



MWSS - REGULATORY OFFICE

TRIAL BALANCE

August 31, 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	199,163,889.79	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	343,810,259.18	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	1,368,022.90	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	80,596,734.93	
LOANS RECEIVABLE -OTHERS	126	40,650,575.43	
INTEREST RECEIVABLE	129	-	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	12,500.00	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
PREPAYMENTS			
PREPAID INSURANCE	178	71,298.40	
ADVANCES TO CONTRACTORS	181	6,170,248.40	
OTHER PREPAID EXPENSES	185	-	145,854.72
OTHER ASSETS			
GUARANTY DEPOSITS	186	164,625.00	
RESTRICTED FUND	285	77,117,302.99	
OTHER ASSETS - UNSERVICEABLE	290	556,561.62	
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	3,079,664.31	
Accum. Depre. - Office Eqpt.	221-321		1,033,653.27



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Account Description	Acct. Code	BALANCES	
		Dr	Cr
FURNITURE & FIXTURES	222	4,321,110.15	
Accum. Depre. - Furniture & Fi	222-322		3,620,536.33
IT EQUIPMENT & SOFTWARE	223	125,813,612.67	
Accum. Depre. - IT Eqpt.	223-323		111,220,053.39
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		96,637.86
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	
Accum. Depre. - Technical & Sc	236-336		2,832,363.18
OTHER MACHINERIES AND EQUIPMENT	240	1,488,435.39	
Accum Depre.-OME	340		1,153,497.83
TRANSPORTATION EQUIPMENT			
MOTOR VEHICLES	241	12,868,657.00	
Accum. Depre. - Motor Vehicle	241-341		7,811,384.28
LIABILITIES			
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
ACCOUNTS PAYABLE	401		2,262,892.05
DUE TO OFFICERS & EMPLOYEES	403		10,447,975.42
DIVIDENDS PAYABLE	408		-
INTEREST PAYABLE	409		-
INTER-AGENCY PAYABLES			
DUE TO BIR	412		978,008.98
DUE TO GSIS	413		874,522.63
DUE TO PAG-IBIG	414		64,156.32
DUE TO PHILHEALTH	415		53,958.33
INTRA-AGENCY PAYABLES			
DUE TO C.O.	421		-
DUE TO OPERATING UNITS	423		5,600.00
DUE TO OTHER FUNDS	424		355,006.06
OTHER LIABILITY ACCOUNTS			



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
	Due to BAC- Bid Docs	426		-
	PERFORMANCE/BIDDERS BOND	427		1,478,234.18
	OTHER PAYABLES	439		664,084.41
LONG - TERM LIABILITIES				
	LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS				
	OTHER DEFERRED CREDITS	455		47,651,666.64
GOVERNMENT EQUITY				
	RETAINED EARNINGS	510		686,656,022.77
GENERAL INCOME ACCOUNTS				
	INCOME FROM WATERWORKS	639		95,303,333.36
	INTEREST INCOME	664		2,979,723.14
	MISC. INCOME	678		1,053.39
	GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS				
	PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES				
PERSONNEL SERVICES				
	SALARIES & WAGES - REGULAR	701	23,311,109.37	
	SALARIES & WAGES - CONTRACTUAL	706	-	
	PERA	711	920,365.20	
	ADDITIONAL COMPENSATION	712	-	
	REPRESENTATION ALLOWANCE	713	842,375.00	
	TRANSPORTATION ALLOWANCE	714	810,055.00	
	CLOTHING/UNIFORM ALLOWANCE	715	342,500.00	
	SUBSISTENCE, COLA, AMELIORATION	716	-	
	Productivity Incentive Allowance	717	-	
	OTHER BONUSES & ALLOWANCES	719	2,824,013.00	
	HONORARIA	720	-	
	HAZARD PAY	721	-	
	LONGEVITY PAY	722	-	
	OVERTIME AND NIGHT PAY	723	250,200.07	
	CASH GIFT	724	-	
	YEAR END BONUS (13TH MO.)	725	-	
	LIFE & RETIREMENT INS. CONTRIB	731	2,804,702.67	
	PAG-IBIG CONTRIBUTIONS	732	46,200.00	
	PHILHEALTH CONTRIBUTIONS	733	208,629.80	



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
	ECC CONTRIBUTIONS	734	46,500.00	
	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	235,433.91	
	TRAINING EXPENSES	753	1,813,896.14	
	SCHOLARSHIP EXPENSES	754	-	
	OFFICE SUPPLIES	755	373,751.67	
	MAINTENANCE, SAMPLING & OTHER CO	759	166,387.90	
	GASOLINE, OIL AND LUBRICANTS	761	527,114.48	
	OTHER SUPPLIES EXPENSE	765	171,041.75	
	WATER EXPENSES	766	-	
	ELECTRICITY EXPENSE	767	955,300.08	
	POSTAGE AND DELIVERIES	771	33,964.00	
	TELEPHONE EXPENSES - LANDLINE	772	170,765.44	
	TELEPHONE EXPENSES - MOBILE	773	320,819.93	
	INTERNET EXPENSE	774	4,350.00	
	MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
	ADVERTISING EXPENSES	780	130,049.85	
	PRINTING AND BINDING EXPENSES	781	574.00	
	RENT EXPENSE	782	297,372.64	-
	REPRESENTATION EXPENSES	783	318,138.61	
	TRANSPORTATION EXPENSES	784	-	
	SUBSCRIPTION EXPENSES	786	1,153,762.04	
	SURVEY EXPENSES - PAWS UPNEC	787	-	
	LEGAL SERVICES-Appeals	791	-	
	AUDITING SERVICES	792	5,390.40	
	CONSULTANCY	793	27,290,006.82	
	ENVIRONMENT/SANITARY SERVICES	794	-	
	JANITORIAL SERVICES	796	602,978.62	
	SECURITY SERVICES	797	-	
	OTHER PROFESSIONAL SERVICES	799	5,833,330.04	
	R&M - OFFICE BUILDINGS	811	53,373.75	
	R&M - OFFICE BUILDINGS	815		
	R&M - OFFICE EQUIPMENT	821	6,355.00	
	R&M - FURNITURE & FIXTURES	822	-	



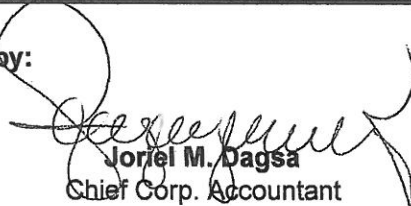
MWSS - REGULATORY OFFICE

TRIAL BALANCE

August 31, 2018

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - IT EQPT & SOFTWARE	823	261,600.00	
R&M - COMMUNICATION EQPT.	829	2,100.00	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	132,081.75	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXP	883	321,465.74	
MISCELLANEOUS EXPENSES	884	12,725.91	
TAXES, DUTIES AND LICENSES	891	16,585.30	
FIDELITY BOND PREMIUMS	892	58,500.00	
Insurance Expenses	893	45,054.03	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	300,044.83	
Depreciation - Furniture and Fixtures	922	69,377.31	
Depreciation - IT Equipment	923	401,684.64	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	-	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	10,690.88	
Depreciation - Technical and Scientific Equipment	936	17,511.04	
Depreciation - Other Machineries and Equipment	940	29,607.56	
Depreciation - Motor Vehicles	941	731,029.91	-
OTHER MOOE	969	909,628.66	
BANK CHARGES	971	3,500.00	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		980,822,211.11	980,822,211.11
		-	

Prepared by:


Joriel M. Dagsa
 Chief Corp. Accountant



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

August 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	191,893,854.37	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	5,999,061.67	-
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	343,810,259.18	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,368,022.90	-
DUE FROM OE - Cash Advance	123-CA	827,287.92	-
DUE FROM OE - Health Insurance	123-HMO	970,839.94	-
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	161,775.84	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	40,650,575.43	-
DUE FROM C.O./HOME OFFICE	141-1	12,500.00	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	71,298.40	-
ADVANCES - BUILDING	181 - BUILDING	587,995.77	-
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. Depr. - Office Bldg	211-311	-	2,533,884.79
OFFICE EQUIPMENT	221	3,079,664.31	-
Accum. Depr. - Office Eqpt.	221-321	-	1,033,653.27
FURNITURE & FIXTURES	222	4,321,110.15	-
Accum. Depr. - Furniture & Fi	222-322	-	3,620,536.33
IT EQUIPMENT & SOFTWARE	223	125,813,612.67	-
Accum. Depr. - IT Eqpt.	223-323	-	111,220,053.39
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	-	96,637.86
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depr. - Technical & Sc	236-336	-	2,832,363.18
OM & E - Elect & Cooling	240-1	536,217.32	-
Accum Depr.-OME- Elec & Cooli	240-1-340	-	481,230.59



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August 31, 2018

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SALARIES & WAGES - REGULAR	701	23,311,109.37	-
PERA	711	920,365.20	-
REPRESENTATION ALLOWANCE	713	842,375.00	-
TRANSPORTATION ALLOWANCE	714	810,055.00	-
CLOTHING/UNIFORM ALLOWANCE	715	342,500.00	-
OTHER BONUSES & ALL - Others	719-1	2,824,013.00	-
OVERTIME AND NIGHT PAY	723	250,200.07	-
LIFE & RETIREMENT INS. CONTRIB	731	2,804,702.67	-
PAG-IBIG CONTRIBUTIONS	732	46,200.00	-
PHILHEALTH CONTRIBUTIONS	733	208,629.80	-
ECC CONTRIBUTIONS	734	46,500.00	-
LOYALTY AWARD BENEFITS	743	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	42,400.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	94,861.57	-
TRAVELLING EXP-LOCAL-Inland	751-3	98,172.34	-
TRAINING EXPENSES	753	1,813,896.14	-
OFFICE SUPPLIES - Off Supplies	755-1	230,871.67	-
OFFICE SUPPLIES - Computer Sup	755-2	142,880.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	166,387.90	-
GASOLINE, OIL AND LUBRICANTS	761	527,114.48	-
OTHER SUPPLIES EXPENSE	765	171,041.75	-
ELECTRICITY EXPENSES	767	955,300.08	-
POSTAGE AND DELIVERIES	771	33,964.00	-
TELEPHONE EXPENSES - LANDLINE	772	170,765.44	-
TELEPHONE EXPENSES - MOBILE	773	320,819.93	-
INTERNET EXPENSE	774	4,350.00	-
ADVERTISING EXPENSES	780	130,049.85	-
PRINTING AND BINDING EXPENSES	781	574.00	-
RENT EXPENSE - COPIERS	782-1	82,615.14	-
RENT EXPENSE - Others	782-2	214,757.50	-
REPRESENTATION EXPENSES	783	318,138.61	-
SUBSCRIPTION EXPENSES	786	1,153,762.04	-
AUDITING SERVICES	792	5,390.40	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	27,290,006.82	-
JANITORIAL SERVICES	796	602,978.62	-
OTHER PROF SRVCS - WQ Test	799-1	2,595,350.00	-
OTHER PROF SRVCS - Others	799-3	3,237,980.04	-
R&M - OFFICE BUILDINGS	811	53,373.75	-
R&M - OFFICE EQUIPMENT	821	6,355.00	-
R&M - IT EQPT & SOFTWARE	823	261,600.00	-
R&M - COMMUNICATION EQPT.	829	2,100.00	-
R&M - MOTOR VEHICLES	841	132,081.75	-



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<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
EXTRAORDINARY AND MISCELLANEOUS	883	321,465.74	-
MISCELLANEOUS EXPENSES	884	12,725.91	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	16,585.30	-
FIDELITY BOND PREMIUMS	892	58,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	45,054.03	-
DEPRECIATION - OFFICE EQPT.	921	300,044.83	-
DEPRECIATION - FURN & FIXTURES	922	69,377.31	-
DEPRECIATION - IT Equipment	923	401,684.64	-
DEPRECIATION - Sports Eqpt.	935	10,690.88	-
DEPRECIATION - Technical & Sci	936	17,511.04	-
Depre. - OM&E - Elec & Cooling	940-1	1,560.00	-
Depre. - OM&E - Appliances	940-3	5,144.60	-
Depre. - OM&E - Audio Visual	940-4	22,902.96	-
DEPRECIATION - Motor Vehicle	941	731,029.91	-
OTHER MOOE - GAD & CULTURAL	969-2	909,628.66	-
BANK CHARGES	971	3,500.00	-
TOTAL		980,822,211.11	980,822,211.11

0.00

Prepared by:


Joriel M. Dagsa
Chief Corp. Accountant