



Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**POST CLOSING TRIAL BALANCE**  
 December 31, 2019

Account Description	Revised Acct. Code	BALANCES	
		Dr	Cr
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
<b>CASH AND CASH EQUIVALENTS</b>			
<b>CASH-CASH ON HAND</b>			
CASH - Cash Collecting Officer	1-01-01-010	-	-
PETTY CASH FUND	1-01-01-020	-	-
<b>CASH IN BANK - LOCAL CURRENCY</b>			
CASH CIB-LC, Current Account	1-01-02-020	108,592,635.20	-
CASH CIB-LC, Savings Account	1-01-02-030	-	-
<b>CASH IN BANK - FOREIGN CURRENCY</b>			
<b>CASH EQUIVALENT</b>			
TIME DEPOSITS - LOCAL CURRENCY	1-01-05-020	317,323,615.64	-
TIME DEPOSITS - FOREIGN CURRENCY	1-01-05-030	1,395,207.72	-
<b>RECEIVABLES</b>			
<b>LOANS AND RECEIVABLES</b>			
INTEREST RECEIVABLE	1-03-01-050	817,651.15	-
LOANS RECEIVABLE -OTHERS	1-03-01-990	37,152,276.81	-
<b>INTRA-AGENCY RECEIVABLES</b>			
DUE FROM CENTRAL OFFICE/HOME OFF	1-03-04-060	-	-
<b>OTHER RECEIVABLES</b>			
DUE FROM OFFICERS AND EMPLOYEES	1-03-05-020	79,749,263.18	-
OTHER RECEIVABLES	1-03-05-990	283,004.27	-
<b>INVENTORIES</b>			
<b>SUPPLIES</b>			
OFFICE SUPPLIES INVENTORY	1-04-04-010	-	-
SPARE PARTS INVENTORY	1-04-04-990	-	-
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
<b>BUILDINGS AND OTHER STRUCTURE</b>			
BUILDING	1-06-04-010	2,815,427.54	
Accum. Depre. - Office Bldg	1-06-04-011		2,533,884.79
<b>MACHINERY AND EQUIPMENT</b>			
OFFICE EQUIPMENT	1-06-05-020	3,364,111.31	
Accum. Depre. - Office Eqpt.	1-06-05-021		1,654,498.43
IT EQUIPMENT & SOFTWARE	1-06-05-030	126,520,885.69	
Accum. Depre. - IT Eqpt.	1-06-05-031		109,760,284.89
COMMUNICATION EQUIPMENT	1-06-05-070	396,113.21	
Accum. Depre. - Comm. Eqpt.	1-06-05-071		197,171.88
MEDICAL, DENTAL & LAB EQPT.	1-06-05-110	-	





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Accum. Depre. - Medical Eqpt.	1-06-05-111		-
<b>SPORTS EQUIPMENT</b>	<b>1-06-05-130</b>	222,191.75	
Accum. Depre. - Sports Eqpt.	1-06-05-131		113,274.08
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>	<b>1-06-05-140</b>	3,294,530.44	
Accum. Depre. - Technical & Sc	1-06-05-141		2,867,385.26
<b>OTHER MACHINERIES AND EQUIPMENT</b>	<b>1-06-05-990</b>	1,428,047.36	-
Accum Depre.-OME	1-06-05-991		1,151,094.88
<b>TRANSPORTATION EQUIPMENT</b>			
<b>MOTOR VEHICLES</b>	<b>1-06-06-010</b>	15,858,011.17	
Accum. Depre. - Motor Vehicle	1-06-06-011		7,198,137.70
<b>FURNITURE, FIXTURES AND BOOKS</b>			
<b>FURNITURE &amp; FIXTURES</b>	<b>1-06-07-010</b>	4,321,110.15	
Accum. Depre. - Furniture & Fi	1-06-07-011		3,744,523.21
<b>LIBRARY BOOKS</b>	<b>1-06-07-020</b>	494,451.00	
Accum. Depre. - Library Books	1-06-07-021		445,005.90
<b>CONSTRUCTION IN PROGRESS</b>			
<b>BUILDING &amp; OTHER STRUCTURES</b>	<b>1-06-99-030</b>	24,276,291.25	
<b>OTHER ASSETS</b>			
<b>ADVANCES</b>			
<b>ADVANCES TO SDO</b>	<b>1-99-01-030</b>	478,044.09	
<b>PREPAYMENTS</b>			
<b>ADVANCES TO CONTRACTORS</b>	<b>1-99-02-010</b>	15,985,633.72	
<b>PREPAID INSURANCE</b>	<b>1-99-02-050</b>	60,884.09	
<b>OTHER PREPAID EXPENSES</b>	<b>1-99-02-990</b>	-	145,854.72
<b>DEPOSITS</b>			
<b>GUARANTY DEPOSITS</b>	<b>1-99-03-020</b>	264,625.00	-
<b>RESTRICTED FUND</b>			
<b>RESTRICTED FUND</b>	<b>1-99-04-010</b>	103,381,818.91	
<b>OTHER ASSETS</b>			
<b>OTHER ASSETS</b>	<b>1-99-99-990</b>	1,698,290.46	
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>FINANCIAL LIABILITIES</b>			
<b>ACCOUNTS PAYABLE</b>	<b>2-01-01-010</b>		6,674,158.27
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>	<b>2-01-01-020</b>		13,468,602.15
<b>INTEREST PAYABLE</b>	<b>2-01-01-050</b>		-
<b>LOANS PAYABLE - FOREIGN</b>	<b>2-01-02-050</b>		-
<b>INTER-AGENCY PAYABLES</b>			





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DUE TO BIR	2-02-01-010		333,154.55
DUE TO GSIS	2-02-01-020		349.71
DUE TO PAG-IBIG	2-02-01-030		6,251.39
DUE TO PHILHEALTH	2-02-01-040		(3,551.10)
<b>INTRA-AGENCY PAYABLES</b>			
DUE TO OPERATING UNITS	2-03-01-040		(100.00)
DUE TO OTHER FUNDS	2-03-01-050		-
DUE TO C.O.	2-03-01-060		426,855.29
<b>TRUST LIABILITIES</b>			
PERFORMANCE/BIDDERS BOND	2-04-01-040	-	-
TRUST LIABILITIES - BAC	2-04-01-010	-	2,032,234.18
<b>DEFERRED CREDITS</b>			
OTHER DEFERRED CREDITS	2-05-01-020	-	-
<b>OTHER PAYABLES</b>			
DIVIDENDS PAYABLE	2-99-99-090		-
OTHER PAYABLES	2-99-99-990	-	664,084.41
<b>GOVERNMENT EQUITY</b>			
RETAINED EARNINGS	3-07-01-010		696,760,966.52

TOTAL

850,174,121.11

850,174,121.11

Prepared by:

  
Joriel M. Dagsa  
Chief Corp. Accountant





Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**PRE-CLOSING DETAILED TRIAL BALANCE**  
**December 31, 2019**

<u>Account Description</u>	<u>Revised Acct Code</u>	<u>Dr</u>	<u>Cr.</u>
CASH CIB-LC, C/A- LBP Regular	1-01-02-020-02	97,645,070.13	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	1-01-02-020-03	9,676,591.32	-
CASH CIB-LC, C/A- PNB Regular	1-01-02-020-04	1,242,351.30	-
CASH CIB-LC, C/A- PNB MVFP	1-01-02-020-05	28,622.45	-
CASH CIB-LC, TD - LBP Special	1-01-05-020-02	317,323,615.64	-
CASH CIB-FC, TD - LBP Dollars	1-01-05-030-01	1,395,207.72	-
DUE FROM OE - Cash Advance	1-99-01-030-00	478,044.09	-
DUE FROM OE - Health Insurance	1-03-05-020-01	954,839.94	-
DUE FROM OE - MVFP Insurance	1-03-05-020-02	75,614.55	-
DUE FROM OE - Others	1-03-05-020-03	78,561,216.68	-
DUE FROM OE - Phone Calls	1-03-05-020-04	157,592.01	-
LOANS RECEIVABLE - MVFP/HOUSNG	1-03-01-990-00	37,152,276.81	-
INTEREST RECEIVABLE	1-03-01-050-00	817,651.15	-
OTHER RECEIVABLES	1-03-05-990-00	283,004.27	-
PREPAID INSURANCE	1-99-02-050-00	60,884.09	-
ADVANCES - BUILDING	1-99-02-010-01	11,053,381.09	-
181-UPNEC PAWS P2 Y5	1-99-02-010-07	4,932,252.63	-
OTHER PREPAID - WF Gov't	1-99-02-990-00	-	145,854.72
GUARANTY DEP - Airfare	1-99-03-020-01	200,000.00	-
GUARANTY DEP - Cellphone	1-99-03-020-03	17,125.00	-
GUARANTY DEP - GAS	1-99-03-020-04	40,000.00	-
GUARANTY DEP - COPIERS	1-99-03-020-05	7,500.00	-
OFFICE BUILDINGS	1-06-04-010-00	2,815,427.54	-
Accum. Depre. - Office Bldg	1-06-04-011-00	-	2,533,884.79
OFFICE EQUIPMENT	1-06-05-020-00	3,364,111.31	-
Accum. Depre. - Office Eqpt.	1-06-05-021-00	-	1,654,498.43
FURNITURE & FIXTURES	1-06-07-010-00	4,321,110.15	-
Accum. Depre. - Furniture & Fi	1-06-07-011-00	-	3,744,523.21
IT EQUIPMENT & SOFTWARE	1-06-05-030-00	126,520,885.69	-
Accum. Depre. - IT Eqpt.	1-06-05-031-00	-	109,760,284.89
LIBRARY BOOKS	1-06-07-020-00	494,451.00	-
Accum. Depre. - Library Books	1-06-07-021-00	-	445,005.90
COMMUNICATION EQUIPMENT	1-06-05-070-00	396,113.21	-
Accum. Depre. - Comm. Eqpt.	1-06-05-071-00	-	197,171.88
SPORTS EQUIPMENT	1-06-05-130-00	222,191.75	-
Accum. Depre. - Sports Eqpt.	1-06-05-131-00	-	113,274.08
TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	3,294,530.44	-
Accum. Depre. - Technical & Sc	1-06-05-141-00	-	2,867,385.26
OM & E - Elect & Cooling	1-06-05-990-10	536,217.32	-
Accum Depre.-OME- Elec & Cooli	1-06-05-991-11	-	482,595.59
O M & E - Tools	1-06-05-990-20	44,800.00	-
Accum Depre.-OME- Tools	1-06-05-991-21	-	40,320.00





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<u>Account Description</u>	<u>Revised Acct Code</u>	<u>Dr</u>	<u>Cr.</u>
O M & E - Appliances	1-06-05-990-30	144,289.00	-
Accum Depre.-OME- Appliances	1-06-05-991-31	-	129,263.21
O M & E - Audio Visual	1-06-05-990-40	702,741.04	-
Accum Depre.-OME- Audio Visual	1-06-05-991-41	-	498,916.08
MOTOR VEHICLES	1-06-06-010-00	15,858,011.17	-
Accum. Depre. - Motor Vehicle	1-06-06-011-00	-	7,198,137.70
Construction in Progress - Buildings & Other	1-06-99-030-00	24,276,291.25	-
RESTRICTED FUND/ASSETS	1-99-04-010-00	103,381,818.91	-
OTHERS ASSETS	1-99-99-990-07	1,698,290.46	-
A/P-Vouchers Payable	2-01-01-010-01	-	4,246,529.14
A/P-Accrued Expenses - MOOE	2-01-01-010-02	-	2,427,629.13
DUE TO OE - Claims	2-01-01-020-02	-	13,468,602.15
DUE TO BIR - ITW Employees	2-02-01-010-01	-	315,506.53
DUE TO BIR - VAT Professionals	2-02-01-010-03	-	1,409.12
DUE TO BIR - EWT Supplrs/Servi	2-02-01-010-04	-	20,428.35
DUE to BIR - Final Vat Withhld	2-02-01-010-05	4,189.45	-
DUE TO GSIS - Employee Share	2-02-01-020-02	-	349.71
DUE TO PAG-IBIG - Gov't.Share	2-02-01-030-01	4,000.00	-
DUE TO PAG-IBIG - Employee Sha	2-02-01-030-02	-	3,950.00
DUE TO PAG-IBIG - Empl Loans	2-02-01-030-03	-	6,301.39
DUE TO PHILHEALTH - Gov't. Sha	2-02-01-040-01	-	725.00
DUE TO PHILHEALTH - Empl. Shar	2-02-01-040-02	4,276.10	-
DUE TO C.O.	2-03-01-060-00	-	426,855.29
DUE TO OPTNG U - RO Tubig Due	2-03-01-040-00	100.00	-
PERFORMANCE/BIDDERS BOND	2-04-01-010-00	-	2,032,234.18
OTHER PAYABLES	2-99-99-990-00	-	664,084.41
RETAINED EARNINGS	3-07-01-010-00	-	695,788,401.93
INCOME FROM WATERWORKS	4-02-01-990-00	-	121,055,000.00
INTEREST INCOME - Bank Deposit	4-02-02-210-01	-	4,283,829.13
INTEREST INCOME - MVFP	4-02-02-210-02	-	102,918.09
MISCELLANEOUS INCOME	4-06-03-990-00	-	160.00
GAIN/LOSS ON FOREX	4-05-01-010-00	641,298.29	-
SALARIES & WAGES - REGULAR	5-01-01-010-00	42,866,387.12	-
PERA	5-01-02-010-00	1,494,657.14	-
REPRESENTATION ALLOWANCE	5-01-02-020-00	1,351,875.00	-
TRANSPORTATION ALLOWANCE	5-01-02-030-00	820,060.00	-
CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	390,000.00	-
PRODUCTIVITY INCNTV - Others	5-01-02-080-03	915,000.00	-
OTHER BONUSES & ALL - Others	5-01-02-990-01	3,462,113.00	-
OVERTIME AND NIGHT PAY	5-01-02-130-00	195,604.73	-
CASH GIFT	5-01-02-150-00	316,500.00	-
YEAR END BONUS	5-01-02-140-00	3,644,422.70	-





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December 31, 2019

<u>Account Description</u>	<u>Revised Acct Code</u>	<u>Dr</u>	<u>Cr.</u>
LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	5,144,860.03	-
PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	75,000.00	-
PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	347,661.70	-
ECC CONTRIBUTIONS	5-01-03-040-00	75,100.00	-
TERMINAL LEAVE BENEFITS	5-01-04-030-00	2,222,066.54	-
LOYALTY AWARD BENEFITS	5-01-02-120-01	35,000.00	-
OTHER PERSONNEL BENEFITS - CNA	5-01-04-990-03	2,372,556.60	-
TRAVELLING EXP-LOCAL-Allowance	5-02-01-010-02	1,051,008.00	-
TRAVELLING EXP-LOCAL-Air&Sea	5-02-01-010-03	281,172.41	-
TRAVELLING EXP-LOCAL-Inland	5-02-01-010-04	117,713.55	-
TRAINING EXPENSES	5-02-02-010-00	2,553,708.48	-
OFFICE SUPPLIES - Off Supplies	5-02-03-010-01	574,693.26	-
OFFICE SUPPLIES - Computer Sup	5-02-03-010-02	204,120.00	-
MAINTENANCE, SAMPLING & OTHER CON	5-02-03-070-00	289,103.75	-
GASOLINE, OIL AND LUBRICANTS	5-02-03-090-00	1,191,069.52	-
OTHER SUPPLIES EXPENSE	5-02-03-990-00	427,506.23	-
WATER EXPENSES	5-02-04-010-00	992,449.52	-
ELECTRICITY EXPENSES	5-02-04-020-00	2,287,701.84	-
POSTAGE AND DELIVERIES	5-02-05-010-00	59,310.00	-
TELEPHONE EXPENSES - LANDLINE	5-02-05-020-01	230,975.79	-
TELEPHONE EXPENSES - MOBILE	5-02-05-020-02	570,977.64	-
INTERNET EXPENSE	5-02-05-030-00	73,597.55	-
ADVERTISING EXPENSES	5-02-99-010-00	385,976.44	-
PRINTING AND BINDING EXPENSES	5-02-99-020-00	431,576.25	-
RENT EXPENSE - COPIERS	5-02-99-050-01	226,557.57	-
RENT EXPENSE - Others	5-02-99-050-02	623,837.65	-
REPRESENTATION EXPENSES	5-02-99-030-00	334,111.36	-
SUBSCRIPTION EXPENSES	5-02-99-070-00	1,786,064.07	-
AUDITING SERVICES	5-02-11-020-00	87,719.06	-
CONSULTANCY - ACR/CAPEX/Service Obli	5-02-11-030-02	11,592,224.00	-
CONSULTANCY - Rate/tariff Restr/Regulator	5-02-11-030-04	3,915,146.67	-
CONSULTANCY - CUSTOMER SURVEY	5-02-11-030-06	3,289,000.00	-
JANITORIAL SERVICES	5-02-12-020-00	845,304.76	-
SECURITY SERVICES	5-02-12-030-00	1,043,089.26	-
OTHER PROF SRVCS - WQ Test	5-02-11-990-01	3,820,905.00	-
OTHER PROF SRVCS - Others	5-02-11-990-03	9,951,539.70	-
R&M - OFFICE BUILDINGS	5-02-13-040-01	26,971.40	-
R&M - OFFICE EQUIPMENT	5-02-13-050-01	28,558.00	-
R&M - IT EQPT & SOFTWARE	5-02-13-050-02	768,227.50	-
R&M - OTHER EQPT.- ELECTRICAL & COC	5-02-13-050-13	98,000.00	-
R&M - MOTOR VEHICLES	5-02-13-060-01	371,030.02	-
EXTRAORDINARY & MISCELLANEOUS EX	5-02-10-030-00	529,952.49	-





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MISCELLANEOUS EXPENSES	5-02-99-990-04	74,812.43	-
TAXES, DUTIES & LIC.-Veh Regis	5-02-15-010-01	28,181.54	-
FIDELITY BOND PREMIUMS	5-02-15-020-00	63,000.00	-
INSURANCE EXP.- Vehicle Insura	5-02-15-030-01	100,174.00	-
DEPRECIATION - OFFICE EQPT.	5-05-01-050-01	519,782.43	-
DEPRECIATION - FURN & FIXTURES	5-05-01-070-01	92,990.16	-
DEPRECIATION - IT Equipment	5-05-01-050-02	1,308,121.78	-
DEPRECIATION - Communication E	5-05-01-050-04	40,680.00	-
DEPRECIATION - Sports Eqpt.	5-05-01-050-07	12,239.88	-
DEPRECIATION - Technical & Sci	5-05-01-050-08	26,266.56	-
Depre. - OM&E - Elec & Cooling	5-05-01-050-13	585.00	-
Depre. - OM&E - Appliances	5-05-01-050-12	3,581.52	-
Depre. - OM&E - Audio Visual	5-05-01-050-10	34,354.44	-
DEPRECIATION - Motor Vehicle	5-05-01-060-01	1,878,387.60	-
OTHER MOOE - GAD & CULTURAL	5-02-99-990-02	2,846,123.70	-
BANK CHARGES	5-03-01-040-00	9,000.00	-
<b>TOTAL</b>		<b>974,656,029.29</b>	<b>974,656,029.29</b>

Prepared by:

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