



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

March 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	65,282,409.20	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	318,104,736.52	
<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	81,284,065.81	
LOANS RECEIVABLE -OTHERS	126	36,928,018.48	
INTEREST RECEIVABLE	129	333,507.64	
<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	43,358.08	
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	103,449,426.59	
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	





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Account Description	Acct. Code	BALANCES	
		Dr	Cr
Accum. Depre. - Office Eqpt.	221-321		1,785,370.55
<b>FURNITURE &amp; FIXTURES</b>	<b>222</b>	4,321,110.15	
Accum. Depre. - Furniture & Fi	222-322		3,758,342.57
<b>IT EQUIPMENT &amp; SOFTWARE</b>	<b>223</b>	126,520,885.69	
Accum. Depre. - IT Eqpt.	223-323		110,088,227.85
<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		207,341.88
<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		116,334.05
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>	<b>236</b>	3,294,530.44	
Accum. Depre. - Technical & Sc	236-336		2,873,951.90
<b>OTHER MACHINERIES AND EQUIPMENT</b>	<b>240</b>	1,428,047.36	
Accum Depre.-OME	340		1,159,736.63
<b>TRANSPORTATION EQUIPMENT</b>			
<b>MOTOR VEHICLES</b>	<b>241</b>	15,858,011.17	
Accum. Depre. - Motor Vehicle	241-341		7,667,734.60
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>PAYABLE ACCOUNTS</b>			
<b>ACCOUNTS PAYABLE</b>	<b>401</b>		4,992,851.59
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>	<b>403</b>		14,769,486.16
<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>		1,913,864.75
<b>DUE TO GSIS</b>	<b>413</b>		1,701,900.13
<b>DUE TO PAG-IBIG</b>	<b>414</b>		129,969.62
<b>DUE TO PHILHEALTH</b>	<b>415</b>		132,237.94
<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>		29,300.02
<b>DUE TO OTHER FUNDS</b>	<b>424</b>		440,990.00





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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 LIABILITIES</b>			
LOANS PAYABLE - FOREIGN	445		-
<b>DEFERRED CREDITS</b>			
OTHER DEFERRED CREDITS	455		141,272,249.99
<b>GOVERNMENT EQUITY</b>			
RETAINED EARNINGS	510		698,657,700.70
<b>GENERAL INCOME ACCOUNTS</b>			
INCOME FROM WATERWORKS	639		47,090,750.01
INTEREST INCOME	664		373,378.11
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	14,152,592.09	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	504,758.62	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	454,190.64	
TRANSPORTATION ALLOWANCE	714	277,950.00	
CLOTHING/UNIFORM ALLOWANCE	715	372,000.00	
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	62,773.06	
CASH GIFT	724	2,500.00	
YEAR END BONUS (13TH MO.)	725	32,659.50	
LIFE & RETIREMENT INS. CONTRIB	731	1,280,054.17	
PAG-IBIG CONTRIBUTIONS	732	19,000.00	





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Account Description	Acct. Code	BALANCES	
		Dr	Cr
PHILHEALTH CONTRIBUTIONS	733	121,973.65	
ECC CONTRIBUTIONS	734	19,000.00	
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	30,373.00	
TRAINING EXPENSES	753	356,651.98	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	288,674.00	
MAINTENANCE, SAMPLING & OTHER CO	759	117,451.50	
GASOLINE, OIL AND LUBRICANTS	761	229,244.33	
OTHER SUPPLIES EXPENSE	765	39,225.40	
WATER EXPENSES	766	60,363.80	
ELECTRICITY EXPENSE	767	167,112.66	
POSTAGE AND DELIVERIES	771	18,501.00	
TELEPHONE EXPENSES - LANDLINE	772	32,922.05	
TELEPHONE EXPENSES - MOBILE	773	133,094.68	
INTERNET EXPENSE	774	39,564.00	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	260,823.00	
PRINTING AND BINDING EXPENSES	781	950.00	
RENT EXPENSE	782	24,442.89	-
REPRESENTATION EXPENSES	783	118,210.06	
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	3,627,182.43	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	318,949.85	
SECURITY SERVICES	797	233,599.88	
OTHER PROFESSIONAL SERVICES	799	4,803,006.31	
R&M - OFFICE BUILDINGS	811	19,000.00	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	29,250.00	





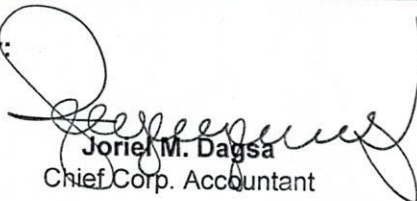
# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

March 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	124,766.22	
MISCELLANEOUS EXPENSES	884	(4,416.26)	
TAXES, DUTIES AND LICENSES	891	3,109.06	
FIDELITY BOND PREMIUMS	892	1,500.00	
Insurance Expenses	893	23,254.28	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	130,872.12	
Depreciation - Furniture and Fixtures	922	13,819.36	
Depreciation - IT Equipment	923	327,942.96	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	10,170.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	3,059.97	
Depreciation - Technical and Scientific Equipment	936	6,566.64	
Depreciation - Other Machineries and Equipment	940	8,641.75	
Depreciation - Motor Vehicles	941	469,596.90	-
OTHER MOOE	969	568,102.63	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		1,042,976,907.54	1,042,976,907.54

Prepared by:

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





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

March 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	54,169,292.74	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	9,842,142.71	-
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	318,104,736.52	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,395,207.72	-
DUE FROM OE - Cash Advance	123-CA	1,552,619.74	-
DUE FROM OE - Health Insurance	123-HMO	950,839.94	-
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	143,774.90	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	36,928,018.48	-
INTEREST RECEIVABLE	129	333,507.64	-
DUE FROM C.O./HOME OFFICE	141-1	188,363,000.00	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	43,358.08	-
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	-	1,785,370.55
FURNITURE & FIXTURES	222	4,321,110.15	-
Accum. Depre. - Furniture & Fi	222-322	-	3,758,342.57
IT EQUIPMENT & SOFTWARE	223	126,520,885.69	-
Accum. Depre. - IT Eqpt.	223-323	-	110,088,227.85
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	-	207,341.88
SPORTS EQUIPMENT	235	222,191.75	-
Accum. Depre. - Sports Eqpt.	235-335	-	116,334.05
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,873,951.90
OM & E - Elect & Cooling	240-1	536,217.32	-





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

March 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	-	506,960.91
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	7,667,734.60
RESTRICTED FUND/ASSETS	285	103,449,426.59	-
OTHER ASSETS	290	1,698,290.46	-
OTHER ASSETS - CIP	290-1	43,026,505.54	-
A/P-Vouchers Payable	401-1	-	690,201.03
A/P-Accrued Expenses - MOOE	401-2	-	4,302,650.56
DUE TO OE - Payroll	403-1	-	1,365,420.83
DUE TO OE - Claims	403-2	-	13,404,065.33
DUE TO BIR - ITW Employees	412-1	-	1,206,011.49
DUE TO BIR - VAT Professionals	412-3	-	28,377.89
DUE TO BIR - EWT Supplrs/Servi	412-4	-	198,159.43
DUE to BIR - Final Vat Withhld	412-5	-	481,315.94
DUE TO GSIS - Gov't. Share	413-1	-	437,121.19
DUE TO GSIS - Employee Share	413-2	-	641,883.27
DUE TO GSIS - Sate Insurance	413-3	-	6,600.00
DUE TO GSIS - Plans	413-4	-	748.72
DUE TO GSIS - Loans	413-5	-	615,546.95
DUE TO PAG-IBIG - Gov't.Share	414-1	-	2,600.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	28,850.00
DUE TO PAG-IBIG - Empl Loans	414-3	-	27,519.62
DUE TO PAG-IBIG - PAG-IBIG II	414-4	-	71,000.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	43,222.65
DUE TO PHILHEALTH - Empl. Shar	415-2	-	89,015.29
DUE TO C.O.	421	-	26,358.67
DUE TO OPTNG U - RO Tubig Due	423	-	29,300.02
DUE TO OF - WF Empl. Share	424-2	-	6,000.00
DUE TO OF - WASSLAI Contributn	424-4	-	243,134.00
DUE TO OF - WASSLAI Loans	424-5	-	118,226.00
DUE TO OF - Coop Capital	424-6	-	46,750.00
DUE TO OF - SSS PS	424-9	-	26,880.00
OTHER PAYABLES	439	-	664,084.41
DEFFERRED CREDITS	455	-	141,272,249.99
RETAINED EARNINGS	510	-	698,657,700.70
INCOME FROM WATERWORKS	639	-	47,090,750.01





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**GENERAL LEDGER TRIAL BALANCE**

March 31, 2020

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
INTEREST INCOME - Bank Deposit	664-1	-	364,585.05
INTEREST INCOME - MVFP	664-2	-	8,793.06
SALARIES & WAGES - REGULAR	701	14,152,592.09	-
PERA	711	504,758.62	-
REPRESENTATION ALLOWANCE	713	454,190.64	-
TRANSPORTATION ALLOWANCE	714	277,950.00	-
CLOTHING/UNIFORM ALLOWANCE	715	372,000.00	-
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	1,280,054.17	-
PAG-IBIG CONTRIBUTIONS	732	19,000.00	-
PHILHEALTH CONTRIBUTIONS	733	121,973.65	-
ECC CONTRIBUTIONS	734	19,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	15,100.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	4,758.00	-
TRAVELLING EXP-LOCAL-Inland	751-3	10,515.00	-
TRAINING EXPENSES	753	356,651.98	-
OFFICE SUPPLIES - Off Supplies	755-1	167,329.00	-
OFFICE SUPPLIES - Computer Sup	755-2	121,345.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	117,451.50	-
GASOLINE, OIL AND LUBRICANTS	761	229,244.33	-
OTHER SUPPLIES EXPENSE	765	39,225.40	-
WATER EXPENSES	766	60,363.80	-
ELECTRICITY EXPENSES	767	167,112.66	-
POSTAGE AND DELIVERIES	771	18,501.00	-
TELEPHONE EXPENSES - LANDLINE	772	32,922.05	-
TELEPHONE EXPENSES - MOBILE	773	133,094.68	-
INTERNET EXPENSE	774	39,564.00	-
ADVERTISING EXPENSES	780	260,823.00	-
PRINTING AND BINDING EXPENSES	781	950.00	-
RENT EXPENSE - COPIERS	782-1	24,442.89	-
REPRESENTATION EXPENSES	783	118,210.06	-
SUBSCRIPTION EXPENSES	786	375,396.61	-
AUDITING SERVICES	792	6,110.72	-
CONSULTANCY - ACR/CAPEX/Service Obli	793-2	3,198,182.43	-
CONSULTANCY - CUSTOMER SURVEY	793-6	429,000.00	-
JANITORIAL SERVICES	796	318,949.85	-
SECURITY SERVICES	797	233,599.88	-
OTHER PROF SRVCS - WQ Test	799-1	518,870.00	-
OTHER PROF SRVCS - Others	799-3	4,284,136.31	-
R&M - OFFICE BUILDINGS	811	19,000.00	-





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R&M - OFFICE EQUIPMENT	821	29,250.00	-
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	124,766.22	-
MISCELLANEOUS EXPENSES	884	-	4,416.26
TAXES, DUTIES & LIC.-Veh Regis	891-1	3,109.06	-
FIDELITY BOND PREMIUMS	892	1,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	23,254.28	-
DEPRECIATION - OFFICE EQPT.	921	130,872.12	-
DEPRECIATION - FURN & FIXTURES	922	13,819.36	-
DEPRECIATION - IT Equipment	923	327,942.96	-
DEPRECIATION - Communication E	929	10,170.00	-
DEPRECIATION - Sports Eqpt.	935	3,059.97	-
DEPRECIATION - Technical & Sci	936	6,566.64	-
Depre. - OM&E - Appliances	940-3	596.92	-
Depre. - OM&E - Audio Visual	940-4	8,044.83	-
DEPRECIATION - Motor Vehicle	941	469,596.90	-
OTHER MOOE - GAD & CULTURAL	969-2	568,102.63	-
<b>TOTAL</b>		<b>1,042,981,323.80</b>	<b>1,042,981,323.80</b>

0.00

Prepared by:

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