



METROPOLITAN WATERWORKS & SEWERAGE SYSTEM

REGULATORY OFFICE



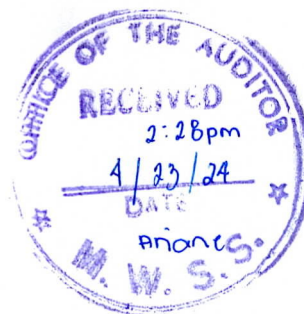
23 April 2024

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
March 31, 2024



Particulars	Note	2024	2023	Inc/(Dec.)	% 70
ASSETS					
CURRENT ASSETS					
CASH AND CASH EQUIVALENT		238,366,452.67	380,988,481.90	(142,622,029.23)	-37%
RECEIVABLES		193,849,010.13	450,373,733.33	(256,524,723.20)	-57%
INVENTORIES		-	-	-	0%
Total Current Assets		432,215,462.80	831,362,215.23	(399,146,752.43)	-48%
NON-CURRENT ASSETS					
PREPAYMENTS		(58,205.06)	281,236.60	(339,441.66)	-121%
PROPERTY, PLANT AND EQUIPMENT		245,792,133.05	158,898,720.84	86,893,412.21	55%
OTHER RECEIVABLES		-	-	-	0%
INVESTMENTS		-	-	-	0%
OTHER ASSETS		3,450,079.88	4,099,700.77	(649,620.89)	-16%
Total Non-Current Assets		249,184,007.87	163,279,658.21	85,904,349.66	53%
TOTAL ASSETS		681,399,470.67	994,641,873.44	(313,242,402.77)	-31%
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
PAYABLE ACCOUNTS		23,032,077.35	33,088,045.95	(10,055,968.60)	-30%
INTER-AGENCY PAYABLES		3,182,329.44	872,569.69	2,309,759.75	265%
INTRA-AGENCY PAYABLES		154,101.00	162,921.00	(8,820.00)	-5%
OTHER LIABILITY ACCOUNTS		19,245,528.08	1,261,566.42	17,983,961.66	1426%
LOANS PAYABLE - CURRENT		-	-	-	0%
Total Current Liabilities		45,614,035.87	35,385,103.06	10,228,932.81	29%
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		623,268,350.71	986,211,550.11	(362,943,199.40)	-37%
NET INCOME		12,517,084.09	(26,954,779.73)	39,471,863.82	-146%
Total Government Equity		635,785,434.80	959,256,770.38	(323,471,335.58)	-34%
TOTAL LIABILITIES AND EQUITY		681,399,470.67	994,641,873.44	(313,242,402.77)	-31%

Prepared and Certified Correct by:

SIR GIL P. MARAVILLA
Chief Corporate Accountant

Recommending Approval:

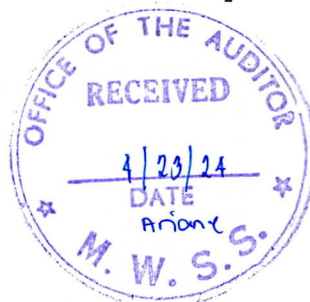
CLAUDINE B. OROCIO - ISORENA
DA Admin & Legal Affairs

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 31 March 2024



	Note	2024	2023	Inc/(Dec.)	%
REVENUES					
CONCESSION FEES		-	-	-	0%
EXPENSES					
Personnel Services		15,679,963.23	17,435,966.20	(1,756,002.97)	-10%
Maintenance & Other Operating Expenses		10,959,541.79	16,837,722.19	(5,878,180.40)	-35%
Non-Cash - Depreciation Expense		2,259,291.11	1,976,862.84	282,428.27	14%
Financial Expenses		-	-	-	0%
TOTAL EXPENSES		28,898,796.13	36,250,551.23	(7,351,755.10)	-20%
INCOME/(LOSS) FROM OPERATIONS		(28,898,796.13)	(36,250,551.23)	7,351,755.10	-20%
D/DEDUCT:					
OTHER INCOME		41,415,880.22	9,295,771.50	32,120,108.72	346%
INTEREST INCOME - Bank Deposit		116,358.27	270,921.86	(154,563.59)	-57%
INTEREST INCOME - MVFP		2,521.95	32,868.81	(30,346.86)	-92%
MISCELLANEOUS INCOME		10,000.00	8,991,980.83	(8,981,980.83)	-100%
GAIN/LOSS ON FOREX		-	-	-	0%
SUBSIDY FROM NATIONAL GOVERNMENT		41,287,000.00	-	41,287,000.00	0%
NET INCOME/(LOSS)		12,517,084.09	(26,954,779.73)	39,471,863.82	-146%

Prepared and Certified Correct by:

SIR GIL P. MARAVILLA

Chief Corporate Accountant

Noted by:

RAMON A. JAVIER

DM for Administration

Recommending Approval:

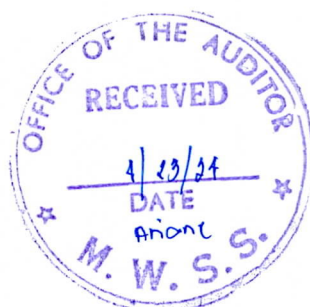
CLAUDINE B. OROCIO - ISORENA

DA Admin & Legal Affairs

APPROVED:

PATRICK LESTER N. TY

Chief Regulator



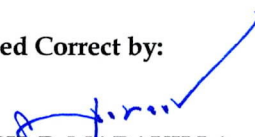


Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF CHANGES IN GOVERNMENT EQUITY
For the month ended 31 March 2024



	<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't/ Allocated cost/ Errors	66,547.40	(19,000.00)	85,547.40	-450%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
ADJUSTED RETAINED EARNINGS	623,268,350.71	986,211,550.11	(362,943,199.40)	-37%
Plus: Net Income	12,517,084.09	(26,954,779.73)	39,471,863.82	-146%
Less: Reserved - Appropriation for contingencies	-	-		0%
RETAINED EARNINGS - Ending Balance	635,785,434.80	959,256,770.38	(323,471,335.58)	-34%

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, 2024

	<u>For the Month</u>	<u>Year-to-Date</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipt of Government Subsidy	13,762,000.00	41,297,000.00
Other Collections	45,233.70	96,995.78
Payment of Borrowing Cost	-	-
Payment of Personnel Cost	(5,175,558.99)	(15,679,963.23)
Payment of MOOE	(9,266,007.87)	(29,119,533.36)
Payment of Prior years Salary Adjustments	-	(4,305,872.83)
Net Cash Generated from Operating Activities	(634,333.16)	(7,711,373.64)
CASH FLOWS FROM INVESTING ACTIVITIES		
Matured Investments	-	759,281.51
Investments	-	-
Release of Retention Money MRRM	-	-
Capital Expenditures	-	-
Net Cash provided by Investing Activities	-	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	(634,333.16)	(6,952,092.13)
CASH AND CASH EQUIVALENTS BEGINNING BALANCES	239,000,785.83	245,318,544.80
CASH AND CASH EQUIVALENT ENDING BALANCES	238,366,452.67	238,366,452.67
		238,366,452.67

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





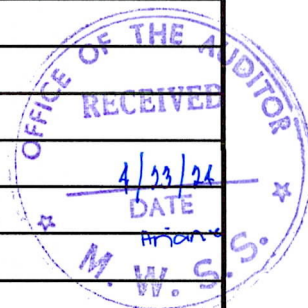
MWSS - REGULATORY OFFICE

TRIAL BALANCE

March 31, 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	55,324,992.54	
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	1,908,930.14	
LOANS RECEIVABLE -OTHERS	1-03-01-990-00	32,003,101.93	
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	87,649.66	
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. Depr. - Office Bldg	1-06-04-011-00		3,730,592.88
OFFICE EQUIPMENT	1-06-05-020-00	13,465,985.18	
Accum. Depr. - Office Eqpt.	1-06-05-021-00		4,709,885.94
FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	
Accum. Depr. - Furniture & Fi	1-06-07-011-00		1,658,106.93
IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,588,474.00	
Accum. Depr. - IT Eqpt.	1-06-05-031-00		111,141,574.49
LIBRARY BOOKS	1-06-07-020-00	194,763.97	
Accum. Depr. - Library Books	1-06-07-021-00		175,287.57
COMMUNICATION EQUIPMENT	1-06-05-070-00	226,000.00	
Accum. Depr. - Comm. Eqpt.	1-06-05-071-00		203,399.99
SPORTS EQUIPMENT	1-06-05-130-00	685,448.00	
Accum. Depr. - Sports Eqpt.	1-06-05-131-00		227,828.94
TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	
Accum. Depr. - Technical & Sc	1-06-05-141-00		4,320,553.08
OTHER MACHINERIES AND EQUIPMENT	1-06-05-990-00	50,390.01	
Accum Depr.-OME	1-06-05-991-32		43,461.40
MOTOR VEHICLES	1-06-06-010-00	17,858,011.17	
Accum. Depr. - Motor Vehicle	1-06-06-011-00		13,172,709.52
ACCOUNTS PAYABLE	2-01-01-010-00		2,503,249.63





MWSS - REGULATORY OFFICE

TRIAL BALANCE

March 31, 2024



Account Description			BALANCES	
	DUE TO OFFICERS & EMPLOYEES	2-01-01-020-00		20,528,827.72
	DUE TO BIR	2-02-01-010-00		1,372,679.39
	DUE TO GSIS	2-02-01-020-00		1,512,898.75
	DUE TO PAG-IBIG	2-02-01-030-00		71,398.01
	DUE TO PHILHEALTH	2-02-01-040-00		225,353.29
	DUE TO OPERATING UNITS	2-03-01-040-00		9,000.00
	DUE TO OTHER FUNDS	2-03-01-050-00		145,101.00
	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		623,268,350.71
	INTEREST INCOME	4-02-02-210-00		118,880.22
	BSIDY FROM NATIONAL GOVERNMENT	4-03-01-01-0-00		41,287,000.00
	SALARIES & WAGES - REGULAR	5-01-01-010-00	12,270,551.19	
	PERA	5-01-02-010-00	372,322.58	
	REPRESENTATION ALLOWANCE	5-01-02-020-00	336,750.00	
	TRANSPORTATION ALLOWANCE	5-01-02-030-00	181,910.00	
	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	139,558.66	
	LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	1,417,739.77	
	PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	31,300.00	
	PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	267,031.03	
	ECC CONTRIBUTIONS	5-01-03-040-00	18,800.00	
	TRAVELLING EXP - Local	5-02-01-010-01	92,155.00	
	TRAINING EXPENSES	5-02-02-010-00	129,284.00	
	SCHOLARSHIP EXPENSES	5-02-02-020-00	74,376.30	
	OFFICE SUPPLIES	5-02-03-010-00	226,168.00	
	MAINTENANCE, SAMPLING & OTHER C	5-02-03-070-00	40,425.50	
	GASOLINE, OIL AND LUBRICANTS	5-02-03-090-00	243,702.46	
	OTHER SUPPLIES EXPENSE	5-02-03-990-00	209,940.06	
	WATER EXPENSES	5-02-04-010-00	73,521.80	
	ELECTRICITY EXPENSE	5-02-04-020-00	372,547.72	
	POSTAGE AND DELIVERIES	5-02-05-010-00	24,125.00	
	TELEPHONE EXPENSES - MOBILE	5-02-05-020-02	57,287.89	
	INTERNET EXPENSE	5-02-05-030-00	60,000.00	
	PRINTING AND BINDING EXPENSES	5-02-99-020-00	94,700.00	
	REPRESENTATION EXPENSES	5-02-99-030-00	21,298.75	
	AUDITING SERVICES	5-02-11-020-00	57,550.54	
	OTHER PROFESSIONAL SERVICES	5-02-11-990-00	2,077,750.46	



MWSS - REGULATORY OFFICE

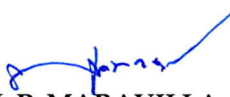
TRIAL BALANCE

March 31, 2024



Account Description		BALANCES	
R&M - OFFICE BUILDINGS	5-02-13-040-01	75,385.75	
R&M - MOTOR VEHICLES	5-02-13-060-01	48,383.46	
EXTRAORDINARY & MISCELLANEOUS EXPENSES	5-02-10-030-00	61,199.44	
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	269,050.84	
Depreciation - Office Buildings	5-05-01-040-01	466,324.11	
Depreciation - Office Equipment	5-05-01-050-01	535,997.97	
Depreciation - Furniture and Fixtures	5-05-01-070-01	201,056.07	
Depreciation - IT Equipment	5-05-01-050-02	460,574.76	
Depreciation - Sports Equipment	5-05-01-050-07	27,785.22	
Depreciation - Technical and Scientific Equipment	5-05-01-050-08	301,851.38	
Depreciation - Other Machineries and Equipment	5-05-01-050-09	1,133.76	
Depreciation - Motor Vehicles	5-05-01-060-01	264,567.84	-
OTHER MOOE	5-02-99-990-00	141,985.85	
Totals		849,827,522.26	849,827,522.26
		-	

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant

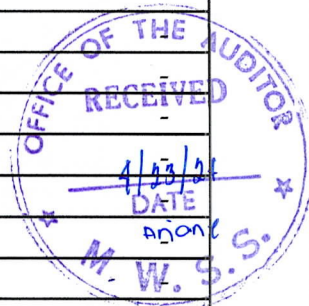


Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE



March 31, 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	12,929,193.03	-
CASH CIB-LC, C/ A-LBP MVFP/MPLP	1-01-02-020-03	14,067,435.65	-
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	27,057,390.11	-
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	629,782.48	-
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	32,003,101.93	-
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	87,649.66	-
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	-	3,730,592.88
OFFICE EQUIPMENT	1-06-05-020-00	13,465,985.18	-
Accum. Depre. - Office Eqpt.	1-06-05-021-00	-	4,709,885.94
FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	-
Accum. Depre. - Furniture & Fi	1-06-07-011-00	-	1,658,106.93
IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,588,474.00	-
Accum. Depre. - IT Eqpt.	1-06-05-031-00	-	111,141,574.49
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	-	227,828.94
TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	-





Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
March 31, 2024



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
Accum. Depre. - Technical & Sc	1-06-05-141-00	-	4,320,553.08
O M & E - Audio Visual	1-06-05-990-40	50,390.01	-
Accum Depre.-OME- Audio Visual	1-06-05-991-41	-	43,461.40
MOTOR VEHICLES	1-06-06-010-00	17,858,011.17	-
Accum. Depre. - Motor Vehicle	1-06-06-011-00	-	13,172,709.52
OTHER ASSETS	1-99-99-990-07	2,351,437.64	-
A/P-Vouchers Payable	2-01-01-010-01	-	263,192.55
A/P-Accrued Expenses - MOOE	2-01-01-010-02	-	2,092,058.29
A/P-Accrued Expenses - CAPEX	2-01-01-010-03	-	147,998.79
DUE TO OE - Payroll	2-01-01-020-01	-	120,609.77
DUE TO OE - Claims	2-01-01-020-02	-	20,408,217.95
DUE TO BIR - ITW Employees	2-02-01-010-01	-	912,289.09
DUE TO BIR - VAT Professionals	2-02-01-010-03	-	1,653.42
DUE TO BIR - EWT Supplrs/Servi	2-02-01-010-04	-	143,814.36
DUE to BIR - Final Vat Withhld	2-02-01-010-05	-	314,922.52
DUE TO GSIS - Gov't. Share	2-02-01-020-01	-	473,668.06
DUE TO GSIS - Employee Share	2-02-01-020-02	-	756,248.77
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	-	276,820.47
DUE TO PAG-IBIG - Gov't.Share	2-02-01-030-01	-	12,200.00
DUE TO PAG-IBIG - Employee Sha	2-02-01-030-02	-	15,150.00
DUE TO PAG-IBIG - Empl Loans	2-02-01-030-03	-	1,748.01
DUE TO PAG-IBIG - PAG-IBIG II	2-02-01-030-04	-	42,300.00
DUE TO PHILHEALTH - Gov't. Sha	2-02-01-040-01	-	91,504.91
DUE TO PHILHEALTH - Empl. Shar	2-02-01-040-02	-	133,848.38
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	48,087.50	-
DUE TO OF - WASSLAI Loans	2-03-01-050-09	-	185,388.50
DUE TO OF - Coop Capital	2-03-01-050-10	-	7,800.00
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	-	623,268,350.71
INTEREST INCOME - Bank Deposit	4-02-02-210-01	-	116,358.27
INTEREST INCOME - MVFP	4-02-02-210-02	-	2,521.95
SUBSIDY INCOME FROM NATIONAL GOV	4-03-01-01-0-00	-	41,287,000.00
SALARIES & WAGES - REGULAR	5-01-01-010-00	12,270,551.19	-
PERA	5-01-02-010-00	372,322.58	-
REPRESENTATION ALLOWANCE	5-01-02-020-00	336,750.00	-
TRANSPORTATION ALLOWANCE	5-01-02-030-00	181,910.00	-
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



March 31, 2024

Account Description	Acct Code	Dr	Cr
OVERTIME AND NIGHT PAY	5-01-02-130-00	139,558.66	-
LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	1,417,739.77	-
PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	31,300.00	-
PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	267,031.03	-
ECC CONTRIBUTIONS	5-01-03-040-00	18,800.00	-
TRAVELLING EXP-LOCAL-Allowance	5-02-01-010-02	46,980.00	-
TRAVELLING EXP-LOCAL-Inland	5-02-01-010-04	45,175.00	-
TRAINING EXPENSES	5-02-02-010-00	129,284.00	-
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	105,820.00	-
MAINTENANCE, SAMPLING & OTHER CC	5-02-03-070-00	40,425.50	-
GASOLINE, OIL AND LUBRICANTS	5-02-03-090-00	243,702.46	-
OTHER SUPPLIES EXPENSE	5-02-03-990-00	209,940.06	-
WATER EXPENSES	5-02-04-010-00	73,521.80	-
ELECTRICITY EXPENSES	5-02-04-020-00	372,547.72	-
POSTAGE AND DELIVERIES	5-02-05-010-00	24,125.00	-
TELEPHONE EXPENSES - MOBILE	5-02-05-020-02	57,287.89	-
INTERNET EXPENSE	5-02-05-030-00	60,000.00	-
PRINTING AND BINDING EXPENSES	5-02-99-020-00	94,700.00	-
REPRESENTATION EXPENSES	5-02-99-030-00	21,298.75	-
AUDITING SERVICES	5-02-11-020-00	57,550.54	-
OTHER PROF SRVCS - Others	5-02-11-990-03	2,077,750.46	-
R&M - OFFICE BUILDINGS	5-02-13-040-01	75,385.75	-
R&M - MOTOR VEHICLES	5-02-13-060-01	48,383.46	-
EXTRAORDINARY AND MISCELLANEOUS	5-02-10-030-00	61,199.44	-
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	269,050.84	-
DEPRECIATION - OFF. BLDG.	5-05-01-040-01	466,324.11	-
DEPRECIATION - OFFICE EQPT.	5-05-01-050-01	535,997.97	-
DEPRECIATION - FURN & FIXTURES	5-05-01-070-01	201,056.07	-
DEPRECIATION - IT Equipment	5-05-01-050-02	460,574.76	-
DEPRECIATION - Sports Eqpt.	5-05-01-050-07	27,785.22	-
DEPRECIATION - Technical & Sci	5-05-01-050-08	301,851.38	-
Depre. - OM&E - Audio Visual	5-05-01-050-10	1,133.76	-
DEPRECIATION - Motor Vehicle	5-05-01-060-01	264,567.84	-
OTHER MOOE - GAD & CULTURAL	5-02-99-990-02	141,985.85	-
TOTAL		849,875,609.76	849,875,609.76

0.00




Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
March 31, 2024



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
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Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant