



METROPOLITAN WATERWORKS & SEWERAGE SYSTEM

# REGULATORY OFFICE



17 October 2023

**MARIA CHRISTINA P. ANTONIS**

OIC - Supervising Auditor

Commission on Audit

Metropolitan Waterworks and Sewerage System



Attention: **Jocelyn T. Umila**  
OIC - Audit Team Leader

Subject: Submission of Calendar Year (CY) 2023 - 3rd Quarter Financial Statements (FS)

Dear **Auditor Antonis**:

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

- a.) July 2023 FS;
- b.) August 2023 FS;
- c.) September 2023 FS; and
- d.) Soft Copy (CD) CY2023 - 3<sup>rd</sup> Quarter FS

Thank you very much.

Respectfully yours,

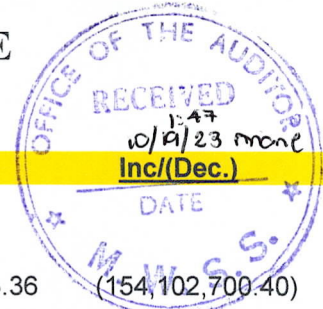
**RAMON A. JAVIER**

Manager for Administration Dept.





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



Particulars	Note	2023	2022	Inc/(Dec.)	%
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
CASH AND CASH EQUIVALENT		327,184,537.96	481,287,238.36	(154,102,700.40)	-32%
RECEIVABLES		193,759,294.67	450,437,361.53	(256,678,066.86)	-57%
INVENTORIES		-	-	-	0%
<b>Total Current Assets</b>		<b>520,943,832.63</b>	<b>931,724,599.89</b>	<b>(410,780,767.26)</b>	<b>-44%</b>
<b>NON-CURRENT ASSETS</b>					
PREPAYMENTS		686,414.39	687,837.18	(1,422.79)	0%
PROPERTY, PLANT AND EQUIPMENT		160,311,030.22	39,751,202.46	120,559,827.76	303%
OTHER RECEIVABLES		-	-	-	0%
INVESTMENTS		-	-	-	0%
OTHER ASSETS		3,740,612.14	105,314,055.24	(101,573,443.10)	-96%
<b>Total Non-Current Assets</b>		<b>164,738,056.75</b>	<b>145,753,094.88</b>	<b>18,984,961.87</b>	<b>13%</b>
<b>TOTAL ASSETS</b>		<b>685,681,889.38</b>	<b>1,077,477,694.77</b>	<b>(391,795,805.39)</b>	<b>-36%</b>
<b>LIABILITIES AND EQUITY</b>					
<b>CURRENT LIABILITIES</b>					
PAYABLE ACCOUNTS		32,003,731.04	24,054,237.31	7,949,493.73	33%
INTER-AGENCY PAYABLES		2,295,503.24	2,355,579.08	(60,075.84)	-3%
INTRA-AGENCY PAYABLES		175,898.00	171,592.50	4,305.50	3%
OTHER LIABILITY ACCOUNTS		19,245,528.08	1,261,566.42	17,983,961.66	1426%
LOANS PAYABLE - CURRENT		-	-	-	0%
<b>Total Current Liabilities</b>		<b>53,720,660.36</b>	<b>27,842,975.31</b>	<b>25,877,685.05</b>	<b>93%</b>
<b>Non-Current Liabilities</b>					
LOANS PAYABLE - LONG TERM		-	-	-	0%
DEFERRED CREDITS		-	85,424,000.00	(85,424,000.00)	-100%
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>85,424,000.00</b>	<b>(85,424,000.00)</b>	<b>-100%</b>
<b>EQUITY</b>					
CAPITAL STOCK		-	-	-	0%
APPRAISAL CAPITAL		-	-	-	0%
UNDONATED CAPITAL		-	-	-	0%
RETAINED EARNINGS		722,002,278.53	881,569,117.26	(159,566,838.73)	-18%
NET INCOME		(90,041,049.51)	82,641,602.20	(172,682,651.71)	-209%
<b>Total Government Equity</b>		<b>631,961,229.02</b>	<b>964,210,719.46</b>	<b>(332,249,490.44)</b>	<b>-34%</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>685,681,889.38</b>	<b>1,077,477,694.77</b>	<b>(391,795,805.39)</b>	<b>-36%</b>

Prepared and Certified Correct by:

Noted by:

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

**RAMON A. JAVIER**  
DM for Administration

Recommending Approval:

Approved:

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

**PATRICK LESTER N. TY**  
Chief Regulator





Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**STATEMENT OF INCOME AND EXPENSES**

For the month Ended 31 ~~July~~ 2023

*August 6*

	<u>Note</u>	<u>2023</u>	<u>2022</u>	<u>Inc/(Dec.)</u>	<u>%</u>
<b>REVENUES</b>					
CONCESSION FEES		-	170,848,000.00	(170,848,000.00)	-100%
<b>EXPENSES</b>					
Personnel Services		48,903,856.39	38,370,349.37	10,533,507.02	27%
Maintenance & Other Operating Expenses		36,814,280.51	48,077,464.57	(11,263,184.06)	-23%
Non-Cash - Depreciation Expense		5,415,755.42	3,604,299.46	1,811,455.96	50%
Financial Expenses		-	-	-	0%
<b>TOTAL EXPENSES</b>		<b>91,133,892.32</b>	<b>90,052,113.40</b>	<b>1,081,778.92</b>	<b>1%</b>
<b>INCOME/(LOSS) FROM OPERATIONS</b>		<b>(91,133,892.32)</b>	<b>80,795,886.60</b>	<b>(171,929,778.92)</b>	<b>-213%</b>
<b>ADD/DEDUCT:</b>					
<b>OTHER INCOME</b>		<b>1,092,842.81</b>	<b>1,845,715.60</b>	<b>(752,872.79)</b>	<b>-41%</b>
INTEREST INCOME - Bank Deposit		1,034,135.02	1,808,219.89	(774,084.87)	-43%
INTEREST INCOME - MVFP		48,040.71	12,495.71	35,545.00	284%
MISCELLANEOUS INCOME		10,667.08	25,000.00	(14,332.92)	-57%
GAIN/LOSS ON FOREX		-	-	-	0%
PRIOR YEARS ADJUSTMENT		-	-	-	0%
<b>INCOME/(LOSS) BEFORE INCOME TAX</b>		<b>(90,041,049.51)</b>	<b>82,641,602.20</b>	<b>(172,682,651.71)</b>	<b>-209%</b>

Prepared and Certified Correct by:

*[Signature]*  
**SIR GIL P. MARAVILLA**  
 Chief Corporate Accountant

Noted by:

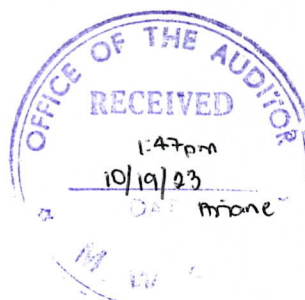
*[Signature]*  
**RAMON A. JAVIER**  
 DM for Administration

Recommending Approval:

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

APPROVED:

*[Signature]*  
**PATRICK LESTER N. TY**  
 Chief Regulator






Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**STATEMENT OF CHANGES IN GOVERNMENT EQUITY**  
For the month Ended ~~31 July 2023~~  
AUGUST 8

	2023	2022	Inc/(Dec.)	%
<b>RETAINED EARNINGS - Beg. Balance</b>	<b>977,238,569.28</b>	<b>814,158,064.84</b>	<b>163,080,504.44</b>	<b>20%</b>
Adjustments:				
Dividends Paid -	-	-		0%
Prior Years/Adj/Allocated cost/Errors	(255,236,290.75)	67,411,052.42	(322,647,343.17)	-479%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
<b>ADJUSTED RETAINED EARNINGS</b>	<b>722,002,278.53</b>	<b>881,569,117.26</b>	<b>(159,566,838.73)</b>	<b>-18%</b>
Added: Net Income	(90,041,049.51)	82,641,602.20	(172,682,651.71)	-209%
Less: Reserved - Appropriation for contingencies	-	-		0%
<b>RETAINED EARNINGS - Ending Balance</b>	<b>631,961,229.02</b>	<b>964,210,719.46</b>	<b>(332,249,490.44)</b>	<b>-34%</b>

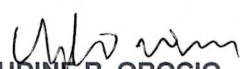
Prepared and Certified Correct by:

  
**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:

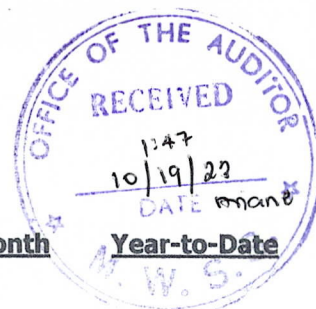
  
**PATRICK LESTER N. TY**  
Chief Regulator







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



**For the Month**

**Year-to-Date**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Collection of Concession Fees	-	-
Other Collections	71,666.27	9,533,755.41
Payment of Borrowing Cost	-	-
Payment of Personnel Cost	(5,054,818.33)	(48,903,856.39)
Payment of MOOE	(4,667,804.28)	(46,784,766.77)
	-	-
Net Cash Generated from Operating Activities	(9,650,956.34)	(86,154,867.75)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Matured Investments	162,816.39	1,620,292.08
Investments	-	-
Investments in special reserve fund (restricted fund reverted to Cash)	-	-
Capital Expenditures	(834,960.00)	(3,553,737.00)
	-	-
Net Cash provided by Investing Activities	(672,143.61)	(1,933,444.92)

**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	-	-

<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(10,323,099.95)	(88,088,312.67)
<b>CASH AND CASH EQUIVALENTS BEGINNING BALANCES</b>	337,507,637.91	415,272,850.63

<b>CASH AND CASH EQUIVALENT ENDING BALANCES</b>	327,184,537.96	327,184,537.96
		327,184,537.96

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

August 31, 2023



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	144,890,142.33	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	181,901,755.48	
<b>CASH IN BANK - FOREIGN CURRENCY</b>			
CASH CIB-FC, TIME DEPOSITS	117	266,640.15	
<b>RECEIVABLES</b>			
DUE FROM OFFICERS AND EMPLOYEES	123	1,680,749.02	
LOANS RECEIVABLE -OTHERS	126	32,154,773.82	
INTEREST RECEIVABLE	129	-	
<b>INTRA-AGENCY RECEIVABLES</b>			
DUE FROM CENTRAL OFFICE/HOME OFF	141	-	
RECEIVABLE - DISALLOWANCES	146	159,640,767.56	
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	580,237.62	
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	2,351,437.64	
<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		2,603,899.52
<b>OFF. EQUIPMENT, FURNITURE AND FIXTURES</b>			





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

August 31, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
<b>OFFICE EQUIPMENT</b>		<b>221</b>	11,656,385.18	
Accum. Depre. - Office Eqpt.		221-321		3,479,693.82
<b>FURNITURE &amp; FIXTURES</b>		<b>222</b>	8,935,824.99	
Accum. Depre. - Furniture & Fi		222-322		1,188,976.10
<b>IT EQUIPMENT &amp; SOFTWARE</b>		<b>223</b>	129,588,474.00	
Accum. Depre. - IT Eqpt.		223-323		110,028,650.05
<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		193,229.99
<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		162,996.76
<b>TECHNICAL &amp; SCIENTIFIC EQPT.</b>		<b>236</b>	23,043,058.44	
Accum. Depre. - Technical & Sc		236-336		3,612,096.18
<b>OTHER MACHINERIES AND EQUIPMENT</b>		<b>240</b>	50,390.01	
Accum Depre.-OME		340		40,815.96
<b>TRANSPORTATION EQUIPMENT</b>				
<b>MOTOR VEHICLES</b>		<b>241</b>	17,858,011.17	
Accum. Depre. - Motor Vehicle		241-341		12,555,384.56
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
<b>PAYABLE ACCOUNTS</b>				
<b>ACCOUNTS PAYABLE</b>		<b>401</b>		12,318,025.35
<b>DUE TO OFFICERS &amp; EMPLOYEES</b>		<b>403</b>		19,685,705.69
<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>		954,945.36
<b>DUE TO GSIS</b>		<b>413</b>		1,126,115.96
<b>DUE TO PAG-IBIG</b>		<b>414</b>		43,643.35
<b>DUE TO PHILHEALTH</b>		<b>415</b>		170,798.57
<b>INTRA-AGENCY PAYABLES</b>				
<b>DUE TO C.O.</b>		<b>421</b>		-
<b>DUE TO OPERATING UNITS</b>		<b>423</b>		6,850.00





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

August 31, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	DUE TO OTHER FUNDS	424		169,048.00
<b>OTHER LIABILITY ACCOUNTS</b>				
	Due to BAC- Bid Docs	426		-
	PERFORMANCE/BIDDERS BOND	427		597,482.01
	OTHER PAYABLES	439		18,648,046.07
<b>LONG - TERM LIABILITIES</b>				
	LOANS PAYABLE - FOREIGN	445		-
<b>DEFERRED CREDITS</b>				
	OTHER DEFERRED CREDITS	455		-
<b>GOVERNMENT EQUITY</b>				
	RETAINED EARNINGS	510		722,002,278.53
<b>GENERAL INCOME ACCOUNTS</b>				
	INCOME FROM WATERWORKS	639		-
	INTEREST INCOME	664		1,082,175.73
	MISC. INCOME	678	-	10,667.08
	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	33,825,097.98	
	SALARIES & WAGES - CONTRACTUAL	706	-	
	PERA	711	1,012,546.24	
	ADDITIONAL COMPENSATION	712	-	
	REPRESENTATION ALLOWANCE	713	948,000.00	
	TRANSPORTATION ALLOWANCE	714	532,460.00	
	CLOTHING/UNIFORM ALLOWANCE	715	384,000.00	
	SUBSISTENCE, COLA, AMELIORATION	716	-	
	Productivity Incentive Allowance	717	1,709,140.65	
	OTHER BONUSES & ALLOWANCES	719	4,160,224.00	
	HONORARIA	720	210,500.00	
	HAZARD PAY	721	-	
	LONGEVITY PAY	722	-	
	OVERTIME AND NIGHT PAY	723	239,148.82	
	CASH GIFT	724	-	
	YEAR END BONUS (13TH MO.)	725	-	
	LIFE & RETIREMENT INS. CONTRIB	731	4,791,776.17	





# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

August 31, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	PAG-IBIG CONTRIBUTIONS	732	51,000.00	
	PHILHEALTH CONTRIBUTIONS	733	706,847.99	
	ECC CONTRIBUTIONS	734	50,300.00	
	TERMINAL LEAVE BENEFITS	742	262,814.54	
	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	575,670.26	
	TRAVELLING EXP - Foreign	752	1,362,544.92	
	TRAINING EXPENSES	753	700,630.03	
	SCHOLARSHIP EXPENSES	754	68,619.50	
	OFFICE SUPPLIES	755	833,145.50	
	MAINTENANCE, SAMPLING & OTHER CO	759	331,819.60	
	GASOLINE, OIL AND LUBRICANTS	761	1,025,379.43	
	OTHER SUPPLIES EXPENSE	765	1,050,139.47	
	WATER EXPENSES	766	113,533.14	
	ELECTRICITY EXPENSE	767	1,453,438.17	
	POSTAGE AND DELIVERIES	771	44,283.00	
	TELEPHONE EXPENSES - LANDLINE	772	-	
	TELEPHONE EXPENSES - MOBILE	773	300,104.76	
	INTERNET EXPENSE	774	210,000.00	
	MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
	ADVERTISING EXPENSES	780	331,932.00	
	PRINTING AND BINDING EXPENSES	781	33,270.00	
	RENT EXPENSE	782	128,651.13	-
	REPRESENTATION EXPENSES	783	152,370.47	
	TRANSPORTATION EXPENSES	784	-	
	SUBSCRIPTION EXPENSES	786	225,655.00	
	SURVEY EXPENSES - PAWS UPNEC	787	-	
	LEGAL SERVICES-Appeals	791	-	
	AUDITING SERVICES	792	143,225.76	
	CONSULTANCY	793	10,754,880.00	
	ENVIRONMENT/SANITARY SERVICES	794	-	
	JANITORIAL SERVICES	796	788,750.43	
	SECURITY SERVICES	797	814,670.04	
	OTHER PROFESSIONAL SERVICES	799	11,306,993.04	
	R&M - OFFICE BUILDINGS	811	275,610.75	



# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

August 31, 2023

Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	75,766.00	
R&M - FURNITURE & FIXTURES	822	-	
R&M - IT EQPT & SOFTWARE	823	10,300.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	145,000.00	
R&M - MOTOR VEHICLES	841	300,457.59	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	883	499,648.94	
MISCELLANEOUS EXPENSES	884	244.55	
TAXES, DUTIES AND LICENSES	891	16,390.00	
FIDELITY BOND PREMIUMS	892	37,500.00	
Insurance Expenses	893	839,151.88	
Depreciation - Office Buildings	911	1,225,364.48	
Depreciation - Office Equipment	921	815,593.78	
Depreciation - Furniture and Fixtures	922	536,149.52	
Depreciation - IT Equipment	923	1,301,399.36	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	27,120.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	74,093.92	
Depreciation - Technical and Scientific Equipment	936	813,211.04	
Depreciation - Other Machineries and Equipment	940	3,023.36	
Depreciation - Motor Vehicles	941	619,799.96	-
OTHER MOOE	969	1,864,505.15	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		911,002,666.93	911,002,666.93
		-	

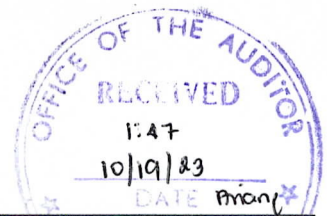
Prepared by:

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





Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**  
 August 31, 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	130,092,137.83	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,902,698.39	-
CASH CIB-LC, C/A- PNB Regular	111-PNB1	866,683.66	-
CASH CIB-LC, C/A- PNB MVFP	111-PNB2	28,622.45	-
CASH CIB-LC, TD - LBP Special	113-LBPS	181,901,755.48	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	266,640.15	-
DUE FROM OE - Cash Advance	123-CA	396,001.24	-
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	32,154,773.82	-
RECEIVABLE - Disallowances	146	159,640,767.56	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	580,237.62	-
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	-
Accum. Depre. - Office Bldg	211-311	-	2,603,899.52
OFFICE EQUIPMENT	221	11,656,385.18	-
Accum. Depre. - Office Eqpt.	221-321	-	3,479,693.82
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	1,188,976.10
IT EQUIPMENT & SOFTWARE	223	129,588,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	110,028,650.05
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	-	193,229.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	162,996.76
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	-	3,612,096.18
O M & E - Audio Visual	240-4	50,390.01	-





Republic of the Philippines  
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<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
Accum Depre.-OME- Audio Visual	240-4-340	-	40,815.96
MOTOR VEHICLES	241	17,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,555,384.56
OTHER ASSETS	290	2,351,437.64	-
A/P-Vouchers Payable	401-1	-	776,409.57
A/P-Accrued Expenses - MOOE	401-2	-	11,393,616.99
A/P-Accrued Expenses - CAPEX	401-3	-	147,998.79
DUE TO OE - Claims	403-2	-	19,685,705.69
DUE TO BIR - ITW Employees	412-1	-	838,535.20
DUE TO BIR - VAT Professionals	412-3	-	4,569.94
DUE TO BIR - EWT Supplrs/Servi	412-4	-	41,752.20
DUE to BIR - Final Vat Withhld	412-5	-	70,088.02
DUE TO GSIS - Gov't. Share	413-1	-	475,849.22
DUE TO GSIS - Employee Share	413-2	-	366,688.63
DUE TO GSIS - Sate Insurance	413-3	-	6,100.00
DUE TO GSIS - Plans	413-4	-	61.45
DUE TO GSIS - Loans	413-5	-	277,416.66
DUE TO PAG-IBIG - Gov't.Share	414-1	-	6,200.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	9,600.00
DUE TO PAG-IBIG - Empl Loans	414-3	456.65	-
DUE TO PAG-IBIG - PAG-IBIG II	414-4	-	28,300.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	67,860.90
DUE TO PHILHEALTH - Empl. Shar	415-2	-	102,937.67
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	30,628.50	-
DUE TO OF - WASSLAI Loans	424-5	-	174,086.50
DUE TO OF - Coop Capital	424-6	-	11,000.00
DUE TO OF - SSS PS	424-9	-	12,690.00
PERFORMANCE/BIDDERS BOND	427	-	597,482.01
OTHER PAYABLES	439	-	18,648,046.07
RETAINED EARNINGS	510	-	722,002,278.53
INTEREST INCOME - Bank Deposit	664-1	-	1,034,135.02
INTEREST INCOME - MVFP	664-2	-	48,040.71
MISCELLANEOUS INCOME	678	-	10,667.08
SALARIES & WAGES - REGULAR	701	33,825,097.98	-
PERA	711	1,012,546.24	-
REPRESENTATION ALLOWANCE	713	948,000.00	-
TRANSPORTATION ALLOWANCE	714	532,460.00	-
CLOTHING/UNIFORM ALLOWANCE	715	384,000.00	-
PRODVTY/ INCENTIVE ALL-PIB	717-1	1,709,140.65	-
OTHER BONUSES & ALL - Others	719-1	4,160,224.00	-





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HONORARIA	720	210,500.00	-
OVERTIME AND NIGHT PAY	723	239,148.82	-
LIFE & RETIREMENT INS. CONTRIB	731	4,791,776.17	-
PAG-IBIG CONTRIBUTIONS	732	51,000.00	-
PHILHEALTH CONTRIBUTIONS	733	706,847.99	-
ECC CONTRIBUTIONS	734	50,300.00	-
TERMINAL LEAVE BENEFITS	742	262,814.54	-
LOYALTY AWARD BENEFITS	743	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	349,330.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	132,254.26	-
TRAVELLING EXP-LOCAL-Inland	751-3	94,086.00	-
TRAVELLING EXPENSES - FOREIGN	752	1,362,544.92	-
TRAINING EXPENSES	753	700,630.03	-
SCHOLARSHIP EXPENSES	754	68,619.50	-
OFFICE SUPPLIES - Off Supplies	755-1	330,226.50	-
OFFICE SUPPLIES - Computer Sup	755-2	502,919.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	331,819.60	-
GASOLINE, OIL AND LUBRICANTS	761	1,025,379.43	-
OTHER SUPPLIES EXPENSE	765	1,050,139.47	-
WATER EXPENSES	766	113,533.14	-
ELECTRICITY EXPENSES	767	1,453,438.17	-
POSTAGE AND DELIVERIES	771	44,283.00	-
TELEPHONE EXPENSES - MOBILE	773	300,104.76	-
INTERNET EXPENSE	774	210,000.00	-
ADVERTISING EXPENSES	780	331,932.00	-
PRINTING AND BINDING EXPENSES	781	33,270.00	-
RENT EXPENSE - COPIERS	782-1	128,651.13	-
REPRESENTATION EXPENSES	783	152,370.47	-
SUBSCRIPTION EXPNSES	786	225,655.00	-
AUDITING SERVICES	792	143,225.76	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	10,344,880.00	-
CONSULTANCY - CUSTOMER SURVEY	793-6	410,000.00	-
JANITORIAL SERVICES	796	788,750.43	-
SECURITY SERVICES	797	814,670.04	-
OTHER PROF SRVCS - WQ Test	799-1	5,579,770.00	-
OTHER PROF SRVCS - Others	799-3	5,727,223.04	-
R&M - OFFICE BUILDINGS	811	275,610.75	-
R&M - OFFICE EQUIPMENT	821	75,766.00	-
R&M - IT EQPT & SOFTWARE	823	10,300.00	-
R&M - OTHER EQPT.- ELECTRICAL & COC	840-4	145,000.00	-
R&M - MOTOR VEHICLES	841	300,457.59	-
EXTRAORDINARY AND MISCELLANEOUS	883	499,648.94	-





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<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
MISCELLANEOUS EXPENSES	884	244.55	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	16,390.00	-
FIDELITY BOND PREMIUMS	892	37,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	839,151.88	-
DEPRECIATION - OFF. BLDG.	911	1,225,364.48	-
DEPRECIATION - OFFICE EQPT.	921	815,593.78	-
DEPRECIATION - FURN & FIXTURES	922	536,149.52	-
DEPRECIATION - IT Equipment	923	1,301,399.36	-
DEPRECIATION - Communication E	929	27,120.00	-
DEPRECIATION - Sports Eqpt.	935	74,093.92	-
DEPRECIATION - Technical & Sci	936	813,211.04	-
Depre. - OM&E - Audio Visual	940-4	3,023.36	-
DEPRECIATION - Motor Vehicle	941	619,799.96	-
OTHER MOOE - SPORTS & WELLNESS	969-1	64,121.00	-
OTHER MOOE - GAD & CULTURAL	969-2	1,800,384.15	-
<b>TOTAL</b>		<b>911,033,752.08</b>	<b>911,033,752.08</b>

0.00

Prepared by:

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