



MWSS - REGULATORY OFFICE

TRIAL BALANCE

31 December 2022 (Pre-Closing)



Account Description	Acct. Code	BALANCES	
		Dr	Cr
ASSETS			
CURRENT ASSETS			
CASH			
CASH-CASH ON HAND			
CASH - Cash Collecting Officer	102	-	
PETTY CASH FUND	104	-	
CASH IN BANK - LOCAL CURRENCY			
CASH CIB-LC, Current Account	111	43,682,915.06	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	371,139,502.42	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	450,433.15	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	1,343,338.80	
LOANS RECEIVABLE -OTHERS	126	32,431,023.57	
INTEREST RECEIVABLE	129	620,628.79	
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	475,298.22	
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	2,710,526.27	
PROPERTY, PLANT AND EQUIPMENT			
OTHER ASSETS - CIP	290-1	-	
BUILDINGS			
OFFICE BUILDINGS	211	102,113,704.97	
Accum. Depre. - Office Bldg	211-311		-
OFF. EQUIPMENT, FURNITURE AND FIXTURES			



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Account Description	Acct. Code	BALANCES	
		Dr	Cr
OFFICE EQUIPMENT	221	7,906,648.18	
Accum. Depre. - Office Eqpt.	221-321		2,664,100.04
FURNITURE & FIXTURES	222	8,935,824.99	
Accum. Depre. - Furniture & Fi	222-322		652,826.58
IT EQUIPMENT & SOFTWARE	223	129,108,474.00	
Accum. Depre. - IT Eqpt.	223-323		108,727,250.69
LIBRARY BOOKS	224	194,763.97	
Accum. Depre. - Library Books	224-324		175,287.57
MACHINERIES AND EQUIPMENT			
COMMUNICATION EQUIPMENT	229	226,000.00	
Accum. Depre. - Comm. Eqpt.	229-329		166,109.99
MEDICAL, DENTAL & LAB EQPT.	233	-	
Accum. Depre. - Medical Eqpt.	233-333		-
SPORTS EQUIPMENT	235	685,448.00	
Accum. Depre. - Sports Eqpt.	235-335		88,902.84
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	
Accum. Depre. - Technical & Sc	236-336		2,798,885.14
OTHER MACHINERIES AND EQUIPMENT	240	50,390.01	
Accum Depre.-OME	340		37,792.60
TRANSPORTATION EQUIPMENT			
MOTOR VEHICLES	241	15,858,011.17	
Accum. Depre. - Motor Vehicle	241-341		11,935,584.60
LIABILITIES			
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
ACCOUNTS PAYABLE	401		21,111,953.97
DUE TO OFFICERS & EMPLOYEES	403		21,589,838.57
DIVIDENDS PAYABLE	408		-
INTEREST PAYABLE	409		-
INTER-AGENCY PAYABLES			
DUE TO BIR	412		269,564.81
DUE TO GSIS	413		664,573.78
DUE TO PAG-IBIG	414		(656.65)
DUE TO PHILHEALTH	415		(53,486.17)
INTRA-AGENCY PAYABLES			
DUE TO C.O.	421		3,557.91
DUE TO OPERATING UNITS	423		(200.00)



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Account Description	Acct. Code	BALANCES	
		Dr	Cr
DUE TO OTHER FUNDS	424		(438.00)
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		-
GOVERNMENT EQUITY			
RETAINED EARNINGS	510		890,939,606.05
GENERAL INCOME ACCOUNTS			
INCOME FROM WATERWORKS	639		256,272,000.00
INTEREST INCOME	664		3,730,512.72
MISC. INCOME	678		9,048,608.83
GAIN/LOSS ON FOREX	681	-	1,722,890.23
GAIN/LOSS ACCOUNTS			
PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES			
PERSONNEL SERVICES			
SALARIES & WAGES - REGULAR	701	52,403,367.74	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	1,471,406.46	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	1,358,625.00	
TRANSPORTATION ALLOWANCE	714	798,305.00	
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	1,550,000.00	
OTHER BONUSES & ALLOWANCES	719	4,120,496.00	
HONORARIA	720	62,000.00	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	295,150.16	
CASH GIFT	724	310,000.00	
YEAR END BONUS (13TH MO.)	725	4,170,229.00	
LIFE & RETIREMENT INS. CONTRIB	731	4,898,260.88	



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31 December 2022 (Pre-Closing)

Account Description	Acct. Code	BALANCES	
		Dr	Cr
PAG-IBIG CONTRIBUTIONS	732	74,100.00	
PHILHEALTH CONTRIBUTIONS	733	633,035.41	
ECC CONTRIBUTIONS	734	72,700.00	
TERMINAL LEAVE BENEFITS	742	6,711,017.33	
LOYALTY AWARD BENEFITS	743	40,000.00	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	1,507,500.00	
MAINT. & OTHER OPERATING EXPENSES			
TRAVELLING EXP - Local	751	518,890.86	
TRAVELLING EXP - Foreign	752	487,393.29	
TRAINING EXPENSES	753	1,304,985.93	
SCHOLARSHIP EXPENSES	754	899,433.49	
OFFICE SUPPLIES	755	468,675.58	
MAINTENANCE, SAMPLING & OTHER CO	759	699,451.00	
GASOLINE, OIL AND LUBRICANTS	761	1,955,170.42	
OTHER SUPPLIES EXPENSE	765	10,786,152.40	
WATER EXPENSES	766	307,535.66	
ELECTRICITY EXPENSE	767	2,953,675.92	
POSTAGE AND DELIVERIES	771	87,702.00	
TELEPHONE EXPENSES - LANDLINE	772	-	
TELEPHONE EXPENSES - MOBILE	773	651,244.29	
INTERNET EXPENSE	774	310,423.20	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	1,132,705.96	
PRINTING AND BINDING EXPENSES	781	1,171,830.00	
RENT EXPENSE	782	989,662.44	-
REPRESENTATION EXPENSES	783	1,020,142.11	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	966,500.29	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	328,474.81	
CONSULTANCY	793	28,255,099.59	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	1,538,815.34	
SECURITY SERVICES	797	2,131,042.55	
OTHER PROFESSIONAL SERVICES	799	20,430,439.60	
R&M - OFFICE BUILDINGS	811	633,060.25	




MWSS - REGULATORY OFFICE

TRIAL BALANCE

31 December 2022 (Pre-Closing)

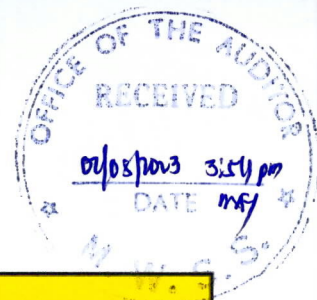
Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	115,181.00	
R&M - FURNITURE & FIXTURES	822	1,119.00	
R&M - IT EQPT & SOFTWARE	823	438,315.00	
R&M - COMMUNICATION EQPT.	829	48,721.12	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	329,500.00	
R&M - MOTOR VEHICLES	841	323,926.49	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXP	883	762,034.88	
MISCELLANEOUS EXPENSES	884	34,858.43	
TAXES, DUTIES AND LICENSES	891	34,458.12	
FIDELITY BOND PREMIUMS	892	67,500.00	
Insurance Expenses	893	898,834.88	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	1,392,681.53	
Depreciation - Furniture and Fixtures	922	671,627.04	
Depreciation - IT Equipment	923	1,938,080.27	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	40,680.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	28,723.38	
Depreciation - Technical and Scientific Equipment	936	125,091.56	
Depreciation - Other Machineries and Equipment	940	27,506.39	
Depreciation - Motor Vehicles	941	980,671.70	-
OTHER MOOE	969	6,352,856.97	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		1,333,952,487.24	1,333,952,487.24
		-	

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
 31 December 2022 (Pre-Closing)



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
CASH CIB-LC, C/A- LBP Regular	111-LBP	28,817,289.52	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,594,651.79	-
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	371,139,502.42	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	450,433.15	-
DUE FROM OE - Cash Advance	123-CA	63,591.24	-
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	209,031.39	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	32,431,023.57	-
INTEREST RECEIVABLE	129	620,628.79	-
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	475,298.22	-
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 BUILDINGS	211	102,113,704.97	-
OFFICE EQUIPMENT	221	7,906,648.18	-
Accum. Depr. - Office Eqpt.	221-321	-	2,664,100.04
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depr. - Furniture & Fi	222-322	-	652,826.58
IT EQUIPMENT & SOFTWARE	223	129,108,474.00	-
Accum. Depr. - IT Eqpt.	223-323	-	108,727,250.69
LIBRARY BOOKS	224	194,763.97	-
Accum. Depr. - Library Books	224-324	-	175,287.57
COMMUNICATION EQUIPMENT	229	226,000.00	-
Accum. Depr. - Comm. Eqpt.	229-329	-	166,109.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depr. - Sports Eqpt.	235-335	-	88,902.84
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depr. - Technical & Sc	236-336	-	2,798,885.14
O M & E - Audio Visual	240-4	50,390.01	-



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
31 December 2022 (Pre-Closing)

Account Description	Acct Code	Dr	Cr
Accum Depre.-OME- Audio Visual	240-4-340	-	37,792.60
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	11,935,584.60
OTHER ASSETS	290	2,710,526.27	-
A/P-Vouchers Payable	401-1	-	2,936,542.34
A/P-Accrued Expenses - MOOE	401-2	-	18,027,412.84
A/P-Accrued Expenses - CAPEX	401-3	-	147,998.79
DUE TO OE - Claims	403-2	-	21,589,838.57
DUE TO BIR - ITW Employees	412-1	-	292,792.36
DUE TO BIR - VAT Professionals	412-3	-	2,955.38
DUE TO BIR - EWT Supplrs/Servi	412-4	-	12,978.22
DUE to BIR - Final Vat Withhld	412-5	39,161.15	-
DUE TO GSIS - Employee Share	413-2	-	679,926.12
DUE TO GSIS - Plans	413-4	50.64	-
DUE TO GSIS - Loans	413-5	15,301.70	-
DUE TO PAG-IBIG - Employee Sha	414-2	200.00	-
DUE TO PAG-IBIG - Empl Loans	414-3	456.65	-
DUE TO PHILHEALTH - Gov't. Sha	415-1	97,052.89	-
DUE TO PHILHEALTH - Empl. Shar	415-2	-	43,566.72
DUE TO C.O.	421	-	3,557.91
DUE TO OPTNG U - RO Tubig Due	423	200.00	-
DUE TO OF - WF Empl. Share	424-2	100.00	-
DUE TO OF - WASSLAI Contributn	424-4	146,613.50	-
DUE TO OF - WASSLAI Loans	424-5	-	143,595.50
DUE TO OF - Coop Capital	424-6	600.00	-
DUE TO OF - SSS PS	424-9	-	3,280.00
PERFORMANCE/BIDDERS BOND	427	-	597,482.01
OTHER PAYABLES	439	-	664,084.41
RETAINED EARNINGS	510	-	890,939,606.05
INCOME FROM WATERWORKS	639	-	256,272,000.00
INTEREST INCOME - Bank Deposit	664-1	-	3,668,299.96
INTEREST INCOME - MVFP	664-2	-	62,212.76
MISCELLANEOUS INCOME	678	-	9,048,608.83
GAIN/LOSS ON FOREX	681	-	1,722,890.23
SALARIES & WAGES - REGULAR	701	52,403,367.74	-
PERA	711	1,471,406.46	-
REPRESENTATION ALLOWANCE	713	1,358,625.00	-
TRANSPORTATION ALLOWANCE	714	798,305.00	-
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	-
PRODUCTIVITY INCNTV - OTHERS	717-3	1,550,000.00	-
OTHER BONUSES & ALL - Others	719-1	3,958,496.00	-
OTHER BONUSES - Anniversary	719-3	162,000.00	-



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<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
HONORARIA	720	62,000.00	-
OVERTIME AND NIGHT PAY	723	295,150.16	-
CASH GIFT	724	310,000.00	-
YEAR END BONUS	725	4,170,229.00	-
LIFE & RETIREMENT INS. CONTRIB	731	4,898,260.88	-
PAG-IBIG CONTRIBUTIONS	732	74,100.00	-
PHILHEALTH CONTRIBUTIONS	733	633,035.41	-
ECC CONTRIBUTIONS	734	72,700.00	-
TERMINAL LEAVE BENEFITS	742	6,711,017.33	-
LOYALTY AWARD BENEFITS	743	40,000.00	-
OTHER PERSONNEL BENEFITS-CNA	749-3	1,507,500.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	186,350.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	172,835.36	-
TRAVELLING EXP-LOCAL-Inland	751-3	159,705.50	-
TRAVELLING EXPENSES - FOREIGN	752	487,393.29	-
TRAINING EXPENSES	753	1,304,985.93	-
SCHOLARSHIP EXPENSES	754	899,433.49	-
OFFICE SUPPLIES - Off Supplies	755-1	285,907.83	-
OFFICE SUPPLIES - Computer Sup	755-2	182,767.75	-
MAINTENANCE, SAMPLING & OTHER CON	759	699,451.00	-
GASOLINE, OIL AND LUBRICANTS	761	1,955,170.42	-
OTHER SUPPLIES EXPENSE	765	10,786,152.40	-
WATER EXPENSES	766	307,535.66	-
ELECTRICITY EXPENSES	767	2,953,675.92	-
POSTAGE AND DELIVERIES	771	87,702.00	-
TELEPHONE EXPENSES - MOBILE	773	651,244.29	-
INTERNET EXPENSE	774	310,423.20	-
ADVERTISING EXPENSES	780	1,132,705.96	-
PRINTING AND BINDING EXPENSES	781	1,171,830.00	-
RENT EXPENSE - COPIERS	782-1	688,882.44	-
RENT EXPENSE - Others	782-2	300,780.00	-
REPRESENTATION EXPENSES	783	1,020,142.11	-
SUBSCRIPTION EXPNSES	786	966,500.29	-
AUDITING SERVICES	792	328,474.81	-
CONSULTANCY - ACR/CAPEX/Service Obli	793-2	65,636.36	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	17,777,383.23	-
CONSULTANCY - CUSTOMER SURVEY	793-6	1,825,600.00	-
CONSULTANCY - Cost Referencing	793-7	8,586,480.00	-
JANITORIAL SERVICES	796	1,538,815.34	-
SECURITY SERVICES	797	2,131,042.55	-
OTHER PROF SRVCS - WQ Test	799-1	8,891,615.00	-
OTHER PROF SRVCS - Others	799-3	11,538,824.60	-



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R&M - OFFICE BUILDINGS	811	633,060.25	-
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	329,500.00	-
R&M - MOTOR VEHICLES	841	323,926.49	-
EXTRAORDINARY AND MISCELLANEOUS	883	762,034.88	-
MISCELLANEOUS EXPENSES	884	34,858.43	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	34,458.12	-
FIDELITY BOND PREMIUMS	892	67,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	898,834.88	-
DEPRECIATION - OFFICE EQPT.	921	1,392,681.53	-
DEPRECIATION - FURN & FIXTURES	922	671,627.04	-
DEPRECIATION - IT Equipment	923	1,938,080.27	-
DEPRECIATION - Communication E	929	40,680.00	-
DEPRECIATION - Sports Eqpt.	935	28,723.38	-
DEPRECIATION - Technical & Sci	936	125,091.56	-
Depre. - OM&E - Audio Visual	940-4	27,506.39	-
DEPRECIATION - Motor Vehicle	941	980,671.70	-
OTHER MOOE - SPORTS & WELLNESS	969-1	318,614.00	-
OTHER MOOE - GAD & CULTURAL	969-2	5,221,442.97	-
OTHER MOOE - PROJECTS & MISC	969-3	812,800.00	-
TOTAL		1,334,252,223.77	1,334,252,223.77

0.00

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant