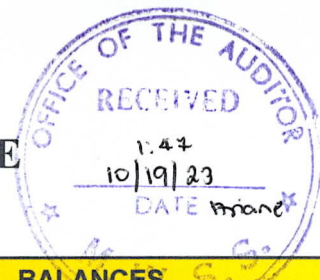




MWSS - REGULATORY OFFICE

TRIAL BALANCE

August 31, 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	144,890,142.33	
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	1,680,749.02	
LOANS RECEIVABLE -OTHERS	126	32,154,773.82	
INTEREST RECEIVABLE	129	-	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	-	
RECEIVABLE - DISALLOWANCES	146	159,640,767.56	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
PREPAYMENTS			
PREPAID INSURANCE	178	580,237.62	
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	-	
BUILDINGS			
OFFICE BUILDINGS	211	102,113,704.97	
Accum. Depre. - Office Bldg	211-311		2,603,899.52
OFF. EQUIPMENT, FURNITURE AND FIXTURES			



MWSS - REGULATORY OFFICE

TRIAL BALANCE

August 31, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
OFFICE EQUIPMENT		221	11,656,385.18	
Accum. Depre. - Office Eqpt.		221-321		3,479,693.82
FURNITURE & FIXTURES		222	8,935,824.99	
Accum. Depre. - Furniture & Fi		222-322		1,188,976.10
IT EQUIPMENT & SOFTWARE		223	129,588,474.00	
Accum. Depre. - IT Eqpt.		223-323		110,028,650.05
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		193,229.99
MEDICAL, DENTAL & LAB EQPT.		233	-	
Accum. Depre. - Medical Eqpt.		233-333		-
SPORTS EQUIPMENT		235	685,448.00	
Accum. Depre. - Sports Eqpt.		235-335		162,996.76
TECHNICAL & SCIENTIFIC EQPT.		236	23,043,058.44	
Accum. Depre. - Technical & Sc		236-336		3,612,096.18
OTHER MACHINERIES AND EQUIPMENT		240	50,390.01	
Accum Depre.-OME		340		40,815.96
TRANSPORTATION EQUIPMENT				
MOTOR VEHICLES		241	17,858,011.17	
Accum. Depre. - Motor Vehicle		241-341		12,555,384.56
LIABILITIES				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
ACCOUNTS PAYABLE		401		12,318,025.35
DUE TO OFFICERS & EMPLOYEES		403		19,685,705.69
DIVIDENDS PAYABLE		408		-
INTEREST PAYABLE		409		-
INTER-AGENCY PAYABLES				
DUE TO BIR		412		954,945.36
DUE TO GSIS		413		1,126,115.96
DUE TO PAG-IBIG		414		43,643.35
DUE TO PHILHEALTH		415		170,798.57
INTRA-AGENCY PAYABLES				
DUE TO C.O.		421		-
DUE TO OPERATING UNITS		423		6,850.00



MWSS - REGULATORY OFFICE

TRIAL BALANCE

August 31, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	DUE TO OTHER FUNDS	424		169,048.00
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 LIABILITIES				
	LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS				
	OTHER DEFERRED CREDITS	455		-
GOVERNMENT EQUITY				
	RETAINED EARNINGS	510		722,002,278.53
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	33,825,097.98	
	SALARIES & WAGES - CONTRACTUAL	706	-	
	PERA	711	1,012,546.24	
	ADDITIONAL COMPENSATION	712	-	
	REPRESENTATION ALLOWANCE	713	948,000.00	
	TRANSPORTATION ALLOWANCE	714	532,460.00	
	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	239,148.82	
	CASH GIFT	724	-	
	YEAR END BONUS (13TH MO.)	725	-	
	LIFE & RETIREMENT INS. CONTRIB	731	4,791,776.17	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

August 31, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
PAG-IBIG CONTRIBUTIONS	732	51,000.00	
PHILHEALTH CONTRIBUTIONS	733	706,847.99	
ECC CONTRIBUTIONS	734	50,300.00	
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	575,670.26	
TRAVELLING EXP - Foreign	752	1,362,544.92	
TRAINING EXPENSES	753	700,630.03	
SCHOLARSHIP EXPENSES	754	68,619.50	
OFFICE SUPPLIES	755	833,145.50	
MAINTENANCE, SAMPLING & OTHER CO	759	331,819.60	
GASOLINE, OIL AND LUBRICANTS	761	1,025,379.43	
OTHER SUPPLIES EXPENSE	765	1,050,139.47	
WATER EXPENSES	766	113,533.14	
ELECTRICITY EXPENSE	767	1,453,438.17	
POSTAGE AND DELIVERIES	771	44,283.00	
TELEPHONE EXPENSES - LANDLINE	772	-	
TELEPHONE EXPENSES - MOBILE	773	300,104.76	
INTERNET EXPENSE	774	210,000.00	
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	143,225.76	
CONSULTANCY	793	10,754,880.00	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	788,750.43	
SECURITY SERVICES	797	814,670.04	
OTHER PROFESSIONAL SERVICES	799	11,306,993.04	
R&M - OFFICE BUILDINGS	811	275,610.75	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

August 31, 2023

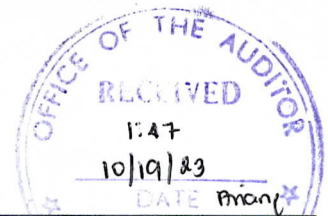
Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	75,766.00	
R&M - FURNITURE & FIXTURES	822	-	
R&M - IT EQPT & SOFTWARE	823	10,300.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	145,000.00	
R&M - MOTOR VEHICLES	841	300,457.59	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	883	499,648.94	
MISCELLANEOUS EXPENSES	884	244.55	
TAXES, DUTIES AND LICENSES	891	16,390.00	
FIDELITY BOND PREMIUMS	892	37,500.00	
Insurance Expenses	893	839,151.88	
Depreciation - Office Buildings	911	1,225,364.48	
Depreciation - Office Equipment	921	815,593.78	
Depreciation - Furniture and Fixtures	922	536,149.52	
Depreciation - IT Equipment	923	1,301,399.36	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	27,120.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	74,093.92	
Depreciation - Technical and Scientific Equipment	936	813,211.04	
Depreciation - Other Machineries and Equipment	940	3,023.36	
Depreciation - Motor Vehicles	941	619,799.96	-
OTHER MOOE	969	1,864,505.15	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		911,002,666.93	911,002,666.93
		-	

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant



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



<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	130,092,137.83	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,902,698.39	-
CASH CIB-LC, C/A- PNB Regular	111-PNB1	866,683.66	-
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	396,001.24	-
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	32,154,773.82	-
RECEIVABLE - Disallowances	146	159,640,767.56	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	580,237.62	-
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	-	2,603,899.52
OFFICE EQUIPMENT	221	11,656,385.18	-
Accum. Depre. - Office Eqpt.	221-321	-	3,479,693.82
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	1,188,976.10
IT EQUIPMENT & SOFTWARE	223	129,588,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	110,028,650.05
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	-	193,229.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	162,996.76
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	-	3,612,096.18
O M & E - Audio Visual	240-4	50,390.01	-



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

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
Accum Depre.-OME- Audio Visual	240-4-340	-	40,815.96
MOTOR VEHICLES	241	17,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,555,384.56
OTHER ASSETS	290	2,351,437.64	-
A/P-Vouchers Payable	401-1	-	776,409.57
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	-	838,535.20
DUE TO BIR - VAT Professionals	412-3	-	4,569.94
DUE TO BIR - EWT Supplrs/Servi	412-4	-	41,752.20
DUE to BIR - Final Vat Withhld	412-5	-	70,088.02
DUE TO GSIS - Gov't. Share	413-1	-	475,849.22
DUE TO GSIS - Employee Share	413-2	-	366,688.63
DUE TO GSIS - Sate Insurance	413-3	-	6,100.00
DUE TO GSIS - Plans	413-4	-	61.45
DUE TO GSIS - Loans	413-5	-	277,416.66
DUE TO PAG-IBIG - Gov't.Share	414-1	-	6,200.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	9,600.00
DUE TO PAG-IBIG - Empl Loans	414-3	456.65	-
DUE TO PAG-IBIG - PAG-IBIG II	414-4	-	28,300.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	67,860.90
DUE TO PHILHEALTH - Empl. Shar	415-2	-	102,937.67
DUE TO OPTNG U - RO Tubig Due	423	-	6,850.00
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	-	174,086.50
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	-	722,002,278.53
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	33,825,097.98	-
PERA	711	1,012,546.24	-
REPRESENTATION ALLOWANCE	713	948,000.00	-
TRANSPORTATION ALLOWANCE	714	532,460.00	-
CLOTHING/UNIFORM ALLOWANCE	715	384,000.00	-
PRODVTY/ INCENTIVE ALL-PIB	717-1	1,709,140.65	-
OTHER BONUSES & ALL - Others	719-1	4,160,224.00	-



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

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
HONORARIA	720	210,500.00	-
OVERTIME AND NIGHT PAY	723	239,148.82	-
LIFE & RETIREMENT INS. CONTRIB	731	4,791,776.17	-
PAG-IBIG CONTRIBUTIONS	732	51,000.00	-
PHILHEALTH CONTRIBUTIONS	733	706,847.99	-
ECC CONTRIBUTIONS	734	50,300.00	-
TERMINAL LEAVE BENEFITS	742	262,814.54	-
LOYALTY AWARD BENEFITS	743	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	349,330.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	132,254.26	-
TRAVELLING EXP-LOCAL-Inland	751-3	94,086.00	-
TRAVELLING EXPENSES - FOREIGN	752	1,362,544.92	-
TRAINING EXPENSES	753	700,630.03	-
SCHOLARSHIP EXPENSES	754	68,619.50	-
OFFICE SUPPLIES - Off Supplies	755-1	330,226.50	-
OFFICE SUPPLIES - Computer Sup	755-2	502,919.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	331,819.60	-
GASOLINE, OIL AND LUBRICANTS	761	1,025,379.43	-
OTHER SUPPLIES EXPENSE	765	1,050,139.47	-
WATER EXPENSES	766	113,533.14	-
ELECTRICITY EXPENSES	767	1,453,438.17	-
POSTAGE AND DELIVERIES	771	44,283.00	-
TELEPHONE EXPENSES - MOBILE	773	300,104.76	-
INTERNET EXPENSE	774	210,000.00	-
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	143,225.76	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	10,344,880.00	-
CONSULTANCY - CUSTOMER SURVEY	793-6	410,000.00	-
JANITORIAL SERVICES	796	788,750.43	-
SECURITY SERVICES	797	814,670.04	-
OTHER PROF SRVCS - WQ Test	799-1	5,579,770.00	-
OTHER PROF SRVCS - Others	799-3	5,727,223.04	-
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	-
EXTRAORDINARY AND MISCELLANEOUS	883	499,648.94	-



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

August 31, 2023

<u>Account Description</u>	<u>Aect Code</u>	<u>Dr</u>	<u>Cr</u>
MISCELLANEOUS EXPENSES	884	244.55	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	16,390.00	-
FIDELITY BOND PREMIUMS	892	37,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	839,151.88	-
DEPRECIATION - OFF. BLDG.	911	1,225,364.48	-
DEPRECIATION - OFFICE EQPT.	921	815,593.78	-
DEPRECIATION - FURN & FIXTURES	922	536,149.52	-
DEPRECIATION - IT Equipment	923	1,301,399.36	-
DEPRECIATION - Communication E	929	27,120.00	-
DEPRECIATION - Sports Eqpt.	935	74,093.92	-
DEPRECIATION - Technical & Sci	936	813,211.04	-
Depre. - OM&E - Audio Visual	940-4	3,023.36	-
DEPRECIATION - Motor Vehicle	941	619,799.96	-
OTHER MOOE - SPORTS & WELLNESS	969-1	64,121.00	-
OTHER MOOE - GAD & CULTURAL	969-2	1,800,384.15	-
TOTAL		911,033,752.08	911,033,752.08

0.00

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant