



MWSS - REGULATORY OFFICE

TRIAL BALANCE

October 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	58,489,843.03	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	257,079,706.80	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	1,395,207.72	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	79,911,465.86	
LOANS RECEIVABLE -OTHERS	126	35,579,520.58	
INTEREST RECEIVABLE	129	-	
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	70,110.38	
ADVANCES TO CONTRACTORS	181	10,579,198.20	
OTHER PREPAID EXPENSES	185	-	145,854.72
OTHER ASSETS			
GUARANTY DEPOSITS	186	584,266.19	
RESTRICTED FUND	285	104,077,304.21	
OTHER ASSETS - UNSERVICEABLE	290	1,698,290.46	
OTHER ASSETS - CIP	290-1	60,182,005.79	
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	3,738,401.31	



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October 31, 2020

Account Description	Acct. Code	BALANCES	
		Dr	Cr
Accum. Depre. - Office Eqpt.	221-321		2,096,101.12
FURNITURE & FIXTURES	222	4,321,110.15	
Accum. Depre. - Furniture & Fi	222-322		3,778,558.46
IT EQUIPMENT & SOFTWARE	223	126,520,885.69	
Accum. Depre. - IT Eqpt.	223-323		110,847,807.17
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		231,071.88
MEDICAL, DENTAL & LAB EQPT.	233	-	
Accum. Depre. - Medical Eqpt.	233-333		-
SPORTS EQUIPMENT	235	222,191.75	
Accum. Depre. - Sports Eqpt.	235-335		123,473.98
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	
Accum. Depre. - Technical & Sc	236-336		2,889,274.06
OTHER MACHINERIES AND EQUIPMENT	240	1,428,047.36	
Accum Depre.-OME	340		1,178,507.90
TRANSPORTATION EQUIPMENT			
MOTOR VEHICLES	241	15,858,011.17	
Accum. Depre. - Motor Vehicle	241-341		8,763,460.70
LIABILITIES			
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
ACCOUNTS PAYABLE	401		6,302,296.64
DUE TO OFFICERS & EMPLOYEES	403		12,082,791.36
DIVIDENDS PAYABLE	408		-
INTEREST PAYABLE	409		-
INTER-AGENCY PAYABLES			
DUE TO BIR	412		685,726.41
DUE TO GSIS	413		983,458.35
DUE TO PAG-IBIG	414		60,935.92
DUE TO PHILHEALTH	415		82,748.82
INTRA-AGENCY PAYABLES			
DUE TO C.O.	421		26,358.67
DUE TO OPERATING UNITS	423		4,200.00
DUE TO OTHER FUNDS	424		213,629.00



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Account Description	Acct. Code	BALANCES	
		Dr	Cr
OTHER LIABILITY ACCOUNTS			
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		95,000.00
OTHER PAYABLES	439		664,084.41
LONG - TERM LIABILITIES			
LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS			
OTHER DEFERRED CREDITS	455		31,393,833.30
GOVERNMENT EQUITY			
RETAINED EARNINGS	510		698,657,700.70
GENERAL INCOME ACCOUNTS			
INCOME FROM WATERWORKS	639		156,969,166.70
INTEREST INCOME	664		2,310,764.07
MISC. INCOME	678		-
GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS			
PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES			
PERSONNEL SERVICES			
SALARIES & WAGES - REGULAR	701	34,478,791.26	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	1,246,971.51	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	1,142,690.64	
TRANSPORTATION ALLOWANCE	714	688,985.00	
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	-	
OTHER BONUSES & ALLOWANCES	719	3,469,736.00	
HONORARIA	720	-	
HAZARD PAY	721	416,500.00	
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	195,729.80	
CASH GIFT	724	2,500.00	
YEAR END BONUS (13TH MO.)	725	32,659.50	
LIFE & RETIREMENT INS. CONTRIB	731	4,116,169.79	
PAG-IBIG CONTRIBUTIONS	732	62,700.00	



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Account Description	Acct. Code	BALANCES	
		Dr	Cr
PHILHEALTH CONTRIBUTIONS	733	397,265.69	
ECC CONTRIBUTIONS	734	62,600.00	
TERMINAL LEAVE BENEFITS	742	-	
LOYALTY AWARD BENEFITS	743	15,000.00	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	-	
MAINT. & OTHER OPERATING EXPENSES			
TRAVELLING EXP	751	327,612.00	
TRAINING EXPENSES	753	1,686,155.56	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	559,331.50	
MAINTENANCE, SAMPLING & OTHER CO	759	644,285.60	
GASOLINE, OIL AND LUBRICANTS	761	660,418.39	
OTHER SUPPLIES EXPENSE	765	157,937.04	
WATER EXPENSES	766	238,547.47	
ELECTRICITY EXPENSE	767	479,795.67	
POSTAGE AND DELIVERIES	771	28,251.00	
TELEPHONE EXPENSES - LANDLINE	772	155,190.53	
TELEPHONE EXPENSES - MOBILE	773	530,291.04	
INTERNET EXPENSE	774	105,504.00	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	487,019.00	
PRINTING AND BINDING EXPENSES	781	129,560.00	
RENT EXPENSE	782	54,051.50	
REPRESENTATION EXPENSES	783	242,562.53	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	1,473,368.22	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	7,055.72	
CONSULTANCY	793	12,275,745.43	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	1,379,794.22	
SECURITY SERVICES	797	701,100.90	
OTHER PROFESSIONAL SERVICES	799	11,192,743.32	
R&M - OFFICE BUILDINGS	811	391,603.28	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	53,670.00	



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October 31, 2020

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - FURNITURE & FIXTURES	822	314.75	
R&M - IT EQPT & SOFTWARE	823	957,300.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	81,753.23	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXP	883	208,147.23	
MISCELLANEOUS EXPENSES	884	1,596.89	
TAXES, DUTIES AND LICENSES	891	27,721.54	
FIDELITY BOND PREMIUMS	892	60,000.00	
Insurance Expenses	893	79,070.88	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	441,602.69	
Depreciation - Furniture and Fixtures	922	34,035.25	
Depreciation - IT Equipment	923	1,087,522.28	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	33,900.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	10,199.90	
Depreciation - Technical and Scientific Equipment	936	21,888.80	
Depreciation - Other Machineries and Equipment	940	27,413.02	
Depreciation - Motor Vehicles	941	1,565,323.00	-
OTHER MOOE	969	814,919.35	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		1,043,565,695.03	1,043,565,695.03

Prepared by:

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



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

October 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	46,392,134.00	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	10,826,735.28	-
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	257,079,706.80	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	1,395,207.72	-
DUE FROM OE - Cash Advance	123-CA	226,396.24	-
DUE FROM OE - Health Insurance	123-HMO	944,839.94	-
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	103,398.45	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	35,579,520.58	-
DUE FROM C.O./HOME OFFICE	141-1	188,363,000.00	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	70,110.38	-
ADVANCES - BUILDING	181 - BUILDING	5,646,945.57	-
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	3,738,401.31	-
Accum. Depre. - Office Eqpt.	221-321	-	2,096,101.12
FURNITURE & FIXTURES	222	4,321,110.15	-
Accum. Depre. - Furniture & Fi	222-322	-	3,778,558.46
IT EQUIPMENT & SOFTWARE	223	126,520,885.69	-
Accum. Depre. - IT Eqpt.	223-323	-	110,847,807.17
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	-	231,071.88
SPORTS EQUIPMENT	235	222,191.75	-
Accum. Depre. - Sports Eqpt.	235-335	-	123,473.98
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,889,274.06
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

October 31, 2020

<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	-	129,860.13
O M & E - Audio Visual	240-4	702,741.04	-
Accum Depre.-OME- Audio Visual	240-4-340	-	525,732.18
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	8,763,460.70
RESTRICTED FUND/ASSETS	285	104,077,304.21	-
OTHER ASSETS	290	1,698,290.46	-
OTHER ASSETS - CIP	290-1	60,182,005.79	-
A/P-Vouchers Payable	401-1	-	284,096.06
A/P-Accrued Expenses - MOOE	401-2	-	6,018,200.58
DUE TO OE - Claims	403-2	-	12,082,791.36
DUE TO BIR - ITW Employees	412-1	-	568,209.81
DUE TO BIR - VAT Professionals	412-3	-	4,103.82
DUE TO BIR - EWT Supplrs/Servi	412-4	-	38,404.62
DUE to BIR - Final Vat Withhld	412-5	-	75,008.16
DUE TO GSIS - Gov't. Share	413-1	-	369,467.45
DUE TO GSIS - Employee Share	413-2	-	281,863.24
DUE TO GSIS - Sate Insurance	413-3	-	6,000.00
DUE TO GSIS - Plans	413-4	-	374.36
DUE TO GSIS - Loans	413-5	-	325,753.30
DUE TO PAG-IBIG - Gov't.Share	414-1	-	2,000.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	14,850.00
DUE TO PAG-IBIG - Empl Loans	414-3	-	9,585.92
DUE TO PAG-IBIG - PAG-IBIG II	414-4	-	34,500.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	38,839.85
DUE TO PHILHEALTH - Empl. Shar	415-2	-	43,908.97
DUE TO C.O.	421	-	26,358.67
DUE TO OPTNG U - RO Tubig Due	423	-	4,200.00
DUE TO OF - WF Empl. Share	424-2	-	2,700.00
DUE TO OF - WASSLAI Contributn	424-4	-	110,146.00
DUE TO OF - WASSLAI Loans	424-5	-	65,643.00
DUE TO OF - Coop Capital	424-6	-	21,700.00
DUE TO OF - SSS PS	424-9	-	13,440.00
PERFORMANCE/BIDDERS BOND	427	-	95,000.00
OTHER PAYABLES	439	-	664,084.41
DEFFERRED CREDITS	455	-	31,393,833.30
RETAINED EARNINGS	510	-	698,657,700.70
INCOME FROM WATERWORKS	639	-	156,969,166.70
INTEREST INCOME - Bank Deposit	664-1	-	2,301,971.01



Republic of the Philippines

MWSS - REGULATORY OFFICE

GENERAL LEDGER TRIAL BALANCE

October 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	34,478,791.26	-
PERA	711	1,246,971.51	-
REPRESENTATION ALLOWANCE	713	1,142,690.64	-
TRANSPORTATION ALLOWANCE	714	688,985.00	-
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	-
OTHER BONUSES - MYFA	719-4	3,469,736.00	-
HAZARD DUTY PAY	721	416,500.00	-
OVERTIME AND NIGHT PAY	723	195,729.80	-
CASH GIFT	724	2,500.00	-
YEAR END BONUS	725	32,659.50	-
LIFE & RETIREMENT INS. CONTRIB	731	4,116,169.79	-
PAG-IBIG CONTRIBUTIONS	732	62,700.00	-
PHILHEALTH CONTRIBUTIONS	733	397,265.69	-
ECC CONTRIBUTIONS	734	62,600.00	-
LOYALTY AWARD BENEFITS	743	15,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	283,600.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	4,758.00	-
TRAVELLING EXP-LOCAL-Inland	751-3	39,254.00	-
TRAINING EXPENSES	753	1,686,155.56	-
OFFICE SUPPLIES - Off Supplies	755-1	347,936.50	-
OFFICE SUPPLIES - Computer Sup	755-2	211,395.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	644,285.60	-
GASOLINE, OIL AND LUBRICANTS	761	660,418.39	-
OTHER SUPPLIES EXPENSE	765	157,937.04	-
WATER EXPENSES	766	238,547.47	-
ELECTRICITY EXPENSES	767	479,795.67	-
POSTAGE AND DELIVERIES	771	28,251.00	-
TELEPHONE EXPENSES - LANDLINE	772	155,190.53	-
TELEPHONE EXPENSES - MOBILE	773	530,291.04	-
INTERNET EXPENSE	774	105,504.00	-
ADVERTISING EXPENSES	780	487,019.00	-
PRINTING AND BINDING EXPENSES	781	129,560.00	-
RENT EXPENSE - COPIERS	782-1	54,051.50	-
REPRESENTATION EXPENSES	783	242,562.53	-
SUBSCRIPTION EXPENSES	786	1,473,368.22	-
AUDITING SERVICES	792	7,055.72	-
CONSULTANCY - ACR/CAPEX/Service Obli	793-2	6,299,101.29	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	4,546,644.14	-
CONSULTANCY - CUSTOMER SURVEY	793-6	1,430,000.00	-
JANITORIAL SERVICES	796	1,379,794.22	-
SECURITY SERVICES	797	701,100.90	-



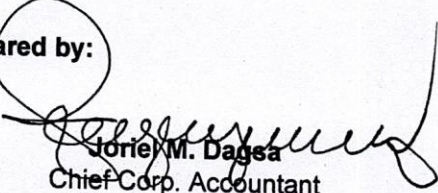
Republic of the Philippines
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GENERAL LEDGER TRIAL BALANCE

October 31, 2020

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OTHER PROF SRVCS - WQ Test	799-1	1,563,170.00	-
OTHER PROF SRVCS - Others	799-3	9,629,573.32	-
R&M - OFFICE BUILDINGS	811	391,603.28	-
R&M - OFFICE EQUIPMENT	821	53,670.00	-
R&M - FURNITURE & FIXTURES	822	314.75	-
R&M - IT EQPT & SOFTWARE	823	957,300.00	-
R&M - MOTOR VEHICLES	841	81,753.23	-
EXTRAORDINARY AND MISCELLANEOUS	883	208,147.23	-
MISCELLANEOUS EXPENSES	884	1,596.89	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	27,721.54	-
FIDELITY BOND PREMIUMS	892	60,000.00	-
INSURANCE EXP.- Vehicle Insura	893-1	79,070.88	-
DEPRECIATION - OFFICE EQPT.	921	441,602.69	-
DEPRECIATION - FURN & FIXTURES	922	34,035.25	-
DEPRECIATION - IT Equipment	923	1,087,522.28	-
DEPRECIATION - Communication E	929	33,900.00	-
DEPRECIATION - Sports Eqpt.	935	10,199.90	-
DEPRECIATION - Technical & Sci	936	21,888.80	-
Depre. - OM&E - Appliances	940-3	596.92	-
Depre. - OM&E - Audio Visual	940-4	26,816.10	-
DEPRECIATION - Motor Vehicle	941	1,565,323.00	-
OTHER MOOE - GAD & CULTURAL	969-2	814,919.35	-
TOTAL		1,043,565,695.03	1,043,565,695.03

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Prepared by:


Joniel M. Dagsa
Chief Corp. Accountant