



27 April 2023

**MARIA CHRISTINA P. ANTONIS**

OIC-Supervising Auditor

Commission On Audit

Metropolitan Waterworks and Sewerage System



9:38 am

**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) 1<sup>st</sup> Quarter of CY2023 Financial Statement

**Thank you very much.**

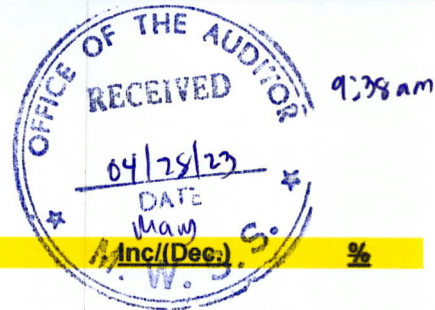
**Respectfully yours,**

**RAMON A. JAVIER**  
DM, Administration Dept.





Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**BALANCE SHEET**  
**March 31, 2023**



Particulars	Note	2023	2022	Anc/(Dec)	%
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
CASH AND CASH EQUIVALENT		380,988,481.90	549,653,795.02	(168,665,313.12)	-31%
RECEIVABLES		450,373,733.33	371,071,866.40	79,301,866.93	21%
INVENTORIES		-	-	-	0%
<b>Total Current Assets</b>		<b>831,362,215.23</b>	<b>920,725,661.42</b>	<b>(89,363,446.19)</b>	<b>-10%</b>
<b>NON-CURRENT ASSETS</b>					
PREPAYMENTS		281,236.60	157,962.77	123,273.83	78%
PROPERTY, PLANT AND EQUIPMENT		158,898,720.84	44,728,454.31	114,170,266.53	255%
OTHER RECEIVABLES		-	-	-	0%
INVESTMENTS		-	-	-	0%
OTHER ASSETS		4,099,700.77	104,976,555.24	(100,876,854.47)	-96%
<b>Total Non-Current Assets</b>		<b>163,279,658.21</b>	<b>149,862,972.32</b>	<b>13,416,685.89</b>	<b>9%</b>
<b>TOTAL ASSETS</b>		<b>994,641,873.44</b>	<b>1,070,588,633.74</b>	<b>(75,946,760.30)</b>	<b>-7%</b>
<b>LIABILITIES AND EQUITY</b>					
<b>CURRENT LIABILITIES</b>					
PAYABLE ACCOUNTS		33,088,045.95	25,015,239.21	8,072,806.74	32%
INTER-AGENCY PAYABLES		872,569.69	1,898,399.86	(1,025,830.17)	-54%
INTRA-AGENCY PAYABLES		162,921.00	192,763.00	(29,842.00)	-15%
OTHER LIABILITY ACCOUNTS		1,261,566.42	1,261,566.42	-	0%
LOANS PAYABLE - CURRENT		-	-	-	0%
<b>Total Current Liabilities</b>		<b>35,385,103.06</b>	<b>28,367,968.49</b>	<b>7,017,134.57</b>	<b>25%</b>
<b>Non-Current Liabilities</b>					
LOANS PAYABLE - LONG TERM		-	-	-	0%
DEFERRED CREDITS		-	192,204,000.00	(192,204,000.00)	-100%
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>192,204,000.00</b>	<b>(192,204,000.00)</b>	<b>-100%</b>
<b>EQUITY</b>					
CAPITAL STOCK		-	-	-	0%
APPRAISAL CAPITAL		-	-	-	0%
DONATED CAPITAL		-	-	-	0%
RETAINED EARNINGS		986,211,550.11	812,929,517.61	173,282,032.50	21%
NET INCOME		(26,954,779.73)	37,087,147.64	(64,041,927.37)	-173%
<b>Total Government Equity</b>		<b>959,256,770.38</b>	<b>850,016,665.25</b>	<b>109,240,105.13</b>	<b>13%</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>994,641,873.44</b>	<b>1,070,588,633.74</b>	<b>(75,946,760.30)</b>	<b>-7%</b>

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 March 2023

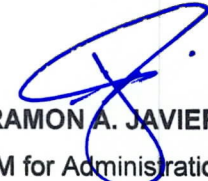


	<u>2023</u>	<u>2022</u>	<u>Inc/(Dec.)</u>	<u>%</u>
<b>REVENUES</b>				
CONCESSION FEES	-	64,068,000.00	(64,068,000.00)	-100%
<b>EXPENSES</b>				
Personnel Services	17,435,966.20	12,945,472.49	4,490,493.71	35%
Maintenance & Other Operating Expenses	16,837,722.19	13,393,131.27	3,444,590.92	26%
Non-Cash - Depreciation Expense	1,976,862.84	1,068,466.97	908,395.87	85%
Financial Expenses	-	-	-	0%
<b>TOTAL EXPENSES</b>	<b>36,250,551.23</b>	<b>27,407,070.73</b>	<b>8,843,480.50</b>	<b>32%</b>
<b>INCOME/(LOSS) FROM OPERATIONS</b>	<b>(36,250,551.23)</b>	<b>36,660,929.27</b>	<b>(72,911,480.50)</b>	<b>-199%</b>
<b>ADD/DEDUCT:</b>				
<b>OTHER INCOME</b>	<b>9,295,771.50</b>	<b>426,218.37</b>	<b>8,869,553.13</b>	<b>2081%</b>
INTEREST INCOME - Bank Deposit	270,921.86	420,449.92	(149,528.06)	-36%
INTEREST INCOME - MVFP	32,868.81	5,768.45	27,100.36	470%
MISCELLANEOUS INCOME	8,991,980.83	-	8,991,980.83	0%
GAIN/LOSS ON FOREX	-	-	-	0%
PRIOR YEARS ADJUSTMENT	-	-	-	0%
<b>INCOME/(LOSS) BEFORE INCOME TAX</b>	<b>(26,954,779.73)</b>	<b>37,087,147.64</b>	<b>(64,041,927.37)</b>	<b>-173%</b>

Prepared and Certified Correct by:

  
**SIR GIL P. MARAVILLA**  
Chief Corporate Accountant

Noted by:

  
**RAMON A. JAVIER**  
DM for Administration

Recommending Approval:

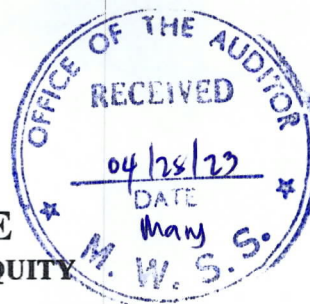
  
**CLAUDINE B. OROCIO - ISORENA**  
DA Admin & Legal Affairs

APPROVED:

  
**PATRICK LESTER N. TY**  
Chief Regulator



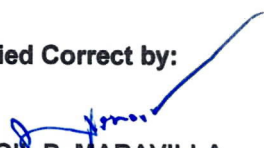
Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**STATEMENT OF CHANGES IN GOVERNMENT EQUITY**  
**For the month Ended 31 March 2023**



9:38 am

	2023	2022	Inc/(Dec.)	%
<b>RETAINED EARNINGS - Beg. Balance</b>	<b>986,230,550.11</b>	<b>814,158,064.84</b>	<b>172,072,485.27</b>	<b>21%</b>
Adjustments:				
Dividends Paid -	-	-		0%
Prior Years/Adj/Allocated cost/Errors	(19,000.00)	(1,228,547.23)	1,209,547.23	-98%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
<b>ADJUSTED RETAINED EARNINGS</b>	<b>986,211,550.11</b>	<b>812,929,517.61</b>	<b>173,282,032.50</b>	<b>21%</b>
Added: Net Income	(26,954,779.73)	37,087,147.64	(64,041,927.37)	-173%
Less: Reserved - Appropriation for contingencies	-	-		0%
<b>RETAINED EARNINGS - Ending Balance</b>	<b>959,256,770.38</b>	<b>850,016,665.25</b>	<b>109,240,105.13</b>	<b>13%</b>

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

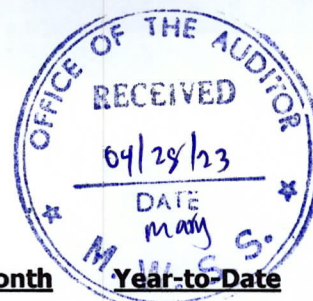
APPROVED:

  
**PATRICK LESTER N. TY**  
Chief Regulator





Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**STATEMENT OF CASH FLOWS**  
**As of March 31, 2023**



9:36 am

**For the Month**

**Year-to-Date**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Collection of Concession Fees	-	-
Other Collections	87,620.66	9,159,512.20
Payment of Borrowing Cost	-	-
Payment of Personnel Cost	(7,009,033.37)	(17,435,966.20)
Payment of MOOE	(15,794,910.88)	(26,710,934.52)
	-	-
<b>Net Cash Generated from Operating Activities</b>	<b>(22,716,323.59)</b>	<b>(34,987,388.52)</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Matured Investments	48,425.50	703,019.79
Investments	-	-
Investments in special reserve fund (restricted fund reverted to Cash)	-	-
Capital Expenditures	-	-
	-	-
<b>Net Cash provided by Investing Activities</b>	<b>48,425.50</b>	<b>703,019.79</b>

**CASH FLOWS FROM FINANCIAL ACTIVITIES**

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

<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(22,667,898.09)</b>	<b>(34,284,368.73)</b>
<b>CASH AND CASH EQUIVALENTS BEGINNING BALANCES</b>	<b>403,656,379.99</b>	<b>415,272,850.63</b>

<b>CASH AND CASH EQUIVALENT ENDING BALANCES</b>	<b>380,988,481.90</b>	<b>380,988,481.90</b>
		<b>380,988,481.90</b>

**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:**

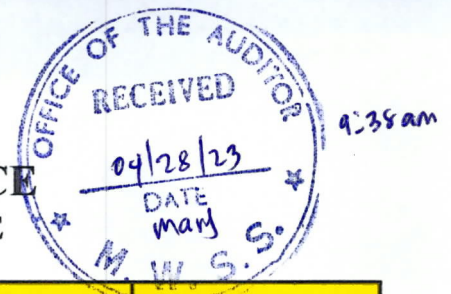
**PATRICK LESTER N. TY**  
 Chief Regulator



Republic of the Philippines

**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**

March 31, 2023



Account Description	Acct Code	Dr	Cr
CASH - Petty Cash Fund	104	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	184,386,090.06	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,726,447.55	-
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	180,984,483.19	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	494,487.35	-
DUE FROM OE - Cash Advance	123-CA	389,586.24	-
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	214,031.61	-
LOANS RECEIVABLE - MVFP/HOUSNG	126	32,313,096.62	-
INTEREST RECEIVABLE	129	188,530.86	-
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	175,059.83	-
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	-	2,958,845.12
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	853,882.65
IT EQUIPMENT & SOFTWARE	223	129,108,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	109,204,475.45
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	-	176,279.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	116,688.06
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	-	3,103,839.28





Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**  
**March 31, 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	-	38,926.36
MOTOR VEHICLES	241	15,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,135,866.73
OTHER ASSETS	290	2,710,526.27	-
A/P-Vouchers Payable	401-1	-	207,941.73
A/P-Accrued Expenses - MOOE	401-2	-	12,615,571.87
A/P-Accrued Expenses - CAPEX	401-3	-	147,998.79
DUE TO OE - Claims	403-2	-	20,116,533.56
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	-	-
DUE TO GSIS - Employee Share	413-2	-	727,848.01
DUE TO GSIS - Sate Insurance	413-3	-	-
DUE TO GSIS - Plans	413-4	50.64	-
DUE TO GSIS - Loans	413-5	8,252.95	-
DUE TO PAG-IBIG - Gov't.Share	414-1	-	-
DUE TO PAG-IBIG - Empl Loans	414-3	456.65	-
DUE TO PHILHEALTH - Gov't. Sha	415-1	97,052.89	-
DUE TO PHILHEALTH - Empl. Shar	415-2	-	43,566.72
DUE TO OPTNG U - RO Tubig Due	423	-	6,700.00
DUE TO OF - WF Empl. Share	424-2	-	1,900.00
DUE TO OF - WASSLAI Contributn	424-4	29,636.50	-
DUE TO OF - WASSLAI Loans	424-5	-	172,957.50
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	-	986,211,550.11
INTEREST INCOME - Bank Deposit	664-1	-	270,921.86
INTEREST INCOME - MVFP	664-2	-	32,868.81
MISCELLANEOUS INCOME	678	-	8,991,980.83
SALARIES & WAGES - REGULAR	701	12,727,365.57	-
PERA	711	377,193.55	-
REPRESENTATION ALLOWANCE	713	355,500.00	-
TRANSPORTATION ALLOWANCE	714	199,560.00	-
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	-
PRODTVY/ INCENTIVE ALL-PIB	717-1	1,434,054.00	-
HONORARIA	720	210,500.00	-
OVERTIME AND NIGHT PAY	723	100,675.49	-
LOYALTY AWARD BENEFITS	743	20,000.00	-






Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**  
**March 31, 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	18,267.00	-
TRAVELLING EXPENSES - FOREIGN	752	1,356,974.92	-
TRAINING EXPENSES	753	281,717.80	-
OFFICE SUPPLIES - Off Supplies	755-1	16,179.00	-
OFFICE SUPPLIES - Computer Sup	755-2	108,580.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	66,579.40	-
GASOLINE, OIL AND LUBRICANTS	761	384,924.43	-
OTHER SUPPLIES EXPENSE	765	231,786.25	-
WATER EXPENSES	766	36,600.25	-
ELECTRICITY EXPENSES	767	380,755.28	-
POSTAGE AND DELIVERIES	771	9,904.00	-
TELEPHONE EXPENSES - MOBILE	773	72,136.62	-
INTERNET EXPENSE	774	60,000.00	-
PRINTING AND BINDING EXPENSES	781	5,760.00	-
RENT EXPENSE - COPIERS	782-1	53,931.25	-
REPRESENTATION EXPENSES	783	53,175.54	-
SUBSCRIPTION EXPENSES	786	211,575.00	-
AUDITING SERVICES	792	21,397.37	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	7,389,200.00	-
OTHER PROF SRVCS - WQ Test	799-1	1,724,930.00	-
OTHER PROF SRVCS - Others	799-3	2,202,105.97	-
R&M - OFFICE BUILDINGS	811	171,959.75	-
R&M - IT EQPT & SOFTWARE	823	4,380.00	-
R&M - MOTOR VEHICLES	841	32,352.64	-
EXTRAORDINARY AND MISCELLANEOUS	883	147,593.60	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	5,510.00	-
OTHER MOOE - GAD & CULTURAL	969-2	1,369,708.15	-
<b>TOTAL</b>		<b>1,160,436,493.06</b>	<b>1,160,436,493.06</b>

0.00

**Prepared by:**

  
**SIR GIL P. MARAVILLA**  
 Chief Corp. Accountant

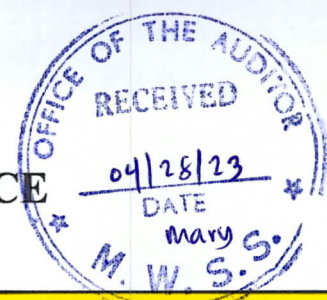




# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

March 31, 2023



9:38 am

Account Description	Acct. Code	BALANCES	
		Dr	Cr
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
<b>CASH</b>			
<b>CASH-CASH ON HAND</b>			
CASH - Cash Collecting Officer	102	-	
PETTY CASH FUND	104	126,000.00	
<b>CASH IN BANK - LOCAL CURRENCY</b>			
CASH CIB-LC, Current Account	111	199,383,511.36	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	180,984,483.19	
<b>CASH IN BANK - FOREIGN CURRENCY</b>			
CASH CIB-FC, TIME DEPOSITS	117	494,487.35	
<b>RECEIVABLES</b>			
DUE FROM OFFICERS AND EMPLOYEES	123	1,674,334.02	
LOANS RECEIVABLE -OTHERS	126	32,313,096.62	
INTEREST RECEIVABLE	129	188,530.86	
<b>INTRA-AGENCY RECEIVABLES</b>			
DUE FROM CENTRAL OFFICE/HOME OFF	141	256,272,000.00	
RECEIVABLE - DISALLOWANCES	146	159,642,767.56	
OTHER RECEIVABLES	149	283,004.27	
<b>INVENTORIES</b>			
<b>SUPPLIES</b>			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
<b>PREPAYMENTS</b>			
PREPAID INSURANCE	178	175,059.83	
ADVANCES TO CONTRACTORS	181	252,031.49	
OTHER PREPAID EXPENSES	185	-	145,854.72
<b>OTHER ASSETS</b>			
GUARANTY DEPOSITS	186	1,389,174.50	
RESTRICTED FUND	285	-	
OTHER ASSETS - UNSERVICEABLE	290	2,710,526.27	
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
OTHER ASSETS - CIP	290-1	-	
<b>BUILDINGS</b>			
OFFICE BUILDINGS	211	102,113,704.97	
Accum. Depre. - Office Bldg	211-311		459,511.68
<b>OFF. EQUIPMENT, FURNITURE AND FIXTURES</b>			



## MWSS - REGULATORY OFFICE

### TRIAL BALANCE

March 31, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
<b>OFFICE EQUIPMENT</b>		<b>221</b>	7,906,648.18	
Accum. Depre. - Office Eqpt.		221-321		2,958,845.12
<b>FURNITURE &amp; FIXTURES</b>		<b>222</b>	8,935,824.99	
Accum. Depre. - Furniture & Fi		222-322		853,882.65
<b>IT EQUIPMENT &amp; SOFTWARE</b>		<b>223</b>	129,108,474.00	
Accum. Depre. - IT Eqpt.		223-323		109,204,475.45
<b>LIBRARY BOOKS</b>		<b>224</b>	194,763.97	
Accum. Depre. - Library Books		224-324		175,287.57
<b>MACHINERIES AND EQUIPMENT</b>				
<b>COMMUNICATION EQUIPMENT</b>		<b>229</b>	226,000.00	
Accum. Depre. - Comm. Eqpt.		229-329		176,279.99
<b>MEDICAL, DENTAL &amp; LAB EQPT.</b>		<b>233</b>	-	
Accum. Depre. - Medical Eqpt.		233-333		-
<b>SPORTS EQUIPMENT</b>		<b>235</b>	685,448.00	
Accum. Depre. - Sports Eqpt.		235-335		116,688.06
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>		<b>236</b>	23,043,058.44	
Accum. Depre. - Technical & Sc		236-336		3,103,839.28
<b>OTHER MACHINERIES AND EQUIPMENT</b>		<b>240</b>	50,390.01	
Accum Depre.-OME		340		38,926.36
<b>TRANSPORTATION EQUIPMENT</b>				
<b>MOTOR VEHICLES</b>		<b>241</b>	15,858,011.17	
Accum. Depre. - Motor Vehicle		241-341		12,135,866.73
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
<b>PAYABLE ACCOUNTS</b>				
<b>ACCOUNTS PAYABLE</b>		<b>401</b>		12,971,512.39
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>		<b>403</b>		20,116,533.56
<b>DIVIDENDS PAYABLE</b>		<b>408</b>		-
<b>INTEREST PAYABLE</b>		<b>409</b>		-
<b>INTER-AGENCY PAYABLES</b>				
<b>DUE TO BIR</b>		<b>412</b>		206,968.09
<b>DUE TO GSIS</b>		<b>413</b>		719,544.42
<b>DUE TO PAG-IBIG</b>		<b>414</b>		(456.65)
<b>DUE TO PHILHEALTH</b>		<b>415</b>		(53,486.17)
<b>INTRA-AGENCY PAYABLES</b>				
<b>DUE TO C.O.</b>		<b>421</b>		-
<b>DUE TO OPERATING UNITS</b>		<b>423</b>		6,700.00





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

March 31, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
DUE TO OTHER FUNDS	424		156,221.00
<b>OTHER LIABILITY ACCOUNTS</b>			
Due to BAC- Bid Docs	426		-
PERFORMANCE/BIDDERS BOND	427		597,482.01
OTHER PAYABLES	439		664,084.41
<b>LONG - TERM LIBILITIES</b>			
LOANS PAYABLE - FOREIGN	445		-
<b>DEFERRED CREDITS</b>			
OTHER DEFERRED CREDITS	455		-
<b>GOVERNMENT EQUITY</b>			
RETAINED EARNINGS	510		986,211,550.11
<b>GENERAL INCOME ACCOUNTS</b>			
INCOME FROM WATERWORKS	639		-
INTEREST INCOME	664		303,790.67
MISC. INCOME	678		8,991,980.83
GAIN/LOSS ON FOREX	681	-	-
<b>GAIN/LOSS ACCOUNTS</b>			
PRIOR YEARS ADJUSTMENT	684	-	
<b>EXPENSES</b>			
<b>PERSONNEL SERVICES</b>			
SALARIES & WAGES - REGULAR	701	12,727,365.57	
SALARIES & WAGES - CONTRACTUAL	706	-	
PERA	711	377,193.55	
ADDITIONAL COMPENSATION	712	-	
REPRESENTATION ALLOWANCE	713	355,500.00	
TRANSPORTATION ALLOWANCE	714	199,560.00	
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	
SUBSISTENCE, COLA, AMELIORATION	716	-	
Productivity Incentive Allowance	717	1,434,054.00	
OTHER BONUSES & ALLOWANCES	719	-	
HONORARIA	720	210,500.00	
HAZARD PAY	721	-	
LONGEVITY PAY	722	-	
OVERTIME AND NIGHT PAY	723	100,675.49	
CASH GIFT	724	-	
YEAR END BONUS (13TH MO.)	725	-	
LIFE & RETIREMENT INS. CONTRIB	731	1,403,112.49	



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

March 31, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
PAG-IBIG CONTRIBUTIONS	732	18,700.00	
PHILHEALTH CONTRIBUTIONS	733	204,605.10	
ECC CONTRIBUTIONS	734	18,700.00	
TERMINAL LEAVE BENEFITS	742	-	
LOYALTY AWARD BENEFITS	743	20,000.00	
PROVIDENT FUND BENEFITS	744	-	
OTHER PERSONNEL BENEFITS	749	-	
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>			
TRAVELLING EXP - Local	751	87,505.00	
TRAVELLING EXP - Foreign	752	1,356,974.92	
TRAINING EXPENSES	753	281,717.80	
SCHOLARSHIP EXPENSES	754	-	
OFFICE SUPPLIES	755	124,759.00	
MAINTENANCE, SAMPLING & OTHER CO	759	66,579.40	
GASOLINE, OIL AND LUBRICANTS	761	384,924.43	
OTHER SUPPLIES EXPENSE	765	231,786.25	
WATER EXPENSES	766	36,600.25	
ELECTRICITY EXPENSE	767	380,755.28	
POSTAGE AND DELIVERIES	771	9,904.00	
TELEPHONE EXPENSES - LANDLINE	772	-	
TELEPHONE EXPENSES - MOBILE	773	72,136.62	
INTERNET EXPENSE	774	60,000.00	
MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
ADVERTISING EXPENSES	780	-	
PRINTING AND BINDING EXPENSES	781	5,760.00	
RENT EXPENSE	782	53,931.25	-
REPRESENTATION EXPENSES	783	53,175.54	
TRANSPORTATION EXPENSES	784	-	
SUBSCRIPTION EXPENSES	786	211,575.00	
SURVEY EXPENSES - PAWS UPNEC	787	-	
LEGAL SERVICES-Appeals	791	-	
AUDITING SERVICES	792	21,397.37	
CONSULTANCY	793	7,389,200.00	
ENVIRONMENT/SANITARY SERVICES	794	-	
JANITORIAL SERVICES	796	-	
SECURITY SERVICES	797	-	
OTHER PROFESSIONAL SERVICES	799	3,927,035.97	
R&M - OFFICE BUILDINGS	811	171,959.75	






# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

March 31, 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	4,380.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	-	
R&M - MOTOR VEHICLES	841	32,352.64	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXP	883	147,593.60	
MISCELLANEOUS EXPENSES	884	-	
TAXES, DUTIES AND LICENSES	891	5,510.00	
FIDELITY BOND PREMIUMS	892	-	
Insurance Expenses	893	330,988.97	
Depreciation - Office Buildings	911	459,511.68	
Depreciation - Office Equipment	921	294,745.08	
Depreciation - Furniture and Fixtures	922	201,056.07	
Depreciation - IT Equipment	923	477,224.76	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	10,170.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	27,785.22	
Depreciation - Technical and Scientific Equipment	936	304,954.14	
Depreciation - Other Machineries and Equipment	940	1,133.76	
Depreciation - Motor Vehicles	941	200,282.13	-
OTHER MOOE	969	1,389,219.15	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		1,160,261,882.28	1,160,261,882.28

Prepared by:

  
**SIR GIL P. MARAVILLA**  
 Chief Corp. Accountant