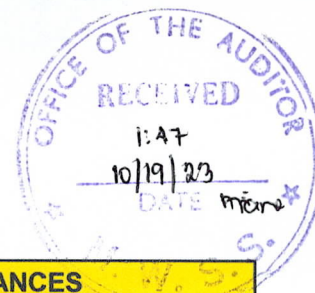




MWSS - REGULATORY OFFICE

TRIAL BALANCE

September 30, 2023



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	119,672,312.78	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	181,901,755.48	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	266,640.15	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	1,685,302.84	
LOANS RECEIVABLE -OTHERS	126	32,135,773.82	
INTEREST RECEIVABLE	129	-	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	-	
RECEIVABLE - DISALLOWANCES	146	159,634,767.56	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
PREPAYMENTS			
PREPAID INSURANCE	178	613,785.49	
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	2,351,437.64	
PROPERTY, PLANT AND EQUIPMENT			
OTHER ASSETS - CIP	290-1	-	
LAND	201	87,500,000.00	
BUILDINGS			
OFFICE BUILDINGS	211	102,113,704.97	
Accum. Depre. - Office Bldg	211-311		2,757,070.08



MWSS - REGULATORY OFFICE

TRIAL BALANCE

September 30, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
OFF. EQUIPMENT, FURNITURE AND FIXTURES				
OFFICE EQUIPMENT	221		11,656,385.18	
Accum. Depre. - Office Eqpt.	221-321			3,613,663.16
FURNITURE & FIXTURES	222		8,935,824.99	
Accum. Depre. - Furniture & Fi	222-322			1,255,994.79
IT EQUIPMENT & SOFTWARE	223		129,588,474.00	
Accum. Depre. - IT Eqpt.	223-323			110,194,924.97
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			196,619.99
MEDICAL, DENTAL & LAB EQPT.	233		-	
Accum. Depre. - Medical Eqpt.	233-333			-
SPORTS EQUIPMENT	235		685,448.00	
Accum. Depre. - Sports Eqpt.	235-335			172,258.50
TECHNICAL & SCIENTIFIC EQPT.	236		23,043,058.44	
Accum. Depre. - Technical & Sc	236-336			3,713,747.56
OTHER MACHINERIES AND EQUIPMENT	240		50,390.01	
Accum Depre.-OME	340			41,193.88
TRANSPORTATION EQUIPMENT				
MOTOR VEHICLES	241		17,858,011.17	
Accum. Depre. - Motor Vehicle	241-341			12,643,573.84
LIABILITIES				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
ACCOUNTS PAYABLE	401			11,929,708.29
DUE TO OFFICERS & EMPLOYEES	403			19,685,705.69
DIVIDENDS PAYABLE	408			-
INTEREST PAYABLE	409			-
INTER-AGENCY PAYABLES				
DUE TO BIR	412			2,062,956.06
DUE TO GSIS	413			1,150,684.66
DUE TO PAG-IBIG	414			40,243.35
DUE TO PHILHEALTH	415			115,846.53
INTRA-AGENCY PAYABLES				
DUE TO C.O.	421			-



MWSS - REGULATORY OFFICE

TRIAL BALANCE

September 30, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	DUE TO OPERATING UNITS	423		7,000.00
	DUE TO OTHER FUNDS	424		170,250.00
OTHER LIABILITY ACCOUNTS				
	Due to BAC- Bid Docs	426		-
	PERFORMANCE/BIDDERS BOND	427		597,482.01
	OTHER PAYABLES	439		18,648,046.07
LONG - TERM LIBILITIES				
	LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS				
	OTHER DEFERRED CREDITS	455		-
GOVERNMENT EQUITY				
	RETAINED EARNINGS	510		809,502,278.53
GENERAL INCOME ACCOUNTS				
	INCOME FROM WATERWORKS	639		-
	INTEREST INCOME	664		1,082,175.73
	MISC. INCOME	678	-	10,667.08
	GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS				
	PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES				
PERSONNEL SERVICES				
	SALARIES & WAGES - REGULAR	701	38,072,441.69	
	SALARIES & WAGES - CONTRACTUAL	706	-	
	PERA	711	1,142,223.66	
	ADDITIONAL COMPENSATION	712	-	
	REPRESENTATION ALLOWANCE	713	1,066,500.00	
	TRANSPORTATION ALLOWANCE	714	599,440.00	
	CLOTHING/UNIFORM ALLOWANCE	715	384,000.00	
	SUBSISTENCE, COLA, AMELIORATION	716	-	
	Productivity Incentive Allowance	717	1,709,140.65	
	OTHER BONUSES & ALLOWANCES	719	4,160,224.00	
	HONORARIA	720	210,500.00	
	HAZARD PAY	721	-	
	LONGEVITY PAY	722	-	
	OVERTIME AND NIGHT PAY	723	261,210.14	
	CASH GIFT	724	-	
	YEAR END BONUS (13TH MO.)	725	-	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

September 30, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	LIFE & RETIREMENT INS. CONTRIB	731	5,281,365.58	
	PAG-IBIG CONTRIBUTIONS	732	57,500.00	
	PHILHEALTH CONTRIBUTIONS	733	773,983.89	
	ECC CONTRIBUTIONS	734	56,700.00	
	TERMINAL LEAVE BENEFITS	742	262,814.54	
	LOYALTY AWARD BENEFITS	743	20,000.00	
	PROVIDENT FUND BENEFITS	744	-	
	OTHER PERSONNEL BENEFITS	749	-	
MAINT. & OTHER OPERATING EXPENSES				
	TRAVELLING EXP - Local	751	721,490.25	
	TRAVELLING EXP - Foreign	752	1,362,544.92	
	TRAINING EXPENSES	753	718,768.03	
	SCHOLARSHIP EXPENSES	754	68,619.50	
	OFFICE SUPPLIES	755	840,945.50	
	MAINTENANCE, SAMPLING & OTHER CO	759	351,561.50	
	GASOLINE, OIL AND LUBRICANTS	761	1,149,876.83	
	OTHER SUPPLIES EXPENSE	765	1,050,139.47	
	WATER EXPENSES	766	128,510.11	
	ELECTRICITY EXPENSE	767	1,849,694.88	
	POSTAGE AND DELIVERIES	771	44,283.00	
	TELEPHONE EXPENSES - LANDLINE	772	-	
	TELEPHONE EXPENSES - MOBILE	773	342,183.00	
	INTERNET EXPENSE	774	240,000.00	
	MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
	ADVERTISING EXPENSES	780	331,932.00	
	PRINTING AND BINDING EXPENSES	781	33,270.00	
	RENT EXPENSE	782	128,651.13	-
	REPRESENTATION EXPENSES	783	152,370.47	
	TRANSPORTATION EXPENSES	784	-	
	SUBSCRIPTION EXPENSES	786	225,655.00	
	SURVEY EXPENSES - PAWS UPNEC	787	-	
	LEGAL SERVICES-Appeals	791	-	
	AUDITING SERVICES	792	253,855.45	
	CONSULTANCY	793	29,109,581.59	
	ENVIRONMENT/SANITARY SERVICES	794	-	
	JANITORIAL SERVICES	796	936,158.17	
	SECURITY SERVICES	797	977,781.12	
	OTHER PROFESSIONAL SERVICES	799	12,082,975.50	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

September 30, 2023

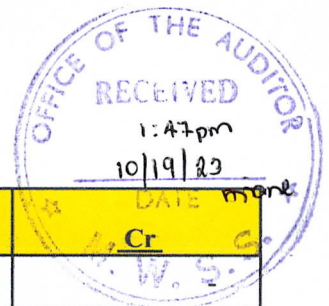
Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - OFFICE BUILDINGS	811	275,610.75	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	75,766.00	
R&M - FURNITURE & FIXTURES	822	-	
R&M - IT EQPT & SOFTWARE	823	10,300.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	145,000.00	
R&M - MOTOR VEHICLES	841	300,457.59	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EX	883	562,099.44	
MISCELLANEOUS EXPENSES	884	244.55	
TAXES, DUTIES AND LICENSES	891	16,390.00	
FIDELITY BOND PREMIUMS	892	67,500.00	
Insurance Expenses	893	940,154.01	
Depreciation - Office Buildings	911	1,378,535.04	
Depreciation - Office Equipment	921	949,563.12	
Depreciation - Furniture and Fixtures	922	603,168.21	
Depreciation - IT Equipment	923	1,467,674.28	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	30,510.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	83,355.66	
Depreciation - Technical and Scientific Equipment	936	914,862.42	
Depreciation - Other Machineries and Equipment	940	3,401.28	
Depreciation - Motor Vehicles	941	707,989.24	-
OTHER MOOE	969	2,057,713.15	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		999,913,233.06	999,913,233.06

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
September 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	104,479,640.64	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,921,698.39	-
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	181,901,755.48	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	266,640.15	-
DUE FROM OE - Cash Advance	123-CA	400,555.06	-
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	32,135,773.82	-
RECEIVABLE - Disallowances	146	159,634,767.56	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	613,785.49	-
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	-
LAND	201	87,500,000.00	-
OFFICE BUILDINGS	211	102,113,704.97	-
Accum. Depre. - Office Bldg	211-311	-	2,757,070.08
OFFICE EQUIPMENT	221	11,656,385.18	-
Accum. Depre. - Office Eqpt.	221-321	-	3,613,663.16
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	1,255,994.79
IT EQUIPMENT & SOFTWARE	223	129,588,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	110,194,924.97
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	-	196,619.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	172,258.50
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	-	3,713,747.56



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

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
O M & E - Audio Visual	240-4	50,390.01	-
Accum Depre.-OME- Audio Visual	240-4-340	-	41,193.88
MOTOR VEHICLES	241	17,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,643,573.84
OTHER ASSETS	290	2,351,437.64	-
A/P-Vouchers Payable	401-1	-	388,092.51
A/P-Accrued Expenses - MOOE	401-2	-	11,393,616.99
A/P-Accrued Expenses - CAPEX	401-3	-	147,998.79
DUE TO OE - Claims	403-2	-	19,685,705.69
DUE TO BIR - ITW Employees	412-1	-	845,991.94
DUE TO BIR - VAT Professionals	412-3	-	1,653.42
DUE TO BIR - EWT Supplrs/Servi	412-4	-	359,607.25
DUE to BIR - Final Vat Withhld	412-5	-	855,703.45
DUE TO GSIS - Gov't. Share	413-1	-	489,589.41
DUE TO GSIS - Employee Share	413-2	-	376,993.76
DUE TO GSIS - Sate Insurance	413-3	-	6,400.00
DUE TO GSIS - Plans	413-4	-	61.45
DUE TO GSIS - Loans	413-5	-	277,640.04
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	-	24,300.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	67,860.90
DUE TO PHILHEALTH - Empl. Shar	415-2	-	47,985.63
DUE TO OPTNG U - RO Tubig Due	423	-	7,000.00
DUE TO OF - WF Empl. Share	424-2	-	1,900.00
DUE TO OF - WASSLAI Contributn	424-4	30,628.50	-
DUE TO OF - WASSLAI Loans	424-5	-	175,288.50
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	-	18,648,046.07
RETAINED EARNINGS	510	-	809,502,278.53
INTEREST INCOME - Bank Deposit	664-1	-	1,034,135.02
INTEREST INCOME - MVFP	664-2	-	48,040.71
MISCELLANEOUS INCOME	678	-	10,667.08
SALARIES & WAGES - REGULAR	701	38,072,441.69	-
PERA	711	1,142,223.66	-
REPRESENTATION ALLOWANCE	713	1,066,500.00	-
TRANSPORTATION ALLOWANCE	714	599,440.00	-
CLOTHING/UNIFORM ALLOWANCE	715	384,000.00	-
PRODVTY/ INCENTIVE ALL-PIB	717-1	1,709,140.65	-



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

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
OTHER BONUSES & ALL - Others	719-1	4,160,224.00	-
HONORARIA	720	210,500.00	-
OVERTIME AND NIGHT PAY	723	261,210.14	-
LIFE & RETIREMENT INS. CONTRIB	731	5,281,365.58	-
PAG-IBIG CONTRIBUTIONS	732	57,500.00	-
PHILHEALTH CONTRIBUTIONS	733	773,983.89	-
ECC CONTRIBUTIONS	734	56,700.00	-
TERMINAL LEAVE BENEFITS	742	262,814.54	-
LOYALTY AWARD BENEFITS	743	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	423,380.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	196,127.25	-
TRAVELLING EXP-LOCAL-Inland	751-3	101,983.00	-
TRAVELLING EXPENSES - FOREIGN	752	1,362,544.92	-
TRAINING EXPENSES	753	718,768.03	-
SCHOLARSHIP EXPENSES	754	68,619.50	-
OFFICE SUPPLIES - Off Supplies	755-1	330,226.50	-
OFFICE SUPPLIES - Computer Sup	755-2	510,719.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	351,561.50	-
GASOLINE, OIL AND LUBRICANTS	761	1,149,876.83	-
OTHER SUPPLIES EXPENSE	765	1,050,139.47	-
WATER EXPENSES	766	128,510.11	-
ELECTRICITY EXPENSES	767	1,849,694.88	-
POSTAGE AND DELIVERIES	771	44,283.00	-
TELEPHONE EXPENSES - MOBILE	773	342,183.00	-
INTERNET EXPENSE	774	240,000.00	-
ADVERTISING EXPENSES	780	331,932.00	-
PRINTING AND BINDING EXPENSES	781	33,270.00	-
RENT EXPENSE - COPIERS	782-1	128,651.13	-
REPRESENTATION EXPENSES	783	152,370.47	-
SUBSCRIPTION EXPNSES	786	225,655.00	-
AUDITING SERVICES	792	253,855.45	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	28,699,581.59	-
CONSULTANCY - CUSTOMER SURVEY	793-6	410,000.00	-
JANITORIAL SERVICES	796	936,158.17	-
SECURITY SERVICES	797	977,781.12	-
OTHER PROF SRVCS - WQ Test	799-1	5,579,770.00	-
OTHER PROF SRVCS - Others	799-3	6,503,205.50	-
R&M - OFFICE BUILDINGS	811	275,610.75	-
R&M - OFFICE EQUIPMENT	821	75,766.00	-
R&M - IT EQPT & SOFTWARE	823	10,300.00	-
R&M - OTHER EQPT.- ELECTRICAL & COC	840-4	145,000.00	-
R&M - MOTOR VEHICLES	841	300,457.59	-



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

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
EXTRAORDINARY AND MISCELLANEOUS	883	562,099.44	-
MISCELLANEOUS EXPENSES	884	244.55	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	16,390.00	-
FIDELITY BOND PREMIUMS	892	67,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	940,154.01	-
DEPRECIATION - OFF. BLDG.	911	1,378,535.04	-
DEPRECIATION - OFFICE EQPT.	921	949,563.12	-
DEPRECIATION - FURN & FIXTURES	922	603,168.21	-
DEPRECIATION - IT Equipment	923	1,467,674.28	-
DEPRECIATION - Communication E	929	30,510.00	-
DEPRECIATION - Sports Eqpt.	935	83,355.66	-
DEPRECIATION - Technical & Sci	936	914,862.42	-
Depre. - OM&E - Audio Visual	940-4	3,401.28	-
DEPRECIATION - Motor Vehicle	941	707,989.24	-
OTHER MOOE - SPORTS & WELLNESS	969-1	109,701.00	-
OTHER MOOE - GAD & CULTURAL	969-2	1,948,012.15	-
TOTAL		999,944,318.21	999,944,318.21

0.00

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant