



Republic of the Philippines
METROPOLITAN NAGA WATER DISTRICT
 40 J. Miranda Avenue, Naga City

WORKING PAPERS-NGAS
 AS OF _____

Account Titles	ACCT. CODE	TRIAL BALANCE OF BALANCES AS OF _____		CHECK DISBURSEMENT JOURNAL		CASH DISBURSEMENT JOURNAL		CASH RECEIPTS AND DEPOSIT JOURNAL		GENERAL JOURNAL		TRIAL BALANCE OF BALANCES AS OF _____	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash - Collecting Officer	102												-
Cash - Disbursing Officer	103												-
Petty Cash Fund	104												-
Payroll Fund	106												-
Cash in Bank-Local Curreny, Current A	111												-
Cash in Bank-Local Curreny, Savings A	112												-
Cash in Bank-Local Curreny, Time Dep	113												-
Accounts Receivable	121												-
Due from Officers & Employees	123												-
Interest Receivable	129												-
Due from National Government Agency	136												-
Due from GOCC	137												-
Due from LGU	138												-
Receivables-Disallowance/Charges	146												-
Advances to Officers & Employees	148												-
Other Recievables	149												-
Office Supplies Inventory	155												-
Accountable Forms Inventory	156												-
Medical,Dental, Laboratory Supplies In	160												-
Gasoline, Oil, Lubricants and other Fue	161												-
Other Supplies Inventory	165												-
Spare parts Inventory	167												-
Construction Materials Inventory	168												-
Chemicals, Filtering Materials Inventor	Unnum												-
Prepaid Insurance	178												-
Other Prepaid Expense	185												-
Guaranty Deposits	186												-
Other Current Assets	187												-
Sinking Fund	198												-
Land	201												-
Irrigation & Water Systems & Structure	208												-
Office Buildings	211												-
Other Structures	215												-
Office Equipment	221												-
Furniture & Fixtures	222												-
IT Equipment and Software	223												-
Balance Forwarded		-	-	-	-	-	-	-	-	-	-	-	-
Balance Carried Forward		-	-	-	-	-	-	-	-	-	-	-	-
Machinery	226												-



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		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Communication Equipment	229												-
Medical,Dental, Laboratory Equipment	233												-
Technical and Scientific Equipment	236												-
Other Machinery and Equipment	240												-
Motor Vehicles	241												-
Other Property, Plant & Equipment	250												-
Construction In Progress - Agency Asse	264												-
Other Assets	290												-
Allowance for Doubtful Accounts	301												-
Acc. Depreciation- Irrigation & WSS	308												-
Acc. Depreciation -Office Buildings	311												-
Acc. Depreciation -Other Structures	315												-
Acc. Depreciation -Office Equipment	321												-
Acc. Depreciation -Furniture & Fixtures	322												-
Acc. Depreciation - IT Equipment and	323												-
Acc. Depreciation - Machinery	326												-
Acc. Depreciation - Communication Eq	329												-
Acc. Depreciation -Technical & Scienti	336												-
Acc. Depreciation -Machinery & Other	340												-
Acc. Depreciation - Motor Vehicles	341												-
Acc. Depreciation - OPPE	350												-
Accounts Payable	401												-
Due to Officers & Employees	403												-
Loans Payable - Domestic, Current	407												-
Interest Payable	409												-
Due to BIR	412												-
Due to GSIS	413												-
Due to Pag-ibig	414												-
Due to Philhealth	415												-
Due to Other NGAs	416												-
Guaranty Deposits Payable	426												-
Performance/Bidders/Bail Bonds Payab	427												-
Other Payable	439												-
Other Payable - MNWDEC	439-1												-
Balance Forwarded		-	-	-	-	-	-	-	-	-	-	-	-
Balance Carried Forward		-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable - Domestic	444												-
Other Deferred Credits	455												-
Government Equity	501												-



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		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Restricted Capital/Equity	505												-
Retained Earnings	510												-
Income from Water Works System	639												-
Other Business Income	649												-
Fines and Penalties-Business Income	650												-
Interest Income	664												-
Miscellaneous Income	678												-
Other Fines and Penalties	679												-
Gain/Loss on Sale of Assets	682											-	-
Salaries & Wages - Regular	701												-
Salaries & Wages - Casual	705												-
Salaries & Wages - Contractual	706												-
Personal Economic Relief Allowance (P	711												-
Additional Compensation(ADCOM)	712												-
Representation Allowance	713												-
Transportation Allowance	714												-
Clothing/Uniform Allowance	715												-
Subsistence, Laundry & Quarter Allowa	716												-
Productivity Incentive Allowance	717												-
Other Bonuses and Allowances	719												-
Honoraria	720												-
Hazard Pay	721												-
Overtime and Night Pay	723												-
Cash Gift	724												-
Year End Bonus	725												-
Life and Retirement Insurance Contribu	731												-
PAG-IBIG Contributions	732												-
PHILHEALTH Contributions	733												-
ECC Contributions	734												-
Other Personnel Benefits	749												-
Traveling Expenses - Local	751												-
Training Expenses	753												-
Balance Forwarded		-	-	-	-	-	-	-	-	-	-	-	-
Balance Carried Forward		-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies Expenses	755												-
Medical, Dental and Laboratory Supplic	760												-
Chemicals, Filtering Materials Expenses	Unnum												-
Gasoline, Oil, Lubricants and other Fuel	761												-
Other Supplies Expenses	765												-



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		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Electricity Expenses	767												-
Postage and Deliveries	771												-
Telephone Expenses - Landline	772												-
Telephone Expenses - Mobile	773												-
Internet Expenses	774												-
Cable, Satellite, Telegraph and Radio ex	775												-
Membership Dues and Contribution to	778												-
Advertising Expenses	780												-
Transportation and Delivery Expenses	784												-
Rewards and Other Claims	788												-
Legal Services	791												-
Auditing Services	792												-
Consultancy Services	793												-
Security Services	797												-
Other Professional Services	799												-
Council/Board Members Allow. & othe	800												-
Repairs and Maintenance - IWSS	808												-
Repairs and Maintenance - Office Build	811												-
Repairs and Maintenance - Other Structu	815												-
Repairs and Maintenance - Office Equip	821												-
Rep. & Maint. - Furniture & Fixtures	822												-
Repairs and Maintenance - IT Equipt. &	823												-
Repairs and Maintenance - Machinery	826												-
Repairs and Maintenance - Commun. E	829												-
Repairs and Maintenance - Tech. & Sci	836												-
Repairs and Maintenance - Other Mach	840												-
Repairs and Maintenance - Motor vehic	841												-
Repairs and Maintenance -OPPE	850												-
Miscellaneous Expenses	884												-
Taxes Duties and Licenses	891												-
Balance Forwarded		-	-	-	-	-	-	-	-	-	-	-	-
Balance Carried Forward		-	-	-	-	-	-	-	-	-	-	-	-
Fidelity Bond Premiums	892												-
Insurance Expenses	893												-
Bad Debt Expenses	901												-
Depreciation-Irrigation & Water Sys. &	908												-
Depreciation-Office Building	911												-
Depreciation-Other Structures	915												-
Depreciation-Office Equipment	921												-



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		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Depreciation-Furnitures, Fixtures & Eq	922												-
Depreciation-IT Equipment ans softwar	923												-
Depreciation-Machinery	926												-
Depreciation-Communication Equipme	929												-
Depreciation-Medical, Dental & Lab.Eq	933												-
Depreciation-Technical & Scientific Eq	936												-
Depreciation-Other Machinery & Equip	940												-
Depreciation-Motor Vehicles	941												-
Depreciation-OPPE	950												-
Other Maintenance and Operating Expe	969												-
Bank Charges	971												-
Interest Expenses	975												-
Other Financial Charges	979												-
TOTAL		-	-	-	-	-	-	-	-	-	-	-	-

Prepared by:

Checked by:

Noted by:

 Senior Corporate Budget Analyst

 Division Manager A, Accounting Division

 General Manager