



MWSS - REGULATORY OFFICE

TRIAL BALANCE

April 30, 2018

Account Description	Acct. Code	BALANCES	
		Dr	Cr
ASSETS			
CURRENT ASSETS			
CASH			
CASH-CASH ON HAND			
CASH - Cash Collecting Officer	102	-	
PETTY CASH FUND	104	75,000.00	
CASH IN BANK - LOCAL CURRENCY			
CASH CIB-LC, Current Account	111	100,946,328.67	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	341,644,056.19	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	1,368,022.90	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	79,972,240.52	
LOANS RECEIVABLE -OTHERS	126	41,033,157.79	
INTEREST RECEIVABLE	129	165,411.20	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	143,146,943.70	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
PREPAYMENTS			
PREPAID INSURANCE	178	28,398.87	
ADVANCES TO CONTRACTORS	181	6,268,247.69	
OTHER PREPAID EXPENSES	185	-	145,854.72
OTHER ASSETS			
GUARANTY DEPOSITS	186	164,625.00	
RESTRICTED FUND	285	76,658,661.03	
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	3,496,072.31	
Accum. Depre. - Office Eqpt.	221-321		899,381.89



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Account Description	Acct. Code	BALANCES	
		Dr	Cr
FURNITURE & FIXTURES	222	4,321,110.15	
Accum. Depr. - Furniture & Fi	222-322		3,586,548.29
IT EQUIPMENT & SOFTWARE	223	125,335,112.67	
Accum. Depr. - IT Eqpt.	223-323		110,993,997.57
LIBRARY BOOKS	224	494,451.00	
Accum. Depr. - Library Books	224-324		445,005.90
MACHINERIES AND EQUIPMENT			
COMMUNICATION EQUIPMENT	229	170,113.21	
Accum. Depr. - Comm. Eqpt.	229-329		153,101.88
MEDICAL, DENTAL & LAB EQPT.	233	-	
Accum. Depr. - Medical Eqpt.	233-333		-
SPORTS EQUIPMENT	235	222,191.75	
Accum. Depr. - Sports Eqpt.	235-335		91,292.42
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	
Accum. Depr. - Technical & Sc	236-336		2,823,607.66
OTHER MACHINERIES AND EQUIPMENT	240	1,488,435.39	
Accum. Depr.-OME	340		1,139,076.55
TRANSPORTATION EQUIPMENT			
MOTOR VEHICLES	241	12,868,657.00	
Accum. Depr. - Motor Vehicle	241-341		7,452,297.92
LIABILITIES			
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
ACCOUNTS PAYABLE	401		2,770,031.32
DUE TO OFFICERS & EMPLOYEES	403		10,656,318.05
DIVIDENDS PAYABLE	408		-
INTEREST PAYABLE	409		-
INTER-AGENCY PAYABLES			
DUE TO BIR	412		534,238.53
DUE TO GSIS	413		822,534.27
DUE TO PAG-IBIG	414		49,135.16
DUE TO PHILHEALTH	415		52,879.79
INTRA-AGENCY PAYABLES			
DUE TO C.O.	421		-
DUE TO OPERATING UNITS	423		4,100.00
DUE TO OTHER FUNDS	424		256,339.00
OTHER LIABILITY ACCOUNTS			



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Account Description	Acct. Code	BALANCES	
		Dr	Cr
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		1,514,234.18
OTHER PAYABLES	439		664,084.41
LONG - TERM LIABILITIES			
LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS			
OTHER DEFERRED CREDITS	455		95,303,333.32
GOVERNMENT EQUITY			
RETAINED EARNINGS	510		686,638,047.96
GENERAL INCOME ACCOUNTS			
INCOME FROM WATERWORKS	639		47,651,666.68
INTEREST INCOME	664		406,621.49
MISC. INCOME	678		10.00
GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS			
PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES			
PERSONNEL SERVICES			
SALARIES & WAGES - REGULAR	701	11,543,019.27	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	457,862.17	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	409,000.00	
TRANSPORTATION ALLOWANCE	714	405,395.00	
CLOTHING/UNIFORM ALLOWANCE	715	312,500.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	-	
OTHER BONUSES & ALLOWANCES	719	-	
HONORARIA	720	-	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	190,302.50	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	1,392,531.85	
PAG-IBIG CONTRIBUTIONS	732	23,000.00	
PHILHEALTH CONTRIBUTIONS	733	101,370.52	



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April 30, 2018

Account Description	Acct. Code	BALANCES	
		Dr	Cr
ECC CONTRIBUTIONS	734	23,200.00	
TERMINAL LEAVE BENEFITS	742	-	
LOYALTY AWARD BENEFITS	743	20,000.00	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	-	
MAINT. & OTHER OPERATING EXPENSES			
TRAVELLING EXP	751	10,053.00	
TRAINING EXPENSES	753	814,246.16	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	271,214.12	
MAINTENANCE, SAMPLING & OTHER CO	759	61,318.65	
GASOLINE, OIL AND LUBRICANTS	761	253,422.95	
OTHER SUPPLIES EXPENSE	765	67,035.00	
WATER EXPENSES	766	-	
ELECTRICITY EXPENSE	767	547,603.08	
POSTAGE AND DELIVERIES	771	17,819.00	
TELEPHONE EXPENSES - LANDLINE	772	52,555.68	
TELEPHONE EXPENSES - MOBILE	773	159,269.82	
INTERNET EXPENSE	774	4,350.00	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	79,973.73	
PRINTING AND BINDING EXPENSES	781	-	
RENT EXPENSE	782	82,615.14	-
REPRESENTATION EXPENSES	783	277,153.07	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	746,172.07	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	4,780.40	
CONSULTANCY	793	8,102,106.59	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	199,430.73	
SECURITY SERVICES	797	-	
OTHER PROFESSIONAL SERVICES	799	2,534,954.86	
R&M - OFFICE BUILDINGS	811	21,134.75	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	700.00	
R&M - FURNITURE & FIXTURES	822	-	



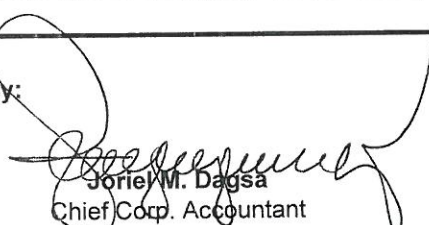
MWSS - REGULATORY OFFICE

TRIAL BALANCE

April 30, 2018

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - IT EQPT & SOFTWARE	823	256,500.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	114,070.50	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	883	120,452.58	
MISCELLANEOUS EXPENSES	884	2,270.91	
TAXES, DUTIES AND LICENSES	891	6,218.12	
FIDELITY BOND PREMIUMS	892	1,500.00	
Insurance Expenses	893	20,793.13	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	165,773.45	
Depreciation - Furniture and Fixtures	922	35,389.27	
Depreciation - IT Equipment	923	175,628.82	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	-	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	5,345.44	
Depreciation - Technical and Scientific Equipment	936	8,755.52	
Depreciation - Other Machineries and Equipment	940	15,186.28	
Depreciation - Motor Vehicles	941	371,943.55	-
OTHER MOOE	969	574,445.16	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		977,587,623.75	977,587,623.75
		-	

Prepared by:


Joriel M. Dagsa
Chief Corp. Accountant



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
April 30, 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	94,090,919.85	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	5,584,435.07	-
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	341,644,056.19	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,368,022.90	-
DUE FROM OE - Cash Advance	123-CA	209,581.36	-
DUE FROM OE - Health Insurance	123-HMO	974,839.94	-
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	150,987.99	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	41,033,157.79	-
INTEREST RECEIVABLE	129	165,411.20	-
DUE FROM C.O./HOME OFFICE	141-1	143,146,943.70	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	28,398.87	-
ADVANCES - BUILDING	181 - BUILDING	685,995.06	-
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	-	2,533,384.79
OFFICE EQUIPMENT	221	3,496,072.31	-
Accum. Depre. - Office Eqpt.	221-321	-	899,381.89
FURNITURE & FIXTURES	222	4,321,110.15	-
Accum. Depre. - Furniture & Fi	222-322	-	3,586,548.29
IT EQUIPMENT & SOFTWARE	223	125,335,112.67	-
Accum. Depre. - IT Eqpt.	223-323	-	110,993,997.57
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	-	91,292.42
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,823,607.66
OM & E - Elect & Cooling	240-1	536,217.32	-



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

April 30, 2018

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
Accum Depre.-OME- Elec & Cooli	240-1-340	-	480,450.59
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	-	122,298.05
O M & E - Audio Visual	240-4	763,129.07	-
Accum Depre.-OME- Audio Visual	240-4-340	-	496,007.91
MOTOR VEHICLES	241	12,868,657.00	-
Accum. Depre. - Motor Vehicle	241-341	-	7,452,297.92
RESTRICTED FUND/ASSETS	285	76,658,661.03	-
OTHER ASSETS	290	267,061.62	-
A/P-Vouchers Payable	401-1	-	527,068.24
A/P-Accrued Expenses - MOOE	401-2	-	2,242,963.08
DUE TO OE - Claims	403-2	-	10,656,318.05
DUE TO BIR - ITW Employees	412-1	-	418,636.12
DUE TO BIR - VAT Professionals	412-3	-	10,656.37
DUE TO BIR - EWT Supplrs/Servi	412-4	-	27,040.89
DUE to BIR - Final Vat Withhld	412-5	-	77,905.15
DUE TO GSIS - Gov't. Share	413-1	-	335,420.52
DUE TO GSIS - Employee Share	413-2	-	251,915.07
DUE TO GSIS - Sate Insurance	413-3	-	5,600.00
DUE TO GSIS - Plans	413-4	-	374.36
DUE TO GSIS - Loans	413-5	-	229,224.32
DUE TO PAG-IBIG - Gov't.Share	414-1	-	1,600.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	13,600.00
DUE TO PAG-IBIG - Empl Loans	414-3	-	33,935.16
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	25,317.63
DUE TO PHILHEALTH - Empl. Shar	415-2	-	27,562.16
DUE TO OPTNG U - RO Tubig Due	423	-	4,100.00
DUE TO OF - WF Empl. Share	424-2	-	3,300.00
DUE TO OF - WASSLAI Contributn	424-4	-	89,242.00
DUE TO OF - WASSLAI Loans	424-5	-	144,902.00
DUE TO OF - Coop Capital	424-6	-	11,800.00
DUE TO OF - SSS PS	424-9	-	7,095.00
PERFORMANCE/BIDDERS BOND	427	-	1,514,234.18
OTHER PAYABLES	439	-	664,084.41
DEFERRED CREDITS	455	-	95,303,333.32
RETAINED EARNINGS	510	-	686,638,047.96
INCOME FROM WATERWORKS	639	-	47,651,666.68
INTEREST INCOME - Bank Deposit	664-1	-	360,783.36
INTEREST INCOME - MVFP	664-2	-	45,838.13
MISCELLANEOUS INCOME	678	-	10.00



Republic of the Philippines

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April 30, 2018

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
SALARIES & WAGES - REGULAR	701	11,543,019.27	-
PERA	711	457,862.17	-
REPRESENTATION ALLOWANCE	713	409,000.00	-
TRANSPORTATION ALLOWANCE	714	405,395.00	-
CLOTHING/UNIFORM ALLOWANCE	715	312,500.00	-
OVERTIME AND NIGHT PAY	723	190,302.50	-
LIFE & RETIREMENT INS. CONTRIB	731	1,392,531.85	-
PAG-IBIG CONTRIBUTIONS	732	23,000.00	-
PHILHEALTH CONTRIBUTIONS	733	101,370.52	-
ECC CONTRIBUTIONS	734	23,200.00	-
LOYALTY AWARD BENEFITS	743	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	4,720.00	-
TRAVELLING EXP-LOCAL-Inland	751-3	5,333.00	-
TRAINING EXPENSES	753	814,246.16	-
OFFICE SUPPLIES - Off Supplies	755-1	148,614.12	-
OFFICE SUPPLIES - Computer Sup	755-2	122,600.00	-
MAINTENANCE, SAMPLING & OTHER COM	759	61,318.65	-
GASOLINE, OIL AND LUBRICANTS	761	253,422.95	-
OTHER SUPPLIES EXPENSE	765	67,035.00	-
ELECTRICITY EXPENSES	767	547,603.08	-
POSTAGE AND DELIVERIES	771	17,819.00	-
TELEPHONE EXPENSES - LANDLINE	772	52,555.68	-
TELEPHONE EXPENSES - MOBILE	773	159,269.82	-
INTERNET EXPENSE	774	4,350.00	-
ADVERTISING EXPENSES	780	79,973.73	-
RENT EXPENSE - COPIERS	782-1	82,615.14	-
REPRESENTATION EXPENSES	783	277,153.07	-
SUBSCRIPTION EXPENSES	786	746,172.07	-
AUDITING SERVICES	792	4,780.40	-
CONSULTANCY - Rate/tariff Restr/Regulato	793-4	8,102,106.59	-
JANITORIAL SERVICES	796	199,430.73	-
OTHER PROF SRVCS - WQ Test	799-1	1,291,090.00	-
OTHER PROF SRVCS - Others	799-3	1,243,864.86	-
R&M - OFFICE BUILDINGS	811	21,134.75	-
R&M - OFFICE EQUIPMENT	821	700.00	-
R&M - IT EQPT & SOFTWARE	823	256,500.00	-
R&M - MOTOR VEHICLES	841	114,070.50	-
EXTRAORDINARY AND MISCELLANEOUS	883	120,452.58	-
MISCELLANEOUS EXPENSES	884	2,270.91	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	6,218.12	-
FIDELITY BOND PREMIUMS	892	1,500.00	-
INSURANCE EXP - Vehicle Insura	893-1	20,793.13	-
DEPRECIATION - OFFICE EQPT.	921	165,773.45	-

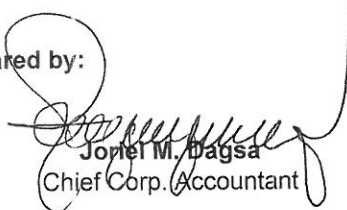


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<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
DEPRECIATION - FURN & FIXTURES	922	35,389.27	-
DEPRECIATION - IT Equipment	923	175,628.82	-
DEPRECIATION - Sports Eqpt.	935	5,345.44	-
DEPRECIATION - Technical & Sci	936	8,755.52	-
Depre. - OM&E - Elec & Cooling	940-1	780.00	-
Depre. - OM&E - Appliances	940-3	2,954.80	-
Depre. - OM&E - Audio Visual	940-4	11,451.48	-
DEPRECIATION - Motor Vehicle	941	371,943.55	-
OTHER MOOE - GAD & CULTURAL	969-2	574,445.16	-
TOTAL		977,587,623.75	977,587,623.75

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Prepared by:


Joniel M. Dagsa
Chief Corp. Accountant