



Republic of the Philippines
MWSS - REGULATORY OFFICE
BALANCE SHEET (PRE-CLOSING)

December 31, 2017



<u>Particulars</u>	<u>2017</u>	<u>2016</u>	<u>Inc/(Dec.)</u>	<u>%</u>
ASSETS				
CURRENT ASSETS				
CASH AND CASH EQUIVALENT	479,552,307.66	414,483,301.48	65,069,006.18	16%
RECEIVABLES	44,191,936.84	44,579,475.06	(387,538.22)	-1%
INVENTORIES	-	-	-	0%
Total Current Assets	523,744,244.50	459,062,776.54	64,681,467.96	14%
NON-CURRENT ASSETS				
PREPAYMENTS	4,820,394.95	5,847,638.54	(1,027,243.59)	-18%
PROPERTY, PLANT AND EQUIPMENT	23,491,329.92	24,260,787.75	(769,457.83)	-3%
OTHER RECEIVABLES	-	-	-	0%
INVESTMENTS	-	-	-	0%
OTHER ASSETS	77,019,276.90	1,607,537.35	75,411,739.55	4691%
Total Non-Current Assets	105,331,001.77	31,715,963.64	73,615,038.13	232%
TOTAL ASSETS	629,075,246.27	490,778,740.18	138,296,506.09	28%
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS	15,525,955.06	23,241,041.07	(7,715,086.01)	-33%
INTER-AGENCY PAYABLES	33,410.35	170,602.58	(137,192.23)	-80%
INTRA-AGENCY PAYABLES	220,243.42	1,125,074.65	(904,831.23)	-80%
OTHER LIABILITY ACCOUNTS	2,161,818.59	2,176,675.73	(14,857.14)	-1%
LOANS PAYABLE - CURRENT	-	9,323,164.96	(9,323,164.96)	-100%
Total Current Liabilities	17,941,427.42	36,036,558.99	(18,095,131.57)	-50%
Non-Current Liabilities				
LOANS PAYABLE - LONG TERM	-	-	-	0%
DEFERRED CREDITS	-	-	-	0%
Total Non-Current Liabilities	-	-	-	0%
EQUITY				
CAPITAL STOCK	-	-	-	0%
APPRAISAL CAPITAL	-	-	-	0%
DONATED CAPITAL	-	-	-	0%
RETAINED EARNINGS	455,190,329.91	323,043,440.79	132,146,889.12	41%
NET INCOME	155,943,488.94	131,698,740.40	24,244,748.54	18%
Total Government Equity	611,133,818.85	454,742,181.19	156,391,637.66	34%
TOTAL LIABILITIES AND EQUITY	629,075,246.27	490,778,740.18	138,296,506.09	28%

Prepared and Certified Correct by:

JORIEL DAGOSA
 Chief Corporate Accountant

Noted by:

VIRGINIA V. OCTA
 DM for Administration

Recommending Approval:

CLAUDINE B. OROCIO - ISORENA
 DA Admin & Legal Affairs

Approved:

PATRICK LESTER N. TY
 Chief Regulator




Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF INCOME AND EXPENSES (PRECLOSING)
For the Period Ended December 31, 2017

	<u>2017</u>	<u>2016</u>	<u>Inc/(Dec.)</u>	<u>%</u>
REVENUES				
CONCESSION FEES	228,503,000.00	188,225,000.00	40,278,000.00	21%
EXPENSES				
Personnel Services	47,447,434.19	38,832,367.54	8,615,066.65	22%
Maintenance & Other Operating Expenses	26,457,934.01	19,421,539.13	7,036,394.88	36%
Non-Cash - Depreciation Expense	2,039,498.22	1,880,054.70	159,443.52	8%
Financial Expenses	130,207.35	286,714.24	(156,506.89)	-55%
TOTAL EXPENSES	76,075,073.77	60,420,675.61	15,654,398.16	26%
INCOME/(LOSS) FROM OPERATIONS	152,427,926.23	127,804,324.39	24,623,601.84	19%
ADD/DEDUCT:				
OTHER INCOME	3,515,562.71	3,894,416.01	(378,853.30)	-10%
INTEREST INCOME - Bank Deposit	3,441,968.36	3,445,431.34	(3,462.98)	0%
INTEREST INCOME - MVFP	197,990.07	138,658.69	59,331.38	43%
MISCELLANEOUS INCOME	50.00	2,988.00	(2,938.00)	-98%
GAIN/LOSS ON FOREX	(124,445.72)	307,337.98	(431,783.70)	-140%
PRIOR YEARS ADJUSTMENT	-	-	-	0%
INCOME/(LOSS) BEFORE INCOME TAX	155,943,488.94	131,698,740.40	24,244,748.54	18%

Prepared and Certified Correct by:


JORIEL DAGOSA
Chief Corporate Accountant

Noted by:


VIRGINIA V. OCTA
DM for Administration

Recommending Approval:


CLAUDINE B. OROCIO-ISORENA
DA Admin & Legal Affairs

APPROVED:

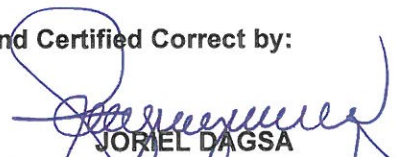

PATRICK LESTER N. TY
Chief Regulator




Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF CHANGES IN GOVERNMENT EQUITY (PRECLOSING)
For the Period Ended December 31, 2017

	<u>2017</u>	<u>2016</u>	<u>Inc/(Dec.)</u>	<u>%</u>
RETAINED EARNINGS - Beg. Balance	454,742,181.19	422,775,019.23	31,967,161.96	8%
Adjustments:				
Dividends Paid -	-	-		0%
Prior Years/Adj/Allocated cost/Errors	448,148.72	(99,731,578.44)	100,179,727.16	-100%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
ADJUSTED RETAINED EARNINGS	455,190,329.91	323,043,440.79	132,146,889.12	41%
Add: Net Income	155,943,488.94	131,698,740.40	24,244,748.54	18%
Less: Reserved - Appropriation for contingencies	-	-		0%
RETAINED EARNINGS - Ending Balance	611,133,818.85	454,742,181.19	156,391,637.66	34%

Prepared and Certified Correct by:


JORIEL DAGOSA
Chief Corporate Accountant

Noted by:


VIRGINIA V. OCTA
DM for Administration

Recommending Approval:

CLAUDINE B. OROCIO - ISORENA
DA Admin & Legal Affairs

APPROVED:


PATRICK LESTER N. TY
Chief Regulator



Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF CASH FLOWS
As of December 31, 2017

	<u>For the Month</u>	<u>Year-to-Date</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Collection of Concession Fees	-	228,503,000.00
Other Collections	190,460.74	2,810,481.99
Payment of Borrowing Cost	-	(193,698.50)
Payment of Personnel Cost	(9,647,022.73)	(47,447,434.19)
Payment of MOOE	(2,117,727.51)	(35,468,982.19)
	-	-
Net Cash Generated from Operating Activities	(11,574,289.50)	148,203,367.11
CASH FLOWS FROM INVESTING ACTIVITIES		
Matured Investments	50,520.08	3,040,452.51
Investments	-	-
Investments in special reserve fund	(511,938.22)	(76,587,590.28)
Capital Expenditures	(999,497.31)	(1,361,555.31)
Net Cash provided by Investing Activities	(1,460,915.45)	(74,908,693.08)
CASH FLOWS FROM FINANCIAL ACTIVITIES		
Loan Proceeds	-	-
Debt Servicing	-	(9,501,291.93)
Payment of Prior year's Dividend to National Government	-	-
Net Cash used in Financial Activities	-	(9,501,291.93)
Effects of exchange rate changes on cash and cash equivalents	4,650.33	4,650.33
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(13,030,554.62)	63,798,032.43
CASH AND CASH EQUIVALENTS BEGINNING BALANCES	492,582,862.28	415,754,275.23
CASH AND CASH EQUIVALENT ENDING BALANCES	479,552,307.66	479,552,307.66
		479,552,307.66

Prepared by:


Alan D. Chuegan
 Finance Officer B

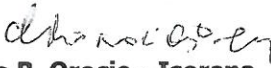
Certified Correct by:


Joriel M. Dagsa
 Chief Corporate Accountant

Noted by:


Virginia V. Octa
 Manager, Administration Dept.

Recommending Approval:


Claudine B. Orocio - Isorena
 Deputy Administrator, Admin and Legal Affairs

APPROVED:


Patrick Lester Ng Ty
 Chief Regulator



MWSS - REGULATORY OFFICE

TRIAL BALANCE

December 31, 2017

Account Description	Acct. Code	BALANCES	
		Dr	Cr
ASSETS			
CURRENT ASSETS			
CASH			
CASH-CASH ON HAND			
CASH - Cash Collecting Officer	102	-	
PETTY CASH FUND	104	-	
CASH IN BANK - LOCAL CURRENCY			
CASH CIB-LC, Current Account	111	137,345,652.35	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	340,838,632.41	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	1,368,022.90	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	1,559,597.71	
LOANS RECEIVABLE -OTHERS	126	41,476,268.79	
INTEREST RECEIVABLE	129	681,122.37	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	191,943.70	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
PREPAYMENTS			
PREPAID INSURANCE	178	33,997.04	
ADVANCES TO CONTRACTORS	181	4,932,252.63	
OTHER PREPAID EXPENSES	185	-	145,854.72
OTHER ASSETS			
GUARANTY DEPOSITS	186	164,625.00	
RESTRICTED FUND	285	76,587,590.28	
OTHER ASSETS - UNSERVICEABLE	290	267,061.62	
PROPERTY, PLANT AND EQUIPMENT			
BUILDINGS			
OFFICE BUILDINGS	211	2,815,427.54	
Accum. Depre. - Office Bldg	211-311		2,533,884.79
OFF. EQUIPMENT, FURNITURE AND FIXTURES			
OFFICE EQUIPMENT	221	2,423,973.31	
Accum. Depre. - Office Eqpt.	221-321		733,608.44



MWSS - REGULATORY OFFICE

TRIAL BALANCE

December 31, 2017

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	FURNITURE & FIXTURES	222	4,321,110.15	
	Accum. Depre. - Furniture & Fi	222-322		3,551,159.02
	IT EQUIPMENT & SOFTWARE	223	124,732,612.67	
	Accum. Depre. - IT Eqpt.	223-323		110,818,368.75
	LIBRARY BOOKS	224	494,451.00	
	Accum. Depre. - Library Books	224-324		445,005.90
	MACHINERIES AND EQUIPMENT			
	COMMUNICATION EQUIPMENT	229	170,113.21	
	Accum. Depre. - Comm. Eqpt.	229-329		153,101.88
	MEDICAL, DENTAL & LAB EQPT.	233	-	
	Accum. Depre. - Medical Eqpt.	233-333		-
	SPORTS EQUIPMENT	235	222,191.75	
	Accum. Depre. - Sports Eqpt.	235-335		85,946.98
	TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	
	Accum. Depre. - Technical & Sc	236-336		2,814,852.14
	OTHER MACHINERIES AND EQUIPMENT	240	1,488,435.39	
	Accum Depre.-OME	340		1,123,890.27
	TRANSPORTATION EQUIPMENT			
	MOTOR VEHICLES	241	12,868,657.00	
	Accum. Depre. - Motor Vehicle	241-341		7,080,354.37
	LIABILITIES			
	CURRENT LIABILITIES			
	PAYABLE ACCOUNTS			
	ACCOUNTS PAYABLE	401		6,191,888.16
	DUE TO OFFICERS & EMPLOYEES	403		9,334,066.90
	DIVIDENDS PAYABLE	408		-
	INTEREST PAYABLE	409		-
	INTER-AGENCY PAYABLES			
	DUE TO BIR	412		25,433.52
	DUE TO GSIS	413		6,376.83
	DUE TO PAG-IBIG	414		-
	DUE TO PHILHEALTH	415		1,600.00
	INTRA-AGENCY PAYABLES			
	DUE TO C.O.	421		220,243.42
	DUE TO OPERATING UNITS	423		-
	DUE TO OTHER FUNDS	424		-
	OTHER LIABILITY ACCOUNTS			



MWSS - REGULATORY OFFICE

TRIAL BALANCE

December 31, 2017

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	Due to BAC- Bid Docs	426		-
	PERFORMANCE/BIDDERS BOND	427		1,497,734.18
	OTHER PAYABLES	439		664,084.41
LONG - TERM LIABILITIES				
	LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS				
	OTHER DEFERRED CREDITS	455		-
GOVERNMENT EQUITY				
	RETAINED EARNINGS	510		455,190,329.91
GENERAL INCOME ACCOUNTS				
	INCOME FROM WATERWORKS	639		228,503,000.00
	INTEREST INCOME	664		3,639,958.43
	MISC. INCOME	678		50.00
	GAIN/LOSS ON FOREX	681	124,445.72	-
GAIN/LOSS ACCOUNTS				
	PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES				
PERSONNEL SERVICES				
	SALARIES & WAGES - REGULAR	701	28,117,024.89	
	SALARIES & WAGES - CONTRACTUAL	706	-	
	PERA	711	1,280,627.08	
	ADDITIONAL COMPENSATION	712	-	
	REPRESENTATION ALLOWANCE	713	1,264,476.00	
	TRANSPORTATION ALLOWANCE	714	1,245,294.85	
	CLOTHING/UNIFORM ALLOWANCE	715	265,000.00	
	SUBSISTENCE, COLA, AMELIORATION	716	-	
	Productivity Incentive Allowance	717	269,000.00	
	OTHER BONUSES & ALLOWANCES	719	2,321,952.00	
	HONORARIA	720	-	
	HAZARD PAY	721	-	
	LONGEVITY PAY	722	-	
	OVERTIME AND NIGHT PAY	723	325,369.94	
	CASH GIFT	724	261,000.00	
	YEAR END BONUS (13TH MO.)	725	2,251,502.00	
	LIFE & RETIREMENT INS. CONTRIB	731	3,344,178.87	
	PAG-IBIG CONTRIBUTIONS	732	64,200.00	
	PHILHEALTH CONTRIBUTIONS	733	232,262.50	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

December 31, 2017

Account Description	Acct. Code	BALANCES	
		Dr	Cr
ECC CONTRIBUTIONS	734	64,300.00	
TERMINAL LEAVE BENEFITS	742	4,803,746.06	
LOYALTY AWARD BENEFITS	743	95,000.00	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	1,242,500.00	
MAINT. & OTHER OPERATING EXPENSES			
TRAVELLING EXP	751	284,756.66	
TRAINING EXPENSES	753	5,122,251.12	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	722,522.51	
MAINTENANCE, SAMPLING & OTHER CO	759	270,353.38	
GASOLINE, OIL AND LUBRICANTS	761	526,102.33	
OTHER SUPPLIES EXPENSE	765	217,308.79	
WATER EXPENSES	766	-	
ELECTRICITY EXPENSE	767	2,119,849.08	
POSTAGE AND DELIVERIES	771	54,621.00	
TELEPHONE EXPENSES - LANDLINE	772	251,444.44	
TELEPHONE EXPENSES - MOBILE	773	516,590.99	
INTERNET EXPENSE	774	27,399.68	
MEMEBRSHIP DUES/CONTRI TO ORG	778	9,100.00	
ADVERTISING EXPENSES	780	715,015.22	
PRINTING AND BINDING EXPENSES	781	519,940.00	
RENT EXPENSE	782	498,199.47	-
REPRESENTATION EXPENSES	783	659,084.27	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	1,180,436.08	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	29,977.53	
CONSULTANCY	793	3,022,585.01	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	942,783.02	
SECURITY SERVICES	797	1,168,902.81	
OTHER PROFESSIONAL SERVICES	799	3,875,152.51	
R&M - OFFICE BUILDINGS	811	33,850.00	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	4,699.00	
R&M - FURNITURE & FIXTURES	822	7,137.50	



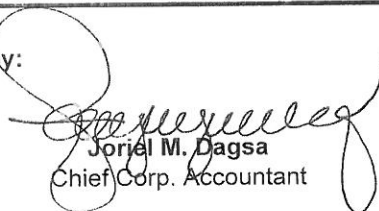
MWSS - REGULATORY OFFICE

TRIAL BALANCE

December 31, 2017

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - IT EQPT & SOFTWARE	823	59,118.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	173,791.57	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	883	510,491.00	
MISCELLANEOUS EXPENSES	884	63,777.43	
TAXES, DUTIES AND LICENSES	891	3,009.06	
FIDELITY BOND PREMIUMS	892	42,000.00	
Insurance Expenses	893	57,735.16	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	175,081.05	
Depreciation - Furniture and Fixtures	922	102,402.48	
Depreciation - IT Equipment	923	503,770.56	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	3,827.76	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	19,545.39	
Depreciation - Technical and Scientific Equipment	936	26,266.56	
Depreciation - Other Machineries and Equipment	940	54,202.50	
Depreciation - Motor Vehicles	941	1,154,401.92	-
OTHER MOOE	969	2,767,949.39	
INTEREST EXPENSE - DEBT SERVICE	975	130,207.35	
Totals		834,760,793.02	834,760,793.02

Prepared by:


Joriel M. Dagsa
Chief Corp. Accountant



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

December 31, 2017

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
CASH CIB-LC, C/A- LBP Regular	111-LBP	130,842,192.66	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	5,232,485.94	-
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	340,838,632.41	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,368,022.90	-
DUE FROM OE - Cash Advance	123-CA	308,298.50	-
DUE FROM OE - Health Insurance	123-HMO	978,839.94	-
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	144,583.04	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	41,476,268.79	-
INTEREST RECEIVABLE	129	681,122.37	-
DUE FROM C.O./HOME OFFICE	141-1	191,943.70	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	33,997.04	-
181-UPNEC PAWS P2 Y5	181- UPNEC P2Y5	4,932,252.63	-
OTHER PREPAID - WF Gov't	185	-	145,854.72
GUARANTY DEP - Airfare	186-AIRFARE	100,000.00	-
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. Depr. - Office Bldg	211-311	-	2,533,884.79
OFFICE EQUIPMENT	221	2,423,973.31	-
Accum. Depr. - Office Eqpt.	221-321	-	733,608.44
FURNITURE & FIXTURES	222	4,321,110.15	-
Accum. Depr. - Furniture & Fi	222-322	-	3,551,159.02
IT EQUIPMENT & SOFTWARE	223	124,732,612.67	-
Accum. Depr. - IT Eqpt.	223-323	-	110,818,368.75
LIBRARY BOOKS	224	494,451.00	-
Accum. Depr. - Library Books	224-324	-	445,005.90
COMMUNICATION EQUIPMENT	229	170,113.21	-
Accum. Depr. - Comm. Eqpt.	229-329	-	153,101.88
SPORTS EQUIPMENT	235	222,191.75	-
Accum. Depr. - Sports Eqpt.	235-335	-	85,946.98
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depr. - Technical & Sc	236-336	-	2,814,852.14
OM & E - Elect & Cooling	240-1	536,217.32	-
Accum Depr.-OME- Elec & Cooli	240-1-340	-	479,670.59
O M & E - Tools	240-2	44,800.00	-
Accum Depr.-OME- Tools	240-2-340	-	40,320.00



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
December 31, 2017

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
O M & E - Appliances	240-3	144,289.00	-
Accum Depre.-OME- Appliances	240-3-340	-	119,343.25
O M & E - Audio Visual	240-4	763,129.07	-
Accum Depre.-OME- Audio Visual	240-4-340	-	484,556.43
MOTOR VEHICLES	241	12,868,657.00	-
Accum. Depre. - Motor Vehicle	241-341	-	7,080,354.37
RESTRICTED FUND/ASSETS	285	76,587,590.28	-
OTHER ASSETS	290	267,061.62	-
A/P-Vouchers Payable	401-1	-	3,083,620.47
A/P-Accrued Expenses - MOOE	401-2	-	3,108,267.69
DUE TO OE - Payroll	403-1	-	916,950.00
DUE TO OE - Claims	403-2	-	8,417,116.90
DUE TO BIR - ITW Employees	412-1	-	18,647.58
DUE TO BIR - EWT Supplrs/Servi	412-4	-	1,938.84
DUE to BIR - Final Vat Withhld	412-5	-	4,847.10
DUE TO GSIS - Employee Share	413-2	-	5,876.83
DUE TO GSIS - Loans	413-5	-	500.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	725.00
DUE TO PHILHEALTH - Empl. Shar	415-2	-	875.00
DUE TO C.O.	421	-	220,243.42
PERFORMANCE/BIDDERS BOND	427	-	1,497,734.18
OTHER PAYABLES	439	-	664,084.41
RETAINED EARNINGS	510	-	455,190,329.91
INCOME FROM WATERWORKS	639	-	228,503,000.00
INTEREST INCOME - Bank Deposit	664-1	-	3,441,968.36
INTEREST INCOME - MVFP	664-2	-	197,990.07
MISCELLANEOUS INCOME	678	-	50.00
GAIN/LOSS ON FOREX	681	124,445.72	-
SALARIES & WAGES - REGULAR	701	28,117,024.89	-
PERA	711	1,280,627.08	-
REPRESENTATION ALLOWANCE	713	1,264,476.00	-
TRANSPORTATION ALLOWANCE	714	1,245,294.85	-
CLOTHING/UNIFORM ALLOWANCE	715	265,000.00	-
PRODUCTIVITY INCNTV - OTHERS	717-3	269,000.00	-
OTHER BONUSES & ALL - Others	719-1	2,171,952.00	-
OTHER BONUSES - Anniversary	719-3	150,000.00	-
OVERTIME AND NIGHT PAY	723	325,369.94	-
CASH GIFT	724	261,000.00	-
YEAR END BONUS	725	2,251,502.00	-
LIFE & RETIREMENT INS. CONTRIB	731	3,344,178.87	-
PAG-IBIG CONTRIBUTIONS	732	64,200.00	-
PHILHEALTH CONTRIBUTIONS	733	232,262.50	-



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

December 31, 2017

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
ECC CONTRIBUTIONS	734	64,300.00	-
TERMINAL LEAVE BENEFITS	742	4,803,746.06	-
LOYALTY AWARD BENEFITS	743	95,000.00	-
OTHER PERSONNEL BENEFITS-CNA	749-3	1,242,500.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	74,480.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	89,540.80	-
TRAVELLING EXP-LOCAL-Inland	751-3	120,735.86	-
TRAINING EXPENSES	753	5,122,251.12	-
OFFICE SUPPLIES - Off Supplies	755-1	467,260.51	-
OFFICE SUPPLIES - Computer Sup	755-2	255,262.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	270,353.38	-
GASOLINE, OIL AND LUBRICANTS	761	526,102.33	-
OTHER SUPPLIES EXPENSE	765	217,308.79	-
ELECTRICITY EXPENSES	767	2,119,849.08	-
POSTAGE AND DELIVERIES	771	54,621.00	-
TELEPHONE EXPENSES - LANDLINE	772	251,444.44	-
TELEPHONE EXPENSES - MOBILE	773	516,590.99	-
INTERNET EXPENSE	774	27,399.68	-
MEMEBRSHIP DUES/CONTRI TO ORG	778	9,100.00	-
ADVERTISING EXPENSES	780	715,015.22	-
PRINTING AND BINDING EXPENSES	781	519,940.00	-
RENT EXPENSE - COPIERS	782-1	498,199.47	-
REPRESENTATION EXPENSES	783	659,084.27	-
SUBSCRIPTION EXPNSES	786	1,180,436.08	-
AUDITING SERVICES	792	29,977.53	-
CONSULTANCY - Rate/tariff Restr/Regulato	793-4	3,022,585.01	-
JANITORIAL SERVICES	796	942,783.02	-
SECURITY SERVICES	797	1,168,902.81	-
OTHER PROF SRVCS - WQ Test	799-1	2,362,510.00	-
OTHER PROF SRVCS - Others	799-3	1,512,642.51	-
R&M - OFFICE BUILDINGS	811	33,850.00	-
R&M - OFFICE EQUIPMENT	821	4,699.00	-
R&M - FURNITURE & FIXTURES	822	7,137.50	-
R&M - IT EQPT & SOFTWARE	823	59,118.00	-
R&M - MOTOR VEHICLES	841	173,791.57	-
EXTRAORDINARY AND MISCELLANEOUS	883	510,491.00	-
MISCELLANEOUS EXPENSES	884	63,777.43	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	3,009.06	-
FIDELITY BOND PREMIUMS	892	42,000.00	-
INSURANCE EXP.- Vehicle Insura	893-1	57,735.16	-
DEPRECIATION - OFFICE EQPT.	921	175,081.05	-
DEPRECIATION - FURN & FIXTURES	922	102,402.48	-
DEPRECIATION - IT Equipment	923	503,770.56	-



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

December 31, 2017

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
DEPRECIATION - Communication E	929	3,827.76	-
DEPRECIATION - Sports Eqpt.	935	19,545.39	-
DEPRECIATION - Technical & Sci	936	26,266.56	-
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	42,998.10	-
DEPRECIATION - Motor Vehicle	941	1,154,401.92	-
OTHER MOOE - GAD & CULTURAL	969-2	2,767,949.39	-
INTEREST EXPENSE - DEBT SERVIC	975	130,207.35	-
TOTAL		834,760,793.02	834,760,793.02

0.00

Prepared by:


Joriel M. Dagsa
Chief Corp. Accountant