



MWSS - REGULATORY OFFICE

TRIAL BALANCE

July 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	155,376,058.67	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	181,738,939.09	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	266,640.15	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	1,475,336.52	
LOANS RECEIVABLE -OTHERS	126	32,197,115.51	
INTEREST RECEIVABLE	129	-	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	256,272,000.00	
RECEIVABLE - DISALLOWANCES	146	159,641,767.56	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
PREPAYMENTS			
PREPAID INSURANCE	178	659,524.26	
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		2,450,728.96
OFF. EQUIPMENT, FURNITURE AND FIXTURES			



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
OFFICE EQUIPMENT		221	10,821,425.18	
Accum. Depre. - Office Eqpt.		221-321		3,358,248.88
FURNITURE & FIXTURES		222	8,935,824.99	
Accum. Depre. - Furniture & Fi		222-322		1,121,957.41
IT EQUIPMENT & SOFTWARE		223	129,588,474.00	
Accum. Depre. - IT Eqpt.		223-323		109,862,375.13
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		189,839.99
MEDICAL, DENTAL & LAB EQPT.		233	-	
Accum. Depre. - Medical Eqpt.		233-333		-
SPORTS EQUIPMENT		235	685,448.00	
Accum. Depre. - Sports Eqpt.		235-335		153,735.02
TECHNICAL & SCIENTIFIC EQPT.		236	23,043,058.44	
Accum. Depre. - Technical & Sc		236-336		3,510,444.80
OTHER MACHINERIES AND EQUIPMENT		240	50,390.01	
Accum Depre.-OME		340		40,438.04
TRANSPORTATION EQUIPMENT				
MOTOR VEHICLES		241	17,858,011.17	
Accum. Depre. - Motor Vehicle		241-341		12,467,195.28
LIABILITIES				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
ACCOUNTS PAYABLE		401		12,950,760.43
DUE TO OFFICERS & EMPLOYEES		403		19,685,705.69
DIVIDENDS PAYABLE		408		-
INTEREST PAYABLE		409		-
INTER-AGENCY PAYABLES				
DUE TO BIR		412		1,032,599.26
DUE TO GSIS		413		1,119,097.72
DUE TO PAG-IBIG		414		49,843.35
DUE TO PHILHEALTH		415		143,428.47
INTRA-AGENCY PAYABLES				
DUE TO C.O.		421		-
DUE TO OPERATING UNITS		423		21,496.75



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
	DUE TO OTHER FUNDS	424		171,846.00
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		17,983,961.66
GOVERNMENT EQUITY				
	RETAINED EARNINGS	510		978,274,278.53
GENERAL INCOME ACCOUNTS				
	INCOME FROM WATERWORKS	639		-
	INTEREST INCOME	664		914,206.33
	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	29,692,255.79	
	SALARIES & WAGES - CONTRACTUAL	706	-	
	PERA	711	888,997.85	
	ADDITIONAL COMPENSATION	712	-	
	REPRESENTATION ALLOWANCE	713	829,500.00	
	TRANSPORTATION ALLOWANCE	714	466,540.00	
	CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	
	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	198,426.19	
	CASH GIFT	724	-	
	YEAR END BONUS (13TH MO.)	725	-	
	LIFE & RETIREMENT INS. CONTRIB	731	4,315,926.95	



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
	PAG-IBIG CONTRIBUTIONS	732	44,800.00	
	PHILHEALTH CONTRIBUTIONS	733	639,712.09	
	ECC CONTRIBUTIONS	734	44,200.00	
	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	401,454.00	
	TRAVELLING EXP - Foreign	752	1,362,544.92	
	TRAINING EXPENSES	753	550,630.03	
	SCHOLARSHIP EXPENSES	754	68,619.50	
	OFFICE SUPPLIES	755	765,365.50	
	MAINTENANCE, SAMPLING & OTHER CO	759	190,028.60	
	GASOLINE, OIL AND LUBRICANTS	761	931,044.56	
	OTHER SUPPLIES EXPENSE	765	1,050,139.47	
	WATER EXPENSES	766	101,350.90	
	ELECTRICITY EXPENSE	767	1,453,438.17	
	POSTAGE AND DELIVERIES	771	44,283.00	
	TELEPHONE EXPENSES - LANDLINE	772	-	
	TELEPHONE EXPENSES - MOBILE	773	253,780.76	
	INTERNET EXPENSE	774	180,000.00	
	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	63,034.54	
	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	501,187.42	
	SECURITY SERVICES	797	488,447.88	
	OTHER PROFESSIONAL SERVICES	799	9,081,738.12	
	R&M - OFFICE BUILDINGS	811	275,610.75	



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July 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	4,380.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	145,000.00	
R&M - MOTOR VEHICLES	841	282,657.59	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	883	475,250.51	
MISCELLANEOUS EXPENSES	884	244.55	
TAXES, DUTIES AND LICENSES	891	16,390.00	
FIDELITY BOND PREMIUMS	892	37,500.00	
Insurance Expenses	893	759,865.24	
Depreciation - Office Buildings	911	1,072,193.92	
Depreciation - Office Equipment	921	694,148.84	
Depreciation - Furniture and Fixtures	922	469,130.83	
Depreciation - IT Equipment	923	1,135,124.44	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	23,730.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	64,832.18	
Depreciation - Technical and Scientific Equipment	936	711,559.66	
Depreciation - Other Machineries and Equipment	940	2,645.44	
Depreciation - Motor Vehicles	941	531,610.68	-
OTHER MOOE	969	1,818,053.15	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		1,167,095,563.49	1,167,095,563.49
-			

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant



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



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	
CASH - Petty Cash Fund	104	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	140,249,881.23	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,855,203.69	-
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	181,738,939.09	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	266,640.15	-
DUE FROM OE - Cash Advance	123-CA	190,588.74	-
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	32,197,115.51	-
DUE FROM C.O./HOME OFFICE	141-1	256,272,000.00	-
RECEIVABLE - Disallowances	146	159,641,767.56	
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	659,524.26	-
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	-	2,450,728.96
OFFICE EQUIPMENT	221	10,821,425.18	-
Accum. Depre. - Office Eqpt.	221-321	-	3,358,248.88
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	1,121,957.41
IT EQUIPMENT & SOFTWARE	223	129,588,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	109,862,375.13
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	-	189,839.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	153,735.02
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	-	3,510,444.80



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GENERAL LEDGER TRIAL BALANCE
July 31, 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	-	40,438.04
MOTOR VEHICLES	241	17,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,467,195.28
OTHER ASSETS	290	2,351,437.64	-
A/P-Vouchers Payable	401-1	-	977,295.49
A/P-Accrued Expenses - MOOE	401-2	-	11,825,466.15
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	-	834,149.05
DUE TO BIR - VAT Professionals	412-3	-	1,653.42
DUE TO BIR - EWT Supplrs/Servi	412-4	-	73,856.56
DUE to BIR - Final Vat Withhld	412-5	-	122,940.23
DUE TO GSIS - Gov't. Share	413-1	-	476,462.61
DUE TO GSIS - Employee Share	413-2	-	367,148.67
DUE TO GSIS - Plans	413-4	-	61.45
DUE TO GSIS - Loans	413-5	-	269,224.99
DUE TO PAG-IBIG - Employee Sha	414-2	-	9,700.00
DUE TO PAG-IBIG - Empl Loans	414-3	456.65	-
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	68,981.82
DUE TO PHILHEALTH - Empl. Shar	415-2	-	74,446.65
DUE TO OPTNG U - RO Tubig Due	423	-	21,496.75
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	-	176,884.50
DUE TO OF - Coop Capital	424-6	-	11,000.00
PERFORMANCE/BIDDERS BOND	427	-	597,482.01
OTHER PAYABLES	439	-	664,084.41
DEFFERRED CREDITS	455	-	17,983,961.66
RETAINED EARNINGS	510	-	978,274,278.53
INTEREST INCOME - Bank Deposit	664-1	-	871,318.63
INTEREST INCOME - MVFP	664-2	-	42,887.70
MISCELLANEOUS INCOME	678	-	10,667.08
SALARIES & WAGES - REGULAR	701	29,692,255.79	-
PERA	711	888,997.85	-
REPRESENTATION ALLOWANCE	713	829,500.00	-
TRANSPORTATION ALLOWANCE	714	466,540.00	-
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	-
PRODVTY/ INCENTIVE ALL-PIB	717-1	1,709,140.65	-
OTHER BONUSES & ALL - Others	719-1	4,160,224.00	-
HONORARIA	720	210,500.00	-
OVERTIME AND NIGHT PAY	723	198,426.19	-



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<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
LIFE & RETIREMENT INS. CONTRIB	731	4,315,926.95	-
PAG-IBIG CONTRIBUTIONS	732	44,800.00	-
PHILHEALTH CONTRIBUTIONS	733	639,712.09	-
ECC CONTRIBUTIONS	734	44,200.00	-
LOYALTY AWARD BENEFITS	743	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	268,730.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	38,638.00	-
TRAVELLING EXP-LOCAL-Inland	751-3	94,086.00	-
TRAVELLING EXPENSES - FOREIGN	752	1,362,544.92	-
TRAINING EXPENSES	753	550,630.03	-
OFFICE SUPPLIES - Off Supplies	755-1	262,446.50	-
OFFICE SUPPLIES - Computer Sup	755-2	502,919.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	190,028.60	-
GASOLINE, OIL AND LUBRICANTS	761	931,044.56	-
OTHER SUPPLIES EXPENSE	765	1,050,139.47	-
WATER EXPENSES	766	101,350.90	-
ELECTRICITY EXPENSES	767	1,453,438.17	-
POSTAGE AND DELIVERIES	771	44,283.00	-
TELEPHONE EXPENSES - MOBILE	773	253,780.76	-
INTERNET EXPENSE	774	180,000.00	-
PRINTING AND BINDING EXPENSES	781	33,270.00	-
RENT EXPENSE - COPIERS	782-1	128,651.13	-
REPRESENTATION EXPENSES	783	63,034.54	-
SUBSCRIPTION EXPNSES	786	225,655.00	-
AUDITING SERVICES	792	143,225.76	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	10,344,880.00	-
JANITORIAL SERVICES	796	501,187.42	-
SECURITY SERVICES	797	488,447.88	-
OTHER PROF SRVCS - WQ Test	799-1	4,080,370.00	-
OTHER PROF SRVCS - Others	799-3	5,001,368.12	-
R&M - OFFICE BUILDINGS	811	275,610.75	-
R&M - OFFICE EQUIPMENT	821	75,766.00	-
R&M - IT EQPT & SOFTWARE	823	4,380.00	-
R&M - MOTOR VEHICLES	841	282,657.59	-
EXTRAORDINARY AND MISCELLANEOUS	883	475,250.51	-
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	759,865.24	-
DEPRECIATION - OFF. BLDG.	911	1,072,193.92	-
DEPRECIATION - OFFICE EQPT.	921	694,148.84	-
DEPRECIATION - FURN & FIXTURES	922	469,130.83	-
DEPRECIATION - IT Equipment	923	1,135,124.44	-




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DEPRECIATION - Communication E	929	23,730.00	-
DEPRECIATION - Sports Eqpt.	935	64,832.18	-
DEPRECIATION - Technical & Sci	936	711,559.66	-
Depre. - OM&E - Audio Visual	940-4	2,645.44	-
DEPRECIATION - Motor Vehicle	941	531,610.68	-
OTHER MOOE - SPORTS & WELLNESS	969-1	64,121.00	-
OTHER MOOE - GAD & CULTURAL	969-2	1,753,932.15	-
TOTAL		1,167,126,648.64	1,167,126,648.64

0.00

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant