



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
 February 28, 2023



9:38 am

Account Description	Acct Code	Dr	Cr
CASH - Petty Cash Fund	104	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	207,188,263.61	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,684,651.79	-
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	180,936,057.69	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	450,433.15	-
DUE FROM OE - Cash Advance	123-CA	290,636.24	-
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	215,680.61	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	32,350,355.36	-
INTEREST RECEIVABLE	129	217,728.59	-
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	285,935.70	-
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	-	2,862,064.80
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	786,863.96
IT EQUIPMENT & SOFTWARE	223	129,108,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	109,045,400.53
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	-	172,889.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	107,426.32
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	-	3,002,187.90



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<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	-	38,548.44
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,069,106.02
OTHER ASSETS	290	2,710,526.27	-
A/P-Vouchers Payable	401-1	-	131,943.87
A/P-Accrued Expenses - MOOE	401-2	-	13,705,611.87
A/P-Accrued Expenses - CAPEX	401-3	-	147,998.79
DUE TO OE - Claims	403-2	-	20,575,683.57
DUE TO BIR - ITW Employees	412-1	-	862,518.24
DUE TO BIR - VAT Professionals	412-3	-	32,285.78
DUE TO BIR - EWT Supplrs/Servi	412-4	-	28,950.13
DUE to BIR - Final Vat Withhld	412-5	-	8,631.09
DUE TO GSIS - Gov't. Share	413-1	-	480,219.60
DUE TO GSIS - Employee Share	413-2	-	1,087,816.92
DUE TO GSIS - Sate Insurance	413-3	-	6,100.00
DUE TO GSIS - Plans	413-4	-	61.45
DUE TO GSIS - Loans	413-5	-	262,873.99
DUE TO PAG-IBIG - Gov't.Share	414-1	-	6,200.00
DUE TO PAG-IBIG - Empl Loans	414-3	456.65	-
DUE TO PHILHEALTH - Gov't. Sha	415-1	28,430.71	-
DUE TO PHILHEALTH - Empl. Shar	415-2	-	173,308.30
DUE TO OPTNG U - RO Tubig Due	423	-	9,350.00
DUE TO OF - WF Empl. Share	424-2	-	1,900.00
DUE TO OF - WASSLAI Contributn	424-4	29,036.50	-
DUE TO OF - WASSLAI Loans	424-5	-	171,866.50
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	-	986,205,550.11
INTEREST INCOME - Bank Deposit	664-1	-	251,694.09
INTEREST INCOME - MVFP	664-2	-	28,331.79
MISCELLANEOUS INCOME	678	-	8,991,980.83
SALARIES & WAGES - REGULAR	701	8,440,124.09	-
PERA	711	247,193.55	-
REPRESENTATION ALLOWANCE	713	237,000.00	-
TRANSPORTATION ALLOWANCE	714	133,140.00	-
CLOTHING/UNIFORM ALLOWANCE	715	6,000.00	-
PRODVTY/ INCENTIVE ALL-PIB	717-1	-	-
HONORARIA	720	210,500.00	-
OVERTIME AND NIGHT PAY	723	62,972.54	-
LOYALTY AWARD BENEFITS	743	20,000.00	-




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<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	2,852.00	-
TRAVELLING EXPENSES - FOREIGN	752	530,749.12	-
TRAINING EXPENSES	753	243,744.80	-
OFFICE SUPPLIES - Off Supplies	755-1	13,500.00	-
OFFICE SUPPLIES - Computer Sup	755-2	108,580.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	9,720.00	-
GASOLINE, OIL AND LUBRICANTS	761	256,831.79	-
OTHER SUPPLIES EXPENSE	765	174,190.00	-
WATER EXPENSES	766	22,059.92	-
ELECTRICITY EXPENSES	767	194,404.10	-
POSTAGE AND DELIVERIES	771	-	-
TELEPHONE EXPENSES - MOBILE	773	43,039.64	-
INTERNET EXPENSE	774	30,000.00	-
PRINTING AND BINDING EXPENSES	781	-	-
RENT EXPENSE - COPIERS	782-1	53,931.25	-
REPRESENTATION EXPENSES	783	12,999.29	-
SUBSCRIPTION EXPENSES	786	9,075.00	-
AUDITING SERVICES	792	21,397.37	-
CONSULTANCY - Rate/tariff Restr/Regulato	793-4	-	-
OTHER PROF SRVCS - WQ Test	799-1	858,330.00	-
OTHER PROF SRVCS - Others	799-3	1,454,319.86	-
R&M - OFFICE BUILDINGS	811	162,854.75	-
R&M - IT EQPT & SOFTWARE	823	4,000.00	-
R&M - MOTOR VEHICLES	841	29,000.00	-
EXTRAORDINARY AND MISCELLANEOUS	883	35,627.80	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	-	-
OTHER MOOE - GAD & CULTURAL	969-2	84,383.15	-
TOTAL		1,163,208,434.71	1,163,208,434.71

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Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant



MWSS - REGULATORY OFFICE
TRIAL BALANCE
February 28, 2023



9:38 am

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	222,143,889.15	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	180,936,057.69	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	450,433.15	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	1,577,033.02	
LOANS RECEIVABLE -OTHERS	126	32,350,355.36	
INTEREST RECEIVABLE	129	217,728.59	
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	285,935.70	
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		306,341.12
OFF. EQUIPMENT, FURNITURE AND FIXTURES			



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February 28, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
OFFICE EQUIPMENT		221	7,906,648.18	
Accum. Depre. - Office Eqpt.		221-321		2,862,064.80
FURNITURE & FIXTURES		222	8,935,824.99	
Accum. Depre. - Furniture & Fi		222-322		786,863.96
IT EQUIPMENT & SOFTWARE		223	129,108,474.00	
Accum. Depre. - IT Eqpt.		223-323		109,045,400.53
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		172,889.99
MEDICAL, DENTAL & LAB EQPT.		233	-	
Accum. Depre. - Medical Eqpt.		233-333		-
SPORTS EQUIPMENT		235	685,448.00	
Accum. Depre. - Sports Eqpt.		235-335		107,426.32
TECHNICAL & SCIENTIFIC EQPT.		236	23,043,058.44	
Accum. Depre. - Technical & Sc		236-336		3,002,187.90
OTHER MACHINERIES AND EQUIPMENT		240	50,390.01	
Accum Depre.-OME		340		38,548.44
TRANSPORTATION EQUIPMENT				
MOTOR VEHICLES		241	15,858,011.17	
Accum. Depre. - Motor Vehicle		241-341		12,069,106.02
LIABILITIES				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
ACCOUNTS PAYABLE		401		13,985,554.53
DUE TO OFFICERS & EMPLOYEES		403		20,575,683.57
DIVIDENDS PAYABLE		408		-
INTEREST PAYABLE		409		-
INTER-AGENCY PAYABLES				
DUE TO BIR		412		932,385.24
DUE TO GSIS		413		1,837,071.96
DUE TO PAG-IBIG		414		41,843.35
DUE TO PHILHEALTH		415		144,877.59
INTRA-AGENCY PAYABLES				
DUE TO C.O.		421		-
DUE TO OPERATING UNITS		423		9,350.00



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February 28, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
DUE TO OTHER FUNDS	424		172,650.00
OTHER LIABILITY ACCOUNTS			
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		597,482.01
OTHER PAYABLES	439		664,084.41
LONG - TERM LIABILITIES			
LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS			
OTHER DEFERRED CREDITS	455		-
GOVERNMENT EQUITY			
RETAINED EARNINGS	510		986,205,550.11
GENERAL INCOME ACCOUNTS			
INCOME FROM WATERWORKS	639		-
INTEREST INCOME	664		280,025.88
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	8,440,124.09	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	247,193.55	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	237,000.00	
TRANSPORTATION ALLOWANCE	714	133,140.00	
CLOTHING/UNIFORM ALLOWANCE	715	6,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	-	
OTHER BONUSES & ALLOWANCES	719	-	
HONORARIA	720	210,500.00	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	62,972.54	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	908,996.41	



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February 28, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	PAG-IBIG CONTRIBUTIONS	732	12,400.00	
	PHILHEALTH CONTRIBUTIONS	733	136,306.24	
	ECC CONTRIBUTIONS	734	12,300.00	
	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	72,090.00	
	TRAVELLING EXP - Foreign	752	530,749.12	
	TRAINING EXPENSES	753	243,744.80	
	SCHOLARSHIP EXPENSES	754	-	
	OFFICE SUPPLIES	755	122,080.00	
	MAINTENANCE, SAMPLING & OTHER CO	759	9,720.00	
	GASOLINE, OIL AND LUBRICANTS	761	256,831.79	
	OTHER SUPPLIES EXPENSE	765	174,190.00	
	WATER EXPENSES	766	22,059.92	
	ELECTRICITY EXPENSE	767	194,404.10	
	POSTAGE AND DELIVERIES	771	-	
	TELEPHONE EXPENSES - LANDLINE	772	-	
	TELEPHONE EXPENSES - MOBILE	773	43,039.64	
	INTERNET EXPENSE	774	30,000.00	
	MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
	ADVERTISING EXPENSES	780	-	
	PRINTING AND BINDING EXPENSES	781	-	
	RENT EXPENSE	782	53,931.25	-
	REPRESENTATION EXPENSES	783	12,999.29	
	TRANSPORTATION EXPENSES	784	-	
	SUBSCRIPTION EXPENSES	786	9,075.00	
	SURVEY EXPENSES - PAWS UPNEC	787	-	
	LEGAL SERVICES-Appeals	791	-	
	AUDITING SERVICES	792	21,397.37	
	CONSULTANCY	793	-	
	ENVIRONMENT/SANITARY SERVICES	794	-	
	JANITORIAL SERVICES	796	-	
	SECURITY SERVICES	797	-	
	OTHER PROFESSIONAL SERVICES	799	2,312,649.86	
	R&M - OFFICE BUILDINGS	811	162,854.75	



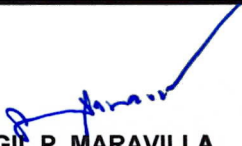
MWSS - REGULATORY OFFICE

TRIAL BALANCE

February 28, 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	4,000.00	
	R&M - COMMUNICATION EQPT.	829	-	
	R&M - SPORTS EQUIPMENT	835	-	
	R&M - OTHER MACHINERIES & EQPT	840	-	
	R&M - MOTOR VEHICLES	841	29,000.00	
	SUBSIDY TO OTHER FUNDS	877		
	DONATIONS	878	-	
	EXTRAORDINARY & MISCELLANEOUS E	883	35,627.80	
	MISCELLANEOUS EXPENSES	884	-	
	TAXES, DUTIES AND LICENSES	891	-	
	FIDELITY BOND PREMIUMS	892	-	
	Insurance Expenses	893	220,113.10	
	Depreciation - Office Buildings	911	306,341.12	
	Depreciation - Office Equipment	921	197,964.76	
	Depreciation - Furniture and Fixtures	922	134,037.38	
	Depreciation - IT Equipment	923	318,149.84	
	Depreciation - Library Books	924	-	
	Depreciation - Communication Equipment	929	6,780.00	
	Depreciation - Med, Dental and Lab Eqpt.	933	-	
	Depreciation - Sports Equipment	935	18,523.48	
	Depreciation - Technical and Scientific Equipment	936	203,302.76	
	Depreciation - Other Machineries and Equipment	940	755.84	
	Depreciation - Motor Vehicles	941	133,521.42	-
	OTHER MOOE	969	84,383.15	
	BANK CHARGES	971	-	
	INTEREST EXPENSE - DEBT SERVICE	975	-	
	Totals		1,163,150,510.85	1,163,150,510.85
			-	

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant