MWSS - REGULATORY OFFICE
TRIAL BALANCE
June 30, 2024

Account Description		BALANCES		
ASSETS				
CURRENT ASSETS				
CASH				
	PETTY CASH FUND	1-01-01-020-00	126,000.00	
	CASH CIB-LC, Current Account	1-01-02-020-00	73,250,139.92	
	CASH CIB-LC, Time Deposits	1-01-05-020-00	182,865,106.75	
	CASH CIB-FC, TIME DEPOSITS	1-01-05-030-00	263,383.46	
RECEIVABLES				
	DUE FROM OFFICERS AND EMPLOYEES	1-03-05-020-00	1,867,573.90	
	LOANS RECEIVABLE -OTHERS	1-03-01-990-00	31,948,263.48	
INTRA-AGENCY RECEIVABLES				
	RECEIVABLE - DISALLOWANCES	1-03-05-010-00	161,437,642.56	
	OTHER RECEIVABLES	1-03-05-990-00	283,004.27	
PREPAYMENTS				
	PREPAID INSURANCE	1-99-02-050-00	720,063.93	
	OTHER PREPAID EXPENSES	1-99-02-990-00	-	145,854.72
OTHER ASSETS				
	GUARANTY DEPOSITS	1-99-03-020-00	1,098,642.24	
	OTHER ASSETS - UNSERVICEABLE	1-99-99-990-07	2,351,437.64	
PROPERTY, PLANT AND EQUIPMENT				
	LAND	1-06-01-010-00	87,500,000.00	
	OFFICE BUILDINGS	1-06-04-010-00	103,627,578.03	
	Accum. Depre. - Office Bldg	1-06-04-011-00		4,196,916.99
	OFFICE EQUIPMENT	1-06-05-020-00	13,465,985.18	
	Accum. Depre. - Office Eqpt.	1-06-05-021-00		5,245,883.91
	FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	
	Accum. Depre. - Furniture & Fi	1-06-07-011-00		1,859,163.00
	IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,588,474.00	
	Accum. Depre. - IT Eqpt.	1-06-05-031-00		111,568,336.25
	LIBRARY BOOKS	1-06-07-020-00	194,763.97	
	Accum. Depre. - Library Books	1-06-07-021-00		175,287.57
	COMMUNICATION EQUIPMENT	1-06-05-070-00	226,000.00	
	Accum. Depre. - Comm. Eqpt.	1-06-05-071-00		203,399.99
	SPORTS EQUIPMENT	1-06-05-130-00	685,448.00	
	Accum. Depre. - Sports Eqpt.	1-06-05-131-00		255,614.16
	TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	
	Accum. Depre. - Technical & Sc	1-06-05-141-00		4,620,853.08
	OTHER MACHINERIES AND EQUIPMENT	1-06-05-990-00	50,390.01	
	Accum Depre.-OME	1-06-05-991-32		44,595.16
	MOTOR VEHICLES	1-06-06-010-00	17,858,011.17	
	Accum. Depre. - Motor Vehicle	1-06-06-011-00		13,437,277.36

OFFICE OF THE AUDITOR RECEIVED 7/15/24 DATE Anare M.W.S.S.

MWSS - REGULATORY OFFICE
TRIAL BALANCE
June 30, 2024

Account Description		BALANCES		
LIABILITIES				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
	ACCOUNTS PAYABLE	2-01-01-010-00		2,074,894.75
	DUE TO OFFICERS & EMPLOYEES	2-01-01-020-00		18,728,117.70
INTER-AGENCY PAYABLES				
	DUE TO BIR	2-02-01-010-00		940,289.23
	DUE TO GSIS	2-02-01-020-00		1,593,964.96
	DUE TO PAG-IBIG	2-02-01-030-00		60,318.29
	DUE TO PHILHEALTH	2-02-01-040-00		237,504.85
INTRA-AGENCY PAYABLES				
	DUE TO OPERATING UNITS	2-03-01-040-00		9,400.00
	DUE TO OTHER FUNDS	2-03-01-050-00		152,661.00
OTHER LIABILITY ACCOUNTS				
	PERFORMANCE/BIDDERS BOND	2-04-01-010-00		597,482.01
	OTHER PAYABLES	2-99-99-990-00		18,648,046.07
GOVERNMENT EQUITY				
RETAINED EARNINGS		3-07-01-010-00		625,233,198.15
REVENUES				
INTEREST INCOME		4-02-02-210-00		321,149.32
SUBSIDY FROM NATIONAL GOVERNMENT		4-03-01-01-0-00		90,140,000.00
MISC. INCOME		4-06-03-990-00	-	20,000.00
EXPENSES				
PERSONNEL SERVICES				
	SALARIES & WAGES - REGULAR	5-01-01-010-00	25,445,711.39	
	PERA	5-01-02-010-00	760,722.58	
	REPRESENTATION ALLOWANCE	5-01-02-020-00	688,500.00	
	TRANSPORTATION ALLOWANCE	5-01-02-030-00	378,820.00	
	CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	441,000.00	
	OTHER BONUSES & ALLOWANCES	5-01-02-990-00	4,233,776.00	
	HONORARIA	5-01-02-100-00	197,000.00	
	LONGEVITY PAY	5-01-02-120-00	5,000.00	
	OVERTIME AND NIGHT PAY	5-01-02-130-00	290,600.19	
	LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	2,908,231.11	
	PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	69,500.00	
	PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	552,746.66	
	ECC CONTRIBUTIONS	5-01-03-040-00	38,000.00	
	TERMINAL LEAVE BENEFITS	5-01-04-030-00	209,159.48	
	LOYALTY AWARD BENEFITS	5-01-02-120-01	20,000.00	
MAINT. & OTHER OPERATING EXPENSES				
	TRAVELLING EXP - Local	5-02-01-010-01	473,670.18	
	TRAINING EXPENSES	5-02-02-010-00	421,087.31	

MWSS - REGULATORY OFFICE

TRIAL BALANCE

June 30, 2024

	Account Description		BALANCES	
	SCHOLARSHIP EXPENSES	5-02-02-020-00	503,896.30	
	OFFICE SUPPLIES	5-02-03-010-00	348,512.00	
	MAINTENANCE, SAMPLING & OTHER CONSUMABL	5-02-03-070-00	94,754.25	
	GASOLINE, OIL AND LUBRICANTS	5-02-03-090-00	705,612.73	
	OTHER SUPPLIES EXPENSE	5-02-03-990-00	299,195.56	
	WATER EXPENSES	5-02-04-010-00	161,045.66	
	ELECTRICITY EXPENSE	5-02-04-020-00	1,053,081.75	
	POSTAGE AND DELIVERIES	5-02-05-010-00	28,775.00	
	TELEPHONE EXPENSES - MOBILE	5-02-05-020-02	140,641.01	
	INTERNET EXPENSE	5-02-05-030-00	150,000.00	
	ADVERTISING EXPENSES	5-02-99-010-00	149,600.00	
	PRINTING AND BINDING EXPENSES	5-02-99-020-00	96,770.00	
	REPRESENTATION EXPENSES	5-02-99-030-00	68,047.75	
	SUBSCRIPTION EXPENSES	5-02-99-070-00	586,300.00	
	AUDITING SERVICES	5-02-11-020-00	121,559.04	
	CONSULTANCY	5-02-11-030-00	5,911,360.00	
	JANITORIAL SERVICES	5-02-12-020-00	450,673.78	
	OTHER PROFESSIONAL SERVICES	5-02-11-990-00	4,934,349.58	
	R&M - OFFICE BUILDINGS	5-02-13-040-01	75,985.75	
	R&M - MOTOR VEHICLES	5-02-13-060-01	320,510.53	
	EXTRAORDINARY & MISCELLANEOUS EXPENSES	5-02-10-030-00	189,512.96	
	MISCELLANEOUS EXPENSES	5-02-99-990-04	8,511.97	
	TAXES, DUTIES AND LICENSES	5-02-15-010-00	5,582.00	
	FIDELITY BOND PREMIUMS	5-02-15-020-00	3,000.00	
	Insurance Expenses	5-02-15-030-00	542,493.38	
	Depreciation - Office Buildings	5-05-01-040-01	932,648.22	
	Depreciation - Office Equipment	5-05-01-050-01	1,071,995.94	
	Depreciation - Furniture and Fixtures	5-05-01-070-01	402,112.14	
	Depreciation - IT Equipment	5-05-01-050-02	887,336.52	
	Depreciation - Sports Equipment	5-05-01-050-07	55,570.44	
	Depreciation - Technical and Scientific Equipment	5-05-01-050-08	602,151.38	
	Depreciation - Other Machineries and Equipment	5-05-01-050-09	2,267.52	
	Depreciation - Motor Vehicles	5-05-01-060-01	529,135.68	-
	OTHER MOOE	5-02-99-990-00	556,902.84	
	Totals		900,510,208.52	900,510,208.52

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Prepared by:

SIR GIL P. MARAVILLA
Chief Corp. Accountant

Republic of the Philippines

MWSS - REGULATORY OFFICE

GENERAL LEDGER TRIAL BALANCE

June 30, 2024

Account Description	Acct Code	Acct Code	Dr	Cr
CASH - Petty Cash Fund	104	1-01-01-020-00	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	1-01-02-020-02	10,679,713.20	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	1-01-02-020-03	14,126,677.60	-
CASH CIB-LC, C/A- PNB Regular	111-PNB1	1-01-02-020-04	1,242,351.30	-
CASH CIB-LC, C/A- PNB MVFP	111-PNB2	1-01-02-020-05	28,622.45	-
CASH CIB-LC, C/A- LBP Regular -GAA	111-LBP-GAA	1-01-02-020-06	47,172,775.37	-
CASH CIB-LC, TD - LBP Special	113-LBPS	1-01-05-020-02	182,865,106.75	-
CASH CIB-FC, SA - LBP Dollars	117-LBP$	1-01-05-030-01	263,383.46	-
DUE FROM OE - Cash Advance	123-CA	1-99-01-030-00	588,426.24	-
DUE FROM OE - Health Insurance	123-HMO	1-03-05-020-01	942,839.94	-
DUE FROM OE - MVFP Insurance	123-INS	1-03-05-020-02	75,614.55	-
DUE FROM OE - Others	123-Others	1-03-05-020-03	52,261.68	-
DUE FROM OE - Phone Calls	123-PHONE	1-03-05-020-04	208,431.49	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	1-03-01-990-00	31,948,263.48	-
RECEIVABLE - Disallowances	146	1-03-05-010-00	161,437,642.56	
OTHER RECEIVABLES	149	1-03-05-990-00	283,004.27	-
PREPAID INSURANCE	178	1-99-02-050-00	720,063.93	-
OTHER PREPAID - WF Gov't	185	1-99-02-990-00	-	145,854.72
GUARANTY DEP - Airfare	186-AIRFARE	1-99-03-020-01	200,000.00	-
GUARANTY DEP - Cellphone	186-CP	1-99-03-020-03	17,125.00	-
GUARANTY DEP - DBM	186-DBM	1-99-03-020-06	374,657.24	-
GUARANTY DEP - GAS	186-GAS	1-99-03-020-04	40,000.00	-
GUARANTY DEP - COPIERS	186-XEROX	1-99-03-020-05	7,500.00	-
GUARANTY DEP - Water	186-MANILA WATE	1-99-03-020-06	36,000.00	-
GUARANTY DEP-Electricity	186-MERALCO	1-99-03-020-07	423,360.00	-
LAND	201	1-06-01-010-00	87,500,000.00	-
OFFICE BUILDINGS	211	1-06-04-010-00	103,627,578.03	-
Accum. Depre. - Office Bldg	211-311	1-06-04-011-00	-	4,196,916.99
OFFICE EQUIPMENT	221	1-06-05-020-00	13,465,985.18	-
Accum. Depre. - Office Eqpt.	221-321	1-06-05-021-00	-	5,245,883.91
FURNITURE & FIXTURES	222	1-06-07-010-00	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	1-06-07-011-00	-	1,859,163.00
IT EQUIPMENT & SOFTWARE	223	1-06-05-030-00	129,588,474.00	-
Accum. Depre. - IT Eqpt.	223-323	1-06-05-031-00	-	111,568,336.25
LIBRARY BOOKS	224	1-06-07-020-00	194,763.97	-
Accum. Depre. - Library Books	224-324	1-06-07-021-00	-	175,287.57
COMMUNICATION EQUIPMENT	229	1-06-05-070-00	226,000.00	-
Accum. Depre. - Comm. Eqpt.	229-329	1-06-05-071-00	-	203,399.99
SPORTS EQUIPMENT	235	1-06-05-130-00	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	1-06-05-131-00	-	255,614.16
TECHNICAL & SCIENTIFIC EQPT.	236	1-06-05-140-00	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	1-06-05-141-00	-	4,620,853.08
O M & E - Audio Visual	240-4	1-06-05-990-40	50,390.01	-
Accum Depre.-OME- Audio Visual	240-4-340	1-06-05-991-41	-	44,595.16
MOTOR VEHICLES	241	1-06-06-010-00	17,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	1-06-06-011-00	-	13,437,277.36
OTHER ASSETS	290	1-99-99-990-07	2,351,437.64	-
A/P-Vouchers Payable	401-1	2-01-01-010-01	-	360,437.67

OFFICE OF THE AUDITOR
RECEIVED
7/15/24
DATE
M. W. S. S.

Republic of the Philippines

MWSS - REGULATORY OFFICE

GENERAL LEDGER TRIAL BALANCE

June 30, 2024

Account Description	Acct Code	Acct Code	Dr	Cr
A/P-Accrued Expenses - MOOE	401-2	2-01-01-010-02	-	1,566,458.29
A/P-Accrued Expenses - CAPEX	401-3	2-01-01-010-03	-	147,998.79
DUE TO OE - Payroll	403-1	2-01-01-020-01	-	5,280.10
DUE TO OE - Claims	403-2	2-01-01-020-02	-	18,722,837.60
DUE TO BIR - ITW Employees	412-1	2-02-01-010-01	-	901,516.50
DUE TO BIR - VAT Professionals	412-3	2-02-01-010-03	-	8,324.06
DUE TO BIR - EWT Supplrs/Servi	412-4	2-02-01-010-04	-	20,170.82
DUE to BIR - Final Vat Withhld	412-5	2-02-01-010-05	-	10,277.85
DUE TO GSIS - Gov't. Share	413-1	2-02-01-020-01	-	509,290.80
DUE TO GSIS - Employee Share	413-2	2-02-01-020-02	-	804,880.39
DUE TO GSIS - Sate Insurance	413-3	2-02-01-020-03	-	6,400.00
DUE TO GSIS - Plans	413-4	2-02-01-020-04	-	61.45
DUE TO GSIS - Loans	413-5	2-02-01-020-05	-	273,332.32
DUE TO PAG-IBIG - Gov't.Share	414-1	2-02-01-030-01	-	12,800.00
DUE TO PAG-IBIG - Employee Sha	414-2	2-02-01-030-02	-	15,850.00
DUE TO PAG-IBIG - Empl Loans	414-3	2-02-01-030-03	-	6,368.29
DUE TO PAG-IBIG - PAG-IBIG II	414-4	2-02-01-030-04	-	25,300.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	2-02-01-040-01	-	97,610.05
DUE TO PHILHEALTH - Empl. Shar	415-2	2-02-01-040-02	-	139,894.80
DUE TO OPTNG U - RO Tubig Due	423	2-03-01-040-00	-	9,400.00
DUE TO OF - WASSLAI Contributn	424-4	2-03-01-050-08	40,527.50	-
DUE TO OF - WASSLAI Loans	424-5	2-03-01-050-09	-	185,388.50
DUE TO OF - Coop Capital	424-6	2-03-01-050-10	-	7,800.00
PERFORMANCE/BIDDERS BOND	427	2-04-01-010-00	-	597,482.01
OTHER PAYABLES	439	2-99-99-990-00	-	18,648,046.07
RETAINED EARNINGS	510	3-07-01-010-00	-	625,233,198.15
INTEREST INCOME - Bank Deposit	664-1	4-02-02-210-01	-	317,067.94
INTEREST INCOME - MVFP	664-2	4-02-02-210-02	-	4,081.38
SUBSIDY INCOME FROM NATIONAL GO	651	4-03-01-01-0-00	-	90,140,000.00
MISCELLANEOUS INCOME	678	4-06-03-990-00	-	20,000.00
SALARIES & WAGES - REGULAR	701	5-01-01-010-00	25,445,711.39	-
PERA	711	5-01-02-010-00	760,722.58	-
REPRESENTATION ALLOWANCE	713	5-01-02-020-00	688,500.00	-
TRANSPORTATION ALLOWANCE	714	5-01-02-030-00	378,820.00	-
CLOTHING/UNIFORM ALLOWANCE	715	5-01-02-040-00	441,000.00	-
OTHER BONUSES & ALL - Others	719-1	5-01-02-990-01	4,233,776.00	-
HONORARIA	720	5-01-02-100-00	197,000.00	-
LONGEVITY PAY	722	5-01-02-120-00	5,000.00	-
OVERTIME AND NIGHT PAY	723	5-01-02-130-00	290,600.19	-
LIFE & RETIREMENT INS. CONTRIB	731	5-01-03-010-00	2,908,231.11	-
PAG-IBIG CONTRIBUTIONS	732	5-01-03-020-00	69,500.00	-
PHILHEALTH CONTRIBUTIONS	733	5-01-03-030-00	552,746.66	-
ECC CONTRIBUTIONS	734	5-01-03-040-00	38,000.00	-
TERMINAL LEAVE BENEFITS	742	5-01-04-030-00	209,159.48	-
LOYALTY AWARD BENEFITS	743	5-01-02-120-01	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	5-02-01-010-02	296,880.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	5-02-01-010-03	51,257.68	-

Republic of the Philippines

MWSS - REGULATORY OFFICE

GENERAL LEDGER TRIAL BALANCE

June 30, 2024

BAGONG PILIPINAS

Account Description	Acct Code	Acct Code	Dr	Cr
TRAVELLING EXP-LOCAL-Inland	751-3	5-02-01-010-04	125,532.50	-
TRAINING EXPENSES	753	5-02-02-010-00	421,087.31	-
SCHOLARSHIP EXPENSES	754	5-02-02-020-00	503,896.30	-
OFFICE SUPPLIES - Off Supplies	755-1	5-02-03-010-01	180,662.00	-
OFFICE SUPPLIES - Computer Sup	755-2	5-02-03-010-02	167,850.00	-
MAINTENANCE, SAMPLING & OTHER C	759	5-02-03-070-00	94,754.25	-
GASOLINE, OIL AND LUBRICANTS	761	5-02-03-090-00	705,612.73	-
OTHER SUPPLIES EXPENSE	765	5-02-03-990-00	287,949.06	-
OTHER SUPPLIES EXPENSE - GAD	765-2	5-02-03-990-02	11,246.50	
WATER EXPENSES	766	5-02-04-010-00	161,045.66	-
ELECTRICITY EXPENSES	767	5-02-04-020-00	1,053,081.75	-
POSTAGE AND DELIVERIES	771	5-02-05-010-00	28,775.00	-
TELEPHONE EXPENSES - MOBILE	773	5-02-05-020-02	140,641.01	-
INTERNET EXPENSE	774	5-02-05-030-00	150,000.00	-
ADVERTISING EXPENSES	780	5-02-99-010-00	149,600.00	-
PRINTING AND BINDING EXPENSES	781	5-02-99-020-00	96,770.00	-
REPRESENTATION EXPENSES	783	5-02-99-030-00	37,218.75	-
REPRESENTATION EXPENSES - GAD	783-2	5-02-99-030-02	30,829.00	
SUBSCRIPTION EXPNSES	786	5-02-99-070-00	586,300.00	-
AUDITING SERVICES	792	5-02-11-020-00	121,559.04	-
CONSULTANCY - Rate/tariff Restr/Regulato	793-4	5-02-11-030-04	5,911,360.00	-
JANITORIAL SERVICES	796	5-02-12-020-00	450,673.78	-
OTHER PROF SRVCS - Others	799-3	5-02-11-990-03	4,934,349.58	-
R&M - OFFICE BUILDINGS	811	5-02-13-040-01	75,985.75	-
R&M - MOTOR VEHICLES	841	5-02-13-060-01	320,510.53	-
EXTRAORDINARY AND MISCELLANEOU	883	5-02-10-030-00	189,512.96	-
MISCELLANEOUS EXPENSES	884	5-02-99-990-04	8,511.97	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	5-02-15-010-01	5,522.00	-
TAXES, DUTIES & LIC.-Others	891-2	5-02-15-010-02	60.00	
FIDELITY BOND PREMIUMS	892	5-02-15-020-00	3,000.00	-
INSURANCE EXP.- Vehicle Insura	893-1	5-02-15-030-01	542,493.38	-
DEPRECIATION - OFF. BLDG.	911	5-05-01-040-01	932,648.22	-
DEPRECIATION - OFFICE EQPT.	921	5-05-01-050-01	1,071,995.94	-
DEPRECIATION - FURN & FIXTURES	922	5-05-01-070-01	402,112.14	-
DEPRECIATION - IT Equipment	923	5-05-01-050-02	887,336.52	-
DEPRECIATION - Sports Eqpt.	935	5-05-01-050-07	55,570.44	-
DEPRECIATION - Technical & Sci	936	5-05-01-050-08	602,151.38	-
Depre. - OM&E - Audio Visual	940-4	5-05-01-050-10	2,267.52	-
DEPRECIATION - Motor Vehicle	941	5-05-01-060-01	529,135.68	-
OTHER MOOE - GAD & CULTURAL	969-2	5-02-99-990-02	556,902.84	-
TOTAL			900,550,736.02	900,550,736.02

0.00

Prepared by:

SIR GIL P. MARAVILLA
Chief Corp. Accountant