



MWSS - REGULATORY OFFICE

TRIAL BALANCE

January 31, 2020

Account Description	Acct. Code	BALANCES	
		Dr	Cr
ASSETS			
CURRENT ASSETS			
CASH			
CASH-CASH ON HAND			
CASH - Cash Collecting Officer	102	-	
PETTY CASH FUND	104	75,000.00	
CASH IN BANK - LOCAL CURRENCY			
CASH CIB-LC, Current Account	111	98,695,879.05	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	317,323,615.64	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	1,395,207.72	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	80,251,381.91	
LOANS RECEIVABLE -OTHERS	126	37,064,471.91	
INTEREST RECEIVABLE	129	817,651.15	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	188,363,000.00	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
PREPAYMENTS			
PREPAID INSURANCE	178	57,988.56	
ADVANCES TO CONTRACTORS	181	14,523,851.08	
OTHER PREPAID EXPENSES	185	-	145,854.72
OTHER ASSETS			
GUARANTY DEPOSITS	186	584,266.19	
RESTRICTED FUND	285	103,449,426.59	
OTHER ASSETS - UNSERVICEABLE	290	1,698,290.46	
OTHER ASSETS - CIP	290-1	34,028,044.10	
PROPERTY, PLANT AND EQUIPMENT			
BUILDINGS			
OFFICE BUILDINGS	211	2,815,427.54	
Accum. Depre. - Office Bldg	211-311		2,533,884.79
OFF. EQUIPMENT, FURNITURE AND FIXTURES			
OFFICE EQUIPMENT	221	3,364,111.31	



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Account Description	Acct. Code	BALANCES	
		Dr	Cr
Accum. Depre. - Office Eqpt.	221-321		1,698,122.57
FURNITURE & FIXTURES	222	4,321,110.15	
Accum. Depre. - Furniture & Fi	222-322		3,751,978.39
IT EQUIPMENT & SOFTWARE	223	126,520,885.69	
Accum. Depre. - IT Eqpt.	223-323		109,869,777.21
LIBRARY BOOKS	224	494,451.00	
Accum. Depre. - Library Books	224-324		445,005.90
MACHINERIES AND EQUIPMENT			
COMMUNICATION EQUIPMENT	229	396,113.21	
Accum. Depre. - Comm. Eqpt.	229-329		200,561.88
MEDICAL, DENTAL & LAB EQPT.	233	-	
Accum. Depre. - Medical Eqpt.	233-333		-
SPORTS EQUIPMENT	235	222,191.75	
Accum. Depre. - Sports Eqpt.	235-335		114,294.07
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	
Accum. Depre. - Technical & Sc	236-336		2,869,574.14
OTHER MACHINERIES AND EQUIPMENT	240	1,428,047.36	
Accum Depre.-OME	340		1,154,074.95
TRANSPORTATION EQUIPMENT			
MOTOR VEHICLES	241	15,858,011.17	
Accum. Depre. - Motor Vehicle	241-341		7,354,670.00
LIABILITIES			
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
ACCOUNTS PAYABLE	401		11,387,418.41
DUE TO OFFICERS & EMPLOYEES	403		13,443,142.86
DIVIDENDS PAYABLE	408		-
INTEREST PAYABLE	409		-
INTER-AGENCY PAYABLES			
DUE TO BIR	412		1,488,414.52
DUE TO GSIS	413		976,812.77
DUE TO PAG-IBIG	414		79,299.29
DUE TO PHILHEALTH	415		87,187.13
INTRA-AGENCY PAYABLES			
DUE TO C.O.	421		212,986.24
DUE TO OPERATING UNITS	423		24,600.02
DUE TO OTHER FUNDS	424		326,797.00



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Account Description	Acct. Code	BALANCES	
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OTHER LIABILITY ACCOUNTS			
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		2,032,234.18
OTHER PAYABLES	439		664,084.41
LONG - TERM LIABILITIES			
LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS			
OTHER DEFERRED CREDITS	455		172,666,083.33
GOVERNMENT EQUITY			
RETAINED EARNINGS	510		696,760,966.52
GENERAL INCOME ACCOUNTS			
INCOME FROM WATERWORKS	639		15,696,916.67
INTEREST INCOME	664		69,501.72
MISC. INCOME	678		-
GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS			
PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES			
PERSONNEL SERVICES			
SALARIES & WAGES - REGULAR	701	3,513,083.48	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	124,000.00	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	113,500.00	
TRANSPORTATION ALLOWANCE	714	72,500.00	
CLOTHING/UNIFORM ALLOWANCE	715	6,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	-	
OTHER BONUSES & ALLOWANCES	719	-	
HONORARIA	720	-	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	37,515.75	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	421,570.02	
PAG-IBIG CONTRIBUTIONS	732	6,200.00	



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Account Description	Acct. Code	BALANCES	
		Dr	Cr
PHILHEALTH CONTRIBUTIONS	733	39,738.00	
ECC CONTRIBUTIONS	734	6,200.00	
TERMINAL LEAVE BENEFITS	742	-	
LOYALTY AWARD BENEFITS	743	-	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	-	
MAINT. & OTHER OPERATING EXPENSES			
TRAVELLING EXP	751	8,100.00	
TRAINING EXPENSES	753	33,190.73	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	73,452.00	
MAINTENANCE, SAMPLING & OTHER CO	759	85,280.00	
GASOLINE, OIL AND LUBRICANTS	761	79,544.91	
OTHER SUPPLIES EXPENSE	765	27,496.00	
WATER EXPENSES	766	-	
ELECTRICITY EXPENSE	767	-	
POSTAGE AND DELIVERIES	771	-	
TELEPHONE EXPENSES - LANDLINE	772	19,435.89	
TELEPHONE EXPENSES - MOBILE	773	57,326.84	
INTERNET EXPENSE	774	26,376.00	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	204,588.00	
PRINTING AND BINDING EXPENSES	781	-	
RENT EXPENSE	782	24,442.89	-
REPRESENTATION EXPENSES	783	42,094.87	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	375,396.61	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	6,110.72	
CONSULTANCY	793	429,000.00	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	212,641.25	
SECURITY SERVICES	797	-	
OTHER PROFESSIONAL SERVICES	799	1,846,814.54	
R&M - OFFICE BUILDINGS	811	-	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	-	



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Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - FURNITURE & FIXTURES	822	-	
R&M - IT EQPT & SOFTWARE	823	-	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	-	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EX	883	49,000.00	
MISCELLANEOUS EXPENSES	884	-	
TAXES, DUTIES AND LICENSES	891	-	
FIDELITY BOND PREMIUMS	892	-	
Insurance Expenses	893	7,733.82	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	43,624.14	
Depreciation - Furniture and Fixtures	922	7,455.18	
Depreciation - IT Equipment	923	109,492.32	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	3,390.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	1,019.99	
Depreciation - Technical and Scientific Equipment	936	2,188.88	
Depreciation - Other Machineries and Equipment	940	2,980.07	
Depreciation - Motor Vehicles	941	156,532.30	-
OTHER MOOE	969	453,270.24	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		1,046,054,243.69	1,046,054,243.69

Prepared by:

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



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

January 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	87,692,615.04	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	9,732,290.26	-
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	317,323,615.64	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,395,207.72	-
DUE FROM OE - Cash Advance	123-CA	502,468.74	-
DUE FROM OE - Health Insurance	123-HMO	953,839.94	-
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	158,242.00	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	37,064,471.91	-
INTEREST RECEIVABLE	129	817,651.15	-
DUE FROM C.O./HOME OFFICE	141-1	188,363,000.00	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	57,988.56	-
ADVANCES - BUILDING	181 - BUILDING	9,591,598.45	-
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	3,364,111.31	-
Accum. Depre. - Office Eqpt.	221-321	-	1,698,122.57
FURNITURE & FIXTURES	222	4,321,110.15	-
Accum. Depre. - Furniture & Fi	222-322	-	3,751,978.39
IT EQUIPMENT & SOFTWARE	223	126,520,885.69	-
Accum. Depre. - IT Eqpt.	223-323	-	109,869,777.21
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	-	200,561.88
SPORTS EQUIPMENT	235	222,191.75	-
Accum. Depre. - Sports Eqpt.	235-335	-	114,294.07
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,869,574.14
OM & E - Elect & Cooling	240-1	536,217.32	-



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

January 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	-	129,561.67
O M & E - Audio Visual	240-4	702,741.04	-
Accum Depre.-OME- Audio Visual	240-4-340	-	501,597.69
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	7,354,670.00
RESTRICTED FUND/ASSETS	285	103,449,426.59	-
OTHER ASSETS	290	1,698,290.46	-
OTHER ASSETS - CIP	290-1	34,028,044.10	-
A/P-Vouchers Payable	401-1	-	7,984,613.99
A/P-Accrued Expenses - MOOE	401-2	-	3,402,804.42
DUE TO OE - Claims	403-2	-	13,443,142.86
DUE TO BIR - ITW Employees	412-1	-	720,132.28
DUE TO BIR - VAT Professionals	412-3	-	15,132.78
DUE TO BIR - EWT Supplrs/Servi	412-4	-	206,992.38
DUE to BIR - Final Vat Withhld	412-5	-	546,157.08
DUE TO GSIS - Gov't. Share	413-1	-	421,570.02
DUE TO GSIS - Employee Share	413-2	-	316,527.22
DUE TO GSIS - Sate Insurance	413-3	-	6,200.00
DUE TO GSIS - Plans	413-4	-	374.36
DUE TO GSIS - Loans	413-5	-	232,141.17
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	-	25,449.29
DUE TO PAG-IBIG - PAG-IBIG II	414-4	-	35,500.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	40,463.00
DUE TO PHILHEALTH - Empl. Shar	415-2	-	46,724.13
DUE TO C.O.	421	-	212,986.24
DUE TO OPTNG U - RO Tubig Due	423	-	24,600.02
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	-	171,818.00
DUE TO OF - Coop Capital	424-6	-	28,000.00
DUE TO OF - SSS PS	424-9	-	13,440.00
PERFORMANCE/BIDDERS BOND	427	-	2,032,234.18
OTHER PAYABLES	439	-	664,084.41
DEFERRED CREDITS	455	-	172,666,083.33
RETAINED EARNINGS	510	-	696,760,966.52
INCOME FROM WATERWORKS	639	-	15,696,916.67



Republic of the Philippines
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GENERAL LEDGER TRIAL BALANCE

January 31, 2020

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
INTEREST INCOME - Bank Deposit	664-1	-	67,607.68
INTEREST INCOME - MVFP	664-2	-	1,894.04
SALARIES & WAGES - REGULAR	701	3,513,083.48	-
PERA	711	124,000.00	-
REPRESENTATION ALLOWANCE	713	113,500.00	-
TRANSPORTATION ALLOWANCE	714	72,500.00	-
CLOTHING/UNIFORM ALLOWANCE	715	6,000.00	-
OVERTIME AND NIGHT PAY	723	37,515.75	-
LIFE & RETIREMENT INS. CONTRIB	731	421,570.02	-
PAG-IBIG CONTRIBUTIONS	732	6,200.00	-
PHILHEALTH CONTRIBUTIONS	733	39,738.00	-
ECC CONTRIBUTIONS	734	6,200.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	8,100.00	-
TRAINING EXPENSES	753	33,190.73	-
OFFICE SUPPLIES - Off Supplies	755-1	28,707.00	-
OFFICE SUPPLIES - Computer Sup	755-2	44,745.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	85,280.00	-
GASOLINE, OIL AND LUBRICANTS	761	79,544.91	-
OTHER SUPPLIES EXPENSE	765	27,496.00	-
TELEPHONE EXPENSES - LANDLINE	772	19,435.89	-
TELEPHONE EXPENSES - MOBILE	773	57,326.84	-
INTERNET EXPENSE	774	26,376.00	-
ADVERTISING EXPENSES	780	204,588.00	-
RENT EXPENSE - COPIERS	782-1	24,442.89	-
REPRESENTATION EXPENSES	783	42,094.87	-
SUBSCRIPTION EXPENSES	786	375,396.61	-
AUDITING SERVICES	792	6,110.72	-
CONSULTANCY - CUSTOMER SURVEY	793-6	429,000.00	-
JANITORIAL SERVICES	796	212,641.25	-
OTHER PROF SRVCS - Others	799-3	1,846,814.54	-
EXTRAORDINARY AND MISCELLANEOUS	883	49,000.00	-
INSURANCE EXP.- Vehicle Insura	893-1	7,733.82	-
DEPRECIATION - OFFICE EQPT.	921	43,624.14	-
DEPRECIATION - FURN & FIXTURES	922	7,455.18	-
DEPRECIATION - IT Equipment	923	109,492.32	-
DEPRECIATION - Communication E	929	3,390.00	-
DEPRECIATION - Sports Eqpt.	935	1,019.99	-
DEPRECIATION - Technical & Sci	936	2,188.88	-
Depre. - OM&E - Appliances	940-3	298.46	-
Depre. - OM&E - Audio Visual	940-4	2,681.61	-
DEPRECIATION - Motor Vehicle	941	156,532.30	-
OTHER MOOE - GAD & CULTURAL	969-2	453,270.24	-



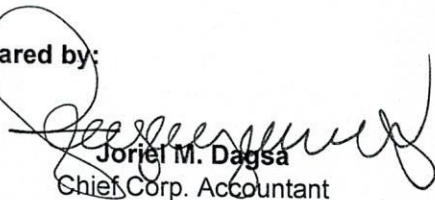
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GENERAL LEDGER TRIAL BALANCE

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TOTAL		1,046,054,243.69	1,046,054,243.69

0.00

Prepared by:


Joriel M. Dagsa
Chief Corp. Accountant