



METROPOLITAN WATERWORKS & SEWERAGE SYSTEM

REGULATORY OFFICE



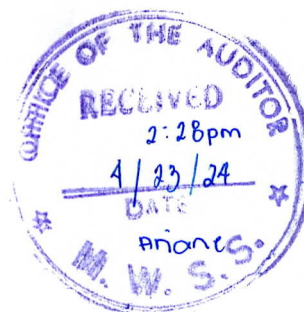
23 April 2024

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 Calendar Year (CY) 2024 First Quarter Financial Statements (FS) and Financial Accountability Reports (FAR)

Dear **Auditor Antonis**:

In compliance with your request for the submission of CY 2024 First Quarter FS and FAR, the MWSS Regulatory Office respectfully submits the following documents, to wit:

- a.) January 2024 FS;
- b.) February 2024 FS;
- c.) March 2024 FS;
- d.) Soft Copy (CD) CY 2024 First Quarter FS;
- e.) FAR No. 4 for the month of January 2024;
- f.) FAR No. 4 for the month of February 2024; and
- g.) FAR No. 4 for the month of March 2024.

Thank you very much.

Respectfully yours,

RAMON A. JAVIER

Manager, Administration Dept.





Republic of the Philippines
MWSS - REGULATORY OFFICE
BALANCE SHEET
February 29, 2024



Particulars	Note	2024	2023	Inc/(Dec.)	%
ASSETS					
CURRENT ASSETS					
CASH AND CASH EQUIVALENT		239,000,785.83	403,656,379.99	(164,655,594.16)	-41%
RECEIVABLES		193,853,911.43	450,342,888.80	(256,488,977.37)	-57%
INVENTORIES		-	-	-	0%
Total Current Assets		432,854,697.26	853,999,268.79	(421,144,571.53)	-49%
NON-CURRENT ASSETS					
PREPAYMENTS		31,465.55	392,112.47	(360,646.92)	-92%
PROPERTY, PLANT AND EQUIPMENT		246,544,712.96	159,556,207.08	86,988,505.88	55%
OTHER RECEIVABLES		-	-	-	0%
INVESTMENTS		-	-	-	0%
OTHER ASSETS		3,450,079.88	4,099,700.77	(649,620.89)	-16%
Total Non-Current Assets		250,026,258.39	164,048,020.32	85,978,238.07	52%
TOTAL ASSETS		682,880,955.65	1,018,047,289.11	(335,166,333.46)	-33%
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
PAYABLE ACCOUNTS		24,339,194.27	34,561,238.10	(10,222,043.83)	-30%
INTER-AGENCY PAYABLES		3,088,671.84	2,956,178.14	132,493.70	4%
INTRA-AGENCY PAYABLES		154,454.10	182,000.00	(27,545.90)	-15%
OTHER LIABILITY ACCOUNTS		19,245,528.08	1,261,566.42	17,983,961.66	1426%
LOANS PAYABLE - CURRENT		-	-	-	0%
Total Current Liabilities		46,827,848.29	38,960,982.66	7,866,865.63	20%
Non-Current Liabilities					
LOANS PAYABLE - LONG TERM		-	-	-	0%
DEFERRED CREDITS		-	-	-	0%
Total Non-Current Liabilities		-	-	-	0%
EQUITY					
CAPITAL STOCK		-	-	-	0%
APPRAISAL CAPITAL		-	-	-	0%
DONATED CAPITAL		-	-	-	0%
RETAINED EARNINGS		623,189,725.71	986,205,550.11	(363,015,824.40)	-37%
NET INCOME		12,863,381.65	(7,119,243.66)	19,982,625.31	-281%
Total Government Equity		636,053,107.36	979,086,306.45	(343,033,199.09)	-35%
TOTAL LIABILITIES AND EQUITY		682,880,955.65	1,018,047,289.11	(335,166,333.46)	-33%

Prepared and Certified Correct by:

SIR GIL P. MARAVILLA
Chief Corporate Accountant

Recommending Approval:

CLAUDINE B. OROCIO - ISORENA
DA Admin & Legal Affairs



Noted by:

RAMON A JAVIER
DM for Administration

Approved:

PATRICK LESTER N. TY
Chief Regulator



Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF INCOME AND EXPENSES
For the month Ended 29 February 2024

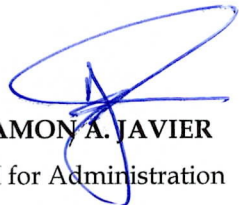


	<u>Note</u>	<u>2024</u>	<u>2023</u>	<u>Inc/(Dec.)</u>	<u>%</u>
REVENUES					
CONCESSION FEES		-	42,712,000.00	(42,712,000.00)	-100%
EXPENSES					
Personnel Services		10,504,404.24	8,872,307.45	1,632,096.79	18%
Maintenance & Other Operating Expenses		2,768,566.73	10,270,564.64	(7,501,997.91)	-73%
Non-Cash - Depreciation Expense		1,506,711.20	645,123.36	861,587.84	134%
Financial Expenses		-	-	-	0%
TOTAL EXPENSES		14,779,682.17	19,787,995.45	(5,008,313.28)	-25%
INCOME/(LOSS) FROM OPERATIONS		(14,779,682.17)	22,924,004.55	(37,703,686.72)	-164%
ADDED/DEDUCT:					
OTHER INCOME		27,643,063.82	426,218.37	27,216,845.45	6386%
INTEREST INCOME - Bank Deposit		116,358.27	420,449.92	(304,091.65)	-72%
INTEREST INCOME - MVFP		1,705.55	5,768.45	(4,062.90)	-70%
MISCELLANEOUS INCOME		-	-	-	0%
GAIN/LOSS ON FOREX		-	-	-	0%
SUBSIDY FROM NATIONAL GOVERNMENT		27,525,000.00	-	27,525,000.00	0%
NET INCOME/(LOSS)		12,863,381.65	23,350,222.92	(10,486,841.27)	-45%

Prepared and Certified Correct by:


SIR GIL P. MARAVILLA
Chief Corporate Accountant

Noted by:

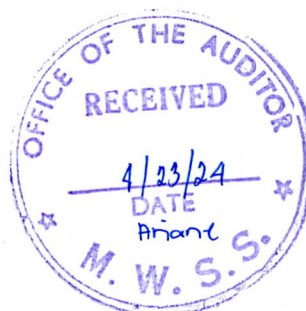

RAMON A. JAVIER
DM for Administration

Recommending Approval:


CLAUDINE B. OROCIO - ISORENA
DA Admin & Legal Affairs

APPROVED:


PATRICK LESTER N. TY
Chief Regulator



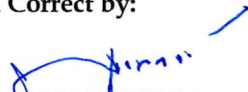


Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF CHANGES IN GOVERNMENT EQUITY
For the month Ended 29 February 2024



	<u>2024</u>	<u>2023</u>	<u>Inc/(Dec.)</u>	<u>%</u>
RETAINED EARNINGS - Beg. Balance	623,201,803.31	986,230,550.11	(363,028,746.80)	-37%
Adjustments:				
Dividends Paid -	-	-		0%
Prior Years/ Adj/ Allocated cost/ Errors	(12,077.60)	(25,000.00)	12,922.40	-52%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
ADJUSTED RETAINED EARNINGS	623,189,725.71	986,205,550.11	(363,015,824.40)	-37%
Add: Net Income	12,863,381.65	(7,119,243.66)	19,982,625.31	-281%
Less: Reserved - Appropriation for contingencies	-	-		0%
RETAINED EARNINGS - Ending Balance	636,053,107.36	979,086,306.45	(343,033,199.09)	-35%

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 February 29, 2024

	<u>For the Month</u>	<u>Year-to-Date</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipt of Government Subsidy	27,535,000.00	27,535,000.00
Other Collections	43,698.94	51,762.08
Payment of Borrowing Cost	-	-
Payment of Personnel Cost	(4,963,645.13)	(10,504,404.24)
Payment of MOOE	(5,604,395.78)	(19,853,525.49)
Payment of Prior years Salary Adjustments	(4,305,872.83)	(4,305,872.83)
Net Cash Generated from Operating Activities	12,704,785.20	(7,077,040.48)
CASH FLOWS FROM INVESTING ACTIVITIES		
Matured Investments	163,640.55	759,281.51
Investments	-	-
Release of Retention Money MRRM	-	-
Capital Expenditures	-	-
Net Cash provided by Investing Activities	163,640.55	759,281.51
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	12,868,425.75	(6,317,758.97)
CASH AND CASH EQUIVALENTS BEGINNING BALANCES	226,132,360.08	245,318,544.80
CASH AND CASH EQUIVALENT ENDING BALANCES	239,000,785.83	239,000,785.83

Prepared by:


ALAN D. CHUEGAN
Finance Officer B

Certified Correct by:


SIR GIL P. MARAVILLA
Chief Corporate Accountant

Noted by:

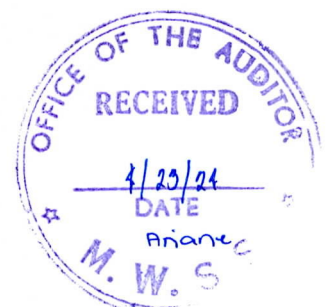

RAMON A. JAVIER
Manager, Administration Dept.

Recommending Approval:


CLAUDINE B. OROCIO-ISORENA
DA for Administration and Legal Affairs

APPROVED:


PATRICK LESTER N. TY
Chief Regulator

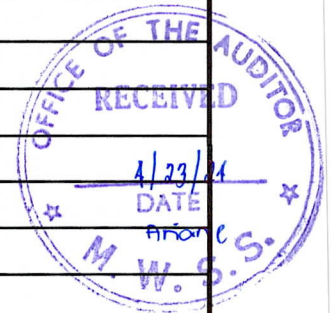




MWSS - REGULATORY OFFICE
TRIAL BALANCE
February 29, 2024



Account Description		BALANCES	
ASSETS			
CURRENT ASSETS			
CASH			
CASH-CASH ON HAND			
PETTY CASH FUND	1-01-01-020-00	126,000.00	
CASH CIB-LC, Current Account	1-01-02-020-00	55,959,325.70	
CASH CIB-LC, Time Deposits	1-01-05-020-00	182,652,076.67	
CASH CIB-FC, TIME DEPOSITS	1-01-05-030-00	263,383.46	
DUE FROM OFFICERS AND EMPLOYEES	1-03-05-020-00	1,893,948.90	
LOANS RECEIVABLE -OTHERS	1-03-01-990-00	32,022,984.47	
INTEREST RECEIVABLE	1-03-01-050-00	19,206.23	
RECEIVABLE - DISALLOWANCES	1-03-05-010-00	159,634,767.56	
OTHER RECEIVABLES	1-03-05-990-00	283,004.27	
PREPAID INSURANCE	1-99-02-050-00	177,320.27	
OTHER PREPAID EXPENSES	1-99-02-990-00	-	145,854.72
GUARANTY DEPOSITS	1-99-03-020-00	1,098,642.24	
OTHER ASSETS - UNSERVICEABLE	1-99-99-990-07	2,351,437.64	
LAND	1-06-01-010-00	87,500,000.00	
OFFICE BUILDINGS	1-06-04-010-00	103,627,578.03	
Accum. Depre. - Office Bldg	1-06-04-011-00		3,575,151.51
OFFICE EQUIPMENT	1-06-05-020-00	13,465,985.18	
Accum. Depre. - Office Eqpt.	1-06-05-021-00		4,531,219.95
FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	
Accum. Depre. - Furniture & Fi	1-06-07-011-00		1,591,088.24
IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,588,474.00	
Accum. Depre. - IT Eqpt.	1-06-05-031-00		110,988,049.57
LIBRARY BOOKS	1-06-07-020-00	194,763.97	
Accum. Depre. - Library Books	1-06-07-021-00		175,287.57
COMMUNICATION EQUIPMENT	1-06-05-070-00	226,000.00	
Accum. Depre. - Comm. Eqpt.	1-06-05-071-00		203,399.99
SPORTS EQUIPMENT	1-06-05-130-00	685,448.00	
Accum. Depre. - Sports Eqpt.	1-06-05-131-00		218,567.20
TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	
Accum. Depre. - Technical & Sc	1-06-05-141-00		4,220,453.08
OTHER MACHINERIES AND EQUIPMENT	1-06-05-990-00	50,390.01	
Accum Depre.-OME	1-06-05-991-32		43,083.48
MOTOR VEHICLES	1-06-06-010-00	17,858,011.17	
Accum. Depre. - Motor Vehicle	1-06-06-011-00		13,084,520.24
ACCOUNTS PAYABLE	2-01-01-010-00		2,671,515.06





MWSS - REGULATORY OFFICE
TRIAL BALANCE
February 29, 2024



Account Description		BALANCES	
	DUE TO OFFICERS & EMPLOYEES	2-01-01-020-00	21,667,679.21
	DUE TO BIR	2-02-01-010-00	1,420,492.46
	DUE TO GSIS	2-02-01-020-00	1,392,938.83
	DUE TO PAG-IBIG	2-02-01-030-00	66,693.35
	DUE TO PHILHEALTH	2-02-01-040-00	208,547.20
	DUE TO OPERATING UNITS	2-03-01-040-00	9,000.00
	DUE TO OTHER FUNDS	2-03-01-050-00	145,454.10
	PERFORMANCE/BIDDERS BOND	2-04-01-010-00	597,482.01
	OTHER PAYABLES	2-99-99-990-00	18,648,046.07
	RETAINED EARNINGS	3-07-01-010-00	623,189,725.71
	INTEREST INCOME	4-02-02-210-00	118,063.82
	BSIDY FROM NATIONAL GOVERNMENT	4-03-01-01-0-00	27,525,000.00
	SALARIES & WAGES - REGULAR	5-01-01-010-00	8,057,502.35
	PERA	5-01-02-010-00	249,322.58
	REPRESENTATION ALLOWANCE	5-01-02-020-00	225,750.00
	TRANSPORTATION ALLOWANCE	5-01-02-030-00	122,590.00
	CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	427,000.00
	HONORARIA	5-01-02-100-00	197,000.00
	OVERTIME AND NIGHT PAY	5-01-02-130-00	73,116.48
	LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	944,071.71
	PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	19,100.00
	PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	176,251.12
	ECC CONTRIBUTIONS	5-01-03-040-00	12,700.00
	TRAVELLING EXP - Local	5-02-01-010-01	80,155.00
	TRAINING EXPENSES	5-02-02-010-00	41,700.00
	SCHOLARSHIP EXPENSES	5-02-02-020-00	74,376.30
	OFFICE SUPPLIES	5-02-03-010-00	133,198.00
	MAINTENANCE, SAMPLING & OTHER C	5-02-03-070-00	15,225.50
	GASOLINE, OIL AND LUBRICANTS	5-02-03-090-00	119,818.26
	OTHER SUPPLIES EXPENSE	5-02-03-990-00	209,940.06
	WATER EXPENSES	5-02-04-010-00	36,553.85
	ELECTRICITY EXPENSE	5-02-04-020-00	175,031.34
	POSTAGE AND DELIVERIES	5-02-05-010-00	24,125.00
	TELEPHONE EXPENSES - MOBILE	5-02-05-020-02	25,193.89
	INTERNET EXPENSE	5-02-05-030-00	30,000.00
	PRINTING AND BINDING EXPENSES	5-02-99-020-00	700.00
	REPRESENTATION EXPENSES	5-02-99-030-00	21,298.75
	AUDITING SERVICES	5-02-11-020-00	37,767.54
	OTHER PROFESSIONAL SERVICES	5-02-11-990-00	1,343,424.75




MWSS - REGULATORY OFFICE
TRIAL BALANCE
February 29, 2024



Account Description		BALANCES	
R&M - OFFICE BUILDINGS	5-02-13-040-01	72,525.75	
R&M - MOTOR VEHICLES	5-02-13-060-01	10,822.75	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	5-02-10-030-00	38,394.69	
MISCELLANEOUS EXPENSES	5-02-99-990-04	5,520.97	
TAXES, DUTIES AND LICENSES	5-02-15-010-00	5,522.00	
Insurance Expenses	5-02-15-030-00	179,380.23	
Depreciation - Office Buildings	5-05-01-040-01	310,882.74	
Depreciation - Office Equipment	5-05-01-050-01	357,331.98	
Depreciation - Furniture and Fixtures	5-05-01-070-01	134,037.38	
Depreciation - IT Equipment	5-05-01-050-02	307,049.84	
Depreciation - Sports Equipment	5-05-01-050-07	18,523.48	
Depreciation - Technical and Scientific Equipment	5-05-01-050-08	201,751.38	
Depreciation - Other Machineries and Equipment	5-05-01-050-09	755.84	
Depreciation - Motor Vehicles	5-05-01-060-01	176,378.56	-
OTHER MOOE	5-02-99-990-00	87,892.10	
Totals		836,437,313.37	836,437,313.37
		-	

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant

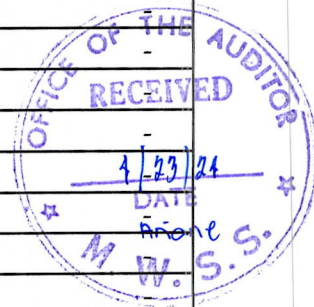


Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE



February 29, 2024

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
CASH - Petty Cash Fund	1-01-01-020-00	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	1-01-02-020-02	19,463,306.31	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	1-01-02-020-03	14,046,736.71	-
CASH CIB-LC, C/A- PNB Regular	1-01-02-020-04	1,242,351.30	-
CASH CIB-LC, C/A- PNB MVFP	1-01-02-020-05	28,622.45	-
CASH CIB-LC, C/A- LBP Regular -GAA	1-01-02-020-06	21,178,308.93	-
CASH CIB-LC, TD - LBP Special	1-01-05-020-02	182,652,076.67	-
CASH CIB-FC, SA - LBP Dollars	1-01-05-030-01	263,383.46	-
DUE FROM OE - Cash Advance	1-99-01-030-00	614,801.24	-
DUE FROM OE - Health Insurance	1-03-05-020-01	942,839.94	-
DUE FROM OE - MVFP Insurance	1-03-05-020-02	75,614.55	-
DUE FROM OE - Others	1-03-05-020-03	52,261.68	-
DUE FROM OE - Phone Calls	1-03-05-020-04	208,431.49	-
LOANS RECEIVABLE - MVFP/HOUSNG	1-03-01-990-00	32,022,984.47	-
INTEREST RECEIVABLE	1-03-01-050-00	19,206.23	-
RECEIVABLE - Disallowances	1-03-05-010-00	159,634,767.56	-
OTHER RECEIVABLES	1-03-05-990-00	283,004.27	-
PREPAID INSURANCE	1-99-02-050-00	177,320.27	-
OTHER PREPAID - WF Gov't	1-99-02-990-00	-	145,854.72
GUARANTY DEP - Airfare	1-99-03-020-01	200,000.00	-
GUARANTY DEP - Cellphone	1-99-03-020-03	17,125.00	-
GUARANTY DEP - DBM	1-99-03-020-06	374,657.24	-
GUARANTY DEP - GAS	1-99-03-020-04	40,000.00	-
GUARANTY DEP - COPIERS	1-99-03-020-05	7,500.00	-
GUARANTY DEP - Water	1-99-03-020-06	36,000.00	-
GUARANTY DEP-Electricity	1-99-03-020-07	423,360.00	-
LAND	1-06-01-010-00	87,500,000.00	-
OFFICE BUILDINGS	1-06-04-010-00	103,627,578.03	-
Accum. Depre. - Office Bldg	1-06-04-011-00	-	3,575,151.51
OFFICE EQUIPMENT	1-06-05-020-00	13,465,985.18	-
Accum. Depre. - Office Eqpt.	1-06-05-021-00	-	4,531,219.95
FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	-
Accum. Depre. - Furniture & Fi	1-06-07-011-00	-	1,591,088.24
IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,588,474.00	-
Accum. Depre. - IT Eqpt.	1-06-05-031-00	-	110,988,049.57
LIBRARY BOOKS	1-06-07-020-00	194,763.97	-
Accum. Depre. - Library Books	1-06-07-021-00	-	175,287.57
COMMUNICATION EQUIPMENT	1-06-05-070-00	226,000.00	-
Accum. Depre. - Comm. Eqpt.	1-06-05-071-00	-	203,399.99
SPORTS EQUIPMENT	1-06-05-130-00	685,448.00	-
Accum. Depre. - Sports Eqpt.	1-06-05-131-00	-	218,567.20
TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	-





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



February 29, 2024

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
Accum. Depre. - Technical & Sc	1-06-05-141-00	-	4,220,453.08
O M & E - Audio Visual	1-06-05-990-40	50,390.01	-
Accum Depre.-OME- Audio Visual	1-06-05-991-41	-	43,083.48
MOTOR VEHICLES	1-06-06-010-00	17,858,011.17	-
Accum. Depre. - Motor Vehicle	1-06-06-011-00	-	13,084,520.24
OTHER ASSETS	1-99-99-990-07	2,351,437.64	-
A/P-Vouchers Payable	2-01-01-010-01	-	150,968.62
A/P-Accrued Expenses - MOOE	2-01-01-010-02	-	2,372,547.65
A/P-Accrued Expenses - CAPEX	2-01-01-010-03	-	147,998.79
DUE TO OE - Payroll	2-01-01-020-01	-	5,280.00
DUE TO OE - Claims	2-01-01-020-02	-	21,662,399.21
DUE TO BIR - ITW Employees	2-02-01-010-01	-	1,321,109.91
DUE TO BIR - VAT Professionals	2-02-01-010-03	-	1,653.42
DUE TO BIR - EWT Supplrs/Servi	2-02-01-010-04	-	40,108.74
DUE to BIR - Final Vat Withhld	2-02-01-010-05	-	57,620.39
DUE TO GSIS - Gov't. Share	2-02-01-020-01	-	458,094.48
DUE TO GSIS - Employee Share	2-02-01-020-02	-	670,290.99
DUE TO GSIS - Sate Insurance	2-02-01-020-03	-	6,100.00
DUE TO GSIS - Plans	2-02-01-020-04	-	61.45
DUE TO GSIS - Loans	2-02-01-020-05	-	258,391.91
DUE TO PAG-IBIG - Gov't.Share	2-02-01-030-01	-	12,400.00
DUE TO PAG-IBIG - Employee Sha	2-02-01-030-02	-	15,450.00
DUE TO PAG-IBIG - Empl Loans	2-02-01-030-03	456.65	-
DUE TO PAG-IBIG - PAG-IBIG II	2-02-01-030-04	-	39,300.00
DUE TO PHILHEALTH - Gov't. Sha	2-02-01-040-01	-	88,374.25
DUE TO PHILHEALTH - Empl. Shar	2-02-01-040-02	-	120,172.95
DUE TO OPTNG U - RO Tubig Due	2-03-01-040-00	-	9,000.00
DUE TO OF - WASSLAI Contributn	2-03-01-050-08	48,137.50	-
DUE TO OF - WASSLAI Loans	2-03-01-050-09	-	185,388.50
DUE TO OF - Coop Capital	2-03-01-050-10	-	8,203.10
PERFORMANCE/BIDDERS BOND	2-04-01-010-00	-	597,482.01
OTHER PAYABLES	2-99-99-990-00	-	18,648,046.07
RETAINED EARNINGS	3-07-01-010-00	-	623,189,725.71
INTEREST INCOME - Bank Deposit	4-02-02-210-01	-	116,358.27
INTEREST INCOME - MVFP	4-02-02-210-02	-	1,705.55
SUBSIDY INCOME FROM NATIONAL GOV	4-03-01-01-0-00	-	27,525,000.00
SALARIES & WAGES - REGULAR	5-01-01-010-00	8,057,502.35	-
PERA	5-01-02-010-00	249,322.58	-
REPRESENTATION ALLOWANCE	5-01-02-020-00	225,750.00	-
TRANSPORTATION ALLOWANCE	5-01-02-030-00	122,590.00	-
CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	427,000.00	-
HONORARIA	5-01-02-100-00	197,000.00	-



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
February 29, 2024



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
OVERTIME AND NIGHT PAY	5-01-02-130-00	73,116.48	-
LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	944,071.71	-
PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	19,100.00	-
PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	176,251.12	-
ECC CONTRIBUTIONS	5-01-03-040-00	12,700.00	-
TRAVELLING EXP-LOCAL-Allowance	5-02-01-010-02	34,980.00	-
TRAVELLING EXP-LOCAL-Inland	5-02-01-010-04	45,175.00	-
TRAINING EXPENSES	5-02-02-010-00	41,700.00	-
SCHOLARSHIP EXPENSES	5-02-02-020-00	74,376.30	-
OFFICE SUPPLIES - Off Supplies	5-02-03-010-01	120,348.00	-
OFFICE SUPPLIES - Computer Sup	5-02-03-010-02	12,850.00	-
MAINTENANCE, SAMPLING & OTHER CC	5-02-03-070-00	15,225.50	-
GASOLINE, OIL AND LUBRICANTS	5-02-03-090-00	119,818.26	-
OTHER SUPPLIES EXPENSE	5-02-03-990-00	209,940.06	-
WATER EXPENSES	5-02-04-010-00	36,553.85	-
ELECTRICITY EXPENSES	5-02-04-020-00	175,031.34	-
POSTAGE AND DELIVERIES	5-02-05-010-00	24,125.00	-
TELEPHONE EXPENSES - MOBILE	5-02-05-020-02	25,193.89	-
INTERNET EXPENSE	5-02-05-030-00	30,000.00	-
PRINTING AND BINDING EXPENSES	5-02-99-020-00	700.00	-
REPRESENTATION EXPENSES	5-02-99-030-00	21,298.75	-
AUDITING SERVICES	5-02-11-020-00	37,767.54	-
OTHER PROF SRVCS - Others	5-02-11-990-03	1,343,424.75	-
R&M - OFFICE BUILDINGS	5-02-13-040-01	72,525.75	-
R&M - MOTOR VEHICLES	5-02-13-060-01	10,822.75	-
EXTRAORDINARY AND MISCELLANEOUS	5-02-10-030-00	38,394.69	-
MISCELLANEOUS EXPENSES	5-02-99-990-04	5,520.97	-
TAXES, DUTIES & LIC.-Veh Regis	5-02-15-010-01	5,522.00	-
INSURANCE EXP.- Vehicle Insura	5-02-15-030-01	179,380.23	-
DEPRECIATION - OFF. BLDG.	5-05-01-040-01	310,882.74	-
DEPRECIATION - OFFICE EQPT.	5-05-01-050-01	357,331.98	-
DEPRECIATION - FURN & FIXTURES	5-05-01-070-01	134,037.38	-
DEPRECIATION - IT Equipment	5-05-01-050-02	307,049.84	-
DEPRECIATION - Sports Eqpt.	5-05-01-050-07	18,523.48	-
DEPRECIATION - Technical & Sci	5-05-01-050-08	201,751.38	-
Depre. - OM&E - Audio Visual	5-05-01-050-10	755.84	-
DEPRECIATION - Motor Vehicle	5-05-01-060-01	176,378.56	-
OTHER MOOE - GAD & CULTURAL	5-02-99-990-02	87,892.10	-
TOTAL		836,485,907.52	836,485,907.52

0.00




Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
February 29, 2024



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
----------------------------	------------------	-----------	-----------

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant