

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		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	
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031		1,835,371.84
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		232,630.05
Other Machinery and Equipment	1 06 05 990	1,654,460.58	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991		499,317.90
Motor Vehicles	1 06 06 010	2,743,594.10	
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 Transportation 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

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. 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 Calabanga 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. Manguring to Brgy. Sibobo)	1 06 10 020		
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-Cahungog)	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	P 251,739,385.41

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

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT DECEMBER 31, 2021**

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Other Prepayments	1 99 02 990	18,051.75	
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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		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		

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT DECEMBER 31, 2021

Accounts & Explanations	Account Code	Debit	Credit
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	10,757,727.87	
Salaries & Wages - Casual/Contractual	5 01 01 020		
Personal Economic Relief Allowances (PERA)	5 01 02 010	975,000.00	
Representation Allowance (RA)	5 01 02 020	93,500.00	
Transportation Allowance (TA)	5 01 02 030	93,500.00	
Clothing/Uniform Allowance	5 01 02 040	210,000.00	
Productivity Incentive Allowance	5 01 02 080		
Honoraria	5 01 02 100	227,934.75	
Longevity Pay	5 01 02 120	5,000.00	
Overtime & Night Pay	5 01 02 130	45,573.63	
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	1,482,294.00	
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 03 140	49,000.00	
Terminal Leave Benefits	5 01 04 030		
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	607,687.01	
Other Personnel Benefits	5 01 04 990		
Traveling Expenses - Local	5 02 01 010	51,909.00	
Training Expenses	5 02 02 010	65,550.00	
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 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		
Awards/Rewards Expenses	5 02 06 010		
Survey Expense	5 02 07 010	90,000.00	
Extraordinary & Miscellaneous Expenses	5 02 10 030	115,938.59	
Legal Services	5 02 11 010	103,160.60	
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	852,834.88	
Repairs & Maintenance - Land Improvements	5 02 13 020		
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	3,502,983.07	
Repairs & Maintenance - Buildings & Other Structures	5 02 13 040	163,072.18	
Repairs & Maintenance - Machinery & Equipment	5 02 13 050	155,009.79	

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT DECEMBER 31, 2021**

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 Correct:

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Tolentino, Jr.
General Manager

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Accumulated Depreciation - Medical Equipment	1 06 05 111		229,984.20
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Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991		486,909.44

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT NOVEMBER 30, 2021

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	
Accumulated Depreciation - Other Transportation Equipment	1 06 06 991		31,464.46
Furnitures & Fixtures	1 06 07 010	497,797.83	
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		275,942.64
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991		1,636,711.37
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. Manguring 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		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		

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT NOVEMBER 30, 2021

Accounts & Explanations	Account Code	Debit	Credit
Miscellaneous Income	4 06 03 990		
Salaries & Wages - Regular	5 01 01 010	9,746,235.87	
Salaries & Wages - Casual/Contractual	5 01 01 020		
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		
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	541,890.48	
Other Personnel Benefits	5 01 04 990		
Traveling Expenses - Local	5 02 01 010	38,344.00	
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	
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	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	

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT NOVEMBER 30, 2021

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:

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

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT OCTOBER 31, 2021

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		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		227,338.35
Other Machinery and Equipment	1 06 05 990	1,654,460.58	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991		474,500.98

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT OCTOBER 31, 2021

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 Transportation 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		272,209.16
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991		1,627,641.87
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. Manguring 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		183,780.03
Other Assets	1 99 99 990	19,613.00	
Accounts Payable	2 01 01 010		58,586.67
Due to Officers & Employees	2 01 01 020		
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010		191,881.27
Due to GSIS	2 02 01 020		445,334.56
Due to Pag-IBIG	2 02 01 030		40,326.69
Due to Philhealth	2 02 01 040		122,969.19
Due to Government Corporations	2 02 01 060		54,915.54
Due to SSS	2 02 01 110		32,363.66
Loans Payable - Domestic	2 01 02 040		28,710,488.24
Loans Payable - Foreign	2 01 02 050		
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable	2 04 01 040		185,069.64
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		6,986.98
Legal Fees - Notarial	4 02 01 090		31,300.00
Inspection Fees	4 02 01 100		75,350.00
Processing Fees - Reconnection	4 02 01 130		103,152.64
Waterworks System Fees	4 02 02 090		43,392,172.41
Interest Income	4 02 02 210		10,407.47
Fines & Penalties - Business Income	4 02 02 230		2,246,798.61
Service Concession Revenue	4 02 02 240		4,152,821.73
Other Business Income - Bid Docs	4 02 02 990		26,000.00
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		

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT OCTOBER 31, 2021

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		
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		
Honoraria	5 01 02 100	97,256.25	
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		
Cash Gift	5 01 02 150		
Other Bonuses & Allowances	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	39,500.00	
Philhealth Contributions	5 01 03 130	123,332.66	
Employees Compensation Insurance Premiums	5 01 03 140	39,500.00	
Terminal Leave Benefits	5 01 04 030		
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	541,890.48	
Other Personnel Benefits	5 01 04 990		
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	

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT OCTOBER 31, 2021

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

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT SEPTEMBER 30, 2021

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	14,872,604.43	
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	349,348.08	
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	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		1,061,172.76
Water Supply Systems	1 06 03 040	159,110,496.48	
Accumulated Depreciation - Water Supply Systems	1 06 03 041		63,283,841.58
Power Supply Systems	1 06 03 050	2,994,713.54	
Accumulated Depreciation - Power Supply Systems	1 06 03 051		1,437,691.71
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		382,289.03
Office Equipment	1 06 05 020	2,349,602.72	
Accumulated Depreciation - Office Equipment	1 06 05 021		1,805,070.48
Information and Communication Technology Equipment	1 06 05 030	2,740,820.97	
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031		1,778,937.44
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		224,692.50
Other Machinery and Equipment	1 06 05 990	1,654,460.58	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991		462,092.52

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT SEPTEMBER 30, 2021

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 Transportation 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		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		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		

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT SEPTEMBER 30, 2021

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		
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		
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	942,981.84	
Pag-IBIG Contributions	5 01 03 120	35,400.00	
Philhealth Contributions	5 01 03 130	110,391.75	
Employees Compensation Insurance Premiums	5 01 03 140	35,400.00	
Terminal Leave Benefits	5 01 04 030		
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	470,162.39	
Other Personnel Benefits	5 01 04 990		
Traveling Expenses - Local	5 02 01 010	30,494.00	
Training Expenses	5 02 02 010	53,550.00	
Office Supplies Expenses	5 02 03 010	176,938.02	
Accountable Forms Expenses	5 02 03 020	56,284.56	
Non-Accountable Forms Expenses	5 02 03 030	3,633.87	
Medical, Dental & Laboratory Supplies Expense	5 02 03 080	42,116.48	
Fuel, Oil & Lubricants Expenses	5 02 03 090	430,348.51	
Chemicals & Filtering Supplies Expenses	5 02 03 130	346,193.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	559,603.85	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220	57,849.00	
Other Supplies & Materials Expenses	5 02 03 990	45,611.30	
Water Expenses	5 02 04 010	11,427.61	
Electricity Expenses	5 02 04 020	2,187,764.10	
Gas/Heating Expenses	5 02 04 030	560.00	
Postage & Courier Services	5 02 05 010	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		
Awards/Rewards Expenses	5 02 06 010		
Survey Expense	5 02 07 010		
Extraordinary & Miscellaneous Expenses	5 02 10 030	76,947.59	
Legal Services	5 02 11 010	77,107.45	
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	635,737.24	
Repairs & Maintenance - Land Improvements	5 02 13 020		
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	5 02 13 050	106,533.79	
Repairs & Maintenance - Transportation Equipment	5 02 13 060	337,984.16	

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT SEPTEMBER 30, 2021

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
Senior Accounting Processor A

Certified Correct:

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Tolentino, Jr.
General Manager

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT AUGUST 31, 2021**

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	417,412.60	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	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		
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	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		374,688.86
Office Equipment	1 06 05 020	2,349,602.72	
Accumulated Depreciation - Office Equipment	1 06 05 021		1,792,193.36
Information and Communication Technology Equipment	1 06 05 030	2,740,820.97	
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		
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

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT AUGUST 31, 2021**

Accounts & Explanations	Account Code	Debit	Credit
Motor Vehicles	1 06 06 010	2,743,594.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		1,798,926.30
Other Transportation Equipment	1 06 06 990	48,515.00	
Accumulated Depreciation - Other Transportation Equipment	1 06 06 991		30,372.88
Furnitures & Fixtures	1 06 07 010	497,797.83	
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		264,742.20
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991		1,609,502.35
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tank of Logged Spring)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Construction of Logged Transmission Line and Improvement of Towing)	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. Sigaa)	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 Calabanga Pumping Station & Construction of 18 mm Blasted 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. Manguring 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		154,966.69
Other Assets	1 99 99 990	19,613.00	
Accounts Payable	2 01 01 010		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		
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable	2 04 01 040		363,147.60
Other Deferred Credits	2 05 01 990		
Government Equity	3 01 01 020		3,900,576.31
Retained Earnings / (Deficit)	3 07 01 010		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		

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT AUGUST 31, 2021

Accounts & Explanations	Account Code	Debit	Credit
Miscellaneous Income	4 06 03 990		
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		
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	426,970.27	
Other Personnel Benefits	5 01 04 990		
Traveling Expenses - Local	5 02 01 010	29,544.00	
Training Expenses	5 02 02 010	45,050.00	
Office Supplies Expenses	5 02 03 010	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	
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		
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	2,341,949.88	
Repairs & Maintenance - Buildings & Other Structures	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	

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT AUGUST 31, 2021**

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 01 070	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:

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

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT JULY 31, 2021

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		
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		
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	
Accumulated Depreciation - Water Supply Systems	1 06 03 041		61,923,116.49
Power Supply Systems	1 06 03 050	2,994,713.54	
Accumulated Depreciation - Power Supply Systems	1 06 03 051		1,392,771.01
Buildings	1 06 04 010	11,703,761.26	
Accumulated Depreciation - Buildings	1 06 04 011		2,408,330.29
Other Structures	1 06 04 990	810,971.05	
Accumulated Depreciation - Other Structures	1 06 04 991		367,088.69
Office Equipment	1 06 05 020	2,349,602.72	
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	
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031		1,736,536.91
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		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

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT JULY 31, 2021**

Accounts & Explanations	Account Code	Debit	Credit
Motor Vehicles	1 06 06 010	2,743,594.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		1,775,992.14
Other Transportation Equipment	1 06 06 990	48,515.00	
Accumulated Depreciation - Other Transportation Equipment	1 06 06 991		30,009.02
Furnitures & Fixtures	1 06 07 010	497,797.83	
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		261,008.72
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991		1,600,432.59
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		140,560.02
Other Assets	1 99 99 990	19,613.00	
Accounts Payable	2 01 01 010		58,532.15
Due to Officers & Employees	2 01 01 020		
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010		210,946.53
Due to GSIS	2 02 01 020		425,594.83
Due to Pag-IBIG	2 02 01 030		47,966.74
Due to Philhealth	2 02 01 040		121,905.75
Due to Government Corporations	2 02 01 060		54,915.54
Due to SSS	2 02 01 110		31,725.00
Loans Payable - Domestic	2 01 02 040		29,246,908.78
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		29,912,680.17
Waterworks System Fees	4 02 02 090		6,664.22
Interest Income	4 02 02 210		1,595,300.90
Fines & Penalties - Business Income	4 02 02 230		2,512,825.03
Service Concession Revenue	4 02 02 240		14,500.00
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		
Income from Grants & Donations in Kind	4 04 02 020		
Gain on Sale of Property, Plant and Equipment	4 05 01 040		

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT JULY 31, 2021

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		
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		
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	731,094.96	
Pag-IBIG Contributions	5 01 03 120	27,400.00	
Philhealth Contributions	5 01 03 130	85,568.33	
Employees Compensation Insurance Premiums	5 01 03 140	27,400.00	
Terminal Leave Benefits	5 01 04 030		
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	354,179.38	
Other Personnel Benefits	5 01 04 990		
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	

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT JULY 31, 2021

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

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

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

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT JUNE 30, 2021

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		
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		1,031,462.17
Water Supply Systems	1 06 03 040	134,356,460.20	
Accumulated Depreciation - Water Supply Systems	1 06 03 041		61,334,983.25
Power Supply Systems	1 06 03 050	2,994,713.54	
Accumulated Depreciation - Power Supply Systems	1 06 03 051		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		216,754.95
Other Machinery and Equipment	1 06 05 990	1,654,460.58	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991		424,867.14

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT JUNE 30, 2021**

Accounts & Explanations	Account Code	Debit	Credit
Motor Vehicles	1 06 06 010	2,743,594.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		1,753,058.22
Other Transportation Equipment	1 06 06 990	48,515.00	
Accumulated Depreciation - Other Transportation Equipment	1 06 06 991		29,645.16
Furnitures & Fixtures	1 06 07 010	497,797.83	
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		257,275.24
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991		1,591,362.83
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tank of Lugood Spring)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Construction of Lugood Transmission Line and Improvement of Taweng)	1 06 10 020	14,761,530.41	
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 (Improvement of Calabanga Pumping Station & Construction of 18 cum Elevated Concrete 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. Manguring to Brgy Sibobo)	1 06 10 020	2,800,800.60	
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		126,153.35
Other Assets	1 99 99 990	19,613.00	
Accounts Payable	2 01 01 010		58,506.67
Due to Officers & Employees	2 01 01 020		
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010		489,157.18
Due to GSIS	2 02 01 020		431,588.33
Due to Pag-IBIG	2 02 01 030		51,141.52
Due to Philhealth	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		34,585.00
Loans Payable - Domestic	2 01 02 040		29,424,772.78
Loans Payable - Foreign	2 01 02 050		
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable	2 04 01 040		753,363.40
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		5,936.98
Legal Fees - Notarial	4 02 01 090		16,700.00
Inspection Fees	4 02 01 100		58,150.00
Processing Fees - Reconnection	4 02 01 130		43,052.64
Waterworks System Fees	4 02 02 090		25,801,493.37
Interest Income	4 02 02 210		6,664.22
Fines & Penalties - Business Income	4 02 02 230		1,421,016.25
Service Concession Revenue	4 02 02 240		2,183,872.27
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		
Gain on Sale of Property, Plant and Equipment	4 05 01 040		

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT JUNE 30, 2021**

Accounts & Explanations	Account Code	Debit	Credit
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		
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	
Accountable Forms Expenses	5 02 03 020	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		
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		
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	

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT JUNE 30, 2021**

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:

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Valentino, Jr.
General Manager

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT MAY 31, 2021**

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		86,653.65
Due from Local Government Units	1 03 03 030	520,700.00	
Receivables - Disallowances/Charges	1 03 05 010	350,548.08	
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	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		
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	
Accumulated Depreciation - Buildings	1 06 04 011		2,349,811.45
Other Structures	1 06 04 990	810,971.05	
Accumulated Depreciation - Other Structures	1 06 04 991		351,888.35
Office Equipment	1 06 05 020	2,210,838.72	
Accumulated Depreciation - Office Equipment	1 06 05 021		1,755,498.77
Information and Communication Technology Equipment	1 06 05 030	2,691,830.97	
Accumulated Depreciation - Information & Communication Technology Equipment	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

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT MAY 31, 2021

Accounts & Explanations	Account Code	Debit	Credit
Motor Vehicles	1 06 06 010	2,743,594.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		1,730,124.30
Other Transportation Equipment	1 06 06 990	48,515.00	
Accumulated Depreciation - Other Transportation Equipment	1 06 06 991		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 Tank of Lagsad Spring)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Construction of Lagsad Transmission Line and Improvement of Tawang)	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. Bigaa)	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 (Improvement of Calabanga Pumping Station & Construction of 18 mm Elevated Concrete 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. Manguring 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		111,746.68
Other Assets	1 99 99 990	19,613.00	
Accounts Payable	2 01 01 010		965,011.87
Due to Officers & Employees	2 01 01 020		
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010		214,981.50
Due to GSIS	2 02 01 020		431,638.53
Due to Pag-IBIG	2 02 01 030		51,141.52
Due to Philhealth	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		
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		

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT MAY 31, 2021**

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		
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	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	
Water Expenses	5 02 04 010	6,735.76	
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		
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		
Security Services	5 02 12 030	346,273.72	
Repairs & Maintenance - Land Improvements	5 02 13 020		
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	1,432,746.79	
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	

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT MAY 31, 2021**

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	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	
Total		P 255,626,694.25	P 255,626,694.25

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 C

CALABANGA WATER DISTRICT JV
TRIAL BALANCE
GENERAL FUND
AS AT MAY 31, 2021

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010		
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	488,833.50	
Inspection Fees	4 02 01 100		11,200.00
Income from Grants & Donations in Cash	4 04 02 010		500,000.00
Traveling Expenses - Local	5 02 01 010	50.00	
Accountable Forms Expenses	5 02 03 020	2,400.00	
Advertising, Promotional & Marketing Expenses	5 02 99 010	480.00	
Representation Expenses	5 02 99 030	9,436.50	
Total		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

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT APRIL 30, 2021**

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		86,653.65
Due from Local Government Units	1 03 03 030	520,700.00	
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		
Merchandise Inventory	1 04 01 010		
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		
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		
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		1,011,655.11
Water Supply Systems	1 06 03 040	133,226,092.69	
Accumulated Depreciation - Water Supply Systems	1 06 03 041		60,168,315.06
Power Supply Systems	1 06 03 050	2,994,713.54	
Accumulated Depreciation - Power Supply Systems	1 06 03 051		1,325,389.96
Buildings	1 06 04 010	11,703,761.26	
Accumulated Depreciation - Buildings	1 06 04 011		2,320,552.03
Other Structures	1 06 04 990	810,971.05	
Accumulated Depreciation - Other Structures	1 06 04 991		344,288.18
Office Equipment	1 06 05 020	2,210,838.72	
Accumulated Depreciation - Office Equipment	1 06 05 021		1,744,230.69
Information and Communication Technology Equipment	1 06 05 030	2,691,830.97	
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031		1,673,123.54
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		211,463.25
Other Machinery and Equipment	1 06 05 990	1,654,460.58	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991		400,050.22

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT APRIL 30, 2021**

Accounts & Explanations	Account Code	Debit	Credit
Motor Vehicles	1 06 06 010	2,743,594.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		1,707,158.00
Other Transportation Equipment	1 06 06 990	48,515.00	
Accumulated Depreciation - Other Transportation Equipment	1 06 06 991		28,917.44
Furnitures & Fixtures	1 06 07 010	497,797.83	
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		249,808.28
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	
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 Luguid Spring)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Construction of Luguid Transmission Line and Improvement of Tawag)	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 Progress - Infrastructure Assets (Improvement of Calabanga Pumping Station & Construction of 18 open Elevated Concrete 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. Manguring 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		
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		
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		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		
Gain on Sale of Property, Plant and Equipment	4 05 01 040		

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT APRIL 30, 2021**

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		
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		
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	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		
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	216,511.88	
Other Personnel Benefits	5 01 04 990		
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	
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	
Repairs & Maintenance - Transportation Equipment	5 02 13 060	160,529.26	

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT APRIL 30, 2021**

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
Corporate Budget Specialist A

Noted by:

Eng. Teledonio I. Tolentino, Jr.
General Manager C

CALABANGA WATER DISTRICT JV
TRIAL BALANCE
GENERAL FUND
AS AT APRIL 30, 2021

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	1,500.00	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	489,400.00	
Inspection Fees	4 02 01 100		3,300.00
Income from Grants & Donations in Cash	4 04 02 010		500,000.00
Accountable Forms Expenses	5 02 03 020	2,400.00	
Total		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

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT MARCH 31, 2021

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	18,614,871.70	
Accounts Receivable	1 03 01 010	12,901,347.99	
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		
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	327,000.00	
Prepaid Insurance	1 99 02 050	124,624.65	
Other Prepayments	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		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	
Accumulated Depreciation - Other Structures	1 06 04 991		336,688.01
Office Equipment	1 06 05 020	2,150,838.72	
Accumulated Depreciation - Office Equipment	1 06 05 021		1,733,862.61
Information and Communication Technology Equipment	1 06 05 030	2,674,945.97	
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031		1,650,863.98
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		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	

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT MARCH 31, 2021**

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 Transportation Equipment	1 06 06 991		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		1,564,153.55
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tank of Lugad Spring)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Construction of Lugad 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. Balatnaan)	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 Progress - Infrastructure Assets (Improvement of Calabanga Pumping Station & Construction of 18 new Elevated Concrete Reservoirs)	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 Expansion at Brgy. Manguring 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		82,933.34
Other Assets	1 99 99 990	19,613.00	
Accounts Payable	2 01 01 010		23,048.21
Due to Officers & Employees	2 01 01 020		
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010		437,328.37
Due to GSIS	2 02 01 020		408,180.66
Due to Pag-IBIG	2 02 01 030		44,037.82
Due to Philhealth	2 02 01 040		146,814.87
Due to Government Corporations	2 02 01 060		54,915.54
Due to SSS	2 02 01 110		34,000.00
Loans Payable - Domestic	2 01 02 040		29,952,876.78
Loans Payable - Foreign	2 01 02 050		
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable	2 04 01 040		240,230.34
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		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		
Gain on Sale of Property, Plant and Equipment	4 05 01 040		
Miscellaneous Income	4 06 03 990		

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT MARCH 31, 2021**

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 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	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		
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	135,682.74	
Other Personnel Benefits	5 01 04 990		
Traveling Expenses - Local	5 02 01 010	16,778.00	
Training Expenses	5 02 02 010	29,000.00	
Office Supplies Expenses	5 02 03 010	87,006.19	
Accountable Forms Expenses	5 02 03 020	17,545.72	
Non-Accountable Forms Expenses	5 02 03 030	380.02	
Medical, Dental & Laboratory Supplies Expense	5 02 03 080	6,064.48	
Fuel, Oil & Lubricants Expenses	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		

**CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT MARCH 31, 2021**

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 4/8

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Tolentino, Jr.
General Manager

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

Accounts & Explanations	Account Code	Debit	Credit
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		88,521.02
Due from Local Government Units	1 03 03 030	14,700.00	
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	
Allowance for Impairment - Other Receivables	1 03 05 991		
Merchandise Inventory	1 04 01 010		
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		
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 02 991		991,848.05
Water Supply Systems	1 06 03 040	132,375,199.53	
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		206,171.55
Other Machinery and Equipment	1 06 05 990	1,654,460.58	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991		375,233.30
Motor Vehicles	1 06 06 010	2,743,594.10	

**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		1,659,636.09
Other Transportation Equipment	1 06 06 990	48,515.00	
Accumulated Depreciation - Other Transportation Equipment	1 06 06 991		28,189.72
Furnitures & Fixtures	1 06 07 010	497,797.83	
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		242,341.32
Other Property, Plant & Equipment	1 06 98 990	1,960,751.46	
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991		1,555,083.79
Construction in Progress - Infrastructure Assets (Construction of Slope Protection and Intake Tank of Lugad Spring)	1 06 10 020		
Construction in Progress - Infrastructure Assets (Construction of Lugad Transmission Line and Improvement of Tawag)	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. Bigaa)	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 Progress - Infrastructure Assets (Improvement of Calabanga Pumping Station & Construction of 18 cm Elevated Concrete 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 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 - Infrastructure Assets (Distribution Line Expansion at Brgy. Manguring 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	811,800.00	
Accumulated Amortization-Computer Software	1 08 01 021		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		
Interest Payable	2 01 01 050		
Due to BIR	2 02 01 010		551,102.11
Due to GSIS	2 02 01 020		389,376.66
Due to Pag-IBIG	2 02 01 030		47,476.71
Due to Philhealth	2 02 01 040		122,428.64
Due to Government Corporations	2 02 01 060		54,915.54
Due to SSS	2 02 01 110		22,755.00
Loans Payable - Domestic	2 01 02 040		30,127,102.78
Loans Payable - Foreign	2 01 02 050		
Bail Bonds Payable	2 04 01 030		
Guaranty / Security Deposits Payable	2 04 01 040		145,611.04
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		104.88
Legal Fees - Notarial	4 02 01 090		7,500.00
Inspection Fees	4 02 01 100		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		
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		

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

Accounts & Explanations	Account Code	Debit	Credit
Salaries & Wages - Regular	5 01 01 010	1,715,717.00	
Salaries & Wages - Casual/Contractual	5 01 01 020		
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		
Traveling Expenses - Local	5 02 01 010	12,998.00	
Training Expenses	5 02 02 010		
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		
Medical, Dental & Laboratory Supplies Expense	5 02 03 080	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		
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	67,921.40	
Repairs & Maintenance - Land Improvements	5 02 13 020		
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	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		

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

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

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT JANUARY 31, 2021

Accounts & Explanations	Account Code	Debit	Credit
Cash - Collecting Officers	1 01 01 010	459,835.92	
Petty Cash	1 01 01 020	10,000.00	
Cash in Bank-Local Currency, Current Account	1 01 02 020	20,660,000.74	
Accounts Receivable	1 03 01 010	13,276,253.53	
Allowance for Impairment - Accounts Receivable	1 03 01 011		88,521.02
Due from Local Government Units	1 03 03 030	14,700.00	
Receivables - Disallowances/Charges	1 03 05 010	465,526.20	
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	50,894.69	
Accountable Forms, Plates & Stickers Inventory	1 04 04 020	56,339.49	
Non-Accountable Forms Inventory	1 04 04 030	11,560.77	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	17,650.00	
Fuel, Oil and Lubricants Inventory	1 04 04 080	13,591.80	
Chemical & Filtering Supplies Inventory	1 04 04 120	176,740.00	
Construction Materials Inventory	1 04 04 130	3,718,892.14	
Electrical Supplies & Materials Inventory	1 04 04 190	43,264.82	
Other Supplies & Materials Inventory	1 04 04 990	92,117.77	
Advances for Operating Expenses	1 99 01 010		
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 030		
Advances to Officers & Employees	1 99 01 040		
Prepaid Rent	1 99 02 020	33,000.00	
Prepaid Insurance	1 99 02 050	153,129.76	
Other Prepayments	1 99 02 990	15,825.00	
Guaranty Deposits	1 99 03 020	86,375.99	
Sinking Fund	1 02 07 010	7,459,518.39	
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		981,944.52
Water Supply Systems	1 06 03 040	131,977,810.72	
Accumulated Depreciation - Water Supply Systems	1 06 03 041		58,425,132.31
Power Supply Systems	1 06 03 050	2,994,713.54	
Accumulated Depreciation - Power Supply Systems	1 06 03 051		1,258,008.91
Buildings	1 06 04 010	11,703,761.26	
Accumulated Depreciation - Buildings	1 06 04 011		2,232,773.77
Other Structures	1 06 04 990	810,971.05	
Accumulated Depreciation - Other Structures	1 06 04 991		321,487.67
Office Equipment	1 06 05 020	2,150,838.72	
Accumulated Depreciation - Office Equipment	1 06 05 021		1,713,126.45
Information and Communication Technology Equipment	1 06 05 030	2,547,545.97	
Accumulated Depreciation - Information & Communication Technology Equipment	1 06 05 031		1,608,475.16
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		203,525.70
Other Machinery and Equipment	1 06 05 990	1,654,460.58	
Accumulated Depreciation - Other Machinery & Equipment	1 06 05 991		362,824.84
Motor Vehicles	1 06 06 010	2,743,594.10	

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT JANUARY 31, 2021

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	
Accumulated Depreciation - Other Transportation Equipment	1 06 06 991		27,825.86
Furnitures & Fixtures	1 06 07 010	497,797.83	
Accumulated Depreciation - Furnitures & Fixtures	1 06 07 011		238,607.84
Other Property, Plant & Equipment	1 06 98 990	1,901,846.46	
Accumulated Depreciation - Other Property, Plant & Equipment	1 06 98 991		1,546,897.61
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	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		
Computer Software	1 08 01 020	811,800.00	
Accumulated Amortization-Computer Software	1 08 01 021		54,120.00
Other Assets	1 99 99 990	19,613.00	
Accounts Payable	2 01 01 010		1,077,651.73
Due to Officers & Employees	2 01 01 020		
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		
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		
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		
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		
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	

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT JANUARY 31, 2021

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		
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	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		
Other Personnel Benefits - Monetized Leave Credits	5 01 04 990	68,841.53	
Other Personnel Benefits	5 01 04 990		
Traveling Expenses - Local	5 02 01 010	3,585.00	
Training Expenses	5 02 02 010		
Office Supplies Expenses	5 02 03 010	12,289.93	
Accountable Forms Expenses	5 02 03 020	4,586.28	
Non-Accountable Forms Expenses	5 02 03 030		
Medical, Dental & Laboratory Supplies Expense	5 02 03 080	1,160.00	
Fuel, Oil & Lubricants Expenses	5 02 03 090	48,386.09	
Chemicals & Filtering Supplies Expenses	5 02 03 130	30,670.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210		
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220		
Other Supplies & Materials Expenses	5 02 03 990	3,934.25	
Water Expenses	5 02 04 010	1,429.34	
Electricity Expenses	5 02 04 020	205,720.30	
Gas/Heating Expenses	5 02 04 030		
Postage & Courier Services	5 02 05 010	580.00	
Telephone Expenses	5 02 05 020	9,105.98	
Internet Subscription Expenses	5 02 05 030	7,429.00	
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		
Legal Services	5 02 11 010	8,521.05	
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	33,960.70	
Repairs & Maintenance - Land Improvements	5 02 13 020		
Repairs & Maintenance - Infrastructure Assets	5 02 13 030	255,441.22	
Repairs & Maintenance - Buildings & Other Structures	5 02 13 040	860.00	
Repairs & Maintenance - Machinery & Equipment	5 02 13 050	6,393.00	
Repairs & Maintenance - Transportation Equipment	5 02 13 060	38,314.06	
Repairs & Maintenance - Furnitures & Fixtures	5 02 13 070		
Repairs & Maintenance - Semi-Expendable Machinery and Equipment	5 02 13 210		

CALABANGA WATER DISTRICT
TRIAL BALANCE
GENERAL FUND
AS AT JANUARY 31, 2021

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	
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 C