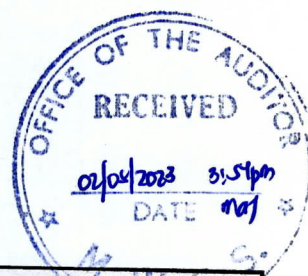




MWSS - REGULATORY OFFICE

TRIAL BALANCE

30 November 2022



Account Description	Acct. Code	BALANCES	
		Dr	Cr
ASSETS			
CURRENT ASSETS			
CASH			
CASH-CASH ON HAND			
CASH - Cash Collecting Officer	102	-	
PETTY CASH FUND	104	126,000.00	
CASH IN BANK - LOCAL CURRENCY			
CASH CIB-LC, Current Account	111	51,234,195.59	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	369,459,520.53	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	406,881.00	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	1,928,576.81	
LOANS RECEIVABLE -OTHERS	126	32,519,941.11	
INTEREST RECEIVABLE	129	-	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	256,272,000.00	
RECEIVABLE - DISALLOWANCES	146	159,642,767.56	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
PREPAYMENTS			
PREPAID INSURANCE	178	577,011.76	
ADVANCES TO CONTRACTORS	181	252,031.49	
OTHER PREPAID EXPENSES	185	-	145,854.72
OTHER ASSETS			
GUARANTY DEPOSITS	186	1,043,626.19	
RESTRICTED FUND	285	-	
OTHER ASSETS - UNSERVICEABLE	290	2,156,724.08	
PROPERTY, PLANT AND EQUIPMENT			
OTHER ASSETS - CIP	290-1	102,113,704.97	
BUILDINGS			
OFFICE BUILDINGS	211	-	
Accum. Depre. - Office Bldg	211-311		-
OFF. EQUIPMENT, FURNITURE AND FIXTURES			



MWSS - REGULATORY OFFICE

TRIAL BALANCE

30 November 2022

Account Description		Acct. Code	BALANCES	
			Dr	Cr
OFFICE EQUIPMENT		221	10,037,290.62	
Accum. Depre. - Office Eqpt.		221-321		4,105,669.98
FURNITURE & FIXTURES		222	21,952,075.74	
Accum. Depre. - Furniture & Fi		222-322		4,983,970.16
IT EQUIPMENT & SOFTWARE		223	18,990,170.85	
Accum. Depre. - IT Eqpt.		223-323		8,447,080.69
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		315,821.88
MEDICAL, DENTAL & LAB EQPT.		233	-	
Accum. Depre. - Medical Eqpt.		233-333		-
SPORTS EQUIPMENT		235	771,641.75	
Accum. Depre. - Sports Eqpt.		235-335		157,215.48
TECHNICAL & SCIENTIFIC EQPT.		236	23,316,530.44	
Accum. Depre. - Technical & Sc		236-336		2,943,358.56
OTHER MACHINERIES AND EQUIPMENT		240	1,428,047.36	
Accum Depre.-OME		340		1,243,178.91
TRANSPORTATION EQUIPMENT				
MOTOR VEHICLES		241	15,858,011.17	
Accum. Depre. - Motor Vehicle		241-341		11,868,823.89
LIABILITIES				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
ACCOUNTS PAYABLE		401		10,417,522.93
DUE TO OFFICERS & EMPLOYEES		403		11,654,437.40
DIVIDENDS PAYABLE		408		-
INTEREST PAYABLE		409		-
INTER-AGENCY PAYABLES				
DUE TO BIR		412		4,473,960.89
DUE TO GSIS		413		1,610,025.41
DUE TO PAG-IBIG		414		41,893.35
DUE TO PHILHEALTH		415		351,981.39
INTRA-AGENCY PAYABLES				
DUE TO C.O.		421		-
DUE TO OPERATING UNITS		423		4,400.00



MWSS - REGULATORY OFFICE

TRIAL BALANCE

30 November 2022

Account Description	Acct. Code	BALANCES	
		Dr	Cr
DUE TO OTHER FUNDS	424		162,782.00
OTHER LIABILITY ACCOUNTS			
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		597,482.01
OTHER PAYABLES	439		664,084.41
LONG - TERM LIABILITIES			
LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS			
OTHER DEFERRED CREDITS	455		21,356,000.00
GOVERNMENT EQUITY			
RETAINED EARNINGS	510		881,569,117.26
GENERAL INCOME ACCOUNTS			
INCOME FROM WATERWORKS	639		234,916,000.00
INTEREST INCOME	664		3,041,831.00
MISC. INCOME	678		56,628.00
GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS			
PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES			
PERSONNEL SERVICES			
SALARIES & WAGES - REGULAR	701	44,808,134.36	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	1,348,406.46	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	1,252,250.00	
TRANSPORTATION ALLOWANCE	714	738,870.00	
CLOTHING/UNIFORM ALLOWANCE	715	354,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	-	
OTHER BONUSES & ALLOWANCES	719	4,105,812.00	
HONORARIA	720	62,000.00	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	258,920.47	
CASH GIFT	724	310,000.00	
YEAR END BONUS (13TH MO.)	725	4,170,229.00	
LIFE & RETIREMENT INS. CONTRIB	731	4,483,118.87	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

30 November 2022

Account Description		Acct. Code	BALANCES	
			Dr	Cr
PAG-IBIG CONTRIBUTIONS		732	67,900.00	
PHILHEALTH CONTRIBUTIONS		733	565,351.35	
ECC CONTRIBUTIONS		734	66,600.00	
TERMINAL LEAVE BENEFITS		742	-	
LOYALTY AWARD BENEFITS		743	40,000.00	
PROVIDENT FUND BENEFITS		744	-	
OTHER PERSONNEL BENEFITS		749	-	
MAINT. & OTHER OPERATING EXPENSES				
TRAVELLING EXP - Local		751	379,077.36	
TRAVELLING EXP - Foreign		752	487,393.29	
TRAINING EXPENSES		753	1,265,967.93	
SCHOLARSHIP EXPENSES		754	898,572.49	
OFFICE SUPPLIES		755	386,750.75	
MAINTENANCE, SAMPLING & OTHER CO		759	532,100.95	
GASOLINE, OIL AND LUBRICANTS		761	1,793,296.21	
OTHER SUPPLIES EXPENSE		765	1,551,188.45	
WATER EXPENSES		766	276,591.22	
ELECTRICITY EXPENSE		767	2,522,886.24	
POSTAGE AND DELIVERIES		771	67,476.00	
TELEPHONE EXPENSES - LANDLINE		772	-	
TELEPHONE EXPENSES - MOBILE		773	537,623.33	
INTERNET EXPENSE		774	250,423.20	
MEMEBRSHIP DUES/CONTRI TO ORG		778	-	
ADVERTISING EXPENSES		780	719,215.76	
PRINTING AND BINDING EXPENSES		781	471,660.00	
RENT EXPENSE		782	523,139.52	-
REPRESENTATION EXPENSES		783	1,002,875.41	
TRANSPORTATION EXPENSES		784	-	
SUBSCRIPTION EXPENSES		786	966,500.29	
SURVEY EXPENSES - PAWS UPNEC		787	-	
LEGAL SERVICES-Appeals		791	-	
AUDITING SERVICES		792	127,003.86	
CONSULTANCY		793	26,448,222.71	
ENVIRONMENT/SANITARY SERVICES		794	-	
JANITORIAL SERVICES		796	913,160.98	
SECURITY SERVICES		797	718,376.32	
OTHER PROFESSIONAL SERVICES		799	17,980,098.90	
R&M - OFFICE BUILDINGS		811	632,239.50	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

30 November 2022

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	115,181.00	
R&M - FURNITURE & FIXTURES	822	1,119.00	
R&M - IT EQPT & SOFTWARE	823	438,315.00	
R&M - COMMUNICATION EQPT.	829	48,721.12	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	194,500.00	
R&M - MOTOR VEHICLES	841	110,999.50	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EX	883	460,790.13	
MISCELLANEOUS EXPENSES	884	34,348.43	
TAXES, DUTIES AND LICENSES	891	31,708.12	
FIDELITY BOND PREMIUMS	892	66,000.00	
Insurance Expenses	893	789,597.65	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	1,302,570.57	
Depreciation - Furniture and Fixtures	922	1,190,281.28	
Depreciation - IT Equipment	923	1,780,602.10	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	37,290.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	19,461.64	
Depreciation - Technical and Scientific Equipment	936	23,440.18	
Depreciation - Other Machineries and Equipment	940	27,128.47	
Depreciation - Motor Vehicles	941	913,910.99	-
OTHER MOOE	969	2,644,410.36	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		1,205,574,126.22	1,205,574,126.22

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant



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

30 November 2022



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
CASH - Petty Cash Fund	104	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	36,526,405.53	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,436,816.31	-
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	369,459,520.53	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	406,881.00	-
DUE FROM OE - Cash Advance	123-CA	654,029.24	-
DUE FROM OE - Health Insurance	123-HMO	942,839.94	-
DUE FROM OE - MVFP Insurance	123-INS	75,614.55	-
DUE FROM OE - Others	123-Others	52,261.68	-
DUE FROM OE - Phone Calls	123-PHONE	203,831.40	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	32,519,941.11	-
DUE FROM C.O./HOME OFFICE	141-1	256,272,000.00	-
RECEIVABLE - Disallowances	146	159,642,767.56	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	577,011.76	-
ADVANCES - BUILDING	181 - BUILDING	252,031.49	-
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	-
GUARANTY DEP - Water	186-MANILA WATE	36,000.00	-
GUARANTY DEP-Electricity	186-MERALCO	423,360.00	-
OFFICE EQUIPMENT	221	10,037,290.62	-
Accum. Depre. - Office Eqpt.	221-321	-	4,105,669.98
FURNITURE & FIXTURES	222	21,952,075.74	-
Accum. Depre. - Furniture & Fi	222-322	-	4,983,970.16
IT EQUIPMENT & SOFTWARE	223	18,990,170.85	-
Accum. Depre. - IT Eqpt.	223-323	-	8,447,080.69
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	-	315,821.88
SPORTS EQUIPMENT	235	771,641.75	-
Accum. Depre. - Sports Eqpt.	235-335	-	157,215.48
TECHNICAL & SCIENTIFIC EQPT.	236	23,316,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,943,358.56
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

30 November 2022

<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	-	590,403.19
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	11,868,823.89
OTHER ASSETS	290	2,156,724.08	-
OTHER ASSETS - CIP	290-1	102,113,704.97	-
A/P-Vouchers Payable	401-1	-	39,859.19
A/P-Accrued Expenses - MOOE	401-2	-	10,229,664.95
A/P-Accrued Expenses - CAPEX	401-3	-	147,998.79
DUE TO OE - Claims	403-2	-	11,654,437.40
DUE TO BIR - ITW Employees	412-1	-	3,155,494.79
DUE TO BIR - VAT Professionals	412-3	-	30,038.43
DUE TO BIR - EWT Supplrs/Servi	412-4	-	389,892.13
DUE to BIR - Final Vat Withhld	412-5	-	898,535.54
DUE TO GSIS - Gov't. Share	413-1	-	415,328.04
DUE TO GSIS - Employee Share	413-2	-	926,340.57
DUE TO GSIS - Sate Insurance	413-3	-	6,100.00
DUE TO GSIS - Plans	413-4	-	61.45
DUE TO GSIS - Loans	413-5	-	262,195.35
DUE TO PAG-IBIG - Gov't.Share	414-1	-	2,200.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	13,650.00
DUE TO PAG-IBIG - Empl Loans	414-3	456.65	-
DUE TO PAG-IBIG - PAG-IBIG II	414-4	-	26,500.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	62,799.08
DUE TO PHILHEALTH - Empl. Shar	415-2	-	289,182.31
DUE TO OPTNG U - RO Tubig Due	423	-	4,400.00
DUE TO OF - WF Empl. Share	424-2	-	1,900.00
DUE TO OF - WASSLAI Contributn	424-4	38,384.50	-
DUE TO OF - WASSLAI Loans	424-5	-	171,866.50
DUE TO OF - Coop Capital	424-6	-	11,000.00
DUE TO OF - SSS PS	424-9	-	16,400.00
PERFORMANCE/BIDDERS BOND	427	-	597,482.01
OTHER PAYABLES	439	-	664,084.41
DEFERRED CREDITS	455	-	21,356,000.00
RETAINED EARNINGS	510	-	881,569,117.26
INCOME FROM WATERWORKS	639	-	234,916,000.00
INTEREST INCOME - Bank Deposit	664-1	-	3,026,797.52
INTEREST INCOME - MVFP	664-2	-	15,033.48



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

30 November 2022

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
MISCELLANEOUS INCOME	678	-	56,628.00
SALARIES & WAGES - REGULAR	701	44,808,134.36	-
PERA	711	1,348,406.46	-
REPRESENTATION ALLOWANCE	713	1,252,250.00	-
TRANSPORTATION ALLOWANCE	714	738,870.00	-
CLOTHING/UNIFORM ALLOWANCE	715	354,000.00	-
OTHER BONUSES & ALL - Others	719-1	3,943,812.00	-
OTHER BONUSES - Anniversary	719-3	162,000.00	-
HONORARIA	720	62,000.00	-
OVERTIME AND NIGHT PAY	723	258,920.47	-
LIFE & RETIREMENT INS. CONTRIB	731	4,483,118.87	-
PAG-IBIG CONTRIBUTIONS	732	67,900.00	-
PHILHEALTH CONTRIBUTIONS	733	565,351.35	-
ECC CONTRIBUTIONS	734	66,600.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	167,900.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	99,436.36	-
TRAVELLING EXP-LOCAL-Inland	751-3	111,741.00	-
TRAVELLING EXPENSES - FOREIGN	752	487,393.29	-
TRAINING EXPENSES	753	1,265,967.93	-
OFFICE SUPPLIES - Off Supplies	755-1	215,806.00	-
OFFICE SUPPLIES - Computer Sup	755-2	170,944.75	-
MAINTENANCE, SAMPLING & OTHER CON	759	532,100.95	-
GASOLINE, OIL AND LUBRICANTS	761	1,793,296.21	-
OTHER SUPPLIES EXPENSE	765	1,551,188.45	-
WATER EXPENSES	766	276,591.22	-
ELECTRICITY EXPENSES	767	2,522,886.24	-
POSTAGE AND DELIVERIES	771	67,476.00	-
TELEPHONE EXPENSES - MOBILE	773	537,623.33	-
INTERNET EXPENSE	774	250,423.20	-
ADVERTISING EXPENSES	780	719,215.76	-
PRINTING AND BINDING EXPENSES	781	471,660.00	-
RENT EXPENSE - COPIERS	782-1	222,359.52	-
RENT EXPENSE - Others	782-2	300,780.00	-
REPRESENTATION EXPENSES	783	1,002,875.41	-
SUBSCRIPTION EXPNSES	786	966,500.29	-
AUDITING SERVICES	792	127,003.86	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	17,115,370.35	-
CONSULTANCY - CUSTOMER SURVEY	793-6	1,825,600.00	-
CONSULTANCY - Cost Referencing	793-7	7,441,616.00	-
JANITORIAL SERVICES	796	913,160.98	-
SECURITY SERVICES	797	718,376.32	-
OTHER PROF SRVCS - WQ Test	799-1	7,686,685.00	-



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
30 November 2022

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
OTHER PROF SRVCS - Others	799-3	10,293,413.90	-
R&M - OFFICE BUILDINGS	811	632,239.50	-
R&M - OFFICE EQUIPMENT	821	115,181.00	-
R&M - FURNITURE & FIXTURES	822	1,119.00	-
R&M - IT EQPT & SOFTWARE	823	438,315.00	-
R&M - COMMUNICATION EQPT.	829	48,721.12	-
R&M - OTHER EQPT.- ELECTRICAL & COC	840-4	194,500.00	-
R&M - MOTOR VEHICLES	841	110,999.50	-
EXTRAORDINARY AND MISCELLANEOUS	883	460,790.13	-
MISCELLANEOUS EXPENSES	884	34,348.43	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	31,708.12	-
FIDELITY BOND PREMIUMS	892	66,000.00	-
INSURANCE EXP.- Vehicle Insura	893-1	789,597.65	-
DEPRECIATION - OFFICE EQPT.	921	1,302,570.57	-
DEPRECIATION - FURN & FIXTURES	922	1,190,281.28	-
DEPRECIATION - IT Equipment	923	1,780,602.10	-
DEPRECIATION - Communication E	929	37,290.00	-
DEPRECIATION - Sports Eqpt.	935	19,461.64	-
DEPRECIATION - Technical & Sci	936	23,440.18	-
Depre. - OM&E - Audio Visual	940-4	27,128.47	-
DEPRECIATION - Motor Vehicle	941	913,910.99	-
OTHER MOOE - SPORTS & WELLNESS	969-1	192,695.00	-
OTHER MOOE - GAD & CULTURAL	969-2	1,638,915.36	-
OTHER MOOE - PROJECTS & MISC	969-3	812,800.00	-
TOTAL		1,205,612,967.37	1,205,612,967.37

0.00

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant