



MWSS - REGULATORY OFFICE

TRIAL BALANCE

November 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	122,277.60	
CASH IN BANK - LOCAL CURRENCY			
CASH CIB-LC, Current Account	111	81,936,162.05	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	182,113,683.33	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	266,640.15	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	2,075,261.90	
LOANS RECEIVABLE -OTHERS	126	32,083,486.83	
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	434,871.11	
ADVANCES TO CONTRACTORS	181	-	
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	103,627,578.03	
Accum. Depre. - Office Bldg	211-311		3,063,411.20



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
OFF. EQUIPMENT, FURNITURE AND FIXTURES				
OFFICE EQUIPMENT	221		12,340,285.18	
Accum. Depre. - Office Eqpt.	221-321			3,890,840.34
FURNITURE & FIXTURES	222		8,935,824.99	
Accum. Depre. - Furniture & Fi	222-322			1,390,032.17
IT EQUIPMENT & SOFTWARE	223		129,588,474.00	
Accum. Depre. - IT Eqpt.	223-323			110,527,474.81
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			203,399.99
MEDICAL, DENTAL & LAB EQPT.	233		-	
Accum. Depre. - Medical Eqpt.	233-333			-
SPORTS EQUIPMENT	235		685,448.00	
Accum. Depre. - Sports Eqpt.	235-335			190,781.98
TECHNICAL & SCIENTIFIC EQPT.	236		23,043,058.44	
Accum. Depre. - Technical & Sc	236-336			3,917,050.32
OTHER MACHINERIES AND EQUIPMENT	240		50,390.01	
Accum Depre.-OME	340			41,949.72
TRANSPORTATION EQUIPMENT				
MOTOR VEHICLES	241		17,858,011.17	
Accum. Depre. - Motor Vehicle	241-341			12,819,952.40
LIABILITIES				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
ACCOUNTS PAYABLE	401			1,513,375.42
DUE TO OFFICERS & EMPLOYEES	403			19,597,027.80
DIVIDENDS PAYABLE	408			-
INTEREST PAYABLE	409			-
INTER-AGENCY PAYABLES				
DUE TO BIR	412			1,589,792.88
DUE TO GSIS	413			1,163,201.54
DUE TO PAG-IBIG	414			45,893.35
DUE TO PHILHEALTH	415			180,821.27
INTRA-AGENCY PAYABLES				
DUE TO C.O.	421			-



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
	DUE TO OPERATING UNITS	423		10,750.00
	DUE TO OTHER FUNDS	424		176,505.00
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		1,312,251.35
	MISC. INCOME	678	-	40,667.08
	GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS				
	PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES				
PERSONNEL SERVICES				
	SALARIES & WAGES - REGULAR	701	46,578,581.22	
	SALARIES & WAGES - CONTRACTUAL	706	-	
	PERA	711	1,395,030.11	
	ADDITIONAL COMPENSATION	712	-	
	REPRESENTATION ALLOWANCE	713	1,303,500.00	
	TRANSPORTATION ALLOWANCE	714	733,400.00	
	CLOTHING/UNIFORM ALLOWANCE	715	396,000.00	
	SUBSISTENCE, COLA, AMELIORATION	716	134,457.60	
	Productivity Incentive Allowance	717	3,838,056.16	
	OTHER BONUSES & ALLOWANCES	719	4,160,224.00	
	HONORARIA	720	338,500.00	
	HAZARD PAY	721	-	
	LONGEVITY PAY	722	-	
	OVERTIME AND NIGHT PAY	723	302,109.37	
	CASH GIFT	724	312,000.00	
	YEAR END BONUS (13TH MO.)	725	4,173,180.00	



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
LIFE & RETIREMENT INS. CONTRIB		731	6,255,067.37	
PAG-IBIG CONTRIBUTIONS		732	70,100.00	
PHILHEALTH CONTRIBUTIONS		733	910,023.63	
ECC CONTRIBUTIONS		734	69,100.00	
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	914,630.01	
TRAVELLING EXP - Foreign		752	1,362,544.92	
TRAINING EXPENSES		753	720,168.03	
SCHOLARSHIP EXPENSES		754	178,997.10	
OFFICE SUPPLIES		755	937,225.50	
MAINTENANCE, SAMPLING & OTHER CO		759	407,247.00	
GASOLINE, OIL AND LUBRICANTS		761	1,448,198.00	
OTHER SUPPLIES EXPENSE		765	1,206,072.71	
WATER EXPENSES		766	167,033.18	
ELECTRICITY EXPENSE		767	2,048,092.10	
POSTAGE AND DELIVERIES		771	53,223.00	
TELEPHONE EXPENSES - LANDLINE		772	-	
TELEPHONE EXPENSES - MOBILE		773	403,852.38	
INTERNET EXPENSE		774	300,000.00	
MEMEBRSHIP DUES/CONTRI TO ORG		778	-	
ADVERTISING EXPENSES		780	430,957.00	
PRINTING AND BINDING EXPENSES		781	37,020.00	
RENT EXPENSE		782	128,651.13	-
REPRESENTATION EXPENSES		783	166,785.47	
TRANSPORTATION EXPENSES		784	-	
SUBSCRIPTION EXPENSES		786	563,310.00	
SURVEY EXPENSES - PAWS UPNEC		787	-	
LEGAL SERVICES-Appeals		791	-	
AUDITING SERVICES		792	308,225.51	
CONSULTANCY		793	31,159,581.59	
ENVIRONMENT/SANITARY SERVICES		794	-	
JANITORIAL SERVICES		796	1,239,470.88	
SECURITY SERVICES		797	977,781.12	
OTHER PROFESSIONAL SERVICES		799	14,011,187.06	



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TRIAL BALANCE

November 30, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
R&M - OFFICE BUILDINGS		811	276,010.75	
R&M - OFFICE BUILDINGS		815		
R&M - OFFICE EQUIPMENT		821	75,766.00	
R&M - FURNITURE & FIXTURES		822	-	
R&M - IT EQPT & SOFTWARE		823	13,880.00	
R&M - COMMUNICATION EQPT.		829	-	
R&M - SPORTS EQUIPMENT		835	-	
R&M - OTHER MACHINERIES & EQPT		840	145,000.00	
R&M - MOTOR VEHICLES		841	423,852.73	
SUBSIDY TO OTHER FUNDS		877		
DONATIONS		878	-	
EXTRAORDINARY & MISCELLANEOUS EXP		883	624,960.00	
MISCELLANEOUS EXPENSES		884	244.55	
TAXES, DUTIES AND LICENSES		891	32,900.00	
FIDELITY BOND PREMIUMS		892	67,500.00	
Insurance Expenses		893	1,119,068.39	
Depreciation - Office Buildings		911	1,684,876.16	
Depreciation - Office Equipment		921	1,226,740.30	
Depreciation - Furniture and Fixtures		922	737,205.59	
Depreciation - IT Equipment		923	1,800,224.12	
Depreciation - Library Books		924	-	
Depreciation - Communication Equipment		929	37,290.00	
Depreciation - Med, Dental and Lab Eqpt.		933	-	
Depreciation - Sports Equipment		935	101,879.14	
Depreciation - Technical and Scientific Equipment		936	1,118,165.18	
Depreciation - Other Machineries and Equipment		940	4,157.12	
Depreciation - Motor Vehicles		941	884,367.80	-
OTHER MOOE		969	3,207,041.27	
BANK CHARGES		971	-	
INTEREST EXPENSE - DEBT SERVICE		975	-	
Totals			990,744,127.52	990,744,127.52
			-	

Prepared by:

Sir Gil P. Maravilla
SIR GIL P. MARAVILLA
 Chief Corp. Accountant



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



Account Description	Acct Code	Dr	
CASH - Petty Cash Fund	104	122,277.60	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	66,686,974.90	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,978,213.40	-
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	182,113,683.33	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	266,640.15	-
DUE FROM OE - Cash Advance	123-CA	796,114.24	-
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	208,431.49	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	32,083,486.83	-
RECEIVABLE - Disallowances	146	159,634,767.56	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	434,871.11	-
ADVANCES - BUILDING	181 - BUILDING	-	-
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	103,627,578.03	-
Accum. Depre. - Office Bldg	211-311	-	3,063,411.20
OFFICE EQUIPMENT	221	12,340,285.18	-
Accum. Depre. - Office Eqpt.	221-321	-	3,890,840.34
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	1,390,032.17
IT EQUIPMENT & SOFTWARE	223	129,588,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	110,527,474.81
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	-	203,399.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	190,781.98
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	-	3,917,050.32



Republic of the Philippines
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GENERAL LEDGER TRIAL BALANCE
November 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	-	41,949.72
MOTOR VEHICLES	241	17,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,819,952.40
OTHER ASSETS	290	2,351,437.64	-
A/P-Vouchers Payable	401-1	-	144,252.66
A/P-Accrued Expenses - MOOE	401-2	-	1,221,123.97
A/P-Accrued Expenses - CAPEX	401-3	-	147,998.79
DUE TO OE - Claims	403-2	-	19,597,027.80
DUE TO BIR - ITW Employees	412-1	-	1,364,205.70
DUE TO BIR - VAT Professionals	412-3	-	10,788.42
DUE TO BIR - EWT Supplrs/Servi	412-4	-	75,106.41
DUE to BIR - Final Vat Withhld	412-5	-	139,692.35
DUE TO GSIS - Gov't. Share	413-1	-	489,231.91
DUE TO GSIS - Employee Share	413-2	-	380,725.77
DUE TO GSIS - Sate Insurance	413-3	-	6,200.00
DUE TO GSIS - Plans	413-4	-	61.45
DUE TO GSIS - Loans	413-5	-	286,982.41
DUE TO PAG-IBIG - Gov't.Share	414-1	-	6,300.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	9,750.00
DUE TO PAG-IBIG - Empl Loans	414-3	456.65	-
DUE TO PAG-IBIG - PAG-IBIG II	414-4	-	30,300.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	69,414.58
DUE TO PHILHEALTH - Empl. Shar	415-2	-	111,406.69
DUE TO OPTNG U - RO Tubig Due	423	-	10,750.00
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	-	181,543.50
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	-	1,261,400.81
INTEREST INCOME - MVFP	664-2	-	50,850.54
MISCELLANEOUS INCOME	678	-	40,667.08
SALARIES & WAGES - REGULAR	701	46,578,581.22	-
PERA	711	1,395,030.11	-
REPRESENTATION ALLOWANCE	713	1,303,500.00	-
TRANSPORTATION ALLOWANCE	714	733,400.00	-
CLOTHING/UNIFORM ALLOWANCE	715	396,000.00	-
PRODVTY/ INCENTIVE ALL-PIB	717-1	3,838,056.16	-



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<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	338,500.00	-
OVERTIME AND NIGHT PAY	723	302,109.37	-
LIFE & RETIREMENT INS. CONTRIB	731	6,255,067.37	-
PAG-IBIG CONTRIBUTIONS	732	70,100.00	-
PHILHEALTH CONTRIBUTIONS	733	910,023.63	-
ECC CONTRIBUTIONS	734	69,100.00	-
TERMINAL LEAVE BENEFITS	742	262,814.54	-
LOYALTY AWARD BENEFITS	743	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	513,860.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	251,722.01	-
TRAVELLING EXP-LOCAL-Inland	751-3	149,048.00	-
TRAVELLING EXPENSES - FOREIGN	752	1,362,544.92	-
TRAINING EXPENSES	753	720,168.03	-
SCHOLARSHIP EXPENSES	754	178,997.10	-
OFFICE SUPPLIES - Off Supplies	755-1	355,256.50	-
OFFICE SUPPLIES - Computer Sup	755-2	581,969.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	407,247.00	-
GASOLINE, OIL AND LUBRICANTS	761	1,448,198.00	-
OTHER SUPPLIES EXPENSE	765	1,206,072.71	-
WATER EXPENSES	766	167,033.18	-
ELECTRICITY EXPENSES	767	2,048,092.10	-
POSTAGE AND DELIVERIES	771	53,223.00	-
TELEPHONE EXPENSES - MOBILE	773	403,852.38	-
INTERNET EXPENSE	774	300,000.00	-
ADVERTISING EXPENSES	780	430,957.00	-
PRINTING AND BINDING EXPENSES	781	37,020.00	-
RENT EXPENSE - COPIERS	782-1	128,651.13	-
REPRESENTATION EXPENSES	783	166,785.47	-
SUBSCRIPTION EXPNSES	786	563,310.00	-
AUDITING SERVICES	792	308,225.51	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	28,699,581.59	-
CONSULTANCY - CUSTOMER SURVEY	793-6	2,460,000.00	-
JANITORIAL SERVICES	796	1,239,470.88	-
SECURITY SERVICES	797	977,781.12	-
OTHER PROF SRVCS - WQ Test	799-1	5,927,720.00	-
OTHER PROF SRVCS - Others	799-3	8,083,467.06	-
R&M - OFFICE BUILDINGS	811	276,010.75	-
R&M - OFFICE EQUIPMENT	821	75,766.00	-
R&M - IT EQPT & SOFTWARE	823	13,880.00	-
R&M - OTHER EQPT.- ELECTRICAL & COC	840-4	145,000.00	-
R&M - MOTOR VEHICLES	841	423,852.73	-

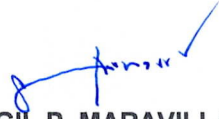


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EXTRAORDINARY AND MISCELLANEOUS	883	624,960.00	-
MISCELLANEOUS EXPENSES	884	244.55	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	32,900.00	-
FIDELITY BOND PREMIUMS	892	67,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	1,119,068.39	-
DEPRECIATION - OFF. BLDG.	911	1,684,876.16	-
DEPRECIATION - OFFICE EQPT.	921	1,226,740.30	-
DEPRECIATION - FURN & FIXTURES	922	737,205.59	-
DEPRECIATION - IT Equipment	923	1,800,224.12	-
DEPRECIATION - Communication E	929	37,290.00	-
DEPRECIATION - Sports Eqpt.	935	101,879.14	-
DEPRECIATION - Technical & Sci	936	1,118,165.18	-
Depre. - OM&E - Audio Visual	940-4	4,157.12	-
DEPRECIATION - Motor Vehicle	941	884,367.80	-
OTHER MOOE - SPORTS & WELLNESS	969-1	184,654.22	-
OTHER MOOE - GAD & CULTURAL	969-2	2,428,448.05	-
TOTAL		990,775,212.67	990,775,212.67

0.00

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant