



Republic of the Philippines  
**MWSS - REGULATORY OFFICE**

**BALANCE SHEET**

February 28, 2019

<u>Particulars</u>	<u>2019</u>	<u>2018</u>	<u>Inc/(Dec.)</u>	<u>%</u>
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
CASH AND CASH EQUIVALENT	461,895,520.00	457,124,331.19	4,771,188.81	1%
RECEIVABLES	242,147,336.04	265,138,448.81	(22,991,112.77)	-9%
INVENTORIES	-	-	-	0%
<b>Total Current Assets</b>	<b>704,042,856.04</b>	<b>722,262,780.00</b>	<b>(18,219,923.96)</b>	<b>-3%</b>
<b>NON-CURRENT ASSETS</b>				
PREPAYMENTS	5,355,116.76	6,204,510.81	(849,394.05)	-14%
PROPERTY, PLANT AND EQUIPMENT	31,557,833.58	24,077,952.00	7,479,881.58	31%
OTHER RECEIVABLES	-	-	-	0%
INVESTMENTS	-	-	-	0%
OTHER ASSETS	79,926,805.12	77,090,347.65	2,836,457.47	4%
<b>Total Non-Current Assets</b>	<b>116,839,755.46</b>	<b>107,372,810.46</b>	<b>9,466,945.00</b>	<b>9%</b>
<b>TOTAL ASSETS</b>	<b>820,882,611.50</b>	<b>829,635,590.46</b>	<b>(8,752,978.96)</b>	<b>-1%</b>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
PAYABLE ACCOUNTS	11,966,122.86	13,627,463.48	(1,661,340.62)	-12%
INTER-AGENCY PAYABLES	1,882,914.49	1,944,505.66	(61,591.17)	-3%
INTRA-AGENCY PAYABLES	592,445.50	634,063.66	(41,618.16)	-7%
OTHER LIABILITY ACCOUNTS	2,767,318.59	2,168,318.59	599,000.00	28%
LOANS PAYABLE - CURRENT	-	-	-	0%
<b>Total Current Liabilities</b>	<b>17,208,801.44</b>	<b>18,374,351.39</b>	<b>(1,165,549.95)</b>	<b>-6%</b>
<b>Non-Current Liabilities</b>				
LOANS PAYABLE - LONG TERM	-	-	-	0%
DEFERRED CREDITS	100,879,166.66	119,129,166.66	(18,250,000.00)	-15%
<b>Total Non-Current Liabilities</b>	<b>100,879,166.66</b>	<b>119,129,166.66</b>	<b>(18,250,000.00)</b>	<b>-15%</b>
<b>EQUITY</b>				
CAPITAL STOCK	-	-	-	0%
APPRAISAL CAPITAL	-	-	-	0%
DONATED CAPITAL	-	-	-	0%
RETAINED EARNINGS	695,997,025.53	686,638,047.96	9,358,977.57	1%
NET INCOME	6,797,617.87	5,494,024.45	1,303,593.42	24%
<b>Total Government Equity</b>	<b>702,794,643.40</b>	<b>692,132,072.41</b>	<b>10,662,570.99</b>	<b>2%</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>820,882,611.50</b>	<b>829,635,590.46</b>	<b>(8,752,978.96)</b>	<b>-1%</b>

Prepared and Certified Correct by:

JORIEL DAGSA  
Chief Corporate Accountant

Noted by:

VIRGINIA V. OCTA  
DM for Administration

Recommending Approval:

CLAUDINE B. OROCIO - ISORENA  
DA Admin & Legal Affairs

Approved:

PATRICK LESTER N. TY  
Chief Regulator

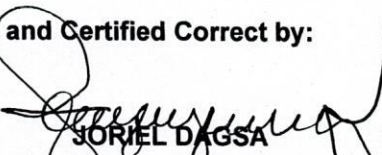




Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**STATEMENT OF INCOME AND EXPENSES**  
For the Period Ended February 28, 2019

	<u>2019</u>	<u>2018</u>	<u>Inc/(Dec.)</u>	<u>%</u>
<b>REVENUES</b>				
CONCESSION FEES	20,175,833.34	23,825,833.34	(3,650,000.00)	-15%
<b>EXPENSES</b>				
Personnel Services	8,986,053.36	7,804,826.89	1,181,226.47	15%
Maintenance & Other Operating Expenses	4,133,607.32	10,457,310.95	(6,323,703.63)	-60%
Non-Cash - Depreciation Expense	631,359.80	382,981.92	248,377.88	65%
Financial Expenses	-	-	-	0%
<b>TOTAL EXPENSES</b>	<b>13,751,020.48</b>	<b>18,645,119.76</b>	<b>(4,894,099.28)</b>	<b>-26%</b>
<b>INCOME/(LOSS) FROM OPERATIONS</b>	<b>6,424,812.86</b>	<b>5,180,713.58</b>	<b>1,244,099.28</b>	<b>24%</b>
<b>ADD/DEDUCT:</b>				
<b>OTHER INCOME</b>	<b>372,805.01</b>	<b>313,310.87</b>	<b>59,494.14</b>	<b>19%</b>
INTEREST INCOME - Bank Deposit	350,087.65	294,132.65	55,955.00	19%
INTEREST INCOME - MVFP	22,607.36	19,178.22	3,429.14	18%
MISCELLANEOUS INCOME	110.00	-	110.00	0%
GAIN/LOSS ON FOREX	-	-	-	0%
PRIOR YEARS ADJUSTMENT	-	-	-	0%
<b>INCOME/(LOSS) BEFORE INCOME TAX</b>	<b>6,797,617.87</b>	<b>5,494,024.45</b>	<b>1,303,593.42</b>	<b>24%</b>

Prepared and Certified Correct by:

  
**SORIEL DAGOSA**  
Chief Corporate Accountant

Noted by:

  
**VIRGINIA V. OCTA**  
DM for Administration

Recommending Approval:

  
**CLAUDINE B. OROCIO - ISORENA**  
DA Admin & Legal Affairs

APPROVED:

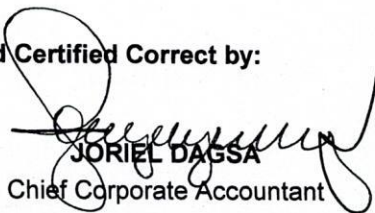
  
**PATRICK LESTER N. TY**  
Chief Regulator



Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**STATEMENT OF CHANGES IN GOVERNMENT EQUITY**  
**For the Period Ended February 28, 2019**

	<u>2019</u>	<u>2018</u>	<u>Inc/(Dec.)</u>	<u>%</u>
<b>RETAINED EARNINGS - Beg. Balance</b>	<b>696,431,426.29</b>	<b>611,133,818.85</b>	<b>85,297,607.44</b>	<b>14%</b>
Adjustments:				
Dividends Paid -	-	-		0%
Prior Years/Adj't/Allocated cost/Errors	(434,400.76)	75,504,229.11	(75,938,629.87)	-101%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
<b>ADJUSTED RETAINED EARNINGS</b>	<b>695,997,025.53</b>	<b>686,638,047.96</b>	<b>9,358,977.57</b>	<b>1%</b>
Add: Net Income	6,797,617.87	5,494,024.45	1,303,593.42	24%
Less: Reserved - Appropriation for contingencies	-	-		0%
<b>RETAINED EARNINGS - Ending Balance</b>	<b>702,794,643.40</b>	<b>692,132,072.41</b>	<b>10,662,570.99</b>	<b>2%</b>

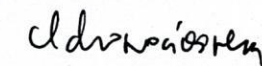
Prepared and Certified Correct by:

  
**JORIEL DAGOSA**  
Chief Corporate Accountant

Noted by:

  
**VIRGINIA V. OCTA**  
DM for Administration

Recommending Approval:

  
**CLAUDINE B. OROCIO - ISORENA**  
DA Admin & Legal Affairs

APPROVED:

  
**PATRICK LESTER N. TY**  
Chief Regulator





Republic of the Philippines

# MWSS - REGULATORY OFFICE

## STATEMENT OF CASH FLOWS

As of February 28, 2019

**For the Month**      **Year-to-Date**

### CASH FLOWS FROM OPERATING ACTIVITIES

Collection of Concession Fees	-	-
Other Collections	226,777.59	959,321.27
Payment of Borrowing Cost	-	-
Payment of Personnel Cost	(4,372,945.72)	(8,986,053.36)
Payment of MOOE	(4,217,682.80)	(8,495,734.31)
	-	-
Net Cash Generated from Operating Activities	(8,363,850.93)	(16,522,466.40)

### CASH FLOWS FROM INVESTING ACTIVITIES

Matured Investments	812,379.30	836,171.65
Investments	-	-
Investments in special reserve fund	-	-
Capital Expenditures	-	-
Net Cash provided by Investing Activities	812,379.30	836,171.65

### CASH FLOWS FROM FINANCIAL ACTIVITIES

Loan Proceeds	-	-
Debt Servicing	-	-
Payment of Prior year's Dividend to National Government	-	-
Net Cash used in Financial Activities	-	-
Effects of exchange rate changes on cash and cash equivalents	-	-

### NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

(7,551,471.63)      (15,686,294.75)

### CASH AND CASH EQUIVALENTS BEGINNING BALANCES

469,446,991.63      477,581,814.75

### CASH AND CASH EQUIVALENT ENDING BALANCES

461,895,520.00      461,895,520.00

461,895,520.00

Prepared by:

*Alan D. Chuegan*  
Alan D. Chuegan  
Finance Officer B

Certified Correct by:

*Joriel M. Dagsa*  
Joriel M. Dagsa  
Chief Corporate Accountant

Noted by:

*Virginia V. Octa*  
Virginia V. Octa  
Manager, Administration Dept.

Recommending Approval:

*Claudine B. Orocio - Isorena*  
Claudine B. Orocio - Isorena  
Deputy Administrator, Admin and Legal Affairs

APPROVED:

*Patrick Lester N. Ty*  
Patrick Lester N. Ty  
Chief Regulator





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

February 28, 2019

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	114,836,646.60	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	345,538,266.20	
<b>CASH IN BANK - FOREIGN CURRENCY</b>			
CASH CIB-FC, TIME DEPOSITS	117	1,445,607.20	
<b>RECEIVABLES</b>			
DUE FROM OFFICERS AND EMPLOYEES	123	81,186,435.72	
LOANS RECEIVABLE -OTHERS	126	39,592,820.36	
INTEREST RECEIVABLE	129	17,575.69	
<b>INTRA-AGENCY RECEIVABLES</b>			
DUE FROM CENTRAL OFFICE/HOME OFF	141	121,067,500.00	
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	51,071.50	
ADVANCES TO CONTRACTORS	181	5,449,899.98	
OTHER PREPAID EXPENSES	185	-	145,854.72
<b>OTHER ASSETS</b>			
GUARANTY DEPOSITS	186	164,625.00	
RESTRICTED FUND	285	78,435,692.15	
OTHER ASSETS - UNSERVICEABLE	290	1,326,487.97	
<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
<b>OFF. EQUIPMENT, FURNITURE AND FIXTURES</b>			
OFFICE EQUIPMENT	221	3,302,661.31	
Accum. Depre. - Office Eqpt.	221-321		1,237,280.78





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

February 28, 2019

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		3,667,031.41
<b>IT EQUIPMENT &amp; SOFTWARE</b>	<b>223</b>	127,532,532.96	
Accum. Depre. - IT Eqpt.	223-323		110,360,096.63
<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>	396,113.21	
Accum. Depre. - Comm. Eqpt.	229-329		163,271.88
<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		103,074.18
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>	<b>236</b>	3,294,530.44	
Accum. Depre. - Technical & Sc	236-336		2,845,496.46
<b>OTHER MACHINERIES AND EQUIPMENT</b>	<b>240</b>	1,428,047.36	
Accum Depre.-OME	340		1,119,286.58
<b>TRANSPORTATION EQUIPMENT</b>			
<b>MOTOR VEHICLES</b>	<b>241</b>	15,858,011.17	
Accum. Depre. - Motor Vehicle	241-341		5,632,814.70
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>PAYABLE ACCOUNTS</b>			
<b>ACCOUNTS PAYABLE</b>	<b>401</b>		530,022.12
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>	<b>403</b>		11,436,100.74
<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>		766,214.75
<b>DUE TO GSIS</b>	<b>413</b>		979,126.00
<b>DUE TO PAG-IBIG</b>	<b>414</b>		79,746.11
<b>DUE TO PHILHEALTH</b>	<b>415</b>		57,827.63
<b>INTRA-AGENCY PAYABLES</b>			
<b>DUE TO C.O.</b>	<b>421</b>		316,224.28
<b>DUE TO OPERATING UNITS</b>	<b>423</b>		5,554.22
<b>DUE TO OTHER FUNDS</b>	<b>424</b>		270,667.00
<b>OTHER LIABILITY ACCOUNTS</b>			





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

February 28, 2019

Account Description	Acct. Code	BALANCES	
		Dr	Cr
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		2,103,234.18
OTHER PAYABLES	439		664,084.41
<b>LONG - TERM LIABILITIES</b>			
LOANS PAYABLE - FOREIGN	445		-
<b>DEFERRED CREDITS</b>			
OTHER DEFERRED CREDITS	455		100,879,166.66
<b>GOVERNMENT EQUITY</b>			
RETAINED EARNINGS	510		695,997,025.53
<b>GENERAL INCOME ACCOUNTS</b>			
INCOME FROM WATERWORKS	639		20,175,833.34
INTEREST INCOME	664		372,695.01
MISC. INCOME	678		110.00
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	7,062,350.68	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	241,096.77	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	230,750.00	
TRANSPORTATION ALLOWANCE	714	135,920.00	
CLOTHING/UNIFORM ALLOWANCE	715	336,000.00	
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	34,164.83	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	850,720.46	
PAG-IBIG CONTRIBUTIONS	732	12,100.00	
PHILHEALTH CONTRIBUTIONS	733	55,850.62	





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

February 28, 2019

Account Description	Acct. Code	BALANCES	
		Dr	Cr
ECC CONTRIBUTIONS	734	12,100.00	
TERMINAL LEAVE BENEFITS	742	-	
LOYALTY AWARD BENEFITS	743	15,000.00	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	-	
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>			
TRAVELLING EXP	751	6,615.38	
TRAINING EXPENSES	753	401,016.30	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	86,919.48	
MAINTENANCE, SAMPLING & OTHER CO	759	49,129.75	
GASOLINE, OIL AND LUBRICANTS	761	180,736.35	
OTHER SUPPLIES EXPENSE	765	21,341.75	
WATER EXPENSES	766	557,121.51	
ELECTRICITY EXPENSE	767	194,206.42	
POSTAGE AND DELIVERIES	771	1,240.00	
TELEPHONE EXPENSES - LANDLINE	772	41,485.23	
TELEPHONE EXPENSES - MOBILE	773	51,581.03	
INTERNET EXPENSE	774	-	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	99,000.00	
PRINTING AND BINDING EXPENSES	781	390,375.00	
RENT EXPENSE	782	-	-
REPRESENTATION EXPENSES	783	44,737.20	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	3,382.00	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	-	
CONSULTANCY	793	429,000.00	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	-	
SECURITY SERVICES	797	-	
OTHER PROFESSIONAL SERVICES	799	1,360,095.32	
R&M - OFFICE BUILDINGS	811	2,109.35	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	8,700.00	
R&M - FURNITURE & FIXTURES	822	-	





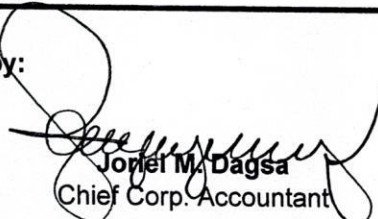
# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

February 28, 2019

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - IT EQPT & SOFTWARE	823	1,350.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	85,987.90	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXP	883	49,000.00	
MISCELLANEOUS EXPENSES	884	23,108.50	
TAXES, DUTIES AND LICENSES	891	3,089.06	
FIDELITY BOND PREMIUMS	892	1,500.00	
Insurance Expenses	893	17,753.79	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	85,404.78	
Depreciation - Furniture and Fixtures	922	15,498.36	
Depreciation - IT Equipment	923	197,481.66	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	6,780.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	2,039.98	
Depreciation - Technical and Scientific Equipment	936	4,377.76	
Depreciation - Other Machineries and Equipment	940	6,712.66	
Depreciation - Motor Vehicles	941	313,064.60	-
OTHER MOOE	969	23,026.00	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		962,886,730.01	962,886,730.01

Prepared by:

  
Jonel M. Dagsa  
Chief Corp. Accountant





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

February 28, 2019

<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	106,452,784.94	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	7,112,887.91	-
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	345,538,266.20	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,445,607.20	-
DUE FROM OE - Cash Advance	123-CA	1,430,790.24	-
DUE FROM OE - Health Insurance	123-HMO	964,839.94	-
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	153,974.31	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	39,592,820.36	-
INTEREST RECEIVABLE	129	17,575.69	-
DUE FROM C.O./HOME OFFICE	141-1	121,067,500.00	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	51,071.50	-
ADVANCES - BUILDING	181 - BUILDING	367,497.35	-
ADVANCES - UP CIDS	181- UP CIDS	150,150.00	-
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	3,302,661.31	-
Accum. Depre. - Office Eqpt.	221-321	-	1,237,280.78
FURNITURE & FIXTURES	222	4,321,110.15	-
Accum. Depre. - Furniture & Fi	222-322	-	3,667,031.41
IT EQUIPMENT & SOFTWARE	223	127,532,532.96	-
Accum. Depre. - IT Eqpt.	223-323	-	110,360,096.63
LIBRARY BOOKS	224	494,451.00	-
Accum. Depre. - Library Books	224-324	-	445,005.90
COMMUNICATION EQUIPMENT	229	396,113.21	-
Accum. Depre. - Comm. Eqpt.	229-329	-	163,271.88
SPORTS EQUIPMENT	235	222,191.75	-
Accum. Depre. - Sports Eqpt.	235-335	-	103,074.18
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,845,496.46
OM & E - Elect & Cooling	240-1	536,217.32	-





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

February 28, 2019

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
Accum Depre.-OME- Elec & Cooli	240-1-340	-	482,400.59
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	-	126,278.61
O M & E - Audio Visual	240-4	702,741.04	-
Accum Depre.-OME- Audio Visual	240-4-340	-	470,287.38
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	5,632,814.70
RESTRICTED FUND/ASSETS	285	78,435,692.15	-
OTHER ASSETS	290	1,326,487.97	-
A/P-Vouchers Payable	401-1	-	212,537.62
A/P-Accrued Expenses - MOOE	401-2	-	317,484.50
DUE TO OE - Claims	403-2	-	11,436,100.74
DUE TO BIR - ITW Employees	412-1	-	652,785.22
DUE TO BIR - VAT Professionals	412-3	-	28,245.01
DUE TO BIR - EWT Supplrs/Servi	412-4	-	22,770.00
DUE to BIR - Final Vat Withhld	412-5	-	62,414.52
DUE TO GSIS - Gov't. Share	413-1	-	435,073.10
DUE TO GSIS - Employee Share	413-2	-	323,329.86
DUE TO GSIS - Sate Insurance	413-3	-	6,200.00
DUE TO GSIS - Plans	413-4	-	374.36
DUE TO GSIS - Loans	413-5	-	214,148.68
DUE TO PAG-IBIG - Gov't.Share	414-1	-	2,200.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	14,950.00
DUE TO PAG-IBIG - Empl Loans	414-3	-	21,096.11
DUE TO PAG-IBIG - PAG-IBIG II	414-4	-	41,500.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	29,604.19
DUE TO PHILHEALTH - Empl. Shar	415-2	-	28,223.44
DUE TO C.O.	421	-	316,224.28
DUE TO OPTNG U - RO Tubig Due	423	-	5,554.22
DUE TO OF - WF Empl. Share	424-2	-	3,000.00
DUE TO OF - WASSLAI Contributn	424-4	-	106,680.00
DUE TO OF - WASSLAI Loans	424-5	-	129,032.00
DUE TO OF - Coop Capital	424-6	-	23,100.00
DUE TO OF - SSS PS	424-9	-	8,855.00
PERFORMANCE/BIDDERS BOND	427	-	2,103,234.18
OTHER PAYABLES	439	-	664,084.41
DEFFERRED CREDITS	455	-	100,879,166.66
RETAINED EARNINGS	510	-	695,997,025.53
INCOME FROM WATERWORKS	639	-	20,175,833.34
INTEREST INCOME - Bank Deposit	664-1	-	350,087.65





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February 28, 2019

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INTEREST INCOME - MVFP	664-2	-	22,607.36
MISCELLANEOUS INCOME	678	-	110.00
SALARIES & WAGES - REGULAR	701	7,062,350.68	-
PERA	711	241,096.77	-
REPRESENTATION ALLOWANCE	713	230,750.00	-
TRANSPORTATION ALLOWANCE	714	135,920.00	-
CLOTHING/UNIFORM ALLOWANCE	715	336,000.00	-
OVERTIME AND NIGHT PAY	723	34,164.83	-
LIFE & RETIREMENT INS. CONTRIB	731	850,720.46	-
PAG-IBIG CONTRIBUTIONS	732	12,100.00	-
PHILHEALTH CONTRIBUTIONS	733	55,850.62	-
ECC CONTRIBUTIONS	734	12,100.00	-
LOYALTY AWARD BENEFITS	743	15,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	1,200.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	1,415.38	-
TRAVELLING EXP-LOCAL-Inland	751-3	4,000.00	-
TRAINING EXPENSES	753	401,016.30	-
OFFICE SUPPLIES - Off Supplies	755-1	41,419.48	-
OFFICE SUPPLIES - Computer Sup	755-2	45,500.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	49,129.75	-
GASOLINE, OIL AND LUBRICANTS	761	180,736.35	-
OTHER SUPPLIES EXPENSE	765	21,341.75	-
WATER EXPENSES	766	557,121.51	-
ELECTRICITY EXPENSES	767	194,206.42	-
POSTAGE AND DELIVERIES	771	1,240.00	-
TELEPHONE EXPENSES - LANDLINE	772	41,485.23	-
TELEPHONE EXPENSES - MOBILE	773	51,581.03	-
ADVERTISING EXPENSES	780	99,000.00	-
PRINTING AND BINDING EXPENSES	781	390,375.00	-
REPRESENTATION EXPENSES	783	44,737.20	-
SUBSCRIPTION EXPENSES	786	3,382.00	-
CONSULTANCY - CUSTOMER SURVEY	793-6	429,000.00	-
OTHER PROF SRVCS - WQ Test	799-1	460,750.00	-
OTHER PROF SRVCS - Others	799-3	899,345.32	-
R&M - OFFICE BUILDINGS	811	2,109.35	-
R&M - OFFICE EQUIPMENT	821	8,700.00	-
R&M - IT EQPT & SOFTWARE	823	1,350.00	-
R&M - MOTOR VEHICLES	841	85,987.90	-
EXTRAORDINARY AND MISCELLANEOUS	883	49,000.00	-
MISCELLANEOUS EXPENSES	884	23,108.50	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	3,089.06	-
FIDELITY BOND PREMIUMS	892	1,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	17,753.79	-





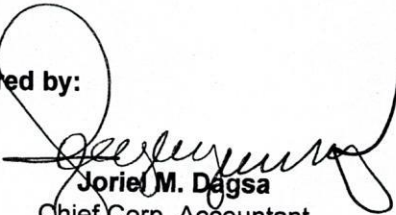
Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
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February 28, 2019

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
DEPRECIATION - OFFICE EQPT.	921	85,404.78	-
DEPRECIATION - FURN & FIXTURES	922	15,498.36	-
DEPRECIATION - IT Equipment	923	197,481.66	-
DEPRECIATION - Communication E	929	6,780.00	-
DEPRECIATION - Sports Eqpt.	935	2,039.98	-
DEPRECIATION - Technical & Sci	936	4,377.76	-
Depre. - OM&E - Elec & Cooling	940-1	390.00	-
Depre. - OM&E - Appliances	940-3	596.92	-
Depre. - OM&E - Audio Visual	940-4	5,725.74	-
DEPRECIATION - Motor Vehicle	941	313,064.60	-
OTHER MOOE - GAD & CULTURAL	969-2	23,026.00	-
<b>TOTAL</b>		<b>962,886,730.01</b>	<b>962,886,730.01</b>

0.00

Prepared by:

  
**Joriel M. Dagsa**  
Chief Corp. Accountant