



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

July 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	212,324,694.27	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	343,093,968.22	
<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	80,890,882.77	
LOANS RECEIVABLE -OTHERS	126	40,713,623.37	
INTEREST RECEIVABLE	129	-	
<b>INTRA-AGENCY RECEIVABLES</b>			
DUE FROM CENTRAL OFFICE/HOME OFF	141	12,500.00	
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	80,535.23	
ADVANCES TO CONTRACTORS	181	6,170,248.40	
OTHER PREPAID EXPENSES	185	-	145,854.72
<b>OTHER ASSETS</b>			
GUARANTY DEPOSITS	186	164,625.00	
RESTRICTED FUND	285	76,723,385.61	
OTHER ASSETS - UNSERVICEABLE	290	950,479.00	
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
BUILDINGS			
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	3,079,664.31	
Accum. Depre. - Office Eqpt.	221-321		994,295.83



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

July 31, 2018

Account Description	Acct. Code	BALANCES	
		Dr	Cr
<b>FURNITURE &amp; FIXTURES</b>	<b>222</b>	4,321,110.15	
Accum. Depre. - Furniture & Fi	222-322		3,612,156.35
<b>IT EQUIPMENT &amp; SOFTWARE</b>	<b>223</b>	125,813,612.67	
Accum. Depre. - IT Eqpt.	223-323		111,168,922.56
<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		95,301.50
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>	<b>236</b>	3,294,530.44	
Accum. Depre. - Technical & Sc	236-336		2,830,174.30
<b>OTHER MACHINERIES AND EQUIPMENT</b>	<b>240</b>	1,488,435.39	
Accum Depre.-OME	340		1,149,892.51
<b>TRANSPORTATION EQUIPMENT</b>			
<b>MOTOR VEHICLES</b>	<b>241</b>	12,868,657.00	
Accum. Depre. - Motor Vehicle	241-341		7,721,612.69
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>PAYABLE ACCOUNTS</b>			
<b>ACCOUNTS PAYABLE</b>	<b>401</b>		2,623,277.35
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>	<b>403</b>		10,447,975.42
<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>		785,407.07
<b>DUE TO GSIS</b>	<b>413</b>		908,952.93
<b>DUE TO PAG-IBIG</b>	<b>414</b>		66,137.15
<b>DUE TO PHILHEALTH</b>	<b>415</b>		55,393.91
<b>INTRA-AGENCY PAYABLES</b>			
<b>DUE TO C.O.</b>	<b>421</b>		-
<b>DUE TO OPERATING UNITS</b>	<b>423</b>		6,450.00
<b>DUE TO OTHER FUNDS</b>	<b>424</b>		355,006.06
<b>OTHER LIABILITY ACCOUNTS</b>			



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

July 31, 2018

Account Description	Acct. Code	BALANCES	
		Dr	Cr
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		1,490,234.18
OTHER PAYABLES	439		664,084.41
<b>LONG - TERM LIABILITIES</b>			
LOANS PAYABLE - FOREIGN	445		-
<b>DEFERRED CREDITS</b>			
OTHER DEFERRED CREDITS	455		59,564,583.31
<b>GOVERNMENT EQUITY</b>			
RETAINED EARNINGS	510		686,656,022.77
<b>GENERAL INCOME ACCOUNTS</b>			
INCOME FROM WATERWORKS	639		83,390,416.69
INTEREST INCOME	664		2,261,766.78
MISC. INCOME	678		1,053.39
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	20,329,285.30	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	801,498.53	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	736,375.00	
TRANSPORTATION ALLOWANCE	714	729,185.00	
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	240,185.58	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	2,446,883.78	
PAG-IBIG CONTRIBUTIONS	732	40,200.00	
PHILHEALTH CONTRIBUTIONS	733	181,960.19	





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

July 31, 2018

Account Description	Acct. Code	BALANCES	
		Dr	Cr
ECC CONTRIBUTIONS	734	40,500.00	
TERMINAL LEAVE BENEFITS	742	-	
LOYALTY AWARD BENEFITS	743	20,000.00	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	-	
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>			
TRAVELLING EXP	751	197,785.52	
TRAINING EXPENSES	753	1,524,922.56	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	309,590.09	
MAINTENANCE, SAMPLING & OTHER CO	759	162,256.90	
GASOLINE, OIL AND LUBRICANTS	761	387,177.62	
OTHER SUPPLIES EXPENSE	765	142,900.75	
WATER EXPENSES	766	-	
ELECTRICITY EXPENSE	767	955,300.08	
POSTAGE AND DELIVERIES	771	30,186.00	
TELEPHONE EXPENSES - LANDLINE	772	150,101.97	
TELEPHONE EXPENSES - MOBILE	773	269,071.52	
INTERNET EXPENSE	774	4,350.00	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	117,680.85	
PRINTING AND BINDING EXPENSES	781	-	
RENT EXPENSE	782	219,472.64	
REPRESENTATION EXPENSES	783	317,063.61	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	1,146,192.04	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	5,390.40	
CONSULTANCY	793	19,847,546.59	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	501,825.32	
SECURITY SERVICES	797	-	
OTHER PROFESSIONAL SERVICES	799	4,807,190.15	
R&M - OFFICE BUILDINGS	811	53,373.75	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	1,705.00	
R&M - FURNITURE & FIXTURES	822	-	



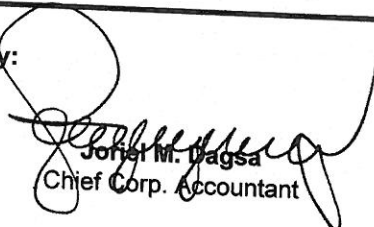
# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

July 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 EXPENSES	883	301,865.74	
MISCELLANEOUS EXPENSES	884	8,475.91	
TAXES, DUTIES AND LICENSES	891	9,797.18	
FIDELITY BOND PREMIUMS	892	27,000.00	
Insurance Expenses	893	35,817.20	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	260,687.39	
Depreciation - Furniture and Fixtures	922	60,997.33	
Depreciation - IT Equipment	923	350,553.81	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	-	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	9,354.52	
Depreciation - Technical and Scientific Equipment	936	15,322.16	
Depreciation - Other Machineries and Equipment	940	26,002.24	
Depreciation - Motor Vehicles	941	641,258.32	
OTHER MOOE	969	677,718.66	
BANK CHARGES	971	3,500.00	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		980,126,964.45	980,126,964.45

Prepared by:

  
Jonel M. Dagsa  
Chief Corp. Accountant



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

July 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	205,119,372.19	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	5,934,348.33	-
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	343,093,968.22	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,368,022.90	-
DUE FROM OE - Cash Advance	123-CA	1,115,668.42	-
DUE FROM OE - Health Insurance	123-HMO	971,839.94	-
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	166,543.18	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	40,713,623.37	-
DUE FROM C.O./HOME OFFICE	141-1	12,500.00	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	80,535.23	-
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. Depre. - Office Bldg	211-311	-	2,533,884.79
OFFICE EQUIPMENT	221	3,079,664.31	-
Accum. Depre. - Office Eqpt.	221-321	-	994,295.83
FURNITURE & FIXTURES	222	4,321,110.15	-
Accum. Depre. - Furniture & Fi	222-322	-	3,612,156.35
IT EQUIPMENT & SOFTWARE	223	125,813,612.67	-
Accum. Depre. - IT Eqpt.	223-323	-	111,168,922.56
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	-	95,301.50
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,830,174.30
OM & E - Elect & Cooling	240-1	536,217.32	-
Accum Depre.-OME- Elec & Cooli	240-1-340	-	481,035.59



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

July 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	-	123,940.40
O M & E - Audio Visual	240-4	763,129.07	-
Accum Depre.-OME- Audio Visual	240-4-340	-	504,596.52
MOTOR VEHICLES	241	12,868,657.00	-
Accum. Depre. - Motor Vehicle	241-341	-	7,721,612.69
RESTRICTED FUND/ASSETS	285	76,723,385.61	-
OTHER ASSETS	290	950,479.00	-
A/P-Vouchers Payable	401-1	-	380,314.27
A/P-Accrued Expenses - MOOE	401-2	-	2,242,963.08
DUE TO OE - Claims	403-2	-	10,447,975.42
DUE TO BIR - ITW Employees	412-1	-	473,084.15
DUE TO BIR - VAT Professionals	412-3	-	24,299.35
DUE TO BIR - EWT Supplrs/Servi	412-4	-	76,305.42
DUE to BIR - Final Vat Withhld	412-5	-	211,718.15
DUE TO GSIS - Gov't. Share	413-1	-	374,185.82
DUE TO GSIS - Employee Share	413-2	-	280,989.05
DUE TO GSIS - Sate Insurance	413-3	-	6,100.00
DUE TO GSIS - Plans	413-4	-	374.36
DUE TO GSIS - Loans	413-5	-	247,303.70
DUE TO PAG-IBIG - Gov't.Share	414-1	-	2,000.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	13,950.00
DUE TO PAG-IBIG - Empl Loans	414-3	-	30,937.15
DUE TO PAG-IBIG - PAG-IBIG II	414-4	-	19,250.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	28,112.39
DUE TO PHILHEALTH - Empl. Shar	415-2	-	27,281.52
DUE TO OPTNG U - RO Tubig Due	423	-	6,450.00
DUE TO OF - WF Empl. Share	424-2	-	45,808.06
DUE TO OF - WASSLAI Contributn	424-4	-	94,217.00
DUE TO OF - WASSLAI Loans	424-5	-	183,926.00
DUE TO OF - Coop Capital	424-6	-	22,200.00
DUE TO OF - SSS PS	424-9	-	8,855.00
PERFORMANCE/BIDDERS BOND	427	-	1,490,234.18
OTHER PAYABLES	439	-	664,084.41
DEFFERRED CREDITS	455	-	59,564,583.31
RETAINED EARNINGS	510	-	686,656,022.77
INCOME FROM WATERWORKS	639	-	83,390,416.69
INTEREST INCOME - Bank Deposit	664-1	-	2,164,294.77
INTEREST INCOME - MVFP	664-2	-	97,472.01
MISCELLANEOUS INCOME	678	-	1,053.39





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

July 31, 2018

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
SALARIES & WAGES - REGULAR	701	20,329,285.30	-
PERA	711	801,498.53	-
REPRESENTATION ALLOWANCE	713	736,375.00	-
TRANSPORTATION ALLOWANCE	714	729,185.00	-
CLOTHING/UNIFORM ALLOWANCE	715	342,500.00	-
OTHER BONUSES & ALL - Others	719-1	2,824,013.00	-
OVERTIME AND NIGHT PAY	723	240,185.58	-
LIFE & RETIREMENT INS. CONTRIB	731	2,446,883.78	-
PAG-IBIG CONTRIBUTIONS	732	40,200.00	-
PHILHEALTH CONTRIBUTIONS	733	181,960.19	-
ECC CONTRIBUTIONS	734	40,500.00	-
LOYALTY AWARD BENEFITS	743	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	25,440.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	83,274.62	-
TRAVELLING EXP-LOCAL-Inland	751-3	89,070.90	-
TRAINING EXPENSES	753	1,524,922.56	-
OFFICE SUPPLIES - Off Supplies	755-1	166,710.09	-
OFFICE SUPPLIES - Computer Sup	755-2	142,880.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	162,256.90	-
GASOLINE, OIL AND LUBRICANTS	761	387,177.62	-
OTHER SUPPLIES EXPENSE	765	142,900.75	-
ELECTRICITY EXPENSES	767	955,300.08	-
POSTAGE AND DELIVERIES	771	30,186.00	-
TELEPHONE EXPENSES - LANDLINE	772	150,101.97	-
TELEPHONE EXPENSES - MOBILE	773	269,071.52	-
INTERNET EXPENSE	774	4,350.00	-
ADVERTISING EXPENSES	780	117,680.85	-
RENT EXPENSE - COPIERS	782-1	82,615.14	-
RENT EXPENSE - Others	782-2	136,857.50	-
REPRESENTATION EXPENSES	783	317,063.61	-
SUBSCRIPTION EXPENSES	786	1,146,192.04	-
AUDITING SERVICES	792	5,390.40	-
CONSULTANCY - Rate/tariff Restr/Regulato	793-4	19,847,546.59	-
JANITORIAL SERVICES	796	501,825.32	-
OTHER PROF SRVCS - WQ Test	799-1	2,202,150.00	-
OTHER PROF SRVCS - Others	799-3	2,605,040.15	-
R&M - OFFICE BUILDINGS	811	53,373.75	-
R&M - OFFICE EQUIPMENT	821	1,705.00	-
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	-
EXTRAORDINARY AND MISCELLANEOUS	883	301,865.74	-





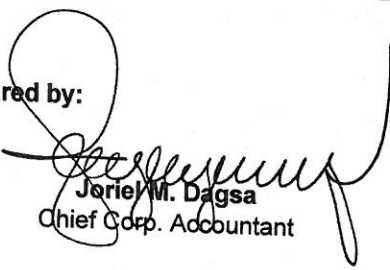
Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**

July 31, 2018

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
MISCELLANEOUS EXPENSES	884	8,475.91	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	9,797.18	-
FIDELITY BOND PREMIUMS	892	27,000.00	-
INSURANCE EXP. - Vehicle Insura	893-1	35,817.20	-
DEPRECIATION - OFFICE EQPT.	921	260,687.39	-
DEPRECIATION - FURN & FIXTURES	922	60,997.33	-
DEPRECIATION - IT Equipment	923	350,553.81	-
DEPRECIATION - Sports Eqpt.	935	9,354.52	-
DEPRECIATION - Technical & Sci	936	15,322.16	-
Depre. - OM&E - Elec & Cooling	940-1	1,365.00	-
Depre. - OM&E - Appliances	940-3	4,597.15	-
Depre. - OM&E - Audio Visual	940-4	20,040.09	-
DEPRECIATION - Motor Vehicle	941	641,258.32	-
OTHER MOOE - GAD & CULTURAL	969-2	677,718.66	-
BANK CHARGES	971	3,500.00	-
<b>TOTAL</b>		<b>980,126,964.45</b>	<b>980,126,964.45</b>

0.00

Prepared by:

  
Joriel M. Dagsa  
Chief Corp. Accountant