



MWSS - REGULATORY OFFICE

TRIAL BALANCE

June 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	165,302,055.84	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	181,727,564.12	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	266,640.15	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	1,432,211.52	
LOANS RECEIVABLE -OTHERS	126	32,216,115.51	
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	767,103.95	
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	2,594,193.35	
PROPERTY, PLANT AND EQUIPMENT			
OTHER ASSETS - CIP	290-1	-	
BUILDINGS			
OFFICE BUILDINGS	211	102,113,704.97	
Accum. Depre. - Office Bldg	211-311		2,297,558.40
OFF. EQUIPMENT, FURNITURE AND FIXTURES			



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
OFFICE EQUIPMENT		221	9,430,825.18	
Accum. Depre. - Office Eqpt.		221-321		3,257,662.94
FURNITURE & FIXTURES		222	8,935,824.99	
Accum. Depre. - Furniture & Fi		222-322		1,054,938.72
IT EQUIPMENT & SOFTWARE		223	129,588,474.00	
Accum. Depre. - IT Eqpt.		223-323		109,696,100.21
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		186,449.99
MEDICAL, DENTAL & LAB EQPT.		233	-	
Accum. Depre. - Medical Eqpt.		233-333		-
SPORTS EQUIPMENT		235	685,448.00	
Accum. Depre. - Sports Eqpt.		235-335		144,473.28
TECHNICAL & SCIENTIFIC EQPT.		236	23,043,058.44	
Accum. Depre. - Technical & Sc		236-336		3,408,793.42
OTHER MACHINERIES AND EQUIPMENT		240	50,390.01	
Accum Depre.-OME		340		40,060.12
TRANSPORTATION EQUIPMENT				
MOTOR VEHICLES		241	17,858,011.17	
Accum. Depre. - Motor Vehicle		241-341		12,379,006.00
LIABILITIES				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
ACCOUNTS PAYABLE		401		14,268,401.48
DUE TO OFFICERS & EMPLOYEES		403		19,685,705.69
DIVIDENDS PAYABLE		408		-
INTEREST PAYABLE		409		-
INTER-AGENCY PAYABLES				
DUE TO BIR		412		206,968.09
DUE TO GSIS		413		(966,123.43)
DUE TO PAG-IBIG		414		(806.65)
DUE TO PHILHEALTH		415		(81,242.24)
INTRA-AGENCY PAYABLES				
DUE TO C.O.		421		-
DUE TO OPERATING UNITS		423		(425.00)



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
	DUE TO OTHER FUNDS	424		(3,718.00)
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		978,517,034.24
GENERAL INCOME ACCOUNTS				
	INCOME FROM WATERWORKS	639		-
	INTEREST INCOME	664		902,831.36
	MISC. INCOME	678	9,332.92	-
	GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS				
	PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES				
PERSONNEL SERVICES				
	SALARIES & WAGES - REGULAR	701	25,515,865.55	
	SALARIES & WAGES - CONTRACTUAL	706	-	
	PERA	711	763,449.46	
	ADDITIONAL COMPENSATION	712	-	
	REPRESENTATION ALLOWANCE	713	711,000.00	
	TRANSPORTATION ALLOWANCE	714	399,040.00	
	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	2,882,350.83	



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Account Description		Acct. Code	BALANCES	
			Dr	Cr
	PAG-IBIG CONTRIBUTIONS	732	38,500.00	
	PHILHEALTH CONTRIBUTIONS	733	509,568.69	
	ECC CONTRIBUTIONS	734	38,000.00	
	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	346,932.00	
	TRAVELLING EXP - Foreign	752	1,362,544.92	
	TRAINING EXPENSES	753	506,753.40	
	SCHOLARSHIP EXPENSES	754	-	
	OFFICE SUPPLIES	755	632,119.00	
	MAINTENANCE, SAMPLING & OTHER CO	759	155,762.15	
	GASOLINE, OIL AND LUBRICANTS	761	813,489.37	
	OTHER SUPPLIES EXPENSE	765	726,039.42	
	WATER EXPENSES	766	89,256.00	
	ELECTRICITY EXPENSE	767	1,023,823.63	
	POSTAGE AND DELIVERIES	771	20,709.00	
	TELEPHONE EXPENSES - LANDLINE	772	-	
	TELEPHONE EXPENSES - MOBILE	773	162,579.84	
	INTERNET EXPENSE	774	150,000.00	
	MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
	ADVERTISING EXPENSES	780	-	
	PRINTING AND BINDING EXPENSES	781	30,160.00	
	RENT EXPENSE	782	128,651.13	-
	REPRESENTATION EXPENSES	783	57,725.54	
	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	10,344,880.00	
	ENVIRONMENT/SANITARY SERVICES	794	-	
	JANITORIAL SERVICES	796	501,187.42	
	SECURITY SERVICES	797	488,447.88	
	OTHER PROFESSIONAL SERVICES	799	7,345,182.21	
	R&M - OFFICE BUILDINGS	811	274,350.75	




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June 30, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	13,548.00	
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	-	
R&M - MOTOR VEHICLES	841	224,037.59	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	883	374,840.89	
MISCELLANEOUS EXPENSES	884	244.55	
TAXES, DUTIES AND LICENSES	891	5,510.00	
FIDELITY BOND PREMIUMS	892	33,000.00	
Insurance Expenses	893	652,285.55	
Depreciation - Office Buildings	911	919,023.36	
Depreciation - Office Equipment	921	593,562.90	
Depreciation - Furniture and Fixtures	922	402,112.14	
Depreciation - IT Equipment	923	968,849.52	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	20,340.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	55,570.44	
Depreciation - Technical and Scientific Equipment	936	609,908.28	
Depreciation - Other Machineries and Equipment	940	2,267.52	
Depreciation - Motor Vehicles	941	443,421.40	-
OTHER MOOE	969	1,780,201.15	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		1,164,560,338.99	1,164,560,338.99

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant



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

June 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	150,175,878.40	-
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	181,727,564.12	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	266,640.15	-
DUE FROM OE - Cash Advance	123-CA	146,313.74	-
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	215,181.61	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	32,216,115.51	-
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	767,103.95	-
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	-	2,297,558.40
OFFICE EQUIPMENT	221	9,430,825.18	-
Accum. Depre. - Office Eqpt.	221-321	-	3,257,662.94
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	1,054,938.72
IT EQUIPMENT & SOFTWARE	223	129,588,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	109,696,100.21
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	-	186,449.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	144,473.28
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	-	3,408,793.42



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

June 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	-	40,060.12
MOTOR VEHICLES	241	17,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,379,006.00
OTHER ASSETS	290	2,594,193.35	-
A/P-Vouchers Payable	401-1	-	2,294,936.54
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	-	230,195.64
DUE TO BIR - VAT Professionals	412-3	-	1,653.42
DUE TO BIR - EWT Supplrs/Servi	412-4	-	14,280.18
DUE to BIR - Final Vat Withhld	412-5	39,161.15	-
DUE TO GSIS - Gov't. Share	413-1	957,113.51	-
DUE TO GSIS - Employee Share	413-2	-	6,342.42
DUE TO GSIS - Plans	413-4	50.64	-
DUE TO GSIS - Loans	413-5	15,301.70	-
DUE TO PAG-IBIG - Employee Sha	414-2	350.00	-
DUE TO PAG-IBIG - Empl Loans	414-3	456.65	-
DUE TO PHILHEALTH - Gov't. Sha	415-1	61,161.58	-
DUE TO PHILHEALTH - Empl. Shar	415-2	20,080.66	-
DUE TO OPTNG U - RO Tubig Due	423	425.00	-
DUE TO OF - WF Empl. Share	424-2	100.00	-
DUE TO OF - WASSLAI Contributn	424-4	146,613.50	-
DUE TO OF - WASSLAI Loans	424-5	-	143,595.50
DUE TO OF - Coop Capital	424-6	600.00	-
PERFORMANCE/BIDDERS BOND	427	-	597,482.01
OTHER PAYABLES	439	-	664,084.41
DEFFERRED CREDITS	455	-	17,983,961.66
RETAINED EARNINGS	510	-	978,517,034.24
INTEREST INCOME - Bank Deposit	664-1	-	859,943.66
INTEREST INCOME - MVFP	664-2	-	42,887.70
MISCELLANEOUS INCOME	678	9,332.92	-
SALARIES & WAGES - REGULAR	701	25,515,865.55	-
PERA	711	763,449.46	-
REPRESENTATION ALLOWANCE	713	711,000.00	-
TRANSPORTATION ALLOWANCE	714	399,040.00	-
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	-



Republic of the Philippines
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GENERAL LEDGER TRIAL BALANCE
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<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
LIFE & RETIREMENT INS. CONTRIB	731	2,882,350.83	-
PAG-IBIG CONTRIBUTIONS	732	38,500.00	-
PHILHEALTH CONTRIBUTIONS	733	509,568.69	-
ECC CONTRIBUTIONS	734	38,000.00	-
LOYALTY AWARD BENEFITS	743	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	244,880.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	38,638.00	-
TRAVELLING EXP-LOCAL-Inland	751-3	63,414.00	-
TRAVELLING EXPENSES - FOREIGN	752	1,362,544.92	-
TRAINING EXPENSES	753	506,753.40	-
OFFICE SUPPLIES - Off Supplies	755-1	219,919.00	-
OFFICE SUPPLIES - Computer Sup	755-2	412,200.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	155,762.15	-
GASOLINE, OIL AND LUBRICANTS	761	813,489.37	-
OTHER SUPPLIES EXPENSE	765	726,039.42	-
WATER EXPENSES	766	89,256.00	-
ELECTRICITY EXPENSES	767	1,023,823.63	-
POSTAGE AND DELIVERIES	771	20,709.00	-
TELEPHONE EXPENSES - MOBILE	773	162,579.84	-
INTERNET EXPENSE	774	150,000.00	-
PRINTING AND BINDING EXPENSES	781	30,160.00	-
RENT EXPENSE - COPIERS	782-1	128,651.13	-
REPRESENTATION EXPENSES	783	57,725.54	-
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	2,985,070.00	-
OTHER PROF SRVCS - Others	799-3	4,360,112.21	-
R&M - OFFICE BUILDINGS	811	274,350.75	-
R&M - OFFICE EQUIPMENT	821	13,548.00	-
R&M - IT EQPT & SOFTWARE	823	4,380.00	-
R&M - MOTOR VEHICLES	841	224,037.59	-
EXTRAORDINARY AND MISCELLANEOUS	883	374,840.89	-
MISCELLANEOUS EXPENSES	884	244.55	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	5,510.00	-
FIDELITY BOND PREMIUMS	892	33,000.00	-
INSURANCE EXP.- Vehicle Insura	893-1	652,285.55	-
DEPRECIATION - OFF. BLDG.	911	919,023.36	-
DEPRECIATION - OFFICE EQPT.	921	593,562.90	-
DEPRECIATION - FURN & FIXTURES	922	402,112.14	-
DEPRECIATION - IT Equipment	923	968,849.52	-



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DEPRECIATION - Communication E	929	20,340.00	-
DEPRECIATION - Sports Eqpt.	935	55,570.44	-
DEPRECIATION - Technical & Sci	936	609,908.28	-
Depre. - OM&E - Audio Visual	940-4	2,267.52	-
DEPRECIATION - Motor Vehicle	941	443,421.40	-
OTHER MOOE - SPORTS & WELLNESS	969-1	64,121.00	-
OTHER MOOE - GAD & CULTURAL	969-2	1,716,080.15	-
TOTAL		1,165,801,753.38	1,165,801,753.38

0.00

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant