



Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**TRIAL BALANCE**

June 30, 2015

Office of the Supervising Auditor MWSS-Regulatory Office
JUL 13 2015
RECEIVED BY:

Account Description	Acct. Code	BALANCES	
		Dr	Cr
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
<b>CASH</b>			
<b>CASH-CASH ON HAND</b>			
CASH - Cash Collecting Officer	102	-	
PETTY CASH FUND	104	200,000.00	
<b>CASH IN BANK - LOCAL CURRENCY</b>			
CASH CIB-LC, Current Account	111	195,921,407.40	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	126,464,155.73	
<b>CASH IN BANK - FOREIGN CURRENCY</b>			
CASH CIB-FC, TIME DEPOSITS	117	14,633,981.98	
<b>RECEIVABLES</b>			
DUE FROM OFFICERS AND EMPLOYEES	123	1,322,485.51	
LOANS RECEIVABLE -OTHERS	126	44,313,986.70	
INTEREST RECEIVABLE	129	-	
<b>INTRA-AGENCY RECEIVABLES</b>			
DUE FROM CENTRAL OFFICE/HOME OFF	141	158,989,806.19	
OTHER RECEIVABLES	149	283,004.27	
<b>INVENTORIES</b>			
<b>SUPPLIES</b>			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
<b>PREPAYMENTS</b>			
PREPAID INSURANCE	178	35,837.79	
ADVANCES TO CONTRACTORS	181	5,967,459.25	
OTHER PREPAID EXPENSES	185	-	145,854.72
<b>OTHER ASSETS</b>			
GUARANTY DEPOSITS	186	64,625.00	
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
<b>BUILDINGS</b>			
OFFICE BUILDINGS	211	2,815,427.54	
Accum. Depre. - Office Bldg	211-311		2,533,884.79
<b>OFF. EQUIPMENT, FURNITURE AND FIXTURES</b>			
OFFICE EQUIPMENT	221	1,044,247.90	
Accum. Depre. - Office Eqpt.	221-321		832,115.02
FURNITURE & FIXTURES	222	4,182,023.80	
Accum. Depre. - Furniture & Fi	222-322		3,740,070.31



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<b>IT EQUIPMENT &amp; SOFTWARE</b>	<b>223</b>	125,640,695.12	
Accum. Depre. - IT Eqpt.	223-323		112,925,325.25
<b>LIBRARY BOOKS</b>	<b>224</b>	494,451.00	
Accum. Depre. - Library Books	224-324		445,005.89
<b>MACHINERIES AND EQUIPMENT</b>			
<b>COMMUNICATION EQUIPMENT</b>	<b>229</b>	2,100,270.49	
Accum. Depre. - Comm. Eqpt.	229-329		1,890,243.44
<b>MEDICAL, DENTAL &amp; LAB EQPT.</b>	<b>233</b>	-	
Accum. Depre. - Medical Eqpt.	233-333		-
<b>SPORTS EQUIPMENT</b>	<b>235</b>	371,513.75	
Accum. Depre. - Sports Eqpt.	235-335		334,362.37
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>	<b>236</b>	3,734,253.44	
Accum. Depre. - Technical & Sc	236-336		3,198,955.73
<b>OTHER MACHINERIES AND EQUIPMENT</b>	<b>240</b>	2,712,972.09	
Accum Depre.-OME	340		2,304,632.88
<b>TRANSPORTATION EQUIPMENT</b>			
<b>MOTOR VEHICLES</b>	<b>241</b>	12,868,657.00	
Accum. Depre. - Motor Vehicle	241-341		4,194,349.57
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>PAYABLE ACCOUNTS</b>			
<b>ACCOUNTS PAYABLE</b>	<b>401</b>		44,707,510.62
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>	<b>403</b>		45,529,904.96
<b>DIVIDENDS PAYABLE</b>	<b>408</b>		-
<b>INTEREST PAYABLE</b>	<b>409</b>		-
<b>INTER-AGENCY PAYABLES</b>			
<b>DUE TO BIR</b>	<b>412</b>		1,001,242.48
<b>DUE TO GSIS</b>	<b>413</b>		616,608.04
<b>DUE TO PAG-IBIG</b>	<b>414</b>		62,531.72
<b>DUE TO PHILHEALTH</b>	<b>415</b>		10,415.00
<b>INTRA-AGENCY PAYABLES</b>			
<b>DUE TO C.O.</b>	<b>421</b>		-
<b>DUE TO OPERATING UNITS</b>	<b>423</b>		6,700.00
<b>DUE TO OTHER FUNDS</b>	<b>424</b>		(91,651.66)
<b>OTHER LIABILITY ACCOUNTS</b>			
<b>Due to BAC- Bid Docs</b>	<b>426</b>		-
<b>PERFORMANCE/BIDDERS BOND</b>	<b>427</b>		2,245,191.32



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OTHER PAYABLES	439		664,084.41
<b>LONG - TERM LIABILITIES</b>			
LOANS PAYABLE - FOREIGN	445		20,109,037.22
<b>DEFERRED CREDITS</b>			
OTHER DEFERRED CREDITS	455		79,596,999.98
<b>GOVERNMENT EQUITY</b>			
RETAINED EARNINGS	510		324,729,325.28
<b>GENERAL INCOME ACCOUNTS</b>			
INCOME FROM WATERWORKS	639		79,597,000.02
INTEREST INCOME	664		598,824.31
MISC. INCOME	678		9,600.00
GAIN/LOSS ON FOREX	681	-	-
<b>GAIN/LOSS ACCOUNTS</b>			
PRIOR YEARS ADJUSTMENT	684	-	
<b>EXPENSES</b>			
<b>PERSONNEL SERVICES</b>			
SALARIES & WAGES - REGULAR	701	11,384,493.46	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	635,000.00	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	658,121.00	
TRANSPORTATION ALLOWANCE	714	673,178.48	
CLOTHING/UNIFORM ALLOWANCE	715	265,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	13,365.00	
Productivity Incentive Allowance	717	2,492,458.00	
OTHER BONUSES & ALLOWANCES	719	1,849,156.00	
HONORARIA	720	-	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
CASH GIFT	724	130,000.00	
YEAR END BONUS (13TH MO.)	725	935,621.00	
LIFE & RETIREMENT INS. CONTRIB	731	1,366,842.54	
PAG-IBIG CONTRIBUTIONS	732	31,750.00	
PHILHEALTH CONTRIBUTIONS	733	113,737.50	
ECC CONTRIBUTIONS	734	32,000.00	
TERMINAL LEAVE BENEFITS	742	91,537.53	
LOYALTY AWARD BENEFITS	743	15,000.00	



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PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	-	
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>			
TRAVELLING EXP	751	97,510.37	
TRAINING EXPENSES	753	804,054.29	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	391,110.69	
DRUGS AND MEDICINES EXPENSES	759	27,146.58	
GASOLINE, OIL AND LUBRICANTS	761	296,675.64	
OTHER SUPPLIES EXPENSE	765	53,275.15	
WATER EXPENSES	766	-	
ELECTRICITY EXPENSE	767	1,017,417.70	
POSTAGE AND DELIVERIES	771	24,030.00	
TELEPHONE EXPENSES - LANDLINE	772	135,741.06	
TELEPHONE EXPENSES - MOBILE	773	151,414.06	
INTERNET EXPENSE	774	59,171.28	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	40,320.00	
PRINTING AND BINDING EXPENSES	781	45,637.00	
RENT EXPENSE	782	143,614.49	-
REPRESENTATION EXPENSES	783	317,946.52	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	48,042.00	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	46,125.51	
CONSULTANCY	793	-	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	330,813.20	
SECURITY SERVICES	797	385,199.55	
OTHER PROFESSIONAL SERVICES	799	1,691,890.24	
R&M - OFFICE BUILDINGS	811	3,640.00	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	3,210.00	
R&M - FURNITURE & FIXTURES	822	1,642.75	
R&M - IT EQPT & SOFTWARE	823	-	
R&M - COMMUNICATION EQPT.	829	6,598.50	
R&M - SPORTS EQUIPMENT	835	-	

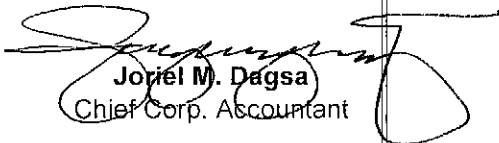


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R&M - OTHER MACHINERIES & EQPT	840	1,900.00	
R&M - MOTOR VEHICLES	841	68,701.65	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXP	883	185,142.19	
MISCELLANEOUS EXPENSES	884	-	
TAXES, DUTIES AND LICENSES	891	17,675.30	
FIDELITY BOND PREMIUMS	892	9,000.00	
Insurance Expenses	893	31,149.72	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	6,653.89	
Depreciation - Furniture and Fixtures	922	13,939.05	
Depreciation - IT Equipment	923	33,654.73	
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	37,583.52	
Depreciation - Other Machineries and Equipment	940	23,339.10	
Depreciation - Motor Vehicles	941	384,800.64	
OTHER MOOE	969	75,415.20	
INTEREST EXPENSE - DEBT SERVICE	975	78,414.64	
Totals		<b>731,938,118.67</b>	<b>731,938,118.67</b>

Prepared by:

  
Joriel M. Dagsa  
Chief Corp. Accountant