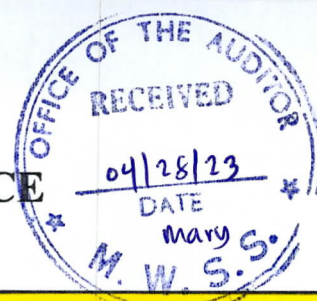




MWSS - REGULATORY OFFICE
TRIAL BALANCE
 March 31, 2023



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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	199,383,511.36	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	180,984,483.19	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	494,487.35	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	1,674,334.02	
LOANS RECEIVABLE -OTHERS	126	32,313,096.62	
INTEREST RECEIVABLE	129	188,530.86	
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	175,059.83	
ADVANCES TO CONTRACTORS	181	252,031.49	
OTHER PREPAID EXPENSES	185	-	145,854.72
OTHER ASSETS			
GUARANTY DEPOSITS	186	1,389,174.50	
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		459,511.68
OFF. EQUIPMENT, FURNITURE AND FIXTURES			



MWSS - REGULATORY OFFICE

TRIAL BALANCE

March 31, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
OFFICE EQUIPMENT	221	7,906,648.18	
Accum. Depre. - Office Eqpt.	221-321		2,958,845.12
FURNITURE & FIXTURES	222	8,935,824.99	
Accum. Depre. - Furniture & Fi	222-322		853,882.65
IT EQUIPMENT & SOFTWARE	223	129,108,474.00	
Accum. Depre. - IT Eqpt.	223-323		109,204,475.45
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		176,279.99
MEDICAL, DENTAL & LAB EQPT.	233	-	
Accum. Depre. - Medical Eqpt.	233-333		-
SPORTS EQUIPMENT	235	685,448.00	
Accum. Depre. - Sports Eqpt.	235-335		116,688.06
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	
Accum. Depre. - Technical & Sc	236-336		3,103,839.28
OTHER MACHINERIES AND EQUIPMENT	240	50,390.01	
Accum Depre.-OME	340		38,926.36
TRANSPORTATION EQUIPMENT			
MOTOR VEHICLES	241	15,858,011.17	
Accum. Depre. - Motor Vehicle	241-341		12,135,866.73
LIABILITIES			
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
ACCOUNTS PAYABLE	401		12,971,512.39
DUE TO OFFICERS & EMPLOYEES	403		20,116,533.56
DIVIDENDS PAYABLE	408		-
INTEREST PAYABLE	409		-
INTER-AGENCY PAYABLES			
DUE TO BIR	412		206,968.09
DUE TO GSIS	413		719,544.42
DUE TO PAG-IBIG	414		(456.65)
DUE TO PHILHEALTH	415		(53,486.17)
INTRA-AGENCY PAYABLES			
DUE TO C.O.	421		-
DUE TO OPERATING UNITS	423		6,700.00



MWSS - REGULATORY OFFICE

TRIAL BALANCE

March 31, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
DUE TO OTHER FUNDS	424		156,221.00
OTHER LIABILITY ACCOUNTS			
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		597,482.01
OTHER PAYABLES	439		664,084.41
LONG - TERM LIBILITIES			
LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS			
OTHER DEFERRED CREDITS	455		-
GOVERNMENT EQUITY			
RETAINED EARNINGS	510		986,211,550.11
GENERAL INCOME ACCOUNTS			
INCOME FROM WATERWORKS	639		-
INTEREST INCOME	664		303,790.67
MISC. INCOME	678		8,991,980.83
GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS			
PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES			
PERSONNEL SERVICES			
SALARIES & WAGES - REGULAR	701	12,727,365.57	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	377,193.55	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	355,500.00	
TRANSPORTATION ALLOWANCE	714	199,560.00	
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	1,434,054.00	
OTHER BONUSES & ALLOWANCES	719	-	
HONORARIA	720	210,500.00	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	100,675.49	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	1,403,112.49	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

March 31, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
PAG-IBIG CONTRIBUTIONS	732	18,700.00	
PHILHEALTH CONTRIBUTIONS	733	204,605.10	
ECC CONTRIBUTIONS	734	18,700.00	
TERMINAL LEAVE BENEFITS	742	-	
LOYALTY AWARD BENEFITS	743	20,000.00	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	-	
MAINT. & OTHER OPERATING EXPENSES			
TRAVELLING EXP - Local	751	87,505.00	
TRAVELLING EXP - Foreign	752	1,356,974.92	
TRAINING EXPENSES	753	281,717.80	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	124,759.00	
MAINTENANCE, SAMPLING & OTHER CO	759	66,579.40	
GASOLINE, OIL AND LUBRICANTS	761	384,924.43	
OTHER SUPPLIES EXPENSE	765	231,786.25	
WATER EXPENSES	766	36,600.25	
ELECTRICITY EXPENSE	767	380,755.28	
POSTAGE AND DELIVERIES	771	9,904.00	
TELEPHONE EXPENSES - LANDLINE	772	-	
TELEPHONE EXPENSES - MOBILE	773	72,136.62	
INTERNET EXPENSE	774	60,000.00	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	-	
PRINTING AND BINDING EXPENSES	781	5,760.00	
RENT EXPENSE	782	53,931.25	-
REPRESENTATION EXPENSES	783	53,175.54	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	211,575.00	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	21,397.37	
CONSULTANCY	793	7,389,200.00	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	-	
SECURITY SERVICES	797	-	
OTHER PROFESSIONAL SERVICES	799	3,927,035.97	
R&M - OFFICE BUILDINGS	811	171,959.75	



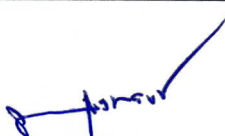
MWSS - REGULATORY OFFICE

TRIAL BALANCE

March 31, 2023

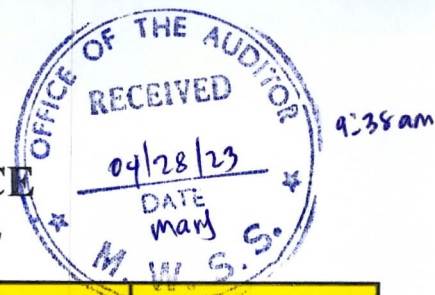
Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	-	
R&M - FURNITURE & FIXTURES	822	-	
R&M - IT EQPT & SOFTWARE	823	4,380.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	32,352.64	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	883	147,593.60	
MISCELLANEOUS EXPENSES	884	-	
TAXES, DUTIES AND LICENSES	891	5,510.00	
FIDELITY BOND PREMIUMS	892	-	
Insurance Expenses	893	330,988.97	
Depreciation - Office Buildings	911	459,511.68	
Depreciation - Office Equipment	921	294,745.08	
Depreciation - Furniture and Fixtures	922	201,056.07	
Depreciation - IT Equipment	923	477,224.76	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	10,170.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	27,785.22	
Depreciation - Technical and Scientific Equipment	936	304,954.14	
Depreciation - Other Machineries and Equipment	940	1,133.76	
Depreciation - Motor Vehicles	941	200,282.13	-
OTHER MOOE	969	1,389,219.15	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		1,160,261,882.28	1,160,261,882.28

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
March 31, 2023



Account Description	Acct Code	Dr	Cr
CASH - Petty Cash Fund	104	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	184,386,090.06	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,726,447.55	-
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	180,984,483.19	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	494,487.35	-
DUE FROM OE - Cash Advance	123-CA	389,586.24	-
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	214,031.61	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	32,313,096.62	-
INTEREST RECEIVABLE	129	188,530.86	-
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	175,059.83	-
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	665,189.50	-
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. Depre. - Office Eqpt.	221-321	-	2,958,845.12
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	853,882.65
IT EQUIPMENT & SOFTWARE	223	129,108,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	109,204,475.45
LIBRARY BOOKS	224	194,763.97	-
Accum. Depre. - Library Books	224-324	-	175,287.57
COMMUNICATION EQUIPMENT	229	226,000.00	-
Accum. Depre. - Comm. Eqpt.	229-329	-	176,279.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	116,688.06
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	-	3,103,839.28



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
March 31, 2023

Account Description	Acct Code	Dr	Cr
O M & E - Audio Visual	240-4	50,390.01	-
Accum Depre.-OME- Audio Visual	240-4-340	-	38,926.36
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,135,866.73
OTHER ASSETS	290	2,710,526.27	-
A/P-Vouchers Payable	401-1	-	207,941.73
A/P-Accrued Expenses - MOOE	401-2	-	12,615,571.87
A/P-Accrued Expenses - CAPEX	401-3	-	147,998.79
DUE TO OE - Claims	403-2	-	20,116,533.56
DUE TO BIR - ITW Employees	412-1	-	230,195.64
DUE TO BIR - VAT Professionals	412-3	-	1,653.42
DUE TO BIR - EWT Supplrs/Servi	412-4	-	14,280.18
DUE to BIR - Final Vat Withhld	412-5	39,161.15	-
DUE TO GSIS - Gov't. Share	413-1	-	-
DUE TO GSIS - Employee Share	413-2	-	727,848.01
DUE TO GSIS - Sate Insurance	413-3	-	-
DUE TO GSIS - Plans	413-4	50.64	-
DUE TO GSIS - Loans	413-5	8,252.95	-
DUE TO PAG-IBIG - Gov't.Share	414-1	-	-
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 OPTNG U - RO Tubig Due	423	-	6,700.00
DUE TO OF - WF Empl. Share	424-2	-	1,900.00
DUE TO OF - WASSLAI Contributn	424-4	29,636.50	-
DUE TO OF - WASSLAI Loans	424-5	-	172,957.50
DUE TO OF - Coop Capital	424-6	-	11,000.00
PERFORMANCE/BIDDERS BOND	427	-	597,482.01
OTHER PAYABLES	439	-	664,084.41
RETAINED EARNINGS	510	-	986,211,550.11
INTEREST INCOME - Bank Deposit	664-1	-	270,921.86
INTEREST INCOME - MVFP	664-2	-	32,868.81
MISCELLANEOUS INCOME	678	-	8,991,980.83
SALARIES & WAGES - REGULAR	701	12,727,365.57	-
PERA	711	377,193.55	-
REPRESENTATION ALLOWANCE	713	355,500.00	-
TRANSPORTATION ALLOWANCE	714	199,560.00	-
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	-
PRODVTY/ INCENTIVE ALL-PIB	717-1	1,434,054.00	-
HONORARIA	720	210,500.00	-
OVERTIME AND NIGHT PAY	723	100,675.49	-
LOYALTY AWARD BENEFITS	743	20,000.00	-

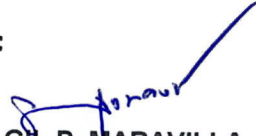


Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
March 31, 2023

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
TRAVELLING EXP-LOCAL-Allowance	751-1	30,600.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	38,638.00	-
TRAVELLING EXP-LOCAL-Inland	751-3	18,267.00	-
TRAVELLING EXPENSES - FOREIGN	752	1,356,974.92	-
TRAINING EXPENSES	753	281,717.80	-
OFFICE SUPPLIES - Off Supplies	755-1	16,179.00	-
OFFICE SUPPLIES - Computer Sup	755-2	108,580.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	66,579.40	-
GASOLINE, OIL AND LUBRICANTS	761	384,924.43	-
OTHER SUPPLIES EXPENSE	765	231,786.25	-
WATER EXPENSES	766	36,600.25	-
ELECTRICITY EXPENSES	767	380,755.28	-
POSTAGE AND DELIVERIES	771	9,904.00	-
TELEPHONE EXPENSES - MOBILE	773	72,136.62	-
INTERNET EXPENSE	774	60,000.00	-
PRINTING AND BINDING EXPENSES	781	5,760.00	-
RENT EXPENSE - COPIERS	782-1	53,931.25	-
REPRESENTATION EXPENSES	783	53,175.54	-
SUBSCRIPTION EXPENSES	786	211,575.00	-
AUDITING SERVICES	792	21,397.37	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	7,389,200.00	-
OTHER PROF SRVCS - WQ Test	799-1	1,724,930.00	-
OTHER PROF SRVCS - Others	799-3	2,202,105.97	-
R&M - OFFICE BUILDINGS	811	171,959.75	-
R&M - IT EQPT & SOFTWARE	823	4,380.00	-
R&M - MOTOR VEHICLES	841	32,352.64	-
EXTRAORDINARY AND MISCELLANEOUS	883	147,593.60	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	5,510.00	-
OTHER MOOE - GAD & CULTURAL	969-2	1,369,708.15	-
TOTAL		1,160,436,493.06	1,160,436,493.06

0.00

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant