



MWSS - REGULATORY OFFICE

TRIAL BALANCE

October 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	171,969,338.20	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	343,833,996.10	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	1,368,022.90	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	80,454,700.52	
LOANS RECEIVABLE -OTHERS	126	40,479,239.69	
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	78,735.06	
ADVANCES TO CONTRACTORS	181	5,299,749.98	
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	797,811.62	
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	3,241,564.31	
Accum. Depre. - Office Eqpt.	221-321		1,112,756.65



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
FURNITURE & FIXTURES		222	4,321,110.15	
Accum. Depre. - Furniture & Fi		222-322		3,636,034.69
IT EQUIPMENT & SOFTWARE		223	125,813,612.67	
Accum. Depre. - IT Eqpt.		223-323		111,322,315.05
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		98,994.22
TECHNICAL & SCIENTIFIC EQPT.		236	3,294,530.44	
Accum. Depre. - Technical & Sc		236-336		2,836,740.94
OTHER MACHINERIES AND EQUIPMENT		240	1,488,435.39	
Accum Depre.-OME		340		1,160,210.49
TRANSPORTATION EQUIPMENT				
MOTOR VEHICLES		241	12,868,657.00	
Accum. Depre. - Motor Vehicle		241-341		7,990,927.46
LIABILITIES				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
ACCOUNTS PAYABLE		401		2,464,297.30
DUE TO OFFICERS & EMPLOYEES		403		10,331,132.51
DIVIDENDS PAYABLE		408		-
INTEREST PAYABLE		409		-
INTER-AGENCY PAYABLES				
DUE TO BIR		412		1,304,946.83
DUE TO GSIS		413		878,490.51
DUE TO PAG-IBIG		414		77,027.71
DUE TO PHILHEALTH		415		53,557.09
INTRA-AGENCY PAYABLES				
DUE TO C.O.		421		-
DUE TO OPERATING UNITS		423		4,600.00
DUE TO OTHER FUNDS		424		281,611.00
OTHER LIABILITY ACCOUNTS				



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
	Due to BAC- Bid Docs	426		-
	PERFORMANCE/BIDDERS BOND	427		1,828,234.18
	OTHER PAYABLES	439		664,084.41
LONG - TERM LIABILITIES				
	LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS				
	OTHER DEFERRED CREDITS	455		23,825,833.30
GOVERNMENT EQUITY				
	RETAINED EARNINGS	510		686,656,022.77
GENERAL INCOME ACCOUNTS				
	INCOME FROM WATERWORKS	639		119,129,166.70
	INTEREST INCOME	664		3,058,784.98
	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	29,290,014.89	
	SALARIES & WAGES - CONTRACTUAL	706	-	
	PERA	711	1,158,881.33	
	ADDITIONAL COMPENSATION	712	-	
	REPRESENTATION ALLOWANCE	713	1,110,420.95	
	TRANSPORTATION ALLOWANCE	714	990,708.97	
	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	294,106.06	
	CASH GIFT	724	-	
	YEAR END BONUS (13TH MO.)	725	-	
	LIFE & RETIREMENT INS. CONTRIB	731	3,522,171.33	
	PAG-IBIG CONTRIBUTIONS	732	58,200.00	
	PHILHEALTH CONTRIBUTIONS	733	261,978.14	



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
ECC CONTRIBUTIONS		734	58,500.00	
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	285,229.91	
TRAINING EXPENSES		753	2,678,822.64	
SCHOLARSHIP EXPENSES		754	-	
OFFICE SUPPLIES		755	558,210.55	
MAINTENANCE, SAMPLING & OTHER CO		759	208,796.90	
GASOLINE, OIL AND LUBRICANTS		761	730,913.52	
OTHER SUPPLIES EXPENSE		765	207,594.25	
WATER EXPENSES		766	-	
ELECTRICITY EXPENSE		767	1,575,472.35	
POSTAGE AND DELIVERIES		771	50,467.00	
TELEPHONE EXPENSES - LANDLINE		772	204,416.09	
TELEPHONE EXPENSES - MOBILE		773	410,771.54	
INTERNET EXPENSE		774	4,350.00	
MEMEBRSHIP DUES/CONTRI TO ORG		778	-	
ADVERTISING EXPENSES		780	413,148.18	
PRINTING AND BINDING EXPENSES		781	899.00	
RENT EXPENSE		782	382,375.83	-
REPRESENTATION EXPENSES		783	372,387.61	
TRANSPORTATION EXPENSES		784	-	
SUBSCRIPTION EXPENSES		786	1,555,508.73	
SURVEY EXPENSES - PAWS UPNEC		787	-	
LEGAL SERVICES-Appeals		791	-	
AUDITING SERVICES		792	8,624.55	
CONSULTANCY		793	39,886,205.16	
ENVIRONMENT/SANITARY SERVICES		794	-	
JANITORIAL SERVICES		796	805,285.22	
SECURITY SERVICES		797	893,209.32	
OTHER PROFESSIONAL SERVICES		799	9,770,330.10	
R&M - OFFICE BUILDINGS		811	53,373.75	
R&M - OFFICE BUILDINGS		815		
R&M - OFFICE EQUIPMENT		821	8,205.00	
R&M - FURNITURE & FIXTURES		822	-	



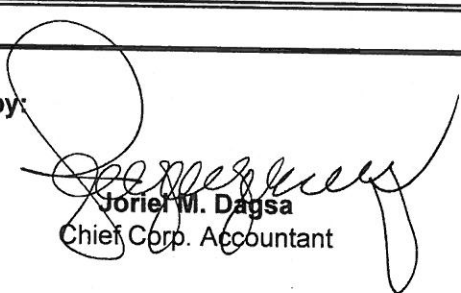
MWSS - REGULATORY OFFICE

TRIAL BALANCE

October 31, 2018

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - IT EQPT & SOFTWARE	823	261,600.00	
R&M - COMMUNICATION EQPT.	829	2,800.00	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	144,891.75	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXP	883	431,032.21	
MISCELLANEOUS EXPENSES	884	15,889.45	
TAXES, DUTIES AND LICENSES	891	30,621.54	
FIDELITY BOND PREMIUMS	892	58,500.00	
Insurance Expenses	893	62,657.32	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	379,148.21	
Depreciation - Furniture and Fixtures	922	84,875.67	
Depreciation - IT Equipment	923	503,946.30	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	-	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	13,047.24	
Depreciation - Technical and Scientific Equipment	936	21,888.80	
Depreciation - Other Machineries and Equipment	940	36,320.22	
Depreciation - Motor Vehicles	941	910,573.09	-
OTHER MOOE	969	1,373,166.01	
BANK CHARGES	971	3,500.00	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		981,994,669.47	981,994,669.47
		-	

Prepared by:


Joriel M. Dagsa
 Chief Corp. Accountant



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

October 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	164,513,096.04	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	6,185,268.41	-
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	343,833,996.10	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,368,022.90	-
DUE FROM OE - Cash Advance	123-CA	663,197.44	-
DUE FROM OE - Health Insurance	123-HMO	968,839.94	-
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	185,831.91	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	40,479,239.69	-
DUE FROM C.O./HOME OFFICE	141-1	12,500.00	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	78,735.06	-
ADVANCES - BUILDING	181 - BUILDING	367,497.35	-
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	3,241,564.31	-
Accum. Depre. - Office Eqpt.	221-321	-	1,112,756.65
FURNITURE & FIXTURES	222	4,321,110.15	-
Accum. Depre. - Furniture & Fi	222-322	-	3,636,034.69
IT EQUIPMENT & SOFTWARE	223	125,813,612.67	-
Accum. Depre. - IT Eqpt.	223-323	-	111,322,315.05
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	-	98,994.22
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,836,740.94
OM & E - Elect & Cooling	240-1	536,217.32	-
Accum Depre.-OME- Elec & Cooli	240-1-340	-	481,620.59
O M & E - Tools	240-2	44,800.00	-



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

October 31, 2018

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
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	-	125,084.77
O M & E - Audio Visual	240-4	763,129.07	-
Accum Depre.-OME- Audio Visual	240-4-340	-	513,185.13
MOTOR VEHICLES	241	12,868,657.00	-
Accum. Depre. - Motor Vehicle	241-341	-	7,990,927.46
RESTRICTED FUND/ASSETS	285	77,117,302.99	-
OTHER ASSETS	290	797,811.62	-
A/P-Vouchers Payable	401-1	-	221,334.22
A/P-Accrued Expenses - MOOE	401-2	-	2,242,963.08
DUE TO OE - Claims	403-2	-	10,331,132.51
DUE TO BIR - ITW Employees	412-1	-	446,281.13
DUE TO BIR - VAT Professionals	412-3	-	11,486.33
DUE TO BIR - EWT Supplrs/Servi	412-4	-	239,314.66
DUE to BIR - Final Vat Withhld	412-5	-	607,864.71
DUE TO GSIS - Gov't. Share	413-1	-	358,140.12
DUE TO GSIS - Employee Share	413-2	-	268,995.03
DUE TO GSIS - Sate Insurance	413-3	-	5,900.00
DUE TO GSIS - Plans	413-4	-	374.36
DUE TO GSIS - Loans	413-5	-	245,081.00
DUE TO PAG-IBIG - Gov't.Share	414-1	-	1,900.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	14,250.00
DUE TO PAG-IBIG - Empl Loans	414-3	-	23,377.71
DUE TO PAG-IBIG - PAG-IBIG II	414-4	-	37,500.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	27,193.98
DUE TO PHILHEALTH - Empl. Shar	415-2	-	26,363.11
DUE TO OPTNG U - RO Tubig Due	423	-	4,600.00
DUE TO OF - WF Empl. Share	424-2	-	3,300.00
DUE TO OF - WASSLAI Contributn	424-4	-	96,496.00
DUE TO OF - WASSLAI Loans	424-5	-	149,760.00
DUE TO OF - Coop Capital	424-6	-	23,200.00
DUE TO OF - SSS PS	424-9	-	8,855.00
PERFORMANCE/BIDDERS BOND	427	-	1,828,234.18
OTHER PAYABLES	439	-	664,084.41
DEFFERRED CREDITS	455	-	23,825,833.30
RETAINED EARNINGS	510	-	686,656,022.77
INCOME FROM WATERWORKS	639	-	119,129,166.70
INTEREST INCOME - Bank Deposit	664-1	-	2,945,998.42
INTEREST INCOME - MVFP	664-2	-	112,786.56
MISCELLANEOUS INCOME	678	-	1,053.39
SALARIES & WAGES - REGULAR	701	29,290,014.89	-



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October 31, 2018

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
PERA	711	1,158,881.33	-
REPRESENTATION ALLOWANCE	713	1,110,420.95	-
TRANSPORTATION ALLOWANCE	714	990,708.97	-
CLOTHING/UNIFORM ALLOWANCE	715	342,500.00	-
OTHER BONUSES & ALL - Others	719-1	2,824,013.00	-
OVERTIME AND NIGHT PAY	723	294,106.06	-
LIFE & RETIREMENT INS. CONTRIB	731	3,522,171.33	-
PAG-IBIG CONTRIBUTIONS	732	58,200.00	-
PHILHEALTH CONTRIBUTIONS	733	261,978.14	-
ECC CONTRIBUTIONS	734	58,500.00	-
LOYALTY AWARD BENEFITS	743	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	66,800.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	94,861.57	-
TRAVELLING EXP-LOCAL-Inland	751-3	123,568.34	-
TRAINING EXPENSES	753	2,678,822.64	-
OFFICE SUPPLIES - Off Supplies	755-1	378,930.55	-
OFFICE SUPPLIES - Computer Sup	755-2	179,280.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	208,796.90	-
GASOLINE, OIL AND LUBRICANTS	761	730,913.52	-
OTHER SUPPLIES EXPENSE	765	207,594.25	-
ELECTRICITY EXPENSES	767	1,575,472.35	-
POSTAGE AND DELIVERIES	771	50,467.00	-
TELEPHONE EXPENSES - LANDLINE	772	204,416.09	-
TELEPHONE EXPENSES - MOBILE	773	410,771.54	-
INTERNET EXPENSE	774	4,350.00	-
ADVERTISING EXPENSES	780	413,148.18	-
PRINTING AND BINDING EXPENSES	781	899.00	-
RENT EXPENSE - COPIERS	782-1	126,754.33	-
RENT EXPENSE - Others	782-2	255,621.50	-
REPRESENTATION EXPENSES	783	372,387.61	-
SUBSCRIPTION EXPENSES	786	1,555,508.73	-
AUDITING SERVICES	792	8,624.55	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	39,236,205.16	-
CONSULTANCY - CUSTOMER SURVEY	793-6	650,000.00	-
JANITORIAL SERVICES	796	805,285.22	-
SECURITY SERVICES	797	893,209.32	-
OTHER PROF SRVCS - WQ Test	799-1	3,554,950.00	-
OTHER PROF SRVCS - Others	799-3	6,215,380.10	-
R&M - OFFICE BUILDINGS	811	53,373.75	-
R&M - OFFICE EQUIPMENT	821	8,205.00	-
R&M - IT EQPT & SOFTWARE	823	261,600.00	-
R&M - COMMUNICATION EQPT.	829	2,800.00	-



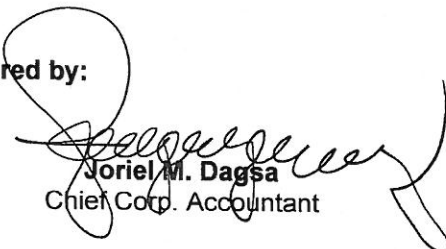
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<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
R&M - MOTOR VEHICLES	841	144,891.75	-
EXTRAORDINARY AND MISCELLANEOUS	883	431,032.21	-
MISCELLANEOUS EXPENSES	884	15,889.45	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	30,621.54	-
FIDELITY BOND PREMIUMS	892	58,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	62,657.32	-
DEPRECIATION - OFFICE EQPT.	921	379,148.21	-
DEPRECIATION - FURN & FIXTURES	922	84,875.67	-
DEPRECIATION - IT Equipment	923	503,946.30	-
DEPRECIATION - Sports Eqpt.	935	13,047.24	-
DEPRECIATION - Technical & Sci	936	21,888.80	-
Depre. - OM&E - Elec & Cooling	940-1	1,950.00	-
Depre. - OM&E - Appliances	940-3	5,741.52	-
Depre. - OM&E - Audio Visual	940-4	28,628.70	-
DEPRECIATION - Motor Vehicle	941	910,573.09	-
OTHER MOOE - GAD & CULTURAL	969-2	1,373,166.01	-
BANK CHARGES	971	3,500.00	-
TOTAL		981,994,669.47	981,994,669.47

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Prepared by:


Joriel M. Dagsa
Chief Corp. Accountant