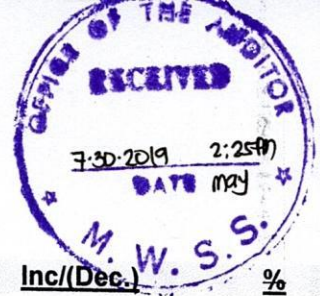




Republic of the Philippines
MWSS - REGULATORY OFFICE

BALANCE SHEET

May 31, 2019



Particulars	2019	2018	Inc/(Dec.)	%
ASSETS				
CURRENT ASSETS				
CASH AND CASH EQUIVALENT	408,486,264.96	571,650,945.00	(163,164,680.04)	-29%
RECEIVABLES	239,906,038.18	121,417,168.69	118,488,869.49	98%
INVENTORIES	-	-	-	0%
Total Current Assets	648,392,303.14	693,068,113.69	(44,675,810.55)	-6%
NON-CURRENT ASSETS				
PREPAYMENTS	19,365,492.07	6,154,220.09	13,211,271.98	215%
PROPERTY, PLANT AND EQUIPMENT	31,552,963.88	24,231,775.51	7,321,188.37	30%
OTHER RECEIVABLES	-	-	-	0%
INVESTMENTS	-	-	-	0%
OTHER ASSETS	104,961,972.20	77,629,015.03	27,332,957.17	35%
Total Non-Current Assets	155,880,428.15	108,015,010.63	47,865,417.52	44%
TOTAL ASSETS	804,272,731.29	801,083,124.32	3,189,606.97	0%
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS	25,923,223.64	12,998,766.15	12,924,457.49	99%
INTER-AGENCY PAYABLES	2,005,963.32	2,099,783.40	(93,820.08)	-4%
INTRA-AGENCY PAYABLES	629,579.30	306,500.00	323,079.30	105%
OTHER LIABILITY ACCOUNTS	2,907,900.19	2,139,318.59	768,581.60	36%
LOANS PAYABLE - CURRENT	-	-	-	0%
Total Current Liabilities	31,466,666.45	17,544,368.14	13,922,298.31	79%
Non-Current Liabilities				
LOANS PAYABLE - LONG TERM	-	-	-	0%
DEFERRED CREDITS	70,615,416.65	83,390,416.65	(12,775,000.00)	-15%
Total Non-Current Liabilities	70,615,416.65	83,390,416.65	(12,775,000.00)	-15%
EQUITY				
CAPITAL STOCK	-	-	-	0%
APPRAISAL CAPITAL	-	-	-	0%
DONATED CAPITAL	-	-	-	0%
RETAINED EARNINGS	695,917,114.82	686,638,047.96	9,279,066.86	1%
NET INCOME	6,273,533.37	13,510,291.57	(7,236,758.20)	-54%
Total Government Equity	702,190,648.19	700,148,339.53	2,042,308.66	0%
TOTAL LIABILITIES AND EQUITY	804,272,731.29	801,083,124.32	3,189,606.97	0%

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:

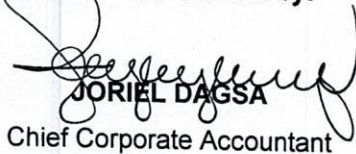
PATRICK LESTER N. TY
Chief Regulator



Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF INCOME AND EXPENSES
For the Period Ended May 31, 2019

	<u>2019</u>	<u>2018</u>	<u>Inc/(Dec.)</u>	<u>%</u>
REVENUES				
CONCESSION FEES	50,439,583.35	59,564,583.35	(9,125,000.00)	-15%
EXPENSES				
Personnel Services	25,537,428.28	21,275,181.12	4,262,247.16	20%
Maintenance & Other Operating Expenses	18,282,617.06	25,851,307.15	(7,568,690.09)	-29%
Non-Cash - Depreciation Expense	1,606,629.50	973,095.41	633,534.09	65%
Financial Expenses	9,000.00	-	9,000.00	0%
TOTAL EXPENSES	45,435,674.84	48,099,583.68	(2,663,908.84)	-6%
INCOME/(LOSS) FROM OPERATIONS	5,003,908.51	11,464,999.67	(6,461,091.16)	-56%
ADD/DEDUCT:				
OTHER INCOME	1,269,624.86	2,045,291.90	(775,667.04)	-38%
INTEREST INCOME - Bank Deposit	1,225,037.81	1,989,115.77	(764,077.96)	-38%
INTEREST INCOME - MVFP	44,427.05	55,586.13	(11,159.08)	-20%
MISCELLANEOUS INCOME	160.00	590.00	(430.00)	-73%
GAIN/LOSS ON FOREX	-	-	-	0%
PRIOR YEARS ADJUSTMENT	-	-	-	0%
INCOME/(LOSS) BEFORE INCOME TAX	6,273,533.37	13,510,291.57	(7,236,758.20)	-54%

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:

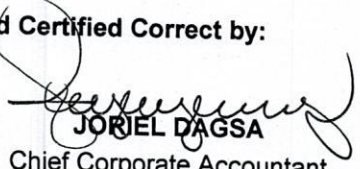

PATRICK LESTER N. TY
Chief Regulator



Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF CHANGES IN GOVERNMENT EQUITY
For the Period Ended May 31, 2019

	<u>2019</u>	<u>2018</u>	<u>Inc/(Dec.)</u>	<u>%</u>
RETAINED EARNINGS - Beg. Balance	696,431,426.29	611,133,818.85	85,297,607.44	14%
Adjustments:				
Dividends Paid -	-	-		0%
Prior Years/Adj/Allocated cost/Errors	(514,311.47)	75,504,229.11	(76,018,540.58)	-101%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
ADJUSTED RETAINED EARNINGS	695,917,114.82	686,638,047.96	9,279,066.86	1%
Ad: Net Income	6,273,533.37	13,510,291.57	(7,236,758.20)	-54%
Less: Reserved - Appropriation for contingencies	-	-		0%
RETAINED EARNINGS - Ending Balance	702,190,648.19	700,148,339.53	2,042,308.66	0%

Prepared and Certified Correct by:


JORIEL DAGSA
Chief Corporate Accountant

Noted by:


VIRGINIA V. OCTA
DM for Administration

Commending 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 May 31, 2019

	<u>For the Month</u>	<u>Year-to-Date</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Collection of Concession Fees	-	-
Other Collections	561,154.06	2,984,967.13
Payment of Borrowing Cost	-	-
Payment of Personnel Cost	(8,032,919.75)	(25,537,428.28)
Payment of MOOE	(3,107,551.61)	(22,277,415.92)
	-	-
Net Cash Generated from Operating Activities	(10,579,317.30)	(44,829,877.07)
CASH FLOWS FROM INVESTING ACTIVITIES		
Matured Investments	844,726.25	1,704,727.28
Investments	-	-
Investments in special reserve fund	(25,000,000.00)	(25,000,000.00)
Capital Expenditures	-	(970,400.00)
	-	-
Net Cash provided by Investing Activities	(24,155,273.75)	(24,265,672.72)
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	(34,734,591.05)	(69,095,549.79)
CASH AND CASH EQUIVALENTS BEGINNING BALANCES	443,220,856.01	477,581,814.75
	-	-
CASH AND CASH EQUIVALENT ENDING BALANCES	408,486,264.96	408,486,264.96
	-	-
	-	408,486,264.96

Prepared by:

Alan D. Chuegan
Finance Officer B

Certified Correct by:

Joriel M. Dagsa
Chief Corporate Accountant

Noted by:

Virginia V. Octa
Manager, Administration Dept.

Recommending Approval:

CLAUDINE B. OROCIO-ISORENA
DA for Administration and Legal Affairs

APPROVED:

Patrick Lester N. Ty
Chief Regulator



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

May 31, 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	50,821,515.83	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	8,466,346.35	-
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	346,406,821.83	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,445,607.20	-
DUE FROM OE - Cash Advance	123-CA	543,847.70	-
DUE FROM OE - Health Insurance	123-HMO	961,839.94	-
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	160,864.29	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	38,264,650.75	-
DUE FROM C.O./HOME OFFICE	141-1	121,055,000.00	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	36,294.17	-
ADVANCES - BUILDING	181 - BUILDING	14,328,299.99	-
ADVANCES - UP CIDS	181- UP CIDS	214,500.00	-
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	200,000.00	-
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	3,335,461.31	-
Accum. Depre. - Office Eqpt.	221-321	-	1,365,879.95
FURNITURE & FIXTURES	222	4,321,110.15	-
Accum. Depre. - Furniture & Fi	222-322	-	3,690,278.95
IT EQUIPMENT & SOFTWARE	223	128,470,132.96	-
Accum. Depre. - IT Eqpt.	223-323	-	110,684,447.12
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	-	173,441.88
SPORTS EQUIPMENT	235	222,191.75	-
Accum. Depre. - Sports Eqpt.	235-335	-	106,134.15
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,852,063.10
OM & E - Elect & Cooling	240-1	536,217.32	-
Accum Depre.-OME- Elec & Cooli	240-1-340	-	482,595.59



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

May 31, 2019

<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	-	127,173.99
O M & E - Audio Visual	240-4	702,741.04	-
Accum Depre.-OME- Audio Visual	240-4-340	-	478,875.99
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	6,102,411.60
RESTRICTED FUND/ASSETS	285	103,435,692.15	-
OTHER ASSETS	290	1,261,655.05	-
A/P-Vouchers Payable	401-1	-	14,501,463.78
DUE TO OE - Claims	403-2	-	11,421,759.86
DUE TO BIR - ITW Employees	412-1	-	760,761.18
DUE TO BIR - VAT Professionals	412-3	-	30,991.19
DUE TO BIR - EWT Supplrs/Servi	412-4	-	13,537.77
DUE to BIR - Final Vat Withhld	412-5	-	42,519.72
DUE TO GSIS - Gov't. Share	413-1	-	457,242.96
DUE TO GSIS - Employee Share	413-2	-	341,866.25
DUE TO GSIS - Sate Insurance	413-3	-	7,000.00
DUE TO GSIS - Plans	413-4	-	374.36
DUE TO GSIS - Loans	413-5	-	218,011.23
DUE TO PAG-IBIG - Gov't.Share	414-1	-	2,800.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	16,950.00
DUE TO PAG-IBIG - Empl Loans	414-3	-	18,908.39
DUE TO PAG-IBIG - PAG-IBIG II	414-4	-	34,500.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	30,773.71
DUE TO PHILHEALTH - Empl. Shar	415-2	-	29,726.56
DUE TO C.O.	421	-	316,224.28
DUE TO OPTNG U - RO Tubig Due	423	-	24,000.02
DUE TO OF - WF Empl. Share	424-2	-	3,000.00
DUE TO OF - WASSLAI Contributn	424-4	-	108,943.00
DUE TO OF - WASSLAI Loans	424-5	-	141,252.00
DUE TO OF - Coop Capital	424-6	-	22,000.00
DUE TO OF - SSS PS	424-9	-	14,160.00
PERFORMANCE/BIDDERS BOND	427	-	2,243,815.78
OTHER PAYABLES	439	-	664,084.41
DEFERRED CREDITS	455	-	70,615,416.65
RETAINED EARNINGS	510	-	695,917,114.82
INCOME FROM WATERWORKS	639	-	50,439,583.35
INTEREST INCOME - Bank Deposit	664-1	-	1,225,037.81
INTEREST INCOME - MVFP	664-2	-	44,427.05
MISCELLANEOUS INCOME	678	-	160.00



Republic of the Philippines

MWSS - REGULATORY OFFICE

GENERAL LEDGER TRIAL BALANCE

May 31, 2019

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
SALARIES & WAGES - REGULAR	701	17,766,494.42	-
PERA	711	610,516.12	-
REPRESENTATION ALLOWANCE	713	567,500.00	-
TRANSPORTATION ALLOWANCE	714	335,085.00	-
CLOTHING/UNIFORM ALLOWANCE	715	348,000.00	-
OTHER BONUSES & ALL - Others	719-1	3,462,113.00	-
OVERTIME AND NIGHT PAY	723	81,773.73	-
LIFE & RETIREMENT INS. CONTRIB	731	2,133,696.06	-
PAG-IBIG CONTRIBUTIONS	732	30,800.00	-
PHILHEALTH CONTRIBUTIONS	733	140,649.95	-
ECC CONTRIBUTIONS	734	30,800.00	-
LOYALTY AWARD BENEFITS	743	30,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	407,388.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	39,850.84	-
TRAVELLING EXP-LOCAL-Inland	751-3	59,235.55	-
TRAINING EXPENSES	753	873,499.61	-
OFFICE SUPPLIES - Off Supplies	755-1	95,194.07	-
OFFICE SUPPLIES - Computer Sup	755-2	132,205.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	80,313.50	-
GASOLINE, OIL AND LUBRICANTS	761	484,303.95	-
OTHER SUPPLIES EXPENSE	765	153,739.25	-
WATER EXPENSES	766	722,347.62	-
ELECTRICITY EXPENSES	767	775,104.72	-
POSTAGE AND DELIVERIES	771	17,588.00	-
TELEPHONE EXPENSES - LANDLINE	772	121,381.39	-
TELEPHONE EXPENSES - MOBILE	773	224,986.48	-
ADVERTISING EXPENSES	780	139,840.00	-
PRINTING AND BINDING EXPENSES	781	407,715.00	-
RENT EXPENSE - COPIERS	782-1	48,885.77	-
RENT EXPENSE - Others	782-2	262,800.00	-
REPRESENTATION EXPENSES	783	163,675.46	-
TRANSPORATION AND DELIVERY EXP	784	-	-
SUBSCRIPTION EXPNSES	786	401,495.58	-
AUDITING SERVICES	792	12,731.44	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	3,915,146.67	-
CONSULTANCY - CUSTOMER SURVEY	793-6	1,430,000.00	-
JANITORIAL SERVICES	796	318,102.27	-
OTHER PROF SRVCS - WQ Test	799-1	1,683,350.00	-
OTHER PROF SRVCS - Others	799-3	3,864,745.86	-
R&M - OFFICE BUILDINGS	811	22,978.85	-
R&M - OFFICE EQUIPMENT	821	20,148.00	-
R&M - IT EQPT & SOFTWARE	823	52,900.00	-

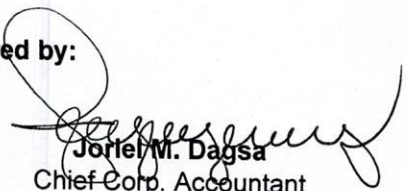


Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
May 31, 2019

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
R&M - OTHER EQPT.- ELECTRICAL & COC	840-4	98,000.00	-
R&M - MOTOR VEHICLES	841	168,784.90	-
EXTRAORDINARY AND MISCELLANEOUS	883	185,736.51	-
MISCELLANEOUS EXPENSES	884	74,273.91	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	9,577.18	-
FIDELITY BOND PREMIUMS	892	28,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	44,016.29	-
DEPRECIATION - OFFICE EQPT.	921	214,003.95	-
DEPRECIATION - FURN & FIXTURES	922	38,745.90	-
DEPRECIATION - IT Equipment	923	521,832.15	-
DEPRECIATION - Communication E	929	16,950.00	-
DEPRECIATION - Sports Eqpt.	935	5,099.95	-
DEPRECIATION - Technical & Sci	936	10,944.40	-
Depre. - OM&E - Elec & Cooling	940-1	585.00	-
Depre. - OM&E - Appliances	940-3	1,492.30	-
Depre. - OM&E - Audio Visual	940-4	14,314.35	-
DEPRECIATION - Motor Vehicle	941	782,661.50	-
OTHER MOOE - GAD & CULTURAL	969-2	742,075.39	-
BANK CHARGES	971	9,000.00	-
TOTAL		978,936,773.86	978,936,773.86

0.00

Prepared by:


Joriel M. Dagsa
Chief Corp. Accountant



MWSS - REGULATORY OFFICE

TRIAL BALANCE

May 31, 2019

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	60,558,835.93	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	346,406,821.83	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	1,445,607.20	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	80,303,383.16	
LOANS RECEIVABLE -OTHERS	126	38,264,650.75	
INTEREST RECEIVABLE	129	-	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	121,055,000.00	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
PREPAYMENTS			
PREPAID INSURANCE	178	36,294.17	
ADVANCES TO CONTRACTORS	181	19,475,052.62	
OTHER PREPAID EXPENSES	185	-	145,854.72
OTHER ASSETS			
GUARANTY DEPOSITS	186	264,625.00	
RESTRICTED FUND	285	103,435,692.15	
OTHER ASSETS - UNSERVICEABLE	290	1,261,655.05	
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	3,335,461.31	
Accum. Depre. - Office Eqpt.	221-321		1,365,879.95



MWSS - REGULATORY OFFICE

TRIAL BALANCE

May 31, 2019

Account Description	Acct. Code	BALANCES	
		Dr	Cr
FURNITURE & FIXTURES	222	4,321,110.15	
Accum. Depre. - Furniture & Fi	222-322		3,690,278.95
IT EQUIPMENT & SOFTWARE	223	128,470,132.96	
Accum. Depre. - IT Eqpt.	223-323		110,684,447.12
LIBRARY BOOKS	224	494,451.00	
Accum. Depre. - Library Books	224-324		445,005.90
MACHINERIES AND EQUIPMENT			
COMMUNICATION EQUIPMENT	229	396,113.21	
Accum. Depre. - Comm. Eqpt.	229-329		173,441.88
MEDICAL, DENTAL & LAB EQPT.	233	-	
Accum. Depre. - Medical Eqpt.	233-333		-
SPORTS EQUIPMENT	235	222,191.75	
Accum. Depre. - Sports Eqpt.	235-335		106,134.15
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	
Accum. Depre. - Technical & Sc	236-336		2,852,063.10
OTHER MACHINERIES AND EQUIPMENT	240	1,428,047.36	
Accum Depre.-OME	340		1,128,965.57
TRANSPORTATION EQUIPMENT			
MOTOR VEHICLES	241	15,858,011.17	
Accum. Depre. - Motor Vehicle	241-341		6,102,411.60
LIABILITIES			
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
ACCOUNTS PAYABLE	401		14,501,463.78
DUE TO OFFICERS & EMPLOYEES	403		11,421,759.86
DIVIDENDS PAYABLE	408		-
INTEREST PAYABLE	409		-
INTER-AGENCY PAYABLES			
DUE TO BIR	412		847,809.86
DUE TO GSIS	413		1,024,494.80
DUE TO PAG-IBIG	414		73,158.39
DUE TO PHILHEALTH	415		60,500.27
INTRA-AGENCY PAYABLES			
DUE TO C.O.	421		316,224.28
DUE TO OPERATING UNITS	423		24,000.02
DUE TO OTHER FUNDS	424		289,355.00
OTHER LIABILITY ACCOUNTS			



MWSS - REGULATORY OFFICE

TRIAL BALANCE

May 31, 2019

Account Description	Acct. Code	BALANCES	
		Dr	Cr
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		2,243,815.78
OTHER PAYABLES	439		664,084.41
LONG - TERM LIABILITIES			
LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS			
OTHER DEFERRED CREDITS	455		70,615,416.65
GOVERNMENT EQUITY			
RETAINED EARNINGS	510		695,917,114.82
GENERAL INCOME ACCOUNTS			
INCOME FROM WATERWORKS	639		50,439,583.35
INTEREST INCOME	664		1,269,464.86
MISC. INCOME	678		160.00
GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS			
PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES			
PERSONNEL SERVICES			
SALARIES & WAGES - REGULAR	701	17,766,494.42	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	610,516.12	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	567,500.00	
TRANSPORTATION ALLOWANCE	714	335,085.00	
CLOTHING/UNIFORM ALLOWANCE	715	348,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	-	
OTHER BONUSES & ALLOWANCES	719	3,462,113.00	
HONORARIA	720	-	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	81,773.73	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	2,133,696.06	
PAG-IBIG CONTRIBUTIONS	732	30,800.00	
PHILHEALTH CONTRIBUTIONS	733	140,649.95	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

May 31, 2019

Account Description	Acct. Code	BALANCES	
		Dr	Cr
ECC CONTRIBUTIONS	734	30,800.00	
TERMINAL LEAVE BENEFITS	742	-	
LOYALTY AWARD BENEFITS	743	30,000.00	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	-	
MAINT. & OTHER OPERATING EXPENSES			
TRAVELLING EXP	751	506,474.39	
TRAINING EXPENSES	753	873,499.61	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	227,399.07	
MAINTENANCE, SAMPLING & OTHER CO	759	80,313.50	
GASOLINE, OIL AND LUBRICANTS	761	484,303.95	
OTHER SUPPLIES EXPENSE	765	153,739.25	
WATER EXPENSES	766	722,347.62	
ELECTRICITY EXPENSE	767	775,104.72	
POSTAGE AND DELIVERIES	771	17,588.00	
TELEPHONE EXPENSES - LANDLINE	772	121,381.39	
TELEPHONE EXPENSES - MOBILE	773	224,986.48	
INTERNET EXPENSE	774	-	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	139,840.00	
PRINTING AND BINDING EXPENSES	781	407,715.00	
RENT EXPENSE	782	311,685.77	-
REPRESENTATION EXPENSES	783	163,675.46	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	401,495.58	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	12,731.44	
CONSULTANCY	793	5,345,146.67	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	318,102.27	
SECURITY SERVICES	797	-	
OTHER PROFESSIONAL SERVICES	799	5,548,095.86	
R&M - OFFICE BUILDINGS	811	22,978.85	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	20,148.00	
R&M - FURNITURE & FIXTURES	822	-	



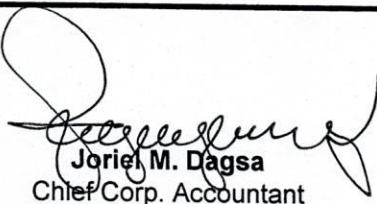
MWSS - REGULATORY OFFICE

TRIAL BALANCE

May 31, 2019

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - IT EQPT & SOFTWARE	823	52,900.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	98,000.00	
R&M - MOTOR VEHICLES	841	168,784.90	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXP	883	185,736.51	
MISCELLANEOUS EXPENSES	884	74,273.91	
TAXES, DUTIES AND LICENSES	891	9,577.18	
FIDELITY BOND PREMIUMS	892	28,500.00	
Insurance Expenses	893	44,016.29	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	214,003.95	
Depreciation - Furniture and Fixtures	922	38,745.90	
Depreciation - IT Equipment	923	521,832.15	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	16,950.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	5,099.95	
Depreciation - Technical and Scientific Equipment	936	10,944.40	
Depreciation - Other Machineries and Equipment	940	16,391.65	
Depreciation - Motor Vehicles	941	782,661.50	-
OTHER MOOE	969	742,075.39	
BANK CHARGES	971	9,000.00	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		978,936,773.86	978,936,773.86

Prepared by:


Joriel M. Dagsa
 Chief Corp. Accountant