



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

January 31, 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        | 123,200,497.53 |              |
| CASH CIB-LC, Savings Account           | 112        | -              |              |
| CASH CIB-LC, Time Deposits             | 113        | 344,725,886.90 |              |
| <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        | 79,891,112.62  |              |
| LOANS RECEIVABLE -OTHERS               | 126        | 39,652,527.89  |              |
| INTEREST RECEIVABLE                    | 129        | 503,668.17     |              |
| <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        | 59,875.68      |              |
| 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>   |            |                |              |
| 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        | 3,302,661.31   |              |
| Accum. Depre. - Office Eqpt.           | 221-321    |                | 1,194,578.39 |





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|---|--|------------|----------------|----------------|
|   |  |            | Dr             | Cr             |
| <b>FURNITURE &amp; FIXTURES</b>         |  | <b>222</b> | 4,321,110.15   |                |
| Accum. Depre. - Furniture & Fi          |  | 222-322    |                | 3,659,282.23   |
| <b>IT EQUIPMENT &amp; SOFTWARE</b>      |  | <b>223</b> | 127,532,532.96 |                |
| Accum. Depre. - IT Eqpt.                |  | 223-323    |                | 110,261,355.80 |
| <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    |                | 159,881.88     |
| <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    |                | 102,054.19     |
| <b>TECHNICAL &amp; SCIENTIFIC EQPT.</b> |  | <b>236</b> | 3,294,530.44   |                |
| Accum. Depre. - Technical & Sc          |  | 236-336    |                | 2,843,307.58   |
| <b>OTHER MACHINERIES AND EQUIPMENT</b>  |  | <b>240</b> | 1,428,047.36   |                |
| Accum Depre.-OME                        |  | 340        |                | 1,115,930.25   |
| <b>TRANSPORTATION EQUIPMENT</b>         |  |            |                |                |
| <b>MOTOR VEHICLES</b>                   |  | <b>241</b> | 15,858,011.17  |                |
| Accum. Depre. - Motor Vehicle           |  | 241-341    |                | 5,476,282.40   |
| <b>LIABILITIES</b>                      |  |            |                |                |
| <b>CURRENT LIABILITIES</b>              |  |            |                |                |
| <b>PAYABLE ACCOUNTS</b>                 |  |            |                |                |
| <b>ACCOUNTS PAYABLE</b>                 |  | <b>401</b> |                | 628,759.63     |
| <b>DUE TO OFFICERS &amp; EMPLOYEES</b>  |  | <b>403</b> |                | 11,471,672.25  |
| <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> |                | 696,369.43     |
| <b>DUE TO GSIS</b>                      |  | <b>413</b> |                | 946,618.04     |
| <b>DUE TO PAG-IBIG</b>                  |  | <b>414</b> |                | 78,296.11      |
| <b>DUE TO PHILHEALTH</b>                |  | <b>415</b> |                | 54,837.11      |
| <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> |                | 46,495.09      |
| <b>DUE TO OTHER FUNDS</b>               |  | <b>424</b> |                | 248,992.00     |
| <b>OTHER LIABILITY ACCOUNTS</b>         |  |            |                |                |





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January 31, 2019

| Account Description              | Acct. Code | BALANCES     |                |
|----------------------------------|------------|--------------|----------------|
|                                  |            | Dr           | Cr             |
| Due to BAC- Bid Docs             | 426        |              | -              |
| PERFORMANCE/BIDDERS BOND         | 427        |              | 1,938,234.18   |
| OTHER PAYABLES                   | 439        |              | 664,084.41     |
| <b>LONG - TERM LIABILITIES</b>   |            |              |                |
| LOANS PAYABLE - FOREIGN          | 445        |              | -              |
| <b>DEFERRED CREDITS</b>          |            |              |                |
| OTHER DEFERRED CREDITS           | 455        |              | 110,967,083.33 |
| <b>GOVERNMENT EQUITY</b>         |            |              |                |
| RETAINED EARNINGS                | 510        |              | 696,431,426.29 |
| <b>GENERAL INCOME ACCOUNTS</b>   |            |              |                |
| INCOME FROM WATERWORKS           | 639        |              | 10,087,916.67  |
| INTEREST INCOME                  | 664        |              | 43,619.13      |
| 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        | 3,495,756.76 |                |
| SALARIES & WAGES - CONTRACTUAL   | 706        | -            |                |
| PERA                             | 711        | 120,096.77   |                |
| ADDITIONAL COMPENSATION          | 712        | -            |                |
| REPRESENTATION ALLOWANCE         | 713        | 117,250.00   |                |
| TRANSPORTATION ALLOWANCE         | 714        | 70,000.00    |                |
| 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        | 14,585.32    |                |
| CASH GIFT                        | 724        | -            |                |
| YEAR END BONUS (13TH MO.)        | 725        | -            |                |
| LIFE & RETIREMENT INS. CONTRIB   | 731        | 415,647.36   |                |
| PAG-IBIG CONTRIBUTIONS           | 732        | 5,900.00     |                |
| PHILHEALTH CONTRIBUTIONS         | 733        | 26,971.43    |                |





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| Account Description                          | Acct. Code | BALANCES   |    |
|--|------------|------------|----|
|  |            | Dr         | Cr |
| ECC CONTRIBUTIONS                            | 734        | 5,900.00   |    |
| TERMINAL LEAVE BENEFITS                      | 742        | -          |    |
| LOYALTY AWARD BENEFITS                       | 743        | 5,000.00   |    |
| PROVIDENT FUND BENEFITS                      | 744        | -          |    |
| OTHER PERSONNEL BENEFITS                     | 749        | -          |    |
| <b>MAINT. &amp; OTHER OPERATING EXPENSES</b> |            |            |    |
| TRAVELLING EXP                               | 751        | 1,415.38   |    |
| TRAINING EXPENSES                            | 753        | 135,032.90 |    |
| SCHOLARSHIP EXPENSES                         | 754        | -          |    |
| OFFICE SUPPLIES                              | 755        | 30,344.48  |    |
| MAINTENANCE, SAMPLING & OTHER CO             | 759        | -          |    |
| GASOLINE, OIL AND LUBRICANTS                 | 761        | 87,190.76  |    |
| OTHER SUPPLIES EXPENSE                       | 765        | 4,400.00   |    |
| WATER EXPENSES                               | 766        | -          |    |
| ELECTRICITY EXPENSE                          | 767        | -          |    |
| POSTAGE AND DELIVERIES                       | 771        | 1,080.00   |    |
| TELEPHONE EXPENSES - LANDLINE                | 772        | 31,586.00  |    |
| TELEPHONE EXPENSES - MOBILE                  | 773        | 48,081.03  |    |
| INTERNET EXPENSE                             | 774        | -          |    |
| MEMEBRSHIP DUES/CONTRI TO ORG                | 778        | -          |    |
| ADVERTISING EXPENSES                         | 780        | -          |    |
| PRINTING AND BINDING EXPENSES                | 781        | -          |    |
| RENT EXPENSE                                 | 782        | -          | -  |
| REPRESENTATION EXPENSES                      | 783        | 38,792.20  |    |
| TRANSPORTATION EXPENSES                      | 784        | -          |    |
| SUBSCRIPTION EXPENSES                        | 786        | -          |    |
| 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        | 837,033.93 |    |
| R&M - OFFICE BUILDINGS                       | 811        | -          |    |
| R&M - OFFICE BUILDINGS                       | 815        |            |    |
| R&M - OFFICE EQUIPMENT                       | 821        | -          |    |
| R&M - FURNITURE & FIXTURES                   | 822        | -          |    |





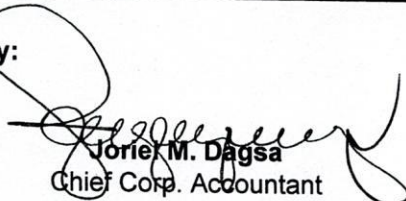
# MWSS - REGULATORY OFFICE

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January 31, 2019

| Account Description                               | Acct. Code | BALANCES       |                |
|---|------------|----------------|----------------|
|   |            | Dr             | Cr             |
| R&M - IT EQPT & SOFTWARE                          | 823        | -              |                |
| R&M - COMMUNICATION EQPT.                         | 829        | -              |                |
| R&M - SPORTS EQUIPMENT                            | 835        | -              |                |
| R&M - OTHER MACHINERIES & EQPT                    | 840        | -              |                |
| R&M - MOTOR VEHICLES                              | 841        | -              |                |
| SUBSIDY TO OTHER FUNDS                            | 877        |                |                |
| DONATIONS   | 878        | -              |                |
| EXTRAORDINARY & MISCELLANEOUS EX                  | 883        | 9,800.00       |                |
| MISCELLANEOUS EXPENSES                            | 884        | 20,200.00      |                |
| TAXES, DUTIES AND LICENSES                        | 891        | -              |                |
| FIDELITY BOND PREMIUMS                            | 892        | -              |                |
| Insurance Expenses                                | 893        | 8,949.61       |                |
| Depreciation - Office Buildings                   | 911        | -              |                |
| Depreciation - Office Equipment                   | 921        | 42,702.39      |                |
| Depreciation - Furniture and Fixtures             | 922        | 7,749.18       |                |
| Depreciation - IT Equipment                       | 923        | 98,740.83      |                |
| Depreciation - Library Books                      | 924        | -              |                |
| Depreciation - Communication Equipment            | 929        | 3,390.00       |                |
| Depreciation - Med, Dental and Lab Eqpt.          | 933        | -              |                |
| Depreciation - Sports Equipment                   | 935        | 1,019.99       |                |
| Depreciation - Technical and Scientific Equipment | 936        | 2,188.88       |                |
| Depreciation - Other Machineries and Equipment    | 940        | 3,356.33       |                |
| Depreciation - Motor Vehicles                     | 941        | 156,532.30     | -              |
| OTHER MOOE  | 969        | -              |                |
| BANK CHARGES                                      | 971        | -              |                |
| INTEREST EXPENSE - DEBT SERVICE                   | 975        | -              |                |
| Totals  |            | 962,558,156.08 | 962,558,156.08 |
|   |            | -              |                |

Prepared by:

  
**Jorie M. Dagsa**  
 Chief Corp. Accountant





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

January 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          | 114,878,632.46 | -              |
| CASH CIB-LC, C/A-LBP MVFP/MPLP | 111-LBP2         | 7,050,891.32   | -              |
| 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         | 344,725,886.90 | -              |
| CASH CIB-FC, SA - LBP Dollars  | 117-LBP\$        | 1,445,607.20   | -              |
| DUE FROM OE - Cash Advance     | 123-CA           | 121,321.24     | -              |
| DUE FROM OE - Health Insurance | 123-HMO          | 965,839.94     | -              |
| 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        | 167,120.21     | -              |
| LOANS RECEIVABLE - MVFP/HOUSNG | 126              | 39,652,527.89  | -              |
| INTEREST RECEIVABLE            | 129              | 503,668.17     | -              |
| DUE FROM C.O./HOME OFFICE      | 141-1            | 121,067,500.00 | -              |
| OTHER RECEIVABLES              | 149              | 283,004.27     | -              |
| PREPAID INSURANCE              | 178              | 59,875.68      | -              |
| 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          | -              | 1,194,578.39   |
| FURNITURE & FIXTURES           | 222              | 4,321,110.15   | -              |
| Accum. Depre. - Furniture & Fi | 222-322          | -              | 3,659,282.23   |
| IT EQUIPMENT & SOFTWARE        | 223              | 127,532,532.96 | -              |
| Accum. Depre. - IT Eqpt.       | 223-323          | -              | 110,261,355.80 |
| 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          | -              | 159,881.88     |
| SPORTS EQUIPMENT               | 235              | 222,191.75     | -              |
| Accum. Depre. - Sports Eqpt.   | 235-335          | -              | 102,054.19     |
| TECHNICAL & SCIENTIFIC EQPT.   | 236              | 3,294,530.44   | -              |
| Accum. Depre. - Technical & Sc | 236-336          | -              | 2,843,307.58   |
| OM & E - Elect & Cooling       | 240-1            | 536,217.32     | -              |





Republic of the Philippines

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January 31, 2019

| <u>Account Description</u>     | <u>Acct Code</u> | <u>Dr</u>     | <u>Cr</u>      |
|--------------------------------|------------------|---------------|----------------|
| Accum Depre.-OME- Elec & Cooli | 240-1-340        | -             | 482,205.59     |
| 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        | -             | 125,980.15     |
| O M & E - Audio Visual         | 240-4            | 702,741.04    | -              |
| Accum Depre.-OME- Audio Visual | 240-4-340        | -             | 467,424.51     |
| MOTOR VEHICLES                 | 241              | 15,858,011.17 | -              |
| Accum. Depre. - Motor Vehicle  | 241-341          | -             | 5,476,282.40   |
| RESTRICTED FUND/ASSETS         | 285              | 78,435,692.15 | -              |
| OTHER ASSETS                   | 290              | 1,326,487.97  | -              |
| A/P-Vouchers Payable           | 401-1            | -             | 201,637.64     |
| A/P-Accrued Expenses - MOOE    | 401-2            | -             | 427,121.99     |
| DUE TO OE - Claims             | 403-2            | -             | 11,471,672.25  |
| DUE TO BIR - ITW Employees     | 412-1            | -             | 642,312.15     |
| DUE TO BIR - VAT Professionals | 412-3            | -             | 22,991.38      |
| DUE TO BIR - EWT Supplrs/Servi | 412-4            | -             | 7,016.17       |
| DUE to BIR - Final Vat Withhld | 412-5            | -             | 24,049.73      |
| DUE TO GSIS - Gov't. Share     | 413-1            | -             | 415,647.36     |
| DUE TO GSIS - Employee Share   | 413-2            | -             | 314,071.92     |
| DUE TO GSIS - Sate Insurance   | 413-3            | -             | 5,900.00       |
| DUE TO GSIS - Plans            | 413-4            | -             | 374.36         |
| DUE TO GSIS - Loans            | 413-5            | -             | 210,624.40     |
| DUE TO PAG-IBIG - Gov't.Share  | 414-1            | -             | 1,900.00       |
| DUE TO PAG-IBIG - Employee Sha | 414-2            | -             | 14,800.00      |
| DUE TO PAG-IBIG - Empl Loans   | 414-3            | -             | 21,096.11      |
| DUE TO PAG-IBIG - PAG-IBIG II  | 414-4            | -             | 40,500.00      |
| DUE TO PHILHEALTH - Gov't. Sha | 415-1            | -             | 27,696.43      |
| DUE TO PHILHEALTH - Empl. Shar | 415-2            | -             | 27,140.68      |
| DUE TO C.O.                    | 421              | -             | 316,224.28     |
| DUE TO OPTNG U - RO Tubig Due  | 423              | -             | 46,495.09      |
| DUE TO OF - WF Empl. Share     | 424-2            | -             | 2,950.00       |
| DUE TO OF - WASSLAI Contributn | 424-4            | -             | 92,203.00      |
| DUE TO OF - WASSLAI Loans      | 424-5            | -             | 122,384.00     |
| DUE TO OF - Coop Capital       | 424-6            | -             | 22,600.00      |
| DUE TO OF - SSS PS             | 424-9            | -             | 8,855.00       |
| PERFORMANCE/BIDDERS BOND       | 427              | -             | 1,938,234.18   |
| OTHER PAYABLES                 | 439              | -             | 664,084.41     |
| DEFERRED CREDITS               | 455              | -             | 110,967,083.33 |
| RETAINED EARNINGS              | 510              | -             | 696,431,426.29 |
| INCOME FROM WATERWORKS         | 639              | -             | 10,087,916.67  |
| INTEREST INCOME - Bank Deposit | 664-1            | -             | 23,800.83      |





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

January 31, 2019

| <u>Account Description</u>      | <u>Acct Code</u> | <u>Dr</u>             | <u>Cr</u>             |
|---------------------------------|------------------|-----------------------|-----------------------|
| INTEREST INCOME - MVFP          | 664-2            | -                     | 19,818.30             |
| MISCELLANEOUS INCOME            | 678              | -                     | 110.00                |
| SALARIES & WAGES - REGULAR      | 701              | 3,495,756.76          | -                     |
| PERA                            | 711              | 120,096.77            | -                     |
| REPRESENTATION ALLOWANCE        | 713              | 117,250.00            | -                     |
| TRANSPORTATION ALLOWANCE        | 714              | 70,000.00             | -                     |
| CLOTHING/UNIFORM ALLOWANCE      | 715              | 336,000.00            | -                     |
| OVERTIME AND NIGHT PAY          | 723              | 14,585.32             | -                     |
| LIFE & RETIREMENT INS. CONTRIB  | 731              | 415,647.36            | -                     |
| PAG-IBIG CONTRIBUTIONS          | 732              | 5,900.00              | -                     |
| PHILHEALTH CONTRIBUTIONS        | 733              | 26,971.43             | -                     |
| ECC CONTRIBUTIONS               | 734              | 5,900.00              | -                     |
| LOYALTY AWARD BENEFITS          | 743              | 5,000.00              | -                     |
| TRAVELLING EXP-LOCAL-Air&Sea    | 751-2            | 1,415.38              | -                     |
| TRAINING EXPENSES               | 753              | 135,032.90            | -                     |
| OFFICE SUPPLIES - Off Supplies  | 755-1            | 30,344.48             | -                     |
| GASOLINE, OIL AND LUBRICANTS    | 761              | 87,190.76             | -                     |
| OTHER SUPPLIES EXPENSE          | 765              | 4,400.00              | -                     |
| POSTAGE AND DELIVERIES          | 771              | 1,080.00              | -                     |
| TELEPHONE EXPENSES - LANDLINE   | 772              | 31,586.00             | -                     |
| TELEPHONE EXPENSES - MOBILE     | 773              | 48,081.03             | -                     |
| REPRESENTATION EXPENSES         | 783              | 38,792.20             | -                     |
| CONSULTANCY - CUSTOMER SURVEY   | 793-6            | 429,000.00            | -                     |
| OTHER PROF SRVCS - WQ Test      | 799-1            | 367,450.00            | -                     |
| OTHER PROF SRVCS - Others       | 799-3            | 469,583.93            | -                     |
| EXTRAORDINARY AND MISCELLANEOUS | 883              | 9,800.00              | -                     |
| MISCELLANEOUS EXPENSES          | 884              | 20,200.00             | -                     |
| INSURANCE EXP.- Vehicle Insura  | 893-1            | 8,949.61              | -                     |
| DEPRECIATION - OFFICE EQPT.     | 921              | 42,702.39             | -                     |
| DEPRECIATION - FURN & FIXTURES  | 922              | 7,749.18              | -                     |
| DEPRECIATION - IT Equipment     | 923              | 98,740.83             | -                     |
| DEPRECIATION - Communication E  | 929              | 3,390.00              | -                     |
| DEPRECIATION - Sports Eqpt.     | 935              | 1,019.99              | -                     |
| DEPRECIATION - Technical & Sci  | 936              | 2,188.88              | -                     |
| Depre. - OM&E - Elec & Cooling  | 940-1            | 195.00                | -                     |
| Depre. - OM&E - Appliances      | 940-3            | 298.46                | -                     |
| Depre. - OM&E - Audio Visual    | 940-4            | 2,862.87              | -                     |
| DEPRECIATION - Motor Vehicle    | 941              | 156,532.30            | -                     |
| <b>TOTAL</b>                    |                  | <b>962,558,156.08</b> | <b>962,558,156.08</b> |

0.00





Republic of the Philippines

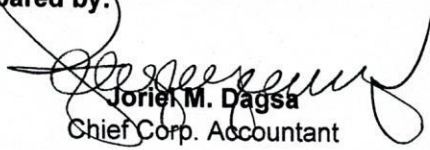
# MWSS - REGULATORY OFFICE

## GENERAL LEDGER TRIAL BALANCE

January 31, 2019

| <u>Account Description</u> | <u>Acct<br/>Code</u> | <u>Dr</u> | <u>Cr</u> |
|----------------------------|----------------------|-----------|-----------|
|----------------------------|----------------------|-----------|-----------|

Prepared by:

  
Joriel M. Dagsa  
Chief Corp. Accountant