



Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF CASH FLOWS
As of March 31, 2014

Office of the Supervising Auditor
 MWSS-Regulatory Office
APR 23 2014
 RECEIVED BY: *at*

	<u>For the Month</u>	<u>Year-to-Date</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Collection of Concession Fees	-	-
Other Collections	12,360.00	10,330,162.43
Payment of Borrowing Cost	(3,575,327.00)	(3,575,327.00)
Payment of Personnel Cost	(2,754,309.18)	(10,021,013.50)
Payment of MOOE	(711,693.17)	(5,983,154.27)
	-	-
Net Cash Generated from Operating Activities	<u>(7,028,969.35)</u>	<u>(9,249,332.34)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Matured Investments	95,248.71	313,684.32
Investments	-	-
Investments in special reserve fund	-	-
Capital Expenditures	-	-
Net Cash provided by Investing Activities	<u>95,248.71</u>	<u>313,684.32</u>
CASH FLOWS FROM FINANCIAL ACTIVITIES		
Loan Proceeds	-	-
Debt Servicing	(254,852.78)	(254,852.78)
Payment of Prior year's Dividend to National Government	-	-
Net Cash used in Financial Activities	<u>(254,852.78)</u>	<u>(254,852.78)</u>
Effects of exchange rate changes on cash and cash equivalents	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(7,188,573.42)</u>	<u>(9,190,500.80)</u>
CASH AND CASH EQUIVALENTS BEGINNING BALANCES	<u>244,625,126.14</u>	<u>246,627,053.52</u>
CASH AND CASH EQUIVALENT ENDING BALANCES	<u>237,436,552.72</u>	<u>237,436,552.72</u>

Prepared by:

Finance Officer B

Certified Correct by:

Alan D. Chuegan
 Alan D. Chuegan

Acting Chief Corporate Accountant

Noted by:

Virginia V. Octa
 Virginia V. Octa

Manager, Administration Dept.

Recommending Approval:

Estrella T. Decena-Zaldivar
 ESTRELLA T. DECENA-ZALDIVAR

DA for Admin & Legal Affairs

APPROVED:

Emmanuel L. Caparas
 EMMANUEL L. CAPARAS

Acting Chief Regulator

Co *pls*




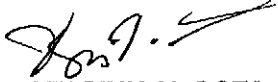
Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF INCOME AND EXPENSES
For the Period Ended March 31, 2014

	<u>2014</u>	<u>2013</u>	<u>Inc/(Dec.)</u>	<u>%</u>
REVENUES				
CONCESSION FEES	57,803,133.57	-	57,803,133.57	
EXPENSES				
Personnel Services	8,479,098	14,873,581	(6,394,483)	-43%
Maintenance & Other Operating Expenses	2,374,376	2,147,334	227,042	11%
Non-Cash - Depreciation Expense	1,586,804	1,643,946	(57,142)	-3%
Financial Expenses	254,853	333,478	(78,625)	
TOTAL EXPENSES	12,695,131	18,998,339	(6,303,208)	-33%
INCOME/(LOSS) FROM OPERATIONS	45,108,003	(18,998,339)	64,106,342	-337%
ADD/DEDUCT:				
OTHER INCOME	10,445,960	269,942	10,176,019	3770%
INTEREST INCOME - Bank Deposit	202,345	253,412	(51,067)	
INTEREST INCOME - MVFP	6,707	15,296	(8,588)	
MISCELLANEOUS INCOME	10,257,033	1,234	10,255,799	
GAIN/LOSS ON FOREX	(20,125)	-	(20,125)	
PRIOR YEARS ADJUSTMENT	-	-	-	
INCOME/(LOSS) BEFORE INCOME TAX	55,553,963	(18,728,398)	74,282,361	-397%

Prepared and Certified Correct by:

Noted by:


ALAN D. CHUEGAN
Acting Chief Corp Accountant


VIRGINIA V. OCTA
DM for Administration

Recommending Approval:

APPROVED:


ESTRELLA T. DECENA-ZALDIVAR
DA for Admin & Legal Affairs


EMMANUEL L. CAPARAS
Acting Chief Regulator



Republic of the Philippines
MWSS - REGULATORY OFFICE
BALANCE SHEET
March 31, 2014

<u>Particulars</u>	<u>2014</u>	<u>2013</u>	<u>Inc/(Dec.)</u>	<u>%</u>
ASSETS				
CURRENT ASSETS				
CASH AND CASH EQUIVALENT	237,436,552.72	342,781,105.39	(105,344,552.67)	-31%
RECEIVABLES	1,712,940,465.61	1,256,605,481.09	456,334,984.52	36%
INVENTORIES	406,528.52	775,455.12	(368,926.60)	-48%
Total Current Assets	1,950,783,546.85	1,600,162,041.60	350,621,505.25	22%
NON-CURRENT ASSETS				
PREPAYMENTS	6,026,117.22	6,422,489.72	(396,372.50)	-6%
PROPERTY, PLANT AND EQUIPMENT	55,044,873.60	61,219,478.81	(6,174,605.21)	-10%
Other Receivables	-	-	-	
Investments	-	-	-	
Other Assets	64,625.00	64,625.00	-	0%
Total Non-Current Assets	61,135,615.82	67,706,593.53	(6,570,977.71)	-10%
TOTAL ASSETS	2,011,919,162.67	1,667,868,635.13	344,050,527.54	21%
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS	212,586,857.94	273,419,677.05	(60,832,819.11)	-22%
INTER-AGENCY PAYABLES	1,466,915.59	1,439,324.33	27,591.26	2%
INTRA-AGENCY PAYABLES	116,597,057.51	116,616,205.48	(19,147.97)	0%
OTHER LIABILITY ACCOUNTS	2,909,275.73	2,970,630.47	(61,354.74)	-2%
LOANS PAYABLE - CURRENT	-	6,178,800.00	(6,178,800.00)	0%
Total Current Liabilities	333,560,106.77	400,624,637.33	(67,064,530.56)	-17%
Non-Current Liabilities				
LOANS PAYABLE - LONG TERM	27,330,477.79	25,661,454.27	1,669,023.52	7%
DEFERRED CREDITS	1,139,735,622.71	966,326,222.00	173,409,400.71	18%
Total Non-Current Liabilities	1,167,066,100.50	991,987,676.27	175,078,424.23	18%
EQUITY				
CAPITAL STOCK	-	-	-	-
APPRAISAL CAPITAL	-	-	-	-
DONATED CAPITAL	-	-	-	-
RETAINED EARNINGS	455,738,992.51	293,984,719.19	161,754,273.32	55%
NET INCOME	55,553,962.89	(18,728,397.66)	74,282,360.55	-397%
Total Government Equity	511,292,955.40	275,256,321.53	236,036,633.87	86%
TOTAL LIABILITIES AND EQUITY	2,011,919,162.67	1,667,868,635.13	344,050,527.54	21%

Prepared and Certified Correct by:

ALAN D. CHUEGAN
 Acting Chief Corp Accountant

Noted by:

VIRGINIA V. OCTA
 DM for Administration

Recommending Approval:

ESTRELLA T. DECENA ZALDIVAR
 DA for Admin & Legal Affairs

Approved:

EMMANUEL L. CAPARAS
 Acting Chief Regulator




Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF CHANGES IN GOVERNMENT EQUITY
For the Period Ended March 31, 2014

	<u>2014</u>	<u>2013</u>	<u>Inc/(Dec.)</u>	<u>%</u>
RETAINED EARNINGS - Beg. Balance	445,644,790	294,235,867	151,408,923	51%
Adjustments:				
Dividends Paid -	-	-		
Prior Years/Adj/Allocated cost/Errors	10,089,183	(251,148)	10,340,331	-4117%
Change in Accounting Policy	-	-		
Correction of Fundamental Error on Depr.	-	-		
ADJUSTED RETAINED EARNINGS	455,733,973	293,984,719	161,749,254	55%
Add: Net Income	55,553,963	(18,728,398)	74,282,361	-397%
Less: Reserved - Appropriation for contingencies	-	-		
RETAINED EARNINGS - Ending Balance	511,287,936	275,256,322	236,031,615	86%

Prepared and Certified Correct by:


ALAN D. CHUEGAN
Acting Chief Corp Accountant

Noted by:


VIRGINIA V. OCTA
DM for Administration

Recommending Approval:


ESTRELLA T. DECENA-ZALDIVAR
DA for Admin & Legal Affairs

APPROVED:


EMMANUEL L. CAPARAS
Acting Chief Regulator



Republic of the Philippines
MWSS - REGULATORY OFFICE
TRIAL BALANCE

March 31, 2014

Account Description	Acct. Code	BALANCES	
		Dr	Cr
ASSETS			
CURRENT ASSETS			
CASH			
CASH-CASH ON HAND			
CASH - Cash Collecting Officer	102	-	
PETTY CASH FUND	104	300,000.00	
CASH IN BANK - LOCAL CURRENCY			
CASH CIB-LC, Current Account	111	64,154,910.55	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	125,500,700.02	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	47,480,942.15	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	1,479,661.02	
LOANS RECEIVABLE -OTHERS	126	46,122,850.56	
INTEREST RECEIVABLE	129	-	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	1,665,054,949.76	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	304,458.52	
SPARE PARTS INVENTORY	167	102,070.00	
PREPAYMENTS			
PREPAID INSURANCE	178	18,173.39	
ADVANCES TO CONTRACTORS	181	6,153,798.55	
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. Depr. - Office Bldg	211-311		2,925,015.64
OFF. EQUIPMENT, FURNITURE AND FIXTURES			
OFFICE EQUIPMENT	221	1,580,245.22	
Accum. Depr. - Office Eqpt.	221-321		1,550,857.75
FURNITURE & FIXTURES	222	4,659,429.72	
Accum. Depr. - Furniture & Fi	222-322		4,551,691.04



Republic of the Philippines
MWSS - REGULATORY OFFICE
TRIAL BALANCE

March 31, 2014

Account Description	Acct. Code	BALANCES	
		Dr	Cr
IT EQUIPMENT & SOFTWARE	223	131,848,605.18	
Accum. Depre. - IT Eqpt.	223-323		77,286,567.12
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	3,687,336.20	
Accum. Depre. - Technical & Sc	236-336		3,358,981.16
OTHER MACHINERIES AND EQUIPMENT	240	2,793,913.68	
Accum Depre.-OME	340		2,776,749.33
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		166,772,622.73
DUE TO OFFICERS & EMPLOYEES	403		45,658,993.62
DIVIDENDS PAYABLE	408		-
INTEREST PAYABLE	409		155,241.59
INTER-AGENCY PAYABLES			
DUE TO BIR	412		698,587.67
DUE TO GSIS	413		648,685.49
DUE TO PAG-IBIG	414		103,214.93
DUE TO PHILHEALTH	415		16,427.50
INTRA-AGENCY PAYABLES			
DUE TO C.O.	421		116,525,403.82
DUE TO OPERATING UNITS	423		6,300.00
DUE TO OTHER FUNDS	424		65,353.69
OTHER LIABILITY ACCOUNTS			
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		2,245,191.32



Republic of the Philippines
MWSS - REGULATORY OFFICE
TRIAL BALANCE

March 31, 2014

Account Description	Acct. Code	BALANCES	
		Dr	Cr
OTHER PAYABLES	439		664,084.41
LONG - TERM LIABILITIES			
LOANS PAYABLE - FOREIGN	445		27,330,477.79
DEFERRED CREDITS			
OTHER DEFERRED CREDITS	455		1,139,735,622.71
GOVERNMENT EQUITY			
RETAINED EARNINGS	510		455,738,992.51
GENERAL INCOME ACCOUNTS			
INCOME FROM WATERWORKS	639		57,803,133.57
INTEREST INCOME	664		209,052.55
MISC. INCOME	678		10,257,032.75
GAIN/LOSS ON FOREX	681	20,125.00	-
GAIN/LOSS ACCOUNTS			
PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES			
PERSONNEL SERVICES			
SALARIES & WAGES - REGULAR	701	5,502,614.74	
SALARIES & WAGES - CONTRACTUAL	706	39,167.86	
PERA	711	297,357.14	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	319,500.00	
TRANSPORTATION ALLOWANCE	714	319,500.00	
CLOTHING/UNIFORM ALLOWANCE	715	250,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	707,172.86	
Productivity Incentive Allowance	717	-	
OTHER BONUSES & ALLOWANCES	719	-	
HONORARIA	720	-	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	665,936.97	
PAG-IBIG CONTRIBUTIONS	732	15,100.00	
PHILHEALTH CONTRIBUTIONS	733	55,175.00	
ECC CONTRIBUTIONS	734	15,100.00	
TERMINAL LEAVE BENEFITS	742	-	
TERMINAL LEAVE BENEFITS	743	15,000.00	



Republic of the Philippines
MWSS - REGULATORY OFFICE
TRIAL BALANCE

March 31, 2014

Account Description	Acct. Code	BALANCES	
		Dr	Cr
PROVIDENT FUND BENEFITS	744	277,473.74	
OTHER PERSONNEL BENEFITS	749	-	
MAINT. & OTHER OPERATING EXPENSES			
TRAVELLING EXP	751	2,285.00	
TRAINING EXPENSES	753	165,318.12	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	271,275.23	
DRUGS AND MEDICINES EXPENSES	759	11,869.15	
GASOLINE, OIL AND LUBRICANTS	761	86,960.52	
OTHER SUPPLIES EXPENSE	765	7,769.50	
WATER EXPENSES	766	-	
ELECTRICITY EXPENSE	767	412,625.98	
POSTAGE AND DELIVERIES	771	8,395.00	
TELEPHONE EXPENSES - LANDLINE	772	55,575.54	
TELEPHONE EXPENSES - MOBILE	773	63,194.03	
INTERNET EXPENSE	774	29,985.16	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	11,424.00	
PRINTING AND BINDING EXPENSES	781	900.00	
RENT EXPENSE	782	95,914.82	-
REPRESENTATION EXPENSES	783	81,534.95	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	11,850.57	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	709,836.86	
AUDITING SERVICES	792	-	
CONSULTANCY	793	-	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	128,544.00	
SECURITY SERVICES	797	123,134.46	
OTHER PROFESSIONAL SERVICES	799	-	
R&M - OFFICE BUILDINGS	811	200.00	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	-	
R&M - FURNITURE & FIXTURES	822	-	
R&M - IT EQPT & SOFTWARE	823	12,680.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	

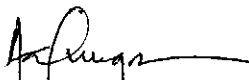


Republic of the Philippines
MWSS - REGULATORY OFFICE
TRIAL BALANCE

March 31, 2014

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	30,272.00	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY EXPENSES	883	16,101.83	
MISCELLANEOUS EXPENSES	884	23,271.75	
TAXES, DUTIES AND LICENSES	891	-	
FIDELITY BOND PREMIUMS	892	1,500.00	
Insurance Expenses	893	11,957.09	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	3,543.87	
Depreciation - Furniture and Fixtures	922	31,589.36	
Depreciation - IT Equipment	923	1,506,859.20	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	-	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	-	
Depreciation - Technical and Scientific Equipment	936	37,722.27	
Depreciation - Other Machineries and Equipment	940	7,089.63	
Depreciation - Motor Vehicles	941	-	-
INTEREST EXPENSE - DEBT SERVICE	975	254,852.78	
Totals		2,129,055,060.66	2,129,055,060.66

Prepared by:


Alan D. Chuegan
 Acting Chief Corp. Accountant



Republic of the Philippines

MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE

March 31, 2014

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr.</u>	<u>Cr.</u>
Petty Cash Fund - ADMIN	104-ADMIN	100,000.00	
Petty Cash Fund - OCR	104-OCR	200,000.00	
CASH CIB-LC, C/A- LBP Regular	111-LBP	24,975,135.63	
CASH CIB-LC, C/A- PNB Regular	111-PNB1	34,292,371.29	
CASH CIB-LC, C/A- PNB MVFP	111-PNB2	4,887,403.63	
CASH CIB-LC, TD - PNB Special	113-PNBS	125,500,700.02	
CASH CIB-FC, S/A - PNB Dollar	117-PNB\$	1,622,349.71	
CASH CIB-FC, TD - PNB Dollars	117-PNB\$TD	45,858,592.44	
DUE FROM OE - Cash Advance	123-CA	89,740.30	
DUE FROM OE - Health Insurance	123-HMO	1,163,783.56	
DUE FROM OE - MVFP Insurance	123-INS	77,469.61	
DUE FROM OE - Others	123-Others	52,261.68	
DUE FROM OE - Phone Calls	123-PHONE	96,405.87	
LOANS RECEIVABLE - MVFP/HOUSNG	126	46,122,850.56	
DUE FROM C.O./HOME OFFICE	141-1	1,523,344,949.76	
DUE FROM C.O.-Arbit/Csh Divdn	141-2	141,710,000.00	
OTHER RECEIVABLES	149	283,004.27	
OFFICE SUPP INVTY - Ofc Suppli	155-1	137,420.00	
OFFICE SUPP INVTY - Computer	155-2	156,878.00	
OFFICE SUPPLIES INVTY-Medicine	155-3	10,160.52	
OFFICE SUPP INVTY - CELLCARDS	155-4		
SPARE PARTS INVENTORY	167	102,070.00	
PREPAID INSURANCE	178	18,173.39	
ADVANCES - PAWS II Y3	181- UPNEC P2Y3	222,662.40	
181-UPNEC PAWS P2 Y5	181- UPNEC P2Y5	5,931,136.15	
OTHER PREPAID - WF Gov't	185		145,854.72
GUARANTY DEP - Cellphone	186-CP	17,125.00	
GUARANTY DEP - GAS	186-GAS	40,000.00	
GUARANTY DEP - COPIERS	186-XEROX	7,500.00	
OFFICE BUILDINGS	211	2,925,095.64	
Accum. Depre. - Office Bldg	211-311		2,925,015.64
OFFICE EQUIPMENT	221	1,580,245.22	
Accum. Depre. - Office Eqpt.	221-321		1,550,857.75
FURNITURE & FIXTURES	222	4,659,429.72	
Accum. Depre. - Furniture & Fi	222-322		4,551,691.04
IT EQUIPMENT & SOFTWARE	223	131,848,605.18	
Accum. Depre. - IT Eqpt.	223-323		77,286,567.12
LIBRARY BOOKS	224	693,572.26	
Accum. Depre. - Library Books	224-324		693,552.26
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	



Republic of the Philippines

MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE

March 31, 2014

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr.</u>	<u>Cr.</u>
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	3,687,336.20	
Accum. Depre. - Technical & Sc	236-336		3,358,981.16
OM & E - Elect & Cooling	240-1	623,807.32	
Accum Depre.-OME- Elec & Cooli	240-1-340		623,793.32
O M & E - Tools	240-2	60,385.00	
Accum Depre.-OME- Tools	240-2-340		60,381.00
O M & E - Appliances	240-3	244,407.00	
Accum Depre.-OME- Appliances	240-3-340		244,388.00
O M & E - Audio Visual	240-4	1,865,314.36	
Accum Depre.-OME- Audio Visual	240-4-340		1,848,187.01
MOTOR VEHICLES	241	8,499,774.00	
Accum. Depre. - Motor Vehicle	241-341		8,499,744.00
A/P-Vouchers Payable	401-1	1,392,947.33	
A/P-Accrued Expenses - MOOE	401-2		168,165,570.06
DUE TO OE - Payroll	403-1	3,281,295.00	
DUE TO OE - Claims	403-2		48,898,056.27
DUE TO OE - Others	403-3		42,232.35
INTEREST PAYABLE	409		155,241.59
DUE TO BIR - ITW Employees	412-1		698,164.89
DUE TO BIR - VAT Professionals	412-3	16,860.66	
DUE TO BIR - EWT Supplrs/Servi	412-4		14,765.10
DUE to BIR - Final Vat Withhld	412-5		2,518.34
DUE TO GSIS - Gov't. Share	413-1		221,635.33
DUE TO GSIS - Employee Share	413-2	50,323.95	
DUE TO GSIS - Sate Insurance	413-3		4,488.30
DUE TO GSIS - Plans	413-4		4,370.58
DUE TO GSIS - Loans	413-5		468,515.23
DUE TO PAG-IBIG - Gov't. Share	414-1		19,856.15
DUE TO PAG-IBIG - Employee Sha	414-2		44,850.00
DUE TO PAG-IBIG - Empl Loans	414-3		38,508.78
DUE TO PHILHEALTH - Gov't. Sha	415-1	7,647.50	
DUE TO PHILHEALTH - Empl. Shar	415-2		24,075.00
DUE TO C.O.	421		116,525,403.82
DUE TO OPTNG U - RO Tubig Due	423		6,300.00
DUE TO OF - WF Gov't Share	424-1		93,419.02
DUE TO OF - WF Empl. Share	424-2		2,508.87
DUE TO OF - WF Empl. Loans	424-3	542,355.81	
DUE TO OF - WF Empl. Ins.	424-3 INS	34,810.43	
DUE TO OF - WASSLAI Contributn	424-4		154,685.56



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE

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Account Description	Acct Code	Dr	Cr
DUE TO OF - WASSLAI Loans	424-5		371,569.65
DUE TO OF - Coop Capital	424-6		15,836.83
DUE TO OF - COOP SUBSCRIPTION	424-7		4,500.00
PERFORMANCE/BIDDERS BOND	427		2,245,191.32
OTHER PAYABLES	439		664,084.41
LOANS PAYABLE - FOREIGN	445		27,330,477.79
DEFFERRED CREDITS	455		173,409,400.71
DEFFERRED CREDITS - CF MWSI	455-1		433,744,003.24
DEFFERRED CREDITS - CF MWCI	455-2		532,582,218.76
RETAINED EARNINGS	510		455,738,992.51
INCOME FROM WATERWORKS	639		57,803,133.57
INTEREST INCOME - Bank Deposit	664-1		202,345.29
INTEREST INCOME - MVFP	664-2		6,707.26
MISCELLANEOUS INCOME	678		10,257,032.75
GAIN/LOSS ON FOREX	681	20,125.00	
SALARIES & WAGES - REGULAR	701	5,502,614.74	
SALARIES & WAGES - CONTRACTUAL	706	39,167.86	
PERA	711	297,357.14	
REPRESENTATION ALLOWANCE	713	319,500.00	
TRANSPORTATION ALLOWANCE	714	319,500.00	
CLOTHING/UNIFORM ALLOWANCE	715	250,000.00	
SUBSISTENCE - Rice & Meal Allo	716-1	700,242.86	
SUBSISTENCE - Childrens Allow	716-2	6,930.00	
LIFE & RETIREMENT INS. CONTRIB	731	665,936.97	
PAG-IBIG CONTRIBUTIONS	732	15,100.00	
PHILHEALTH CONTRIBUTIONS	733	55,175.00	
ECC CONTRIBUTIONS	734	15,100.00	
LOYALTY AWARD BENEFITS	743	15,000.00	
PROVIDENT FUND BENEFITS	744	277,473.74	
TRAVELLING EXP-LOCAL-Inland	751-3	2,285.00	
TRAINING EXPENSES	753	165,318.12	
OFFICE SUPPLIES - Off Supplies	755-1	173,366.98	
OFFICE SUPPLIES - Computer Sup	755-2	97,908.25	
DRUGS AND MEDICINES EXPENSES	759	11,869.15	
GASOLINE, OIL AND LUBRICANTS	761	86,960.52	
OTHER SUPPLIES EXPENSE	765	7,769.50	
ELECTRICITY EXPENSES	767	412,625.98	
POSTAGE AND DELIVERIES	771	8,395.00	
TELEPHONE EXPENSES - LANDLINE	772	55,575.54	
TELEPHONE EXPENSES - MOBILE	773	63,194.03	
INTERNET EXPENSE	774	29,985.16	
ADVERTISING EXPENSES	780	11,424.00	



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<u>Account Description</u>	<u>Acct Code</u>	<u>Dr.</u>	<u>Cr.</u>
PRINTING AND BINDING EXPENSES	781	900.00	
RENT EXPENSE - COPIERS	782-1	95,914.82	
REPRESENTATION EXPENSES	783	81,534.95	
SUBSCRIPTION EXPENSES	786	11,850.57	
LEGAL SERVICES - Appeals	791	709,836.86	
JANITORIAL SERVICES	796	128,544.00	
SECURITY SERVICES	797	123,134.46	
R&M - OFFICE BUILDINGS	811	200.00	
R&M - IT EQPT & SOFTWARE	823	12,680.00	
R&M - MOTOR VEHICLES	841	30,272.00	
EXTRAORDINARY EXP-Officials	883-1	16,101.83	
MISCELLANEOUS EXPENSES	884	23,271.75	
FIDELITY BOND PREMIUMS	892	1,500.00	
INSURANCE EXP.- Vehicle Insura	893-1	11,957.09	
DEPRECIATION - OFFICE EQPT.	921	3,543.87	
DEPRECIATION - FURN & FIXTURES	922	31,589.36	
DEPRECIATION - IT Equipment	923	1,506,859.20	
DEPRECIATION - Technical & Sci	936	37,722.27	
Depre. - OM&E - Audio Visual	940-4	7,089.63	
INTEREST EXPENSE - DEBT SERVIC	975	254,852.78	
TOTAL		2,134,381,301.34	2,134,381,301.34

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Prepared by:

Alan D. Chuegan
Acting Chief Corp. Accountant