



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

January 31, 2018

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	75,000.00	
<b>CASH IN BANK - LOCAL CURRENCY</b>			
CASH CIB-LC, Current Account	111	126,324,843.80	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	340,838,632.41	
<b>CASH IN BANK - FOREIGN CURRENCY</b>			
CASH CIB-FC, TIME DEPOSITS	117	1,368,022.90	
<b>RECEIVABLES</b>			
DUE FROM OFFICERS AND EMPLOYEES	123	80,091,471.01	
LOANS RECEIVABLE -OTHERS	126	41,257,300.93	
INTEREST RECEIVABLE	129	621,375.60	
<b>INTRA-AGENCY RECEIVABLES</b>			
DUE FROM CENTRAL OFFICE/HOME OFF	141	143,146,943.70	
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	38,299.98	
ADVANCES TO CONTRACTORS	181	5,582,252.63	
OTHER PREPAID EXPENSES	185	-	145,854.72
<b>OTHER ASSETS</b>			
GUARANTY DEPOSITS	186	164,625.00	
RESTRICTED FUND	285	76,658,661.03	
OTHER ASSETS - UNSERVICEABLE	290	267,061.62	
<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



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Account Description	Acct. Code	BALANCES	
		Dr	Cr
<b>OFF. EQUIPMENT, FURNITURE AND FIXTURES</b>			
<b>OFFICE EQUIPMENT</b>	<b>221</b>	3,393,577.31	
Accum. Depre. - Office Eqpt.	221-321		764,198.57
<b>FURNITURE &amp; FIXTURES</b>	<b>222</b>	4,321,110.15	
Accum. Depre. - Furniture & Fi	222-322		3,560,355.81
<b>IT EQUIPMENT &amp; SOFTWARE</b>	<b>223</b>	124,732,612.67	
Accum. Depre. - IT Eqpt.	223-323		110,860,016.58
<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>	222,191.75	
Accum. Depre. - Sports Eqpt.	235-335		87,283.34
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>	<b>236</b>	3,294,530.44	
Accum. Depre. - Technical & Sc	236-336		2,817,041.02
<b>OTHER MACHINERIES AND EQUIPMENT</b>	<b>240</b>	1,488,435.39	
Accum Depre.-OME	340		1,127,686.84
<b>TRANSPORTATION EQUIPMENT</b>			
<b>MOTOR VEHICLES</b>	<b>241</b>	12,868,657.00	
Accum. Depre. - Motor Vehicle	241-341		7,176,554.53
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>PAYABLE ACCOUNTS</b>			
<b>ACCOUNTS PAYABLE</b>	<b>401</b>		2,708,385.01
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>	<b>403</b>		10,764,868.97
<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>		632,096.04
<b>DUE TO GSIS</b>	<b>413</b>		862,420.60
<b>DUE TO PAG-IBIG</b>	<b>414</b>		49,135.16
<b>DUE TO PHILHEALTH</b>	<b>415</b>		52,908.93



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<b>INTRA-AGENCY PAYABLES</b>			
DUE TO C.O.	421		346,850.01
DUE TO OPERATING UNITS	423		5,250.00
DUE TO OTHER FUNDS	424		264,153.65
<b>OTHER LIABILITY ACCOUNTS</b>			
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		1,497,734.18
OTHER PAYABLES	439		664,084.41
<b>LONG - TERM LIABILITIES</b>			
LOANS PAYABLE - FOREIGN	445		-
<b>DEFERRED CREDITS</b>			
OTHER DEFERRED CREDITS	455		131,042,083.33
<b>GOVERNMENT EQUITY</b>			
RETAINED EARNINGS	510		686,636,130.72
<b>GENERAL INCOME ACCOUNTS</b>			
INCOME FROM WATERWORKS	639		11,912,916.67
INTEREST INCOME	664		23,765.95
MISC. INCOME	678		-
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	2,888,946.45	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	115,354.84	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	98,500.00	
TRANSPORTATION ALLOWANCE	714	98,500.00	
CLOTHING/UNIFORM ALLOWANCE	715	306,500.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	-	
OTHER BONUSES & ALLOWANCES	719	-	
HONORARIA	720	-	
HAZARD PAY	721	-	



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

January 31, 2018

Account Description	Acct. Code	BALANCES	
		Dr	Cr
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	41,694.33	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	353,413.83	
PAG-IBIG CONTRIBUTIONS	732	5,800.00	
PHILHEALTH CONTRIBUTIONS	733	25,392.63	
ECC CONTRIBUTIONS	734	6,000.00	
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	240.00	
TRAINING EXPENSES	753	132,699.58	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	19,382.68	
MAINTENANCE, SAMPLING & OTHER CO	759	12,155.80	
GASOLINE, OIL AND LUBRICANTS	761	51,226.32	
OTHER SUPPLIES EXPENSE	765	7,869.75	
WATER EXPENSES	766	-	
ELECTRICITY EXPENSE	767	-	
POSTAGE AND DELIVERIES	771	3,570.00	
TELEPHONE EXPENSES - LANDLINE	772	13,844.29	
TELEPHONE EXPENSES - MOBILE	773	37,082.97	
INTERNET EXPENSE	774	-	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	11,424.00	
PRINTING AND BINDING EXPENSES	781	-	
RENT EXPENSE	782	-	-
REPRESENTATION EXPENSES	783	31,499.00	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	357,900.79	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

January 31, 2018

Account Description	Acct. Code	BALANCES	
		Dr	Cr
AUDITING SERVICES	792	-	
CONSULTANCY	793	1,038,467.75	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	-	
SECURITY SERVICES	797	-	
OTHER PROFESSIONAL SERVICES	799	489,762.00	
R&M - OFFICE BUILDINGS	811	-	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	-	
R&M - FURNITURE & FIXTURES	822	-	
R&M - IT EQPT & SOFTWARE	823	250,000.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	6,923.50	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	883	9,800.00	
MISCELLANEOUS EXPENSES	884	588.31	
TAXES, DUTIES AND LICENSES	891	3,189.06	
FIDELITY BOND PREMIUMS	892	1,500.00	
Insurance Expenses	893	5,431.67	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	30,590.13	
Depreciation - Furniture and Fixtures	922	9,196.79	
Depreciation - IT Equipment	923	41,647.83	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	-	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	1,336.36	
Depreciation - Technical and Scientific Equipment	936	2,188.88	
Depreciation - Other Machineries and Equipment	940	3,796.57	
Depreciation - Motor Vehicles	941	96,200.16	-
OTHER MOOE	969	5,550.00	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		977,133,767.61	977,133,767.61

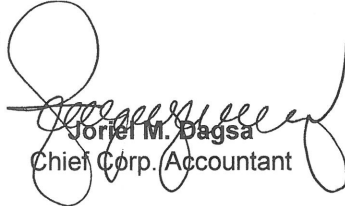


**MWSS - REGULATORY OFFICE**  
**TRIAL BALANCE**

**January 31, 2018**

Account Description	Acct. Code	BALANCES	
		Dr	Cr
		-	

Prepared by:

  
Joriel M. Dagsa  
Chief Corp. Accountant



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

January 31, 2018

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
CASH - Petty Cash Fund	104	75,000.00	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	119,729,474.28	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	5,324,395.77	-
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	328,681.24	-
DUE FROM OE - Health Insurance	123-HMO	977,839.94	-
DUE FROM OE - MVFP Insurance	123-INS	75,614.55	-
DUE FROM OE - Others	123-Others	78,561,216.68	-
DUE FROM OE - Phone Calls	123-PHONE	148,118.60	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	41,257,300.93	-
INTEREST RECEIVABLE	129	621,375.60	-
DUE FROM C.O./HOME OFFICE	141-1	143,146,943.70	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	38,299.98	-
ADVANCES - PIA	181 - PIA	650,000.00	-
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. Depre. - Office Bldg	211-311	-	2,533,884.79
OFFICE EQUIPMENT	221	3,393,577.31	-
Accum. Depre. - Office Eqpt.	221-321	-	764,198.57
FURNITURE & FIXTURES	222	4,321,110.15	-
Accum. Depre. - Furniture & Fi	222-322	-	3,560,355.81
IT EQUIPMENT & SOFTWARE	223	124,732,612.67	-
Accum. Depre. - IT Eqpt.	223-323	-	110,860,016.58
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	222,191.75	-
Accum. Depre. - Sports Eqpt.	235-335	-	87,283.34
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,817,041.02
OM & E - Elect & Cooling	240-1	536,217.32	-
Accum Depre.-OME- Elec & Cooli	240-1-340	-	479,865.59



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

January 31, 2018

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
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	-	120,081.95
O M & E - Audio Visual	240-4	763,129.07	-
Accum Depre.-OME- Audio Visual	240-4-340	-	487,419.30
MOTOR VEHICLES	241	12,868,657.00	-
Accum. Depre. - Motor Vehicle	241-341	-	7,176,554.53
RESTRICTED FUND/ASSETS	285	76,658,661.03	-
OTHER ASSETS	290	267,061.62	-
A/P-Vouchers Payable	401-1	-	47,720.63
A/P-Accrued Expenses - MOOE	401-2	-	2,660,664.38
DUE TO OE - Claims	403-2	-	10,764,868.97
DUE TO BIR - ITW Employees	412-1	-	433,901.43
DUE TO BIR - VAT Professionals	412-3	-	27,677.06
DUE TO BIR - EWT Supplrs/Servi	412-4	-	32,262.95
DUE to BIR - Final Vat Withhld	412-5	-	138,254.60
DUE TO GSIS - Gov't. Share	413-1	-	353,413.83
DUE TO GSIS - Employee Share	413-2	-	265,882.01
DUE TO GSIS - Sate Insurance	413-3	-	6,000.00
DUE TO GSIS - Plans	413-4	-	374.36
DUE TO GSIS - Loans	413-5	-	236,750.40
DUE TO PAG-IBIG - Gov't.Share	414-1	-	5,800.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	9,400.00
DUE TO PAG-IBIG - Empl Loans	414-3	-	33,935.16
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	26,117.63
DUE TO PHILHEALTH - Empl. Shar	415-2	-	26,791.30
DUE TO C.O.	421	-	346,850.01
DUE TO OPTNG U - RO Tubig Due	423	-	5,250.00
DUE TO OF - WF Empl. Share	424-2	-	3,600.00
DUE TO OF - WASSLAI Contributn	424-4	-	71,049.00
DUE TO OF - WASSLAI Loans	424-5	-	181,838.00
DUE TO OF - Coop Capital	424-6	-	7,666.65
PERFORMANCE/BIDDERS BOND	427	-	1,497,734.18
OTHER PAYABLES	439	-	664,084.41
DEFFERRED CREDITS	455	-	131,042,083.33
RETAINED EARNINGS	510	-	686,636,130.72
INCOME FROM WATERWORKS	639	-	11,912,916.67
INTEREST INCOME - Bank Deposit	664-1	-	11,323.98
INTEREST INCOME - MVFP	664-2	-	12,441.97
SALARIES & WAGES - REGULAR	701	2,888,946.45	-
PERA	711	115,354.84	-





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January 31, 2018

Account Description	Acct Code	Dr	Cr
REPRESENTATION ALLOWANCE	713	98,500.00	-
TRANSPORTATION ALLOWANCE	714	98,500.00	-
CLOTHING/UNIFORM ALLOWANCE	715	306,500.00	-
OVERTIME AND NIGHT PAY	723	41,694.33	-
LIFE & RETIREMENT INS. CONTRIB	731	353,413.83	-
PAG-IBIG CONTRIBUTIONS	732	5,800.00	-
PHILHEALTH CONTRIBUTIONS	733	25,392.63	-
ECC CONTRIBUTIONS	734	6,000.00	-
TRAVELLING EXP-LOCAL-Inland	751-3	240.00	-
TRAINING EXPENSES	753	132,699.58	-
OFFICE SUPPLIES - Off Supplies	755-1	19,382.68	-
MAINTENANCE, SAMPLING & OTHER CON	759	12,155.80	-
GASOLINE, OIL AND LUBRICANTS	761	51,226.32	-
OTHER SUPPLIES EXPENSE	765	7,869.75	-
POSTAGE AND DELIVERIES	771	3,570.00	-
TELEPHONE EXPENSES - LANDLINE	772	13,844.29	-
TELEPHONE EXPENSES - MOBILE	773	37,082.97	-
ADVERTISING EXPENSES	780	11,424.00	-
REPRESENTATION EXPENSES	783	31,499.00	-
SUBSCRIPTION EXPENSES	786	357,900.79	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	1,038,467.75	-
OTHER PROF SRVCS - WQ Test	799-1	267,830.00	-
OTHER PROF SRVCS - Others	799-3	221,932.00	-
R&M - IT EQPT & SOFTWARE	823	250,000.00	-
R&M - MOTOR VEHICLES	841	6,923.50	-
EXTRAORDINARY AND MISCELLANEOUS	883	9,800.00	-
MISCELLANEOUS EXPENSES	884	588.31	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	3,189.06	-
FIDELITY BOND PREMIUMS	892	1,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	5,431.67	-
DEPRECIATION - OFFICE EQPT.	921	30,590.13	-
DEPRECIATION - FURN & FIXTURES	922	9,196.79	-
DEPRECIATION - IT Equipment	923	41,647.83	-
DEPRECIATION - Sports Eqpt.	935	1,336.36	-
DEPRECIATION - Technical & Sci	936	2,188.88	-
Depre. - OM&E - Elec & Cooling	940-1	195.00	-
Depre. - OM&E - Appliances	940-3	738.70	-
Depre. - OM&E - Audio Visual	940-4	2,862.87	-
DEPRECIATION - Motor Vehicle	941	96,200.16	-
OTHER MOOE - GAD & CULTURAL	969-2	5,550.00	-
<b>TOTAL</b>		<b>977,133,767.61</b>	<b>977,133,767.61</b>

0.00

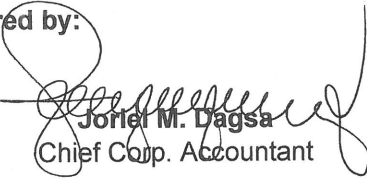


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Prepared by:

  
Joriel M. Dagsa  
Chief Corp. Accountant