CPS / NGAS MODIFIED
CHART OF ACCOUNTS FOR WATER DISTRICTS
(GENERAL AND SUBSIDIARY LEDGER ACCOUNTS)
ASSETS

CPS Original Acct. No.		
	Cash	
120-1	102	Cash- Collecting Officer
122	103	Working Fund
	105	Payroll Fund
120-2	107	Cash in Bank- Local Currency
	108	Cash in Bank- Foreign Currency
	Receivable Accounts	
125	111	Accounts Receivable
124	112	Notes Receivable
128	121	Installment Sales Receivable
	Other Receivables	
127	134	Advances to Officers and Employees
	135	Due from Officers and Employees
	136	Receivable- Disallowances/Charges
128	141	Rent/lease Receivable
	143	Insurance/Reinsurance Claims Receivable
	149	Other Receivable
131	**Inventories**	
	151	Office Supplies Inventory
	157	Fuel, Oil and Lubricants
	158	Chemicals and Filtering Supplies Inventory
	159	Maintenance Supplies Inventory
	168	Construction Materials Inventory
	169	Other Inventories
		169-01 Meters
		169-02 Service Connection Materials
		169-03 Trans/Dist. Pipes and Fittings
	Prepayments, Deposits and Deferred Charges	
	171	Prepaid Rent
	172	Prepaid Insurance
132	176	Advances to Contractors
	177	Guaranty Deposits
	178	Other Prepayments and Deposits
	181	Input Tax
146	189	Other Deferred Charges
		189-01 Prelim.Survey & Investigation Charges
	Investments	
112	199	Other Investments
	Property, Plant and Equipment	
	Land and Other Improvements	
306	201	Land
390	202	Land Improvements
	Plant, Buildings and Structures	
100	203	Plant (UPIS)
		203-01 Collecting and Impounding Reservoirs
		203-02 Lake River and Other Channels
		203-03 Springs and Tunnels
		203-04 Wells
		203-05 Supply Mains
		203-06 Other Source of Supply Plant

		203-08 Reservoirs and Tanks
		203-09 Transmission and Distribution Mains
		203-10 Fire Mains
		203-11 Services
		203-12 Meters
		203-13 Meter Installation
		203-14 Hydrants
		203-15 Other Transmission and Distribution Mains
		203-16 Other Plants
		203-17 Utility Plant Held for future use
		203-18 Unclassified Utility Plant
Various	204	Buildings and Other Structures
SL Accts.		204-01 Source of Supply Plant Structures and Improvements
		204-02 Pumping Plant Structures and Improvements
		204-03 Water Treatment Structures and Improvements
		204-04 Transmission and Distribution Structures and Improvements
		204-05 Administrative Structures and Improvements
	Leasehold Improvements	
	205	Leasehold Improvements- Land
	206	Leasehold Improvements- Plant, Bldg. Other Structures
	Equipment and Machinery	
372	207	Office Equipment
		207-01 IT Equipment
375	208	Laboratory Equipment
	214	Land Transport Equipment
	216	Watercraft
Various	225	Other Machinery and Equipment
SL Accts.		225-01 Power Production Equipment
		225-02 Pumping Equipment
		225-03 Water Treatment Equipment
		225-04 Stores Equipment
		225-05 Communications Equipment
		225-06 Power Operated Equipment
		225-07 Tools, Shop and Garage Equipment
	Furniture, Fixtures and Books	
372	226	Furniture and Fixtures
830	227	Books
	Construction-in-Progress	
373	243	Construction-in-Progress- Plant
	244	Construction-in-Progress- Buildings and Other Structures
	Other Assets	
	261	Intangible Assets
		261-01 IT Software
113	263	Sinking Fund
	265	Restricted funds
114	266	Other Reserve Funds
133	279	Other Assets
	Asset Contra Accounts	
129	301	Allowance for Doubtful Accounts
	302	Accumulated Depreciation- Land Improvements
	303	Accumulated Depreciation- Plant
	304	Accumulated Depreciation- Buildings and Other Structures
	305	Accumulated Depreciation- Leasehold Improvement-Land
	306	Accumulated Depreciation- Leasehold Impvt- Buildings and Other Structures
106	307	Accumulated Depreciation- Office Equipment

314 Accumulated Depreciation – Land Transport Equipment
316 Accumulated Depreciation – Watercraft
325 Accumulated Depreciaton- Other Machinery and Equipment
326 Accumulated Depreciation- Furniture and Fixtures
361 Accumulated Amortization - Intangible Assets

LIABILITIES AND EQUITY

Payable Accounts

222 401 Accounts Payable
220 402 Notes Payable
239 405 Insurance Premium Payable
229 406 Interest Payable
239 407 Pension and Retirement Benefits Payable

Inter-Agency Payables

232 412 Due to National Government Agencies (BIR, etc.)
226 413 Due to Government Owned and/or Controlled Corporation
200 414 Due to Local Government Units (in-Lieu Share, etc.)

Other Payables

239 423 Due to Officers and Employees
239 424 Contractor's Security Deposits
425 Bail Bond Payable
224 426 Accrued Light and Power
239 429 Other Payables

Loans/ Lease Payable

211 433 Loans Payable
225 434 Current Portion of Long-term Debt
230 435 Loan Penalty Payable
239 439 Lease Payable

Deferred Credits

446 Deferred Tax Liability (Franchise Tax)
450 Deferred Income from Penalty Charges
227 451 Customers' Deposit
242 459 Other Deferred Credits

Equity

200 471 Government Equity
477 Capital/Equity Reserve
477-01 Property Insurance Reserve
477-02 Injuries and Damages Reserve
477-03 Pensions and Benefits Reserve
477-04 Other Operating Reserve
201 479 Donated Capital (OPIC)
202 481 Retained Earnings
481-01 Balance Transferred from Income Accounts
481-02 Prior Period Adjustments to Retained Earnings
481-03 Appropriations of Retained Earnings

INCOME

Business and Service Income

607 571 Sales Revenue
506 574 Rent/Lease Income
500 576 Generation, Transmission and Distribution Income (Water Sales)
576-01 Metered Sales
576-02 Unmetered Sales
576-03 Sales to Irrigation Customers

576-05 Public Fire Protection Service
576-06 Sales to Other Water Utilities for Resale
576-07 Sales to Government Agencies by Contracts
576-08 Other Sales or Services

526 582 Seminar/Training Fee
524 612 Interest Income
523 613 Dividend Income
610 618 Other Business and Service Income
618-01 Miscellaneous Service Revenue
618-02 Rent of Water Property
618-03 Meter Rental
618-04 Other Water Revenue
612 619 Fines and Penalties- Business and Service Income
619-01 Penalty Charges
619-02 Penalty Charges - Illegal Connections

Gains

539 623 Gain on Sale of Assets
624 Gain on Investment
629 Other Gains

Subsidy Income

201 631 Subsidy from National Government
636 Subsidy from local Government Units
637 Subsidy from Government Owned and/or Controlled Corporation
639 Other Subsidy Income

Other Income

201 649 Grants and Donations
526 659 Other Income

Income Contra Accounts

662 Discounts
507 667 Rebates

EXPENSES

Personal Services

Various SL Accts. **Salaries and Wages**
701 Salaries and Wages- Regular
701-01 Source of Supply Expense - Operation Supervision
701-02 Source of Supply Expense - Operation Labor
701-03 Source of Supply Expense - Maintenance Supervision
701-04 Pumping Expense - Power Production Labor
701-05 Pumping Expense - Pumping Labor
701-06 Water Treatment Expense - Operation Labor
701-07 Transmission and Distribution Expense- Maintenance Supervision
701-08 Customer Account Expense - Supervision
701-09 Customer Account Expense - Meter Reading
701-10 Customer Account Expense - Customer Records and Collection
701-11 Administrative and General Salaries
706 Salaries and Wages – Others
706-01 (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)

Other Compensation

707 Personnel Economic Relief Allowance (PERA)
707-01 (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)
708 Additional Compensation (ADCOM)
708-01 (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)
710 Representation Allowance
711 Transportation Allowance
824 712 Clothing and Uniform Allowance

838	713	Honoraria (*Directors' Fees and Renumerations, etc* .)
	714	Year-end Bonus
		714-01 (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)
	719	Other Bonuses and Allowances
		719-01 (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)
	Personnel Benefit Contributions (Administrative Expenses)	
822-1	721	Life and Retirement Insurance Contributions
822-2	722	PAG-IBIG Contributions
822-3	723	PHILHEALTH Contributions
822-3	724	ECC Contributions
	725	Provident Fund Contributions
	729	Other Personnel Benefit Contributions
	Other Personnel Benefits (Administrative Expenses)	
824	731	Pension Benefits- Regular
	734	Retirement Benefits - Regular
	737	Vacation and Sick Leave Benefits
824	749	Other Personnel Benefits
		749-01 Overtime and Holiday Pay (*Distribute with Sal. and Wages Cost Center)*
	Supplies Expenses (Administrative Expenses)	
830	751	Office Supplies Expense
840	757	Fuel, Oil and Lubricants Expenses
850	759	Maintenance Supplies Expenses
	765	Other Supplies Expenses
	Travel and Educational Expenses (Administrative Expenses)	
827	766	Travel Expenses
833	767	Training and Scholarship Expenses
	Utility Expenses (Administrative Expenses)	
	768	Water
835	769	Electricity
	771	Fuel
	Communications Expenses (Administrative Expenses)	
	772	Postage and Deliveries
	773	Telephone Expenses- Landline
831	774	Telephone Expenses- Mobile
	775	Internet Expenses
	776	Cable, Satellite, Telegraph and Radio Expenses
	Printing and Advertising Expenses (Administrative Expenses)	
830	777	Printing Expenses
839	778	Advertising, Promotional and Marketing Expenses
	Taxes, Duties and Premiums (Administrative Expenses)	
844	779	Taxes, Duties and Licenses
837		779-01 Franchise and Regulatory Requirements Expenses
829	781	Insurance Premiums
	Representation Expenses (Administrative Expenses)	
828	782	Representation Expenses
	Awards, Prizes and Other Claims (Administrative Expenses)	
	783	Awards and Rewards
834	785	Indemnities and Other Claims
	Rent /Lease Expenses (Administrative Expenses)	
841	786	Rent/ Lease Expenses
	Survey and Research Expenses (Administrative Expenses)	
843	787	Survey Expenses
	788	Research, Exploration and Development Expenses
	Generation and Distribution Expenses	
500	792	Generation, Transmission and Distribution Expenses
		792-01 Source of Supply -Miscellaneous Expenses
		792-02 Purchased Water
		792-03 Source of Supply - Engineering Expenses

		792-05 Fuel for Power Production
		792-06 Pumping Operations Expenses
		792-07 Power/Fuel Purchased for Pumping
		792-08 Water Treatment Operations expenses
		792-09 Chemical, Filtering and Laboratory Supplies Expenses
		792-10 Transmission and Distribution Engineering Expenses
		792-11 Miscellaneous Customer Accounts Expenses
843	**Extraordinary and Miscellaneous Expenses** (Administrative Expenses)	
	795 Extraordinary and Miscellaneous Expenses	
830	**Membership Dues and Contributions to Organizations** (Administrative Expenses)	
	796 Membership Dues and Contribution to Organizations	
839	**Cultural and Athletic Expenses** (Administrative Expenses)	
	797 Cultural and Athletic Expenses	
	Repairs and Maintenance	
Various SL Accts.	802 Repairs and Maintenance - Land Improvements	
	803 Repairs and Maintenance - Plant (UPIS)	
		803-01 Maintenance of Collecting and Impounding Reservoirs
		803-02 Maintenance of Lake River and Other Channels
		803-03 Maintenance of Springs and Tunnels
		803-04 Maintenance of Wells
		803-05 Maintenance of Supply Mains
		803-06 Maintenance of Other Source of Supply Plant
		803-07 Maintenance of Other Pumping Plant
		803-08 Maintenance of Reservoirs and Tanks
		803-09 Maintenance of Transmission and Distribution Mains
		803-10 Maintenance of Fire Mains
		803-11 Maintenance of Services
		803-12 Maintenance of Meters
		803-13 Maintenance of Meter Installation
		803-14 Maintenance of Hydrants
		803-15 Maintenance of Other Transmission and Distribution Mains
		803-16 Maintenance of Other Plants
Various SL Accts.	804 Repairs and Maintenance - Buildings and Other Structures	
		804-01 Maintenance of Source of Supply Plant Structures and Improvements
		804-02 Maintenance of Pumping Plant Structures and Improvements
		804-03 Maintenance of Water Treatment Structures and Improvements
		804-04 Maintenance of Trans. and Distribution Structures and Improvements
		804-05 Maintenance of General Administrative Structures and Improvements
850	807 Repairs and Maintenance - Office Equipment	
	808 Repairs and Maintenance - Laboratory Equipment	
	814 Repairs and Maintenance - Land Transport Equipment	
	816 Repairs and Maintenance – Watercraft	
	817 Repairs and Maintenance - Construction Equipment	
Various SL Accts.	825 Repairs and Maintenance - Other Machinery and Equipment	
		825-01 Power Production Equipment
		825-02 Pumping Equipment
		825-03 Water Treatment Equipment
		825-04 Stores Equipment
		825-05 Communications Equipment
		825-06 Power Operated Equipment
		825-07 Tools, Shop and Garage Equipment
850	826 Repairs and Maintenance - Furniture and Fixtures	
	827 Restorations and Maintenance - Books	
	Subsidies (Administrative Expenses)	
850	839 Other Subsidies	
	Donations (Administrative Expenses)	
836	841 Donations	

		Professional Services (Administrative Expenses)
825	842	Legal Services
	843	Auditing Services
826	845	General/Janitorial Services
	846	Security Services
	848	Computer Data Processing Services
825	849	Other Professional Services
		Doubtful Accounts, Depreciation, Amortization and Depletion
805	901	Doubtful Accounts Expenses
		901-01 Uncollectible Accounts
	902	Depreciation - Land Improvements
	903	Depreciation - Plant (UPIS)
	904	Depreciation - Buildings and Other Structures
	907	Depreciation - Office Equipment
	908	Depreciation - Laboratory Equipment
503	914	Depreciation - Land Transport Equipment
	916	Depreciation - Watercraft
	917	Depreciation - Construction Equipment
	925	Depreciation - Other Machinery and Equipment
	926	Depreciation - Furniture and Fixtures
	931	Amortization- Intangible Assets
		Losses (Administrative Expenses)
539	981	Loss on Foreign Exchange
	983	Loss on Sale of Assets
	985	Loss of Assets
	987	Other Losses
850		**Other Maintenance and Operating Expenses** (Administrative Expenses)
832	989	Other Maintenance and Operating Expenses
535		**Financial Expenses** (Administrative Expenses)
843	991	Bank Charges
830	992	Commitment Fees
530	995	Documentary Stamps Expenses
534	996	Interest Expenses
	997	Loan Penalty Expenses

INTERMEDIATE ACCOUNTS

540	998	Provision for Income Tax
400	999	Income and Expense Summary

NOTE:

Please refer to Philippine Government Chart of Accounts (PGCA) for other applicable General Ledger accounts not included in this list.