



27 April 2023

MARIA CHRISTINA P. ANTONIS

OIC-Supervising Auditor

Commission On Audit

Metropolitan Waterworks and Sewerage System



Attention: JOCELYN T. UMILA
Audit Team Leader

**Subject: Submission of First Quarter Financial Statements (FS) for
Calendar Year (CY) 2023**

Dear Auditor Antonis:

In compliance with your request for the submission of Quarterly FS for CY 2023, the MWSS Regulatory Office respectfully submits the following documents, to wit:

- a.) January 2023 FS;
- b.) February 2023 FS;
- c.) March 2023 FS; and
- d.) Soft Copy (CD form) 1st Quarter of CY2023 Financial Statement

Thank you very much.

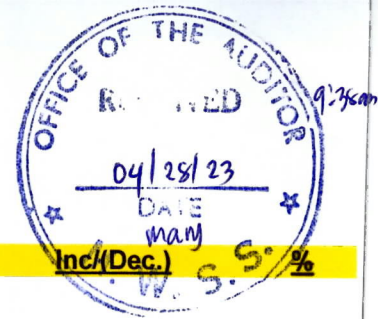
Respectfully yours,


RAMON A. JAVIER
DM, Administration Dept.





Republic of the Philippines
MWSS - REGULATORY OFFICE
BALANCE SHEET
February 28, 2023



Particulars	Note	2023	2022	Inc/(Dec.)	%
ASSETS					
CURRENT ASSETS					
CASH AND CASH EQUIVALENT		403,656,379.99	558,773,959.05	(155,117,579.06)	-28%
RECEIVABLES		450,342,888.80	370,701,148.08	79,641,740.72	21%
INVENTORIES		-	-	-	0%
Total Current Assets		853,999,268.79	929,475,107.13	(75,475,838.34)	-8%
NON-CURRENT ASSETS					
PREPAYMENTS		392,112.47	166,106.83	226,005.64	136%
PROPERTY, PLANT AND EQUIPMENT		159,556,207.08	45,151,797.92	114,404,409.16	253%
OTHER RECEIVABLES		-	-	-	0%
INVESTMENTS		-	-	-	0%
OTHER ASSETS		4,099,700.77	104,976,555.24	(100,876,854.47)	-96%
Total Non-Current Assets		164,048,020.32	150,294,459.99	13,753,560.33	9%
TOTAL ASSETS		1,018,047,289.11	1,079,769,567.12	(61,722,278.01)	-6%
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
PAYABLE ACCOUNTS		34,561,238.10	24,958,852.87	9,602,385.23	38%
INTER-AGENCY PAYABLES		2,956,178.14	3,504,142.30	(547,964.16)	-16%
INTRA-AGENCY PAYABLES		182,000.00	205,265.00	(23,265.00)	-11%
OTHER LIABILITY ACCOUNTS		1,261,566.42	1,261,566.42	-	0%
LOANS PAYABLE - CURRENT		-	-	-	0%
Total Current Liabilities		38,960,982.66	29,929,826.59	9,031,156.07	30%
Non-Current Liabilities					
LOANS PAYABLE - LONG TERM		-	-	-	0%
DEFERRED CREDITS		-	213,560,000.00	(213,560,000.00)	-100%
Total Non-Current Liabilities		-	213,560,000.00	(213,560,000.00)	-100%
EQUITY					
CAPITAL STOCK		-	-	-	0%
APPRAISAL CAPITAL		-	-	-	0%
DONATED CAPITAL		-	-	-	0%
RETAINED EARNINGS		986,205,550.11	812,929,517.61	173,276,032.50	21%
NET INCOME		(7,119,243.66)	23,350,222.92	(30,469,466.58)	-130%
Total Government Equity		979,086,306.45	836,279,740.53	142,806,565.92	17%
TOTAL LIABILITIES AND EQUITY		1,018,047,289.11	1,079,769,567.12	(61,722,278.01)	-6%

Prepared and Certified Correct by:

SIR GIL P. MARAVILLA
 Chief Corporate Accountant

Noted by:

RAMON A. JAVIER
 DM for Administration

Recommending Approval:

CLAUDINE B. OROCIO - ISORENA
 DA Admin & Legal Affairs

Approved:

PATRICK LESTER N. TY
 Chief Regulator



Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF INCOME AND EXPENSES
For the month Ended 28 February 2023

	<u>2023</u>	<u>2022</u>	<u>Inc/(Dec.)</u>	<u>%</u>
REVENUES				
CONCESSION FEES	-	42,712,000.00	(42,712,000.00)	-100%
EXPENSES				
Personnel Services	10,426,932.83	8,872,307.45	1,554,625.38	18%
Maintenance & Other Operating Expenses	4,644,940.94	10,270,564.64	(5,625,623.70)	-55%
Non-Cash - Depreciation Expense	1,319,376.60	645,123.36	674,253.24	105%
Financial Expenses	-	-	-	0%
TOTAL EXPENSES	16,391,250.37	19,787,995.45	(3,396,745.08)	-17%
INCOME/(LOSS) FROM OPERATIONS	(16,391,250.37)	22,924,004.55	(39,315,254.92)	-172%
ADD/DEDUCT:				
OTHER INCOME	9,272,006.71	426,218.37	8,845,788.34	2075%
INTEREST INCOME - Bank Deposit	251,694.09	420,449.92	(168,755.83)	-40%
INTEREST INCOME - MVFP	28,331.79	5,768.45	22,563.34	391%
MISCELLANEOUS INCOME	8,991,980.83	-	8,991,980.83	0%
GAIN/LOSS ON FOREX	-	-	-	0%
PRIOR YEARS ADJUSTMENT	-	-	-	0%
INCOME/(LOSS) BEFORE INCOME TAX	(7,119,243.66)	23,350,222.92	(30,469,466.58)	-130%

Prepared and Certified Correct by:


SIR GISP. MARAVILLA
Chief Corporate Accountant

Noted by:


RAMON A. JAVIER
DM for Administration

Recommending Approval:


CLAUDINE B. OROCIO - ISORENA
DA Admin & Legal Affairs

APPROVED:


PATRICK LESTER N. TY
Chief Regulator




Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF CHANGES IN GOVERNMENT EQUITY
For the month Ended 28 February 2023



	<u>2023</u>	<u>2022</u>	<u>Inc/(Dec.)</u>	<u>%</u>
RETAINED EARNINGS - Beg. Balance	986,230,550.11	814,158,064.84	172,072,485.27	21%
Adjustments:				
Dividends Paid -	-	-		0%
Prior Years/Adj/Allocated cost/Errors	(25,000.00)	(1,228,547.23)	1,203,547.23	-98%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
ADJUSTED RETAINED EARNINGS	986,205,550.11	812,929,517.61	173,276,032.50	21%
Add: Net Income	(7,119,243.66)	23,350,222.92	(30,469,466.58)	-130%
Less: Reserved - Appropriation for contingencies	-	-		0%
RETAINED EARNINGS - Ending Balance	979,086,306.45	836,279,740.53	142,806,565.92	17%

Prepared and Certified Correct by:


SIR GIL P. MARAVILLA
Chief Corporate Accountant

Noted by:


RAMON A. JAVIER
DM for Administration

Recommending Approval:


CLAUDINE B. OROCIO - ISORENA
DA Admin & Legal Affairs

APPROVED:


PATRICK LESTER N. TY
Chief Regulator



Republic of the Philippines

MWSS - REGULATORY OFFICE
STATEMENT OF CASH FLOWS
As of February 28, 2023



CASH FLOWS FROM OPERATING ACTIVITIES

	<u>For the Month</u>	<u>Year-to-Date</u>
Collection of Concession Fees	-	-
Other Collections	8,999,881.54	9,071,891.54
Payment of Borrowing Cost	-	-
Payment of Personnel Cost	(5,123,820.62)	(10,426,932.83)
Payment of MOOE	(3,638,226.33)	(10,916,023.64)
	-	-
Net Cash Generated from Operating Activities	237,834.59	(12,271,064.93)

CASH FLOWS FROM INVESTING ACTIVITIES

Matured Investments	643,226.62	654,594.29
Investments	-	-
Investments in special reserve fund (restricted fund reverted to Cash)	-	-
Capital Expenditures	-	-
	-	-
Net Cash provided by Investing Activities	643,226.62	654,594.29

CASH FLOWS FROM FINANCIAL ACTIVITIES

Loan Proceeds	-	-
Debt Servicing	-	-
Payment of Prior year's Dividend to National Government	-	-
	-	-
Net Cash used in Financial Activities	-	-
Effects of exchange rate changes on cash and cash equivalents	-	-

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	881,061.21	(11,616,470.64)
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CASH AND CASH EQUIVALENTS BEGINNING BALANCES

CASH AND CASH EQUIVALENT ENDING BALANCES

	402,775,318.78	415,272,850.63
	403,656,379.99	403,656,379.99
		403,656,379.99

Prepared by:

ALAN D. CHUEGAN
 Finance Officer B

Certified Correct by:

SIR GIL P. MARAVILLA
 Chief Corporate Accountant

Noted by:

RAMON A. JAVIER
 Manager, Administration Dept.

Recommending Approval:

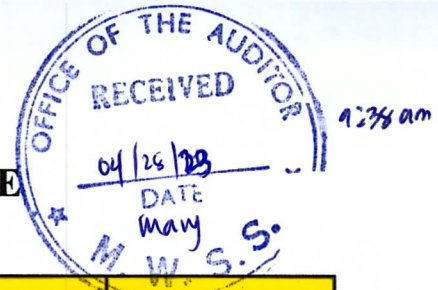
CLAUDINE B. OROCIO-ISORENA
 DA for Administration and Legal Affairs

APPROVED:

PATRICK LESTER N. TY
 Chief Regulator



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
February 28, 2023



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
CASH - Petty Cash Fund	104	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	207,188,263.61	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,684,651.79	-
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	180,936,057.69	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	450,433.15	-
DUE FROM OE - Cash Advance	123-CA	290,636.24	-
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	215,680.61	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	32,350,355.36	-
INTEREST RECEIVABLE	129	217,728.59	-
DUE FROM C.O./HOME OFFICE	141-1	256,272,000.00	-
RECEIVABLE - Disallowances	146	159,642,767.56	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	285,935.70	-
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	-
OFFICE EQUIPMENT	221	7,906,648.18	-
Accum. Depre. - Office Eqpt.	221-321	-	2,862,064.80
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	786,863.96
IT EQUIPMENT & SOFTWARE	223	129,108,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	109,045,400.53
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	-	172,889.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	107,426.32
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	-	3,002,187.90



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
February 28, 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	-	38,548.44
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,069,106.02
OTHER ASSETS	290	2,710,526.27	-
A/P-Vouchers Payable	401-1	-	131,943.87
A/P-Accrued Expenses - MOOE	401-2	-	13,705,611.87
A/P-Accrued Expenses - CAPEX	401-3	-	147,998.79
DUE TO OE - Claims	403-2	-	20,575,683.57
DUE TO BIR - ITW Employees	412-1	-	862,518.24
DUE TO BIR - VAT Professionals	412-3	-	32,285.78
DUE TO BIR - EWT Supplrs/Servi	412-4	-	28,950.13
DUE to BIR - Final Vat Withhld	412-5	-	8,631.09
DUE TO GSIS - Gov't. Share	413-1	-	480,219.60
DUE TO GSIS - Employee Share	413-2	-	1,087,816.92
DUE TO GSIS - Sate Insurance	413-3	-	6,100.00
DUE TO GSIS - Plans	413-4	-	61.45
DUE TO GSIS - Loans	413-5	-	262,873.99
DUE TO PAG-IBIG - Gov't.Share	414-1	-	6,200.00
DUE TO PAG-IBIG - Empl Loans	414-3	456.65	-
DUE TO PHILHEALTH - Gov't. Sha	415-1	28,430.71	-
DUE TO PHILHEALTH - Empl. Shar	415-2	-	173,308.30
DUE TO OPTNG U - RO Tubig Due	423	-	9,350.00
DUE TO OF - WF Empl. Share	424-2	-	1,900.00
DUE TO OF - WASSLAI Contributn	424-4	29,036.50	-
DUE TO OF - WASSLAI Loans	424-5	-	171,866.50
DUE TO OF - Coop Capital	424-6	-	11,000.00
PERFORMANCE/BIDDERS BOND	427	-	597,482.01
OTHER PAYABLES	439	-	664,084.41
RETAINED EARNINGS	510	-	986,205,550.11
INTEREST INCOME - Bank Deposit	664-1	-	251,694.09
INTEREST INCOME - MVFP	664-2	-	28,331.79
MISCELLANEOUS INCOME	678	-	8,991,980.83
SALARIES & WAGES - REGULAR	701	8,440,124.09	-
PERA	711	247,193.55	-
REPRESENTATION ALLOWANCE	713	237,000.00	-
TRANSPORTATION ALLOWANCE	714	133,140.00	-
CLOTHING/UNIFORM ALLOWANCE	715	6,000.00	-
PRODVTY/ INCENTIVE ALL-PIB	717-1	-	-
HONORARIA	720	210,500.00	-
OVERTIME AND NIGHT PAY	723	62,972.54	-
LOYALTY AWARD BENEFITS	743	20,000.00	-




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

February 28, 2023

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
TRAVELLING EXP-LOCAL-Allowance	751-1	30,600.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	38,638.00	-
TRAVELLING EXP-LOCAL-Inland	751-3	2,852.00	-
TRAVELLING EXPENSES - FOREIGN	752	530,749.12	-
TRAINING EXPENSES	753	243,744.80	-
OFFICE SUPPLIES - Off Supplies	755-1	13,500.00	-
OFFICE SUPPLIES - Computer Sup	755-2	108,580.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	9,720.00	-
GASOLINE, OIL AND LUBRICANTS	761	256,831.79	-
OTHER SUPPLIES EXPENSE	765	174,190.00	-
WATER EXPENSES	766	22,059.92	-
ELECTRICITY EXPENSES	767	194,404.10	-
POSTAGE AND DELIVERIES	771	-	-
TELEPHONE EXPENSES - MOBILE	773	43,039.64	-
INTERNET EXPENSE	774	30,000.00	-
PRINTING AND BINDING EXPENSES	781	-	-
RENT EXPENSE - COPIERS	782-1	53,931.25	-
REPRESENTATION EXPENSES	783	12,999.29	-
SUBSCRIPTION EXPENSES	786	9,075.00	-
AUDITING SERVICES	792	21,397.37	-
CONSULTANCY - Rate/tariff Restr/Regulato	793-4	-	-
OTHER PROF SRVCS - WQ Test	799-1	858,330.00	-
OTHER PROF SRVCS - Others	799-3	1,454,319.86	-
R&M - OFFICE BUILDINGS	811	162,854.75	-
R&M - IT EQPT & SOFTWARE	823	4,000.00	-
R&M - MOTOR VEHICLES	841	29,000.00	-
EXTRAORDINARY AND MISCELLANEOUS	883	35,627.80	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	-	-
OTHER MOOE - GAD & CULTURAL	969-2	84,383.15	-
TOTAL		1,163,208,434.71	1,163,208,434.71

0.00

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant



MWSS - REGULATORY OFFICE
TRIAL BALANCE
February 28, 2023



1:38 am

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	222,143,889.15	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	180,936,057.69	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	450,433.15	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	1,577,033.02	
LOANS RECEIVABLE -OTHERS	126	32,350,355.36	
INTEREST RECEIVABLE	129	217,728.59	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	256,272,000.00	
RECEIVABLE - DISALLOWANCES	146	159,642,767.56	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
PREPAYMENTS			
PREPAID INSURANCE	178	285,935.70	
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	2,710,526.27	
PROPERTY, PLANT AND EQUIPMENT			
OTHER ASSETS - CIP	290-1	-	
BUILDINGS			
OFFICE BUILDINGS	211	102,113,704.97	
Accum. Depr. - Office Bldg	211-311		306,341.12
OFF. EQUIPMENT, FURNITURE AND FIXTURES			



MWSS - REGULATORY OFFICE

TRIAL BALANCE

February 28, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
OFFICE EQUIPMENT	221	7,906,648.18	
Accum. Depre. - Office Eqpt.	221-321		2,862,064.80
FURNITURE & FIXTURES	222	8,935,824.99	
Accum. Depre. - Furniture & Fi	222-322		786,863.96
IT EQUIPMENT & SOFTWARE	223	129,108,474.00	
Accum. Depre. - IT Eqpt.	223-323		109,045,400.53
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		172,889.99
MEDICAL, DENTAL & LAB EQPT.	233	-	
Accum. Depre. - Medical Eqpt.	233-333		-
SPORTS EQUIPMENT	235	685,448.00	
Accum. Depre. - Sports Eqpt.	235-335		107,426.32
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	
Accum. Depre. - Technical & Sc	236-336		3,002,187.90
OTHER MACHINERIES AND EQUIPMENT	240	50,390.01	
Accum Depre.-OME	340		38,548.44
TRANSPORTATION EQUIPMENT			
MOTOR VEHICLES	241	15,858,011.17	
Accum. Depre. - Motor Vehicle	241-341		12,069,106.02
LIABILITIES			
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
ACCOUNTS PAYABLE	401		13,985,554.53
DUE TO OFFICERS & EMPLOYEES	403		20,575,683.57
DIVIDENDS PAYABLE	408		-
INTEREST PAYABLE	409		-
INTER-AGENCY PAYABLES			
DUE TO BIR	412		932,385.24
DUE TO GSIS	413		1,837,071.96
DUE TO PAG-IBIG	414		41,843.35
DUE TO PHILHEALTH	415		144,877.59
INTRA-AGENCY PAYABLES			
DUE TO C.O.	421		-
DUE TO OPERATING UNITS	423		9,350.00



MWSS - REGULATORY OFFICE

TRIAL BALANCE

February 28, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
DUE TO OTHER FUNDS	424		172,650.00
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		-
GOVERNMENT EQUITY			
RETAINED EARNINGS	510		986,205,550.11
GENERAL INCOME ACCOUNTS			
INCOME FROM WATERWORKS	639		-
INTEREST INCOME	664		280,025.88
MISC. INCOME	678		8,991,980.83
GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS			
PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES			
PERSONNEL SERVICES			
SALARIES & WAGES - REGULAR	701	8,440,124.09	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	247,193.55	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	237,000.00	
TRANSPORTATION ALLOWANCE	714	133,140.00	
CLOTHING/UNIFORM ALLOWANCE	715	6,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	-	
OTHER BONUSES & ALLOWANCES	719	-	
HONORARIA	720	210,500.00	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	62,972.54	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	908,996.41	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

February 28, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
PAG-IBIG CONTRIBUTIONS	732	12,400.00	
PHILHEALTH CONTRIBUTIONS	733	136,306.24	
ECC CONTRIBUTIONS	734	12,300.00	
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	72,090.00	
TRAVELLING EXP - Foreign	752	530,749.12	
TRAINING EXPENSES	753	243,744.80	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	122,080.00	
MAINTENANCE, SAMPLING & OTHER CO	759	9,720.00	
GASOLINE, OIL AND LUBRICANTS	761	256,831.79	
OTHER SUPPLIES EXPENSE	765	174,190.00	
WATER EXPENSES	766	22,059.92	
ELECTRICITY EXPENSE	767	194,404.10	
POSTAGE AND DELIVERIES	771	-	
TELEPHONE EXPENSES - LANDLINE	772	-	
TELEPHONE EXPENSES - MOBILE	773	43,039.64	
INTERNET EXPENSE	774	30,000.00	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	-	
PRINTING AND BINDING EXPENSES	781	-	
RENT EXPENSE	782	53,931.25	-
REPRESENTATION EXPENSES	783	12,999.29	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	9,075.00	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	21,397.37	
CONSULTANCY	793	-	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	-	
SECURITY SERVICES	797	-	
OTHER PROFESSIONAL SERVICES	799	2,312,649.86	
R&M - OFFICE BUILDINGS	811	162,854.75	



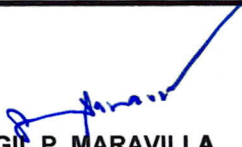
MWSS - REGULATORY OFFICE

TRIAL BALANCE

February 28, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	-	
R&M - FURNITURE & FIXTURES	822	-	
R&M - IT EQPT & SOFTWARE	823	4,000.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	29,000.00	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	883	35,627.80	
MISCELLANEOUS EXPENSES	884	-	
TAXES, DUTIES AND LICENSES	891	-	
FIDELITY BOND PREMIUMS	892	-	
Insurance Expenses	893	220,113.10	
Depreciation - Office Buildings	911	306,341.12	
Depreciation - Office Equipment	921	197,964.76	
Depreciation - Furniture and Fixtures	922	134,037.38	
Depreciation - IT Equipment	923	318,149.84	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	6,780.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	18,523.48	
Depreciation - Technical and Scientific Equipment	936	203,302.76	
Depreciation - Other Machineries and Equipment	940	755.84	
Depreciation - Motor Vehicles	941	133,521.42	-
OTHER MOOE	969	84,383.15	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		1,163,150,510.85	1,163,150,510.85
		-	

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant