



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

July 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	62,308,219.84	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	315,721,372.74	
<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	80,657,825.04	
LOANS RECEIVABLE -OTHERS	126	38,079,128.05	
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	68,149.81	
ADVANCES TO CONTRACTORS	181	19,346,352.62	
OTHER PREPAID EXPENSES	185	-	145,854.72
<b>OTHER ASSETS</b>			
GUARANTY DEPOSITS	186	264,625.00	
RESTRICTED FUND	285	103,505,531.42	
OTHER ASSETS - UNSERVICEABLE	290	1,454,655.05	
<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	3,360,761.31	
Accum. Depre. - Office Eqpt.	221-321		1,452,648.23





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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		3,705,777.31
<b>IT EQUIPMENT &amp; SOFTWARE</b>	<b>223</b>	128,470,132.96	
Accum. Depre. - IT Eqpt.	223-323		110,910,056.78
<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		180,221.88
<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		108,174.13
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>	<b>236</b>	3,294,530.44	
Accum. Depre. - Technical & Sc	236-336		2,856,440.86
<b>OTHER MACHINERIES AND EQUIPMENT</b>	<b>240</b>	1,428,047.36	
Accum Depre.-OME	340		1,135,288.23
<b>TRANSPORTATION EQUIPMENT</b>			
<b>MOTOR VEHICLES</b>	<b>241</b>	15,858,011.17	
Accum. Depre. - Motor Vehicle	241-341		6,415,476.20
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>PAYABLE ACCOUNTS</b>			
<b>ACCOUNTS PAYABLE</b>	<b>401</b>		29,810.87
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>	<b>403</b>		11,456,373.47
<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>		740,996.16
<b>DUE TO GSIS</b>	<b>413</b>		992,578.36
<b>DUE TO PAG-IBIG</b>	<b>414</b>		72,558.39
<b>DUE TO PHILHEALTH</b>	<b>415</b>		63,835.47
<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>		24,300.02
<b>DUE TO OTHER FUNDS</b>	<b>424</b>		283,623.00
<b>OTHER LIABILITY ACCOUNTS</b>			





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July 31, 2019

Account Description	Acct. Code	BALANCES	
		Dr	Cr
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		2,158,815.78
OTHER PAYABLES	439		664,084.41
<b>LONG - TERM LIABILITIES</b>			
LOANS PAYABLE - FOREIGN	445		-
<b>DEFERRED CREDITS</b>			
OTHER DEFERRED CREDITS	455		50,439,583.31
<b>GOVERNMENT EQUITY</b>			
<b>RETAINED EARNINGS</b>	510		695,917,114.82
<b>GENERAL INCOME ACCOUNTS</b>			
INCOME FROM WATERWORKS	639		70,615,416.69
INTEREST INCOME	664		1,423,539.54
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	25,006,227.82	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	866,420.58	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	786,250.00	
TRANSPORTATION ALLOWANCE	714	463,830.00	
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	
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	114,080.85	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	3,011,477.83	
PAG-IBIG CONTRIBUTIONS	732	43,700.00	
PHILHEALTH CONTRIBUTIONS	733	199,566.17	





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July 31, 2019

Account Description	Acct. Code	BALANCES	
		Dr	Cr
ECC CONTRIBUTIONS	734	43,700.00	
TERMINAL LEAVE BENEFITS	742	-	
LOYALTY AWARD BENEFITS	743	35,000.00	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	-	
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>			
TRAVELLING EXP	751	755,710.70	
TRAINING EXPENSES	753	1,244,003.47	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	314,189.82	
MAINTENANCE, SAMPLING & OTHER CO	759	147,904.75	
GASOLINE, OIL AND LUBRICANTS	761	677,376.99	
OTHER SUPPLIES EXPENSE	765	176,533.00	
WATER EXPENSES	766	781,167.54	
ELECTRICITY EXPENSE	767	1,179,784.38	
POSTAGE AND DELIVERIES	771	26,650.00	
TELEPHONE EXPENSES - LANDLINE	772	152,945.42	
TELEPHONE EXPENSES - MOBILE	773	311,915.78	
INTERNET EXPENSE	774	20,845.55	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	177,791.78	
PRINTING AND BINDING EXPENSES	781	408,145.00	
RENT EXPENSE	782	483,132.35	-
REPRESENTATION EXPENSES	783	218,331.45	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	790,672.48	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	22,142.16	
CONSULTANCY	793	6,203,146.67	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	421,116.75	
SECURITY SERVICES	797	345,533.70	
OTHER PROFESSIONAL SERVICES	799	6,815,397.95	
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	-	





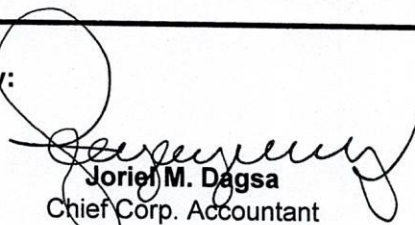
# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

July 31, 2019

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - IT EQPT & SOFTWARE	823	177,027.50	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	98,000.00	
R&M - MOTOR VEHICLES	841	257,467.32	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EX	883	274,963.49	
MISCELLANEOUS EXPENSES	884	74,273.91	
TAXES, DUTIES AND LICENSES	891	16,055.30	
FIDELITY BOND PREMIUMS	892	28,500.00	
Insurance Expenses	893	61,349.52	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	300,772.23	
Depreciation - Furniture and Fixtures	922	54,244.26	
Depreciation - IT Equipment	923	747,441.81	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	23,730.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	7,139.93	
Depreciation - Technical and Scientific Equipment	936	15,322.16	
Depreciation - Other Machineries and Equipment	940	22,714.31	
Depreciation - Motor Vehicles	941	1,095,726.10	-
OTHER MOOE	969	782,937.04	
BANK CHARGES	971	9,000.00	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		965,087,843.60	965,087,843.60
		-	

Prepared by:

  
Joriel M. Dagsa  
Chief Corp. Accountant





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

July 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	52,362,291.51	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	8,674,954.58	-
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	315,721,372.74	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,445,607.20	-
DUE FROM OE - Cash Advance	123-CA	903,091.86	-
DUE FROM OE - Health Insurance	123-HMO	959,839.94	-
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	158,062.01	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	38,079,128.05	-
DUE FROM C.O./HOME OFFICE	141-1	121,055,000.00	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	68,149.81	-
ADVANCES - BUILDING	181 - BUILDING	14,328,299.99	-
ADVANCES - UP CIDS	181- UP CIDS	85,800.00	-
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	3,360,761.31	-
Accum. Depre. - Office Eqpt.	221-321	-	1,452,648.23
FURNITURE & FIXTURES	222	4,321,110.15	-
Accum. Depre. - Furniture & Fi	222-322	-	3,705,777.31
IT EQUIPMENT & SOFTWARE	223	128,470,132.96	-
Accum. Depre. - IT Eqpt.	223-323	-	110,910,056.78
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	-	180,221.88
SPORTS EQUIPMENT	235	222,191.75	-
Accum. Depre. - Sports Eqpt.	235-335	-	108,174.13
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,856,440.86
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**

July 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	-	127,770.91
O M & E - Audio Visual	240-4	702,741.04	-
Accum Depre.-OME- Audio Visual	240-4-340	-	484,601.73
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	6,415,476.20
RESTRICTED FUND/ASSETS	285	103,505,531.42	-
OTHER ASSETS	290	1,454,655.05	-
A/P-Vouchers Payable	401-1	-	29,810.87
DUE TO OE - Payroll	403-1	-	81,840.00
DUE TO OE - Claims	403-2	-	11,374,533.47
DUE TO BIR - ITW Employees	412-1	-	647,797.35
DUE TO BIR - VAT Professionals	412-3	-	28,649.08
DUE TO BIR - EWT Supplrs/Servi	412-4	-	16,168.28
DUE to BIR - Final Vat Withhld	412-5	-	48,381.45
DUE TO GSIS - Gov't. Share	413-1	-	441,009.86
DUE TO GSIS - Employee Share	413-2	-	323,253.87
DUE TO GSIS - Sate Insurance	413-3	-	6,500.00
DUE TO GSIS - Plans	413-4	-	374.36
DUE TO GSIS - Loans	413-5	-	221,440.27
DUE TO PAG-IBIG - Gov't. Share	414-1	-	2,500.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	16,650.00
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	-	30,458.11
DUE TO PHILHEALTH - Empl. Shar	415-2	-	33,377.36
DUE TO C.O.	421	-	316,224.28
DUE TO OPTNG U - RO Tubig Due	423	-	24,300.02
DUE TO OF - WF Empl. Share	424-2	-	3,000.00
DUE TO OF - WASSLAI Contributn	424-4	-	100,932.00
DUE TO OF - WASSLAI Loans	424-5	-	142,531.00
DUE TO OF - Coop Capital	424-6	-	23,000.00
DUE TO OF - SSS PS	424-9	-	14,160.00
PERFORMANCE/BIDDERS BOND	427	-	2,158,815.78
OTHER PAYABLES	439	-	664,084.41
DEFERRED CREDITS	455	-	50,439,583.31
RETAINED EARNINGS	510	-	695,917,114.82
INCOME FROM WATERWORKS	639	-	70,615,416.69
INTEREST INCOME - Bank Deposit	664-1	-	1,357,708.25
INTEREST INCOME - MVFP	664-2	-	65,831.29





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**GENERAL LEDGER TRIAL BALANCE**

July 31, 2019

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MISCELLANEOUS INCOME	678	-	160.00
SALARIES & WAGES - REGULAR	701	25,006,227.82	-
PERA	711	866,420.58	-
REPRESENTATION ALLOWANCE	713	786,250.00	-
TRANSPORTATION ALLOWANCE	714	463,830.00	-
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	-
OTHER BONUSES & ALL - Others	719-1	3,462,113.00	-
OVERTIME AND NIGHT PAY	723	114,080.85	-
LIFE & RETIREMENT INS. CONTRIB	731	3,011,477.83	-
PAG-IBIG CONTRIBUTIONS	732	43,700.00	-
PHILHEALTH CONTRIBUTIONS	733	199,566.17	-
ECC CONTRIBUTIONS	734	43,700.00	-
LOYALTY AWARD BENEFITS	743	35,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	606,788.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	86,149.15	-
TRAVELLING EXP-LOCAL-Inland	751-3	62,773.55	-
TRAINING EXPENSES	753	1,244,003.47	-
OFFICE SUPPLIES - Off Supplies	755-1	166,169.82	-
OFFICE SUPPLIES - Computer Sup	755-2	148,020.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	147,904.75	-
GASOLINE, OIL AND LUBRICANTS	761	677,376.99	-
OTHER SUPPLIES EXPENSE	765	176,533.00	-
WATER EXPENSES	766	781,167.54	-
ELECTRICITY EXPENSES	767	1,179,784.38	-
POSTAGE AND DELIVERIES	771	26,650.00	-
TELEPHONE EXPENSES - LANDLINE	772	152,945.42	-
TELEPHONE EXPENSES - MOBILE	773	311,915.78	-
INTERNET EXPENSE	774	20,845.55	-
ADVERTISING EXPENSES	780	177,791.78	-
PRINTING AND BINDING EXPENSES	781	408,145.00	-
RENT EXPENSE - COPIERS	782-1	89,237.35	-
RENT EXPENSE - Others	782-2	393,895.00	-
REPRESENTATION EXPENSES	783	218,331.45	-
SUBSCRIPTION EXPENSES	786	790,672.48	-
AUDITING SERVICES	792	22,142.16	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	3,915,146.67	-
CONSULTANCY - CUSTOMER SURVEY	793-6	2,288,000.00	-
JANITORIAL SERVICES	796	421,116.75	-
SECURITY SERVICES	797	345,533.70	-
OTHER PROF SRVCS - WQ Test	799-1	2,009,260.00	-
OTHER PROF SRVCS - Others	799-3	4,806,137.95	-
R&M - OFFICE BUILDINGS	811	22,978.85	-





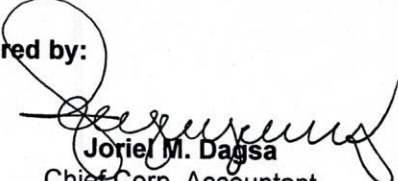
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July 31, 2019

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R&M - OFFICE EQUIPMENT	821	20,148.00	-
R&M - IT EQPT & SOFTWARE	823	177,027.50	-
R&M - OTHER EQPT.- ELECTRICAL & COC	840-4	98,000.00	-
R&M - MOTOR VEHICLES	841	257,467.32	-
EXTRAORDINARY AND MISCELLANEOUS	883	274,963.49	-
MISCELLANEOUS EXPENSES	884	74,273.91	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	16,055.30	-
FIDELITY BOND PREMIUMS	892	28,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	61,349.52	-
DEPRECIATION - OFFICE EQPT.	921	300,772.23	-
DEPRECIATION - FURN & FIXTURES	922	54,244.26	-
DEPRECIATION - IT Equipment	923	747,441.81	-
DEPRECIATION - Communication E	929	23,730.00	-
DEPRECIATION - Sports Eqpt.	935	7,139.93	-
DEPRECIATION - Technical & Sci	936	15,322.16	-
Depre. - OM&E - Elec & Cooling	940-1	585.00	-
Depre. - OM&E - Appliances	940-3	2,089.22	-
Depre. - OM&E - Audio Visual	940-4	20,040.09	-
DEPRECIATION - Motor Vehicle	941	1,095,726.10	-
OTHER MOOE - GAD & CULTURAL	969-2	782,937.04	-
BANK CHARGES	971	9,000.00	-
<b>TOTAL</b>		<b>965,087,843.60</b>	<b>965,087,843.60</b>

0.00

Prepared by:

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