



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

June 30, 2017

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	74,904.97	
<b>CASH IN BANK - LOCAL CURRENCY</b>			
CASH CIB-LC, Current Account	111	29,983,135.03	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	380,379,450.20	
<b>CASH IN BANK - FOREIGN CURRENCY</b>			
CASH CIB-FC, TIME DEPOSITS	117	1,361,943.77	
<b>RECEIVABLES</b>			
DUE FROM OFFICERS AND EMPLOYEES	123	1,333,269.31	
LOANS RECEIVABLE -OTHERS	126	41,860,028.02	
INTEREST RECEIVABLE	129	-	
<b>INTRA-AGENCY RECEIVABLES</b>			
DUE FROM CENTRAL OFFICE/HOME OFF	141	115,050,000.00	
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	27,193.31	
ADVANCES TO CONTRACTORS	181	4,932,252.63	
OTHER PREPAID EXPENSES	185	-	145,854.72
<b>OTHER ASSETS</b>			
GUARANTY DEPOSITS	186	64,625.00	
RESTRICTED FUND	285	76,075,652.06	
OTHER ASSETS - UNSERVICEABLE	290	175,546.70	
<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	1,540,707.56	
Accum. Depre. - Office Eqpt.	221-321		708,420.40



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**TRIAL BALANCE**

June 30, 2017

Account Description	Acct. Code	BALANCES	
		Dr	Cr
<b>FURNITURE &amp; FIXTURES</b>	<b>222</b>	4,221,523.80	
Accum. Depre. - Furniture & Fi	222-322		3,510,141.57
<b>IT EQUIPMENT &amp; SOFTWARE</b>	<b>223</b>	125,208,660.53	
Accum. Depre. - IT Eqpt.	223-323		111,024,825.12
<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		153,101.88
<b>MEDICAL, DENTAL &amp; LAB EQPT.</b>	<b>233</b>	-	
Accum. Depre. - Medical Eqpt.	233-333		-
<b>SPORTS EQUIPMENT</b>	<b>235</b>	276,507.75	
Accum. Depre. - Sports Eqpt.	235-335		115,891.06
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>	<b>236</b>	3,294,530.44	
Accum. Depre. - Technical & Sc	236-336		2,801,718.86
<b>OTHER MACHINERIES AND EQUIPMENT</b>	<b>240</b>	1,555,825.39	
Accum Depre.-OME	340		1,155,676.17
<b>TRANSPORTATION EQUIPMENT</b>			
<b>MOTOR VEHICLES</b>	<b>241</b>	12,868,657.00	
Accum. Depre. - Motor Vehicle	241-341		6,503,153.41
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>PAYABLE ACCOUNTS</b>			
ACCOUNTS PAYABLE	401		2,300,107.31
DUE TO OFFICERS & EMPLOYEES	403		4,133,393.51
DIVIDENDS PAYABLE	408		-
INTEREST PAYABLE	409		-
<b>INTER-AGENCY PAYABLES</b>			
DUE TO BIR	412		435,213.54
DUE TO GSIS	413		622,598.46
DUE TO PAG-IBIG	414		47,574.78
DUE TO PHILHEALTH	415		38,850.00
<b>INTRA-AGENCY PAYABLES</b>			
DUE TO C.O.	421		-
DUE TO OPERATING UNITS	423		172,700.00
DUE TO OTHER FUNDS	424		218,947.65
<b>OTHER LIABILITY ACCOUNTS</b>			



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Account Description	Acct Code	BALANCES	
		Dr	Cr
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		1,554,425.12
OTHER PAYABLES	439		664,084.41
<b>LONG - TERM LIABILITIES</b>			
LOANS PAYABLE - FOREIGN	445		4,629,892.56
<b>DEFERRED CREDITS</b>			
OTHER DEFERRED CREDITS	455		114,251,499.98
<b>GOVERNMENT EQUITY</b>			
RETAINED EARNINGS	510		455,128,167.93
<b>GENERAL INCOME ACCOUNTS</b>			
INCOME FROM WATERWORKS	639		114,251,500.02
INTEREST INCOME	664		1,328,312.93
MISC. INCOME	678		50.00
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	11,042,143.03	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	627,853.76	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	604,206.96	
TRANSPORTATION ALLOWANCE	714	590,874.59	
CLOTHING/UNIFORM ALLOWANCE	715	265,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	-	
OTHER BONUSES & ALLOWANCES	719	1,760,706.00	
HONORARIA	720	-	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	123,056.97	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	1,319,916.32	
PAG-IBIG CONTRIBUTIONS	732	31,200.00	
PHILHEALTH CONTRIBUTIONS	733	109,537.50	



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Account Description	Acct. Code	BALANCES	
		Dr	Cr
ECC CONTRIBUTIONS	734	31,400.00	
TERMINAL LEAVE BENEFITS	742	-	
LOYALTY AWARD BENEFITS	743	-	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	-	
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>			
TRAVELLING EXP	751	64,001.26	
TRAINING EXPENSES	753	2,016,457.56	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	338,918.88	
MAINTENANCE, SAMPLING & OTHER CO	759	136,133.02	
GASOLINE, OIL AND LUBRICANTS	761	205,625.09	
OTHER SUPPLIES EXPENSE	765	153,349.64	
WATER EXPENSES	766	-	
ELECTRICITY EXPENSE	767	697,512.50	
POSTAGE AND DELIVERIES	771	24,789.00	
TELEPHONE EXPENSES - LANDLINE	772	109,622.12	
TELEPHONE EXPENSES - MOBILE	773	263,776.06	
INTERNET EXPENSE	774	13,169.68	
MEMEBRSHIP DUES/CONTRI TO ORG	778	9,100.00	
ADVERTISING EXPENSES	780	94,483.20	
PRINTING AND BINDING EXPENSES	781	89,960.00	
RENT EXPENSE	782	220,782.91	-
REPRESENTATION EXPENSES	783	245,015.82	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	405,905.56	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	9,810.31	
CONSULTANCY	793	-	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	263,934.88	
SECURITY SERVICES	797	181,686.41	
OTHER PROFESSIONAL SERVICES	799	811,605.46	
R&M - OFFICE BUILDINGS	811	24,850.00	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	3,300.00	
R&M - FURNITURE & FIXTURES	822	1,400.00	

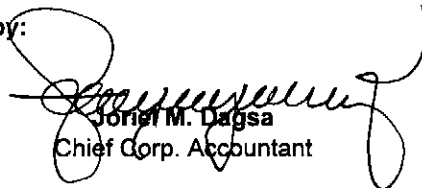


**MWSS - REGULATORY OFFICE**  
**TRIAL BALANCE**

June 30, 2017

Account Description	Acct. Code	BALANCES	
		Dr.	Cr.
R&M - IT EQPT & SOFTWARE	823	27,820.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	127,825.82	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	883	216,116.64	
MISCELLANEOUS EXPENSES	884	35,986.21	
TAXES, DUTIES AND LICENSES	891	-	
FIDELITY BOND PREMIUMS	892	24,000.00	
Insurance Expenses	893	27,302.12	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	81,921.18	
Depreciation - Furniture and Fixtures	922	51,022.74	
Depreciation - IT Equipment	923	251,885.28	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	3,827.76	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	9,520.39	
Depreciation - Technical and Scientific Equipment	936	13,133.28	
Depreciation - Other Machineries and Equipment	940	27,359.10	
Depreciation - Motor Vehicles	941	577,200.96	-
OTHER MOOE	969	400,124.00	
INTEREST EXPENSE - DEBT SERVICE	975	61,452.62	
Totals		828,874,992.08	828,874,992.08

Prepared by:

  
Joriel M. Dagsa  
Chief Corp. Accountant



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

June 30, 2017

Account Description	Acct Code	Dr.	Cr.
CASH - Petty Cash Fund	104	74,904.97	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	23,971,118.41	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	4,741,042.87	-
CASH CIB-LC, C/A- PNB Regular	111-PNB1	1,242,351.30	-
CASH CIB-LC, C/A- PNB MVFP	111-PNB2	28,622.45	-
CASH CIB-LC, TD - LBP Special	113-LBPS	380,379,450.20	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,361,943.77	-
DUE FROM OE - Cash Advance	123-CA	62,681.25	-
DUE FROM OE - Health Insurance	123-HMO	984,839.94	-
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	157,871.89	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	41,860,028.02	-
DUE FROM C.O./HOME OFFICE	141-1	115,050,000.00	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	27,193.31	-
181-UPNEC PAWS P2 Y5	181- UPNEC P2Y5	4,932,252.63	-
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	1,540,707.56	-
Accum. Depre. - Office Eqpt.	221-321	-	708,420.40
FURNITURE & FIXTURES	222	4,221,523.80	-
Accum. Depre. - Furniture & Fi	222-322	-	3,510,141.57
IT EQUIPMENT & SOFTWARE	223	125,208,660.53	-
Accum. Depre. - IT Eqpt.	223-323	-	111,024,825.12
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	-	153,101.88
SPORTS EQUIPMENT	235	276,507.75	-
Accum. Depre. - Sports Eqpt.	235-335	-	115,891.06
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,801,718.86
OM & E - Elect & Cooling	240-1	536,217.32	-
Accum Depre.-OME- Elec & Cooli	240-1-340	-	478,500.59
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	-



Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
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June 30, 2017

Account Description	Acct Code	Dr	Cr
Accum Depre.-OME- Appliances	240-3-340	-	114,911.05
O M & E - Audio Visual	240-4	830,519.07	-
Accum Depre.-OME- Audio Visual	240-4-340	-	521,944.53
MOTOR VEHICLES	241	12,868,657.00	-
Accum. Depre. - Motor Vehicle	241-341	-	6,503,153.41
RESTRICTED FUND/ASSETS	285	76,075,652.06	-
OTHER ASSETS	290	175,546.70	-
A/P-Vouchers Payable	401-1	-	62,694.23
A/P-Accrued Expenses - MOOE	401-2	-	2,237,413.08
DUE TO OE - Claims	403-2	-	4,133,393.51
DUE TO BIR - ITW Employees	412-1	-	867,935.55
DUE TO BIR - VAT Professionals	412-3	-	12,618.03
DUE TO BIR - EWT Supplrs/Servi	412-4	-	13,409.70
DUE to BIR - Final Vat Withhld	412-5	-	41,250.26
DUE TO GSIS - Gov't. Share	413-1	-	229,199.72
DUE TO GSIS - Employee Share	413-2	-	171,899.79
DUE TO GSIS - Sate Insurance	413-3	-	5,400.00
DUE TO GSIS - Plans	413-4	-	374.36
DUE TO GSIS - Loans	413-5	-	215,724.59
DUE TO PAG-IBIG - Gov't. Share	414-1	-	5,300.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	8,700.00
DUE TO PAG-IBIG - Empl Loans	414-3	-	33,574.78
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	19,425.00
DUE TO PHILHEALTH - Empl. Shar	415-2	-	19,425.00
DUE TO OPTNG U - RO Tubig Due	423	-	172,700.00
DUE TO OF - WF Empl. Share	424-2	-	3,800.00
DUE TO OF - WASSLAI Contributn	424-4	-	73,105.00
DUE TO OF - WASSLAI Loans	424-5	-	134,176.00
DUE TO OF - Coop Capital	424-6	-	7,866.65
PERFORMANCE/BIDDERS BOND	427	-	1,554,425.12
OTHER PAYABLES	439	-	664,084.41
LOANS PAYABLE - FOREIGN	445	-	4,629,892.56
DEFFERRED CREDITS	455	-	114,251,499.98
RETAINED EARNINGS	510	-	455,128,167.93
INCOME FROM WATERWORKS	639	-	114,251,500.02
INTEREST INCOME - Bank Deposit	664-1	-	1,144,389.90
INTEREST INCOME - MVFP	664-2	-	183,923.03
MISCELLANEOUS INCOME	678	-	50.00
SALARIES & WAGES - REGULAR	701	11,042,143.03	-
PERA	711	627,853.76	-
REPRESENTATION ALLOWANCE	713	604,206.96	-
TRANSPORTATION ALLOWANCE	714	590,874.59	-



Republic of the Philippines

**MWSS - REGULATORY OFFICE**

**GENERAL LEDGER TRIAL BALANCE**

June 30, 2017

Account Description	Acct Code	Dr.	
CLOTHING/UNIFORM ALLOWANCE	715	265,000.00	-
OTHER BONUSES & ALL - Others	719-1	1,760,706.00	-
OVERTIME AND NIGHT PAY	723	123,056.97	-
LIFE & RETIREMENT INS. CONTRIB	731	1,319,916.32	-
PAG-IBIG CONTRIBUTIONS	732	31,200.00	-
PHILHEALTH CONTRIBUTIONS	733	109,537.50	-
ECC CONTRIBUTIONS	734	31,400.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	20,000.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	12,156.08	-
TRAVELLING EXP-LOCAL-Inland	751-3	31,845.18	-
TRAINING EXPENSES	753	2,016,457.56	-
OFFICE SUPPLIES - Off Supplies	755-1	214,726.88	-
OFFICE SUPPLIES - Computer Sup	755-2	124,192.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	136,133.02	-
GASOLINE, OIL AND LUBRICANTS	761	205,625.09	-
OTHER SUPPLIES EXPENSE	765	153,349.64	-
ELECTRICITY EXPENSES	767	697,512.50	-
POSTAGE AND DELIVERIES	771	24,789.00	-
TELEPHONE EXPENSES - LANDLINE	772	109,622.12	-
TELEPHONE EXPENSES - MOBILE	773	263,776.06	-
INTERNET EXPENSE	774	13,169.68	-
MEMEBRSHIP DUES/CONTRI TO ORG	778	9,100.00	-
ADVERTISING EXPENSES	780	94,483.20	-
PRINTING AND BINDING EXPENSES	781	89,960.00	-
RENT EXPENSE - COPIERS	782-1	220,782.91	-
REPRESENTATION EXPENSES	783	245,015.82	-
SUBSCRIPTION EXPNSES	786	405,905.56	-
AUDITING SERVICES	792	9,810.31	-
JANITORIAL SERVICES	796	263,934.88	-
SECURITY SERVICES	797	181,686.41	-
OTHER PROF SRVCS - WQ Test	799-1	293,470.00	-
OTHER PROF SRVCS - Others	799-3	518,135.46	-
R&M - OFFICE BUILDINGS	811	24,850.00	-
R&M - OFFICE EQUIPMENT	821	3,300.00	-
R&M - FURNITURE & FIXTURES	822	1,400.00	-
R&M - IT EQPT & SOFTWARE	823	27,820.00	-
R&M - MOTOR VEHICLES	841	127,825.82	-
EXTRAORDINARY AND MISCELLANEOUS	883	216,116.64	-
MISCELLANEOUS EXPENSES	884	35,986.21	-
FIDELITY BOND PREMIUMS	892	24,000.00	-
INSURANCE EXP.- Vehicle Insura	893-1	27,302.12	-
DEPRECIATION - OFFICE EQPT.	921	81,921.18	-





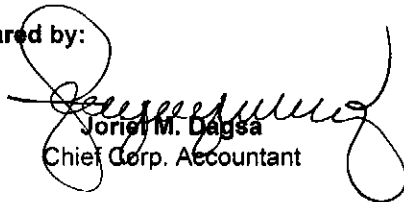
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June 30, 2017

Account Description	Acct Code	Dr	
DEPRECIATION - FURN & FIXTURES	922	51,022.74	-
DEPRECIATION - IT Equipment	923	251,885.28	-
DEPRECIATION - Communication E	929	3,827.76	-
DEPRECIATION - Sports Eqpt.	935	9,520.39	-
DEPRECIATION - Technical & Sci	936	13,133.28	-
Depre. - OM&E - Elec & Cooling	940-1	1,170.00	-
Depre. - OM&E - Appliances	940-3	4,432.20	-
Depre. - OM&E - Audio Visual	940-4	21,756.90	-
DEPRECIATION - Motor Vehicle	941	577,200.96	-
OTHER MOOE - SPORTS & WELLNESS	969-1	147,728.40	-
OTHER MOOE - GAD & CULTURAL	969-2	252,395.60	-
INTEREST EXPENSE - DEBT SERVIC	975	61,452.62	-
<b>TOTAL</b>		<b>828,874,992.08</b>	<b>828,874,992.08</b>

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Prepared by:

  
Joriel M. Dagsa  
Chief Corp. Accountant