



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.

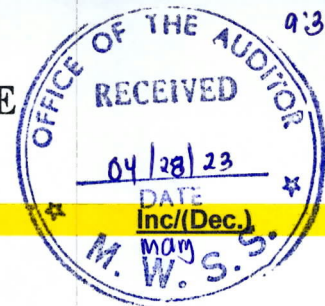
Respectfully yours,


RAMON A. JAVIER
DM, Administration Dept.





Republic of the Philippines
MWSS - REGULATORY OFFICE
BALANCE SHEET
31 January 2023



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Particulars	Note	2023	2022	%
ASSETS				
CURRENT ASSETS				
CASH AND CASH EQUIVALENT		402,775,318.78	593,817,662.80	(191,042,344.02) -32%
RECEIVABLES		450,554,935.00	371,033,282.19	79,521,652.81 21%
INVENTORIES		-	-	- 0%
Total Current Assets		853,330,253.78	964,850,944.99	(111,520,691.21) -12%
NON-CURRENT ASSETS				
PREPAYMENTS		476,917.12	161,865.67	315,051.45 195%
PROPERTY, PLANT AND EQUIPMENT		160,213,693.32	24,015,531.95	136,198,161.37 567%
OTHER RECEIVABLES		-	-	- 0%
INVESTMENTS		-	-	- 0%
OTHER ASSETS		4,099,700.77	104,976,555.24	(100,876,854.47) -96%
Total Non-Current Assets		164,790,311.21	129,153,952.86	35,636,358.35 28%
TOTAL ASSETS		1,018,120,564.99	1,094,004,897.85	(75,884,332.86) -7%
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS		35,488,712.42	26,326,334.17	9,162,378.25 35%
INTER-AGENCY PAYABLES		2,951,778.65	1,954,601.24	997,177.41 51%
INTRA-AGENCY PAYABLES		177,900.00	204,115.00	(26,215.00) -13%
OTHER LIABILITY ACCOUNTS		1,261,566.42	1,261,566.42	- 0%
LOANS PAYABLE - CURRENT		-	-	- 0%
Total Current Liabilities		39,879,957.49	29,746,616.83	10,133,340.66 34%
Non-Current Liabilities				
LOANS PAYABLE - LONG TERM		-	-	- 0%
DEFERRED CREDITS		-	234,916,000.00	(234,916,000.00) -100%
Total Non-Current Liabilities		-	234,916,000.00	(234,916,000.00) -100%
EQUITY				
CAPITAL STOCK		-	-	- 0%
APPRAISAL CAPITAL		-	-	- 0%
CONTRIBUTED CAPITAL		-	-	- 0%
RETAINED EARNINGS		986,230,550.11	814,284,770.49	171,945,779.62 21%
NET INCOME		(7,989,942.61)	15,057,510.53	(23,047,453.14) -153%
Total Government Equity		978,240,607.50	829,342,281.02	148,898,326.48 18%
TOTAL LIABILITIES AND EQUITY		1,018,120,564.99	1,094,004,897.85	(75,884,332.86) -7%

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 31 January 2023



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	<u>2023</u>	<u>2022</u>	<u>Inc/(Dec.)</u>	<u>%</u>
REVENUES				
CONCESSION FEES	-	21,356,000.00	(21,356,000.00)	-100%
EXPENSES				
Personnel Services	5,303,112.21	4,620,889.39	682,222.82	15%
Maintenance & Other Operating Expenses	2,064,639.50	1,395,016.51	669,622.99	48%
Non-Cash - Depreciation Expense	661,890.36	322,561.68	339,328.68	105%
Financial Expenses	-	-	-	0%
TOTAL EXPENSES	<u>8,029,642.07</u>	<u>6,338,467.58</u>	<u>1,691,174.49</u>	<u>27%</u>
INCOME/(LOSS) FROM OPERATIONS	<u>(8,029,642.07)</u>	<u>15,017,532.42</u>	<u>(23,047,174.49)</u>	<u>-153%</u>
ADD/DEDUCT:				
OTHER INCOME	<u>39,699.46</u>	<u>39,978.11</u>	<u>(278.65)</u>	<u>-1%</u>
INTEREST INCOME - Bank Deposit	11,367.67	34,209.66	(22,841.99)	-67%
INTEREST INCOME - MVFP	28,331.79	5,768.45	22,563.34	391%
MISCELLANEOUS INCOME	-	-	-	0%
GAIN/LOSS ON FOREX	-	-	-	0%
PRIOR YEARS ADJUSTMENT	-	-	-	0%
INCOME/(LOSS) BEFORE INCOME TAX	<u>(7,989,942.61)</u>	<u>15,057,510.53</u>	<u>(23,047,453.14)</u>	<u>-153%</u>

Prepared and Certified Correct by:


SIR GIL B. 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 31 January 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't/Allocated cost/Errors	-	126,705.65	(126,705.65)	-100%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
ADJUSTED RETAINED EARNINGS	986,230,550.11	814,284,770.49	171,945,779.62	21%
d: Net Income	(7,989,942.61)	15,057,510.53	(23,047,453.14)	-153%
Less: Reserved - Appropriation for contingencies	-	-		0%
RETAINED EARNINGS - Ending Balance	978,240,607.50	829,342,281.02	148,898,326.48	18%

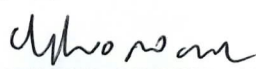
Prepared and Certified Correct by:


SIR GIL P. MARAVILLA
Chief Corporate Accountant

Noted by:


RAMON A. JAVIER
DM for Administration

Commending 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 January 31, 2023



CASH FLOWS FROM OPERATING ACTIVITIES

Collection of Concession Fees	-	-
Other Collections	72,010.00	72,010.00
Payment of Borrowing Cost	-	-
Payment of Personnel Cost	(5,303,112.21)	(5,303,112.21)
Payment of MOOE	(7,277,797.31)	(7,277,797.31)
	-	-
Net Cash Generated from Operating Activities	(12,508,899.52)	(12,508,899.52)

CASH FLOWS FROM INVESTING ACTIVITIES

Matured Investments	11,367.67	11,367.67
Investments	-	-
Investments in special reserve fund	-	-
Capital Expenditures	-	-
	-	-
Net Cash provided by Investing Activities	11,367.67	11,367.67

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	(12,497,531.85)	(12,497,531.85)
CASH AND CASH EQUIVALENTS BEGINNING BALANCES	415,272,850.63	415,272,850.63

CASH AND CASH EQUIVALENT ENDING BALANCES	402,775,318.78	402,775,318.78
		402,775,318.78

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:

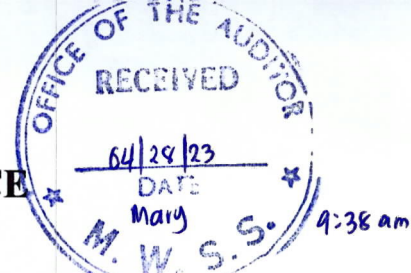
PATRICK LESTER N. TY
Chief Regulator



MWSS - REGULATORY OFFICE

TRIAL BALANCE

31 January 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	31,048,015.54	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	371,150,870.09	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	450,433.15	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	1,367,179.02	
LOANS RECEIVABLE -OTHERS	126	32,369,355.36	
INTEREST RECEIVABLE	129	620,628.79	
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	370,740.35	
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. Depre. - Office Bldg	211-311		153,170.56
OFF. EQUIPMENT, FURNITURE AND FIXTURES			



MWSS - REGULATORY OFFICE

TRIAL BALANCE

31 January 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	OFFICE EQUIPMENT	221	7,906,648.18	
	Accum. Depre. - Office Eqpt.	221-321		2,765,284.48
	FURNITURE & FIXTURES	222	8,935,824.99	
	Accum. Depre. - Furniture & Fi	222-322		719,845.27
	IT EQUIPMENT & SOFTWARE	223	129,108,474.00	
	Accum. Depre. - IT Eqpt.	223-323		108,886,325.61
	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		169,499.99
	MEDICAL, DENTAL & LAB EQPT.	233	-	
	Accum. Depre. - Medical Eqpt.	233-333		-
	SPORTS EQUIPMENT	235	685,448.00	
	Accum. Depre. - Sports Eqpt.	235-335		98,164.58
	TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	
	Accum. Depre. - Technical & Sc	236-336		2,900,536.52
	OTHER MACHINERIES AND EQUIPMENT	240	50,390.01	
	Accum Depre.-OME	340		38,170.52
	TRANSPORTATION EQUIPMENT			
	MOTOR VEHICLES	241	15,858,011.17	
	Accum. Depre. - Motor Vehicle	241-341		12,002,345.31
	LIABILITIES			
	CURRENT LIABILITIES			
	PAYABLE ACCOUNTS			
	ACCOUNTS PAYABLE	401		14,026,251.74
	DUE TO OFFICERS & EMPLOYEES	403		21,462,460.68
	DIVIDENDS PAYABLE	408		-
	INTEREST PAYABLE	409		-
	INTER-AGENCY PAYABLES			
	DUE TO BIR	412		1,054,258.46
	DUE TO GSIS	413		1,742,037.09
	DUE TO PAG-IBIG	414		41,843.35
	DUE TO PHILHEALTH	415		113,639.75
	INTRA-AGENCY PAYABLES			
	DUE TO C.O.	421		-
	DUE TO OPERATING UNITS	423		6,850.00



MWSS - REGULATORY OFFICE

TRIAL BALANCE

31 January 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	DUE TO OTHER FUNDS	424		171,050.00
OTHER LIABILITY ACCOUNTS				
	Due to BAC- Bid Docs	426		-
	PERFORMANCE/BIDDERS BOND	427		597,482.01
	OTHER PAYABLES	439		664,084.41
LONG - TERM LIBILITIES				
	LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS				
	OTHER DEFERRED CREDITS	455		-
GOVERNMENT EQUITY				
	RETAINED EARNINGS	510		986,230,550.11
GENERAL INCOME ACCOUNTS				
	INCOME FROM WATERWORKS	639		-
	INTEREST INCOME	664		39,699.46
	MISC. INCOME	678		-
	GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS				
	PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES				
PERSONNEL SERVICES				
	SALARIES & WAGES - REGULAR	701	4,240,787.09	
	SALARIES & WAGES - CONTRACTUAL	706	-	
	PERA	711	124,193.55	
	ADDITIONAL COMPENSATION	712	-	
	REPRESENTATION ALLOWANCE	713	118,500.00	
	TRANSPORTATION ALLOWANCE	714	66,780.00	
	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	27,490.70	
	CASH GIFT	724	-	
	YEAR END BONUS (13TH MO.)	725	-	
	LIFE & RETIREMENT INS. CONTRIB	731	428,776.81	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

31 January 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
PAG-IBIG CONTRIBUTIONS	732	6,200.00	
PHILHEALTH CONTRIBUTIONS	733	67,684.06	
ECC CONTRIBUTIONS	734	6,200.00	
TERMINAL LEAVE BENEFITS	742	-	
LOYALTY AWARD BENEFITS	743	-	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	-	
MAINT. & OTHER OPERATING EXPENSES			
TRAVELLING EXP - Local	751	48,538.00	
TRAVELLING EXP - Foreign	752	100,226.00	
TRAINING EXPENSES	753	-	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	108,655.00	
MAINTENANCE, SAMPLING & OTHER CO	759	9,720.00	
GASOLINE, OIL AND LUBRICANTS	761	126,330.77	
OTHER SUPPLIES EXPENSE	765	141,798.00	
WATER EXPENSES	766	-	
ELECTRICITY EXPENSE	767	16,745.20	
POSTAGE AND DELIVERIES	771	-	
TELEPHONE EXPENSES - LANDLINE	772	-	
TELEPHONE EXPENSES - MOBILE	773	18,627.85	
INTERNET EXPENSE	774	-	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	-	
PRINTING AND BINDING EXPENSES	781	-	
RENT EXPENSE	782	-	-
REPRESENTATION EXPENSES	783	-	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	9,075.00	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	2,000.00	
CONSULTANCY	793	-	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	-	
SECURITY SERVICES	797	-	
OTHER PROFESSIONAL SERVICES	799	1,266,055.30	
R&M - OFFICE BUILDINGS	811	26,700.00	




MWSS - REGULATORY OFFICE

TRIAL BALANCE

31 January 2023

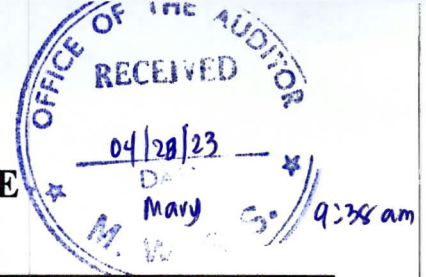
Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	-	
R&M - FURNITURE & FIXTURES	822	-	
R&M - IT EQPT & SOFTWARE	823	4,000.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	29,000.00	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS E	883	-	
MISCELLANEOUS EXPENSES	884	-	
TAXES, DUTIES AND LICENSES	891	-	
FIDELITY BOND PREMIUMS	892	-	
Insurance Expenses	893	109,237.23	
Depreciation - Office Buildings	911	153,170.56	
Depreciation - Office Equipment	921	101,184.44	
Depreciation - Furniture and Fixtures	922	67,018.69	
Depreciation - IT Equipment	923	159,074.92	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	3,390.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	9,261.74	
Depreciation - Technical and Scientific Equipment	936	101,651.38	
Depreciation - Other Machineries and Equipment	940	377.92	
Depreciation - Motor Vehicles	941	66,760.71	-
OTHER MOOE	969	47,931.15	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		1,154,204,692.19	1,154,204,692.19
		-	

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
31 January 2023



Account Description	Acct Code	Dr	Cr
CASH - Petty Cash Fund	104	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	16,111,390.00	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,665,651.79	-
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	371,150,870.09	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	450,433.15	-
DUE FROM OE - Cash Advance	123-CA	83,581.24	-
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	212,881.61	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	32,369,355.36	-
INTEREST RECEIVABLE	129	620,628.79	-
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	370,740.35	-
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	-	2,765,284.48
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	719,845.27
IT EQUIPMENT & SOFTWARE	223	129,108,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	108,886,325.61
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	-	169,499.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	98,164.58
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	-	2,900,536.52



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

31 January 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	-	38,170.52
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,002,345.31
OTHER ASSETS	290	2,710,526.27	-
A/P-Vouchers Payable	401-1	-	28,644.01
A/P-Accrued Expenses - MOOE	401-2	-	13,849,608.94
A/P-Accrued Expenses - CAPEX	401-3	-	147,998.79
DUE TO OE - Claims	403-2	-	21,462,460.68
DUE TO BIR - ITW Employees	412-1	-	888,368.90
DUE TO BIR - VAT Professionals	412-3	-	40,756.91
DUE TO BIR - EWT Suppls/Servi	412-4	-	51,652.95
DUE to BIR - Final Vat Withhld	412-5	-	73,479.70
DUE TO GSIS - Gov't. Share	413-1	-	428,776.81
DUE TO GSIS - Employee Share	413-2	-	1,046,528.07
DUE TO GSIS - Sate Insurance	413-3	-	6,200.00
DUE TO GSIS - Plans	413-4	-	61.45
DUE TO GSIS - Loans	413-5	-	260,470.76
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	29,368.83	-
DUE TO PHILHEALTH - Empl. Shar	415-2	-	143,008.58
DUE TO OPTNG U - RO Tubig Due	423	-	6,850.00
DUE TO OF - WF Empl. Share	424-2	-	1,900.00
DUE TO OF - WASSLAI Contributn	424-4	30,636.50	-
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	-	986,230,550.11
INTEREST INCOME - Bank Deposit	664-1	-	11,367.67
INTEREST INCOME - MVFP	664-2	-	28,331.79
MISCELLANEOUS INCOME	678	-	-
SALARIES & WAGES - REGULAR	701	4,240,787.09	-
PERA	711	124,193.55	-
REPRESENTATION ALLOWANCE	713	118,500.00	-
TRANSPORTATION ALLOWANCE	714	66,780.00	-
CLOTHING/UNIFORM ALLOWANCE	715	6,000.00	-
PRODVTY/ INCENTIVE ALL-PIB	717-1	-	-
HONORARIA	720	210,500.00	-
OVERTIME AND NIGHT PAY	723	27,490.70	-
LOYALTY AWARD BENEFITS	743	-	-



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

31 January 2023



Account Description	Acct Code	Dr	Cr
TRAVELLING EXP-LOCAL-Allowance	751-1	9,900.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	38,638.00	-
TRAVELLING EXP-LOCAL-Inland	751-3	-	-
TRAVELLING EXPENSES - FOREIGN	752	100,226.00	-
TRAINING EXPENSES	753	-	-
OFFICE SUPPLIES - Off Supplies	755-1	13,500.00	-
OFFICE SUPPLIES - Computer Sup	755-2	95,155.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	9,720.00	-
GASOLINE, OIL AND LUBRICANTS	761	126,330.77	-
OTHER SUPPLIES EXPENSE	765	141,798.00	-
WATER EXPENSES	766	-	-
ELECTRICITY EXPENSES	767	16,745.20	-
POSTAGE AND DELIVERIES	771	-	-
TELEPHONE EXPENSES - MOBILE	773	18,627.85	-
INTERNET EXPENSE	774	-	-
PRINTING AND BINDING EXPENSES	781	-	-
RENT EXPENSE - COPIERS	782-1	-	-
REPRESENTATION EXPENSES	783	-	-
SUBSCRIPTION EXPNSES	786	9,075.00	-
AUDITING SERVICES	792	2,000.00	-
CONSULTANCY - Rate/tariff Restr/Regulato	793-4	-	-
OTHER PROF SRVCS - WQ Test	799-1	527,000.00	-
OTHER PROF SRVCS - Others	799-3	739,055.30	-
R&M - OFFICE BUILDINGS	811	26,700.00	-
R&M - IT EQPT & SOFTWARE	823	4,000.00	-
R&M - MOTOR VEHICLES	841	29,000.00	-
EXTRAORDINARY AND MISCELLANEOUS	883	-	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	-	-
OTHER MOOE - GAD & CULTURAL	969-2	47,931.15	-
TOTAL		1,154,265,154.17	1,154,265,154.17

0.00

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant