



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

December 31, 2016 (Pre-Closing)

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	-	
<b>CASH IN BANK - LOCAL CURRENCY</b>			
CASH CIB-LC, Current Account	111	19,479,093.93	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	378,637,248.45	
<b>CASH IN BANK - FOREIGN CURRENCY</b>			
CASH CIB-FC, TIME DEPOSITS	117	16,366,959.10	
<b>RECEIVABLES</b>			
DUE FROM OFFICERS AND EMPLOYEES	123	1,327,784.04	
LOANS RECEIVABLE -OTHERS	126	42,275,768.27	
INTEREST RECEIVABLE	129	692,918.48	
<b>INTRA-AGENCY RECEIVABLES</b>			
DUE FROM CENTRAL OFFICE/HOME OFF	141	-	
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	26,034.01	
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	
OTHER ASSETS - UNSERVICEABLE	290	1,542,912.35	
<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	1,427,037.56	
Accum. Depre. - Office Eqpt.	221-321		626,499.22
FURNITURE & FIXTURES	222	4,221,523.80	



## MWSS - REGULATORY OFFICE TRIAL BALANCE

December 31, 2016 (Pre-Closing)

Account Description	Acct. Code	BALANCES	
		Dr	Cr
Accum. Depre. - Furniture & Fi	222-322		3,459,118.83
<b>IT EQUIPMENT &amp; SOFTWARE</b>	<b>223</b>	125,208,660.53	
Accum. Depre. - IT Eqpt.	223-323		110,772,939.84
<b>LIBRARY BOOKS</b>	<b>224</b>	494,451.00	
Accum. Depre. - Library Books	224-324		445,005.90
<b>MACHINERIES AND EQUIPMENT</b>			
<b>COMMUNICATION EQUIPMENT</b>	<b>229</b>	170,113.21	
Accum. Depre. - Comm. Eqpt.	229-329		149,274.12
<b>MEDICAL, DENTAL &amp; LAB EQPT.</b>	<b>233</b>	-	
Accum. Depre. - Medical Eqpt.	233-333		-
<b>SPORTS EQUIPMENT</b>	<b>235</b>	140,509.75	
Accum. Depre. - Sports Eqpt.	235-335		106,370.67
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>	<b>236</b>	3,294,530.44	
Accum. Depre. - Technical & Sc	236-336		2,788,585.58
<b>OTHER MACHINERIES AND EQUIPMENT</b>	<b>240</b>	1,555,825.39	
Accum Depre.-OME	340		1,128,317.07
<b>TRANSPORTATION EQUIPMENT</b>			
<b>MOTOR VEHICLES</b>	<b>241</b>	12,868,657.00	
Accum. Depre. - Motor Vehicle	241-341		5,925,952.45
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>PAYABLE ACCOUNTS</b>			
<b>ACCOUNTS PAYABLE</b>	<b>401</b>		15,349,388.56
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>	<b>403</b>		7,828,161.36
<b>DIVIDENDS PAYABLE</b>	<b>408</b>		-
<b>INTEREST PAYABLE</b>	<b>409</b>		63,491.15
<b>INTER-AGENCY PAYABLES</b>			
<b>DUE TO BIR</b>	<b>412</b>		170,602.58
<b>DUE TO GSIS</b>	<b>413</b>		-
<b>DUE TO PAG-IBIG</b>	<b>414</b>		-
<b>DUE TO PHILHEALTH</b>	<b>415</b>		-
<b>INTRA-AGENCY PAYABLES</b>			
<b>DUE TO C.O.</b>	<b>421</b>		961,524.65
<b>DUE TO OPERATING UNITS</b>	<b>423</b>		163,550.00
<b>DUE TO OTHER FUNDS</b>	<b>424</b>		-
<b>OTHER LIABILITY ACCOUNTS</b>			
<b>Due to BAC- Bid Docs</b>	<b>426</b>		-



## MWSS - REGULATORY OFFICE

### TRIAL BALANCE

December 31, 2016 (Pre-Closing)

Account Description	Acct. Code	BALANCES	
		Dr	Cr
PERFORMANCE/BIDDERS BOND	427		1,512,591.32
OTHER PAYABLES	439		664,084.41
<b>LONG - TERM LIABILITIES</b>			
LOANS PAYABLE - FOREIGN	445		9,323,164.96
<b>DEFERRED CREDITS</b>			
OTHER DEFERRED CREDITS	455		-
<b>GOVERNMENT EQUITY</b>			
RETAINED EARNINGS	510		323,043,440.79
<b>GENERAL INCOME ACCOUNTS</b>			
INCOME FROM WATERWORKS	639		188,225,000.00
INTEREST INCOME	664		3,584,090.03
MISC. INCOME	678		2,988.00
GAIN/LOSS ON FOREX	681	-	307,337.98
<b>GAIN/LOSS ACCOUNTS</b>			
PRIOR YEARS ADJUSTMENT	684	-	
<b>EXPENSES</b>			
<b>PERSONNEL SERVICES</b>			
SALARIES & WAGES - REGULAR	701	22,614,876.81	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	1,288,439.38	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	1,327,096.18	
TRANSPORTATION ALLOWANCE	714	1,316,752.94	
CLOTHING/UNIFORM ALLOWANCE	715	280,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	2,941,815.00	
OTHER BONUSES & ALLOWANCES	719	1,920,242.00	
HONORARIA	720	-	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	21,129.13	
CASH GIFT	724	269,000.00	
YEAR END BONUS (13TH MO.)	725	1,882,256.00	
LIFE & RETIREMENT INS. CONTRIB	731	2,713,417.02	
PAG-IBIG CONTRIBUTIONS	732	64,600.00	
PHILHEALTH CONTRIBUTIONS	733	225,062.50	
ECC CONTRIBUTIONS	734	64,600.00	



## MWSS - REGULATORY OFFICE TRIAL BALANCE

December 31, 2016 (Pre-Closing)

Account Description	Acct. Code	BALANCES	
		Dr.	Cr.
TERMINAL LEAVE BENEFITS	742	628,080.58	
LOYALTY AWARD BENEFITS	743	-	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	1,275,000.00	
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>			
TRAVELLING EXP	751	202,578.53	
TRAINING EXPENSES	753	2,439,901.01	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	554,825.95	
MAINTENANCE, SAMPLING & OTHER CO	759	239,457.10	
GASOLINE, OIL AND LUBRICANTS	761	706,993.16	
OTHER SUPPLIES EXPENSE	765	245,907.05	
WATER EXPENSES	766	-	
ELECTRICITY EXPENSE	767	1,966,257.53	
POSTAGE AND DELIVERIES	771	52,343.00	
TELEPHONE EXPENSES - LANDLINE	772	299,219.03	
TELEPHONE EXPENSES - MOBILE	773	461,655.33	
INTERNET EXPENSE	774	118,186.69	
MEMEBRSHIP DUES/CONTRI TO ORG	778	2,400.00	
ADVERTISING EXPENSES	780	620,203.27	
PRINTING AND BINDING EXPENSES	781	207,090.00	
RENT EXPENSE	782	569,460.30	-
REPRESENTATION EXPENSES	783	571,005.61	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	1,438,724.95	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	39,527.63	
CONSULTANCY	793	500,000.00	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	795,697.56	
SECURITY SERVICES	797	1,077,109.56	
OTHER PROFESSIONAL SERVICES	799	3,917,129.29	
R&M - OFFICE BUILDINGS	811	26,888.22	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	1,250.00	
R&M - FURNITURE & FIXTURES	822	1,475.00	
R&M - IT EQPT & SOFTWARE	823	36,650.00	

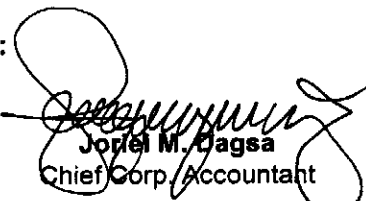


**MWSS - REGULATORY OFFICE**  
**TRIAL BALANCE**

December 31, 2016 (Pre-Closing)

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - COMMUNICATION EQPT.	829	16,325.00	
R&M - SPORTS EQUIPMENT	835	16,985.00	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	173,046.12	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXP	883	520,424.20	
MISCELLANEOUS EXPENSES	884	12,075.00	
TAXES, DUTIES AND LICENSES	891	8,637.18	
FIDELITY BOND PREMIUMS	892	28,500.00	
Insurance Expenses	893	67,142.18	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	133,260.54	
Depreciation - Furniture and Fixtures	922	117,727.06	
Depreciation - IT Equipment	923	333,208.35	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	15,310.08	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	23,607.00	
Depreciation - Technical and Scientific Equipment	936	26,266.55	
Depreciation - Other Machineries and Equipment	940	76,273.20	
Depreciation - Motor Vehicles	941	1,154,401.92	-
OTHER MOOE	969	1,486,468.68	
INTEREST EXPENSE - DEBT SERVICE	975	286,714.24	
<b>Totals</b>		<b>679,281,218.98</b>	<b>679,281,218.98</b>

Prepared by:

  
**Joriel M. Dagsa**  
 Chief Corp. Accountant



Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**  
**December 31, 2016 (Pre-Closing)**

Account Description	Acct Code	Dr.	Cr.
CASH CIB-LC, C/A- LBP Regular	111-LBP	15,313,350.26	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	4,165,743.67	-
CASH CIB-LC, TD - LBP Special	113-LBPS	378,637,248.45	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,361,478.25	-
CASH CIB-FC, TD - LBP Dollars	117-LBP\$TD	15,005,480.85	-
DUE FROM OE - Cash Advance	123-CA	62,835.60	-
DUE FROM OE - Health Insurance	123-HMO	993,531.57	-
DUE FROM OE - MVFP Insurance	123-INS	75,614.55	-
DUE FROM OE - Others	123-Others	52,261.68	-
DUE FROM OE - Phone Calls	123-PHONE	143,540.64	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	42,275,768.27	-
INTEREST RECEIVABLE	129	692,918.48	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	26,034.01	-
ADVANCES - PAWS II Y3	181- UPNEC P2Y3	36,323.10	-
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	2,815,427.54	-
Accum. Depre. - Office Bldg	211-311	-	2,533,884.79
OFFICE EQUIPMENT	221	1,427,037.56	-
Accum. Depre. - Office Eqpt.	221-321	-	626,499.22
FURNITURE & FIXTURES	222	4,221,523.80	-
Accum. Depre. - Furniture & Fi	222-322	-	3,459,118.83
IT EQUIPMENT & SOFTWARE	223	125,208,660.53	-
Accum. Depre. - IT Eqpt.	223-323	-	110,772,939.84
LIBRARY BOOKS	224	494,451.00	-
Accum. Depre. - Library Books	224-324	-	445,005.90
COMMUNICATION EQUIPMENT	229	170,113.21	-
Accum. Depre. - Comm. Eqpt.	229-329	-	149,274.12
SPORTS EQUIPMENT	235	140,509.75	-
Accum. Depre. - Sports Eqpt.	235-335	-	106,370.67
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,788,585.58
OM & E - Elect & Cooling	240-1	536,217.32	-
Accum Depre.-OME- Elec & Cooli	240-1-340	-	477,330.59
O M & E - Tools	240-2	44,800.00	-
Accum Depre.-OME- Tools	240-2-340	-	40,320.00
O M & E - Appliances	240-3	144,289.00	-
Accum Depre.-OME- Appliances	240-3-340	-	110,478.85



Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**  
 December 31, 2016 (Pre-Closing)

Account Description	Acct Code	Dr.	Cr.
O M & E - Audio Visual	240-4	830,519.07	-
Accum Depre.-OME- Audio Visual	240-4-340	-	500,187.63
MOTOR VEHICLES	241	12,868,657.00	-
Accum. Depre. - Motor Vehicle	241-341	-	5,925,952.45
OTHER ASSETS	290	1,542,912.35	-
A/P-Vouchers Payable	401-1	-	1,791,530.97
A/P-Accrued Expenses - MOOE	401-2	-	13,557,857.59
DUE TO OE - Claims	403-2	-	7,828,161.36
INTEREST PAYABLE	409	-	63,491.15
DUE TO BIR - ITW Employees	412-1	-	170,602.58
DUE TO C.O.	421	-	961,524.65
DUE TO OPTNG U - RO Tubig Due	423	-	163,550.00
PERFORMANCE/BIDDERS BOND	427	-	1,512,591.32
OTHER PAYABLES	439	-	664,084.41
LOANS PAYABLE - FOREIGN	445	-	9,323,164.96
RETAINED EARNINGS	510	-	323,043,440.79
INCOME FROM WATERWORKS	639	-	188,225,000.00
INTEREST INCOME - Bank Deposit	664-1	-	3,445,431.34
INTEREST INCOME - MVFP	664-2	-	138,658.69
MISCELLANEOUS INCOME	678	-	2,988.00
GAIN/LOSS ON FOREX	681	-	307,337.98
SALARIES & WAGES - REGULAR	701	22,614,876.81	-
PERA	711	1,288,439.38	-
REPRESENTATION ALLOWANCE	713	1,327,096.18	-
TRANSPORTATION ALLOWANCE	714	1,316,752.94	-
CLOTHING/UNIFORM ALLOWANCE	715	280,000.00	-
PRODVTY/ INCENTIVE ALL-PIB	717-1	2,560,000.00	-
PRODUCTIVITY INCNTV - OTHERS	717-3	381,815.00	-
OTHER BONUSES & ALL - Others	719-1	1,920,242.00	-
OVERTIME AND NIGHT PAY	723	21,129.13	-
CASH GIFT	724	269,000.00	-
YEAR END BONUS	725	1,882,256.00	-
LIFE & RETIREMENT INS. CONTRIB	731	2,713,417.02	-
PAG-IBIG CONTRIBUTIONS	732	64,600.00	-
PHILHEALTH CONTRIBUTIONS	733	225,062.50	-
ECC CONTRIBUTIONS	734	64,600.00	-
TERMINAL LEAVE BENEFITS	742	628,080.58	-
OTHER PERSONNEL BENEFITS-CNA	749-3	1,275,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	48,442.59	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	38,403.40	-
TRAVELLING EXP-LOCAL-Inland	751-3	115,732.54	-
TRAINING EXPENSES	753	2,439,901.01	-



Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**  
 December 31, 2016 (Pre-Closing)

Account Description	Acct Code	Dr	Cr.
OFFICE SUPPLIES - Off Supplies	755-1	350,224.95	-
OFFICE SUPPLIES - Computer Sup	755-2	204,601.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	239,457.10	-
GASOLINE, OIL AND LUBRICANTS	761	706,993.16	-
OTHER SUPPLIES EXPENSE	765	245,907.05	-
ELECTRICITY EXPENSES	767	1,966,257.53	-
POSTAGE AND DELIVERIES	771	52,343.00	-
TELEPHONE EXPENSES - LANDLINE	772	299,219.03	-
TELEPHONE EXPENSES - MOBILE	773	461,655.33	-
INTERNET EXPENSE	774	118,186.69	-
MEMEBRSHIP DUES/CONTRI TO ORG	778	2,400.00	-
ADVERTISING EXPENSES	780	620,203.27	-
PRINTING AND BINDING EXPENSES	781	207,090.00	-
RENT EXPENSE - COPIERS	782-1	569,460.30	-
REPRESENTATION EXPENSES	783	571,005.61	-
SUBSCRIPTION EXPNSES	786	1,438,724.95	-
AUDITING SERVICES	792	39,527.63	-
CONSULTANCY - CUSTOMER SURVEY	793-6	500,000.00	-
JANITORIAL SERVICES	796	795,697.56	-
SECURITY SERVICES	797	1,077,109.56	-
OTHER PROF SRVCS - WQ Test	799-1	2,801,325.00	-
OTHER PROF SRVCS - Others	799-3	1,115,804.29	-
R&M - OFFICE BUILDINGS	811	26,888.22	-
R&M - OFFICE EQUIPMENT	821	1,250.00	-
R&M - FURNITURE & FIXTURES	822	1,475.00	-
R&M - IT EQPT & SOFTWARE	823	36,650.00	-
R&M - COMMUNICATION EQPT.	829	16,325.00	-
R&M - SPORTS EQUIPMENT	835	16,985.00	-
R&M - MOTOR VEHICLES	841	173,046.12	-
EXTRAORDINARY AND MISCELLANEOUS	883	520,424.20	-
MISCELLANEOUS EXPENSES	884	12,075.00	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	8,637.18	-
FIDELITY BOND PREMIUMS	892	28,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	67,142.18	-
DEPRECIATION - OFFICE EQPT.	921	133,260.54	-
DEPRECIATION - FURN & FIXTURES	922	117,727.06	-
DEPRECIATION - IT Equipment	923	333,208.35	-
DEPRECIATION - Communication E	929	15,310.08	-
DEPRECIATION - Sports Eqpt.	935	23,607.00	-
DEPRECIATION - Technical & Sci	936	26,266.55	-
Depre. - OM&E - Elec & Cooling	940-1	2,340.00	-
Depre. - OM&E - Appliances	940-3	8,864.40	-
Depre. - OM&E - Audio Visual	940-4	65,068.80	-



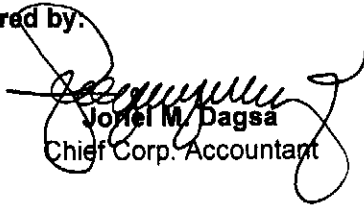


Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**  
December 31, 2016 (Pre-Closing)

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr.</u>
DEPRECIATION - Motor Vehicle	941	1,154,401.92	-
OTHER MOOE - GAD & CULTURAL	969-2	1,486,468.68	-
INTEREST EXPENSE - DEBT SERVIC	975	286,714.24	-
<b>TOTAL</b>		<b>679,281,218.98</b>	<b>679,281,218.98</b>

0.00

Prepared by:

  
Jonel M. Dagsa  
Chief Corp. Accountant