



## SAGAY WATER DISTRICT TRIAL BALANCE

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AC #	Account Name	January 2022		Year to Date	
		Debit	Credit	Debit	Credit
10101010	Cash-Collecting Officers	292,114.23	0.00	359,020.84	0.00
10101020	Petty Cash	10,000.00	0.00	10,000.00	0.00
10102020	Cash in Bank-Local Currency, Current Account	962,286.71	0.00	6,279,152.63	0.00
10102030	Cash in Bank-Local Currency, Savings Account	1,763.90	0.00	7,774,196.71	0.00
10301010	Accounts Receivable	-118,943.15	0.00	6,280,045.13	0.00
10301011	Allowance for Impairment-Accounts Receivable	0.00	0.00	0.00	1,351,753.88
10305990	Other Receivables	27,300.00	0.00	745,152.00	0.00
10305991	Allowance for Impairment-Other Receivables	0.00	0.00	0.00	21,228.48
10402990	Other Supplies and Materials for Distribution	13,146.10	0.00	4,518,827.70	0.00
10404010	Office Supplies Inventory	-4,175.80	0.00	329,118.49	0.00
10404120	Chemical and Filtering Supplies Inventory	236,200.00	0.00	748,300.00	0.00
10404990	Other Supplies and Materials Inventory	0.00	0.00	24,999.00	0.00
10405010	Semi-Expendable Machinery	0.00	0.00	9,805.00	0.00
10405020	Semi-Expendable Office Equipment	0.00	0.00	45,758.82	0.00
10405030	Semi-Expendable Information and Communication Techn	0.00	0.00	46,480.00	0.00
10405120	Semi-Expendable Sports Equipment	0.00	0.00	9,768.00	0.00
10405190	Semi-Expendable Other Machinery and Equipment	81,108.00	0.00	257,265.50	0.00
10406010	Semi-Expendable Furniture and Fixtures	0.00	0.00	116,447.40	0.00
10603110	Plant-Utility Plant in Service (UPIS)	800,402.05	0.00	173,333,396.33	0.00
10603111	Accumulated Depreciation-Plant (UPIS)	0.00	482,928.65	0.00	52,328,854.79
10604010	Buildings	0.00	0.00	6,860,497.57	0.00
10604011	Accumulated Depreciation-Buildings	0.00	13,822.78	0.00	1,638,145.46
10604070	Water Plant, Structure and Improvements	144,376.50	0.00	14,330,418.84	0.00
10604071	Accumulated Depreciation-Water Plant, Structure and Im	0.00	38,261.91	0.00	2,219,889.12
10605010	Machinery	284,060.00	0.00	58,074,965.88	0.00
10605011	Accumulated Depreciation-Machinery	0.00	538,349.88	0.00	33,920,617.02
10605020	Office Equipment	0.00	0.00	78,435.02	0.00
10605021	Accumulated Depreciation-Office Equipment	0.00	0.00	0.00	70,591.52
10605030	Information and Communication Technology Equipment	28,200.00	0.00	3,026,110.00	0.00
10605031	Accumulated Depreciation-Information and Communicati	0.00	8,775.60	0.00	1,901,571.39
10605130	Sports Equipment	0.00	0.00	624,528.95	0.00
10605131	Accumulated Depreciation-Sports Equipment	0.00	3,917.15	0.00	142,471.64
10605990	Other Equipment	0.00	0.00	3,785,220.38	0.00
10605991	Accumulated Depreciation-Other Equipment	0.00	19,802.55	0.00	2,084,468.28
10606010	Motor Vehicles	0.00	0.00	5,273,102.73	0.00
10606011	Accumulated Depreciation-Motor Vehicles	0.00	28,729.78	0.00	2,887,562.83
10607010	Furniture and Fixtures	0.00	0.00	1,393,539.32	0.00
10607011	Accumulated Depreciation-Furniture and Fixtures	0.00	6,182.78	0.00	698,500.41
10699020	Construction in Progress-Infrastructure Assets	0.00	0.00	220,000.00	0.00
10699030	Construction in Progress-Buildings and Other Structures	535,624.40	0.00	631,700.90	0.00



AC #	Account Name	January 2022		Year to Date	
		Debit	Credit	Debit	Credit
10801020	Computer Software	0.00	0.00	556,900.84	0.00
10801021	Accumulated Amortization-Computer Software	0.00	3,232.50	0.00	301,360.72
10899020	Development in Progress-Computer Software	0.00	0.00	354,060.00	0.00
19901020	Advances for Payroll	0.00	0.00	0.00	0.00
19901040	Advances to Officers and Employees	21,000.00	0.00	21,000.00	0.00
19902050	Prepaid Insurance	-11,485.02	0.00	93,577.80	0.00
19902080	Withholding Tax at Source	-2,247.98	0.00	122.60	0.00
19903020	Guaranty Deposits	0.00	0.00	252,658.14	0.00
20101010	Accounts Payable	0.00	1,258,527.43	0.00	2,339,035.01
20101020	Due to Officers and Employees	0.00	-21,600.00	0.00	0.00
20201010	Due to BIR	0.00	-515,614.02	0.00	103,360.56
20201020	Due to GSIS	0.00	-490.17	0.00	1,883.46
20201030	Due to Pag-IBIG	0.00	-2,156.66	0.00	0.00
20201040	Due to PhilHealth	0.00	3,600.00	0.00	3,600.00
20401040	Guaranty/Security Deposits Payable	0.00	28,818.30	0.00	28,818.30
20401050	Customers' Deposits Payable	0.00	0.00	0.00	1,019,884.68
20501990	Other Deferred Credits	0.00	-1,408,949.59	0.00	1,298,033.50
30101020	Government Equity	0.00	1,408,949.59	0.00	47,872,934.56
30701010	Retained Earnings/(Deficit)	0.00	-18,563.58	0.00	142,805,801.85
40202090	Waterworks System Fees	0.00	7,663,603.62	0.00	7,663,603.62
40202160	Sales Revenue	0.00	15,913.30	0.00	15,913.30
40202161	Sales Discounts	12,539.91	0.00	12,539.91	0.00
40202210	Interest Income	0.00	1,763.90	0.00	1,763.90
40202230	Fines and Penalties-Business Income	0.00	232,874.07	0.00	232,874.07
40202990	Other Business Income	0.00	326,266.00	0.00	326,266.00
50101010	Salaries and Wages-Regular	681,113.00	0.00	681,113.00	0.00
50101020	Salaries and Wages-Casual/Contractual	542,332.00	0.00	542,332.00	0.00
50102010	Personnel Economic Relief Allowance (PERA)	157,000.00	0.00	157,000.00	0.00
50102020	Representation Allowance (RA)	23,500.00	0.00	23,500.00	0.00
50102030	Transportation Allowance (TA)	23,500.00	0.00	23,500.00	0.00
50102040	Clothing/Uniform Allowance	474,000.00	0.00	474,000.00	0.00
50102130	Overtime and Night Pay	98,653.07	0.00	98,653.07	0.00
50102990	Other Bonuses and Allowances	6,000.00	0.00	6,000.00	0.00
50103010	Retirement and Life Insurance Premiums	148,991.28	0.00	148,991.28	0.00
50103020	Pag-IBIG Contributions	7,800.00	0.00	7,800.00	0.00
50103030	PhilHealth Contributions	17,297.48	0.00	17,297.48	0.00
50103040	Employees Compensation Insurance Premiums	7,800.00	0.00	7,800.00	0.00
50201010	Traveling Expenses-Local	5,400.00	0.00	5,400.00	0.00
50203010	Office Supplies Expenses	75,815.00	0.00	75,815.00	0.00
50203090	Fuel, Oil and Lubricants Expenses	86,360.02	0.00	86,360.02	0.00
50203130	Chemical and Filtering Supplies Expenses	67,700.00	0.00	67,700.00	0.00
50203210	Semi-Expendable Machinery and Equipment Expenses	9,460.00	0.00	9,460.00	0.00
50203220	Semi-Expendable Furniture, Fixtures and Books Expense	2,385.00	0.00	2,385.00	0.00
50204010	Water Expenses	358.20	0.00	358.20	0.00



AC #	Account Name	January 2022		Year to Date	
		Debit	Credit	Debit	Credit
50205020	Telephone Expenses	4,168.34	0.00	4,168.34	0.00
50205030	Internet Subscription Expenses	3,798.00	0.00	3,798.00	0.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	650.00	0.00	650.00	0.00
50209010	Generation, Transmission and Distribution Expenses	2,882,212.85	0.00	2,882,212.85	0.00
50212990	Other General Services	63,806.33	0.00	63,806.33	0.00
50213030	Repairs and Maintenance-Infrastructure Assets	46,066.84	0.00	46,066.84	0.00
50213040	Repairs and Maintenance-Buildings and Other Structures	6,286.00	0.00	6,286.00	0.00
50213050	Repairs and Maintenance-Machinery and Equipment	6,770.00	0.00	6,770.00	0.00
50213060	Repairs and Maintenance-Transportation Equipment	21,932.80	0.00	21,932.80	0.00
50215010	Taxes, Duties and Licenses	500.00	0.00	500.00	0.00
50215030	Insurance Expenses	11,485.02	0.00	11,485.02	0.00
50216010	Labor and Wages	104,405.11	0.00	104,405.11	0.00
50299030	Representation Expenses	9,220.00	0.00	9,220.00	0.00
50299080	Donations	30,000.00	0.00	30,000.00	0.00
50299120	Directors and Committee Members' Fees	19,110.00	0.00	19,110.00	0.00
50299990	Other Maintenance and Operating Expenses	12,050.00	0.00	12,050.00	0.00
50501030	Depreciation-Infrastructure Assets	484,674.65	0.00	484,674.65	0.00
50501040	Depreciation-Buildings and Other Structures	52,084.69	0.00	52,084.69	0.00
50501050	Depreciation-Machinery and Equipment	570,845.18	0.00	570,845.18	0.00
50501060	Depreciation-Transportation Equipment	28,729.78	0.00	28,729.78	0.00
50501070	Depreciation-Furniture, Fixtures and Books	6,182.78	0.00	6,182.78	0.00
50502010	Amortization-Intangible Assets	3,232.50	0.00	3,232.50	0.00


**TOTAL :**      **10,116,945.77**      **10,116,945.77**

**303,280,788.35**      **303,280,788.35**

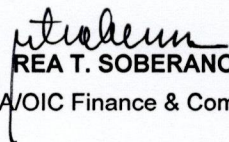
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Prepared by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
Data Controller/OIC Admin

Reviewed by:

  
**REA T. SOBERANO**  
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Noted by:

  
**MANFRED M. FUENTESFINA**  
General Manager C





# SAGAY WATER DISTRICT

## TRIAL BALANCE

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AC #	Account Name	February 2022		Year to Date	
		Debit	Credit	Debit	Credit
10101010	Cash-Collecting Officers	132,700.90	0.00	491,721.74	0.00
10101020	Petty Cash	0.00	0.00	10,000.00	0.00
10102020	Cash in Bank-Local Currency, Current Account	-949,755.00	0.00	5,329,397.63	0.00
10102030	Cash in Bank-Local Currency, Savings Account	-371,795.51	0.00	7,402,401.20	0.00
10301010	Accounts Receivable	215,060.68	0.00	6,495,105.81	0.00
10301011	Allowance for Impairment-Accounts Receivable	0.00	0.00	0.00	1,351,753.88
10305990	Other Receivables	19,420.00	0.00	764,572.00	0.00
10305991	Allowance for Impairment-Other Receivables	0.00	0.00	0.00	21,228.48
10402990	Other Supplies and Materials for Distribution	-418,901.45	0.00	4,099,926.25	0.00
10404010	Office Supplies Inventory	-34,183.60	0.00	294,934.89	0.00
10404120	Chemical and Filtering Supplies Inventory	-56,650.00	0.00	691,650.00	0.00
10404990	Other Supplies and Materials Inventory	0.00	0.00	24,999.00	0.00
10405010	Semi-Expendable Machinery	0.00	0.00	9,805.00	0.00
10405020	Semi-Expendable Office Equipment	0.00	0.00	45,758.82	0.00
10405030	Semi-Expendable Information and Communication Techn	0.00	0.00	46,480.00	0.00
10405120	Semi-Expendable Sports Equipment	0.00	0.00	9,768.00	0.00
10405190	Semi-Expendable Other Machinery and Equipment	0.00	0.00	257,265.50	0.00
10406010	Semi-Expendable Furniture and Fixtures	0.00	0.00	116,447.40	0.00
10603110	Plant-Utility Plant in Service (UPIS)	898,731.36	0.00	174,232,127.69	0.00
10603111	Accumulated Depreciation-Plant (UPIS)	0.00	485,196.88	0.00	52,814,051.67
10604010	Buildings	0.00	0.00	6,860,497.57	0.00
10604011	Accumulated Depreciation-Buildings	0.00	13,822.78	0.00	1,651,968.24
10604070	Water Plant, Structure and Improvements	0.00	0.00	14,330,418.84	0.00
10604071	Accumulated Depreciation-Water Plant, Structure and Im	0.00	38,365.41	0.00	2,258,254.53
10605010	Machinery	103,856.00	0.00	58,178,821.88	0.00
10605011	Accumulated Depreciation-Machinery	0.00	538,866.11	0.00	34,459,483.13
10605020	Office Equipment	0.00	0.00	78,435.02	0.00
10605021	Accumulated Depreciation-Office Equipment	0.00	0.00	0.00	70,591.52
10605030	Information and Communication Technology Equipment	0.00	0.00	3,026,110.00	0.00
10605031	Accumulated Depreciation-Information and Communicati	0.00	9,149.10	0.00	1,910,720.49
10605130	Sports Equipment	0.00	0.00	624,528.95	0.00
10605131	Accumulated Depreciation-Sports Equipment	0.00	3,917.15	0.00	146,388.79
10605990	Other Equipment	0.00	0.00	3,785,220.38	0.00
10605991	Accumulated Depreciation-Other Equipment	0.00	19,802.55	0.00	2,104,270.83
10606010	Motor Vehicles	0.00	0.00	5,273,102.73	0.00
10606011	Accumulated Depreciation-Motor Vehicles	0.00	28,729.78	0.00	2,916,292.61
10607010	Furniture and Fixtures	0.00	0.00	1,393,539.32	0.00
10607011	Accumulated Depreciation-Furniture and Fixtures	0.00	6,182.78	0.00	704,683.19
10699020	Construction in Progress-Infrastructure Assets	0.00	0.00	220,000.00	0.00
10699030	Construction in Progress-Buildings and Other Structures	99,155.00	0.00	730,855.90	0.00



AC #	Account Name	February 2022		Year to Date	
		Debit	Credit	Debit	Credit
10801020	Computer Software	0.00	0.00	556,900.84	0.00
10801021	Accumulated Amortization-Computer Software	0.00	3,232.50	0.00	304,593.22
10899020	Development in Progress-Computer Software	0.00	0.00	354,060.00	0.00
19901040	Advances to Officers and Employees	6,000.00	0.00	27,000.00	0.00
19902050	Prepaid Insurance	16,086.50	0.00	109,664.30	0.00
19902080	Withholding Tax at Source	476.79	0.00	599.39	0.00
19903020	Guaranty Deposits	0.00	0.00	252,658.14	0.00
20101010	Accounts Payable	0.00	-1,694,871.33	0.00	644,163.68
20101020	Due to Officers and Employees	0.00	0.00	0.00	0.00
20201010	Due to BIR	0.00	66,763.23	0.00	170,123.79
20201020	Due to GSIS	0.00	2,917.50	0.00	4,800.96
20201030	Due to Pag-IBIG	0.00	0.00	0.00	0.00
20201040	Due to PhilHealth	0.00	3,600.00	0.00	7,200.00
20401040	Guaranty/Security Deposits Payable	0.00	-28,818.30	0.00	0.00
20401050	Customers' Deposits Payable	0.00	0.00	0.00	1,019,884.68
20501990	Other Deferred Credits	0.00	-363,810.00	0.00	934,223.50
30101020	Government Equity	0.00	373,560.00	0.00	48,246,494.56
30701010	Retained Earnings/(Deficit)	0.00	-2,540.00	0.00	142,803,261.85
40202090	Waterworks System Fees	0.00	6,980,652.67	0.00	14,644,256.29
40202160	Sales Revenue	0.00	8,012.50	0.00	23,925.80
40202161	Sales Discounts	11,810.12	0.00	24,350.03	0.00
40202210	Interest Income	0.00	1,764.49	0.00	3,528.39
40202230	Fines and Penalties-Business Income	0.00	231,483.60	0.00	464,357.67
40202990	Other Business Income	0.00	278,950.00	0.00	605,216.00
50101010	Salaries and Wages-Regular	734,457.00	0.00	1,415,570.00	0.00
50101020	Salaries and Wages-Casual/Contractual	542,332.00	0.00	1,084,664.00	0.00
50102010	Personnel Economic Relief Allowance (PERA)	155,000.00	0.00	312,000.00	0.00
50102020	Representation Allowance (RA)	23,500.00	0.00	47,000.00	0.00
50102030	Transportation Allowance (TA)	23,500.00	0.00	47,000.00	0.00
50102040	Clothing/Uniform Allowance	0.00	0.00	474,000.00	0.00
50102130	Overtime and Night Pay	98,704.78	0.00	197,357.85	0.00
50102990	Other Bonuses and Allowances	6,000.00	0.00	12,000.00	0.00
50103010	Retirement and Life Insurance Premiums	147,804.36	0.00	296,795.64	0.00
50103020	Pag-IBIG Contributions	7,800.00	0.00	15,600.00	0.00
50103030	PhilHealth Contributions	17,663.16	0.00	34,960.64	0.00
50103040	Employees Compensation Insurance Premiums	7,800.00	0.00	15,600.00	0.00
50104030	Terminal Leave Benefits	41,726.09	0.00	41,726.09	0.00
50201010	Traveling Expenses-Local	12,320.00	0.00	17,720.00	0.00
50203010	Office Supplies Expenses	47,300.00	0.00	123,115.00	0.00
50203090	Fuel, Oil and Lubricants Expenses	65,419.56	0.00	151,779.58	0.00
50203130	Chemical and Filtering Supplies Expenses	63,550.00	0.00	131,250.00	0.00
50203210	Semi-Expendable Machinery and Equipment Expenses	0.00	0.00	9,460.00	0.00
50203220	Semi-Expendable Furniture, Fixtures and Books Expense	0.00	0.00	2,385.00	0.00
50204010	Water Expenses	398.50	0.00	756.70	0.00



AC #	Account Name	February 2022		Year to Date	
		Debit	Credit	Debit	Credit
50205010	Postage and Courier Services	345.00	0.00	345.00	0.00
50205020	Telephone Expenses	3,254.47	0.00	7,422.81	0.00
50205030	Internet Subscription Expenses	1,999.00	0.00	5,797.00	0.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	650.00	0.00	1,300.00	0.00
50209010	Generation, Transmission and Distribution Expenses	3,649,433.84	0.00	6,531,646.69	0.00
50211990	Other Professional Services	7,250.00	0.00	7,250.00	0.00
50212990	Other General Services	58,815.43	0.00	122,621.76	0.00
50213030	Repairs and Maintenance-Infrastructure Assets	74,517.80	0.00	120,584.64	0.00
50213040	Repairs and Maintenance-Buildings and Other Structures	16,134.40	0.00	22,420.40	0.00
50213050	Repairs and Maintenance-Machinery and Equipment	107,019.14	0.00	113,789.14	0.00
50213060	Repairs and Maintenance-Transportation Equipment	58,216.82	0.00	80,149.62	0.00
50215010	Taxes, Duties and Licenses	0.00	0.00	500.00	0.00
50215030	Insurance Expenses	11,648.24	0.00	23,133.26	0.00
50216010	Labor and Wages	91,862.88	0.00	196,267.99	0.00
50299030	Representation Expenses	14,966.00	0.00	24,186.00	0.00
50299080	Donations	0.00	0.00	30,000.00	0.00
50299120	Directors and Committee Members' Fees	40,138.75	0.00	59,248.75	0.00
50299990	Other Maintenance and Operating Expenses	54,125.35	0.00	66,175.35	0.00
50501030	Depreciation-Infrastructure Assets	485,196.88	0.00	969,871.53	0.00
50501040	Depreciation-Buildings and Other Structures	52,188.19	0.00	104,272.88	0.00
50501050	Depreciation-Machinery and Equipment	571,734.91	0.00	1,142,580.09	0.00
50501060	Depreciation-Transportation Equipment	28,729.78	0.00	57,459.56	0.00
50501070	Depreciation-Furniture, Fixtures and Books	6,182.78	0.00	12,365.56	0.00
50502010	Amortization-Intangible Assets	3,232.50	0.00	6,465.00	0.00


**TOTAL :** 7,004,929.40 7,004,929.40

310,285,717.75 310,285,717.75

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Prepared by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
Data Controller/OIC Admin

Reviewed by:

  
**REA T. SOBERANO**  
CSA-A/OIC Finance & Commercial

Noted by:

  
**MANFRED M. FUENTESFINA**  
General Manager C





## SAGAY WATER DISTRICT

### TRIAL BALANCE

Page 1 of 4

AC #	Account Name	March 2022		Year to Date	
		Debit	Credit	Debit	Credit
10101010	Cash-Collecting Officers	-233,044.87	0.00	258,676.87	0.00
10101020	Petty Cash	0.00	0.00	10,000.00	0.00
10102020	Cash in Bank-Local Currency, Current Account	610,937.57	0.00	5,940,335.20	0.00
10102030	Cash in Bank-Local Currency, Savings Account	2,051.67	0.00	7,404,452.87	0.00
10301010	Accounts Receivable	-460,427.92	0.00	6,034,677.89	0.00
10301011	Allowance for Impairment-Accounts Receivable	0.00	0.00	0.00	1,351,753.88
10305990	Other Receivables	60,050.00	0.00	824,622.00	0.00
10305991	Allowance for Impairment-Other Receivables	0.00	0.00	0.00	21,228.48
10402990	Other Supplies and Materials for Distribution	-176,556.55	0.00	3,923,369.70	0.00
10404010	Office Supplies Inventory	-13,911.91	0.00	281,022.98	0.00
10404120	Chemical and Filtering Supplies Inventory	-89,000.00	0.00	602,650.00	0.00
10404990	Other Supplies and Materials Inventory	0.00	0.00	24,999.00	0.00
10405010	Semi-Expendable Machinery	0.00	0.00	9,805.00	0.00
10405020	Semi-Expendable Office Equipment	0.00	0.00	45,758.82	0.00
10405030	Semi-Expendable Information and Communication Techn	0.00	0.00	46,480.00	0.00
10405120	Semi-Expendable Sports Equipment	0.00	0.00	9,768.00	0.00
10405190	Semi-Expendable Other Machinery and Equipment	0.00	0.00	257,265.50	0.00
10406010	Semi-Expendable Furniture and Fixtures	0.00	0.00	116,447.40	0.00
10603110	Plant-Utility Plant in Service (UPIS)	1,296,576.92	0.00	175,528,704.61	0.00
10603111	Accumulated Depreciation-Plant (UPIS)	0.00	485,273.15	0.00	53,299,324.82
10604010	Buildings	0.00	0.00	6,860,497.57	0.00
10604011	Accumulated Depreciation-Buildings	0.00	13,822.78	0.00	1,665,791.02
10604070	Water Plant, Structure and Improvements	0.00	0.00	14,330,418.84	0.00
10604071	Accumulated Depreciation-Water Plant, Structure and Im	0.00	38,365.41	0.00	2,296,619.94
10605010	Machinery	1,197,335.78	0.00	59,376,157.66	0.00
10605011	Accumulated Depreciation-Machinery	0.00	537,156.78	0.00	34,996,639.91
10605020	Office Equipment	0.00	0.00	78,435.02	0.00
10605021	Accumulated Depreciation-Office Equipment	0.00	0.00	0.00	70,591.52
10605030	Information and Communication Technology Equipment	0.00	0.00	3,026,110.00	0.00
10605031	Accumulated Depreciation-Information and Communicati	0.00	9,149.10	0.00	1,919,869.59
10605130	Sports Equipment	0.00	0.00	624,528.95	0.00
10605131	Accumulated Depreciation-Sports Equipment	0.00	3,917.15	0.00	150,305.94
10605990	Other Equipment	55,700.00	0.00	3,840,920.38	0.00
10605991	Accumulated Depreciation-Other Equipment	0.00	19,802.55	0.00	2,124,073.38
10606010	Motor Vehicles	45,000.00	0.00	5,318,102.73	0.00
10606011	Accumulated Depreciation-Motor Vehicles	0.00	28,729.78	0.00	2,945,022.39
10607010	Furniture and Fixtures	0.00	0.00	1,393,539.32	0.00
10607011	Accumulated Depreciation-Furniture and Fixtures	0.00	6,182.78	0.00	710,865.97
10699020	Construction in Progress-Infrastructure Assets	-220,000.00	0.00	0.00	0.00
10699030	Construction in Progress-Buildings and Other Structures	126,678.50	0.00	857,534.40	0.00



AC #	Account Name	March 2022		Year to Date	
		Debit	Credit	Debit	Credit
10801020	Computer Software	0.00	0.00	556,900.84	0.00
10801021	Accumulated Amortization-Computer Software	0.00	4,232.49	0.00	308,825.71
10899020	Development in Progress-Computer Software	0.00	0.00	354,060.00	0.00
19901040	Advances to Officers and Employees	-6,840.00	0.00	20,160.00	0.00
19902050	Prepaid Insurance	-11,781.20	0.00	97,883.10	0.00
19902080	Withholding Tax at Source	923.97	0.00	1,523.36	0.00
19903020	Guaranty Deposits	-46,192.50	0.00	206,465.64	0.00
20101010	Accounts Payable	0.00	991,846.28	0.00	1,636,009.96
20101020	Due to Officers and Employees	0.00	0.00	0.00	0.00
20201010	Due to BIR	0.00	474,117.91	0.00	644,241.70
20201020	Due to GSIS	0.00	-4,378.14	0.00	422.82
20201030	Due to Pag-IBIG	0.00	0.00	0.00	0.00
20201040	Due to PhilHealth	0.00	-7,200.00	0.00	0.00
20401050	Customers' Deposits Payable	0.00	5,000.00	0.00	1,024,884.68
20501990	Other Deferred Credits	0.00	-621,888.00	0.00	312,335.50
29999040	Undistributed Collections	0.00	0.00	0.00	0.00
30101020	Government Equity	0.00	599,888.00	0.00	48,846,382.56
30701010	Retained Earnings/(Deficit)	0.00	-227,115.00	0.00	142,576,146.85
40202090	Waterworks System Fees	0.00	6,842,793.53	0.00	21,487,049.82
40202160	Sales Revenue	0.00	11,208.50	0.00	35,134.30
40202161	Sales Discounts	12,870.79	0.00	37,220.82	0.00
40202210	Interest Income	0.00	2,822.76	0.00	6,351.15
40202230	Fines and Penalties-Business Income	0.00	331,379.06	0.00	795,736.73
40202990	Other Business Income	0.00	378,173.00	0.00	983,389.00
50101010	Salaries and Wages-Regular	707,917.00	0.00	2,123,487.00	0.00
50101020	Salaries and Wages-Casual/Contractual	542,332.00	0.00	1,626,996.00	0.00
50102010	Personnel Economic Relief Allowance (PERA)	156,000.00	0.00	468,000.00	0.00
50102020	Representation Allowance (RA)	23,500.00	0.00	70,500.00	0.00
50102030	Transportation Allowance (TA)	23,500.00	0.00	70,500.00	0.00
50102040	Clothing/Uniform Allowance	0.00	0.00	474,000.00	0.00
50102050	Subsistence Allowance	303,940.00	0.00	303,940.00	0.00
50102100	Honoraria	10,261.48	0.00	10,261.48	0.00
50102130	Overtime and Night Pay	119,894.03	0.00	317,251.88	0.00
50102990	Other Bonuses and Allowances	6,000.00	0.00	18,000.00	0.00
50103010	Retirement and Life Insurance Premiums	155,867.40	0.00	452,663.04	0.00
50103020	Pag-IBIG Contributions	7,800.00	0.00	23,400.00	0.00
50103030	PhilHealth Contributions	17,665.14	0.00	52,625.78	0.00
50103040	Employees Compensation Insurance Premiums	7,800.00	0.00	23,400.00	0.00
50104030	Terminal Leave Benefits	15,067.01	0.00	56,793.10	0.00
50201010	Traveling Expenses-Local	50,280.00	0.00	68,000.00	0.00
50202010	Training Expenses	80,640.00	0.00	80,640.00	0.00
50203010	Office Supplies Expenses	60,875.11	0.00	183,990.11	0.00
50203090	Fuel, Oil and Lubricants Expenses	130,318.04	0.00	282,097.62	0.00
50203130	Chemical and Filtering Supplies Expenses	39,300.00	0.00	170,550.00	0.00



AC #	Account Name	March 2022		Year to Date	
		Debit	Credit	Debit	Credit
50203210	Semi-Expendable Machinery and Equipment Expenses	30,400.00	0.00	39,860.00	0.00
50203220	Semi-Expendable Furniture, Fixtures and Books Expense	4,800.00	0.00	7,185.00	0.00
50204010	Water Expenses	508.25	0.00	1,264.95	0.00
50205010	Postage and Courier Services	1,012.00	0.00	1,357.00	0.00
50205020	Telephone Expenses	6,083.84	0.00	13,506.65	0.00
50205030	Internet Subscription Expenses	5,597.00	0.00	11,394.00	0.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	650.00	0.00	1,950.00	0.00
50209010	Generation, Transmission and Distribution Expenses	3,073,277.54	0.00	9,604,924.23	0.00
50211010	Legal Services	9,000.00	0.00	9,000.00	0.00
50211990	Other Professional Services	0.00	0.00	7,250.00	0.00
50212990	Other General Services	72,636.71	0.00	195,258.47	0.00
50213030	Repairs and Maintenance-Infrastructure Assets	64,797.36	0.00	185,382.00	0.00
50213040	Repairs and Maintenance-Buildings and Other Structures	8,967.00	0.00	31,387.40	0.00
50213050	Repairs and Maintenance-Machinery and Equipment	0.00	0.00	113,789.14	0.00
50213060	Repairs and Maintenance-Transportation Equipment	120,024.60	0.00	200,174.22	0.00
50215010	Taxes, Duties and Licenses	470,471.07	0.00	470,971.07	0.00
50215030	Insurance Expenses	11,781.20	0.00	34,914.46	0.00
50216010	Labor and Wages	108,806.10	0.00	305,074.09	0.00
50299030	Representation Expenses	22,187.40	0.00	46,373.40	0.00
50299060	Membership Dues and Contributions to Organizations	1,500.00	0.00	1,500.00	0.00
50299080	Donations	0.00	0.00	30,000.00	0.00
50299120	Directors and Committee Members' Fees	60,453.75	0.00	119,702.50	0.00
50299990	Other Maintenance and Operating Expenses	92,563.62	0.00	158,738.97	0.00
50301040	Bank Charges	480.00	0.00	480.00	0.00
50501030	Depreciation-Infrastructure Assets	486,596.15	0.00	1,456,467.68	0.00
50501040	Depreciation-Buildings and Other Structures	52,188.19	0.00	156,461.07	0.00
50501050	Depreciation-Machinery and Equipment	570,025.58	0.00	1,712,605.67	0.00
50501060	Depreciation-Transportation Equipment	28,729.78	0.00	86,189.34	0.00
50501070	Depreciation-Furniture, Fixtures and Books	6,182.78	0.00	18,548.34	0.00
50502010	Amortization-Intangible Assets	4,232.49	0.00	10,697.49	0.00



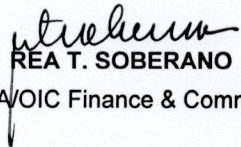
AC #	Account Name	March 2022		Year to Date	
		Debit	Credit	Debit	Credit
<b>TOTAL :</b>		<b>9,923,279.87</b>	<b>9,923,279.87</b>	<b>320,208,997.62</b>	<b>320,208,997.62</b>

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Prepared by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
Data Controller/OIC Admin

Reviewed by:

  
**REA T. SOBERANO**  
CSA-A/OIC Finance & Commercial

Noted by:

  
**MANFRED M. FUENTESFINA**  
General Manager C





# SAGAY WATER DISTRICT

## TRIAL BALANCE

Page 1 of 4

AC #	Account Name	April 2022		Year to Date	
		Debit	Credit	Debit	Credit
10101010	Cash-Collecting Officers	37,949.24	0.00	296,626.11	0.00
10101020	Petty Cash	0.00	0.00	10,000.00	0.00
10102020	Cash in Bank-Local Currency, Current Account	-49,143.71	0.00	5,891,191.49	0.00
10102030	Cash in Bank-Local Currency, Savings Account	1,766.68	0.00	7,406,219.55	0.00
10301010	Accounts Receivable	867,669.26	0.00	6,902,347.15	0.00
10301011	Allowance for Impairment-Accounts Receivable	0.00	0.00	0.00	1,351,753.88
10305990	Other Receivables	-1,050.00	0.00	823,572.00	0.00
10305991	Allowance for Impairment-Other Receivables	0.00	0.00	0.00	21,228.48
10402990	Other Supplies and Materials for Distribution	-57,122.70	0.00	3,866,247.00	0.00
10404010	Office Supplies Inventory	-33,391.50	0.00	247,631.48	0.00
10404120	Chemical and Filtering Supplies Inventory	-66,950.00	0.00	535,700.00	0.00
10404990	Other Supplies and Materials Inventory	0.00	0.00	24,999.00	0.00
10405010	Semi-Expendable Machinery	0.00	0.00	9,805.00	0.00
10405020	Semi-Expendable Office Equipment	0.00	0.00	45,758.82	0.00
10405030	Semi-Expendable Information and Communication Techn	0.00	0.00	46,480.00	0.00
10405120	Semi-Expendable Sports Equipment	0.00	0.00	9,768.00	0.00
10405190	Semi-Expendable Other Machinery and Equipment	0.00	0.00	257,265.50	0.00
10406010	Semi-Expendable Furniture and Fixtures	0.00	0.00	116,447.40	0.00
10603110	Plant-Utility Plant in Service (UPIS)	273,584.60	0.00	175,802,289.21	0.00
10603111	Accumulated Depreciation-Plant (UPIS)	0.00	494,303.71	0.00	53,793,628.53
10604010	Buildings	0.00	0.00	6,860,497.57	0.00
10604011	Accumulated Depreciation-Buildings	0.00	13,822.78	0.00	1,679,613.80
10604070	Water Plant, Structure and Improvements	905,284.40	0.00	15,235,703.24	0.00
10604071	Accumulated Depreciation-Water Plant, Structure and Im	0.00	38,365.41	0.00	2,334,985.35
10605010	Machinery	447,480.00	0.00	59,823,637.66	0.00
10605011	Accumulated Depreciation-Machinery	0.00	517,915.86	0.00	35,514,555.77
10605020	Office Equipment	0.00	0.00	78,435.02	0.00
10605021	Accumulated Depreciation-Office Equipment	0.00	0.00	0.00	70,591.52
10605030	Information and Communication Technology Equipment	0.00	0.00	3,026,110.00	0.00
10605031	Accumulated Depreciation-Information and Communicati	0.00	9,149.10	0.00	1,929,018.69
10605130	Sports Equipment	0.00	0.00	624,528.95	0.00
10605131	Accumulated Depreciation-Sports Equipment	0.00	3,917.15	0.00	154,223.09
10605990	Other Equipment	0.00	0.00	3,840,920.38	0.00
10605991	Accumulated Depreciation-Other Equipment	0.00	20,220.30	0.00	2,144,293.68
10606010	Motor Vehicles	0.00	0.00	5,318,102.73	0.00
10606011	Accumulated Depreciation-Motor Vehicles	0.00	28,954.78	0.00	2,973,977.17
10607010	Furniture and Fixtures	0.00	0.00	1,393,539.32	0.00
10607011	Accumulated Depreciation-Furniture and Fixtures	0.00	6,182.78	0.00	717,048.75
10699020	Construction in Progress-Infrastructure Assets	0.00	0.00	0.00	0.00
10699030	Construction in Progress-Buildings and Other Structures	-857,534.40	0.00	0.00	0.00



AC #	Account Name	April 2022		Year to Date	
		Debit	Credit	Debit	Credit
10801020	Computer Software	0.00	0.00	556,900.84	0.00
10801021	Accumulated Amortization-Computer Software	0.00	3,232.50	0.00	312,058.21
10899020	Development in Progress-Computer Software	0.00	0.00	354,060.00	0.00
19901040	Advances to Officers and Employees	67,941.00	0.00	88,101.00	0.00
19902050	Prepaid Insurance	1,720.69	0.00	99,603.79	0.00
19902080	Withholding Tax at Source	-300.04	0.00	1,223.32	0.00
19903020	Guaranty Deposits	0.00	0.00	206,465.64	0.00
20101010	Accounts Payable	0.00	-72,707.94	0.00	1,563,302.02
20101020	Due to Officers and Employees	0.00	0.00	0.00	0.00
20201010	Due to BIR	0.00	-517,697.61	0.00	126,544.09
20201020	Due to GSIS	0.00	27,578.93	0.00	28,001.75
20201030	Due to Pag-IBIG	0.00	2,493.36	0.00	2,493.36
20201040	Due to PhilHealth	0.00	4,544.68	0.00	4,544.68
20401050	Customers' Deposits Payable	0.00	0.00	0.00	1,024,884.68
20501990	Other Deferred Credits	0.00	750.00	0.00	313,085.50
29999040	Undistributed Collections	0.00	19,224.62	0.00	19,224.62
30101020	Government Equity	0.00	0.00	0.00	48,846,382.56
30701010	Retained Earnings/(Deficit)	0.00	0.00	0.00	142,576,146.85
40202090	Waterworks System Fees	0.00	8,085,279.12	0.00	29,572,328.94
40202160	Sales Revenue	0.00	7,170.70	0.00	42,305.00
40202161	Sales Discounts	12,096.68	0.00	49,317.50	0.00
40202210	Interest Income	0.00	1,766.68	0.00	8,117.83
40202230	Fines and Penalties-Business Income	0.00	238,014.64	0.00	1,033,751.37
40202990	Other Business Income	0.00	193,826.00	0.00	1,177,215.00
50101010	Salaries and Wages-Regular	780,524.50	0.00	2,904,011.50	0.00
50101020	Salaries and Wages-Casual/Contractual	542,332.00	0.00	2,169,328.00	0.00
50102010	Personnel Economic Relief Allowance (PERA)	164,000.00	0.00	632,000.00	0.00
50102020	Representation Allowance (RA)	23,500.00	0.00	94,000.00	0.00
50102030	Transportation Allowance (TA)	23,500.00	0.00	94,000.00	0.00
50102040	Clothing/Uniform Allowance	0.00	0.00	474,000.00	0.00
50102050	Subsistence Allowance	28,500.00	0.00	332,440.00	0.00
50102100	Honoraria	0.00	0.00	10,261.48	0.00
50102120	Longevity Pay	20,000.00	0.00	20,000.00	0.00
50102130	Overtime and Night Pay	120,857.81	0.00	438,109.69	0.00
50102990	Other Bonuses and Allowances	6,000.00	0.00	24,000.00	0.00
50103010	Retirement and Life Insurance Premiums	149,847.24	0.00	602,510.28	0.00
50103020	Pag-IBIG Contributions	7,800.00	0.00	31,200.00	0.00
50103030	PhilHealth Contributions	17,665.14	0.00	70,290.92	0.00
50103040	Employees Compensation Insurance Premiums	7,800.00	0.00	31,200.00	0.00
50104030	Terminal Leave Benefits	35,639.46	0.00	92,432.56	0.00
50201010	Traveling Expenses-Local	6,900.00	0.00	74,900.00	0.00
50202010	Training Expenses	28,500.00	0.00	109,140.00	0.00
50203010	Office Supplies Expenses	51,762.50	0.00	235,752.61	0.00
50203090	Fuel, Oil and Lubricants Expenses	141,667.04	0.00	423,764.66	0.00



AC #	Account Name	April 2022		Year to Date	
		Debit	Credit	Debit	Credit
50203130	Chemical and Filtering Supplies Expenses	73,453.25	0.00	244,003.25	0.00
50203210	Semi-Expendable Machinery and Equipment Expenses	33,740.00	0.00	73,600.00	0.00
50203220	Semi-Expendable Furniture, Fixtures and Books Expense	800.00	0.00	7,985.00	0.00
50204010	Water Expenses	277.60	0.00	1,542.55	0.00
50205010	Postage and Courier Services	0.00	0.00	1,357.00	0.00
50205020	Telephone Expenses	4,777.95	0.00	18,284.60	0.00
50205030	Internet Subscription Expenses	3,798.00	0.00	15,192.00	0.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	650.00	0.00	2,600.00	0.00
50209010	Generation, Transmission and Distribution Expenses	3,617,369.56	0.00	13,222,293.79	0.00
50211010	Legal Services	0.00	0.00	9,000.00	0.00
50211990	Other Professional Services	15,000.00	0.00	22,250.00	0.00
50212990	Other General Services	62,057.22	0.00	257,315.69	0.00
50213030	Repairs and Maintenance-Infrastructure Assets	63,863.21	0.00	249,245.21	0.00
50213040	Repairs and Maintenance-Buildings and Other Structures	7,186.00	0.00	38,573.40	0.00
50213050	Repairs and Maintenance-Machinery and Equipment	109,013.44	0.00	222,802.58	0.00
50213060	Repairs and Maintenance-Transportation Equipment	46,023.10	0.00	246,197.32	0.00
50215010	Taxes, Duties and Licenses	0.00	0.00	470,971.07	0.00
50215030	Insurance Expenses	12,988.32	0.00	47,902.78	0.00
50216010	Labor and Wages	100,068.56	0.00	405,142.65	0.00
50299030	Representation Expenses	20,163.00	0.00	66,536.40	0.00
50299060	Membership Dues and Contributions to Organizations	48,000.00	0.00	49,500.00	0.00
50299080	Donations	0.00	0.00	30,000.00	0.00
50299120	Directors and Committee Members' Fees	40,057.50	0.00	159,760.00	0.00
50299990	Other Maintenance and Operating Expenses	29,934.58	0.00	188,673.55	0.00
50301040	Bank Charges	350.00	0.00	830.00	0.00
50501030	Depreciation-Infrastructure Assets	488,179.71	0.00	1,944,647.39	0.00
50501040	Depreciation-Buildings and Other Structures	52,188.19	0.00	208,649.26	0.00
50501050	Depreciation-Machinery and Equipment	551,202.41	0.00	2,263,808.08	0.00
50501060	Depreciation-Transportation Equipment	28,954.78	0.00	115,144.12	0.00
50501070	Depreciation-Furniture, Fixtures and Books	6,182.78	0.00	24,731.12	0.00
50502010	Amortization-Intangible Assets	3,232.50	0.00	13,929.99	0.00

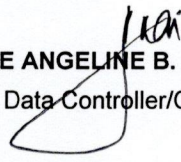


AC #	Account Name	April 2022		Year to Date	
		Debit	Credit	Debit	Credit
<b>TOTAL:</b>		<b>9,126,307.55</b>	<b>9,126,307.55</b>	<b>329,335,305.17</b>	<b>329,335,305.17</b>

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Prepared by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
Data Controller/OIC Admin

Reviewed by:

  
**REA T. SOBERANO**  
CSA-A/OIC Finance & Commercial

Noted by:

  
**MANFRED M. FUENTESFINA**  
General Manager C





# SAGAY WATER DISTRICT

## TRIAL BALANCE

Page 1 of 4

AC #	Account Name	May 2022		Year to Date	
		Debit	Credit	Debit	Credit
10101010	Cash-Collecting Officers	-61,983.53	0.00	234,642.58	0.00
10101020	Petty Cash	0.00	0.00	10,000.00	0.00
10102020	Cash in Bank-Local Currency, Current Account	-825,830.11	0.00	5,065,361.38	0.00
10102030	Cash in Bank-Local Currency, Savings Account	1,766.27	0.00	7,407,985.82	0.00
10301010	Accounts Receivable	-522,250.40	0.00	6,380,096.75	0.00
10301011	Allowance for Impairment-Accounts Receivable	0.00	0.00	0.00	1,351,753.88
10305990	Other Receivables	-6,100.00	0.00	817,472.00	0.00
10305991	Allowance for Impairment-Other Receivables	0.00	0.00	0.00	21,228.48
10402990	Other Supplies and Materials for Distribution	1,035,194.70	0.00	4,901,441.70	0.00
10404010	Office Supplies Inventory	68,402.80	0.00	316,034.28	0.00
10404120	Chemical and Filtering Supplies Inventory	-46,350.00	0.00	489,350.00	0.00
10404990	Other Supplies and Materials Inventory	0.00	0.00	24,999.00	0.00
10405010	Semi-Expendable Machinery	0.00	0.00	9,805.00	0.00
10405020	Semi-Expendable Office Equipment	0.00	0.00	45,758.82	0.00
10405030	Semi-Expendable Information and Communication Techn	0.00	0.00	46,480.00	0.00
10405120	Semi-Expendable Sports Equipment	0.00	0.00	9,768.00	0.00
10405190	Semi-Expendable Other Machinery and Equipment	-13,518.00	0.00	243,747.50	0.00
10406010	Semi-Expendable Furniture and Fixtures	0.00	0.00	116,447.40	0.00
10603110	Plant-Utility Plant in Service (UPIS)	904,401.62	0.00	176,706,690.83	0.00
10603111	Accumulated Depreciation-Plant (UPIS)	0.00	487,996.01	0.00	54,281,624.54
10604010	Buildings	0.00	0.00	6,860,497.57	0.00
10604011	Accumulated Depreciation-Buildings	0.00	13,822.78	0.00	1,693,436.58
10604070	Water Plant, Structure and Improvements	0.00	0.00	15,235,703.24	0.00
10604071	Accumulated Depreciation-Water Plant, Structure and Im	0.00	40,305.31	0.00	2,375,290.66
10605010	Machinery	-90,480.00	0.00	59,733,157.66	0.00
10605011	Accumulated Depreciation-Machinery	0.00	515,605.86	0.00	36,030,161.63
10605020	Office Equipment	0.00	0.00	78,435.02	0.00
10605021	Accumulated Depreciation-Office Equipment	0.00	0.00	0.00	70,591.52
10605030	Information and Communication Technology Equipment	0.00	0.00	3,026,110.00	0.00
10605031	Accumulated Depreciation-Information and Communicati	0.00	9,149.10	0.00	1,938,167.79
10605130	Sports Equipment	0.00	0.00	624,528.95	0.00
10605131	Accumulated Depreciation-Sports Equipment	0.00	3,917.15	0.00	158,140.24
10605990	Other Equipment	56,545.00	0.00	3,897,465.38	0.00
10605991	Accumulated Depreciation-Other Equipment	0.00	20,220.30	0.00	2,164,513.98
10606010	Motor Vehicles	0.00	0.00	5,318,102.73	0.00
10606011	Accumulated Depreciation-Motor Vehicles	0.00	28,954.78	0.00	3,002,931.95
10607010	Furniture and Fixtures	0.00	0.00	1,393,539.32	0.00
10607011	Accumulated Depreciation-Furniture and Fixtures	0.00	6,182.78	0.00	723,231.53
10699020	Construction in Progress-Infrastructure Assets	0.00	0.00	0.00	0.00
10699030	Construction in Progress-Buildings and Other Structures	13,375.70	0.00	13,375.70	0.00



AC #	Account Name	May 2022		Year to Date	
		Debit	Credit	Debit	Credit
10801020	Computer Software	0.00	0.00	556,900.84	0.00
10801021	Accumulated Amortization-Computer Software	0.00	3,232.50	0.00	315,290.71
10899020	Development in Progress-Computer Software	0.00	0.00	354,060.00	0.00
19901040	Advances to Officers and Employees	-88,101.00	0.00	0.00	0.00
19902050	Prepaid Insurance	-12,988.32	0.00	86,615.47	0.00
19902080	Withholding Tax at Source	274.08	0.00	1,497.40	0.00
19903020	Guaranty Deposits	0.00	0.00	206,465.64	0.00
20101010	Accounts Payable	0.00	-341,393.96	0.00	1,221,908.06
20101020	Due to Officers and Employees	0.00	0.00	0.00	0.00
20201010	Due to BIR	0.00	81,168.57	0.00	207,712.66
20201020	Due to GSIS	0.00	-10,465.48	0.00	17,536.27
20201030	Due to Pag-IBIG	0.00	-1,028.80	0.00	1,464.56
20201040	Due to PhilHealth	0.00	2,988.83	0.00	7,533.51
20401050	Customers' Deposits Payable	0.00	0.00	0.00	1,024,884.68
20501990	Other Deferred Credits	0.00	-25,000.00	0.00	288,085.50
29999040	Undistributed Collections	0.00	-5,492.75	0.00	13,731.87
30101020	Government Equity	0.00	0.00	0.00	48,846,382.56
30701010	Retained Earnings/(Deficit)	0.00	0.00	0.00	142,576,146.85
40202090	Waterworks System Fees	0.00	7,617,152.16	0.00	37,189,481.10
40202160	Sales Revenue	0.00	7,634.30	0.00	49,939.30
40202161	Sales Discounts	13,302.80	0.00	62,620.30	0.00
40202210	Interest Income	0.00	1,766.27	0.00	9,884.10
40202230	Fines and Penalties-Business Income	0.00	294,857.89	0.00	1,328,609.26
40202990	Other Business Income	0.00	270,430.00	0.00	1,447,645.00
50101010	Salaries and Wages-Regular	1,395,089.00	0.00	4,299,100.50	0.00
50101020	Salaries and Wages-Casual/Contractual	1,073,596.00	0.00	3,242,924.00	0.00
50102010	Personnel Economic Relief Allowance (PERA)	154,090.92	0.00	786,090.92	0.00
50102020	Representation Allowance (RA)	23,500.00	0.00	117,500.00	0.00
50102030	Transportation Allowance (TA)	23,500.00	0.00	117,500.00	0.00
50102040	Clothing/Uniform Allowance	0.00	0.00	474,000.00	0.00
50102050	Subsistence Allowance	0.00	0.00	332,440.00	0.00
50102100	Honoraria	0.00	0.00	10,261.48	0.00
50102120	Longevity Pay	0.00	0.00	20,000.00	0.00
50102130	Overtime and Night Pay	103,331.11	0.00	541,440.80	0.00
50102990	Other Bonuses and Allowances	89,453.00	0.00	113,453.00	0.00
50103010	Retirement and Life Insurance Premiums	150,776.28	0.00	753,286.56	0.00
50103020	Pag-IBIG Contributions	7,800.00	0.00	39,000.00	0.00
50103030	PhilHealth Contributions	17,665.14	0.00	87,956.06	0.00
50103040	Employees Compensation Insurance Premiums	7,800.00	0.00	39,000.00	0.00
50104030	Terminal Leave Benefits	56,588.35	0.00	149,020.91	0.00
50201010	Traveling Expenses-Local	67,151.40	0.00	142,051.40	0.00
50202010	Training Expenses	18,563.67	0.00	127,703.67	0.00
50203010	Office Supplies Expenses	58,172.50	0.00	293,925.11	0.00
50203090	Fuel, Oil and Lubricants Expenses	124,528.11	0.00	548,292.77	0.00



AC #	Account Name	May 2022		Year to Date	
		Debit	Credit	Debit	Credit
50203130	Chemical and Filtering Supplies Expenses	171,070.00	0.00	415,073.25	0.00
50203210	Semi-Expendable Machinery and Equipment Expenses	27,018.00	0.00	100,618.00	0.00
50203220	Semi-Expendable Furniture, Fixtures and Books Expense	18,660.00	0.00	26,645.00	0.00
50204010	Water Expenses	552.15	0.00	2,094.70	0.00
50205010	Postage and Courier Services	2,703.00	0.00	4,060.00	0.00
50205020	Telephone Expenses	3,633.36	0.00	21,917.96	0.00
50205030	Internet Subscription Expenses	3,798.00	0.00	18,990.00	0.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	650.00	0.00	3,250.00	0.00
50209010	Generation, Transmission and Distribution Expenses	3,468,016.82	0.00	16,690,310.61	0.00
50211010	Legal Services	0.00	0.00	9,000.00	0.00
50211990	Other Professional Services	0.00	0.00	22,250.00	0.00
50212990	Other General Services	62,965.92	0.00	320,281.61	0.00
50213030	Repairs and Maintenance-Infrastructure Assets	21,378.31	0.00	270,623.52	0.00
50213040	Repairs and Maintenance-Buildings and Other Structures	12,000.00	0.00	50,573.40	0.00
50213050	Repairs and Maintenance-Machinery and Equipment	4,260.00	0.00	227,062.58	0.00
50213060	Repairs and Maintenance-Transportation Equipment	37,596.36	0.00	283,793.68	0.00
50215010	Taxes, Duties and Licenses	0.00	0.00	470,971.07	0.00
50215030	Insurance Expenses	12,988.32	0.00	60,891.10	0.00
50216010	Labor and Wages	93,275.30	0.00	498,417.95	0.00
50299030	Representation Expenses	8,969.00	0.00	75,505.40	0.00
50299060	Membership Dues and Contributions to Organizations	43,500.00	0.00	93,000.00	0.00
50299080	Donations	30,000.00	0.00	60,000.00	0.00
50299120	Directors and Committee Members' Fees	42,427.50	0.00	202,187.50	0.00
50299990	Other Maintenance and Operating Expenses	31,777.90	0.00	220,451.45	0.00
50301040	Bank Charges	280.00	0.00	1,110.00	0.00
50501030	Depreciation-Infrastructure Assets	485,826.01	0.00	2,430,473.40	0.00
50501040	Depreciation-Buildings and Other Structures	54,128.09	0.00	262,777.35	0.00
50501050	Depreciation-Machinery and Equipment	548,892.41	0.00	2,812,700.49	0.00
50501060	Depreciation-Transportation Equipment	28,954.78	0.00	144,098.90	0.00
50501070	Depreciation-Furniture, Fixtures and Books	6,182.78	0.00	30,913.90	0.00
50502010	Amortization-Intangible Assets	3,232.50	0.00	17,162.49	0.00

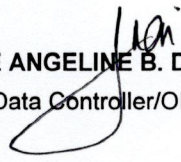


AC #	Account Name	May 2022		Year to Date	
		Debit	Credit	Debit	Credit
<b>TOTAL :</b>		<b>9,022,003.60</b>	<b>9,022,003.60</b>	<b>338,357,308.77</b>	<b>338,357,308.77</b>

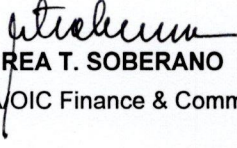
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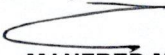
Prepared by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
Data Controller/OIC Admin

Reviewed by:

  
**REA T. SOBERANO**  
CSA-A/OIC Finance & Commercial

Noted by:

  
**MANFRÉD M. FUENTESFINA**  
General Manager C





# SAGAY WATER DISTRICT

## TRIAL BALANCE

Page 1 of 4

AC #	Account Name	June 2022		Year to Date	
		Debit	Credit	Debit	Credit
10101010	Cash-Collecting Officers	3,834.37	0.00	238,476.95	0.00
10101020	Petty Cash	0.00	0.00	10,000.00	0.00
10102020	Cash in Bank-Local Currency, Current Account	-1,319,065.48	0.00	3,746,295.90	0.00
10102030	Cash in Bank-Local Currency, Savings Account	2,041.20	0.00	7,410,027.02	0.00
10301010	Accounts Receivable	75,103.60	0.00	6,455,200.35	0.00
10301011	Allowance for Impairment-Accounts Receivable	0.00	0.00	0.00	1,351,753.88
10305990	Other Receivables	7,950.00	0.00	825,422.00	0.00
10305991	Allowance for Impairment-Other Receivables	0.00	0.00	0.00	21,228.48
10402990	Other Supplies and Materials for Distribution	1,085,459.15	0.00	5,986,900.85	0.00
10404010	Office Supplies Inventory	-50,079.55	0.00	265,954.73	0.00
10404120	Chemical and Filtering Supplies Inventory	292,600.00	0.00	781,950.00	0.00
10404990	Other Supplies and Materials Inventory	0.00	0.00	24,999.00	0.00
10405010	Semi-Expendable Machinery	0.00	0.00	9,805.00	0.00
10405020	Semi-Expendable Office Equipment	0.00	0.00	45,758.82	0.00
10405030	Semi-Expendable Information and Communication Techn	0.00	0.00	46,480.00	0.00
10405120	Semi-Expendable Sports Equipment	0.00	0.00	9,768.00	0.00
10405190	Semi-Expendable Other Machinery and Equipment	0.00	0.00	243,747.50	0.00
10406010	Semi-Expendable Furniture and Fixtures	0.00	0.00	116,447.40	0.00
10603110	Plant-Utility Plant in Service (UPIS)	1,207,342.39	0.00	177,914,033.22	0.00
10603111	Accumulated Depreciation-Plant (UPIS)	0.00	484,955.30	0.00	54,766,579.84
10604010	Buildings	0.00	0.00	6,860,497.57	0.00
10604011	Accumulated Depreciation-Buildings	0.00	13,822.78	0.00	1,707,259.36
10604070	Water Plant, Structure and Improvements	18,625.70	0.00	15,254,328.94	0.00
10604071	Accumulated Depreciation-Water Plant, Structure and Im	0.00	40,305.31	0.00	2,415,595.97
10605010	Machinery	92,825.00	0.00	59,825,982.66	0.00
10605011	Accumulated Depreciation-Machinery	0.00	508,592.16	0.00	36,538,753.79
10605020	Office Equipment	0.00	0.00	78,435.02	0.00
10605021	Accumulated Depreciation-Office Equipment	0.00	0.00	0.00	70,591.52
10605030	Information and Communication Technology Equipment	0.00	0.00	3,026,110.00	0.00
10605031	Accumulated Depreciation-Information and Communicati	0.00	9,149.10	0.00	1,947,316.89
10605130	Sports Equipment	0.00	0.00	624,528.95	0.00
10605131	Accumulated Depreciation-Sports Equipment	0.00	3,917.15	0.00	162,057.39
10605990	Other Equipment	28,300.00	0.00	3,925,765.38	0.00
10605991	Accumulated Depreciation-Other Equipment	0.00	20,644.38	0.00	2,185,158.36
10606010	Motor Vehicles	0.00	0.00	5,318,102.73	0.00
10606011	Accumulated Depreciation-Motor Vehicles	0.00	28,954.78	0.00	3,031,886.73
10607010	Furniture and Fixtures	0.00	0.00	1,393,539.32	0.00
10607011	Accumulated Depreciation-Furniture and Fixtures	0.00	6,182.78	0.00	729,414.31
10699020	Construction in Progress-Infrastructure Assets	29,280.00	0.00	29,280.00	0.00
10699030	Construction in Progress-Buildings and Other Structures	-13,375.70	0.00	0.00	0.00



AC #	Account Name	June 2022		Year to Date	
		Debit	Credit	Debit	Credit
10801020	Computer Software	0.00	0.00	556,900.84	0.00
10801021	Accumulated Amortization-Computer Software	0.00	4,232.50	0.00	319,523.21
10899020	Development in Progress-Computer Software	0.00	0.00	354,060.00	0.00
19901020	Advances for Payroll	0.00	0.00	0.00	0.00
19902050	Prepaid Insurance	28,121.53	0.00	114,737.00	0.00
19902080	Withholding Tax at Source	130.88	0.00	1,628.28	0.00
19903020	Guaranty Deposits	0.00	0.00	206,465.64	0.00
20101010	Accounts Payable	0.00	25,581.77	0.00	1,247,489.83
20101020	Due to Officers and Employees	0.00	0.00	0.00	0.00
20201010	Due to BIR	0.00	490,256.13	0.00	697,968.79
20201020	Due to GSIS	0.00	-1,767.86	0.00	15,768.41
20201030	Due to Pag-IBIG	0.00	-395.98	0.00	1,068.58
20201040	Due to PhilHealth	0.00	-6,959.56	0.00	573.95
20401050	Customers' Deposits Payable	0.00	0.00	0.00	1,024,884.68
20501990	Other Deferred Credits	0.00	10,000.00	0.00	298,085.50
29999040	Undistributed Collections	0.00	-5,492.75	0.00	8,239.12
30101020	Government Equity	0.00	0.00	0.00	48,846,382.56
30701010	Retained Earnings/(Deficit)	0.00	-221,970.00	0.00	142,354,176.85
40202090	Waterworks System Fees	0.00	7,584,001.32	0.00	44,773,482.42
40202160	Sales Revenue	0.00	7,957.40	0.00	57,896.70
40202161	Sales Discounts	12,596.49	0.00	75,216.79	0.00
40202210	Interest Income	0.00	2,841.02	0.00	12,725.12
40202230	Fines and Penalties-Business Income	0.00	273,803.95	0.00	1,602,413.21
40202990	Other Business Income	0.00	318,006.00	0.00	1,765,651.00
50101010	Salaries and Wages-Regular	687,172.00	0.00	4,986,272.50	0.00
50101020	Salaries and Wages-Casual/Contractual	539,816.54	0.00	3,782,740.54	0.00
50102010	Personnel Economic Relief Allowance (PERA)	151,454.55	0.00	937,545.47	0.00
50102020	Representation Allowance (RA)	23,500.00	0.00	141,000.00	0.00
50102030	Transportation Allowance (TA)	23,500.00	0.00	141,000.00	0.00
50102040	Clothing/Uniform Allowance	0.00	0.00	474,000.00	0.00
50102050	Subsistence Allowance	0.00	0.00	332,440.00	0.00
50102100	Honoraria	0.00	0.00	10,261.48	0.00
50102120	Longevity Pay	0.00	0.00	20,000.00	0.00
50102130	Overtime and Night Pay	108,684.76	0.00	650,125.56	0.00
50102990	Other Bonuses and Allowances	6,000.00	0.00	119,453.00	0.00
50103010	Retirement and Life Insurance Premiums	148,701.72	0.00	901,988.28	0.00
50103020	Pag-IBIG Contributions	7,800.00	0.00	46,800.00	0.00
50103030	PhilHealth Contributions	23,953.42	0.00	111,909.48	0.00
50103040	Employees Compensation Insurance Premiums	7,700.00	0.00	46,700.00	0.00
50104030	Terminal Leave Benefits	21,532.50	0.00	170,553.41	0.00
50201010	Traveling Expenses-Local	40,187.00	0.00	182,238.40	0.00
50202010	Training Expenses	96,951.86	0.00	224,655.53	0.00
50203010	Office Supplies Expenses	65,820.25	0.00	359,745.36	0.00
50203090	Fuel, Oil and Lubricants Expenses	181,935.46	0.00	730,228.23	0.00



AC #	Account Name	June 2022		Year to Date	
		Debit	Credit	Debit	Credit
50203130	Chemical and Filtering Supplies Expenses	82,820.00	0.00	497,893.25	0.00
50203210	Semi-Expendable Machinery and Equipment Expenses	0.00	0.00	100,618.00	0.00
50203220	Semi-Expendable Furniture, Fixtures and Books Expense	0.00	0.00	26,645.00	0.00
50204010	Water Expenses	442.40	0.00	2,537.10	0.00
50205010	Postage and Courier Services	0.00	0.00	4,060.00	0.00
50205020	Telephone Expenses	681.83	0.00	22,599.79	0.00
50205030	Internet Subscription Expenses	3,798.00	0.00	22,788.00	0.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	650.00	0.00	3,900.00	0.00
50207020	Research, Exploration and Development Expenses	31,428.73	0.00	31,428.73	0.00
50209010	Generation, Transmission and Distribution Expenses	3,737,562.74	0.00	20,427,873.35	0.00
50211010	Legal Services	9,000.00	0.00	18,000.00	0.00
50211990	Other Professional Services	0.00	0.00	22,250.00	0.00
50212990	Other General Services	68,325.74	0.00	388,607.35	0.00
50213030	Repairs and Maintenance-Infrastructure Assets	116,330.74	0.00	386,954.26	0.00
50213040	Repairs and Maintenance-Buildings and Other Structures	0.00	0.00	50,573.40	0.00
50213050	Repairs and Maintenance-Machinery and Equipment	57,410.00	0.00	284,472.58	0.00
50213060	Repairs and Maintenance-Transportation Equipment	9,001.44	0.00	292,795.12	0.00
50215010	Taxes, Duties and Licenses	488,931.50	0.00	959,902.57	0.00
50215030	Insurance Expenses	12,875.82	0.00	73,766.92	0.00
50216010	Labor and Wages	106,857.97	0.00	605,275.92	0.00
50299030	Representation Expenses	4,047.00	0.00	79,552.40	0.00
50299060	Membership Dues and Contributions to Organizations	20,184.80	0.00	113,184.80	0.00
50299080	Donations	10,000.00	0.00	70,000.00	0.00
50299120	Directors and Committee Members' Fees	40,241.25	0.00	242,428.75	0.00
50299990	Other Maintenance and Operating Expenses	39,215.84	0.00	259,667.29	0.00
50301040	Bank Charges	0.00	0.00	1,110.00	0.00
50501030	Depreciation-Infrastructure Assets	484,611.30	0.00	2,915,084.70	0.00
50501040	Depreciation-Buildings and Other Structures	54,128.09	0.00	316,905.44	0.00
50501050	Depreciation-Machinery and Equipment	542,302.79	0.00	3,355,003.28	0.00
50501060	Depreciation-Transportation Equipment	28,954.78	0.00	173,053.68	0.00
50501070	Depreciation-Furniture, Fixtures and Books	6,182.78	0.00	37,096.68	0.00
50502010	Amortization-Intangible Assets	4,232.50	0.00	21,394.99	0.00

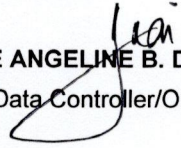


AC #	Account Name	June 2022		Year to Date	
		Debit	Credit	Debit	Credit
<b>TOTAL :</b>		<b>9,596,617.68</b>	<b>9,596,617.68</b>	<b>347,953,926.45</b>	<b>347,953,926.45</b>

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Prepared by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
Data Controller/OIC Admin

Reviewed by:

  
**REA T. SOBERANO**  
CSA-A/OIC Finance & Commercial

Noted by:

  
**MANFRED M. FUENTESFINA**  
General Manager C





# SAGAY WATER DISTRICT

## TRIAL BALANCE

Page 1 of 4

AC #	Account Name	July 2022		Year to Date	
		Debit	Credit	Debit	Credit
10101010	Cash-Collecting Officers	5,859.84	0.00	244,336.79	0.00
10101020	Petty Cash	0.00	0.00	10,000.00	0.00
10102020	Cash in Bank-Local Currency, Current Account	-739,065.20	0.00	3,007,230.70	0.00
10102030	Cash in Bank-Local Currency, Savings Account	1,767.46	0.00	7,411,794.48	0.00
10301010	Accounts Receivable	663,975.37	0.00	7,119,175.72	0.00
10301011	Allowance for Impairment-Accounts Receivable	0.00	0.00	0.00	1,351,753.88
10305990	Other Receivables	-24,500.00	0.00	800,922.00	0.00
10305991	Allowance for Impairment-Other Receivables	0.00	0.00	0.00	21,228.48
10402990	Other Supplies and Materials for Distribution	-99,312.35	0.00	5,887,588.50	0.00
10404010	Office Supplies Inventory	2,604.65	0.00	268,559.38	0.00
10404120	Chemical and Filtering Supplies Inventory	-82,140.00	0.00	699,810.00	0.00
10404990	Other Supplies and Materials Inventory	0.00	0.00	24,999.00	0.00
10405010	Semi-Expendable Machinery	0.00	0.00	9,805.00	0.00
10405020	Semi-Expendable Office Equipment	0.00	0.00	45,758.82	0.00
10405030	Semi-Expendable Information and Communication Techn	0.00	0.00	46,480.00	0.00
10405120	Semi-Expendable Sports Equipment	0.00	0.00	9,768.00	0.00
10405190	Semi-Expendable Other Machinery and Equipment	0.00	0.00	243,747.50	0.00
10406010	Semi-Expendable Furniture and Fixtures	0.00	0.00	116,447.40	0.00
10603110	Plant-Utility Plant in Service (UPIS)	606,838.50	0.00	178,520,871.72	0.00
10603111	Accumulated Depreciation-Plant (UPIS)	0.00	487,628.18	0.00	55,254,208.02
10604010	Buildings	238,084.28	0.00	7,098,581.85	0.00
10604011	Accumulated Depreciation-Buildings	0.00	13,822.78	0.00	1,721,082.14
10604070	Water Plant, Structure and Improvements	0.00	0.00	15,254,328.94	0.00
10604071	Accumulated Depreciation-Water Plant, Structure and Im	0.00	40,305.31	0.00	2,455,901.28
10605010	Machinery	93,857.00	0.00	59,919,839.66	0.00
10605011	Accumulated Depreciation-Machinery	0.00	508,493.33	0.00	37,047,247.12
10605020	Office Equipment	0.00	0.00	78,435.02	0.00
10605021	Accumulated Depreciation-Office Equipment	0.00	0.00	0.00	70,591.52
10605030	Information and Communication Technology Equipment	0.00	0.00	3,026,110.00	0.00
10605031	Accumulated Depreciation-Information and Communicati	0.00	9,149.10	0.00	1,956,465.99
10605130	Sports Equipment	0.00	0.00	624,528.95	0.00
10605131	Accumulated Depreciation-Sports Equipment	0.00	3,917.15	0.00	165,974.54
10605990	Other Equipment	28,300.00	0.00	3,954,065.38	0.00
10605991	Accumulated Depreciation-Other Equipment	0.00	20,856.63	0.00	2,206,014.99
10606010	Motor Vehicles	0.00	0.00	5,318,102.73	0.00
10606011	Accumulated Depreciation-Motor Vehicles	0.00	28,954.78	0.00	3,060,841.51
10607010	Furniture and Fixtures	0.00	0.00	1,393,539.32	0.00
10607011	Accumulated Depreciation-Furniture and Fixtures	0.00	6,182.78	0.00	735,597.09
10699020	Construction in Progress-Infrastructure Assets	414,520.00	0.00	443,800.00	0.00
10699030	Construction in Progress-Buildings and Other Structures	16,860.00	0.00	16,860.00	0.00



AC #	Account Name	July 2022		Year to Date	
		Debit	Credit	Debit	Credit
10801020	Computer Software	0.00	0.00	556,900.84	0.00
10801021	Accumulated Amortization-Computer Software	0.00	4,232.50	0.00	323,755.71
10899020	Development in Progress-Computer Software	0.00	0.00	354,060.00	0.00
19901040	Advances to Officers and Employees	3,900.00	0.00	3,900.00	0.00
19902050	Prepaid Insurance	-9,557.07	0.00	105,179.93	0.00
19902080	Withholding Tax at Source	-731.27	0.00	897.01	0.00
19903020	Guaranty Deposits	0.00	0.00	206,465.64	0.00
20101010	Accounts Payable	0.00	266,549.26	0.00	1,514,039.09
20101020	Due to Officers and Employees	0.00	0.00	0.00	0.00
20201010	Due to BIR	0.00	-597,276.91	0.00	100,691.88
20201020	Due to GSIS	0.00	-8,258.04	0.00	7,510.37
20201030	Due to Pag-IBIG	0.00	-712.39	0.00	356.19
20201040	Due to PhilHealth	0.00	4,329.76	0.00	4,903.71
20401050	Customers' Deposits Payable	0.00	0.00	0.00	1,024,884.68
20501990	Other Deferred Credits	0.00	0.00	0.00	298,085.50
29999040	Undistributed Collections	0.00	-5,492.75	0.00	2,746.37
30101020	Government Equity	0.00	0.00	0.00	48,846,382.56
30701010	Retained Earnings/(Deficit)	0.00	0.00	0.00	142,354,176.85
40202090	Waterworks System Fees	0.00	7,693,220.83	0.00	52,466,703.25
40202160	Sales Revenue	0.00	8,963.90	0.00	66,860.60
40202161	Sales Discounts	12,955.56	0.00	88,172.35	0.00
40202210	Interest Income	0.00	1,767.46	0.00	14,492.58
40202230	Fines and Penalties-Business Income	0.00	255,382.00	0.00	1,857,795.21
40202990	Other Business Income	0.00	191,261.00	0.00	1,956,912.00
50101010	Salaries and Wages-Regular	687,172.00	0.00	5,673,444.50	0.00
50101020	Salaries and Wages-Casual/Contractual	542,332.00	0.00	4,325,072.54	0.00
50102010	Personnel Economic Relief Allowance (PERA)	154,000.00	0.00	1,091,545.47	0.00
50102020	Representation Allowance (RA)	23,500.00	0.00	164,500.00	0.00
50102030	Transportation Allowance (TA)	23,500.00	0.00	164,500.00	0.00
50102040	Clothing/Uniform Allowance	0.00	0.00	474,000.00	0.00
50102050	Subsistence Allowance	0.00	0.00	332,440.00	0.00
50102100	Honoraria	0.00	0.00	10,261.48	0.00
50102120	Longevity Pay	0.00	0.00	20,000.00	0.00
50102130	Overtime and Night Pay	131,036.11	0.00	781,161.67	0.00
50102990	Other Bonuses and Allowances	6,000.00	0.00	125,453.00	0.00
50103010	Retirement and Life Insurance Premiums	150,029.88	0.00	1,052,018.16	0.00
50103020	Pag-IBIG Contributions	7,800.00	0.00	54,600.00	0.00
50103030	PhilHealth Contributions	23,953.42	0.00	135,862.90	0.00
50103040	Employees Compensation Insurance Premiums	7,800.00	0.00	54,500.00	0.00
50104030	Terminal Leave Benefits	22,379.73	0.00	192,933.14	0.00
50201010	Traveling Expenses-Local	19,725.00	0.00	201,963.40	0.00
50202010	Training Expenses	2,000.00	0.00	226,655.53	0.00
50203010	Office Supplies Expenses	67,028.00	0.00	426,773.36	0.00
50203090	Fuel, Oil and Lubricants Expenses	103,737.49	0.00	833,965.72	0.00



AC #	Account Name	July 2022		Year to Date	
		Debit	Credit	Debit	Credit
50203130	Chemical and Filtering Supplies Expenses	66,500.00	0.00	564,393.25	0.00
50203210	Semi-Expendable Machinery and Equipment Expenses	17,500.00	0.00	118,118.00	0.00
50203220	Semi-Expendable Furniture, Fixtures and Books Expense	0.00	0.00	26,645.00	0.00
50204010	Water Expenses	378.35	0.00	2,915.45	0.00
50205010	Postage and Courier Services	1,400.00	0.00	5,460.00	0.00
50205020	Telephone Expenses	3,837.29	0.00	26,437.08	0.00
50205030	Internet Subscription Expenses	3,798.00	0.00	26,586.00	0.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	650.00	0.00	4,550.00	0.00
50207020	Research, Exploration and Development Expenses	124,925.00	0.00	156,353.73	0.00
50209010	Generation, Transmission and Distribution Expenses	3,897,087.84	0.00	24,324,961.19	0.00
50211010	Legal Services	0.00	0.00	18,000.00	0.00
50211990	Other Professional Services	0.00	0.00	22,250.00	0.00
50212990	Other General Services	67,656.17	0.00	456,263.52	0.00
50213030	Repairs and Maintenance-Infrastructure Assets	67,642.70	0.00	454,596.96	0.00
50213040	Repairs and Maintenance-Buildings and Other Structures	7,565.00	0.00	58,138.40	0.00
50213050	Repairs and Maintenance-Machinery and Equipment	-37,400.00	0.00	247,072.58	0.00
50213060	Repairs and Maintenance-Transportation Equipment	86,158.86	0.00	378,953.98	0.00
50213070	Repairs and Maintenance-Furniture and Fixtures	550.00	0.00	550.00	0.00
50215010	Taxes, Duties and Licenses	0.00	0.00	959,902.57	0.00
50215030	Insurance Expenses	12,875.82	0.00	86,642.74	0.00
50216010	Labor and Wages	119,121.55	0.00	724,397.47	0.00
50299030	Representation Expenses	35,553.69	0.00	115,106.09	0.00
50299060	Membership Dues and Contributions to Organizations	0.00	0.00	113,184.80	0.00
50299080	Donations	5,000.00	0.00	75,000.00	0.00
50299120	Directors and Committee Members' Fees	59,535.00	0.00	301,963.75	0.00
50299990	Other Maintenance and Operating Expenses	164,147.45	0.00	423,814.74	0.00
50301040	Bank Charges	380.00	0.00	1,490.00	0.00
50501030	Depreciation-Infrastructure Assets	486,289.18	0.00	3,401,373.88	0.00
50501040	Depreciation-Buildings and Other Structures	54,128.09	0.00	371,033.53	0.00
50501050	Depreciation-Machinery and Equipment	542,416.21	0.00	3,897,419.49	0.00
50501060	Depreciation-Transportation Equipment	28,954.78	0.00	202,008.46	0.00
50501070	Depreciation-Furniture, Fixtures and Books	6,182.78	0.00	43,279.46	0.00
50502010	Amortization-Intangible Assets	4,232.50	0.00	25,627.49	0.00

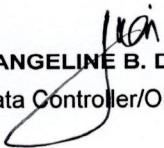


AC #	Account Name	July 2022		Year to Date	
		Debit	Credit	Debit	Credit
<b>TOTAL :</b>		<b>8,933,276.66</b>	<b>8,933,276.66</b>	<b>356,887,203.11</b>	<b>356,887,203.11</b>

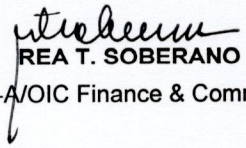
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Prepared by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
Data Controller/OIC Admin

Reviewed by:

  
**REA T. SOBERANO**  
CSA-A/OIC Finance & Commercial

Noted by:

  
**MANFRÉD M. FUENTESFINA**  
General Manager C





# SAGAY WATER DISTRICT

## TRIAL BALANCE

Page 1 of 4

AC #	Account Name	August 2022		Year to Date	
		Debit	Credit	Debit	Credit
10101010	Cash-Collecting Officers	-41,441.03	0.00	202,895.76	0.00
10101020	Petty Cash	0.00	0.00	10,000.00	0.00
10102020	Cash in Bank-Local Currency, Current Account	263,775.78	0.00	3,271,006.48	0.00
10102030	Cash in Bank-Local Currency, Savings Account	1,768.06	0.00	7,413,562.54	0.00
10301010	Accounts Receivable	-37,254.90	0.00	7,081,920.82	0.00
10301011	Allowance for Impairment-Accounts Receivable	0.00	0.00	0.00	1,351,753.88
10305990	Other Receivables	-16,236.00	0.00	784,686.00	0.00
10305991	Allowance for Impairment-Other Receivables	0.00	0.00	0.00	21,228.48
10402990	Other Supplies and Materials for Distribution	33,931.15	0.00	5,921,519.65	0.00
10404010	Office Supplies Inventory	5,970.80	0.00	274,530.18	0.00
10404120	Chemical and Filtering Supplies Inventory	-66,000.00	0.00	633,810.00	0.00
10404990	Other Supplies and Materials Inventory	0.00	0.00	24,999.00	0.00
10405010	Semi-Expendable Machinery	0.00	0.00	9,805.00	0.00
10405020	Semi-Expendable Office Equipment	0.00	0.00	45,758.82	0.00
10405030	Semi-Expendable Information and Communication Techn	0.00	0.00	46,480.00	0.00
10405120	Semi-Expendable Sports Equipment	0.00	0.00	9,768.00	0.00
10405190	Semi-Expendable Other Machinery and Equipment	0.00	0.00	243,747.50	0.00
10406010	Semi-Expendable Furniture and Fixtures	0.00	0.00	116,447.40	0.00
10603110	Plant-Utility Plant in Service (UPIS)	282,960.45	0.00	178,803,832.17	0.00
10603111	Accumulated Depreciation-Plant (UPIS)	0.00	482,067.55	0.00	55,736,275.57
10604010	Buildings	0.00	0.00	7,098,581.85	0.00
10604011	Accumulated Depreciation-Buildings	0.00	13,822.78	0.00	1,734,904.92
10604070	Water Plant, Structure and Improvements	0.00	0.00	15,254,328.94	0.00
10604071	Accumulated Depreciation-Water Plant, Structure and Im	0.00	40,305.31	0.00	2,496,206.59
10605010	Machinery	119,997.00	0.00	60,039,836.66	0.00
10605011	Accumulated Depreciation-Machinery	0.00	505,651.78	0.00	37,552,898.90
10605020	Office Equipment	0.00	0.00	78,435.02	0.00
10605021	Accumulated Depreciation-Office Equipment	0.00	0.00	0.00	70,591.52
10605030	Information and Communication Technology Equipment	111,700.00	0.00	3,137,810.00	0.00
10605031	Accumulated Depreciation-Information and Communicati	0.00	9,149.10	0.00	1,965,615.09
10605130	Sports Equipment	0.00	0.00	624,528.95	0.00
10605131	Accumulated Depreciation-Sports Equipment	0.00	3,917.15	0.00	169,891.69
10605990	Other Equipment	230,000.00	0.00	4,184,065.38	0.00
10605991	Accumulated Depreciation-Other Equipment	0.00	21,068.88	0.00	2,227,083.87
10606010	Motor Vehicles	0.00	0.00	5,318,102.73	0.00
10606011	Accumulated Depreciation-Motor Vehicles	0.00	28,954.78	0.00	3,089,796.29
10607010	Furniture and Fixtures	0.00	0.00	1,393,539.32	0.00
10607011	Accumulated Depreciation-Furniture and Fixtures	0.00	6,182.78	0.00	741,779.87
10699020	Construction in Progress-Infrastructure Assets	148,100.00	0.00	591,900.00	0.00
10699030	Construction in Progress-Buildings and Other Structures	299,014.85	0.00	315,874.85	0.00



AC #	Account Name	August 2022		Year to Date	
		Debit	Credit	Debit	Credit
10801020	Computer Software	0.00	0.00	556,900.84	0.00
10801021	Accumulated Amortization-Computer Software	0.00	4,232.50	0.00	327,988.21
10899020	Development in Progress-Computer Software	0.00	0.00	354,060.00	0.00
19901040	Advances to Officers and Employees	8,100.00	0.00	12,000.00	0.00
19902050	Prepaid Insurance	-9,689.11	0.00	95,490.82	0.00
19902080	Withholding Tax at Source	794.09	0.00	1,691.10	0.00
19903020	Guaranty Deposits	0.00	0.00	206,465.64	0.00
20101010	Accounts Payable	0.00	-145,100.50	0.00	1,368,938.59
20101020	Due to Officers and Employees	0.00	0.00	0.00	0.00
20201010	Due to BIR	0.00	29,487.69	0.00	130,179.57
20201020	Due to GSIS	0.00	-7,510.37	0.00	0.00
20201030	Due to Pag-IBIG	0.00	-356.19	0.00	0.00
20201040	Due to PhilHealth	0.00	4,695.99	0.00	9,599.70
20201110	Due to SSS	0.00	10.00	0.00	10.00
20401050	Customers' Deposits Payable	0.00	0.00	0.00	1,024,884.68
20501990	Other Deferred Credits	0.00	0.00	0.00	298,085.50
29999040	Undistributed Collections	0.00	-2,746.37	0.00	0.00
30101020	Government Equity	0.00	0.00	0.00	48,846,382.56
30701010	Retained Earnings/(Deficit)	0.00	0.00	0.00	142,354,176.85
40202090	Waterworks System Fees	0.00	7,517,466.75	0.00	59,984,170.00
40202160	Sales Revenue	0.00	4,098.20	0.00	70,958.80
40202161	Sales Discounts	14,625.15	0.00	102,797.50	0.00
40202210	Interest Income	0.00	1,768.06	0.00	16,260.64
40202230	Fines and Penalties-Business Income	0.00	340,607.40	0.00	2,198,402.61
40202990	Other Business Income	0.00	217,300.00	0.00	2,174,212.00
50101010	Salaries and Wages-Regular	697,544.50	0.00	6,370,989.00	0.00
50101020	Salaries and Wages-Casual/Contractual	542,332.00	0.00	4,867,404.54	0.00
50102010	Personnel Economic Relief Allowance (PERA)	154,000.00	0.00	1,245,545.47	0.00
50102020	Representation Allowance (RA)	23,500.00	0.00	188,000.00	0.00
50102030	Transportation Allowance (TA)	23,500.00	0.00	188,000.00	0.00
50102040	Clothing/Uniform Allowance	0.00	0.00	474,000.00	0.00
50102050	Subsistence Allowance	0.00	0.00	332,440.00	0.00
50102100	Honoraria	0.00	0.00	10,261.48	0.00
50102120	Longevity Pay	0.00	0.00	20,000.00	0.00
50102130	Overtime and Night Pay	83,007.29	0.00	864,168.96	0.00
50102990	Other Bonuses and Allowances	6,000.00	0.00	131,453.00	0.00
50103010	Retirement and Life Insurance Premiums	150,029.88	0.00	1,202,048.04	0.00
50103020	Pag-IBIG Contributions	7,800.00	0.00	62,400.00	0.00
50103030	PhilHealth Contributions	23,953.42	0.00	159,816.32	0.00
50103040	Employees Compensation Insurance Premiums	7,800.00	0.00	62,300.00	0.00
50104030	Terminal Leave Benefits	31,407.08	0.00	224,340.22	0.00
50201010	Traveling Expenses-Local	41,005.00	0.00	242,968.40	0.00
50202010	Training Expenses	42,958.00	0.00	269,613.53	0.00
50203010	Office Supplies Expenses	65,745.00	0.00	492,518.36	0.00



AC #	Account Name	August 2022		Year to Date	
		Debit	Credit	Debit	Credit
50203090	Fuel, Oil and Lubricants Expenses	128,832.46	0.00	962,798.18	0.00
50203130	Chemical and Filtering Supplies Expenses	72,000.00	0.00	636,393.25	0.00
50203210	Semi-Expendable Machinery and Equipment Expenses	27,100.00	0.00	145,218.00	0.00
50203220	Semi-Expendable Furniture, Fixtures and Books Expense	820.00	0.00	27,465.00	0.00
50204010	Water Expenses	378.35	0.00	3,293.80	0.00
50205010	Postage and Courier Services	400.00	0.00	5,860.00	0.00
50205020	Telephone Expenses	5,521.40	0.00	31,958.48	0.00
50205030	Internet Subscription Expenses	3,798.00	0.00	30,384.00	0.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	650.00	0.00	5,200.00	0.00
50207020	Research, Exploration and Development Expenses	0.00	0.00	156,353.73	0.00
50209010	Generation, Transmission and Distribution Expenses	3,936,428.07	0.00	28,261,389.26	0.00
50211010	Legal Services	0.00	0.00	18,000.00	0.00
50211990	Other Professional Services	8,000.00	0.00	30,250.00	0.00
50212990	Other General Services	66,398.44	0.00	522,661.96	0.00
50213030	Repairs and Maintenance-Infrastructure Assets	61,190.44	0.00	515,787.40	0.00
50213040	Repairs and Maintenance-Buildings and Other Structures	250.00	0.00	58,388.40	0.00
50213050	Repairs and Maintenance-Machinery and Equipment	15,835.00	0.00	262,907.58	0.00
50213060	Repairs and Maintenance-Transportation Equipment	57,824.00	0.00	436,777.98	0.00
50213070	Repairs and Maintenance-Furniture and Fixtures	35,050.00	0.00	35,600.00	0.00
50215010	Taxes, Duties and Licenses	0.00	0.00	959,902.57	0.00
50215030	Insurance Expenses	16,312.54	0.00	102,955.28	0.00
50216010	Labor and Wages	113,839.10	0.00	838,236.57	0.00
50299030	Representation Expenses	67,799.80	0.00	182,905.89	0.00
50299060	Membership Dues and Contributions to Organizations	1,500.00	0.00	114,684.80	0.00
50299080	Donations	0.00	0.00	75,000.00	0.00
50299120	Directors and Committee Members' Fees	24,438.75	0.00	326,402.50	0.00
50299990	Other Maintenance and Operating Expenses	58,655.85	0.00	482,470.59	0.00
50301040	Bank Charges	6,000.00	0.00	7,490.00	0.00
50501030	Depreciation-Infrastructure Assets	482,067.55	0.00	3,883,441.43	0.00
50501040	Depreciation-Buildings and Other Structures	54,128.09	0.00	425,161.62	0.00
50501050	Depreciation-Machinery and Equipment	539,786.91	0.00	4,437,206.40	0.00
50501060	Depreciation-Transportation Equipment	28,954.78	0.00	230,963.24	0.00
50501070	Depreciation-Furniture, Fixtures and Books	6,182.78	0.00	49,462.24	0.00
50502010	Amortization-Intangible Assets	4,232.50	0.00	29,859.99	0.00

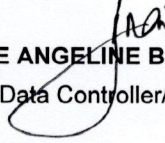


AC #	Account Name	August 2022		Year to Date	
		Debit	Credit	Debit	Credit
<b>TOTAL :</b>		<b>9,075,073.27</b>	<b>9,075,073.27</b>	<b>365,962,276.38</b>	<b>365,962,276.38</b>

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Prepared by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
Data Controller/OIC Admin

Reviewed by:

  
**REA T. SOBERANO**  
CSA-A/OIC Finance & Commercial

Noted by:

  
**MANFRED M. FUENTESFINA**  
General Manager C





## SAGAY WATER DISTRICT

### TRIAL BALANCE

Page 1 of 4

AC #	Account Name	September 2022		Year to Date	
		Debit	Credit	Debit	Credit
10101010	Cash-Collecting Officers	39,897.82	0.00	242,793.58	0.00
10101020	Petty Cash	0.00	0.00	10,000.00	0.00
10102020	Cash in Bank-Local Currency, Current Account	322,389.30	0.00	3,593,395.78	0.00
10102030	Cash in Bank-Local Currency, Savings Account	2,345.30	0.00	7,415,907.84	0.00
10301010	Accounts Receivable	351,130.05	0.00	7,433,050.87	0.00
10301011	Allowance for Impairment-Accounts Receivable	0.00	0.00	0.00	1,351,753.88
10305990	Other Receivables	-20,600.00	0.00	764,086.00	0.00
10305991	Allowance for Impairment-Other Receivables	0.00	0.00	0.00	21,228.48
10402990	Other Supplies and Materials for Distribution	-1,357,528.70	0.00	4,563,990.95	0.00
10404010	Office Supplies Inventory	7,518.10	0.00	282,048.28	0.00
10404120	Chemical and Filtering Supplies Inventory	-105,300.00	0.00	528,510.00	0.00
10404990	Other Supplies and Materials Inventory	0.00	0.00	24,999.00	0.00
10405010	Semi-Expendable Machinery	0.00	0.00	9,805.00	0.00
10405020	Semi-Expendable Office Equipment	0.00	0.00	45,758.82	0.00
10405030	Semi-Expendable Information and Communication Techn	0.00	0.00	46,480.00	0.00
10405120	Semi-Expendable Sports Equipment	0.00	0.00	9,768.00	0.00
10405190	Semi-Expendable Other Machinery and Equipment	0.00	0.00	243,747.50	0.00
10406010	Semi-Expendable Furniture and Fixtures	0.00	0.00	116,447.40	0.00
10603110	Plant-Utility Plant in Service (UPIS)	2,616,302.36	0.00	181,420,134.53	0.00
10603111	Accumulated Depreciation-Plant (UPIS)	0.00	479,935.78	0.00	56,216,211.35
10604010	Buildings	0.00	0.00	7,098,581.85	0.00
10604011	Accumulated Depreciation-Buildings	0.00	13,822.78	0.00	1,748,727.70
10604070	Water Plant, Structure and Improvements	441,077.35	0.00	15,695,406.29	0.00
10604071	Accumulated Depreciation-Water Plant, Structure and Im	0.00	40,305.31	0.00	2,536,511.90
10605010	Machinery	193,080.00	0.00	60,232,916.66	0.00
10605011	Accumulated Depreciation-Machinery	0.00	506,551.78	0.00	38,059,450.68
10605020	Office Equipment	0.00	0.00	78,435.02	0.00
10605021	Accumulated Depreciation-Office Equipment	0.00	0.00	0.00	70,591.52
10605030	Information and Communication Technology Equipment	0.00	0.00	3,137,810.00	0.00
10605031	Accumulated Depreciation-Information and Communicati	0.00	9,986.85	0.00	1,975,601.94
10605130	Sports Equipment	0.00	0.00	624,528.95	0.00
10605131	Accumulated Depreciation-Sports Equipment	0.00	3,917.15	0.00	173,808.84
10605990	Other Equipment	28,300.00	0.00	4,212,365.38	0.00
10605991	Accumulated Depreciation-Other Equipment	0.00	21,023.88	0.00	2,248,107.75
10606010	Motor Vehicles	0.00	0.00	5,318,102.73	0.00
10606011	Accumulated Depreciation-Motor Vehicles	0.00	28,954.78	0.00	3,118,751.07
10607010	Furniture and Fixtures	0.00	0.00	1,393,539.32	0.00
10607011	Accumulated Depreciation-Furniture and Fixtures	0.00	6,182.78	0.00	747,962.65
10699020	Construction in Progress-Infrastructure Assets	-591,900.00	0.00	0.00	0.00
10699030	Construction in Progress-Buildings and Other Structures	-315,874.85	0.00	0.00	0.00



AC #	Account Name	September 2022		Year to Date	
		Debit	Credit	Debit	Credit
10801020	Computer Software	0.00	0.00	556,900.84	0.00
10801021	Accumulated Amortization-Computer Software	0.00	4,232.50	0.00	332,220.71
10899020	Development in Progress-Computer Software	0.00	0.00	354,060.00	0.00
19901040	Advances to Officers and Employees	10,000.00	0.00	22,000.00	0.00
19902050	Prepaid Insurance	43,159.43	0.00	138,650.25	0.00
19902080	Withholding Tax at Source	277.27	0.00	1,968.37	0.00
19903020	Guaranty Deposits	0.00	0.00	206,465.64	0.00
20101010	Accounts Payable	0.00	98,538.95	0.00	1,467,477.54
20101020	Due to Officers and Employees	0.00	0.00	0.00	0.00
20201010	Due to BIR	0.00	430,387.11	0.00	560,566.68
20201020	Due to GSIS	0.00	-474.66	0.00	-474.66
20201030	Due to Pag-IBIG	0.00	0.00	0.00	0.00
20201040	Due to PhilHealth	0.00	-9,603.81	0.00	-4.11
20201110	Due to SSS	0.00	-10.00	0.00	0.00
20401050	Customers' Deposits Payable	0.00	0.00	0.00	1,024,884.68
20501990	Other Deferred Credits	0.00	0.00	0.00	298,085.50
30101020	Government Equity	0.00	0.00	0.00	48,846,382.56
30701010	Retained Earnings/(Deficit)	0.00	0.00	0.00	142,354,176.85
40202090	Waterworks System Fees	0.00	7,686,200.31	0.00	67,670,370.31
40202160	Sales Revenue	0.00	3,035.20	0.00	73,994.00
40202161	Sales Discounts	13,467.39	0.00	116,264.89	0.00
40202210	Interest Income	0.00	2,684.32	0.00	18,944.96
40202230	Fines and Penalties-Business Income	0.00	273,334.60	0.00	2,471,737.21
40202990	Other Business Income	0.00	198,950.00	0.00	2,373,162.00
50101010	Salaries and Wages-Regular	707,917.00	0.00	7,078,906.00	0.00
50101020	Salaries and Wages-Casual/Contractual	536,798.00	0.00	5,404,202.54	0.00
50102010	Personnel Economic Relief Allowance (PERA)	156,000.00	0.00	1,401,545.47	0.00
50102020	Representation Allowance (RA)	23,500.00	0.00	211,500.00	0.00
50102030	Transportation Allowance (TA)	23,500.00	0.00	211,500.00	0.00
50102040	Clothing/Uniform Allowance	0.00	0.00	474,000.00	0.00
50102050	Subsistence Allowance	0.00	0.00	332,440.00	0.00
50102100	Honoraria	0.00	0.00	10,261.48	0.00
50102120	Longevity Pay	0.00	0.00	20,000.00	0.00
50102130	Overtime and Night Pay	89,869.22	0.00	954,038.18	0.00
50102990	Other Bonuses and Allowances	6,000.00	0.00	137,453.00	0.00
50103010	Retirement and Life Insurance Premiums	150,029.88	0.00	1,352,077.92	0.00
50103020	Pag-IBIG Contributions	7,800.00	0.00	70,200.00	0.00
50103030	PhilHealth Contributions	55,271.60	0.00	215,087.92	0.00
50103040	Employees Compensation Insurance Premiums	7,800.00	0.00	70,100.00	0.00
50104030	Terminal Leave Benefits	74,155.88	0.00	298,496.10	0.00
50201010	Traveling Expenses-Local	18,560.00	0.00	261,528.40	0.00
50202010	Training Expenses	9,000.00	0.00	278,613.53	0.00
50203010	Office Supplies Expenses	62,134.80	0.00	554,653.16	0.00
50203090	Fuel, Oil and Lubricants Expenses	121,341.52	0.00	1,084,139.70	0.00



AC #	Account Name	September 2022		Year to Date	
		Debit	Credit	Debit	Credit
50203130	Chemical and Filtering Supplies Expenses	83,000.00	0.00	719,393.25	0.00
50203210	Semi-Expendable Machinery and Equipment Expenses	0.00	0.00	145,218.00	0.00
50203220	Semi-Expendable Furniture, Fixtures and Books Expense	0.00	0.00	27,465.00	0.00
50204010	Water Expenses	530.20	0.00	3,824.00	0.00
50205010	Postage and Courier Services	730.00	0.00	6,590.00	0.00
50205020	Telephone Expenses	7,100.09	0.00	39,058.57	0.00
50205030	Internet Subscription Expenses	3,798.00	0.00	34,182.00	0.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	650.00	0.00	5,850.00	0.00
50207020	Research, Exploration and Development Expenses	0.00	0.00	156,353.73	0.00
50209010	Generation, Transmission and Distribution Expenses	3,817,365.12	0.00	32,078,754.38	0.00
50211010	Legal Services	27,000.00	0.00	45,000.00	0.00
50211990	Other Professional Services	0.00	0.00	30,250.00	0.00
50212990	Other General Services	70,432.60	0.00	593,094.56	0.00
50213030	Repairs and Maintenance-Infrastructure Assets	57,303.51	0.00	573,090.91	0.00
50213040	Repairs and Maintenance-Buildings and Other Structures	347.00	0.00	58,735.40	0.00
50213050	Repairs and Maintenance-Machinery and Equipment	7,250.00	0.00	270,157.58	0.00
50213060	Repairs and Maintenance-Transportation Equipment	45,460.00	0.00	482,237.98	0.00
50213070	Repairs and Maintenance-Furniture and Fixtures	0.00	0.00	35,600.00	0.00
50215010	Taxes, Duties and Licenses	468,632.56	0.00	1,428,535.13	0.00
50215030	Insurance Expenses	13,335.36	0.00	116,290.64	0.00
50216010	Labor and Wages	112,142.71	0.00	950,379.28	0.00
50299030	Representation Expenses	10,644.00	0.00	193,549.89	0.00
50299060	Membership Dues and Contributions to Organizations	0.00	0.00	114,684.80	0.00
50299080	Donations	0.00	0.00	75,000.00	0.00
50299120	Directors and Committee Members' Fees	44,081.25	0.00	370,483.75	0.00
50299990	Other Maintenance and Operating Expenses	185,420.90	0.00	667,891.49	0.00
50301040	Bank Charges	400.00	0.00	7,890.00	0.00
50501030	Depreciation-Infrastructure Assets	479,935.78	0.00	4,363,377.21	0.00
50501040	Depreciation-Buildings and Other Structures	54,128.09	0.00	479,289.71	0.00
50501050	Depreciation-Machinery and Equipment	541,479.66	0.00	4,978,686.06	0.00
50501060	Depreciation-Transportation Equipment	28,954.78	0.00	259,918.02	0.00
50501070	Depreciation-Furniture, Fixtures and Books	6,182.78	0.00	55,645.02	0.00
50502010	Amortization-Intangible Assets	4,232.50	0.00	34,092.49	0.00

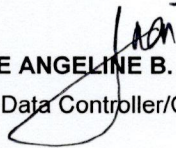


AC #	Account Name	September 2022		Year to Date	
		Debit	Credit	Debit	Credit
<b>TOTAL :</b>		<b>9,797,955.61</b>	<b>9,797,955.61</b>	<b>375,760,231.99</b>	<b>375,760,231.99</b>

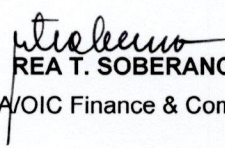
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Prepared by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
Data Controller/OIC Admin

Reviewed by:

  
**REA T. SOBERANO**  
CSA-A/OIC Finance & Commercial

Noted by:

  
**MANFRED M. FUENTESFINA**  
General Manager C





# SAGAY WATER DISTRICT

## TRIAL BALANCE

Page 1 of 4

AC #	Account Name	October 2022		Year to Date	
		Debit	Credit	Debit	Credit
10101010	Cash-Collecting Officers	-54,634.38	0.00	188,159.20	0.00
10101020	Petty Cash	0.00	0.00	10,000.00	0.00
10102020	Cash in Bank-Local Currency, Current Account	-420,469.36	0.00	3,172,926.42	0.00
10102030	Cash in Bank-Local Currency, Savings Account	1,769.29	0.00	7,417,677.13	0.00
10301010	Accounts Receivable	492,791.90	0.00	7,925,842.77	0.00
10301011	Allowance for Impairment-Accounts Receivable	0.00	0.00	0.00	1,351,753.88
10305990	Other Receivables	-9,800.00	0.00	754,286.00	0.00
10305991	Allowance for Impairment-Other Receivables	0.00	0.00	0.00	21,228.48
10402990	Other Supplies and Materials for Distribution	-112,460.70	0.00	4,451,530.25	0.00
10404010	Office Supplies Inventory	-48,433.75	0.00	233,614.53	0.00
10404120	Chemical and Filtering Supplies Inventory	302,225.00	0.00	830,735.00	0.00
10404990	Other Supplies and Materials Inventory	0.00	0.00	24,999.00	0.00
10405010	Semi-Expendable Machinery	0.00	0.00	9,805.00	0.00
10405020	Semi-Expendable Office Equipment	0.00	0.00	45,758.82	0.00
10405030	Semi-Expendable Information and Communication Techn	0.00	0.00	46,480.00	0.00
10405120	Semi-Expendable Sports Equipment	0.00	0.00	9,768.00	0.00
10405190	Semi-Expendable Other Machinery and Equipment	0.00	0.00	243,747.50	0.00
10406010	Semi-Expendable Furniture and Fixtures	0.00	0.00	116,447.40	0.00
10603110	Plant-Utility Plant in Service (UPIS)	840,148.45	0.00	182,260,282.98	0.00
10603111	Accumulated Depreciation-Plant (UPIS)	0.00	480,164.73	0.00	56,696,376.08
10604010	Buildings	0.00	0.00	7,098,581.85	0.00
10604011	Accumulated Depreciation-Buildings	0.00	13,822.78	0.00	1,762,550.48
10604070	Water Plant, Structure and Improvements	0.00	0.00	15,695,406.29	0.00
10604071	Accumulated Depreciation-Water Plant, Structure and Im	0.00	41,408.00	0.00	2,577,919.90
10605010	Machinery	0.00	0.00	60,232,916.66	0.00
10605011	Accumulated Depreciation-Machinery	0.00	506,632.88	0.00	38,566,083.56
10605020	Office Equipment	0.00	0.00	78,435.02	0.00
10605021	Accumulated Depreciation-Office Equipment	0.00	0.00	0.00	70,591.52
10605030	Information and Communication Technology Equipment	0.00	0.00	3,137,810.00	0.00
10605031	Accumulated Depreciation-Information and Communicati	0.00	9,986.85	0.00	1,985,588.79
10605130	Sports Equipment	0.00	0.00	624,528.95	0.00
10605131	Accumulated Depreciation-Sports Equipment	0.00	3,917.15	0.00	177,725.99
10605990	Other Equipment	0.00	0.00	4,212,365.38	0.00
10605991	Accumulated Depreciation-Other Equipment	0.00	19,996.39	0.00	2,268,104.14
10606010	Motor Vehicles	0.00	0.00	5,318,102.73	0.00
10606011	Accumulated Depreciation-Motor Vehicles	0.00	27,180.65	0.00	3,145,931.72
10607010	Furniture and Fixtures	0.00	0.00	1,393,539.32	0.00
10607011	Accumulated Depreciation-Furniture and Fixtures	0.00	6,182.78	0.00	754,145.43
10699020	Construction in Progress-Infrastructure Assets	48,000.00	0.00	48,000.00	0.00
10699030	Construction in Progress-Buildings and Other Structures	0.00	0.00	0.00	0.00



AC #	Account Name	October 2022		Year to Date	
		Debit	Credit	Debit	Credit
10801020	Computer Software	0.00	0.00	556,900.84	0.00
10801021	Accumulated Amortization-Computer Software	0.00	4,232.50	0.00	336,453.21
10899020	Development in Progress-Computer Software	0.00	0.00	354,060.00	0.00
19901020	Advances for Payroll	0.00	0.00	0.00	0.00
19901040	Advances to Officers and Employees	-18,000.00	0.00	4,000.00	0.00
19902050	Prepaid Insurance	-13,325.39	0.00	125,324.86	0.00
19902080	Withholding Tax at Source	-1,121.50	0.00	846.87	0.00
19903020	Guaranty Deposits	0.00	0.00	206,465.64	0.00
20101010	Accounts Payable	0.00	283,893.36	0.00	1,751,370.90
20101020	Due to Officers and Employees	0.00	0.00	0.00	0.00
20201010	Due to BIR	0.00	-472,835.28	0.00	87,731.40
20201020	Due to GSIS	0.00	-1,845.18	0.00	-2,319.84
20201030	Due to Pag-IBIG	0.00	-1,517.43	0.00	-1,517.43
20201040	Due to PhilHealth	0.00	1,227.41	0.00	1,223.30
20401050	Customers' Deposits Payable	0.00	0.00	0.00	1,024,884.68
20501990	Other Deferred Credits	0.00	15,000.00	0.00	313,085.50
29999040	Undistributed Collections	0.00	1,000.00	0.00	1,000.00
30101020	Government Equity	0.00	0.00	0.00	48,846,382.56
30701010	Retained Earnings/(Deficit)	0.00	0.00	0.00	142,354,176.85
40202090	Waterworks System Fees	0.00	7,585,947.44	0.00	75,256,317.75
40202160	Sales Revenue	0.00	3,113.30	0.00	77,107.30
40202161	Sales Discounts	13,524.52	0.00	129,789.41	0.00
40202210	Interest Income	0.00	1,769.29	0.00	20,714.25
40202230	Fines and Penalties-Business Income	0.00	234,932.09	0.00	2,706,669.30
40202990	Other Business Income	0.00	174,870.00	0.00	2,548,032.00
50101010	Salaries and Wages-Regular	707,917.00	0.00	7,786,823.00	0.00
50101020	Salaries and Wages-Casual/Contractual	525,730.00	0.00	5,929,932.54	0.00
50102010	Personnel Economic Relief Allowance (PERA)	156,000.00	0.00	1,557,545.47	0.00
50102020	Representation Allowance (RA)	23,500.00	0.00	235,000.00	0.00
50102030	Transportation Allowance (TA)	23,500.00	0.00	235,000.00	0.00
50102040	Clothing/Uniform Allowance	0.00	0.00	474,000.00	0.00
50102050	Subsistence Allowance	0.00	0.00	332,440.00	0.00
50102100	Honoraria	0.00	0.00	10,261.48	0.00
50102120	Longevity Pay	0.00	0.00	20,000.00	0.00
50102130	Overtime and Night Pay	106,445.19	0.00	1,060,483.37	0.00
50102990	Other Bonuses and Allowances	6,000.00	0.00	143,453.00	0.00
50103010	Retirement and Life Insurance Premiums	147,587.78	0.00	1,499,665.70	0.00
50103020	Pag-IBIG Contributions	7,700.00	0.00	77,900.00	0.00
50103030	PhilHealth Contributions	23,732.06	0.00	238,819.98	0.00
50103040	Employees Compensation Insurance Premiums	7,700.00	0.00	77,800.00	0.00
50104020	Retirement Gratuity	103,406.97	0.00	103,406.97	0.00
50104030	Terminal Leave Benefits	13,334.92	0.00	311,831.02	0.00
50201010	Traveling Expenses-Local	65,759.00	0.00	327,287.40	0.00
50202010	Training Expenses	14,500.00	0.00	293,113.53	0.00



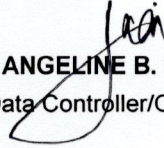
AC #	Account Name	October 2022		Year to Date	
		Debit	Credit	Debit	Credit
50203010	Office Supplies Expenses	62,852.75	0.00	617,505.91	0.00
50203090	Fuel, Oil and Lubricants Expenses	100,654.47	0.00	1,184,794.17	0.00
50203130	Chemical and Filtering Supplies Expenses	88,500.00	0.00	807,893.25	0.00
50203210	Semi-Expendable Machinery and Equipment Expenses	0.00	0.00	145,218.00	0.00
50203220	Semi-Expendable Furniture, Fixtures and Books Expense	9,800.00	0.00	37,265.00	0.00
50204010	Water Expenses	378.35	0.00	4,202.35	0.00
50205010	Postage and Courier Services	0.00	0.00	6,590.00	0.00
50205020	Telephone Expenses	4,129.41	0.00	43,187.98	0.00
50205030	Internet Subscription Expenses	3,798.00	0.00	37,980.00	0.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	650.00	0.00	6,500.00	0.00
50207020	Research, Exploration and Development Expenses	0.00	0.00	156,353.73	0.00
50209010	Generation, Transmission and Distribution Expenses	3,940,183.04	0.00	36,018,937.42	0.00
50211010	Legal Services	0.00	0.00	45,000.00	0.00
50211990	Other Professional Services	0.00	0.00	30,250.00	0.00
50212990	Other General Services	64,143.98	0.00	657,238.54	0.00
50213030	Repairs and Maintenance-Infrastructure Assets	64,753.50	0.00	637,844.41	0.00
50213040	Repairs and Maintenance-Buildings and Other Structures	4,990.00	0.00	63,725.40	0.00
50213050	Repairs and Maintenance-Machinery and Equipment	26,700.00	0.00	296,857.58	0.00
50213060	Repairs and Maintenance-Transportation Equipment	40,685.00	0.00	522,922.98	0.00
50213070	Repairs and Maintenance-Furniture and Fixtures	0.00	0.00	35,600.00	0.00
50215010	Taxes, Duties and Licenses	0.00	0.00	1,428,535.13	0.00
50215030	Insurance Expenses	13,325.39	0.00	129,616.03	0.00
50216010	Labor and Wages	120,064.84	0.00	1,070,444.12	0.00
50299030	Representation Expenses	27,290.52	0.00	220,840.41	0.00
50299060	Membership Dues and Contributions to Organizations	0.00	0.00	114,684.80	0.00
50299080	Donations	84,702.40	0.00	159,702.40	0.00
50299120	Directors and Committee Members' Fees	57,330.00	0.00	427,813.75	0.00
50299990	Other Maintenance and Operating Expenses	157,176.35	0.00	825,067.84	0.00
50301040	Bank Charges	0.00	0.00	7,890.00	0.00
50501030	Depreciation-Infrastructure Assets	480,584.73	0.00	4,843,961.94	0.00
50501040	Depreciation-Buildings and Other Structures	55,230.78	0.00	534,520.49	0.00
50501050	Depreciation-Machinery and Equipment	540,533.27	0.00	5,519,219.33	0.00
50501060	Depreciation-Transportation Equipment	27,180.65	0.00	287,098.67	0.00
50501070	Depreciation-Furniture, Fixtures and Books	6,182.78	0.00	61,827.80	0.00
50502010	Amortization-Intangible Assets	4,232.50	0.00	38,324.99	0.00



AC #	Account Name	October 2022		Year to Date	
		Debit	Credit	Debit	Credit
<b>TOTAL :</b>		<b>8,939,079.71</b>	<b>8,939,079.71</b>	<b>384,699,311.70</b>	<b>384,699,311.70</b>

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Prepared by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
Data Controller/OIC Admin

Reviewed by:

  
**REA T. SOBERANO**  
CSA-A/OIC Finance & Commercial

Noted by:

  
**MANFRED M. FUENTESFINA**  
General Manager C





# SAGAY WATER DISTRICT

## TRIAL BALANCE

Page 1 of 4

AC #	Account Name	November 2022		Year to Date	
		Debit	Credit	Debit	Credit
10101010	Cash-Collecting Officers	199,663.28	0.00	387,822.48	0.00
10101020	Petty Cash	0.00	0.00	10,000.00	0.00
10102020	Cash in Bank-Local Currency, Current Account	1,931,401.36	0.00	5,104,327.78	0.00
10102030	Cash in Bank-Local Currency, Savings Account	1,769.88	0.00	7,419,447.01	0.00
10301010	Accounts Receivable	-164,822.36	0.00	7,761,020.41	0.00
10301011	Allowance for Impairment-Accounts Receivable	0.00	0.00	0.00	1,351,753.88
10305990	Other Receivables	-38,500.00	0.00	715,786.00	0.00
10305991	Allowance for Impairment-Other Receivables	0.00	0.00	0.00	21,228.48
10402990	Other Supplies and Materials for Distribution	200,697.60	0.00	4,652,227.85	0.00
10404010	Office Supplies Inventory	-20,030.65	0.00	213,583.88	0.00
10404120	Chemical and Filtering Supplies Inventory	-82,500.00	0.00	748,235.00	0.00
10404990	Other Supplies and Materials Inventory	0.00	0.00	24,999.00	0.00
10405010	Semi-Expendable Machinery	0.00	0.00	9,805.00	0.00
10405020	Semi-Expendable Office Equipment	0.00	0.00	45,758.82	0.00
10405030	Semi-Expendable Information and Communication Techn	0.00	0.00	46,480.00	0.00
10405120	Semi-Expendable Sports Equipment	0.00	0.00	9,768.00	0.00
10405190	Semi-Expendable Other Machinery and Equipment	0.00	0.00	243,747.50	0.00
10406010	Semi-Expendable Furniture and Fixtures	0.00	0.00	116,447.40	0.00
10603110	Plant-Utility Plant in Service (UPIS)	833,525.55	0.00	183,093,808.53	0.00
10603111	Accumulated Depreciation-Plant (UPIS)	0.00	482,674.20	0.00	57,179,050.28
10604010	Buildings	0.00	0.00	7,098,581.85	0.00
10604011	Accumulated Depreciation-Buildings	0.00	13,822.78	0.00	1,776,373.26
10604070	Water Plant, Structure and Improvements	0.00	0.00	15,695,406.29	0.00
10604071	Accumulated Depreciation-Water Plant, Structure and Im	0.00	41,408.00	0.00	2,619,327.90
10605010	Machinery	0.00	0.00	60,232,916.66	0.00
10605011	Accumulated Depreciation-Machinery	0.00	493,032.96	0.00	39,059,116.52
10605020	Office Equipment	0.00	0.00	78,435.02	0.00
10605021	Accumulated Depreciation-Office Equipment	0.00	0.00	0.00	70,591.52
10605030	Information and Communication Technology Equipment	24,900.00	0.00	3,162,710.00	0.00
10605031	Accumulated Depreciation-Information and Communicati	0.00	9,986.85	0.00	1,995,575.64
10605130	Sports Equipment	0.00	0.00	624,528.95	0.00
10605131	Accumulated Depreciation-Sports Equipment	0.00	3,917.15	0.00	181,643.14
10605990	Other Equipment	0.00	0.00	4,212,365.38	0.00
10605991	Accumulated Depreciation-Other Equipment	0.00	19,996.39	0.00	2,288,100.53
10606010	Motor Vehicles	0.00	0.00	5,318,102.73	0.00
10606011	Accumulated Depreciation-Motor Vehicles	0.00	27,180.65	0.00	3,173,112.37
10607010	Furniture and Fixtures	26,107.80	0.00	1,419,647.12	0.00
10607011	Accumulated Depreciation-Furniture and Fixtures	0.00	6,182.78	0.00	760,328.21
10699020	Construction in Progress-Infrastructure Assets	-48,000.00	0.00	0.00	0.00
10699030	Construction in Progress-Buildings and Other Structures	0.00	0.00	0.00	0.00



AC #	Account Name	November 2022		Year to Date	
		Debit	Credit	Debit	Credit
10801020	Computer Software	0.00	0.00	556,900.84	0.00
10801021	Accumulated Amortization-Computer Software	0.00	4,232.50	0.00	340,685.71
10899020	Development in Progress-Computer Software	0.00	0.00	354,060.00	0.00
19901040	Advances to Officers and Employees	12,800.00	0.00	16,800.00	0.00
19902050	Prepaid Insurance	-13,248.33	0.00	112,076.53	0.00
19902080	Withholding Tax at Source	699.96	0.00	1,546.83	0.00
19903020	Guaranty Deposits	0.00	0.00	206,465.64	0.00
20101010	Accounts Payable	0.00	2,894,122.07	0.00	4,645,492.97
20101020	Due to Officers and Employees	0.00	0.00	0.00	0.00
20201010	Due to BIR	0.00	86,142.49	0.00	173,873.89
20201020	Due to GSIS	0.00	2,319.84	0.00	0.00
20201030	Due to Pag-IBIG	0.00	1,517.43	0.00	0.00
20201040	Due to PhilHealth	0.00	8,400.00	0.00	9,623.30
20401050	Customers' Deposits Payable	0.00	0.00	0.00	1,024,884.68
20501990	Other Deferred Credits	0.00	0.00	0.00	313,085.50
29999040	Undistributed Collections	0.00	-1,000.00	0.00	0.00
30101020	Government Equity	0.00	0.00	0.00	48,846,382.56
30701010	Retained Earnings/(Deficit)	0.00	0.00	0.00	142,354,176.85
40202090	Waterworks System Fees	0.00	7,476,083.23	0.00	82,732,400.98
40202160	Sales Revenue	0.00	19,321.70	0.00	96,429.00
40202161	Sales Discounts	15,029.89	0.00	144,819.30	0.00
40202210	Interest Income	0.00	1,769.88	0.00	22,484.13
40202230	Fines and Penalties-Business Income	0.00	289,844.82	0.00	2,996,514.12
40202990	Other Business Income	0.00	211,910.00	0.00	2,759,942.00
50101010	Salaries and Wages-Regular	707,917.00	0.00	8,494,740.00	0.00
50101020	Salaries and Wages-Casual/Contractual	520,196.00	0.00	6,450,128.54	0.00
50102010	Personnel Economic Relief Allowance (PERA)	150,000.00	0.00	1,707,545.47	0.00
50102020	Representation Allowance (RA)	23,500.00	0.00	258,500.00	0.00
50102030	Transportation Allowance (TA)	23,500.00	0.00	258,500.00	0.00
50102040	Clothing/Uniform Allowance	0.00	0.00	474,000.00	0.00
50102050	Subsistence Allowance	0.00	0.00	332,440.00	0.00
50102100	Honoraria	0.00	0.00	10,261.48	0.00
50102120	Longevity Pay	0.00	0.00	20,000.00	0.00
50102130	Overtime and Night Pay	107,611.42	0.00	1,168,094.79	0.00
50102140	Year End Bonus	1,228,113.00	0.00	1,228,113.00	0.00
50102150	Cash Gift	380,000.00	0.00	380,000.00	0.00
50102990	Other Bonuses and Allowances	6,000.00	0.00	149,453.00	0.00
50103010	Retirement and Life Insurance Premiums	147,373.56	0.00	1,647,039.26	0.00
50103020	Pag-IBIG Contributions	7,600.00	0.00	85,500.00	0.00
50103030	PhilHealth Contributions	23,510.70	0.00	262,330.68	0.00
50103040	Employees Compensation Insurance Premiums	7,600.00	0.00	85,400.00	0.00
50104020	Retirement Gratuity	0.00	0.00	103,406.97	0.00
50104030	Terminal Leave Benefits	70,941.77	0.00	382,772.79	0.00
50201010	Traveling Expenses-Local	28,304.00	0.00	355,591.40	0.00



AC #	Account Name	November 2022		Year to Date	
		Debit	Credit	Debit	Credit
50202010	Training Expenses	4,030.00	0.00	297,143.53	0.00
50203010	Office Supplies Expenses	69,250.95	0.00	686,756.86	0.00
50203090	Fuel, Oil and Lubricants Expenses	108,471.56	0.00	1,293,265.73	0.00
50203130	Chemical and Filtering Supplies Expenses	88,500.00	0.00	896,393.25	0.00
50203210	Semi-Expendable Machinery and Equipment Expenses	0.00	0.00	145,218.00	0.00
50203220	Semi-Expendable Furniture, Fixtures and Books Expense	4,544.00	0.00	41,809.00	0.00
50204010	Water Expenses	378.35	0.00	4,580.70	0.00
50205010	Postage and Courier Services	165.00	0.00	6,755.00	0.00
50205020	Telephone Expenses	5,068.34	0.00	48,256.32	0.00
50205030	Internet Subscription Expenses	3,798.00	0.00	41,778.00	0.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	650.00	0.00	7,150.00	0.00
50207020	Research, Exploration and Development Expenses	0.00	0.00	156,353.73	0.00
50209010	Generation, Transmission and Distribution Expenses	3,975,547.46	0.00	39,994,484.88	0.00
50210030	Extraordinary and Miscellaneous Expenses	2,307.00	0.00	2,307.00	0.00
50211010	Legal Services	0.00	0.00	45,000.00	0.00
50211990	Other Professional Services	0.00	0.00	30,250.00	0.00
50212990	Other General Services	64,395.52	0.00	721,634.06	0.00
50213030	Repairs and Maintenance-Infrastructure Assets	29,752.40	0.00	667,596.81	0.00
50213040	Repairs and Maintenance-Buildings and Other Structures	605.00	0.00	64,330.40	0.00
50213050	Repairs and Maintenance-Machinery and Equipment	26,870.00	0.00	323,727.58	0.00
50213060	Repairs and Maintenance-Transportation Equipment	18,222.00	0.00	541,144.98	0.00
50213070	Repairs and Maintenance-Furniture and Fixtures	0.00	0.00	35,600.00	0.00
50215010	Taxes, Duties and Licenses	0.00	0.00	1,428,535.13	0.00
50215030	Insurance Expenses	13,248.33	0.00	142,864.36	0.00
50216010	Labor and Wages	137,768.87	0.00	1,208,212.99	0.00
50299030	Representation Expenses	27,093.50	0.00	247,933.91	0.00
50299060	Membership Dues and Contributions to Organizations	6,064.09	0.00	120,748.89	0.00
50299080	Donations	0.00	0.00	159,702.40	0.00
50299120	Directors and Committee Members' Fees	38,220.00	0.00	466,033.75	0.00
50299990	Other Maintenance and Operating Expenses	55,309.66	0.00	880,377.50	0.00
50301040	Bank Charges	0.00	0.00	7,890.00	0.00
50501030	Depreciation-Infrastructure Assets	481,184.20	0.00	5,325,146.14	0.00
50501040	Depreciation-Buildings and Other Structures	55,230.78	0.00	589,751.27	0.00
50501050	Depreciation-Machinery and Equipment	526,933.35	0.00	6,046,152.68	0.00
50501060	Depreciation-Transportation Equipment	27,180.65	0.00	314,279.32	0.00
50501070	Depreciation-Furniture, Fixtures and Books	6,182.78	0.00	68,010.58	0.00
50502010	Amortization-Intangible Assets	4,232.50	0.00	42,557.49	0.00

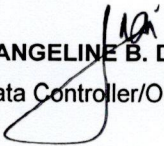


AC #	Account Name	November 2022		Year to Date	
		Debit	Credit	Debit	Credit
<b>TOTAL :</b>		<b>12,092,865.72</b>	<b>12,092,865.72</b>	<b>396,792,177.42</b>	<b>396,792,177.42</b>

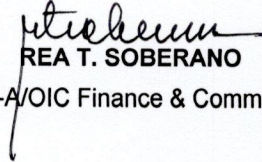
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Prepared by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
Data Controller/OIC Admin

Reviewed by:

  
**REA T. SOBERANO**  
CSA-A/OIC Finance & Commercial

Noted by:

  
**MANFRED M. FUENTESFINA**  
General Manager C





# SAGAY WATER DISTRICT

## TRIAL BALANCE

Page 1 of 4

AC #	Account Name	December 2022		Year to Date	
		Debit	Credit	Debit	Credit
10101010	Cash-Collecting Officers	-156,714.77	0.00	231,107.71	0.00
10101020	Petty Cash	-10,000.00	0.00	0.00	0.00
10102020	Cash in Bank-Local Currency, Current Account	174,430.11	0.00	5,278,757.89	0.00
10102030	Cash in Bank-Local Currency, Savings Account	-1,497,954.72	0.00	5,921,492.29	0.00
10301010	Accounts Receivable	116,346.40	0.00	7,877,366.81	0.00
10301011	Allowance for Impairment-Accounts Receivable	0.00	348,055.71	0.00	1,699,809.59
10305990	Other Receivables	-39,200.00	0.00	676,586.00	0.00
10305991	Allowance for Impairment-Other Receivables	0.00	1,380.32	0.00	22,608.80
10402990	Other Supplies and Materials for Distribution	791,800.99	0.00	5,444,028.84	0.00
10404010	Office Supplies Inventory	-34,865.10	0.00	178,718.78	0.00
10404120	Chemical and Filtering Supplies Inventory	-71,500.00	0.00	676,735.00	0.00
10404990	Other Supplies and Materials Inventory	0.00	0.00	24,999.00	0.00
10405010	Semi-Expendable Machinery	0.00	0.00	9,805.00	0.00
10405020	Semi-Expendable Office Equipment	0.00	0.00	45,758.82	0.00
10405030	Semi-Expendable Information and Communication Techn	0.00	0.00	46,480.00	0.00
10405120	Semi-Expendable Sports Equipment	0.00	0.00	9,768.00	0.00
10405190	Semi-Expendable Other Machinery and Equipment	0.00	0.00	243,747.50	0.00
10406010	Semi-Expendable Furniture and Fixtures	0.00	0.00	116,447.40	0.00
10603110	Plant-Utility Plant in Service (UPIS)	343,238.40	0.00	183,437,046.93	0.00
10603111	Accumulated Depreciation-Plant (UPIS)	0.00	480,535.68	0.00	57,659,585.96
10604010	Buildings	0.00	0.00	7,098,581.85	0.00
10604011	Accumulated Depreciation-Buildings	0.00	13,822.78	0.00	1,790,196.04
10604070	Water Plant, Structure and Improvements	0.00	0.00	15,695,406.29	0.00
10604071	Accumulated Depreciation-Water Plant, Structure and Im	0.00	41,408.00	0.00	2,660,735.90
10605010	Machinery	48,113.00	0.00	60,281,029.66	0.00
10605011	Accumulated Depreciation-Machinery	0.00	485,980.17	0.00	39,545,096.69
10605020	Office Equipment	0.00	0.00	78,435.02	0.00
10605021	Accumulated Depreciation-Office Equipment	0.00	0.00	0.00	70,591.52
10605030	Information and Communication Technology Equipment	29,500.00	0.00	3,192,210.00	0.00
10605031	Accumulated Depreciation-Information and Communicati	0.00	9,986.85	0.00	2,005,562.49
10605130	Sports Equipment	0.00	0.00	624,528.95	0.00
10605131	Accumulated Depreciation-Sports Equipment	0.00	3,917.15	0.00	185,560.29
10605990	Other Equipment	0.00	0.00	4,212,365.38	0.00
10605991	Accumulated Depreciation-Other Equipment	0.00	18,222.36	0.00	2,306,322.89
10606010	Motor Vehicles	0.00	0.00	5,318,102.73	0.00
10606011	Accumulated Depreciation-Motor Vehicles	0.00	27,180.65	0.00	3,200,293.02
10607010	Furniture and Fixtures	0.00	0.00	1,419,647.12	0.00
10607011	Accumulated Depreciation-Furniture and Fixtures	0.00	6,378.58	0.00	766,706.79
10699020	Construction in Progress-Infrastructure Assets	0.00	0.00	0.00	0.00
10699030	Construction in Progress-Buildings and Other Structures	0.00	0.00	0.00	0.00



AC #	Account Name	December 2022		Year to Date	
		Debit	Credit	Debit	Credit
10801020	Computer Software	0.00	0.00	556,900.84	0.00
10801021	Accumulated Amortization-Computer Software	0.00	4,232.50	0.00	344,918.21
10899020	Development in Progress-Computer Software	0.00	0.00	354,060.00	0.00
19901040	Advances to Officers and Employees	-16,800.00	0.00	0.00	0.00
19902050	Prepaid Insurance	-9,192.75	0.00	102,883.78	0.00
19902080	Withholding Tax at Source	448.01	0.00	1,994.84	0.00
19903020	Guaranty Deposits	0.00	0.00	206,465.64	0.00
20101010	Accounts Payable	0.00	911,213.67	0.00	5,556,706.64
20101020	Due to Officers and Employees	0.00	0.00	0.00	0.00
20201010	Due to BIR	0.00	376,111.44	0.00	549,985.33
20201020	Due to GSIS	0.00	0.00	0.00	0.00
20201030	Due to Pag-IBIG	0.00	-50.00	0.00	-50.00
20201040	Due to PhilHealth	0.00	-9,523.30	0.00	100.00
20401040	Guaranty/Security Deposits Payable	0.00	18,974.00	0.00	18,974.00
20401050	Customers' Deposits Payable	0.00	0.00	0.00	1,024,884.68
20501990	Other Deferred Credits	0.00	-24,150.00	0.00	288,935.50
30101020	Government Equity	0.00	0.00	0.00	48,846,382.56
30701010	Retained Earnings/(Deficit)	0.00	-20,000.00	0.00	142,334,176.85
40202090	Waterworks System Fees	0.00	7,586,928.90	0.00	90,319,329.88
40202160	Sales Revenue	0.00	2,552.70	0.00	98,981.70
40202161	Sales Discounts	14,933.02	0.00	159,752.32	0.00
40202210	Interest Income	0.00	2,608.03	0.00	25,092.16
40202230	Fines and Penalties-Business Income	0.00	278,654.25	0.00	3,275,168.37
40202990	Other Business Income	0.00	139,700.00	0.00	2,899,642.00
50101010	Salaries and Wages-Regular	707,917.00	0.00	9,202,657.00	0.00
50101020	Salaries and Wages-Casual/Contractual	517,680.55	0.00	6,967,809.09	0.00
50102010	Personnel Economic Relief Allowance (PERA)	151,363.64	0.00	1,858,909.11	0.00
50102020	Representation Allowance (RA)	23,500.00	0.00	282,000.00	0.00
50102030	Transportation Allowance (TA)	23,500.00	0.00	282,000.00	0.00
50102040	Clothing/Uniform Allowance	0.00	0.00	474,000.00	0.00
50102050	Subsistence Allowance	0.00	0.00	332,440.00	0.00
50102100	Honoraria	0.00	0.00	10,261.48	0.00
50102120	Longevity Pay	0.00	0.00	20,000.00	0.00
50102130	Overtime and Night Pay	123,859.21	0.00	1,291,954.00	0.00
50102140	Year End Bonus	0.00	0.00	1,228,113.00	0.00
50102150	Cash Gift	0.00	0.00	380,000.00	0.00
50102990	Other Bonuses and Allowances	2,669,151.08	0.00	2,818,604.08	0.00
50103010	Retirement and Life Insurance Premiums	147,159.34	0.00	1,794,198.60	0.00
50103020	Pag-IBIG Contributions	7,600.00	0.00	93,100.00	0.00
50103030	PhilHealth Contributions	23,510.70	0.00	285,841.38	0.00
50103040	Employees Compensation Insurance Premiums	7,600.00	0.00	93,000.00	0.00
50104020	Retirement Gratuity	0.00	0.00	103,406.97	0.00
50104030	Terminal Leave Benefits	40,953.48	0.00	423,726.27	0.00
50201010	Traveling Expenses-Local	20,786.00	0.00	376,377.40	0.00




AC #	Account Name	December 2022		Year to Date	
		Debit	Credit	Debit	Credit
50202010	Training Expenses	0.00	0.00	297,143.53	0.00
50203010	Office Supplies Expenses	56,301.10	0.00	743,057.96	0.00
50203090	Fuel, Oil and Lubricants Expenses	64,124.47	0.00	1,357,390.20	0.00
50203130	Chemical and Filtering Supplies Expenses	77,500.00	0.00	973,893.25	0.00
50203210	Semi-Expendable Machinery and Equipment Expenses	0.00	0.00	145,218.00	0.00
50203220	Semi-Expendable Furniture, Fixtures and Books Expense	0.00	0.00	41,809.00	0.00
50203990	Other Supplies and Materials Expenses	97,968.75	0.00	97,968.75	0.00
50204010	Water Expenses	574.10	0.00	5,154.80	0.00
50205010	Postage and Courier Services	0.00	0.00	6,755.00	0.00
50205020	Telephone Expenses	3,964.15	0.00	52,220.47	0.00
50205030	Internet Subscription Expenses	3,798.00	0.00	45,576.00	0.00
50205040	Cable, Satellite, Telegraph and Radio Expenses	650.00	0.00	7,800.00	0.00
50207020	Research, Exploration and Development Expenses	0.00	0.00	156,353.73	0.00
50209010	Generation, Transmission and Distribution Expenses	3,775,696.49	0.00	43,770,181.37	0.00
50210030	Extraordinary and Miscellaneous Expenses	0.00	0.00	2,307.00	0.00
50211010	Legal Services	27,000.00	0.00	72,000.00	0.00
50211990	Other Professional Services	0.00	0.00	30,250.00	0.00
50212990	Other General Services	60,062.66	0.00	781,696.72	0.00
50213030	Repairs and Maintenance-Infrastructure Assets	25,754.44	0.00	693,351.25	0.00
50213040	Repairs and Maintenance-Buildings and Other Structures	3,435.00	0.00	67,765.40	0.00
50213050	Repairs and Maintenance-Machinery and Equipment	5,450.00	0.00	329,177.58	0.00
50213060	Repairs and Maintenance-Transportation Equipment	37,727.48	0.00	578,872.46	0.00
50213070	Repairs and Maintenance-Furniture and Fixtures	0.00	0.00	35,600.00	0.00
50215010	Taxes, Duties and Licenses	472,144.60	0.00	1,900,679.73	0.00
50215030	Insurance Expenses	13,248.33	0.00	156,112.69	0.00
50216010	Labor and Wages	138,983.32	0.00	1,347,196.31	0.00
50299030	Representation Expenses	44,729.80	0.00	292,663.71	0.00
50299060	Membership Dues and Contributions to Organizations	12,685.91	0.00	133,434.80	0.00
50299080	Donations	0.00	0.00	159,702.40	0.00
50299120	Directors and Committee Members' Fees	19,110.00	0.00	485,143.75	0.00
50299990	Other Maintenance and Operating Expenses	174,847.50	0.00	1,055,225.00	0.00
50301040	Bank Charges	100.00	0.00	7,990.00	0.00
50501030	Depreciation-Infrastructure Assets	480,535.68	0.00	5,805,681.82	0.00
50501040	Depreciation-Buildings and Other Structures	55,230.78	0.00	644,982.05	0.00
50501050	Depreciation-Machinery and Equipment	518,106.53	0.00	6,564,259.21	0.00
50501060	Depreciation-Transportation Equipment	27,180.65	0.00	341,459.97	0.00
50501070	Depreciation-Furniture, Fixtures and Books	6,378.58	0.00	74,389.16	0.00
50502010	Amortization-Intangible Assets	4,232.50	0.00	46,789.99	0.00
50503020	Impairment Loss-Loans and Receivables	348,055.71	0.00	348,055.71	0.00
50503060	Impairment Loss-Other Receivables	1,380.32	0.00	1,380.32	0.00



AC #	Account Name	December 2022		Year to Date	
		Debit	Credit	Debit	Credit
<b>TOTAL :</b>		<b>10,704,120.44</b>	<b>10,704,120.44</b>	<b>407,496,297.86</b>	<b>407,496,297.86</b>

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General Manager C