



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 - 3rd Quarter FS

Thank you very much.

Respectfully yours,

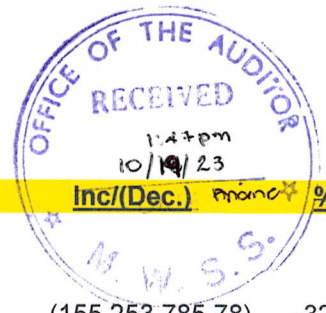
RAMON A. JAVIER

Manager for Administration Dept.





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



Particulars	Note	2023	2022	Inc/(Dec.)	%
ASSETS					
CURRENT ASSETS					
CASH AND CASH EQUIVALENT		337,507,637.91	492,761,423.69	(155,253,785.78)	-32%
RECEIVABLES		449,869,223.86	450,624,092.53	(754,868.67)	0%
INVENTORIES		-	-	-	0%
Total Current Assets		787,376,861.77	943,385,516.22	(156,008,654.45)	-17%
NON-CURRENT ASSETS					
PREPAYMENTS		765,701.03	769,511.64	(3,810.61)	0%
PROPERTY, PLANT AND EQUIPMENT		160,186,849.65	40,316,121.68	119,870,727.97	297%
OTHER RECEIVABLES		-	-	-	0%
INVESTMENTS		-	-	-	0%
OTHER ASSETS		3,740,612.14	105,314,055.24	(101,573,443.10)	-96%
Total Non-Current Assets		164,693,162.82	146,399,688.56	18,293,474.26	12%
TOTAL ASSETS		952,070,024.59	1,089,785,204.78	(137,715,180.19)	-13%
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
PAYABLE ACCOUNTS		32,636,466.12	24,617,262.19	8,019,203.93	33%
INTER-AGENCY PAYABLES		2,344,968.80	2,250,643.44	94,325.36	4%
INTRA-AGENCY PAYABLES		193,342.75	176,229.00	17,113.75	10%
OTHER LIABILITY ACCOUNTS		1,261,566.42	1,261,566.42	-	0%
LOANS PAYABLE - CURRENT		-	-	-	0%
Total Current Liabilities		36,436,344.09	28,305,701.05	8,130,643.04	29%
Non-Current Liabilities					
LOANS PAYABLE - LONG TERM		-	-	-	0%
DEFERRED CREDITS		17,983,961.66	106,780,000.00	(88,796,038.34)	-83%
Total Non-Current Liabilities		17,983,961.66	106,780,000.00	(88,796,038.34)	-83%
EQUITY					
CAPITAL STOCK		-	-	-	0%
APPRAISAL CAPITAL		-	-	-	0%
DONATED CAPITAL		-	-	-	0%
RETAINED EARNINGS		978,274,278.53	881,569,117.26	96,705,161.27	11%
NET INCOME		(80,624,559.69)	73,130,386.47	(153,754,946.16)	-210%
Total Government Equity		897,649,718.84	954,699,503.73	(57,049,784.89)	-6%
TOTAL LIABILITIES AND EQUITY		952,070,024.59	1,089,785,204.78	(137,715,180.19)	-13%

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 July 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>	<u>Inc/(Dec.)</u>	<u>%</u>
REVENUES					
CONCESSION FEES		-	149,492,000.00	(149,492,000.00)	-100%
EXPENSES					
Personnel Services		43,849,038.06	33,855,266.82	9,993,771.24	30%
Maintenance & Other Operating Expenses		32,995,419.05	40,602,527.48	(7,607,108.43)	-19%
Non-Cash - Depreciation Expense		4,704,975.99	3,039,380.24	1,665,595.75	55%
Financial Expenses		-	-	-	0%
TOTAL EXPENSES		81,549,433.10	77,497,174.54	4,052,258.56	5%
INCOME/(LOSS) FROM OPERATIONS		(81,549,433.10)	71,994,825.46	(153,544,258.56)	-213%
ADD/DEDUCT:					
OTHER INCOME		924,873.41	1,135,561.01	(210,687.60)	-19%
INTEREST INCOME - Bank Deposit		871,318.63	1,113,065.30	(241,746.67)	-22%
INTEREST INCOME - MVFP		42,887.70	12,495.71	30,391.99	243%
MISCELLANEOUS INCOME		10,667.08	10,000.00	667.08	7%
GAIN/LOSS ON FOREX		-	-	-	0%
PRIOR YEARS ADJUSTMENT		-	-	-	0%
INCOME/(LOSS) BEFORE INCOME TAX		(80,624,559.69)	73,130,386.47	(153,754,946.16)	-210%

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 July 2023

	<u>2023</u>	<u>2022</u>	<u>Inc/(Dec.)</u>	<u>%</u>
RETAINED EARNINGS - Beg. Balance	977,238,569.28	814,158,064.84	163,080,504.44	20%
Adjustments:				
Dividends Paid -	-	-		0%
Prior Years/Adj't/Allocated cost/Errors	1,035,709.25	67,411,052.42	(66,375,343.17)	-98%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
ADJUSTED RETAINED EARNINGS	978,274,278.53	881,569,117.26	96,705,161.27	11%
Add: Net Income	(80,624,559.69)	73,130,386.47	(153,754,946.16)	-210%
Less: Reserved - Appropriation for contingencies	-	-		0%
RETAINED EARNINGS - Ending Balance	897,649,718.84	954,699,503.73	(57,049,784.89)	-6%

Prepared and Certified Correct by:


SIR GIL P. MARAVILLA
Chief Corporate Accountant

Noted by:

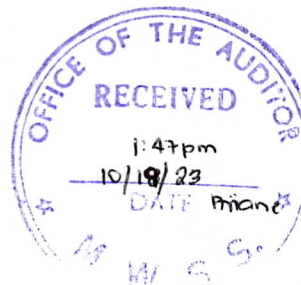

RAMON A. JAVIER
DM for Administration

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 July 31, 2023

	<u>For the Month</u>	<u>Year-to-Date</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Collection of Concession Fees	-	-
Other Collections	20,000.00	9,462,089.14
Payment of Borrowing Cost	-	-
Payment of Personnel Cost	(6,326,972.69)	(43,849,038.06)
Payment of MOOE	(2,228,424.48)	(42,116,962.49)
	-	-
Net Cash Generated from Operating Activities	(8,535,397.17)	(76,503,911.41)
CASH FLOWS FROM INVESTING ACTIVITIES		
Matured Investments	11,374.97	1,457,475.69
Investments	-	-
Investments in special reserve fund (restricted fund reverted to Cash)	-	-
Capital Expenditures	(1,390,600.00)	(2,718,777.00)
Net Cash provided by Investing Activities	(1,379,225.03)	(1,261,301.31)
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	(9,914,622.20)	(77,765,212.72)
CASH AND CASH EQUIVALENTS BEGINNING BALANCES	347,422,260.11	415,272,850.63
CASH AND CASH EQUIVALENT ENDING BALANCES	337,507,637.91	337,507,637.91
		337,507,637.91

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

July 31, 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	155,376,058.67	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	181,738,939.09	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	266,640.15	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	1,475,336.52	
LOANS RECEIVABLE -OTHERS	126	32,197,115.51	
INTEREST RECEIVABLE	129	-	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	256,272,000.00	
RECEIVABLE - DISALLOWANCES	146	159,641,767.56	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
PREPAYMENTS			
PREPAID INSURANCE	178	659,524.26	
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	2,351,437.64	
PROPERTY, PLANT AND EQUIPMENT			
OTHER ASSETS - CIP	290-1	-	
BUILDINGS			
OFFICE BUILDINGS	211	102,113,704.97	
Accum. Depre. - Office Bldg	211-311		2,450,728.96
OFF. EQUIPMENT, FURNITURE AND FIXTURES			



MWSS - REGULATORY OFFICE

TRIAL BALANCE

July 31, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
OFFICE EQUIPMENT		221	10,821,425.18	
Accum. Depre. - Office Eqpt.		221-321		3,358,248.88
FURNITURE & FIXTURES		222	8,935,824.99	
Accum. Depre. - Furniture & Fi		222-322		1,121,957.41
IT EQUIPMENT & SOFTWARE		223	129,588,474.00	
Accum. Depre. - IT Eqpt.		223-323		109,862,375.13
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		189,839.99
MEDICAL, DENTAL & LAB EQPT.		233	-	
Accum. Depre. - Medical Eqpt.		233-333		-
SPORTS EQUIPMENT		235	685,448.00	
Accum. Depre. - Sports Eqpt.		235-335		153,735.02
TECHNICAL & SCIENTIFIC EQPT.		236	23,043,058.44	
Accum. Depre. - Technical & Sc		236-336		3,510,444.80
OTHER MACHINERIES AND EQUIPMENT		240	50,390.01	
Accum Depre.-OME		340		40,438.04
TRANSPORTATION EQUIPMENT				
MOTOR VEHICLES		241	17,858,011.17	
Accum. Depre. - Motor Vehicle		241-341		12,467,195.28
LIABILITIES				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
ACCOUNTS PAYABLE		401		12,950,760.43
DUE TO OFFICERS & EMPLOYEES		403		19,685,705.69
DIVIDENDS PAYABLE		408		-
INTEREST PAYABLE		409		-
INTER-AGENCY PAYABLES				
DUE TO BIR		412		1,032,599.26
DUE TO GSIS		413		1,119,097.72
DUE TO PAG-IBIG		414		49,843.35
DUE TO PHILHEALTH		415		143,428.47
INTRA-AGENCY PAYABLES				
DUE TO C.O.		421		-
DUE TO OPERATING UNITS		423		21,496.75



MWSS - REGULATORY OFFICE

TRIAL BALANCE

July 31, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	DUE TO OTHER FUNDS	424		171,846.00
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		17,983,961.66
GOVERNMENT EQUITY				
	RETAINED EARNINGS	510		978,274,278.53
GENERAL INCOME ACCOUNTS				
	INCOME FROM WATERWORKS	639		-
	INTEREST INCOME	664		914,206.33
	MISC. INCOME	678	-	10,667.08
	GAIN/LOSS ON FOREX	681	-	-
GAIN/LOSS ACCOUNTS				
	PRIOR YEARS ADJUSTMENT	684	-	
EXPENSES				
PERSONNEL SERVICES				
	SALARIES & WAGES - REGULAR	701	29,692,255.79	
	SALARIES & WAGES - CONTRACTUAL	706	-	
	PERA	711	888,997.85	
	ADDITIONAL COMPENSATION	712	-	
	REPRESENTATION ALLOWANCE	713	829,500.00	
	TRANSPORTATION ALLOWANCE	714	466,540.00	
	CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	
	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	198,426.19	
	CASH GIFT	724	-	
	YEAR END BONUS (13TH MO.)	725	-	
	LIFE & RETIREMENT INS. CONTRIB	731	4,315,926.95	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

July 31, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	PAG-IBIG CONTRIBUTIONS	732	44,800.00	
	PHILHEALTH CONTRIBUTIONS	733	639,712.09	
	ECC CONTRIBUTIONS	734	44,200.00	
	TERMINAL LEAVE BENEFITS	742	262,814.54	
	LOYALTY AWARD BENEFITS	743	20,000.00	
	PROVIDENT FUND BENEFITS	744	-	
	OTHER PERSONNEL BENEFITS	749	-	
MAINT. & OTHER OPERATING EXPENSES				
	TRAVELLING EXP - Local	751	401,454.00	
	TRAVELLING EXP - Foreign	752	1,362,544.92	
	TRAINING EXPENSES	753	550,630.03	
	SCHOLARSHIP EXPENSES	754	68,619.50	
	OFFICE SUPPLIES	755	765,365.50	
	MAINTENANCE, SAMPLING & OTHER CO	759	190,028.60	
	GASOLINE, OIL AND LUBRICANTS	761	931,044.56	
	OTHER SUPPLIES EXPENSE	765	1,050,139.47	
	WATER EXPENSES	766	101,350.90	
	ELECTRICITY EXPENSE	767	1,453,438.17	
	POSTAGE AND DELIVERIES	771	44,283.00	
	TELEPHONE EXPENSES - LANDLINE	772	-	
	TELEPHONE EXPENSES - MOBILE	773	253,780.76	
	INTERNET EXPENSE	774	180,000.00	
	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	63,034.54	
	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	501,187.42	
	SECURITY SERVICES	797	488,447.88	
	OTHER PROFESSIONAL SERVICES	799	9,081,738.12	
	R&M - OFFICE BUILDINGS	811	275,610.75	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

July 31, 2023

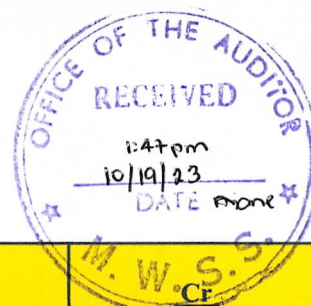
Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	75,766.00	
R&M - FURNITURE & FIXTURES	822	-	
R&M - IT EQPT & SOFTWARE	823	4,380.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	145,000.00	
R&M - MOTOR VEHICLES	841	282,657.59	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	883	475,250.51	
MISCELLANEOUS EXPENSES	884	244.55	
TAXES, DUTIES AND LICENSES	891	16,390.00	
FIDELITY BOND PREMIUMS	892	37,500.00	
Insurance Expenses	893	759,865.24	
Depreciation - Office Buildings	911	1,072,193.92	
Depreciation - Office Equipment	921	694,148.84	
Depreciation - Furniture and Fixtures	922	469,130.83	
Depreciation - IT Equipment	923	1,135,124.44	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	23,730.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	64,832.18	
Depreciation - Technical and Scientific Equipment	936	711,559.66	
Depreciation - Other Machineries and Equipment	940	2,645.44	
Depreciation - Motor Vehicles	941	531,610.68	-
OTHER MOOE	969	1,818,053.15	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		1,167,095,563.49	1,167,095,563.49

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant



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



Account Description	Acct Code	Dr	
CASH - Petty Cash Fund	104	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	140,249,881.23	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,855,203.69	-
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	181,738,939.09	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	266,640.15	-
DUE FROM OE - Cash Advance	123-CA	190,588.74	-
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	32,197,115.51	-
DUE FROM C.O./HOME OFFICE	141-1	256,272,000.00	-
RECEIVABLE - Disallowances	146	159,641,767.56	
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	659,524.26	-
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	-	2,450,728.96
OFFICE EQUIPMENT	221	10,821,425.18	-
Accum. Depre. - Office Eqpt.	221-321	-	3,358,248.88
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	1,121,957.41
IT EQUIPMENT & SOFTWARE	223	129,588,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	109,862,375.13
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	-	189,839.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	153,735.02
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	-	3,510,444.80



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
July 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	-	40,438.04
MOTOR VEHICLES	241	17,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,467,195.28
OTHER ASSETS	290	2,351,437.64	-
A/P-Vouchers Payable	401-1	-	977,295.49
A/P-Accrued Expenses - MOOE	401-2	-	11,825,466.15
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	-	834,149.05
DUE TO BIR - VAT Professionals	412-3	-	1,653.42
DUE TO BIR - EWT Supplrs/Servi	412-4	-	73,856.56
DUE to BIR - Final Vat Withhld	412-5	-	122,940.23
DUE TO GSIS - Gov't. Share	413-1	-	476,462.61
DUE TO GSIS - Employee Share	413-2	-	367,148.67
DUE TO GSIS - Plans	413-4	-	61.45
DUE TO GSIS - Loans	413-5	-	269,224.99
DUE TO PAG-IBIG - Employee Sha	414-2	-	9,700.00
DUE TO PAG-IBIG - Empl Loans	414-3	456.65	-
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	68,981.82
DUE TO PHILHEALTH - Empl. Shar	415-2	-	74,446.65
DUE TO OPTNG U - RO Tubig Due	423	-	21,496.75
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	-	176,884.50
DUE TO OF - Coop Capital	424-6	-	11,000.00
PERFORMANCE/BIDDERS BOND	427	-	597,482.01
OTHER PAYABLES	439	-	664,084.41
DEFERRED CREDITS	455	-	17,983,961.66
RETAINED EARNINGS	510	-	978,274,278.53
INTEREST INCOME - Bank Deposit	664-1	-	871,318.63
INTEREST INCOME - MVFP	664-2	-	42,887.70
MISCELLANEOUS INCOME	678	-	10,667.08
SALARIES & WAGES - REGULAR	701	29,692,255.79	-
PERA	711	888,997.85	-
REPRESENTATION ALLOWANCE	713	829,500.00	-
TRANSPORTATION ALLOWANCE	714	466,540.00	-
CLOTHING/UNIFORM ALLOWANCE	715	366,000.00	-
PRODVTY/ INCENTIVE ALL-PIB	717-1	1,709,140.65	-
OTHER BONUSES & ALL - Others	719-1	4,160,224.00	-
HONORARIA	720	210,500.00	-
OVERTIME AND NIGHT PAY	723	198,426.19	-



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

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
LIFE & RETIREMENT INS. CONTRIB	731	4,315,926.95	-
PAG-IBIG CONTRIBUTIONS	732	44,800.00	-
PHILHEALTH CONTRIBUTIONS	733	639,712.09	-
ECC CONTRIBUTIONS	734	44,200.00	-
LOYALTY AWARD BENEFITS	743	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	268,730.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	38,638.00	-
TRAVELLING EXP-LOCAL-Inland	751-3	94,086.00	-
TRAVELLING EXPENSES - FOREIGN	752	1,362,544.92	-
TRAINING EXPENSES	753	550,630.03	-
OFFICE SUPPLIES - Off Supplies	755-1	262,446.50	-
OFFICE SUPPLIES - Computer Sup	755-2	502,919.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	190,028.60	-
GASOLINE, OIL AND LUBRICANTS	761	931,044.56	-
OTHER SUPPLIES EXPENSE	765	1,050,139.47	-
WATER EXPENSES	766	101,350.90	-
ELECTRICITY EXPENSES	767	1,453,438.17	-
POSTAGE AND DELIVERIES	771	44,283.00	-
TELEPHONE EXPENSES - MOBILE	773	253,780.76	-
INTERNET EXPENSE	774	180,000.00	-
PRINTING AND BINDING EXPENSES	781	33,270.00	-
RENT EXPENSE - COPIERS	782-1	128,651.13	-
REPRESENTATION EXPENSES	783	63,034.54	-
SUBSCRIPTION EXPNSES	786	225,655.00	-
AUDITING SERVICES	792	143,225.76	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	10,344,880.00	-
JANITORIAL SERVICES	796	501,187.42	-
SECURITY SERVICES	797	488,447.88	-
OTHER PROF SRVCS - WQ Test	799-1	4,080,370.00	-
OTHER PROF SRVCS - Others	799-3	5,001,368.12	-
R&M - OFFICE BUILDINGS	811	275,610.75	-
R&M - OFFICE EQUIPMENT	821	75,766.00	-
R&M - IT EQPT & SOFTWARE	823	4,380.00	-
R&M - MOTOR VEHICLES	841	282,657.59	-
EXTRAORDINARY AND MISCELLANEOUS	883	475,250.51	-
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	759,865.24	-
DEPRECIATION - OFF. BLDG.	911	1,072,193.92	-
DEPRECIATION - OFFICE EQPT.	921	694,148.84	-
DEPRECIATION - FURN & FIXTURES	922	469,130.83	-
DEPRECIATION - IT Equipment	923	1,135,124.44	-



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

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
DEPRECIATION - Communication E	929	23,730.00	-
DEPRECIATION - Sports Eqpt.	935	64,832.18	-
DEPRECIATION - Technical & Sci	936	711,559.66	-
Depre. - OM&E - Audio Visual	940-4	2,645.44	-
DEPRECIATION - Motor Vehicle	941	531,610.68	-
OTHER MOOE - SPORTS & WELLNESS	969-1	64,121.00	-
OTHER MOOE - GAD & CULTURAL	969-2	1,753,932.15	-
TOTAL		1,167,126,648.64	1,167,126,648.64

0.00

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant