



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

**DETAILED BALANCE SHEET**  
**AS OF \_\_\_\_\_**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>ASSETS</u></b>		
<b><u>CURRENT ASSETS</u></b>		
<b>Cash on Hand</b>	P -	P -
Cash - Collecting Officers		
Cash - Disbursing Officers		
Petty Cash Fund		
<b>Cash in Bank - Local Currency</b>	P -	P -
Cash in Bank - Local Currency, Current Account		
Cash in Bank - Local Currency, Savings Account		
Cash in Bank - Local Currency, Time Deposits		
<b>Receivables</b>		
Accounts Receivable - Net		
Accounts receivable		
Allowance for Doubtful Accounts		
Interest Receivable		
Due from Government Owned/And Or Controlled Corporation		
Due from Local Government Unit		
Due From Officers and Employees		
Other Receivables		
<b>Inventories</b>	P -	P -
Office Supplies Inventory		
Accountable Forms Inventory		
Chemicals, Filtering Materials Inventory		
Gasoline, Oil, Lubricants & Other Fuel Inventory		
Other Supplies Inventory		
Spare Parts Inventory		
Construction Materials Inventory		
<b>Prepayments</b>		P -
Prepaid Insurance		
Other Prepaid Expenses		
<b>Other Current Assets</b>		
Guaranty Deposits		
Other Current Assets		
<b>TOTAL CURRENT ASSETS</b>	<b>P -</b>	<b>P -</b>
<b><u>NON-CURRENT ASSETS</u></b>		
<b>Investments</b>		
Sinking Fund		



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<b>Property , Plant and Equipment</b>		
Land	_____	_____
Irrigation and Water Systems and Structures, net	_____	_____
Irrigation and Water Systems and Structures, net		
Accumulated Depreciation- Irrigation and Water Systems & Structures	_____	_____
Office Buildings, net	_____	_____
Office Building		
Accumulated Depreciation - Building	_____	_____
Other Structures, net	_____	_____
Other Structures		
Accumulated Depreciation - Other Structures	_____	_____
Office Equipment, net	_____	_____
Office Equipment		
Accumulated Depreciation- Office Equipment	_____	_____
Furnitures and Fixtures, net	_____	_____
Furnitures and Fixtures		
Accumulated Depreciation- Furnitures and Fixtures	_____	_____
IT Equipment and Software,net	_____	_____
IT Equipment and Software		
Accumulated Depreciation-IT Equipment and Software	_____	_____
Machinery, net	_____	_____
Machinery		
Accumulated Depreciation-Machinery	_____	_____
Communication Equipment,net	_____	_____
Communication Equipment		
Accumulated Depreciation-Communication Equipment	_____	_____
Technical and Scientific Equipment, net	_____	_____
Technical and Scientific Equipment,		
Accumulated Depreciation-Technical and Scientific Equipment	_____	_____
Other Machinery and Equipment, net	_____	_____
Other Machinery and Equipment		
Accumulated Depreciation-Other Machinery and Equipment	_____	_____
Motor Vehicle, net	_____	_____



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Motor Vehicle		
Accumulated Depreciation-Motor Vehicle	_____	_____
Other Property Plant & Equipment, net	_____	_____
Other Property Plant & Equipment	_____	_____
Accumulated Depreciation-Other Property Plant & Equipment	_____	_____
Construction in Progress - Agency Assets	_____	_____
Other Assets	_____	_____
<b>Total Property , Plant and Equipment</b>	<b>P            -</b>	<b>P            -</b>
<b>TOTAL NON-CURRENT ASSETS</b>	<b>P            -</b>	<b>P            -</b>
<b>TOTAL ASSETS</b>	<b>P            -</b>	<b>P            -</b>

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

**Payable Accounts**

Accounts Payable  
Due to Officers and Employees  
Interest Payable

**Inter-Agency Payables**

Due to BIR  
Due to Pag-Ibig  
Due to GSIS  
Due to Philhealth

**Other liability Account**

Guaranty Deposits Payable  
Performance/Bidders Bonds Payable  
Other Payable

**TOTAL CURRENT LIABILITIES**

**NON-CURRENT LIABILITIES**

Loans Payable - Domestic

**TOTAL NON-CURRENT LIABILITIES**

**TOTAL LIABILITIES**

**DEFERRED CREDITS**

Other Deferred Credits



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	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>EQUITY</u></b>		
Government Equity		
Retained earnings		
Restricted Capital /Equity		
- Other Operating Reserve		
<b>TOTAL EQUITY</b>	_____	_____
<b>TOTAL LIABILITIES AND EQUITY</b>	=====	=====

Prepared by:

\_\_\_\_\_  
SCBA

Certified Correct:

\_\_\_\_\_  
Division Manager A  
Accounting Division

Noted by:

\_\_\_\_\_  
General Manager A