



Republic of the Philippines
MWSS - REGULATORY OFFICE
TRIAL BALANCE

June 30, 2013

Account Description	Acct. Code	BALANCES	
		Dr	Cr
ASSETS			
CURRENT ASSETS			
CASH			
CASH-CASH ON HAND			
CASH - Cash Collecting Officer	102	-	
PETTY CASH FUND	104	260,565.00	
CASH IN BANK - LOCAL CURRENCY			
CASH CIB-LC, Current Account	111	147,544,399.10	
CASH CIB-LC, Time Deposits	113	124,923,881.07	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	44,057,562.67	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	2,048,796.36	
LOANS RECEIVABLE -OTHERS	126	46,370,455.24	
INTEREST RECEIVABLE	129	127,742.41	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	1,207,247,443.26	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	674,642.92	
SPARE PARTS INVENTORY	167	183,322.20	
PREPAYMENTS			
PREPAID INSURANCE	178	39,619.42	
ADVANCES TO CONTRACTORS	181	6,130,438.70	
OTHER PREPAID EXPENSES	185	-	145,854.72
OTHER ASSETS			
GUARANTY DEPOSITS	186	64,625.00	
PROPERTY, PLANT AND EQUIPMENT			
BUILDINGS			
OFFICE BUILDINGS	211	2,925,095.64	
Accum. Depre. - Office Bldg	211-311		2,925,015.64
OFF. EQUIPMENT, FURNITURE AND FIXTURES			
OFFICE EQUIPMENT	221	1,575,750.22	
Accum. Depre. - Office Eqpt.	221-321		1,541,911.54
FURNITURE & FIXTURES	222	4,659,429.72	
Accum. Depre. - Furniture & Fi	222-322		4,453,717.20
IT EQUIPMENT & SOFTWARE	223	131,848,605.18	



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Accum. Depre. - IT Eqpt.	223-323		72,761,990.25
LIBRARY BOOKS	224	693,572.26	
Accum. Depre. - Library Books	224-324		693,552.26
MACHINERIES AND EQUIPMENT			
COMMUNICATION EQUIPMENT	229	2,232,660.24	
Accum. Depre. - Comm. Eqpt.	229-329		2,232,611.24
MEDICAL, DENTAL & LAB EQPT.	233	21,110.00	
Accum. Depre. - Medical Eqpt.	233-333		21,108.00
SPORTS EQUIPMENT	235	377,918.75	
Accum. Depre. - Sports Eqpt.	235-335		377,909.75
TECHNICAL & SCIENTIFIC EQPT.	236	3,480,486.20	
Accum. Depre. - Technical & Sc	236-336		3,245,814.35
OTHER MACHINERIES AND EQUIPMENT	240	2,772,928.68	
Accum Depre.-OME	340		2,737,579.88
TRANSPORTATION EQUIPMENT			
MOTOR VEHICLES	241	8,499,774.00	
Accum. Depre. - Motor Vehicle	241-341		8,499,744.00
LIABILITIES			
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
ACCOUNTS PAYABLE	401		209,530,134.74
DUE TO OFFICERS & EMPLOYEES	403		50,132,859.71
DIVIDENDS PAYABLE	408		-
INTEREST PAYABLE	409		233,963.02
INTER-AGENCY PAYABLES			
DUE TO BIR	412		1,276,853.82
DUE TO GSIS	413		698,371.00
DUE TO PAG-IBIG	414		106,899.68
DUE TO PHILHEALTH	415		20,627.50
INTRA-AGENCY PAYABLES			
DUE TO C.O.	421		116,525,403.82
DUE TO OPERATING UNITS	423		7,750.00
DUE TO OTHER FUNDS	424		78,006.27
OTHER LIABILITY ACCOUNTS			
DUE TO BAC- BID DOCS	426		-
PERFORMANCE/BIDDERS BOND	427		2,377,501.76
OTHER PAYABLES	439		664,084.41



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LONG - TERM LIABILITIES			
LOANS PAYABLE - FOREIGN	445		31,840,254.27
DEFERRED CREDITS			
OTHER DEFERRED CREDITS	455		851,711,488.16
GOVERNMENT EQUITY			
RETAINED EARNINGS	510		294,284,719.19
GENERAL INCOME ACCOUNTS			
INCOME FROM WATERWORKS	639		114,614,733.84
INTEREST INCOME	664		1,082,031.30
MISC. INCOME	678		31,984.00
GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS			
PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES			
PERSONNEL SERVICES			
SALARIES & WAGES - REGULAR	701	12,195,441.84	
SALARIES & WAGES - CONTRACTUAL	706	54,876.00	
PERA	711	695,150.58	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	1,681,681.52	
TRANSPORTATION ALLOWANCE	714	1,681,681.52	
CLOTHING/UNIFORM ALLOWANCE	715	295,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	1,639,953.76	
ALLOWANCE	717	-	
OTHER BONUSES & ALLOWANCES	719	1,375,000.00	
HONORARIA	720	52,000.00	
HAZARD PAY	721	208,545.17	
LONGEVITY PAY	722	838,000.00	
CASH GIFT	724	142,500.00	
YEAR END BONUS (13TH MO.)	725	1,017,249.50	
LIFE & RETIREMENT INS. CONTRIB	731	1,486,074.65	
PAG-IBIG CONTRIBUTIONS	732	35,000.00	
PHILHEALTH CONTRIBUTIONS	733	123,956.25	
ECC CONTRIBUTIONS	734	35,000.00	
TERMINAL LEAVE BENEFITS	742	2,377,202.86	
TERMINAL LEAVE BENEFITS	743	110,000.00	
PROVIDENT FUND BENEFITS	744	616,603.99	



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OTHER PERSONNEL BENEFITS	749	-	
MAINT. & OTHER OPERATING EXPENSES			
TRAVELLING EXP	751	5,572.00	
TRAINING EXPENSES	753	194,153.00	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	69,617.65	
DRUGS AND MEDICINES EXPENSES	759	-	
GASOLINE, OIL AND LUBRICANTS	761	225,719.84	
OTHER SUPPLIES EXPENSE	765	8,850.00	
WATER EXPENSES	766	-	
ELECTRICITY EXPENSE	767	672,284.08	
POSTAGE AND DELIVERIES	771	8,176.00	
TELEPHONE EXPENSES - LANDLINE	772	135,069.18	
TELEPHONE EXPENSES - MOBILE	773	187,832.82	
INTERNET EXPENSE	774	63,552.42	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	11,424.00	
PRINTING AND BINDING EXPENSES	781	2,797.50	
RENT EXPENSE	782	110,648.79	-
REPRESENTATION EXPENSES	783	175,197.19	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	55,234.00	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-APPEALS	791	-	
AUDITING SERVICES	792	24,361.00	
CONSULTANCY	793	-	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	319,596.00	
SECURITY SERVICES	797	587,694.12	
OTHER PROFESSIONAL SERVICES	799	888,246.05	
R&M - OFFICE BUILDINGS	811	13,555.60	
R&M - OFFICE BUILDINGS	815	-	
R&M - OFFICE EQUIPMENT	821	3,500.00	
R&M - FURNITURE & FIXTURES	822	-	
R&M - IT EQPT & SOFTWARE	823	540.00	
R&M - COMMUNICATION EQPT.	829	9,840.00	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	700.00	



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Account Description	Acct. Code	BALANCES	
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R&M - MOTOR VEHICLES	841	11,852.00	
SUBSIDY TO OTHER FUNDS	877	-	
DONATIONS	878	-	
EXTRAORDINARY EXPENSES	883	366,225.36	
MISCELLANEOUS EXPENSES	884	337,395.42	
TAXES, DUTIES AND LICENSES	891	205,183.20	
FIDELITY BOND PREMIUMS	892	7,500.00	
Insurance Expenses	893	846,885.92	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	6,073.26	
Depreciation - Furniture and Fixtures	922	78,813.77	
Depreciation - IT Equipment	923	3,040,688.31	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	-	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	33,945.44	
Depreciation - Technical and Scientific Equipment	936	75,444.54	
Depreciation - Other Machineries and Equipment	940	32,082.78	
Depreciation - Motor Vehicles	941	-	-
INTEREST EXPENSE - DEBT SERVICE	975	333,477.93	
Totals		1,774,854,475.32	1,774,854,475.32
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Prepared by: **ALAN D. CHUEGAN**
Acting Chief Corp. Accountant