 06 05 020	2,150,838.72	330,000.01
Accumulated Depreciation - Office Equipment	1 06 05 021	2,130,030.72	1 722 942 41
Information and Communication Technology Equipment	1 06 05 030	2,674,945.97	1,733,862.61
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031	2,074,943.91	1 (60 0(2 00
Communication Equipment	1 06 05 070		1,650,863.98
Accumulated Depreciation - Communication Equipment	1 1 1		
Disaster Response & Rescue Equipment	1 06 05 071		
Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 090		
Medical Equipment	1 06 05 091		
	1 06 05 110	352,780.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111		208,817.40
Other Machinery and Equipment	1 06 05 990	1,654,460.58	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991		387,641.76
Motor Vehicles	1 06 06 010	2,743,594.10	,

Accounts & Explanations	Account Code	Debit	Credit
Accumulated Depreciation - Motor Vehicles	1 06 06 011		1,683,665.46
Other Transportation Equipment	1 06 06 990	48,515.00	, ,
Accumulated Depreciation - Other Transporation Equipment	1 06 06 991	1 '	28,553.58
Furnitures & Fixtures	1 06 07 010	497,797.83	,
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		246,074.80
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	,
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991	1,500,101.10	1,564,153.55
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tank of Lugand Spring)	1 06 10 020	1	1,501,155.55
Construction is Progress - Infirmtructure Assets (Construction of Lugand Transmission Line and Improvement of Tawang)	1 06 10 020	14,620,311.38	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Fabrica)	1 06 10 020	338,226.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balatasan)	1 06 10 020	270,492.50	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bigaas)	1 06 10 020	396,105.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balombon)	1 06 10 020	511,946.14	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bonot),	1 06 10 020	398,659.50	
Construction in Program - Infrastructure Assets (Improvement of Columbians Pringing Station & Construction of 18 cass (Reversel Description Reserved)	1 06 10 020	1,601,344.03	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Paolbo)	1 06 10 020	67,205.25	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, San Isidro)	1 06 10 020	197,820.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sto. Domingo)	1 06 10 020	44,770.50	
Construction in Progress - Infrastructure Assets (Distribution Line Expension at Brgy. Manguiring to Brgy Shobo)	1 06 10 020	1	
Construction in Progress -Buildings & Other Structures (CAWADI Covered Parking Lot)	1 06 10 020	1,326,695.02	
Computer Software	I :	0(4,400,00	
Accumulated Amortization-Computer Software	1 08 01 020	864,400.00	00.000.04
Other Assets	1 08 01 021	10 (12 00	82,933.34
Accounts Payable	1 99 99 990	19,613.00	
Due to Officers & Employees	2 01 01 010		23,048.21
Interest Payable	2 01 01 020		
Due to BIR	2 01 01 050		
Due to GSIS	2 02 01 010		437,328.37
Due to Pag-IBIG	2 02 01 020		408,180.66
Due to Philhealth	2 02 01 030	1	44,037.82
Due to Government Corporations	2 02 01 040		146,814.87
Due to SSS	2 02 01 060		54,915.54
Loans Payable - Domestic	2 02 01 110		34,000.00
· · · · · · · · · · · · · · · · · · ·	2 01 02 040	1	29,952,876.78
Loans Payable - Foreign	2 01 02 050		
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable Other Deferred Credits	2 04 01 040		240,230.34
Government Equity	2 05 01 990		
Retained Earnings / (Deficit)	3 01 01 020		3,900,576.31
Clearance & Certification Fees	3 07 01 010		122,350,098.16
	4 02 01 040	1	2,304.88
Legal Fees - Notarial	4 02 01 090		10,500.00
Inspection Fees	4 02 01 100		39,600.00
Processing Fees - Reconnection	4 02 01 130		20,600.00
Waterworks System Fees	4 02 02 090		12,159,071.47
Interest Income	4 02 02 210	[3,348.44
Fines & Penalties - Business Income	4 02 02 230		668,058.94
Service Concession Revenue	4 02 02 240		866,587.03
Other Business Income - Bid Docs	4 02 02 990		9,000.00
Assistance from Local Government Units	4 03 01 030		
Income from Grants & Donations in Cash	4 04 02 010		
Income from Grants & Donations in Kind	4 04 02 020		İ
Gain on Sale of Property, Plant and Equipment	4 05 01 040		
Miscellaneous Income	4 06 03 990	L	

Accounts & Explanations	Account Code	Debit	Credit
Salaries & Wages - Regular	5 01 01 010	2,584,011.00	
Salaries & Wages - Casual/Contractual	5 01 01 020		
Personal Economic Relief Allowances (PERA)	5 01 02 010	231,000.00	
Representation Allowance (RA)	5 01 02 020	25,500.00	
Transportation Allowance (TA)	5 01 02 030	25,500.00	
Clothing/Uniform Allowance	5 01 02 040	210,000.00	
Productivity Incentive Allowance	5 01 02 080		
Honoraria	5 01 02 100	59,628.50	
Longevity Pay	5 01 02 120	,	
Overtime & Night Pay	5 01 02 130		
Year End Bomus	5 01 02 140		
Cash Gift	5 01 02 150		
Other Bonuses & Allowances	5 01 02 990		
Retirement & Life Insurance Premiums	5 01 03 110	312,585,84	
Pag-IBIG Contributions	5 01 03 120	11,700.00	
Philhealth Contributions	5 01 03 130	36,579.57	
Employees Compensation Insurance Premiums	5 01 03 140	11,700.00	
Terminal Leave Benefits	5 01 04 030	11,700.00	
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	135,682.74	
Other Personnel Benefits	5 01 04 990	155,062.74	
Traveling Expenses - Local	5 02 01 010	16,778.00	
Training Expenses	5 02 02 010		
Office Supplies Expenses	5 02 03 010	29,000.00	
Accountable Forms Expenses	5 02 03 020	87,006.19	
Non-Accountable Forms Expenses	5 02 03 030	17,545.72	
Medical, Dental & Laboratory Supplies Expense		380.02	
Fuel, Oil & Lubricants Expenses	5 02 03 080	6,064.48	
•	5 02 03 090	172,293.83	
Chemicals & Filtering Supplies Expenses	5 02 03 130	129,760.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	404,289.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220		
Other Supplies & Materials Expenses	5 02 03 990	24,475.75	
Water Expenses	5 02 04 010	4,488.56	
Electricity Expenses	5 02 04 020	680,365.58	
Gas/Heating Expenses	5 02 04 030		
Postage & Courier Services	5 02 05 010	2,490.00	
Telephone Expenses	5 02 05 020	26,602.98	
Internet Subscription Expenses	5 02 05 030	19,714.48	
Cable, Satellite, Telegraph & Radio Expenses	5 02 05 040		
Awards/Rewards Expenses	5 02 06 010		
Survey Expense	5 02 07 010		
Extraordinary & Miscellaneous Expenses	5 02 10 030	26,503.99	
Legal Services	5 02 11 010	25,363.15	
Auditing Services	5 02 11 020		
Consultancy Services	5 02 11 030		
Other Professional Services	5 02 11 990		
Janitorial Services	5 02 12 020		
Security Services	5 02 12 030	169,803.50	
Repairs & Maintenance - Land Improvements	5 02 13 020		
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	837,005.01	
Repairs & Maintenance - Buildings & Other Structures	5 02 13 040	3,329.95	
Repairs & Maintenance - Machinery & Equipment	5 02 13 050	28,032.01	
Repairs & Maintenance - Transportation Equipment	5 02 13 060	146,508.40	
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070	,	

Accounts & Explanations	Account Code	Debit	Credit
Repairs & Maintenance - Semi-Expendable Machinery and Equipment	5 02 13 210		
Repairs & Maintenance - Semi-Expendable Furnitures and Fixtures	5 02 13 220		
Repairs & Maintenance - Other PPE	5 02 13 990		
Taxes, Duties & Licenses	5 02 15 010	308,331.65	
Fidelity Bond Premiums	5 02 15 020	5,812.50	
Insurance Expenses	5 02 15 030	54,177.61	
Advertising, Promotional & Marketing Expenses	5 02 99 010	5,768.00	
Printing & Publication Expenses	5 02 99 020	570.00	
Representation Expenses	5 02 99 030	37,755.82	
Transportation & Delivery Expenses	5 02 99 040	280.00	
Rent/Lease Expenses	5 02 99 050	132,301.38	
Membership Dues & Contributions to Organizations	5 02 99 060	3,500.00	
Subscription Expenses	5 02 99 070	1,080.00	
Donations	5 02 99 080		
Directors & Committee Members' Fees	5 02 99 120	130,250.00	
Major Events & Conventions Expenses	5 02 99 180		
Other Maintenance & Operating Expenses	5 02 99 990	23,731.00	
Interest Expenses	5 03 01 020	244,938.00	
Bank Charges	5 03 01 040		
Other Financial Charges	5 03 01 990		
Depreciation - Land Improvements	5 05 01 020	29,710.59	
Depreciation - Infrastructure Assets	5 05 01 030	1,782,568.07	
Depreciation - Building & Other Structures	5 05 01 040	110,578.77	
Depreciation - Machinery & Equipment	5 05 01 050	137,649.67	
Depreciation - Transportation Equipment	5 05 01 060	73,179.57	
Depreciation - Furniture, Fixtures & Books	5 05 01 070	11,200.44	
Depreciation - Other Property Plant & Equipment	5 05 01 990	25,442.12	
Amortization - Intangible Assets	5 05 02 010	42,343.34	
Impairment Loss - Loans & Receivables	5 05 03 020		1,867.37
Other Discounts (Senior Citizen Discount)	5 05 05 010	14,084.28	
Total		P 243,564,404.12	P 243,564,404.12

Prepared by:

Sherry Lou B. Guerrero-Rubi Senior Accounting Processor A Certified Correct 8

Diana B. Batalla Corporate Budget Specialist A Noted by:

Engr. Celedonio I/Tolentino, Jr. General Manager C

Accounts & Explanations	Account Code	Debit	Credit
	Code		
Cash - Collecting Officers	1 01 01 010	1,285,479.15	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	16,528,045.58	
Accounts Receivable	1 03 01 010	13,775,506.26	
Allowance for Impairment - Accounts Receivable	1 03 01 011	13,773,500.20	88,521.02
Due from Local Government Units	1 03 03 030	14,700.00	00,521.02
Receivables - Disallowances/Charges	1 03 05 010	381,426.20	
Due from Officers & Employees	1 03 05 020	575,608.15	
Other Receivables	1 03 05 990	198,401.60	
*	1 03 05 990	196,401.60	
Allowance for Impairment - Other Receivables	1 1		
Merchandise Inventory	1 04 01 010	61 224 90	
Office Supplies Inventory	1 04 04 010	61,224.89	
Accountable Forms, Plates & Stickers Inventory	1 04 04 020	106,839.84	
Non-Accountable Forms Inventory	1 04 04 030	11,560.77	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	17,070.00	
Fuel, Oil and Lubricants Inventory	1 04 04 080	30,371.49	
Chemical & Filtering Supplies Inventory	1 04 04 120	163,400.00	
Construction Materials Inventory	1 04 04 130	3,577,068.64	
Electrical Supplies & Materials Inventory	1 04 04 190	42,164.82	
Other Supplies & Materials Inventory	1 04 04 990	73,749.77	
Advances for Operating Expenses	1 99 01 010		
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 030	93,822.96	
Advances to Officers & Employees	1 99 01 040	1 1	
Prepaid Rent	1 99 02 020	360,000.00	
Prepaid Insurance	1 99 02 050	136,695.38	
Other Prepayments	1 99 02 990	13,031.25	
Guaranty Deposits	1 99 03 020	86,375.99	
Sinking Fund	1 02 07 010	7,584,890.96	
Land	1 06 01 010	6,820,270.42	
Other Land Improvements	1 06 02 990	1,320,469.91	
Accumulated Depreciation - Other Land Improvements	1 06 02 990	1,320,409.91	001 049 05
· · · · · · · · · · · · · · · · · · ·	1 · · · · · - · ·	122 275 100 52	991,848.05
Water Supply Systems	1 06 03 040	132,375,199.53	50 000 124 CB
Accumulated Depreciation - Water Supply Systems	1 06 03 041		59,009,134.67
Power Supply Systems	1 06 03 050	2,994,713.54	
Accumulated Depreciation - Power Supply Systems	1 06 03 051		1,280,469.26
Buildings	1 06 04 010	11,703,761.26	
Accumulated Depreciation - Buildings	1 06 04 011		2,262,033.19
Other Structures	1 06 04 990	810,971.05	
Accumulated Depreciation - Other Structures	1 06 04 991		329,087.84
Office Equipment	1 06 05 020	2,150,838.72	
Accumulated Depreciation - Office Equipment	1 06 05 021		1,723,494.53
Information and Communication Technology Equipment	1 06 05 030	2,727,545.97	
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031		1,629,108.57
Communication Equipment	1 06 05 070		.,,
Accumulated Depreciation - Communication Equipment	1 06 05 071		
Disaster Response & Rescue Equipment	1 06 05 090		
Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 091		
Medical Equipment	1 06 05 110	352,780.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111	332,700.00	ሳሰረ 1 71 ደደ
Other Machinery and Equipment	1 1	1 454 460 50	206,171.55
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 990	1,654,460.58	275 000 00
теминикаю ображион - Ошен масшисту & Ефприси	1 06 05 991	1	375,233,30

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CALABANGA WATER DISTRICT TRIAL BALANCE GENERAL FUND AS AT FEBRUARY 28, 2021

Accounts & Explanations	Account Code	Debit	Credit
Accumulated Depreciation - Motor Vehicles	1 06 06 011		1 650 626 00
Other Transportation Equipment	1 06 06 990	49 515 00	1,659,636.09
Accumulated Depreciation - Other Transporation Equipment	1 06 06 991	48,515.00	20 100 72
Furnitures & Fixtures	1 06 07 010	407 707 92	28,189.72
Accumulated Depreciation - Furnitures & Fixtures		497,797.83	242 241 22
Other Property, Plant & Equipment	1 06 07 011	1.000.751.40	242,341.32
	1 06 98 990	1,960,751.46	1 222 004 00
Accumulated Depreciation - Other Property, Plant & Equipment Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intel® Tunk of Lugard Spring)	1 06 98 991		1,555,083.79
	1 06 10 020		
Construction in Progress - Infrastructure Assets (Construction of Lugued Transmission Line and Improvement of Tawang)	1 06 10 020	14,573,238.37	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Fabrica)	1 06 10 020	338,226.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Balatasan)	1 06 10 020	40,573.88	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bigans)	1 06 10 020	316,884.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Balombon)	1 06 10 020	511,946.14	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bonot)	1 06 10 020	318,927.60	
Construction in Program - Influenceants Ametic (Improvement of Calumburn Pumping Station & Construction of 18 cam Elevated Consiste Reservoir)	1 06 10 020	1,601,344.03	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Paolbo)	1 06 10 020	67,205.25	
Construction in Progress - Infrastructure Assets (Distribution Line Expension at Brgy. San Isidro)	1 06 10 020	29,673.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Sto. Domingo)	1 06 10 020	44,770.50	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Manguiring to Brgy Sibobo)	1 06 10 020	1,326,695.02	
Construction in Progress -Buildings & Other Structures (CAWADI Covered Parking Lot)	1 06 10 030	1	
Computer Software	1 08 01 020	811,800.00	
Accumulated Amortization-Computer Software	1 08 01 021	1	67,650.00
Other Assets'	1 99 99 990	19,613,00	,
Accounts Payable	2 01 01 010]	1,252,561.73
Due to Officers & Employees	2 01 01 020	i I	1,202,001.10
Interest Payable	2 01 01 050	1	
Due to BIR	2 02 01 010	1 1	551,102.11
Due to GSIS	2 02 01 020	1	389,376.66
Due to Pag-IBIG	2 02 01 030	1 1	47,476.71
Due to Philhealth	2 02 01 040	1	122,428.64
	2 02 01 060		•
Due to Government Corporations Due to SSS			54,915.54
_ +	2 02 01 110	1	22,755.00
Loans Payable - Domestic	2 01 02 040	l i	30,127,102.78
Loans Payable - Foreign	2 01 02 050	1	
Bail Bonds Payable	2 04 01 030		142 (11 04
Guaranty / Security Deposits Payable	2 04 01 040		145,611.04
Other Deferred Credits	2 05 01 990		
Government Equity	3 01 01 020	1	3,900,576.31
Retained Earnings / (Deficit)	3 07 01 010		122,350,098.16
Clearance & Certification Fees	4 02 01 040		104.88
Legal Fees - Notarial	4 02 01 090]	7,500.00
Inspection Fees	4 02 01 100	1	30,600.00
Processing Fees - Reconnection	4 02 01 130		8,300.00
Waterworks System Fees	4 02 02 090		8,239,902.18
Interest Income	4 02 02 210	1	
Fines & Penalties - Business Income	4 02 02 230		412,794.58
Service Concession Revenue	4 02 02 240		589,643.12
Other Business Income - Bid Docs	4 02 02 990		5,000.00
Assistance from Local Government Units	4 03 01 030		•
Income from Grants & Donations in Cash	4 04 02 010		
Income from Grants & Donations in Kind	4 04 02 020		
Gain on Sale of Property, Plant and Equipment	4 05 01 040		
Miscellaneous Income	4 06 03 990	1	

Accounts & Explanations	Account Code	Debit	Credit
Salaries & Wages - Regular	5 01 01 010	1 715 717 00	
Salaries & Wages - Casual/Contractual		1,715,717.00	
	5 01 01 020	150 000 00	
Personal Economic Relief Allowances (PERA)	5 01 02 010	153,000.00	
Representation Allowance (RA)	5 01 02 020	17,000.00	
Transportation Allowance (TA)	5 01 02 030	17,000.00	
Clothing/Uniform Allowance	5 01 02 040	210,000.00	
Productivity Incentive Allowance	5 01 02 080		
Honoraria	5 01 02 100	59,628.50	
Longevity Pay	5 01 02 120		
Overtime & Night Pay	5 01 02 130		
Year End Bonus	5 01 02 140		
Cash Gift	5 01 02 150		
Other Bonuses & Allowances	5 01 02 990		
Retirement & Life Insurance Premiums	5 01 03 110	208,390.56	
Pag-IBIG Contributions	5 01 03 120	7,800.00	
Philhealth Contributions	5 01 03 130	24,386.38	
Employees Compensation Insurance Premiums	5 01 03 140	7,800.00	
Terminal Leave Benefits	5 01 04 030	,	
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	80,961.13	
Other Personnel Benefits	5 01 04 990	20,2222	
Traveling Expenses - Local	5 02 01 010	12,998.00	
Training Expenses	5 02 02 010	12,550.00	
Office Supplies Expenses	5 02 03 010	32,622.48	
Accountable Forms Expenses	5 02 03 020	12,085.93	
Non-Accountable Forms Expenses	5 02 03 030	12,063.93	
Medical, Dental & Laboratory Supplies Expense	5 02 03 080	1 740 00	
		1,740.00	
Fuel, Oil & Lubricants Expenses	5 02 03 090	99,038.11	
Chemicals & Filtering Supplies Expenses	5 02 03 130	56,010.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	384,964.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220		
Other Supplies & Materials Expenses	5 02 03 990	22,667.25	
Water Expenses	5 02 04 010	3,127.96	
Electricity Expenses	5 02 04 020	438,913.73	
Gas/Heating Expenses	5 02 04 030		
Postage & Courier Services	5 02 05 010	1,545.00	
Telephone Expenses	5 02 05 020	17,004.98	
Internet Subscription Expenses	5 02 05 030	13,559.00	
Cable, Satellite, Telegraph & Radio Expenses	5 02 05 040		
Awards/Rewards Expenses	5 02 06 010		
Survey Expense	5 02 07 010		
Extraordinary & Miscellaneous Expenses	5 02 10 030	26,503.99	
Legal Services	5 02 11 010	16,942.10	
Auditing Services	5 02 11 020	- 1, - 1-1-1	
Consultancy Services	5 02 11 030		
Other Professional Services	5 02 11 990	į	
Janitorial Services	5 02 12 020	İ	
Security Services	5 02 12 030	67,921.40	
Repairs & Maintenance - Land Improvements	5 02 13 020	07,921.40	
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	514 720 02	
<u> </u>	3 1 1 1 1	514,729.92	
Repairs & Maintenance - Buildings & Other Structures	5 02 13 040	1,960.00	
Repairs & Maintenance - Machinery & Equipment	5 02 13 050	8,897.01	
Repairs & Maintenance - Transportation Equipment	5 02 13 060	75,025.17	
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070		

Accounts & Explanations	Account Code	Debit	Credit
Repairs & Maintenance - Semi-Expendable Machinery and Equipment	5 02 13 210		
Repairs & Maintenance - Semi-Expendable Furnitures and Fixtures	5 02 13 220		
Repairs & Maintenance - Other PPE	5 02 13 990		
Taxes, Duties & Licenses	5 02 15 010	206,762.48	
Fidelity Bond Premiums	5 02 15 020	3,968.75	
Insurance Expenses	5 02 15 030	36,116.13	
Advertising, Promotional & Marketing Expenses	5 02 99 010	5,768.00	
Printing & Publication Expenses	5 02 99 020	90.00	
Representation Expenses	5 02 99 030	27,897,90	
Transportation & Delivery Expenses	5 02 99 040	280.00	
Rent/Lease Expenses	5 02 99 050	88,200.92	:
Membership Dues & Contributions to Organizations	5 02 99 060	3,500,00	
Subscription Expenses	5 02 99 070	1,080.00	
Donations	5 02 99 080	 	
Directors & Committee Members' Fees	5 02 99 120	84,600.00	
Major Events & Conventions Expenses	5 02 99 180	 	
Other Maintenance & Operating Expenses	5 02 99 990	6,643.00	
Interest Expenses	5 03 01 020	164,220.00	
Bank Charges	5 03 01 040		
Other Financial Charges	5 03 01 990		
Depreciation - Land Improvements	5 05 01 020	19,807.06	
Depreciation - Infrastructure Assets	5 05 01 030	1,183,765.40	
Depreciation - Building & Other Structures	5 05 01 040	73,719.18	
Depreciation - Machinery & Equipment	5 05 01 050	90,471.87	
Depreciation - Transportation Equipment	5 05 01 060	48,786.34	
Depreciation - Furniture, Fixtures & Books	5 05 01 070	7,466.96	
Depreciation - Other Property Plant & Equipment	5 05 01 990	16,372.36	
Amortization - Intangible Assets	5 05 02 010	27,060.00	
Impairment Loss - Loans & Receivables	5 05 03 020		
Other Discounts (Senior Citizen Discount)	5 05 05 010	9,336,53	
Total		P 239,705,852.34	P 239,705,852.34

Prepared by:

Sherry Lou B. Guerrero-Rubi Senior Accounting Processor A Certified Correct:

Diana B. Batalla Corporate Budget Specialist A Noted by:

Engr. Celedonio I. Tolentino, Jr. General Manager

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	450.025.02	
Petty Cash	1 01 01 010	459,835.92	
Cash in Bank-Local Currency, Current Account	1 01 01 020	10,000.00	
Accounts Receivable	1 01 02 020	20,660,000.74	
Allowance for Impairment - Accounts Receivable	1 03 01 010	13,276,253.53	,
Due from Local Government Units	1 03 01 011	14.700.00	88,521.02
Receivables - Disallowances/Charges	1 03 03 030	14,700.00	
Due from Officers & Employees	1 03 05 010	465,526.20	
Other Receivables	1 03 05 020	575,608.15	
Allowance for Impairment - Other Receivables	1 03 05 990	198,401.60	
Merchandise Inventory	1 03 05 991		
Office Supplies Inventory	1 04 01 010	50,004.60	
Accountable Forms, Plates & Stickers Inventory	1 04 04 010	50,894.69	
Non-Accountable Forms Inventory	1 04 04 020	56,339.49	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 030	11,560.77	
Fuel, Oil and Lubricants Inventory	1 04 04 070	17,650.00	
Chemical & Filtering Supplies Inventory	1 04 04 080	13,591.80	
Construction Materials Inventory	1 04 04 120	176,740.00	
Electrical Supplies & Materials Inventory	1 04 04 130	3,718,892.14	
Other Supplies & Materials Inventory	1 04 04 190	43,264.82	
Advances for Operating Expenses	1 04 04 990	92,117.77	
Advances for Operating Expenses Advances for Payroll	1 99 01 010		
Advances to Special Disbursing Officer	1 99 01 020		
Advances to Officers & Employees	1 99 01 030		
Prepaid Rent	1 99 01 040	22 000 00	
Prepaid Insurance	1 99 02 020	33,000.00	
Other Prepayments	1 99 02 050	153,129.76	
Guaranty Deposits	1 99 02 990	15,825.00	
Sinking Fund	1 99 03 020	86,375.99	
Land	1 02 07 010	7,459,518.39	
Other Land Improvements	1 06 01 010	6,820,270.42	
Accumulated Depreciation - Other Land Improvements	1 06 02 990	1,320,469.91	001 011 70
Water Supply Systems	1 06 02 991	121 077 010 72	981,944.52
Accumulated Depreciation - Water Supply Systems	1 06 03 040	131,977,810.72	*** *** *** ***
Power Supply Systems	1 06 03 041	2 004 712 54	58,425,132.31
Accumulated Depreciation - Power Supply Systems	1 06 03 050	2,994,713.54	1 250 000 01
Buildings	1 06 03 051	11 700 7(1 0)	1,258,008.91
Accumulated Depreciation - Buildings	1 06 04 010	11,703,761.26	2 222 772 77
	1 06 04 011	010.051.05	2,232,773.77
Other Structures Accumulated Depreciation Other Structures	1 06 04 990	810,971.05	221 107 17
Accumulated Depreciation - Other Structures	1 06 04 991	2 150 000 50	321,487.67
Office Equipment	1 06 05 020	2,150,838.72	
Accumulated Depreciation - Office Equipment	1 06 05 021	2 7 4 7 4 7 6 7	1,713,126.45
Information and Communication Technology Equipment Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 030	2,547,545.97	1 (00 198 1 (
	1 06 05 031		1,608,475.16
Communication Equipment	1 06 05 070		V.
Accumulated Depreciation - Communication Equipment	1 06 05 071		
Disaster Response & Rescue Equipment Accumulated Depreciation - Disaster Response & Rescue Equipment	1 06 05 090		
	1 06 05 091	252 500 00	
Medical Equipment	1 06 05 110	352,780.00	202 525 52
Accumulated Depreciation - Medical Equipment Other Machinery and Equipment	1 06 05 111	1 (54 460 50	203,525.70
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 990	1,654,460.58	2/2 024 04
Motor Vehicles	1 06 05 991 1 06 06 010	2,743,594.10	362,824.84

Accounts & Explanations	Account Code	Debit	Credit
Accumulated Depreciation - Motor Vehicles	1 06 06 011		1,635,606.78
Other Transportation Equipment	1 06 06 990	48,515.00	1,055,000.70
Accumulated Depreciation - Other Transporation Equipment	1 06 06 991	10,010.00	27,825.86
Furnitures & Fixtures	1 06 07 010	497,797.83	27,023.00
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011	.,,,,,,,,	238,607.84
Other Property, Plant & Equipment	1 06 98 990	1,901,846.46	230,007.04
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991	1,501,010.10	1,546,897.61
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tank of Lugsad Spring)	1 06 10 020		1,5 10,077.01
Construction in Progress - Infrastructure Assets (Construction of Lugsad Transmission Line and Improvement of Tawang)	1 06 10 020	13,060,314.35	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Fabrica)	1 06 10 020	338,226.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balatasan)	1 06 10 020	40,573.88	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bigaas)	1 06 10 020	118,831.50	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Balombon)	1 06 10 020	142,207.26	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Bonot)	1 06 10 020	318,927.60	
Construction in Progress - Infrastructure Assets (Improvement of Cabanbanan Pumping Station & Construction of 18 cum Elevated Concrete Reservoir)	1 06 10 020	444,817.78	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy, Paolbo)	1 06 10 020	67,205.25	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Isidro)	1 06 10 020	29,673.00	
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sto. Domingo)	1 06 10 020	44,770.50	
Construction in Progress -Buildings & Other Structures (CAWADI Covered Parking Lot)	1 06 10 030	11,770.50	
Computer Software	1 08 01 020	811,800.00	
Accumulated Amortization-Computer Software	1 08 01 021	011,000.00	54,120.00
Other Assets	1 99 99 990	19,613.00	34,120.00
Accounts Payable	2 01 01 010	15,015.00	1,077,651.73
Due to Officers & Employees	2 01 01 020		1,077,031.73
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010		256,094.51
Due to GSIS	2 02 01 020		358,701.21
Due to Pag-IBIG	2 02 01 030		49,593.28
Due to Philhealth	2 02 01 040		120,623.23
Due to Government Corporations	2 02 01 060		54,915.54
Due to SSS	2 02 01 110		27,500.00
Loans Payable - Domestic	2 01 02 040		30,204,308.68
Loans Payable - Foreign	2 01 02 050		30,204,300.00
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable	2 04 01 040		89,261.64
Other Deferred Credits	2 05 01 990		07,201.04
Government Equity	3 01 01 020		3,900,576.31
Retained Earnings / (Deficit)	3 07 01 010		122,215,770.82
Clearance & Certification Fees	4 02 01 040		250.00
Legal Fees - Notarial	4 02 01 090		5,200.00
Inspection Fees	4 02 01 100		16,100.00
Processing Fees - Reconnection	4 02 01 130		800.00
Waterworks System Fees	4 02 02 090		4,087,351.37
Interest Income	4 02 02 210		4,007,331.37
Fines & Penalties - Business Income	4 02 02 230		216,817.45
Service Concession Revenue	4 02 02 240		290,701.15
Other Business Income - Bid Docs	4 02 02 990		290,701.13
Assistance from Local Government Units	4 03 01 030		
Income from Grants & Donations in Cash	4 04 02 010		
Income from Grants & Donations in Kind	4 04 02 020		
Gain on Sale of Property, Plant and Equipment	4 05 01 040		
Miscellaneous Income	4 06 03 990		
Salaries & Wages - Regular	5 01 01 010	820,332.00	

Accounts & Explanations	Account Code	Debit	Credit
Salaries & Wages - Casual/Contractual	5 01 01 020		
Personal Economic Relief Allowances (PERA)	5 01 02 010	76,000.00	
Representation Allowance (RA)	5 01 02 020	8,500.00	
Transportation Allowance (TA)	5 01 02 030	8,500.00	
Clothing/Uniform Allowance	5 01 02 040	210,000.00	
Productivity Incentive Allowance	5 01 02 080	210,000.00	
Honoraria	5 01 02 100	59,628.50	
Longevity Pay	5 01 02 120	37,020.30	
Overtime & Night Pay	5 01 02 130		
Year End Bonus	5 01 02 140		
Cash Gift	5 01 02 150		
Other Bonuses & Allowances	5 01 02 990		
Retirement & Life Insurance Premiums	5 01 03 110	100,109.52	
Pag-IBIG Contributions	5 01 03 120	3,900.00	
Philhealth Contributions	5 01 03 130	11,715.80	
Employees Compensation Insurance Premiums	5 01 03 140	3,900.00	
Terminal Leave Benefits	5 01 04 030	3,900.00	
Other Personnel Benefits - Monetized Leave Credits	5 01 04 030	68,841.53	
Other Personnel Benefits	5 01 04 990	00,041.33	
Traveling Expenses - Local	5 02 01 010	3,585.00	
Training Expenses Training Expenses	5 02 02 010	3,383.00	
Office Supplies Expenses	5 02 03 010	12 290 02	
Accountable Forms Expenses	5 02 03 020	12,289.93	
Non-Accountable Forms Expenses		4,586.28	
Medical, Dental & Laboratory Supplies Expense	5 02 03 030	1 1/0 00	
Fuel, Oil & Lubricants Expenses	5 02 03 080 5 02 03 090	1,160.00	
Chemicals & Filtering Supplies Expenses	5 02 03 130	48,386.09	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	30,670.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220		
Other Supplies & Materials Expenses	5 02 03 990	2 024 25	
Water Expenses	5 02 04 010	3,934.25	
Electricity Expenses	5 02 04 020	1,429.34	
Gas/Heating Expenses	5 02 04 030	205,720.30	
Postage & Courier Services	5 02 05 010	500.00	
Telephone Expenses	5 02 05 020	580.00	
Internet Subscription Expenses	5 02 05 030	9,105.98	
Cable, Satellite, Telegraph & Radio Expenses	5 02 05 040	7,429.00	
Awards/Rewards Expenses	5 02 06 010		
Survey Expense	5 02 07 010		
Extraordinary & Miscellaneous Expenses			
Legal Services	5 02 10 030 5 02 11 010	9 521 05	
Auditing Services	5 02 11 020	8,521.05	
Consultancy Services	5 02 11 020		
Other Professional Services	5 02 11 030		
Janitorial Services			
Security Services	5 02 12 020 5 02 12 030	33,960.70	
Repairs & Maintenance - Land Improvements	5 02 13 020	33,900.70	
Repairs & Maintenance - Land Improvements Repairs & Maintenance - Infrastructure Assets	5 02 13 020	255 441 22	
Repairs & Maintenance - Buildings & Other Structures	5 02 13 030	255,441.22 860.00	
Repairs & Maintenance - Machinery & Equipment	5 02 13 040		
Repairs & Maintenance - Transportation Equipment	5 02 13 060	6,393.00	
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070	38,314.06	
Repairs & Maintenance - Semi-Expendable Machinery and Equipment			

Accounts & Explanations	Account Code	Debit	Credit
Repairs & Maintenance - Semi-Expendable Furnitures and Fixtures	5 02 13 220		
Repairs & Maintenance - Other PPE	5 02 13 990		
Taxes, Duties & Licenses	5 02 15 010	129,083.71	
Fidelity Bond Premiums	5 02 15 020	2,125.00	
Insurance Expenses	5 02 15 030	18,052.11	
Advertising, Promotional & Marketing Expenses	5 02 99 010	5,768.00	
Printing & Publication Expenses	5 02 99 020	90.00	
Representation Expenses	5 02 99 030	12,782.60	
Transportation & Delivery Expenses	5 02 99 040	130.00	
Rent/Lease Expenses	5 02 99 050	44,100.46	
Membership Dues & Contributions to Organizations	5 02 99 060	3,500.00	
Subscription Expenses	5 02 99 070	570.00	
Donations	5 02 99 080		
Directors & Committee Members' Fees	5 02 99 120	41,400.00	
Major Events & Conventions Expenses	5 02 99 180		
Other Maintenance & Operating Expenses	5 02 99 990	1,675.00	
Interest Expenses	5 03 01 020	82,572.00	
Bank Charges	5 03 01 040		
Other Financial Charges	5 03 01 990		
Depreciation - Land Improvements	5 05 01 020	9,903.53	
Depreciation - Infrastructure Assets	5 05 01 030	586,842.69	
Depreciation - Building & Other Structures	5 05 01 040	36,859.59	
Depreciation - Machinery & Equipment	5 05 01 050	44,416.07	
Depreciation - Transportation Equipment	5 05 01 060	24,393.17	
Depreciation - Furniture, Fixtures & Books	5 05 01 070	3,733.48	j.
Depreciation - Other Property Plant & Equipment	5 05 01 990	8,186.18	
Amortization - Intangible Assets	5 05 02 010	13,530.00	
Impairment Loss - Loans & Receivables	5 05 03 020		
Other Discounts (Senior Citizen Discount)	5 05 05 010	6,025.78	
Total		P 233,671,095.36	P 233,671,095.36

Prepared by:

Sherry Lou B. Guerrero-Rubi

Senior Accounting Processor A

Certified Correct:

Diana B. Batalla

Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Tolentino, Jr. General Manager