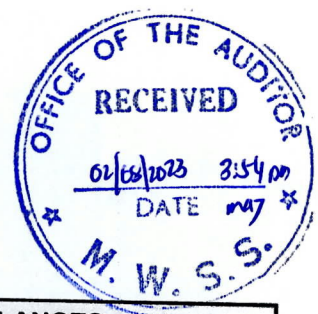




# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

31 October 2022



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	126,000.00	
<b>CASH IN BANK - LOCAL CURRENCY</b>			
CASH CIB-LC, Current Account	111	88,865,371.25	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	368,817,915.74	
<b>CASH IN BANK - FOREIGN CURRENCY</b>			
CASH CIB-FC, TIME DEPOSITS	117	406,881.00	
<b>RECEIVABLES</b>			
DUE FROM OFFICERS AND EMPLOYEES	123	1,695,821.81	
LOANS RECEIVABLE -OTHERS	126	32,538,941.11	
INTEREST RECEIVABLE	129	-	
<b>INTRA-AGENCY RECEIVABLES</b>			
DUE FROM CENTRAL OFFICE/HOME OFF	141	256,272,000.00	
RECEIVABLE - DISALLOWANCES	146	159,642,767.56	
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	686,248.99	
ADVANCES TO CONTRACTORS	181	252,031.49	
OTHER PREPAID EXPENSES	185	-	145,854.72
<b>OTHER ASSETS</b>			
GUARANTY DEPOSITS	186	1,043,626.19	
RESTRICTED FUND	285	-	
OTHER ASSETS - UNSERVICEABLE	290	2,156,724.08	
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
OTHER ASSETS - CIP	290-1	102,113,704.97	
<b>BUILDINGS</b>			
OFFICE BUILDINGS	211	-	
Accum. Depre. - Office Bldg	211-311		-
<b>OFF. EQUIPMENT, FURNITURE AND FIXTURES</b>			





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

31 October 2022

Account Description		Acct. Code	BALANCES	
			Dr	Cr
<b>OFFICE EQUIPMENT</b>		<b>221</b>	10,037,290.62	
Accum. Depre. - Office Eqpt.		221-321		3,974,028.10
<b>FURNITURE &amp; FIXTURES</b>		<b>222</b>	21,952,075.74	
Accum. Depre. - Furniture & Fi		222-322		4,850,167.56
<b>IT EQUIPMENT &amp; SOFTWARE</b>		<b>223</b>	18,990,170.85	
Accum. Depre. - IT Eqpt.		223-323		8,223,354.19
<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		312,431.88
<b>MEDICAL, DENTAL &amp; LAB EQPT.</b>		<b>233</b>	-	
Accum. Depre. - Medical Eqpt.		233-333		-
<b>SPORTS EQUIPMENT</b>		<b>235</b>	771,641.75	
Accum. Depre. - Sports Eqpt.		235-335		147,953.74
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>		<b>236</b>	3,294,530.44	
Accum. Depre. - Technical & Sc		236-336		2,941,807.18
<b>OTHER MACHINERIES AND EQUIPMENT</b>		<b>240</b>	1,428,047.36	
Accum Depre.-OME		340		1,240,849.04
<b>TRANSPORTATION EQUIPMENT</b>				
<b>MOTOR VEHICLES</b>		<b>241</b>	15,858,011.17	
Accum. Depre. - Motor Vehicle		241-341		11,802,063.18
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
<b>PAYABLE ACCOUNTS</b>				
<b>ACCOUNTS PAYABLE</b>		<b>401</b>		11,597,312.20
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>		<b>403</b>		13,491,433.71
<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>		983,856.14
<b>DUE TO GSIS</b>		<b>413</b>		987,302.26
<b>DUE TO PAG-IBIG</b>		<b>414</b>		41,893.35
<b>DUE TO PHILHEALTH</b>		<b>415</b>		169,273.15
<b>INTRA-AGENCY PAYABLES</b>				
<b>DUE TO C.O.</b>		<b>421</b>		-
<b>DUE TO OPERATING UNITS</b>		<b>423</b>		17,992.43





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

31 October 2022

Account Description	Acct. Code	BALANCES	
		Dr	Cr
<b>DUE TO OTHER FUNDS</b>	424		159,819.00
<b>OTHER LIABILITY ACCOUNTS</b>			
Due to BAC- Bid Docs	426		-
<b>PERFORMANCE/BIDDERS BOND</b>	427		597,482.01
<b>OTHER PAYABLES</b>	439		664,084.41
<b>LONG - TERM LIABILITIES</b>			
LOANS PAYABLE - FOREIGN	445		-
<b>DEFERRED CREDITS</b>			
OTHER DEFERRED CREDITS	455		42,712,000.00
<b>GOVERNMENT EQUITY</b>			
<b>RETAINED EARNINGS</b>	510		881,569,117.26
<b>GENERAL INCOME ACCOUNTS</b>			
<b>INCOME FROM WATERWORKS</b>	639		213,560,000.00
<b>INTEREST INCOME</b>	664		2,400,226.21
<b>MISC. INCOME</b>	678		51,628.00
<b>GAIN/LOSS ON FOREX</b>	681	-	-
<b>GAIN/LOSS ACCOUNTS</b>			
PRIOR YEARS ADJUSTMENT	684	-	
<b>EXPENSES</b>			
<b>PERSONNEL SERVICES</b>			
SALARIES & WAGES - REGULAR	701	35,267,312.80	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	1,224,406.46	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	1,138,750.00	
TRANSPORTATION ALLOWANCE	714	672,350.00	
CLOTHING/UNIFORM ALLOWANCE	715	354,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	-	
OTHER BONUSES & ALLOWANCES	719	3,583,001.00	
HONORARIA	720	62,000.00	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	221,417.56	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	4,067,790.83	





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

31 October 2022

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	PAG-IBIG CONTRIBUTIONS	732	61,700.00	
	PHILHEALTH CONTRIBUTIONS	733	503,277.27	
	ECC CONTRIBUTIONS	734	60,500.00	
	TERMINAL LEAVE BENEFITS	742	-	
	LOYALTY AWARD BENEFITS	743	40,000.00	
	PROVIDENT FUND BENEFITS	744	-	
	OTHER PERSONNEL BENEFITS	749	-	
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>				
	TRAVELLING EXP - Local	751	228,261.36	
	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	523,700.95	
	GASOLINE, OIL AND LUBRICANTS	761	1,571,003.44	
	OTHER SUPPLIES EXPENSE	765	1,471,888.45	
	WATER EXPENSES	766	263,358.27	
	ELECTRICITY EXPENSE	767	2,325,251.94	
	POSTAGE AND DELIVERIES	771	67,476.00	
	TELEPHONE EXPENSES - LANDLINE	772	-	
	TELEPHONE EXPENSES - MOBILE	773	520,823.33	
	INTERNET EXPENSE	774	220,423.20	
	MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
	ADVERTISING EXPENSES	780	625,248.60	
	PRINTING AND BINDING EXPENSES	781	471,660.00	
	RENT EXPENSE	782	503,548.93	
	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	122,151.58	
	CONSULTANCY	793	26,187,566.95	
	ENVIRONMENT/SANITARY SERVICES	794	-	
	JANITORIAL SERVICES	796	913,160.98	
	SECURITY SERVICES	797	718,376.32	
	OTHER PROFESSIONAL SERVICES	799	16,439,370.45	
	R&M - OFFICE BUILDINGS	811	632,239.50	





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

31 October 2022

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	66,655.00	
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	135,000.00	
R&M - MOTOR VEHICLES	841	95,974.50	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EX	883	425,041.77	
MISCELLANEOUS EXPENSES	884	34,348.43	
TAXES, DUTIES AND LICENSES	891	31,708.12	
FIDELITY BOND PREMIUMS	892	66,000.00	
Insurance Expenses	893	680,360.42	
Depreciation - Office Buildings	911	-	
Depreciation - Office Equipment	921	1,170,928.69	
Depreciation - Furniture and Fixtures	922	1,056,478.68	
Depreciation - IT Equipment	923	1,556,875.60	
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	24,798.60	
Depreciation - Motor Vehicles	941	847,150.28	-
OTHER MOOE	969	2,148,024.78	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		1,203,086,935.62	1,203,086,935.62

Prepared by:

  
**SIR GIL P. MARAVILLA**  
 Chief Corp. Accountant





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

31 October 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	74,176,581.19	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,417,816.31	-
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	368,817,915.74	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	406,881.00	-
DUE FROM OE - Cash Advance	123-CA	421,274.24	-
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	32,538,941.11	-
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	686,248.99	-
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	-	3,974,028.10
FURNITURE & FIXTURES	222	21,952,075.74	-
Accum. Depre. - Furniture & Fi	222-322	-	4,850,167.56
IT EQUIPMENT & SOFTWARE	223	18,990,170.85	-
Accum. Depre. - IT Eqpt.	223-323	-	8,223,354.19
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	-	312,431.88
SPORTS EQUIPMENT	235	771,641.75	-
Accum. Depre. - Sports Eqpt.	235-335	-	147,953.74
TECHNICAL & SCIENTIFIC EQPT.	236	3,294,530.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,941,807.18
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**

31 October 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	-	588,073.32
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	11,802,063.18
OTHER ASSETS	290	2,156,724.08	-
OTHER ASSETS - CIP	290-1	102,113,704.97	-
A/P-Vouchers Payable	401-1	-	1,219,648.46
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	-	13,491,433.71
DUE TO BIR - ITW Employees	412-1	-	818,867.66
DUE TO BIR - VAT Professionals	412-3	-	38,151.39
DUE TO BIR - EWT Supplrs/Servi	412-4	-	55,566.95
DUE to BIR - Final Vat Withhld	412-5	-	71,270.14
DUE TO GSIS - Gov't. Share	413-1	-	415,328.04
DUE TO GSIS - Employee Share	413-2	-	303,617.42
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	-	62,233.62
DUE TO PHILHEALTH - Empl. Shar	415-2	-	107,039.53
DUE TO OPTNG U - RO Tubig Due	423	-	17,992.43
DUE TO OF - WF Empl. Share	424-2	-	1,900.00
DUE TO OF - WASSLAI Contributn	424-4	38,784.50	-
DUE TO OF - WASSLAI Loans	424-5	-	169,303.50
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
DEFFERRED CREDITS	455	-	42,712,000.00
RETAINED EARNINGS	510	-	881,569,117.26
INCOME FROM WATERWORKS	639	-	213,560,000.00
INTEREST INCOME - Bank Deposit	664-1	-	2,385,192.73
INTEREST INCOME - MVFP	664-2	-	15,033.48





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

31 October 2022

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
MISCELLANEOUS INCOME	678	-	51,628.00
SALARIES & WAGES - REGULAR	701	35,267,312.80	-
PERA	711	1,224,406.46	-
REPRESENTATION ALLOWANCE	713	1,138,750.00	-
TRANSPORTATION ALLOWANCE	714	672,350.00	-
CLOTHING/UNIFORM ALLOWANCE	715	354,000.00	-
OTHER BONUSES & ALL - Others	719-1	3,421,001.00	-
OTHER BONUSES - Anniversary	719-3	162,000.00	-
HONORARIA	720	62,000.00	-
OVERTIME AND NIGHT PAY	723	221,417.56	-
LIFE & RETIREMENT INS. CONTRIB	731	4,067,790.83	-
PAG-IBIG CONTRIBUTIONS	732	61,700.00	-
PHILHEALTH CONTRIBUTIONS	733	503,277.27	-
ECC CONTRIBUTIONS	734	60,500.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	80,420.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	36,100.36	-
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	523,700.95	-
GASOLINE, OIL AND LUBRICANTS	761	1,571,003.44	-
OTHER SUPPLIES EXPENSE	765	1,471,888.45	-
WATER EXPENSES	766	263,358.27	-
ELECTRICITY EXPENSES	767	2,325,251.94	-
POSTAGE AND DELIVERIES	771	67,476.00	-
TELEPHONE EXPENSES - MOBILE	773	520,823.33	-
INTERNET EXPENSE	774	220,423.20	-
ADVERTISING EXPENSES	780	625,248.60	-
PRINTING AND BINDING EXPENSES	781	471,660.00	-
RENT EXPENSE - COPIERS	782-1	202,768.93	-
RENT EXPENSE - Others	782-2	300,780.00	-
REPRESENTATION EXPENSES	783	1,002,875.41	-
SUBSCRIPTION EXPNSES	786	966,500.29	-
AUDITING SERVICES	792	122,151.58	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	16,854,714.59	-
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	6,891,735.00	-



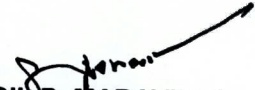


Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**  
31 October 2022

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
OTHER PROF SRVCS - Others	799-3	9,547,635.45	-
R&M - OFFICE BUILDINGS	811	632,239.50	-
R&M - OFFICE EQUIPMENT	821	66,655.00	-
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	135,000.00	-
R&M - MOTOR VEHICLES	841	95,974.50	-
EXTRAORDINARY AND MISCELLANEOUS	883	425,041.77	-
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	680,360.42	-
DEPRECIATION - OFFICE EQPT.	921	1,170,928.69	-
DEPRECIATION - FURN & FIXTURES	922	1,056,478.68	-
DEPRECIATION - IT Equipment	923	1,556,875.60	-
DEPRECIATION - Communication E	929	33,900.00	-
DEPRECIATION - Sports Eqpt.	935	10,199.90	-
DEPRECIATION - Technical & Sci	936	21,888.80	-
Depre. - OM&E - Audio Visual	940-4	24,798.60	-
DEPRECIATION - Motor Vehicle	941	847,150.28	-
OTHER MOOE - SPORTS & WELLNESS	969-1	177,150.00	-
OTHER MOOE - GAD & CULTURAL	969-2	1,610,274.78	-
OTHER MOOE - PROJECTS & MISC	969-3	360,600.00	-
<b>TOTAL</b>		<b>1,203,126,176.77</b>	<b>1,203,126,176.77</b>

0.00

Prepared by:

  
**SIR GIL P. MARAVILLA**  
Chief Corp. Accountant