



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





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May 31, 2019

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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
DEFFERRED 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





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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	-





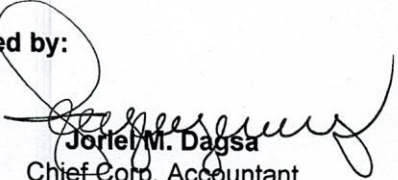
Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
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May 31, 2019

<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	-
<b>TOTAL</b>		<b>978,936,773.86</b>	<b>978,936,773.86</b>

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Prepared by:

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





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

May 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	60,558,835.93	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	346,406,821.83	
<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	80,303,383.16	
LOANS RECEIVABLE -OTHERS	126	38,264,650.75	
INTEREST RECEIVABLE	129	-	
<b>INTRA-AGENCY RECEIVABLES</b>			
DUE FROM CENTRAL OFFICE/HOME OFF	141	121,055,000.00	
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	36,294.17	
ADVANCES TO CONTRACTORS	181	19,475,052.62	
OTHER PREPAID EXPENSES	185	-	145,854.72
<b>OTHER ASSETS</b>			
GUARANTY DEPOSITS	186	264,625.00	
RESTRICTED FUND	285	103,435,692.15	
OTHER ASSETS - UNSERVICEABLE	290	1,261,655.05	
<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	3,335,461.31	
Accum. Depre. - Office Eqpt.	221-321		1,365,879.95





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May 31, 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		3,690,278.95
<b>IT EQUIPMENT &amp; SOFTWARE</b>	<b>223</b>	128,470,132.96	
Accum. Depre. - IT Eqpt.	223-323		110,684,447.12
<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		173,441.88
<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		106,134.15
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>	<b>236</b>	3,294,530.44	
Accum. Depre. - Technical & Sc	236-336		2,852,063.10
<b>OTHER MACHINERIES AND EQUIPMENT</b>	<b>240</b>	1,428,047.36	
Accum Depre.-OME	340		1,128,965.57
<b>TRANSPORTATION EQUIPMENT</b>			
<b>MOTOR VEHICLES</b>	<b>241</b>	15,858,011.17	
Accum. Depre. - Motor Vehicle	241-341		6,102,411.60
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>PAYABLE ACCOUNTS</b>			
<b>ACCOUNTS PAYABLE</b>	<b>401</b>		14,501,463.78
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>	<b>403</b>		11,421,759.86
<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>		847,809.86
<b>DUE TO GSIS</b>	<b>413</b>		1,024,494.80
<b>DUE TO PAG-IBIG</b>	<b>414</b>		73,158.39
<b>DUE TO PHILHEALTH</b>	<b>415</b>		60,500.27
<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>		24,000.02
<b>DUE TO OTHER FUNDS</b>	<b>424</b>		289,355.00
<b>OTHER LIABILITY ACCOUNTS</b>			





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## 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
<b>LONG - TERM LIABILITIES</b>			
LOANS PAYABLE - FOREIGN	445		-
<b>DEFERRED CREDITS</b>			
OTHER DEFERRED CREDITS	455		70,615,416.65
<b>GOVERNMENT EQUITY</b>			
RETAINED EARNINGS	510		695,917,114.82
<b>GENERAL INCOME ACCOUNTS</b>			
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	-	-
<b>GAIN/LOSS ACCOUNTS</b>			
PRIOR YEARS ADJUSTMENT	684	-	
<b>EXPENSES</b>			
<b>PERSONNEL SERVICES</b>			
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	





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Account Description	Acct. Code	BALANCES	
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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	-	
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>			
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	-	





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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*  
Joriel M. Dagsa

Chief Corp. Accountant