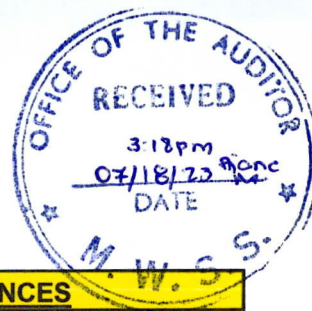




# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

April 30, 2023



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	188,244,637.00	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	180,984,483.19	
<b>CASH IN BANK - FOREIGN CURRENCY</b>			
CASH CIB-FC, TIME DEPOSITS	117	266,640.15	
<b>RECEIVABLES</b>			
DUE FROM OFFICERS AND EMPLOYEES	123	1,728,573.26	
LOANS RECEIVABLE -OTHERS	126	32,294,096.62	
INTEREST RECEIVABLE	129	188,530.86	
<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	907,720.15	
ADVANCES TO CONTRACTORS	181	252,031.49	
OTHER PREPAID EXPENSES	185	-	145,854.72
<b>OTHER ASSETS</b>			
GUARANTY DEPOSITS	186	1,389,174.50	
RESTRICTED FUND	285	-	
OTHER ASSETS - UNSERVICEABLE	290	2,710,526.27	
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
OTHER ASSETS - CIP	290-1	-	
<b>BUILDINGS</b>			
OFFICE BUILDINGS	211	102,113,704.97	
Accum. Depre. - Office Bldg	211-311		1,991,217.28
<b>OFF. EQUIPMENT, FURNITURE AND FIXTURES</b>			



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

April 30, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
<b>OFFICE EQUIPMENT</b>		<b>221</b>	8,102,648.18	
Accum. Depre. - Office Eqpt.		221-321		3,056,491.06
<b>FURNITURE &amp; FIXTURES</b>		<b>222</b>	8,935,824.99	
Accum. Depre. - Furniture & Fi		222-322		920,901.34
<b>IT EQUIPMENT &amp; SOFTWARE</b>		<b>223</b>	129,588,474.00	
Accum. Depre. - IT Eqpt.		223-323		109,363,550.37
<b>LIBRARY BOOKS</b>		<b>224</b>	194,763.97	
Accum. Depre. - Library Books		224-324		175,287.57
<b>MACHINERIES AND EQUIPMENT</b>				
<b>COMMUNICATION EQUIPMENT</b>		<b>229</b>	226,000.00	
Accum. Depre. - Comm. Eqpt.		229-329		179,669.99
<b>MEDICAL, DENTAL &amp; LAB EQPT.</b>		<b>233</b>	-	
Accum. Depre. - Medical Eqpt.		233-333		-
<b>SPORTS EQUIPMENT</b>		<b>235</b>	685,448.00	
Accum. Depre. - Sports Eqpt.		235-335		125,949.80
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>		<b>236</b>	23,043,058.44	
Accum. Depre. - Technical & Sc		236-336		3,205,490.66
<b>OTHER MACHINERIES AND EQUIPMENT</b>		<b>240</b>	50,390.01	
Accum Depre.-OME		340		39,304.28
<b>TRANSPORTATION EQUIPMENT</b>				
<b>MOTOR VEHICLES</b>		<b>241</b>	17,858,011.17	
Accum. Depre. - Motor Vehicle		241-341		12,202,627.44
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
<b>PAYABLE ACCOUNTS</b>				
<b>ACCOUNTS PAYABLE</b>		<b>401</b>		12,402,137.67
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>		<b>403</b>		20,116,533.56
<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>		1,165,914.11
<b>DUE TO GSIS</b>		<b>413</b>		436,268.11
<b>DUE TO PAG-IBIG</b>		<b>414</b>		42,443.35
<b>DUE TO PHILHEALTH</b>		<b>415</b>		211,833.48
<b>INTRA-AGENCY PAYABLES</b>				
<b>DUE TO C.O.</b>		<b>421</b>		-
<b>DUE TO OPERATING UNITS</b>		<b>423</b>		6,700.00





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

April 30, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	DUE TO OTHER FUNDS	424		168,911.00
<b>OTHER LIABILITY ACCOUNTS</b>				
	Due to BAC- Bid Docs	426		-
	PERFORMANCE/BIDDERS BOND	427		597,482.01
	OTHER PAYABLES	439		664,084.41
<b>LONG - TERM LIABILITIES</b>				
	LOANS PAYABLE - FOREIGN	445		-
<b>DEFERRED CREDITS</b>				
	OTHER DEFERRED CREDITS	455		17,983,961.66
<b>GOVERNMENT EQUITY</b>				
	RETAINED EARNINGS	510		978,517,034.24
<b>GENERAL INCOME ACCOUNTS</b>				
	INCOME FROM WATERWORKS	639		-
	INTEREST INCOME	664		319,677.26
	MISC. INCOME	678		-
	GAIN/LOSS ON FOREX	681	-	-
<b>GAIN/LOSS ACCOUNTS</b>				
	PRIOR YEARS ADJUSTMENT	684	-	
<b>EXPENSES</b>				
<b>PERSONNEL SERVICES</b>				
	SALARIES & WAGES - REGULAR	701	16,984,387.71	
	SALARIES & WAGES - CONTRACTUAL	706	-	
	PERA	711	503,193.55	
	ADDITIONAL COMPENSATION	712	-	
	REPRESENTATION ALLOWANCE	713	474,000.00	
	TRANSPORTATION ALLOWANCE	714	265,920.00	
	CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	
	SUBSISTENCE, COLA, AMELIORATION	716	-	
	Productivity Incentive Allowance	717	1,709,140.65	
	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	1,894,144.79	



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

April 30, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
PAG-IBIG CONTRIBUTIONS	732	25,200.00	
PHILHEALTH CONTRIBUTIONS	733	371,444.89	
ECC CONTRIBUTIONS	734	24,900.00	
TERMINAL LEAVE BENEFITS	742	-	
LOYALTY AWARD BENEFITS	743	20,000.00	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	-	
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>			
TRAVELLING EXP - Local	751	298,752.00	
TRAVELLING EXP - Foreign	752	1,362,544.92	
TRAINING EXPENSES	753	287,690.80	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	285,724.00	
MAINTENANCE, SAMPLING & OTHER CO	759	100,622.15	
GASOLINE, OIL AND LUBRICANTS	761	547,734.71	
OTHER SUPPLIES EXPENSE	765	244,535.25	
WATER EXPENSES	766	54,810.84	
ELECTRICITY EXPENSE	767	565,291.33	
POSTAGE AND DELIVERIES	771	20,709.00	
TELEPHONE EXPENSES - LANDLINE	772	-	
TELEPHONE EXPENSES - MOBILE	773	109,482.88	
INTERNET EXPENSE	774	90,000.00	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	-	
PRINTING AND BINDING EXPENSES	781	6,160.00	
RENT EXPENSE	782	90,458.47	-
REPRESENTATION EXPENSES	783	57,725.54	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	225,655.00	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	49,755.89	
CONSULTANCY	793	10,344,880.00	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	-	
SECURITY SERVICES	797	-	
OTHER PROFESSIONAL SERVICES	799	5,083,529.68	
R&M - OFFICE BUILDINGS	811	258,600.75	





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

April 30, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
R&M - OFFICE BUILDINGS		815		
R&M - OFFICE EQUIPMENT		821	13,548.00	
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	115,516.53	
SUBSIDY TO OTHER FUNDS		877		
DONATIONS		878	-	
EXTRAORDINARY & MISCELLANEOUS EX		883	181,609.27	
MISCELLANEOUS EXPENSES		884	244.55	
TAXES, DUTIES AND LICENSES		891	5,510.00	
FIDELITY BOND PREMIUMS		892	3,000.00	
Insurance Expenses		893	438,087.83	
Depreciation - Office Buildings		911	612,682.24	
Depreciation - Office Equipment		921	392,391.02	
Depreciation - Furniture and Fixtures		922	268,074.76	
Depreciation - IT Equipment		923	636,299.68	
Depreciation - Library Books		924	-	
Depreciation - Communication Equipment		929	13,560.00	
Depreciation - Med, Dental and Lab Eqpt.		933	-	
Depreciation - Sports Equipment		935	37,046.96	
Depreciation - Technical and Scientific Equipment		936	406,605.52	
Depreciation - Other Machineries and Equipment		940	1,511.68	
Depreciation - Motor Vehicles		941	267,042.84	-
OTHER MOOE		969	1,519,535.15	
BANK CHARGES		971	-	
INTEREST EXPENSE - DEBT SERVICE		975	-	
Totals			1,164,039,325.37	1,164,039,325.37
			-	

Prepared by:

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





Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**  
 April 30, 2023



Account Description	Acct Code	Dr	Cr
CASH - Petty Cash Fund	104	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	173,226,850.56	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,746,812.69	-
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\$	266,640.15	-
DUE FROM OE - Cash Advance	123-CA	442,675.48	-
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	215,181.61	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	32,294,096.62	-
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	907,720.15	-
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	-
Accum. Depre. - Office Bldg	211-311	-	1,991,217.28
OFFICE EQUIPMENT	221	8,102,648.18	-
Accum. Depre. - Office Eqpt.	221-321	-	3,056,491.06
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	920,901.34
IT EQUIPMENT & SOFTWARE	223	129,588,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	109,363,550.37
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	-	179,669.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	125,949.80
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-





Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**  
 April 30, 2023

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
Accum. Depre. - Technical & Sc	236-336	-	3,205,490.66
O M & E - Audio Visual	240-4	50,390.01	-
Accum Depre.-OME- Audio Visual	240-4-340	-	39,304.28
MOTOR VEHICLES	241	17,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,202,627.44
OTHER ASSETS	290	2,710,526.27	-
A/P-Vouchers Payable	401-1	-	285,537.92
A/P-Accrued Expenses - MOOE	401-2	-	11,968,600.96
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	-	854,542.98
DUE TO BIR - VAT Professionals	412-3	-	30,410.01
DUE TO BIR - EWT Supplrs/Servi	412-4	-	88,011.98
DUE to BIR - Final Vat Withhld	412-5	-	192,949.14
DUE TO GSIS - Gov't. Share	413-1	321,333.13	-
DUE TO GSIS - Employee Share	413-2	-	486,636.97
DUE TO GSIS - Sate Insurance	413-3	-	6,200.00
DUE TO GSIS - Plans	413-4	-	61.45
DUE TO GSIS - Loans	413-5	-	264,702.82
DUE TO PAG-IBIG - Gov't.Share	414-1	-	6,500.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	9,900.00
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	-	69,786.90
DUE TO PHILHEALTH - Empl. Shar	415-2	-	142,046.58
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
DUE TO OF - SSS PS	424-9	-	12,690.00
PERFORMANCE/BIDDERS BOND	427	-	597,482.01
OTHER PAYABLES	439	-	664,084.41
DEFFERRED CREDITS	455	-	17,983,961.66
RETAINED EARNINGS	510	-	978,517,034.24
INTEREST INCOME - Bank Deposit	664-1	-	286,808.45
INTEREST INCOME - MVFP	664-2	-	32,868.81
SALARIES & WAGES - REGULAR	701	16,984,387.71	-
PERA	711	503,193.55	-
REPRESENTATION ALLOWANCE	713	474,000.00	-
TRANSPORTATION ALLOWANCE	714	265,920.00	-
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	-





Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**  
 April 30, 2023

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
PRODVTY/ INCENTIVE ALL-PIB	717-1	1,709,140.65	-
HONORARIA	720	210,500.00	-
OVERTIME AND NIGHT PAY	723	100,675.49	-
LIFE & RETIREMENT INS. CONTRIB	731	1,894,144.79	-
PAG-IBIG CONTRIBUTIONS	732	25,200.00	-
PHILHEALTH CONTRIBUTIONS	733	371,444.89	-
ECC CONTRIBUTIONS	734	24,900.00	-
LOYALTY AWARD BENEFITS	743	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	196,700.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	38,638.00	-
TRAVELLING EXP-LOCAL-Inland	751-3	63,414.00	-
TRAVELLING EXPENSES - FOREIGN	752	1,362,544.92	-
TRAINING EXPENSES	753	287,690.80	-
OFFICE SUPPLIES - Off Supplies	755-1	152,194.00	-
OFFICE SUPPLIES - Computer Sup	755-2	133,530.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	100,622.15	-
GASOLINE, OIL AND LUBRICANTS	761	547,734.71	-
OTHER SUPPLIES EXPENSE	765	244,535.25	-
WATER EXPENSES	766	54,810.84	-
ELECTRICITY EXPENSES	767	565,291.33	-
POSTAGE AND DELIVERIES	771	20,709.00	-
TELEPHONE EXPENSES - MOBILE	773	109,482.88	-
INTERNET EXPENSE	774	90,000.00	-
PRINTING AND BINDING EXPENSES	781	6,160.00	-
RENT EXPENSE - COPIERS	782-1	90,458.47	-
REPRESENTATION EXPENSES	783	57,725.54	-
SUBSCRIPTION EXPNSES	786	225,655.00	-
AUDITING SERVICES	792	49,755.89	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	10,344,880.00	-
OTHER PROF SRVCS - WQ Test	799-1	2,081,490.00	-
OTHER PROF SRVCS - Others	799-3	3,002,039.68	-
R&M - OFFICE BUILDINGS	811	258,600.75	-
R&M - OFFICE EQUIPMENT	821	13,548.00	-
R&M - IT EQPT & SOFTWARE	823	4,380.00	-
R&M - MOTOR VEHICLES	841	115,516.53	-
EXTRAORDINARY AND MISCELLANEOUS	883	181,609.27	-
MISCELLANEOUS EXPENSES	884	244.55	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	5,510.00	-
FIDELITY BOND PREMIUMS	892	3,000.00	-
INSURANCE EXP.- Vehicle Insura	893-1	438,087.83	-
DEPRECIATION - OFF. BLDG.	911	612,682.24	-
DEPRECIATION - OFFICE EQPT.	921	392,391.02	-
DEPRECIATION - FURN & FIXTURES	922	268,074.76	-






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

April 30, 2023

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
DEPRECIATION - IT Equipment	923	636,299.68	-
DEPRECIATION - Communication E	929	13,560.00	-
DEPRECIATION - Sports Eqpt.	935	37,046.96	-
DEPRECIATION - Technical & Sci	936	406,605.52	-
Depre. - OM&E - Audio Visual	940-4	1,511.68	-
DEPRECIATION - Motor Vehicle	941	267,042.84	-
OTHER MOOE - SPORTS & WELLNESS	969-1	37,511.00	-
OTHER MOOE - GAD & CULTURAL	969-2	1,482,024.15	-
<b>TOTAL</b>		<b>1,164,390,751.65</b>	<b>1,164,390,751.65</b>

0.00

Prepared by:

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