



MWSS - REGULATORY OFFICE
TRIAL BALANCE
February 28, 2025



Account Description		Acct. Code	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	91,139,993.30	
	CASH CIB-LC, Time Deposits	1-01-05-020-00	184,795,472.06	
	CASH CIB-FC, TIME DEPOSITS	1-01-05-030-00	200,217.74	
RECEIVABLES				
	DUE FROM OFFICERS AND EMPLOYEES	1-03-05-020-00	1,841,328.90	
	LOANS RECEIVABLE -OTHERS	1-03-01-990-00	31,787,913.45	
	INTEREST RECEIVABLE	1-03-01-050-00	299,025.56	
INTRA-AGENCY RECEIVABLES				
	RECEIVABLE - DISALLOWANCES	1-03-05-010-00	161,059,675.77	
	OTHER RECEIVABLES	1-03-05-990-00	283,004.27	
PREPAYMENTS				
	PREPAID INSURANCE	1-99-02-050-00	185,632.81	
	OTHER PREPAID EXPENSES	1-99-02-990-00	-	145,854.72
OTHER ASSETS				
	GUARANTY DEPOSITS	1-99-03-020-00	709,807.70	
	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	110,346,969.65	
	Accum. Depre. - Office Bldg	1-06-04-011-00		5,793,216.03
	OFFICE EQUIPMENT	1-06-05-020-00	12,340,285.18	
	Accum. Depre. - Office Eqpt.	1-06-05-021-00		6,438,814.83
	FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	
	Accum. Depre. - Furniture & Fi	1-06-07-011-00		2,395,312.52
	IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,828,474.00	
	Accum. Depre. - IT Eqpt.	1-06-05-031-00		112,749,567.61
	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		329,708.08
	TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	
	Accum. Depre. - Technical & Sc	1-06-05-141-00		5,421,653.08
	OTHER MACHINERIES AND EQUIPMENT	1-06-05-990-00	50,390.01	





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Account Description		Acct. Code	BALANCES	
	Accum Depre.-OME	1-06-05-991-32		45,351.00
	MOTOR VEHICLES	1-06-06-010-00	17,858,011.17	
	Accum. Depre. - Motor Vehicle	1-06-06-011-00		14,142,791.60
LIABILITIES				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
	ACCOUNTS PAYABLE	2-01-01-010-00		1,425,845.66
	DUE TO OFFICERS & EMPLOYEES	2-01-01-020-00		22,633,295.94
INTER-AGENCY PAYABLES				
	DUE TO BIR	2-02-01-010-00		970,130.09
	DUE TO GSIS	2-02-01-020-00		1,303,771.49
	DUE TO PAG-IBIG	2-02-01-030-00		83,426.05
	DUE TO PHILHEALTH	2-02-01-040-00		178,958.20
INTRA-AGENCY PAYABLES				
	DUE TO OPERATING UNITS	2-03-01-040-00		9,400.00
	DUE TO OTHER FUNDS	2-03-01-050-00		154,575.00
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		660,010,614.34
REVENUES				
INTEREST INCOME		4-02-02-210-00		69,073.27
SUBSIDY FROM NATIONAL GOVERNMENT		4-03-01-01-0-00		28,264,000.00
MISC. INCOME		4-06-03-990-00	-	5,000.00
EXPENSES				
PERSONNEL SERVICES				
	SALARIES & WAGES - REGULAR	5-01-01-010-00	9,108,941.00	
	PERA	5-01-02-010-00	272,000.00	
	REPRESENTATION ALLOWANCE	5-01-02-020-00	237,000.00	
	TRANSPORTATION ALLOWANCE	5-01-02-030-00	134,240.00	
	CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	455,000.00	
	LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	1,063,872.76	
	PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	27,000.00	
	PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	200,724.73	
	ECC CONTRIBUTIONS	5-01-03-040-00	13,500.00	




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Account Description		Acct. Code	BALANCES	
MAINT. & OTHER OPERATING EXPENSES				
	TRAVELLING EXP - Local	5-02-01-010-01	116,381.00	
	TRAINING EXPENSES	5-02-02-010-00	32,886.00	
	SCHOLARSHIP EXPENSES	5-02-02-020-00	472,277.47	
	OTHER SUPPLIES EXPENSE	5-02-03-990-00	255,383.00	
	ELECTRICITY EXPENSE	5-02-04-020-00	186,749.30	
	RENT EXPENSE	5-02-99-050-00	22,531.90	-
	AUDITING SERVICES	5-02-11-020-00	48,738.85	
	OTHER PROFESSIONAL SERVICES	5-02-11-990-00	1,838,035.22	
	Insurance Expenses	5-02-15-030-00	178,157.28	
	Depreciation - Office Buildings	5-05-01-040-01	331,040.92	
	Depreciation - Office Equipment	5-05-01-050-01	323,560.98	
	Depreciation - Furniture and Fixtures	5-05-01-070-01	134,037.38	
	Depreciation - IT Equipment	5-05-01-050-02	291,707.84	
	Depreciation - Sports Equipment	5-05-01-050-07	18,523.48	
	Depreciation - Technical and Scientific Equipment	5-05-01-050-08	200,200.00	
	Depreciation - Motor Vehicles	5-05-01-060-01	176,378.56	-
	Totals		882,194,575.15	882,194,575.15

Prepared by:


SIR G. P. MARAVILLA
Chief Corp. Accountant



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
February 28, 2025



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
CASH - Petty Cash Fund	1-01-01-020-00	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	1-01-02-020-02	6,494,695.51	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	1-01-02-020-03	14,295,169.35	-
CASH CIB-LC, C/A- PNB Regular	1-01-02-020-04	1,242,351.30	-
CASH CIB-LC, C/A- PNB MVFP	1-01-02-020-05	28,622.45	-
CASH CIB-LC, C/A- LBP Regular -GAA	1-01-02-020-06	69,079,154.69	-
CASH CIB-LC, TD - LBP Special	1-01-05-020-02	184,795,472.06	-
CASH CIB-FC, SA - LBP Dollars	1-01-05-030-01	200,217.74	-
DUE FROM OE - Cash Advance	1-99-01-030-00	562,181.24	-
DUE FROM OE - Health Insurance	1-03-05-020-01	942,839.94	-
DUE FROM OE - MVFP Insurance	1-03-05-020-02	75,614.55	-
DUE FROM OE - Others	1-03-05-020-03	52,261.68	-
DUE FROM OE - Phone Calls	1-03-05-020-04	208,431.49	-
LOANS RECEIVABLE - MVFP/HOUSNG	1-03-01-990-00	31,787,913.45	-
INTEREST RECEIVABLE	1-03-01-050-00	299,025.56	-
RECEIVABLE - Disallowances	1-03-05-010-00	161,059,675.77	-
OTHER RECEIVABLES	1-03-05-990-00	283,004.27	-
PREPAID INSURANCE	1-99-02-050-00	185,632.81	-
OTHER PREPAID - WF Gov't	1-99-02-990-00	-	145,854.72
GUARANTY DEP - Airfare	1-99-03-020-01	200,000.00	-
GUARANTY DEP - Cellphone	1-99-03-020-03	17,125.00	-
GUARANTY DEP - DBM	1-99-03-020-06	209,346.88	-
GUARANTY DEP - GAS	1-99-03-020-04	40,000.00	-
GUARANTY DEP - COPIERS	1-99-03-020-05	7,500.00	-
GUARANTY DEP - Water	1-99-03-020-06	36,000.00	-
GUARANTY DEP-Electricity	1-99-03-020-07	199,835.82	-
LAND	1-06-01-010-00	87,500,000.00	-
OFFICE BUILDINGS	1-06-04-010-00	110,346,969.65	-
Accum. Depr. - Office Bldg	1-06-04-011-00	-	5,793,216.03
OFFICE EQUIPMENT	1-06-05-020-00	12,340,285.18	-
Accum. Depr. - Office Eqpt.	1-06-05-021-00	-	6,438,814.83
FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	-
Accum. Depr. - Furniture & Fi	1-06-07-011-00	-	2,395,312.52
IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,828,474.00	-
Accum. Depr. - IT Eqpt.	1-06-05-031-00	-	112,749,567.61
LIBRARY BOOKS	1-06-07-020-00	194,763.97	-
Accum. Depr. - Library Books	1-06-07-021-00	-	175,287.57
COMMUNICATION EQUIPMENT	1-06-05-070-00	226,000.00	-
Accum. Depr. - Comm. Eqpt.	1-06-05-071-00	-	203,399.99
SPORTS EQUIPMENT	1-06-05-130-00	685,448.00	-
Accum. Depr. - Sports Eqpt.	1-06-05-131-00	-	329,708.08
TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	-
Accum. Depr. - Technical & Sc	1-06-05-141-00	-	5,421,653.08
O M & E - Audio Visual	1-06-05-990-40	50,390.01	-





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<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
Accum Depre.-OME- Audio Visual	1-06-05-991-41	-	45,351.00
MOTOR VEHICLES	1-06-06-010-00	17,858,011.17	-
Accum. Depre. - Motor Vehicle	1-06-06-011-00	-	14,142,791.60
OTHER ASSETS	1-99-99-990-07	2,351,437.64	-
A/P-Vouchers Payable	2-01-01-010-01	-	52,689.57
A/P-Accrued Expenses - MOOE	2-01-01-010-02	-	1,256,381.05
A/P-Accrued Expenses - CAPEX	2-01-01-010-03	-	116,775.04
DUE TO OE - Payroll	2-01-01-020-01	-	5,280.10
DUE TO OE - Claims	2-01-01-020-02	-	22,628,015.84
DUE TO BIR - ITW Employees	2-02-01-010-01	-	943,052.11
DUE TO BIR - VAT Professionals	2-02-01-010-03	10,419.13	-
DUE TO BIR - EWT Supplrs/Servi	2-02-01-010-04	-	32,483.28
DUE to BIR - Final Vat Withhld	2-02-01-010-05	-	5,013.83
DUE TO GSIS - Gov't. Share	2-02-01-020-01	-	534,797.44
DUE TO GSIS - Employee Share	2-02-01-020-02	-	483,318.77
DUE TO GSIS - Sate Insurance	2-02-01-020-03	-	6,700.00
DUE TO GSIS - Plans	2-02-01-020-04	-	61.45
DUE TO GSIS - Loans	2-02-01-020-05	-	278,893.83
DUE TO PAG-IBIG - Gov't.Share	2-02-01-030-01	-	13,400.00
DUE TO PAG-IBIG - Employee Sha	2-02-01-030-02	-	16,250.00
DUE TO PAG-IBIG - Empl Loans	2-02-01-030-03	-	28,226.05
DUE TO PAG-IBIG - PAG-IBIG II	2-02-01-030-04	-	25,550.00
DUE TO PHILHEALTH - Gov't. Sha	2-02-01-040-01	-	101,404.72
DUE TO PHILHEALTH - Empl. Shar	2-02-01-040-02	-	77,553.48
DUE TO OPTNG U - RO Tubig Due	2-03-01-040-00	-	9,400.00
DUE TO OF - WASSLAI Contributn	2-03-01-050-08	32,823.50	-
DUE TO OF - WASSLAI Loans	2-03-01-050-09	-	181,198.50
DUE TO OF - Coop Capital	2-03-01-050-10	-	6,200.00
PERFORMANCE/BIDDERS BOND	2-04-01-010-00	-	597,482.01
OTHER PAYABLES	2-99-99-990-00	-	18,648,046.07
RETAINED EARNINGS	3-07-01-010-00	-	660,010,614.34
INTEREST INCOME - Bank Deposit	4-02-02-210-01	-	68,506.57
SUBSIDY INCOME FROM NATIONAL GOV	4-03-01-01-0-00	-	28,264,000.00
MISCELLANEOUS INCOME	4-06-03-990-00	-	5,000.00
SALARIES & WAGES - REGULAR	5-01-01-010-00	9,108,941.00	-
PERA	5-01-02-010-00	272,000.00	-
REPRESENTATION ALLOWANCE	5-01-02-020-00	237,000.00	-
TRANSPORTATION ALLOWANCE	5-01-02-030-00	134,240.00	-
CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	455,000.00	-
LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	1,063,872.76	-
PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	27,000.00	-
PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	200,724.73	-
ECC CONTRIBUTIONS	5-01-03-040-00	13,500.00	-
TRAVELLING EXP-LOCAL-Allowance	5-02-01-010-02	22,620.00	-




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<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
TRAVELLING EXP-LOCAL-Inland	5-02-01-010-04	75,000.00	-
TRAINING EXPENSES	5-02-02-010-00	24,000.00	-
TRAINING EXPENSES -GAD	5-02-02-010-02	8,886.00	-
SCHOLARSHIP EXPENSES	5-02-02-020-00	373,107.47	-
SCHOLARSHIP EXPENSES - GAD	5-02-02-020-02	99,170.00	-
OTHER SUPPLIES EXPENSE	5-02-03-990-00	255,383.00	-
ELECTRICITY EXPENSES	5-02-04-020-00	186,749.30	-
RENT EXPENSE - COPIERS	5-02-99-050-01	22,531.90	-
AUDITING SERVICES	5-02-11-020-00	48,738.85	-
OTHER PROF SRVCS - WQ Test	5-02-11-990-01	92,500.00	-
OTHER PROF SRVCS - Others	5-02-11-990-03	1,667,396.02	-
INSURANCE EXP.- Vehicle Insura	5-02-15-030-01	178,157.28	-
DEPRECIATION - OFF. BLDG.	5-05-01-040-01	331,040.92	-
DEPRECIATION - OFFICE EQPT.	5-05-01-050-01	323,560.98	-
DEPRECIATION - FURN & FIXTURES	5-05-01-070-01	134,037.38	-
DEPRECIATION - IT Equipment	5-05-01-050-02	291,707.84	-
DEPRECIATION - Sports Eqpt.	5-05-01-050-07	18,523.48	-
DEPRECIATION - Technical & Sci	5-05-01-050-08	200,200.00	-
DEPRECIATION - Motor Vehicle	5-05-01-060-01	176,378.56	-
TOTAL		882,237,817.78	882,237,817.78

0.00

Prepared by:


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