



Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**BALANCE SHEET**

May 31, 2020

| <u>Particulars</u>                   | <u>2020</u>           | <u>2019</u>           | <u>Inc/(Dec.)</u>      | <u>%</u>    |
|--------------------------------------|-----------------------|-----------------------|------------------------|-------------|
| <b>ASSETS</b>                        |                       |                       |                        |             |
| <b>CURRENT ASSETS</b>                |                       |                       |                        |             |
| CASH AND CASH EQUIVALENT             | 365,786,428.38        | 408,486,264.96        | (42,699,836.58)        | -10%        |
| RECEIVABLES                          | 305,977,569.61        | 239,906,038.18        | 66,071,531.43          | 28%         |
| INVENTORIES                          | -                     | -                     | -                      | 0%          |
| <b>Total Current Assets</b>          | <b>671,763,997.99</b> | <b>648,392,303.14</b> | <b>23,371,694.85</b>   | <b>4%</b>   |
| <b>NON-CURRENT ASSETS</b>            |                       |                       |                        |             |
| PREPAYMENTS                          | 12,949,765.68         | 19,365,492.07         | (6,415,726.39)         | -33%        |
| PROPERTY, PLANT AND EQUIPMENT        | 27,461,238.46         | 31,552,963.88         | (4,091,725.42)         | -13%        |
| OTHER RECEIVABLES                    | -                     | -                     | -                      | 0%          |
| INVESTMENTS                          | -                     | -                     | -                      | 0%          |
| OTHER ASSETS                         | 149,318,468.02        | 104,961,972.20        | 44,356,495.82          | 42%         |
| <b>Total Non-Current Assets</b>      | <b>189,729,472.16</b> | <b>155,880,428.15</b> | <b>33,849,044.01</b>   | <b>22%</b>  |
| <b>TOTAL ASSETS</b>                  | <b>861,493,470.15</b> | <b>804,272,731.29</b> | <b>57,220,738.86</b>   | <b>7%</b>   |
| <b>LIABILITIES AND EQUITY</b>        |                       |                       |                        |             |
| <b>CURRENT LIABILITIES</b>           |                       |                       |                        |             |
| PAYABLE ACCOUNTS                     | 17,695,261.72         | 25,923,223.64         | (8,227,961.92)         | -32%        |
| INTER-AGENCY PAYABLES                | 1,806,773.08          | 2,005,963.32          | (199,190.24)           | -10%        |
| INTRA-AGENCY PAYABLES                | 287,929.67            | 629,579.30            | (341,649.63)           | -54%        |
| OTHER LIABILITY ACCOUNTS             | 664,084.41            | 2,907,900.19          | (2,243,815.78)         | -77%        |
| LOANS PAYABLE - CURRENT              | -                     | -                     | -                      | 0%          |
| <b>Total Current Liabilities</b>     | <b>20,454,048.88</b>  | <b>31,466,666.45</b>  | <b>(11,012,617.57)</b> | <b>-35%</b> |
| <b>Non-Current Liabilities</b>       |                       |                       |                        |             |
| LOANS PAYABLE - LONG TERM            | -                     | -                     | -                      | 0%          |
| DEFERRED CREDITS                     | 109,878,416.65        | 70,615,416.65         | 39,263,000.00          | 56%         |
| <b>Total Non-Current Liabilities</b> | <b>109,878,416.65</b> | <b>70,615,416.65</b>  | <b>39,263,000.00</b>   | <b>56%</b>  |
| <b>EQUITY</b>                        |                       |                       |                        |             |
| CAPITAL STOCK                        | -                     | -                     | -                      | 0%          |
| APPRAISAL CAPITAL                    | -                     | -                     | -                      | 0%          |
| DONATED CAPITAL                      | -                     | -                     | -                      | 0%          |
| RETAINED EARNINGS                    | 698,657,700.70        | 695,917,114.82        | 2,740,585.88           | 0%          |
| NET INCOME                           | 32,503,303.92         | 6,273,533.37          | 26,229,770.55          | 418%        |
| <b>Total Government Equity</b>       | <b>731,161,004.62</b> | <b>702,190,648.19</b> | <b>28,970,356.43</b>   | <b>4%</b>   |
| <b>TOTAL LIABILITIES AND EQUITY</b>  | <b>861,493,470.15</b> | <b>804,272,731.29</b> | <b>57,220,738.86</b>   | <b>7%</b>   |

Prepared and Certified Correct by:

**JORIEL DAGOSA**  
Chief Corporate Accountant

Noted by:

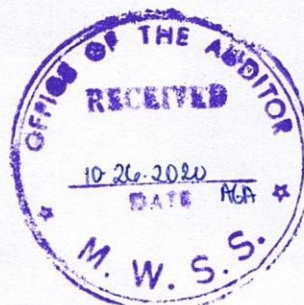
**VIRGINIA V. OCTA**  
DM for Administration

Recommending Approval:

**CLAUDINE B. OROCIO - ISORENA**  
DA Admin & Legal Affairs

Approved:

**PATRICK LESTER N. TY**  
Chief Regulator



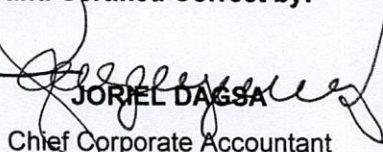




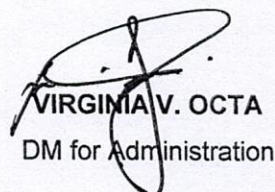
Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**STATEMENT OF INCOME AND EXPENSES**  
For the Period Ended May 31, 2020

|  | <u>2020</u>          | <u>2019</u>          | <u>Inc/(Dec.)</u>    | <u>%</u>    |
|--|----------------------|----------------------|----------------------|-------------|
| <b>REVENUES</b>                        |                      |                      |                      |             |
| CONCESSION FEES                        | 78,484,583.35        | 50,439,583.35        | 28,045,000.00        | 56%         |
| <b>EXPENSES</b>                        |                      |                      |                      |             |
| Personnel Services                     | 25,742,647.46        | 25,537,428.28        | 205,219.18           | 1%          |
| Maintenance & Other Operating Expenses | 20,017,990.50        | 18,282,617.06        | 1,735,373.44         | 9%          |
| Non-Cash - Depreciation Expense        | 1,613,280.14         | 1,606,629.50         | 6,650.64             | 0%          |
| Financial Expenses                     | -                    | 9,000.00             | (9,000.00)           | -100%       |
| <b>TOTAL EXPENSES</b>                  | <b>47,373,918.10</b> | <b>45,435,674.84</b> | <b>1,938,243.26</b>  | <b>4%</b>   |
| <b>INCOME/(LOSS) FROM OPERATIONS</b>   | <b>31,110,665.25</b> | <b>5,003,908.51</b>  | <b>26,106,756.74</b> | <b>522%</b> |
| <b>ADD/DEDUCT:</b>                     |                      |                      |                      |             |
| <b>OTHER INCOME</b>                    | <b>1,392,638.67</b>  | <b>1,269,624.86</b>  | <b>123,013.81</b>    | <b>10%</b>  |
| INTEREST INCOME - Bank Deposit         | 1,383,845.61         | 1,225,037.81         | 158,807.80           | 13%         |
| INTEREST INCOME - MVFP                 | 8,793.06             | 44,427.05            | (35,633.99)          | -80%        |
| MISCELLANEOUS INCOME                   | -                    | 160.00               | (160.00)             | -100%       |
| GAIN/LOSS ON FOREX                     | -                    | -                    | -                    | 0%          |
| PRIOR YEARS ADJUSTMENT                 | -                    | -                    | -                    | 0%          |
| <b>INCOME/(LOSS) BEFORE INCOME TAX</b> | <b>32,503,303.92</b> | <b>6,273,533.37</b>  | <b>26,229,770.55</b> | <b>418%</b> |

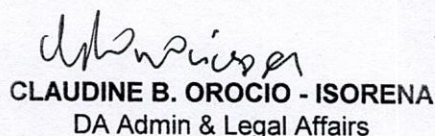
Prepared and Certified Correct by:

  
JORIEL DAGOSA  
Chief Corporate Accountant

Noted by:

  
VIRGINIA V. OCTA  
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CLAUDINE B. OROCIO - ISORENA  
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APPROVED:

  
PATRICK LESTER N. TY  
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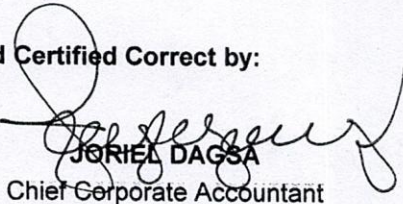




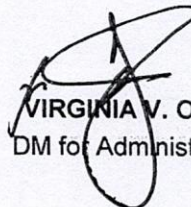
Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**STATEMENT OF CHANGES IN GOVERNMENT EQUITY**  
**For the Period Ended May 31, 2020**

|  | <u>2020</u>           | <u>2019</u>           | <u>Inc/(Dec.)</u>    | <u>%</u>  |
|--|-----------------------|-----------------------|----------------------|-----------|
| <b>RETAINED EARNINGS - Beg. Balance</b>          | <b>696,760,966.52</b> | <b>696,431,426.29</b> | <b>329,540.23</b>    | <b>0%</b> |
| Adjustments:                                     |                       |                       |                      |           |
| Dividends Paid -                                 | -                     | -                     |                      | 0%        |
| Prior Years/Adj/Allocated cost/Errors            | 1,896,734.18          | (514,311.47)          | 2,411,045.65         | -469%     |
| Change in Accounting Policy                      | -                     | -                     |                      | 0%        |
| Correction of Fundamental Error on Depr.         | -                     | -                     |                      | 0%        |
| <b>ADJUSTED RETAINED EARNINGS</b>                | <b>698,657,700.70</b> | <b>695,917,114.82</b> | <b>2,740,585.88</b>  | <b>0%</b> |
| Add: Net Income                                  | 32,503,303.92         | 6,273,533.37          | 26,229,770.55        | 418%      |
| Less: Reserved - Appropriation for contingencies | -                     | -                     |                      | 0%        |
| <b>RETAINED EARNINGS - Ending Balance</b>        | <b>731,161,004.62</b> | <b>702,190,648.19</b> | <b>28,970,356.43</b> | <b>4%</b> |

Prepared and Certified Correct by:

  
**JORIEL DAGSA**  
Chief Corporate Accountant

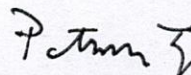
Noted by:

  
**VIRGINIA V. OCTA**  
DM for Administration

Recommendation Approval:

  
**CLAUDINE B. OROCIO - ISORENA**  
DA Admin & Legal Affairs

APPROVED:

  
**PATRICK LESTER N. TY**  
Chief Regulator





Republic of the Philippines

**MWSS - REGULATORY OFFICE****STATEMENT OF CASH FLOWS**

As of May 31, 2020

**For the Month**      **Year-to-Date****CASH FLOWS FROM OPERATING ACTIVITIES**

|  |                 |                 |
|--|-----------------|-----------------|
| Collection of Concession Fees                | -               | -               |
| Other Collections                            | 271,152.00      | 498,353.76      |
| Payment of Borrowing Cost                    | -               | -               |
| Payment of Personnel Cost                    | (7,804,353.46)  | (25,742,647.46) |
| Payment of MOOE                              | (2,834,332.05)  | (23,862,664.47) |
|  | -               | -               |
| Net Cash Generated from Operating Activities | (10,367,533.51) | (49,106,958.17) |

**CASH FLOWS FROM INVESTING ACTIVITIES**

|   |            |                 |
|---|------------|-----------------|
| Matured Investments                       | 783,095.41 | 1,564,216.29    |
| Investments                               | -          | -               |
| Investments in special reserve fund       | -          | -               |
| Capital Expenditures                      | -          | (13,982,288.30) |
| Net Cash provided by Investing Activities | 783,095.41 | (12,418,072.01) |

**CASH FLOWS FROM FINANCIAL ACTIVITIES**

|   |   |   |
|---|---|---|
| Loan Proceeds   | - | - |
| Debt Servicing  | - | - |
| Payment of Prior year's Dividend to National Government       | - | - |
| Net Cash used in Financial Activities                         | - | - |
| Effects of exchange rate changes on cash and cash equivalents | - | - |

|   |                |                 |
|---|----------------|-----------------|
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b> | (9,584,438.10) | (61,525,030.18) |
| <b>CASH AND CASH EQUIVALENTS BEGINNING BALANCES</b>         | 375,370,866.48 | 427,311,458.56  |

|   |                |                |
|---|----------------|----------------|
| <b>CASH AND CASH EQUIVALENT ENDING BALANCES</b> | 365,786,428.38 | 365,786,428.38 |
|   |                | 365,786,428.38 |

Prepared by:

  
**ALAN D. CHUEGAN**  
Finance Officer B

Certified Correct by:

  
**JORIEL M. DAGSA**  
Chief Corporate Accountant

Noted by:

  
**VIRGINIA V. OCTA**  
Manager, Administration Dept.

Recommending Approval:

  
**CLAUDINE B. OROCIO-ISORENA**  
DA for Administration and Legal Affairs

APPROVED:

  
**PATRICK LESTER N. TY**  
Chief Regulator





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

May 31, 2020

| 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        | 45,428,388.73  |              |
| CASH CIB-LC, Savings Account                  | 112        | -              |              |
| CASH CIB-LC, Time Deposits                    | 113        | 318,887,831.93 |              |
| <b>CASH IN BANK - FOREIGN CURRENCY</b>        |            |                |              |
| CASH CIB-FC, TIME DEPOSITS                    | 117        | 1,395,207.72   |              |
| <b>RECEIVABLES</b>                            |            |                |              |
| DUE FROM OFFICERS AND EMPLOYEES               | 123        | 80,428,353.31  |              |
| LOANS RECEIVABLE -OTHERS                      | 126        | 36,893,518.48  |              |
| INTEREST RECEIVABLE                           | 129        | 9,693.55       |              |
| <b>INTRA-AGENCY RECEIVABLES</b>               |            |                |              |
| DUE FROM CENTRAL OFFICE/HOME OFF              | 141        | 188,363,000.00 |              |
| 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        | 27,791.24      |              |
| ADVANCES TO CONTRACTORS                       | 181        | 13,067,829.16  |              |
| OTHER PREPAID EXPENSES                        | 185        | -              | 145,854.72   |
| <b>OTHER ASSETS</b>                           |            |                |              |
| GUARANTY DEPOSITS                             | 186        | 584,266.19     |              |
| RESTRICTED FUND                               | 285        | 104,009,405.83 |              |
| OTHER ASSETS - UNSERVICEABLE                  | 290        | 1,698,290.46   |              |
| OTHER ASSETS - CIP                            | 290-1      | 43,026,505.54  |              |
| <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        | 3,389,011.31   |              |





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

May 31, 2020

| Account Description                     | Acct. Code | BALANCES       |                |
|---|------------|----------------|----------------|
|   |            | Dr             | Cr             |
| Accum. Depre. - Office Eqpt.            | 221-321    |                | 1,872,720.73   |
| <b>FURNITURE &amp; FIXTURES</b>         | <b>222</b> | 4,321,110.15   |                |
| Accum. Depre. - Furniture & Fi          | 222-322    |                | 3,764,594.63   |
| <b>IT EQUIPMENT &amp; SOFTWARE</b>      | <b>223</b> | 126,520,885.69 |                |
| Accum. Depre. - IT Eqpt.                | 223-323    |                | 110,305,610.49 |
| <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    |                | 214,121.88     |
| <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    |                | 118,374.03     |
| <b>TECHNICAL &amp; SCIENTIFIC EQPT.</b> | <b>236</b> | 3,294,530.44   |                |
| Accum. Depre. - Technical & Sc          | 236-336    |                | 2,878,329.66   |
| <b>OTHER MACHINERIES AND EQUIPMENT</b>  | <b>240</b> | 1,428,047.36   |                |
| Accum Depre.-OME                        | 340        |                | 1,165,099.85   |
| <b>TRANSPORTATION EQUIPMENT</b>         |            |                |                |
| <b>MOTOR VEHICLES</b>                   | <b>241</b> | 15,858,011.17  |                |
| Accum. Depre. - Motor Vehicle           | 241-341    |                | 7,980,799.20   |
| <b>LIABILITIES</b>                      |            |                |                |
| <b>CURRENT LIABILITIES</b>              |            |                |                |
| <b>PAYABLE ACCOUNTS</b>                 |            |                |                |
| <b>ACCOUNTS PAYABLE</b>                 | <b>401</b> |                | 4,512,504.81   |
| <b>DUE TO OFFICERS &amp; EMPLOYEES</b>  | <b>403</b> |                | 13,182,756.91  |
| <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> |                | 778,836.67     |
| <b>DUE TO GSIS</b>                      | <b>413</b> |                | 864,728.32     |
| <b>DUE TO PAG-IBIG</b>                  | <b>414</b> |                | 68,009.81      |
| <b>DUE TO PHILHEALTH</b>                | <b>415</b> |                | 95,198.28      |
| <b>INTRA-AGENCY PAYABLES</b>            |            |                |                |
| <b>DUE TO C.O.</b>                      | <b>421</b> |                | 26,358.67      |
| <b>DUE TO OPERATING UNITS</b>           | <b>423</b> |                | 4,600.00       |
| <b>DUE TO OTHER FUNDS</b>               | <b>424</b> |                | 256,971.00     |





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

May 31, 2020

| Account Description              | Acct. Code | BALANCES      |                |
|----------------------------------|------------|---------------|----------------|
|                                  |            | Dr            | Cr             |
| <b>OTHER LIABILITY ACCOUNTS</b>  |            |               |                |
| Due to BAC- Bid Docs             | 426        |               | -              |
| PERFORMANCE/BIDDERS BOND         | 427        |               | -              |
| OTHER PAYABLES                   | 439        |               | 664,084.41     |
| <b>LONG - TERM LIBILITIES</b>    |            |               |                |
| LOANS PAYABLE - FOREIGN          | 445        |               | -              |
| <b>DEFERRED CREDITS</b>          |            |               |                |
| OTHER DEFERRED CREDITS           | 455        |               | 109,878,416.65 |
| <b>GOVERNMENT EQUITY</b>         |            |               |                |
| RETAINED EARNINGS                | 510        |               | 698,657,700.70 |
| <b>GENERAL INCOME ACCOUNTS</b>   |            |               |                |
| INCOME FROM WATERWORKS           | 639        |               | 78,484,583.35  |
| INTEREST INCOME                  | 664        |               | 1,392,638.67   |
| MISC. INCOME                     | 678        |               | -              |
| 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        | 17,760,907.42 |                |
| SALARIES & WAGES - CONTRACTUAL   | 706        | -             |                |
| PERA                             | 711        | 637,294.10    |                |
| ADDITIONAL COMPENSATION          | 712        | -             |                |
| REPRESENTATION ALLOWANCE         | 713        | 563,940.64    |                |
| TRANSPORTATION ALLOWANCE         | 714        | 340,235.00    |                |
| CLOTHING/UNIFORM ALLOWANCE       | 715        | 366,000.00    |                |
| SUBSISTENCE, COLA, AMELIORATION  | 716        | -             |                |
| Productivity Incentive Allowance | 717        | -             |                |
| OTHER BONUSES & ALLOWANCES       | 719        | 3,404,417.00  |                |
| HONORARIA                        | 720        | -             |                |
| HAZARD PAY                       | 721        | 188,000.00    |                |
| LONGEVITY PAY                    | 722        | -             |                |
| OVERTIME AND NIGHT PAY           | 723        | 62,773.06     |                |
| CASH GIFT                        | 724        | 2,500.00      |                |
| YEAR END BONUS (13TH MO.)        | 725        | 32,659.50     |                |
| LIFE & RETIREMENT INS. CONTRIB   | 731        | 2,116,567.93  |                |
| PAG-IBIG CONTRIBUTIONS           | 732        | 32,000.00     |                |





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

May 31, 2020

| Account Description                          | Acct. Code | BALANCES     |    |
|--|------------|--------------|----|
|  |            | Dr           | Cr |
| PHILHEALTH CONTRIBUTIONS                     | 733        | 203,752.81   |    |
| ECC CONTRIBUTIONS                            | 734        | 31,600.00    |    |
| TERMINAL LEAVE BENEFITS                      | 742        | -            |    |
| LOYALTY AWARD BENEFITS                       | 743        | -            |    |
| PROVIDENT FUND BENEFITS                      | 744        | -            |    |
| OTHER PERSONNEL BENEFITS                     | 749        | -            |    |
| <b>MAINT. &amp; OTHER OPERATING EXPENSES</b> |            |              |    |
| TRAVELLING EXP                               | 751        | 228,278.00   |    |
| TRAINING EXPENSES                            | 753        | 902,323.48   |    |
| SCHOLARSHIP EXPENSES                         | 754        | -            |    |
| OFFICE SUPPLIES                              | 755        | 363,578.50   |    |
| MAINTENANCE, SAMPLING & OTHER CO             | 759        | 251,230.70   |    |
| GASOLINE, OIL AND LUBRICANTS                 | 761        | 325,211.51   |    |
| OTHER SUPPLIES EXPENSE                       | 765        | 40,224.90    |    |
| WATER EXPENSES                               | 766        | 60,363.80    |    |
| ELECTRICITY EXPENSE                          | 767        | 167,112.66   |    |
| POSTAGE AND DELIVERIES                       | 771        | 20,244.00    |    |
| TELEPHONE EXPENSES - LANDLINE                | 772        | 42,814.05    |    |
| TELEPHONE EXPENSES - MOBILE                  | 773        | 169,873.08   |    |
| INTERNET EXPENSE                             | 774        | 65,940.00    |    |
| MEMEBRSHIP DUES/CONTRI TO ORG                | 778        | -            |    |
| ADVERTISING EXPENSES                         | 780        | 311,979.00   |    |
| PRINTING AND BINDING EXPENSES                | 781        | 1,050.00     |    |
| RENT EXPENSE                                 | 782        | 54,051.50    | -  |
| REPRESENTATION EXPENSES                      | 783        | 127,710.86   |    |
| TRANSPORTATION EXPENSES                      | 784        | -            |    |
| SUBSCRIPTION EXPENSES                        | 786        | 747,495.14   |    |
| SURVEY EXPENSES - PAWS UPNEC                 | 787        | -            |    |
| LEGAL SERVICES-Appeals                       | 791        | -            |    |
| AUDITING SERVICES                            | 792        | 7,055.72     |    |
| CONSULTANCY                                  | 793        | 8,690,784.91 |    |
| ENVIRONMENT/SANITARY SERVICES                | 794        | -            |    |
| JANITORIAL SERVICES                          | 796        | 318,949.85   |    |
| SECURITY SERVICES                            | 797        | 701,100.90   |    |
| OTHER PROFESSIONAL SERVICES                  | 799        | 5,486,711.14 |    |
| R&M - OFFICE BUILDINGS                       | 811        | 132,320.00   |    |
| R&M - OFFICE BUILDINGS                       | 815        |              |    |
| R&M - OFFICE EQUIPMENT                       | 821        | 33,870.00    |    |





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

May 31, 2020

| Account Description                               | Acct. Code | BALANCES         |                  |
|---|------------|------------------|------------------|
|   |            | Dr               | Cr               |
| R&M - FURNITURE & FIXTURES                        | 822        | 314.75           |                  |
| R&M - IT EQPT & SOFTWARE                          | 823        | 1,500.00         |                  |
| R&M - COMMUNICATION EQPT.                         | 829        | -                |                  |
| R&M - SPORTS EQUIPMENT                            | 835        | -                |                  |
| R&M - OTHER MACHINERIES & EQPT                    | 840        | -                |                  |
| R&M - MOTOR VEHICLES                              | 841        | 150.00           |                  |
| SUBSIDY TO OTHER FUNDS                            | 877        |                  |                  |
| DONATIONS   | 878        | -                |                  |
| EXTRAORDINARY & MISCELLANEOUS EXP                 | 883        | 130,288.50       |                  |
| MISCELLANEOUS EXPENSES                            | 884        | (4,416.26)       |                  |
| TAXES, DUTIES AND LICENSES                        | 891        | 3,109.06         |                  |
| FIDELITY BOND PREMIUMS                            | 892        | 27,000.00        |                  |
| Insurance Expenses                                | 893        | 38,821.12        |                  |
| Depreciation - Office Buildings                   | 911        | -                |                  |
| Depreciation - Office Equipment                   | 921        | 218,222.30       |                  |
| Depreciation - Furniture and Fixtures             | 922        | 20,071.42        |                  |
| Depreciation - IT Equipment                       | 923        | 545,325.60       |                  |
| 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        | 14,004.97        |                  |
| Depreciation - Motor Vehicles                     | 941        | 782,661.50       | -                |
| OTHER MOOE  | 969        | 570,949.63       |                  |
| BANK CHARGES                                      | 971        | -                |                  |
| INTEREST EXPENSE - DEBT SERVICE                   | 975        | -                |                  |
| Totals  |            | 1,040,291,784.13 | 1,040,291,784.13 |

Prepared by:

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





Republic of the Philippines

# MWSS - REGULATORY OFFICE

## GENERAL LEDGER TRIAL BALANCE

May 31, 2020

| <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          | 34,247,772.27  | -              |
| CASH CIB-LC, C/A-LBP MVFP/MPLP | 111-LBP2         | 9,909,642.71   | -              |
| 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         | 318,887,831.93 | -              |
| CASH CIB-FC, SA - LBP Dollars  | 117-LBP\$        | 1,395,207.72   | -              |
| DUE FROM OE - Cash Advance     | 123-CA           | 697,897.24     | -              |
| DUE FROM OE - Health Insurance | 123-HMO          | 949,839.94     | -              |
| 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        | 143,784.90     | -              |
| LOANS RECEIVABLE - MVFP/HOUSNG | 126              | 36,893,518.48  | -              |
| INTEREST RECEIVABLE            | 129              | 9,693.55       | -              |
| DUE FROM C.O./HOME OFFICE      | 141-1            | 188,363,000.00 | -              |
| OTHER RECEIVABLES              | 149              | 283,004.27     | -              |
| PREPAID INSURANCE              | 178              | 27,791.24      | -              |
| ADVANCES - BUILDING            | 181 - BUILDING   | 8,135,576.53   | -              |
| 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 - DBM             | 186-DBM          | 319,641.19     | -              |
| 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              | 3,389,011.31   | -              |
| Accum. Depre. - Office Eqpt.   | 221-321          | -              | 1,872,720.73   |
| FURNITURE & FIXTURES           | 222              | 4,321,110.15   | -              |
| Accum. Depre. - Furniture & Fi | 222-322          | -              | 3,764,594.63   |
| IT EQUIPMENT & SOFTWARE        | 223              | 126,520,885.69 | -              |
| Accum. Depre. - IT Eqpt.       | 223-323          | -              | 110,305,610.49 |
| 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          | -              | 214,121.88     |
| SPORTS EQUIPMENT               | 235              | 222,191.75     | -              |
| Accum. Depre. - Sports Eqpt.   | 235-335          | -              | 118,374.03     |
| TECHNICAL & SCIENTIFIC EQPT.   | 236              | 3,294,530.44   | -              |
| Accum. Depre. - Technical & Sc | 236-336          | -              | 2,878,329.66   |
| OM & E - Elect & Cooling       | 240-1            | 536,217.32     | -              |





Republic of the Philippines

# MWSS - REGULATORY OFFICE

## GENERAL LEDGER TRIAL BALANCE

May 31, 2020

| <u>Account Description</u>     | <u>Acct Code</u> | <u>Dr</u>      | <u>Cr</u>      |
|--------------------------------|------------------|----------------|----------------|
| Accum Depre.-OME- Elec & Cooli | 240-1-340        | -              | 482,595.59     |
| 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        | -              | 129,860.13     |
| O M & E - Audio Visual         | 240-4            | 702,741.04     | -              |
| Accum Depre.-OME- Audio Visual | 240-4-340        | -              | 512,324.13     |
| MOTOR VEHICLES                 | 241              | 15,858,011.17  | -              |
| Accum. Depre. - Motor Vehicle  | 241-341          | -              | 7,980,799.20   |
| RESTRICTED FUND/ASSETS         | 285              | 104,009,405.83 | -              |
| OTHER ASSETS                   | 290              | 1,698,290.46   | -              |
| OTHER ASSETS - CIP             | 290-1            | 43,026,505.54  | -              |
| A/P-Vouchers Payable           | 401-1            | -              | 209,854.25     |
| A/P-Accrued Expenses - MOOE    | 401-2            | -              | 4,302,650.56   |
| DUE TO OE - Claims             | 403-2            | -              | 13,182,756.91  |
| DUE TO BIR - ITW Employees     | 412-1            | -              | 704,722.44     |
| DUE TO BIR - VAT Professionals | 412-3            | -              | 11,883.48      |
| DUE TO BIR - EWT Supplrs/Servi | 412-4            | -              | 28,262.91      |
| DUE to BIR - Final Vat Withhld | 412-5            | -              | 33,967.84      |
| DUE TO GSIS - Gov't. Share     | 413-1            | -              | 418,256.88     |
| DUE TO GSIS - Employee Share   | 413-2            | -              | 325,098.09     |
| DUE TO GSIS - Sate Insurance   | 413-3            | -              | 6,300.00       |
| DUE TO GSIS - Plans            | 413-4            | -              | 374.36         |
| DUE TO GSIS - Loans            | 413-5            | -              | 114,698.99     |
| DUE TO PAG-IBIG - Gov't.Share  | 414-1            | -              | 2,400.00       |
| DUE TO PAG-IBIG - Employee Sha | 414-2            | -              | 16,350.00      |
| DUE TO PAG-IBIG - Empl Loans   | 414-3            | -              | 13,759.81      |
| DUE TO PAG-IBIG - PAG-IBIG II  | 414-4            | -              | 35,500.00      |
| DUE TO PHILHEALTH - Gov't. Sha | 415-1            | -              | 41,164.58      |
| DUE TO PHILHEALTH - Empl. Shar | 415-2            | -              | 54,033.70      |
| DUE TO C.O.                    | 421              | -              | 26,358.67      |
| DUE TO OPTNG U - RO Tubig Due  | 423              | -              | 4,600.00       |
| DUE TO OF - WF Empl. Share     | 424-2            | -              | 3,000.00       |
| DUE TO OF - WASSLAI Contributn | 424-4            | -              | 120,896.00     |
| DUE TO OF - WASSLAI Loans      | 424-5            | -              | 95,885.00      |
| DUE TO OF - Coop Capital       | 424-6            | -              | 23,750.00      |
| DUE TO OF - SSS PS             | 424-9            | -              | 13,440.00      |
| OTHER PAYABLES                 | 439              | -              | 664,084.41     |
| DEFFERRED CREDITS              | 455              | -              | 109,878,416.65 |
| RETAINED EARNINGS              | 510              | -              | 698,657,700.70 |
| INCOME FROM WATERWORKS         | 639              | -              | 78,484,583.35  |
| INTEREST INCOME - Bank Deposit | 664-1            | -              | 1,383,845.61   |





Republic of the Philippines

# MWSS - REGULATORY OFFICE

## GENERAL LEDGER TRIAL BALANCE

May 31, 2020

| <u>Account Description</u>                | <u>Acct Code</u> | <u>Dr</u>     | <u>Cr</u> |
|---|------------------|---------------|-----------|
| INTEREST INCOME - MVFP                    | 664-2            | -             | 8,793.06  |
| SALARIES & WAGES - REGULAR                | 701              | 17,760,907.42 | -         |
| PERA                                      | 711              | 637,294.10    | -         |
| REPRESENTATION ALLOWANCE                  | 713              | 563,940.64    | -         |
| TRANSPORTATION ALLOWANCE                  | 714              | 340,235.00    | -         |
| CLOTHING/UNIFORM ALLOWANCE                | 715              | 366,000.00    | -         |
| OTHER BONUSES - MYFA                      | 719-4            | 3,404,417.00  | -         |
| HAZARD DUTY PAY                           | 721              | 188,000.00    | -         |
| OVERTIME AND NIGHT PAY                    | 723              | 62,773.06     | -         |
| CASH GIFT                                 | 724              | 2,500.00      | -         |
| YEAR END BONUS                            | 725              | 32,659.50     | -         |
| LIFE & RETIREMENT INS. CONTRIB            | 731              | 2,116,567.93  | -         |
| PAG-IBIG CONTRIBUTIONS                    | 732              | 32,000.00     | -         |
| PHILHEALTH CONTRIBUTIONS                  | 733              | 203,752.81    | -         |
| ECC CONTRIBUTIONS                         | 734              | 31,600.00     | -         |
| TRAVELLING EXP-LOCAL-Allowance            | 751-1            | 195,600.00    | -         |
| TRAVELLING EXP-LOCAL-Air&Sea              | 751-2            | 4,758.00      | -         |
| TRAVELLING EXP-LOCAL-Inland               | 751-3            | 27,920.00     | -         |
| TRAINING EXPENSES                         | 753              | 902,323.48    | -         |
| OFFICE SUPPLIES - Off Supplies            | 755-1            | 242,233.50    | -         |
| OFFICE SUPPLIES - Computer Sup            | 755-2            | 121,345.00    | -         |
| MAINTENANCE, SAMPLING & OTHER CON         | 759              | 251,230.70    | -         |
| GASOLINE, OIL AND LUBRICANTS              | 761              | 325,211.51    | -         |
| OTHER SUPPLIES EXPENSE                    | 765              | 40,224.90     | -         |
| WATER EXPENSES                            | 766              | 60,363.80     | -         |
| ELECTRICITY EXPENSES                      | 767              | 167,112.66    | -         |
| POSTAGE AND DELIVERIES                    | 771              | 20,244.00     | -         |
| TELEPHONE EXPENSES - LANDLINE             | 772              | 42,814.05     | -         |
| TELEPHONE EXPENSES - MOBILE               | 773              | 169,873.08    | -         |
| INTERNET EXPENSE                          | 774              | 65,940.00     | -         |
| ADVERTISING EXPENSES                      | 780              | 311,979.00    | -         |
| PRINTING AND BINDING EXPENSES             | 781              | 1,050.00      | -         |
| RENT EXPENSE - COPIERS                    | 782-1            | 54,051.50     | -         |
| REPRESENTATION EXPENSES                   | 783              | 127,710.86    | -         |
| SUBSCRIPTION EXPENSES                     | 786              | 747,495.14    | -         |
| AUDITING SERVICES                         | 792              | 7,055.72      | -         |
| CONSULTANCY - ACR/CAPEX/Service Obli      | 793-2            | 3,955,303.27  | -         |
| CONSULTANCY - Rate/tariff Restr/Regulator | 793-4            | 4,306,481.64  | -         |
| CONSULTANCY - CUSTOMER SURVEY             | 793-6            | 429,000.00    | -         |
| JANITORIAL SERVICES                       | 796              | 318,949.85    | -         |
| SECURITY SERVICES                         | 797              | 701,100.90    | -         |
| OTHER PROF SRVCS - WQ Test                | 799-1            | 518,870.00    | -         |





Republic of the Philippines

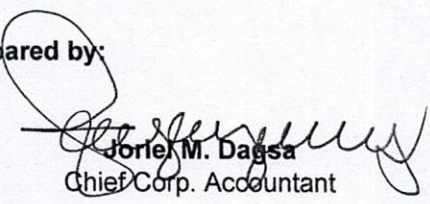
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**

May 31, 2020

| <u>Account Description</u>      | <u>Acct Code</u> | <u>Dr</u>               | <u>Cr</u>               |
|---------------------------------|------------------|-------------------------|-------------------------|
| OTHER PROF SRVCS - Others       | 799-3            | 4,967,841.14            | -                       |
| R&M - OFFICE BUILDINGS          | 811              | 132,320.00              | -                       |
| R&M - OFFICE EQUIPMENT          | 821              | 33,870.00               | -                       |
| R&M - FURNITURE & FIXTURES      | 822              | 314.75                  | -                       |
| R&M - IT EQPT & SOFTWARE        | 823              | 1,500.00                | -                       |
| R&M - MOTOR VEHICLES            | 841              | 150.00                  | -                       |
| EXTRAORDINARY AND MISCELLANEOUS | 883              | 130,288.50              | -                       |
| MISCELLANEOUS EXPENSES          | 884              | -                       | 4,416.26                |
| TAXES, DUTIES & LIC.-Veh Regis  | 891-1            | 3,109.06                | -                       |
| FIDELITY BOND PREMIUMS          | 892              | 27,000.00               | -                       |
| INSURANCE EXP.- Vehicle Insura  | 893-1            | 38,821.12               | -                       |
| DEPRECIATION - OFFICE EQPT.     | 921              | 218,222.30              | -                       |
| DEPRECIATION - FURN & FIXTURES  | 922              | 20,071.42               | -                       |
| DEPRECIATION - IT Equipment     | 923              | 545,325.60              | -                       |
| DEPRECIATION - Communication E  | 929              | 16,950.00               | -                       |
| DEPRECIATION - Sports Eqpt.     | 935              | 5,099.95                | -                       |
| DEPRECIATION - Technical & Sci  | 936              | 10,944.40               | -                       |
| Depre. - OM&E - Appliances      | 940-3            | 596.92                  | -                       |
| Depre. - OM&E - Audio Visual    | 940-4            | 13,408.05               | -                       |
| DEPRECIATION - Motor Vehicle    | 941              | 782,661.50              | -                       |
| OTHER MOOE - GAD & CULTURAL     | 969-2            | 570,949.63              | -                       |
|                                 |                  |                         |                         |
| <b>TOTAL</b>                    |                  | <b>1,040,296,200.39</b> | <b>1,040,296,200.39</b> |

0.00

Prepared by:

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