



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

September 30, 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	96,854,480.55	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	316,498,559.55	
<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	81,179,842.63	
LOANS RECEIVABLE -OTHERS	126	37,923,270.67	
INTEREST RECEIVABLE	129	-	
<b>INTRA-AGENCY RECEIVABLES</b>			
DUE FROM CENTRAL OFFICE/HOME OFF	141	71,055,000.00	
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	76,642.25	
ADVANCES TO CONTRACTORS	181	19,523,951.03	
OTHER PREPAID EXPENSES	185	-	145,854.72
<b>OTHER ASSETS</b>			
GUARANTY DEPOSITS	186	264,625.00	
RESTRICTED FUND	285	103,970,940.00	
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	3,386,111.31	
Accum. Depre. - Office Eqpt.	221-321		1,539,796.01





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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		3,721,275.67
<b>IT EQUIPMENT &amp; SOFTWARE</b>	<b>223</b>	128,470,132.96	
Accum. Depre. - IT Eqpt.	223-323		111,135,666.44
<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		187,001.88
<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		110,214.11
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>	<b>236</b>	3,294,530.44	
Accum. Depre. - Technical & Sc	236-336		2,860,818.62
<b>OTHER MACHINERIES AND EQUIPMENT</b>	<b>240</b>	1,428,047.36	
Accum Depre.-OME	340		1,141,610.89
<b>TRANSPORTATION EQUIPMENT</b>			
<b>MOTOR VEHICLES</b>	<b>241</b>	15,858,011.17	
Accum. Depre. - Motor Vehicle	241-341		6,728,540.80
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>PAYABLE ACCOUNTS</b>			
<b>ACCOUNTS PAYABLE</b>	<b>401</b>		64,510.87
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>	<b>403</b>		11,398,416.90
<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>		750,470.16
<b>DUE TO GSIS</b>	<b>413</b>		982,459.48
<b>DUE TO PAG-IBIG</b>	<b>414</b>		72,758.39
<b>DUE TO PHILHEALTH</b>	<b>415</b>		57,452.67
<b>INTRA-AGENCY PAYABLES</b>			
<b>DUE TO C.O.</b>	<b>421</b>		117,857.15
<b>DUE TO OPERATING UNITS</b>	<b>423</b>		24,200.02
<b>DUE TO OTHER FUNDS</b>	<b>424</b>		296,026.00
<b>OTHER LIABILITY ACCOUNTS</b>			





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Account Description	Acct. Code	BALANCES	
		Dr	Cr
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		2,032,234.18
OTHER PAYABLES	439		664,084.41
<b>LONG - TERM LIABILITIES</b>			
LOANS PAYABLE - FOREIGN	445		-
<b>DEFERRED CREDITS</b>			
OTHER DEFERRED CREDITS	455		30,263,749.97
<b>GOVERNMENT EQUITY</b>			
RETAINED EARNINGS	510		695,917,114.82
<b>GENERAL INCOME ACCOUNTS</b>			
INCOME FROM WATERWORKS	639		90,791,250.03
INTEREST INCOME	664		2,673,218.85
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	32,229,913.09	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	1,118,323.81	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	1,011,375.00	
TRANSPORTATION ALLOWANCE	714	596,565.00	
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	146,905.22	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	3,868,483.15	
PAG-IBIG CONTRIBUTIONS	732	56,200.00	
PHILHEALTH CONTRIBUTIONS	733	256,941.15	





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September 30, 2019

Account Description	Acct. Code	BALANCES	
		Dr	Cr
ECC CONTRIBUTIONS	734	56,200.00	
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	975,678.79	
TRAINING EXPENSES	753	1,692,776.21	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	562,545.22	
MAINTENANCE, SAMPLING & OTHER CO	759	167,164.75	
GASOLINE, OIL AND LUBRICANTS	761	880,336.12	
OTHER SUPPLIES EXPENSE	765	334,347.52	
WATER EXPENSES	766	843,978.85	
ELECTRICITY EXPENSE	767	1,590,785.99	
POSTAGE AND DELIVERIES	771	42,233.00	
TELEPHONE EXPENSES - LANDLINE	772	198,966.09	
TELEPHONE EXPENSES - MOBILE	773	413,607.53	
INTERNET EXPENSE	774	47,221.55	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	200,962.18	
PRINTING AND BINDING EXPENSES	781	410,045.00	
RENT EXPENSE	782	628,008.24	-
REPRESENTATION EXPENSES	783	254,810.16	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	798,794.48	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	42,474.32	
CONSULTANCY	793	6,489,146.67	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	527,425.35	
SECURITY SERVICES	797	575,889.50	
OTHER PROFESSIONAL SERVICES	799	8,910,637.96	
R&M - OFFICE BUILDINGS	811	23,443.85	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	25,758.00	
R&M - FURNITURE & FIXTURES	822	-	





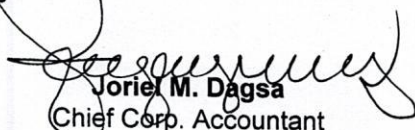
# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

September 30, 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	289,517.32	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXP	883	364,511.62	
MISCELLANEOUS EXPENSES	884	74,273.91	
TAXES, DUTIES AND LICENSES	891	25,022.48	
FIDELITY BOND PREMIUMS	892	60,000.00	
Insurance Expenses	893	76,999.38	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	387,920.01	
Depreciation - Furniture and Fixtures	922	69,742.62	
Depreciation - IT Equipment	923	973,051.47	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	30,510.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	9,179.91	
Depreciation - Technical and Scientific Equipment	936	19,699.92	
Depreciation - Other Machineries and Equipment	940	29,036.97	
Depreciation - Motor Vehicles	941	1,408,790.70	-
OTHER MOOE	969	1,420,588.08	
BANK CHARGES	971	9,000.00	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		966,655,633.73	966,655,633.73

Prepared by:

  
Joriel M. Dagsa  
Chief Corp. Accountant





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

September 30, 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	86,745,610.92	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	8,837,895.88	-
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	316,498,559.55	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,445,607.20	-
DUE FROM OE - Cash Advance	123-CA	1,425,291.45	-
DUE FROM OE - Health Insurance	123-HMO	957,839.94	-
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	159,880.01	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	37,923,270.67	-
DUE FROM C.O./HOME OFFICE	141-1	71,055,000.00	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	76,642.25	-
ADVANCES - BUILDING	181 - BUILDING	14,548,798.40	-
ADVANCES - UP CIDS	181- UP CIDS	42,900.00	-
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	3,386,111.31	-
Accum. Depre. - Office Eqpt.	221-321	-	1,539,796.01
FURNITURE & FIXTURES	222	4,321,110.15	-
Accum. Depre. - Furniture & Fi	222-322	-	3,721,275.67
IT EQUIPMENT & SOFTWARE	223	128,470,132.96	-
Accum. Depre. - IT Eqpt.	223-323	-	111,135,666.44
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	-	187,001.88
SPORTS EQUIPMENT	235	222,191.75	-
Accum. Depre. - Sports Eqpt.	235-335	-	110,214.11
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,860,818.62
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**

September 30, 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	-	128,367.83
O M & E - Audio Visual	240-4	702,741.04	-
Accum Depre.-OME- Audio Visual	240-4-340	-	490,327.47
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	6,728,540.80
RESTRICTED FUND/ASSETS	285	103,970,940.00	-
OTHER ASSETS	290	1,454,655.05	-
A/P-Vouchers Payable	401-1	-	64,510.87
DUE TO OE - Payroll	403-1	-	81,840.00
DUE TO OE - Claims	403-2	-	11,316,576.90
DUE TO BIR - ITW Employees	412-1	-	630,633.58
DUE TO BIR - VAT Professionals	412-3	-	75,269.56
DUE TO BIR - EWT Supplrs/Servi	412-4	-	9,167.31
DUE to BIR - Final Vat Withhld	412-5	-	35,399.71
DUE TO GSIS - Gov't. Share	413-1	-	424,110.84
DUE TO GSIS - Employee Share	413-2	-	318,432.83
DUE TO GSIS - Sate Insurance	413-3	-	6,200.00
DUE TO GSIS - Plans	413-4	-	374.36
DUE TO GSIS - Loans	413-5	-	233,341.45
DUE TO PAG-IBIG - Gov't. Share	414-1	-	2,200.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	16,150.00
DUE TO PAG-IBIG - Empl Loans	414-3	-	18,908.39
DUE TO PAG-IBIG - PAG-IBIG II	414-4	-	35,500.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	29,141.71
DUE TO PHILHEALTH - Empl. Shar	415-2	-	28,310.96
DUE TO C.O.	421	-	117,857.15
DUE TO OPTNG U - RO Tubig Due	423	-	24,200.02
DUE TO OF - WF Empl. Share	424-2	-	3,000.00
DUE TO OF - WASSLAI Contributn	424-4	-	110,539.00
DUE TO OF - WASSLAI Loans	424-5	-	146,047.00
DUE TO OF - Coop Capital	424-6	-	23,000.00
DUE TO OF - SSS PS	424-9	-	13,440.00
PERFORMANCE/BIDDERS BOND	427	-	2,032,234.18
OTHER PAYABLES	439	-	664,084.41
DEFFERRED CREDITS	455	-	30,263,749.97
RETAINED EARNINGS	510	-	695,917,114.82
INCOME FROM WATERWORKS	639	-	90,791,250.03
INTEREST INCOME - Bank Deposit	664-1	-	2,600,303.64
INTEREST INCOME - MVFP	664-2	-	72,915.21





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

September 30, 2019

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
MISCELLANEOUS INCOME	678	-	160.00
SALARIES & WAGES - REGULAR	701	32,229,913.09	-
PERA	711	1,118,323.81	-
REPRESENTATION ALLOWANCE	713	1,011,375.00	-
TRANSPORTATION ALLOWANCE	714	596,565.00	-
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	-
OTHER BONUSES & ALL - Others	719-1	3,462,113.00	-
OVERTIME AND NIGHT PAY	723	146,905.22	-
LIFE & RETIREMENT INS. CONTRIB	731	3,868,483.15	-
PAG-IBIG CONTRIBUTIONS	732	56,200.00	-
PHILHEALTH CONTRIBUTIONS	733	256,941.15	-
ECC CONTRIBUTIONS	734	56,200.00	-
LOYALTY AWARD BENEFITS	743	35,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	787,188.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	102,082.24	-
TRAVELLING EXP-LOCAL-Inland	751-3	86,408.55	-
TRAINING EXPENSES	753	1,692,776.21	-
OFFICE SUPPLIES - Off Supplies	755-1	414,525.22	-
OFFICE SUPPLIES - Computer Sup	755-2	148,020.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	167,164.75	-
GASOLINE, OIL AND LUBRICANTS	761	880,336.12	-
OTHER SUPPLIES EXPENSE	765	334,347.52	-
WATER EXPENSES	766	843,978.85	-
ELECTRICITY EXPENSES	767	1,590,785.99	-
POSTAGE AND DELIVERIES	771	42,233.00	-
TELEPHONE EXPENSES - LANDLINE	772	198,966.09	-
TELEPHONE EXPENSES - MOBILE	773	413,607.53	-
INTERNET EXPENSE	774	47,221.55	-
ADVERTISING EXPENSES	780	200,962.18	-
PRINTING AND BINDING EXPENSES	781	410,045.00	-
RENT EXPENSE - COPIERS	782-1	146,657.24	-
RENT EXPENSE - Others	782-2	481,351.00	-
REPRESENTATION EXPENSES	783	254,810.16	-
SUBSCRIPTION EXPNSES	786	798,794.48	-
AUDITING SERVICES	792	42,474.32	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	3,915,146.67	-
CONSULTANCY - CUSTOMER SURVEY	793-6	2,574,000.00	-
JANITORIAL SERVICES	796	527,425.35	-
SECURITY SERVICES	797	575,889.50	-
OTHER PROF SRVCS - WQ Test	799-1	2,685,960.00	-
OTHER PROF SRVCS - Others	799-3	6,224,677.96	-
R&M - OFFICE BUILDINGS	811	23,443.85	-





Republic of the Philippines

## MWSS - REGULATORY OFFICE

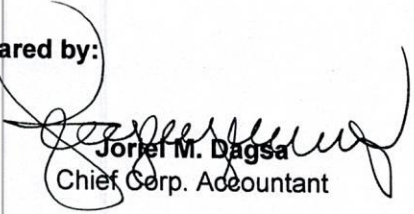
### GENERAL LEDGER TRIAL BALANCE

September 30, 2019

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
R&M - OFFICE EQUIPMENT	821	25,758.00	-
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	289,517.32	-
EXTRAORDINARY AND MISCELLANEOUS	883	364,511.62	-
MISCELLANEOUS EXPENSES	884	74,273.91	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	25,022.48	-
FIDELITY BOND PREMIUMS	892	60,000.00	-
INSURANCE EXP.- Vehicle Insura	893-1	76,999.38	-
DEPRECIATION - OFFICE EQPT.	921	387,920.01	-
DEPRECIATION - FURN & FIXTURES	922	69,742.62	-
DEPRECIATION - IT Equipment	923	973,051.47	-
DEPRECIATION - Communication E	929	30,510.00	-
DEPRECIATION - Sports Eqpt.	935	9,179.91	-
DEPRECIATION - Technical & Sci	936	19,699.92	-
Depre. - OM&E - Elec & Cooling	940-1	585.00	-
Depre. - OM&E - Appliances	940-3	2,686.14	-
Depre. - OM&E - Audio Visual	940-4	25,765.83	-
DEPRECIATION - Motor Vehicle	941	1,408,790.70	-
OTHER MOOE - GAD & CULTURAL	969-2	1,420,588.08	-
BANK CHARGES	971	9,000.00	-
<b>TOTAL</b>		<b>966,655,633.73</b>	<b>966,655,633.73</b>

0.00

Prepared by:

  
Joriel M. Dagsa  
Chief Corp. Accountant