



METROPOLITAN WATERWORKS & SEWERAGE SYSTEM

REGULATORY OFFICE



10 January 2024

MARIA CHRISTINA P. ANTONIS

OIC - Supervising Auditor

Commission on Audit

Metropolitan Waterworks and Sewerage System



Attention: **BIN MUDJAHEED S. MANDA**
OIC - Audit Team Leader

Subject: Submission of October 2023 and November 2023 Financial Statements (FS)

Dear **Auditor Antonis**:

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

- a.) October 2023 FS;
- b.) November 2023 FS; and
- c.) Soft Copy (CD) - October 2023 & November 2023

Thank you very much.

Respectfully yours,

RAMON A. JAVIER

Manager for Administration Dept.





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



Particulars	Note	2023	2022	Inc/(Dec.)	%
ASSETS					
CURRENT ASSETS					
CASH AND CASH EQUIVALENT		288,694,504.61	458,216,167.99	(169,521,663.38)	-37%
RECEIVABLES		193,461,296.07	450,432,534.75	(256,971,238.68)	-57%
INVENTORIES		-	-	-	0%
Total Current Assets		482,155,800.68	908,648,702.74	(426,492,902.06)	-47%
NON-CURRENT ASSETS					
PREPAYMENTS		630,757.50	792,425.76	(161,668.26)	-20%
PROPERTY, PLANT AND EQUIPMENT		247,048,322.56	39,284,671.37	207,763,651.19	529%
OTHER RECEIVABLES		-	-	-	0%
INVESTMENTS		-	-	-	0%
OTHER ASSETS		3,740,612.14	105,314,055.24	(101,573,443.10)	-96%
Total Non-Current Assets		251,419,692.20	145,391,152.37	106,028,539.83	73%
TOTAL ASSETS		733,575,492.88	1,054,039,855.11	(320,464,362.23)	-30%
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
PAYABLE ACCOUNTS		31,367,547.38	25,088,745.91	6,278,801.47	25%
INTER-AGENCY PAYABLES		2,694,290.23	2,182,324.90	511,965.33	23%
INTRA-AGENCY PAYABLES		177,400.00	177,811.43	(411.43)	0%
OTHER LIABILITY ACCOUNTS		19,245,528.08	1,261,566.42	17,983,961.66	1426%
LOANS PAYABLE - CURRENT		-	-	-	0%
Total Current Liabilities		53,484,765.69	28,710,448.66	24,774,317.03	86%
Non-Current Liabilities					
LOANS PAYABLE - LONG TERM		-	-	-	0%
DEFERRED CREDITS		-	42,712,000.00	(42,712,000.00)	-100%
Total Non-Current Liabilities		-	42,712,000.00	(42,712,000.00)	-100%
EQUITY					
CAPITAL STOCK		-	-	-	0%
APPRAISAL CAPITAL		-	-	-	0%
DONATED CAPITAL		-	-	-	0%
RETAINED EARNINGS		809,502,278.53	881,569,117.26	(72,066,838.73)	-8%
NET INCOME		(129,411,551.34)	101,048,289.19	(230,459,840.53)	-228%
Total Government Equity		680,090,727.19	982,617,406.45	(302,526,679.26)	-31%
TOTAL LIABILITIES AND EQUITY		733,575,492.88	1,054,039,855.11	(320,464,362.23)	-30%

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 October 2023



Note	2023	2022	Inc/(Dec.)	%
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REVENUES

CONCESSION FEES	-	213,560,000.00	(213,560,000.00)	-100%
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EXPENSES

Personnel Services	61,399,334.12	47,256,505.92	14,142,828.20	30%
Maintenance & Other Operating Expenses	62,308,631.79	62,984,838.55	(676,206.76)	-1%
Non-Cash - Depreciation Expense	6,862,363.08	4,722,220.55	2,140,142.53	45%
Financial Expenses	-	-	-	0%

TOTAL EXPENSES

130,570,328.99	114,963,565.02	15,606,763.97	14%
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INCOME/(LOSS) FROM OPERATIONS

(130,570,328.99)	98,596,434.98	(229,166,763.97)	-232%
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ADD/DEDUCT:

OTHER INCOME

1,158,777.65	2,451,854.21	(1,293,076.56)	-53%
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INTEREST INCOME - Bank Deposit	1,098,172.87	2,385,192.73	(1,287,019.86)	-54%
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INTEREST INCOME - MVFP	49,937.70	15,033.48	34,904.22	232%
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MISCELLANEOUS INCOME	10,667.08	51,628.00	(40,960.92)	-79%
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GAIN/LOSS ON FOREX	-	-	-	0%
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PRIOR YEARS ADJUSTMENT	-	-	-	0%
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INCOME/(LOSS) BEFORE INCOME TAX

(129,411,551.34)	101,048,289.19	(230,459,840.53)	-228%
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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

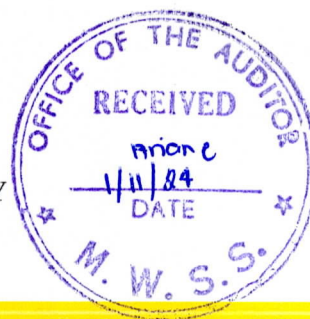
APPROVED:

PATRICK LESTER N. TY

Chief Regulator



Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF CHANGES IN GOVERNMENT EQUITY
For the month Ended 31 October 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/Allocated cost/Errors	(167,736,290.75)	67,411,052.42	(235,147,343.17)	-349%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
ADJUSTED RETAINED EARNINGS	809,502,278.53	881,569,117.26	(72,066,838.73)	-8%
Net Income	(129,411,551.34)	101,048,289.19	(230,459,840.53)	-228%
Less: Reserved - Appropriation for contingencies	-	-		0%
RETAINED EARNINGS - Ending Balance	680,090,727.19	982,617,406.45	(302,526,679.26)	-31%

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 October 31, 2023

	<u>For the Month</u>	<u>Year-to-Date</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Collection of Concession Fees	-	-
Other Collections	102,309.60	9,702,937.99
Payment of Borrowing Cost	-	-
Payment of Personnel Cost	(7,341,289.97)	(61,399,334.12)
Payment of MOOE	(5,398,023.34)	(72,313,304.88)
	-	-
Net Cash Generated from Operating Activities	(12,637,003.71)	(124,009,701.01)
CASH FLOWS FROM INVESTING ACTIVITIES		
Matured Investments	48,699.91	1,668,991.99
Investments	-	-
Investments in special reserve fund (restricted fund reverted to Cash)	-	-
Capital Expenditures	(683,900.00)	(4,237,637.00)
	-	-
Net Cash provided by Investing Activities	(635,200.09)	(2,568,645.01)
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	(13,272,203.80)	(126,578,346.02)
CASH AND CASH EQUIVALENTS BEGINNING BALANCES	301,966,708.41	415,272,850.63
	-	-
CASH AND CASH EQUIVALENT ENDING BALANCES	288,694,504.61	288,694,504.61
	-	-
	-	288,694,504.61

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
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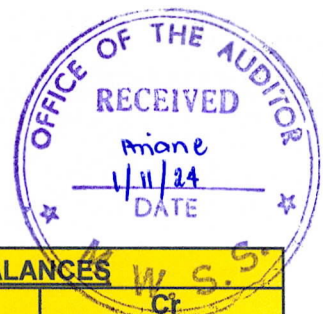




MWSS - REGULATORY OFFICE

TRIAL BALANCE

October 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	106,351,409.07	
CASH CIB-LC, Savings Account	112	-	
CASH CIB-LC, Time Deposits	113	181,950,455.39	
CASH IN BANK - FOREIGN CURRENCY			
CASH CIB-FC, TIME DEPOSITS	117	266,640.15	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	123	1,436,251.31	
LOANS RECEIVABLE -OTHERS	126	32,107,272.93	
INTEREST RECEIVABLE	129	-	
INTRA-AGENCY RECEIVABLES			
DUE FROM CENTRAL OFFICE/HOME OFF	141	-	
RECEIVABLE - DISALLOWANCES	146	159,634,767.56	
OTHER RECEIVABLES	149	283,004.27	
INVENTORIES			
SUPPLIES			
OFFICE SUPPLIES INVENTORY	155	-	
SPARE PARTS INVENTORY	167	-	
PREPAYMENTS			
PREPAID INSURANCE	178	524,580.73	
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	-	
LAND	201	87,500,000.00	
BUILDINGS			
OFFICE BUILDINGS	211	102,113,704.97	
Accum. Depre. - Office Bldg	211-311		2,910,240.64



MWSS - REGULATORY OFFICE

TRIAL BALANCE

October 31, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
OFF. EQUIPMENT, FURNITURE AND FIXTURES				
OFFICE EQUIPMENT	221		12,340,285.18	
Accum. Depre. - Office Eqpt.	221-321			3,747,632.50
FURNITURE & FIXTURES	222		8,935,824.99	
Accum. Depre. - Furniture & Fi	222-322			1,323,013.48
IT EQUIPMENT & SOFTWARE	223		129,588,474.00	
Accum. Depre. - IT Eqpt.	223-323			110,361,199.89
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			200,009.99
MEDICAL, DENTAL & LAB EQPT.	233		-	
Accum. Depre. - Medical Eqpt.	233-333			-
SPORTS EQUIPMENT	235		685,448.00	
Accum. Depre. - Sports Eqpt.	235-335			181,520.24
TECHNICAL & SCIENTIFIC EQPT.	236		23,043,058.44	
Accum. Depre. - Technical & Sc	236-336			3,815,398.94
OTHER MACHINERIES AND EQUIPMENT	240		50,390.01	
Accum Depre.-OME	340			41,571.80
TRANSPORTATION EQUIPMENT				
MOTOR VEHICLES	241		17,858,011.17	
Accum. Depre. - Motor Vehicle	241-341			12,731,763.12
LIABILITIES				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
ACCOUNTS PAYABLE	401			11,681,841.69
DUE TO OFFICERS & EMPLOYEES	403			19,685,705.69
DIVIDENDS PAYABLE	408			-
INTEREST PAYABLE	409			-
INTER-AGENCY PAYABLES				
DUE TO BIR	412			1,354,373.47
DUE TO GSIS	413			1,150,053.96
DUE TO PAG-IBIG	414			42,843.35
DUE TO PHILHEALTH	415			147,019.45
INTRA-AGENCY PAYABLES				
DUE TO C.O.	421			-



MWSS - REGULATORY OFFICE

TRIAL BALANCE

October 31, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	DUE TO OPERATING UNITS	423		7,150.00
	DUE TO OTHER FUNDS	424		170,250.00
OTHER LIABILITY ACCOUNTS				
	Due to BAC- Bid Docs	426		-
	PERFORMANCE/BIDDERS BOND	427		597,482.01
	OTHER PAYABLES	439		18,648,046.07
LONG - TERM LIBILITIES				
	LOANS PAYABLE - FOREIGN	445		-
DEFERRED CREDITS				
	OTHER DEFERRED CREDITS	455		-
GOVERNMENT EQUITY				
	RETAINED EARNINGS	510		809,502,278.53
GENERAL INCOME ACCOUNTS				
	INCOME FROM WATERWORKS	639		-
	INTEREST INCOME	664		1,148,110.57
	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	42,282,240.69	
	SALARIES & WAGES - CONTRACTUAL	706	-	
	PERA	711	1,268,223.66	
	ADDITIONAL COMPENSATION	712	-	
	REPRESENTATION ALLOWANCE	713	1,185,000.00	
	TRANSPORTATION ALLOWANCE	714	666,400.00	
	CLOTHING/UNIFORM ALLOWANCE	715	396,000.00	
	SUBSISTENCE, COLA, AMELIORATION	716	-	
	Productivity Incentive Allowance	717	3,804,841.21	
	OTHER BONUSES & ALLOWANCES	719	4,160,224.00	
	HONORARIA	720	338,500.00	
	HAZARD PAY	721	-	
	LONGEVITY PAY	722	-	
	OVERTIME AND NIGHT PAY	723	281,220.51	
	CASH GIFT	724	-	
	YEAR END BONUS (13TH MO.)	725	-	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

October 31, 2023

Account Description		Acct. Code	BALANCES	
			Dr	Cr
	LIFE & RETIREMENT INS. CONTRIB	731	5,765,835.46	
	PAG-IBIG CONTRIBUTIONS	732	63,800.00	
	PHILHEALTH CONTRIBUTIONS	733	841,334.05	
	ECC CONTRIBUTIONS	734	62,900.00	
	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	820,329.01	
	TRAVELLING EXP - Foreign	752	1,362,544.92	
	TRAINING EXPENSES	753	720,168.03	
	SCHOLARSHIP EXPENSES	754	178,997.10	
	OFFICE SUPPLIES	755	859,585.50	
	MAINTENANCE, SAMPLING & OTHER CO	759	388,614.00	
	GASOLINE, OIL AND LUBRICANTS	761	1,288,221.24	
	OTHER SUPPLIES EXPENSE	765	1,206,072.71	
	WATER EXPENSES	766	147,946.80	
	ELECTRICITY EXPENSE	767	1,849,694.88	
	POSTAGE AND DELIVERIES	771	53,223.00	
	TELEPHONE EXPENSES - LANDLINE	772	-	
	TELEPHONE EXPENSES - MOBILE	773	344,742.11	
	INTERNET EXPENSE	774	270,000.00	
	MEMEBRSHIP DUES/CONTRI TO ORG	778	-	
	ADVERTISING EXPENSES	780	342,012.00	
	PRINTING AND BINDING EXPENSES	781	37,020.00	
	RENT EXPENSE	782	128,651.13	-
	REPRESENTATION EXPENSES	783	166,785.47	
	TRANSPORTATION EXPENSES	784	-	
	SUBSCRIPTION EXPENSES	786	534,655.00	
	SURVEY EXPENSES - PAWS UPNEC	787	-	
	LEGAL SERVICES-Appeals	791	-	
	AUDITING SERVICES	792	289,341.74	
	CONSULTANCY	793	31,159,581.59	
	ENVIRONMENT/SANITARY SERVICES	794	-	
	JANITORIAL SERVICES	796	936,158.17	
	SECURITY SERVICES	797	977,781.12	
	OTHER PROFESSIONAL SERVICES	799	13,185,614.35	



MWSS - REGULATORY OFFICE

TRIAL BALANCE

October 31, 2023

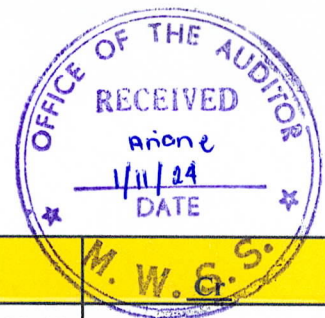
Account Description	Acct. Code	BALANCES	
		Dr	Cr
R&M - OFFICE BUILDINGS	811	276,010.75	
R&M - OFFICE BUILDINGS	815		
R&M - OFFICE EQUIPMENT	821	75,766.00	
R&M - FURNITURE & FIXTURES	822	-	
R&M - IT EQPT & SOFTWARE	823	13,880.00	
R&M - COMMUNICATION EQPT.	829	-	
R&M - SPORTS EQUIPMENT	835	-	
R&M - OTHER MACHINERIES & EQPT	840	145,000.00	
R&M - MOTOR VEHICLES	841	324,289.59	
SUBSIDY TO OTHER FUNDS	877		
DONATIONS	878	-	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	883	582,082.39	
MISCELLANEOUS EXPENSES	884	244.55	
TAXES, DUTIES AND LICENSES	891	32,900.00	
FIDELITY BOND PREMIUMS	892	67,500.00	
Insurance Expenses	893	1,029,358.77	
Depreciation - Office Buildings	911	1,531,705.60	
Depreciation - Office Equipment	921	1,083,532.46	
Depreciation - Furniture and Fixtures	922	670,186.90	
Depreciation - IT Equipment	923	1,633,949.20	
Depreciation - Library Books	924	-	
Depreciation - Communication Equipment	929	33,900.00	
Depreciation - Med, Dental and Lab Eqpt.	933	-	
Depreciation - Sports Equipment	935	92,617.40	
Depreciation - Technical and Scientific Equipment	936	1,016,513.80	
Depreciation - Other Machineries and Equipment	940	3,779.20	
Depreciation - Motor Vehicles	941	796,178.52	-
OTHER MOOE	969	2,513,859.87	
BANK CHARGES	971	-	
INTEREST EXPENSE - DEBT SERVICE	975	-	
Totals		999,779,314.76	999,779,314.76

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant



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



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	
CASH - Petty Cash Fund	104	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	111-LBP	91,126,920.86	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	111-LBP2	13,953,514.46	-
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	181,950,455.39	-
CASH CIB-FC, SA - LBP Dollars	117-LBP\$	266,640.15	-
DUE FROM OE - Cash Advance	123-CA	151,503.53	-
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	32,107,272.93	-
RECEIVABLE - Disallowances	146	159,634,767.56	-
OTHER RECEIVABLES	149	283,004.27	-
PREPAID INSURANCE	178	524,580.73	-
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	-
LAND	201	87,500,000.00	-
OFFICE BUILDINGS	211	102,113,704.97	-
Accum. Depre. - Office Bldg	211-311	-	2,910,240.64
OFFICE EQUIPMENT	221	12,340,285.18	-
Accum. Depre. - Office Eqpt.	221-321	-	3,747,632.50
FURNITURE & FIXTURES	222	8,935,824.99	-
Accum. Depre. - Furniture & Fi	222-322	-	1,323,013.48
IT EQUIPMENT & SOFTWARE	223	129,588,474.00	-
Accum. Depre. - IT Eqpt.	223-323	-	110,361,199.89
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	-	200,009.99
SPORTS EQUIPMENT	235	685,448.00	-
Accum. Depre. - Sports Eqpt.	235-335	-	181,520.24
TECHNICAL & SCIENTIFIC EQPT.	236	23,043,058.44	-
Accum. Depre. - Technical & Sc	236-336	-	3,815,398.94



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
October 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	-	41,571.80
MOTOR VEHICLES	241	17,858,011.17	-
Accum. Depre. - Motor Vehicle	241-341	-	12,731,763.12
OTHER ASSETS	290	2,351,437.64	-
A/P-Vouchers Payable	401-1	-	140,225.91
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	-	1,127,767.21
DUE TO BIR - VAT Professionals	412-3	-	7,903.42
DUE TO BIR - EWT Supplrs/Servi	412-4	-	73,020.51
DUE to BIR - Final Vat Withhld	412-5	-	145,682.33
DUE TO GSIS - Gov't. Share	413-1	-	484,469.88
DUE TO GSIS - Employee Share	413-2	-	373,356.44
DUE TO GSIS - Sate Insurance	413-3	-	6,200.00
DUE TO GSIS - Plans	413-4	-	61.45
DUE TO GSIS - Loans	413-5	-	285,966.19
DUE TO PAG-IBIG - Gov't.Share	414-1	-	6,300.00
DUE TO PAG-IBIG - Employee Sha	414-2	-	9,700.00
DUE TO PAG-IBIG - Empl Loans	414-3	456.65	-
DUE TO PAG-IBIG - PAG-IBIG II	414-4	-	27,300.00
DUE TO PHILHEALTH - Gov't. Sha	415-1	-	68,075.16
DUE TO PHILHEALTH - Empl. Shar	415-2	-	78,944.29
DUE TO OPTNG U - RO Tubig Due	423	-	7,150.00
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	-	175,288.50
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	-	809,502,278.53
INTEREST INCOME - Bank Deposit	664-1	-	1,098,172.87
INTEREST INCOME - MVFP	664-2	-	49,937.70
MISCELLANEOUS INCOME	678	-	10,667.08
SALARIES & WAGES - REGULAR	701	42,282,240.69	-
PERA	711	1,268,223.66	-
REPRESENTATION ALLOWANCE	713	1,185,000.00	-
TRANSPORTATION ALLOWANCE	714	666,400.00	-
CLOTHING/UNIFORM ALLOWANCE	715	396,000.00	-
PRODVTY/ INCENTIVE ALL-PIB	717-1	3,804,841.21	-



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

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
OTHER BONUSES & ALL - Others	719-1	4,160,224.00	-
HONORARIA	720	338,500.00	-
OVERTIME AND NIGHT PAY	723	281,220.51	-
LIFE & RETIREMENT INS. CONTRIB	731	5,765,835.46	-
PAG-IBIG CONTRIBUTIONS	732	63,800.00	-
PHILHEALTH CONTRIBUTIONS	733	841,334.05	-
ECC CONTRIBUTIONS	734	62,900.00	-
TERMINAL LEAVE BENEFITS	742	262,814.54	-
LOYALTY AWARD BENEFITS	743	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	751-1	461,720.00	-
TRAVELLING EXP-LOCAL-Air&Sea	751-2	221,926.01	-
TRAVELLING EXP-LOCAL-Inland	751-3	136,683.00	-
TRAVELLING EXPENSES - FOREIGN	752	1,362,544.92	-
TRAINING EXPENSES	753	720,168.03	-
SCHOLARSHIP EXPENSES	754	178,997.10	-
OFFICE SUPPLIES - Off Supplies	755-1	334,676.50	-
OFFICE SUPPLIES - Computer Sup	755-2	524,909.00	-
MAINTENANCE, SAMPLING & OTHER CON	759	388,614.00	-
GASOLINE, OIL AND LUBRICANTS	761	1,288,221.24	-
OTHER SUPPLIES EXPENSE	765	1,206,072.71	-
WATER EXPENSES	766	147,946.80	-
ELECTRICITY EXPENSES	767	1,849,694.88	-
POSTAGE AND DELIVERIES	771	53,223.00	-
TELEPHONE EXPENSES - MOBILE	773	344,742.11	-
INTERNET EXPENSE	774	270,000.00	-
ADVERTISING EXPENSES	780	342,012.00	-
PRINTING AND BINDING EXPENSES	781	37,020.00	-
RENT EXPENSE - COPIERS	782-1	128,651.13	-
REPRESENTATION EXPENSES	783	166,785.47	-
SUBSCRIPTION EXPNSES	786	534,655.00	-
AUDITING SERVICES	792	289,341.74	-
CONSULTANCY - Rate/tariff Restr/Regulator	793-4	28,699,581.59	-
CONSULTANCY - CUSTOMER SURVEY	793-6	2,460,000.00	-
JANITORIAL SERVICES	796	936,158.17	-
SECURITY SERVICES	797	977,781.12	-
OTHER PROF SRVCS - WQ Test	799-1	5,927,720.00	-
OTHER PROF SRVCS - Others	799-3	7,257,894.35	-
R&M - OFFICE BUILDINGS	811	276,010.75	-
R&M - OFFICE EQUIPMENT	821	75,766.00	-
R&M - IT EQPT & SOFTWARE	823	13,880.00	-
R&M - OTHER EQPT.- ELECTRICAL & COC	840-4	145,000.00	-
R&M - MOTOR VEHICLES	841	324,289.59	-




Republic of the Philippines
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October 31, 2023

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
EXTRAORDINARY AND MISCELLANEOUS	883	582,082.39	-
MISCELLANEOUS EXPENSES	884	244.55	-
TAXES, DUTIES & LIC.-Veh Regis	891-1	32,900.00	-
FIDELITY BOND PREMIUMS	892	67,500.00	-
INSURANCE EXP.- Vehicle Insura	893-1	1,029,358.77	-
DEPRECIATION - OFF. BLDG.	911	1,531,705.60	-
DEPRECIATION - OFFICE EQPT.	921	1,083,532.46	-
DEPRECIATION - FURN & FIXTURES	922	670,186.90	-
DEPRECIATION - IT Equipment	923	1,633,949.20	-
DEPRECIATION - Communication E	929	33,900.00	-
DEPRECIATION - Sports Eqpt.	935	92,617.40	-
DEPRECIATION - Technical & Sci	936	1,016,513.80	-
Depre. - OM&E - Audio Visual	940-4	3,779.20	-
DEPRECIATION - Motor Vehicle	941	796,178.52	-
OTHER MOOE - SPORTS & WELLNESS	969-1	171,574.82	-
OTHER MOOE - GAD & CULTURAL	969-2	2,242,346.05	-
TOTAL		999,810,399.91	999,810,399.91

0.00

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant