



METROPOLITAN WATERWORKS & SEWERAGE SYSTEM

REGULATORY OFFICE



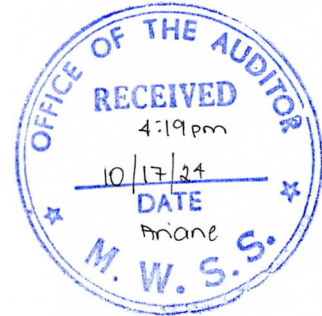
17 October 2024

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 Third Quarter Financial Statements (FS)

Dear **Auditor Antonis**:

The MWSS Regulatory Office respectfully submits the following documents, to wit:

- July 2024 FS including attachments;
- August 2024 FS including attachments;
- September 2024 FS including attachments;
- Soft Copy (CD) CY 2024 Third Quarter FS; and
- Bank Reconciliations for the period July to September 2024

Thank you very much.

Respectfully yours,

RAMON A. JAVIER

Manager, Administration Dept.



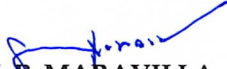


Republic of the Philippines
MWSS - REGULATORY OFFICE
BALANCE SHEET
August 31, 2024




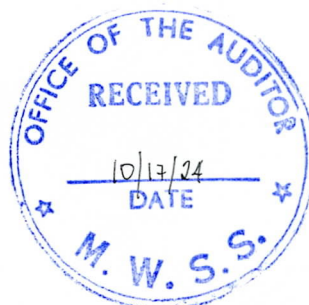
Particulars	Note	2024	2023	Inc/(Dec.)	%
ASSETS					
CURRENT ASSETS					
CASH AND CASH EQUIVALENT		262,255,225.28	327,184,537.96	(64,929,312.68)	-20%
RECEIVABLES		195,710,100.13	193,759,294.67	1,950,805.46	1%
INVENTORIES		-	-	-	0%
Total Current Assets		457,965,325.41	520,943,832.63	(62,978,507.22)	-12%
NON-CURRENT ASSETS					
PREPAYMENTS		417,923.13	686,414.39	(268,491.26)	-39%
PROPERTY, PLANT AND EQUIPMENT		242,085,588.50	160,311,030.22	81,774,558.28	51%
OTHER RECEIVABLES		-	-	-	0%
INVESTMENTS		-	-	-	0%
OTHER ASSETS		3,450,079.88	3,740,612.14	(290,532.26)	-8%
Total Non-Current Assets		245,953,591.51	164,738,056.75	81,215,534.76	49%
TOTAL ASSETS		703,918,916.92	685,681,889.38	18,237,027.54	3%
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
PAYABLE ACCOUNTS		19,691,158.76	32,003,731.04	(12,312,572.28)	-38%
INTER-AGENCY PAYABLES		3,029,816.92	2,295,503.24	734,313.68	32%
INTRA-AGENCY PAYABLES		165,907.50	175,898.00	(9,990.50)	-6%
OTHER LIABILITY ACCOUNTS		19,245,528.08	19,245,528.08	-	0%
LOANS PAYABLE - CURRENT		-	-	-	0%
Total Current Liabilities		42,132,411.26	53,720,660.36	(11,588,249.10)	-22%
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		625,170,565.24	722,002,278.53	(96,831,713.29)	-13%
NET INCOME		36,615,940.42	(90,041,049.51)	126,656,989.93	-141%
Total Government Equity		661,786,505.66	631,961,229.02	29,825,276.64	5%
TOTAL LIABILITIES AND EQUITY		703,918,916.92	685,681,889.38	18,237,027.54	3%

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 August 2024

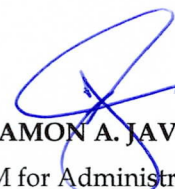


	Note	2024	2023	Inc/(Dec.)	%
REVENUES					
CONCESSION FEES		-	-	-	0%
EXPENSES					
Personnel Services		49,424,395.19	48,903,856.39	520,538.80	1%
Maintenance & Other Operating Expenses		23,916,154.83	36,814,280.51	(12,898,125.68)	-35%
Non-Cash - Depreciation Expense		5,965,835.66	5,415,755.42	550,080.24	10%
Financial Expenses		-	-	-	0%
TOTAL EXPENSES		79,306,385.68	91,133,892.32	(11,827,506.64)	-13%
INCOME/(LOSS) FROM OPERATIONS		(79,306,385.68)	(91,133,892.32)	11,827,506.64	-13%
ADD/DEDUCT:					
OTHER INCOME		115,922,326.10	1,092,842.81	114,829,483.29	10507%
INTEREST INCOME - Bank Deposit		492,783.92	1,034,135.02	(541,351.10)	-52%
INTEREST INCOME - MVFP		5,542.18	48,040.71	(42,498.53)	-88%
MISCELLANEOUS INCOME		20,000.00	10,667.08	9,332.92	87%
GAIN/LOSS ON FOREX		-	-	-	0%
SUBSIDY FROM NATIONAL GOVERNMENT		115,404,000.00	-	115,404,000.00	0%
NET INCOME/(LOSS)		36,615,940.42	(90,041,049.51)	126,656,989.93	-141%

Prepared and Certified Correct by:


SIR GIL P. MARAVILLA
Chief Corporate Accountant

Noted by:


RAMON A. JAVIER
DM for Administration

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CLAUDINE B. OROCIO - ISORENA
DA Admin & Legal Affairs

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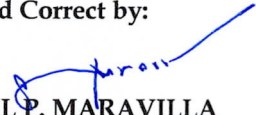


Republic of the Philippines
MWSS - REGULATORY OFFICE
STATEMENT OF CHANGES IN GOVERNMENT EQUITY
For the month ended 31 August 2024



	<u>2024</u>	<u>2023</u>	<u>Inc/(Dec.)</u>	<u>%</u>
RETAINED EARNINGS - Beg. Balance	623,201,803.31	977,238,569.28	(354,036,765.97)	-36%
Adjustments:				
Dividends Paid -	-	-		0%
Prior Years/ Adj/ Allocated cost/Errors	1,968,761.93	(255,236,290.75)	257,205,052.68	-101%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
ADJUSTED RETAINED EARNINGS	625,170,565.24	722,002,278.53	(96,831,713.29)	-13%
Add: Net Income	36,615,940.42	(90,041,049.51)	126,656,989.93	-141%
Less: Reserved - Appropriation for contingencies	-	-		0%
RETAINED EARNINGS - Ending Balance	661,786,505.66	631,961,229.02	29,825,276.64	5%

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, 2024



	<u>For the Month</u>	<u>Year-to-Date</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipt of Government Subsidy	12,843,000.00	115,414,000.00
Other Collections	46,661.00	560,770.00
Payment of Borrowing Cost	-	-
Payment of Personnel Cost	(7,638,323.33)	(49,424,395.19)
Payment of MOOE	(3,756,785.28)	(46,455,849.07)
Payment of Prior years Salary Adjustments	-	(4,305,872.83)
Net Cash Generated from Operating Activities	1,494,552.39	15,788,652.91
CASH FLOWS FROM INVESTING ACTIVITIES		
Matured Investments	164,468.89	1,148,027.57
Investments	-	-
Release of Retention Money MRRM	-	-
Capital Expenditures	-	-
Net Cash provided by Investing Activities	164,468.89	1,148,027.57
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	1,659,021.28	16,936,680.48
CASH AND CASH EQUIVALENTS BEGINNING BALANCES	260,596,204.00	245,318,544.80
CASH AND CASH EQUIVALENT ENDING BALANCES	262,255,225.28	262,255,225.28
		262,255,225.28

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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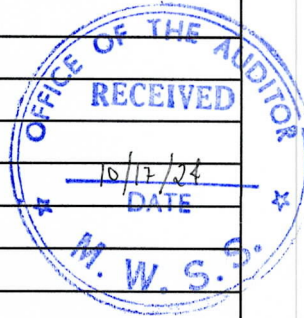




MWSS - REGULATORY OFFICE
TRIAL BALANCE
August 31, 2024



Account Description		BALANCES	
ASSETS			
CURRENT ASSETS			
CASH			
PETTY CASH FUND	1-01-01-020-00	126,000.00	
CASH CIB-LC, Current Account	1-01-02-020-00	78,825,019.09	
CASH CIB-LC, Time Deposits	1-01-05-020-00	183,040,822.73	
CASH CIB-FC, TIME DEPOSITS	1-01-05-030-00	263,383.46	
RECEIVABLES			
DUE FROM OFFICERS AND EMPLOYEES	1-03-05-020-00	2,134,376.90	
LOANS RECEIVABLE -OTHERS	1-03-01-990-00	31,908,326.40	
INTRA-AGENCY RECEIVABLES			
RECEIVABLE - DISALLOWANCES	1-03-05-010-00	161,384,392.56	
OTHER RECEIVABLES	1-03-05-990-00	283,004.27	
PREPAYMENTS			
PREPAID INSURANCE	1-99-02-050-00	563,777.85	
OTHER PREPAID EXPENSES	1-99-02-990-00	-	145,854.72
OTHER ASSETS			
GUARANTY DEPOSITS	1-99-03-020-00	1,098,642.24	
OTHER ASSETS - UNSERVICEABLE	1-99-99-990-07	2,351,437.64	
PROPERTY, PLANT AND EQUIPMENT			
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		4,507,799.73
OFFICE EQUIPMENT	1-06-05-020-00	13,465,985.18	
Accum. Depre. - Office Eqpt.	1-06-05-021-00		5,603,215.89
FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	
Accum. Depre. - Furniture & Fi	1-06-07-011-00		1,993,200.38
IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,588,474.00	
Accum. Depre. - IT Eqpt.	1-06-05-031-00		111,852,844.09
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		274,137.64
TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	
Accum. Depre. - Technical & Sc	1-06-05-141-00		4,821,053.08
OTHER MACHINERIES AND EQUIPMENT	1-06-05-990-00	50,390.01	
Accum Depre.-OME	1-06-05-991-32		45,351.00
MOTOR VEHICLES	1-06-06-010-00	17,858,011.17	
Accum. Depre. - Motor Vehicle	1-06-06-011-00		13,613,655.92





MWSS - REGULATORY OFFICE
TRIAL BALANCE
August 31, 2024



Account Description		BALANCES	
LIABILITIES			
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
ACCOUNTS PAYABLE	2-01-01-010-00		1,951,575.51
DUE TO OFFICERS & EMPLOYEES	2-01-01-020-00		17,739,583.25
INTER-AGENCY PAYABLES			
DUE TO BIR	2-02-01-010-00		1,216,669.53
DUE TO GSIS	2-02-01-020-00		1,519,572.39
DUE TO PAG-IBIG	2-02-01-030-00		64,752.10
DUE TO PHILHEALTH	2-02-01-040-00		228,822.90
INTRA-AGENCY PAYABLES			
DUE TO OPERATING UNITS	2-03-01-040-00		11,000.00
DUE TO OTHER FUNDS	2-03-01-050-00		154,907.50
OTHER LIABILITY ACCOUNTS			
PERFORMANCE/BIDDERS BOND	2-04-01-010-00		597,482.01
OTHER PAYABLES	2-99-99-990-00		18,648,046.07
GOVERNMENT EQUITY			
RETAINED EARNINGS	3-07-01-010-00		625,170,565.24
REVENUES			
INTEREST INCOME	4-02-02-210-00		498,326.10
SUBSIDY FROM NATIONAL GOVERNMENT	4-03-01-01-0-00		115,404,000.00
MISC. INCOME	4-06-03-990-00	-	20,000.00
EXPENSES			
PERSONNEL SERVICES			
SALARIES & WAGES - REGULAR	5-01-01-010-00	34,487,020.33	
PERA	5-01-02-010-00	1,027,496.77	
REPRESENTATION ALLOWANCE	5-01-02-020-00	925,500.00	
TRANSPORTATION ALLOWANCE	5-01-02-030-00	512,500.00	
CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	441,000.00	
OTHER BONUSES & ALLOWANCES	5-01-02-990-00	4,233,776.00	
HONORARIA	5-01-02-100-00	197,000.00	
LONGEVITY PAY	5-01-02-120-00	5,000.00	
OVERTIME AND NIGHT PAY	5-01-02-130-00	457,190.94	
LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	3,952,315.70	
PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	95,700.00	
PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	747,684.89	
ECC CONTRIBUTIONS	5-01-03-040-00	51,200.00	
TERMINAL LEAVE BENEFITS	5-01-04-030-00	209,159.48	
LOYALTY AWARD BENEFITS	5-01-02-120-01	20,000.00	
MAINT. & OTHER OPERATING EXPENSES			
TRAVELLING EXP - Local	5-02-01-010-01	605,324.68	



MWSS - REGULATORY OFFICE
TRIAL BALANCE
August 31, 2024



Account Description		BALANCES		
	TRAINING EXPENSES	5-02-02-010-00	648,212.68	
	SCHOLARSHIP EXPENSES	5-02-02-020-00	729,559.19	
	OFFICE SUPPLIES	5-02-03-010-00	448,595.61	
	MAINTENANCE, SAMPLING & OTHER CONSUMABLES	5-02-03-070-00	139,101.10	
	GASOLINE, OIL AND LUBRICANTS	5-02-03-090-00	972,987.78	
	OTHER SUPPLIES EXPENSE	5-02-03-990-00	359,933.58	
	WATER EXPENSES	5-02-04-010-00	209,034.33	
	ELECTRICITY EXPENSE	5-02-04-020-00	1,421,351.34	
	POSTAGE AND DELIVERIES	5-02-05-010-00	37,045.00	
	TELEPHONE EXPENSES - MOBILE	5-02-05-020-02	271,027.90	
	INTERNET EXPENSE	5-02-05-030-00	210,000.00	
	ADVERTISING EXPENSES	5-02-99-010-00	300,934.00	
	PRINTING AND BINDING EXPENSES	5-02-99-020-00	97,540.00	
	REPRESENTATION EXPENSES	5-02-99-030-00	132,206.75	
	SUBSCRIPTION EXPENSES	5-02-99-070-00	729,631.00	
	AUDITING SERVICES	5-02-11-020-00	247,115.19	
	CONSULTANCY	5-02-11-030-00	5,911,360.00	
	JANITORIAL SERVICES	5-02-12-020-00	884,818.07	
	OTHER PROFESSIONAL SERVICES	5-02-11-990-00	7,151,895.92	
	R&M - OFFICE BUILDINGS	5-02-13-040-01	83,614.50	
	R&M - MOTOR VEHICLES	5-02-13-060-01	377,076.77	
	EXTRAORDINARY & MISCELLANEOUS EXPENSES	5-02-10-030-00	343,706.67	
	MISCELLANEOUS EXPENSES	5-02-99-990-04	12,118.97	
	TAXES, DUTIES AND LICENSES	5-02-15-010-00	19,922.00	
	FIDELITY BOND PREMIUMS	5-02-15-020-00	37,500.00	
	Insurance Expenses	5-02-15-030-00	724,141.78	
	Depreciation - Office Buildings	5-05-01-040-01	1,243,530.96	
	Depreciation - Office Equipment	5-05-01-050-01	1,429,327.92	
	Depreciation - Furniture and Fixtures	5-05-01-070-01	536,149.52	
	Depreciation - IT Equipment	5-05-01-050-02	1,171,844.36	
	Depreciation - Sports Equipment	5-05-01-050-07	74,093.92	
	Depreciation - Technical and Scientific Equipment	5-05-01-050-08	802,351.38	
	Depreciation - Other Machineries and Equipment	5-05-01-050-09	3,023.36	
	Depreciation - Motor Vehicles	5-05-01-060-01	705,514.24	-
	OTHER MOOE	5-02-99-990-00	789,013.34	
	Totals		926,461,102.61	926,461,102.61

Prepared by:

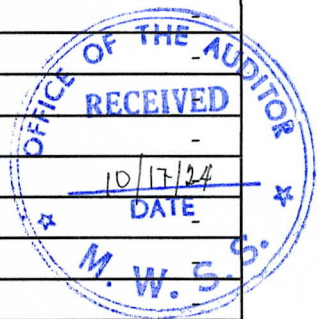

SIR GIL P. MARAVILLA
Chief Corp. Accountant



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
August 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	8,258,851.59	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	1-01-02-020-03	14,168,075.48	-
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	55,127,118.27	-
CASH CIB-LC, TD - LBP Special	1-01-05-020-02	183,040,822.73	-
CASH CIB-FC, SA - LBP Dollars	1-01-05-030-01	263,383.46	-
DUE FROM OE - Cash Advance	1-99-01-030-00	855,229.24	-
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	31,908,326.40	-
RECEIVABLE - Disallowances	1-03-05-010-00	161,384,392.56	-
OTHER RECEIVABLES	1-03-05-990-00	283,004.27	-
PREPAID INSURANCE	1-99-02-050-00	563,777.85	-
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	-	4,507,799.73
OFFICE EQUIPMENT	1-06-05-020-00	13,465,985.18	-
Accum. Depre. - Office Eqpt.	1-06-05-021-00	-	5,603,215.89
FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	-
Accum. Depre. - Furniture & Fi	1-06-07-011-00	-	1,993,200.38
IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,588,474.00	-
Accum. Depre. - IT Eqpt.	1-06-05-031-00	-	111,852,844.09
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	-	274,137.64
TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	-





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



August 31, 2024

Account Description	Acct Code	Dr	Cr
Accum. Depre. - Technical & Sc	1-06-05-141-00	-	4,821,053.08
O M & E - Audio Visual	1-06-05-990-40	50,390.01	-
Accum Depre.-OME- Audio Visual	1-06-05-991-41	-	45,351.00
MOTOR VEHICLES	1-06-06-010-00	17,858,011.17	-
Accum. Depre. - Motor Vehicle	1-06-06-011-00	-	13,613,655.92
OTHER ASSETS	1-99-99-990-07	2,351,437.64	-
A/P-Vouchers Payable	2-01-01-010-01	-	298,617.18
A/P-Accrued Expenses - MOOE	2-01-01-010-02	-	1,536,183.29
A/P-Accrued Expenses - CAPEX	2-01-01-010-03	-	116,775.04
DUE TO OE - Payroll	2-01-01-020-01	-	5,280.10
DUE TO OE - Claims	2-01-01-020-02	-	17,734,303.15
DUE TO BIR - ITW Employees	2-02-01-010-01	-	1,134,556.87
DUE TO BIR - VAT Professionals	2-02-01-010-03	-	1,653.42
DUE TO BIR - EWT Supplrs/Servi	2-02-01-010-04	-	34,556.98
DUE to BIR - Final Vat Withhld	2-02-01-010-05	-	45,902.26
DUE TO GSIS - Gov't. Share	2-02-01-020-01	-	452,411.81
DUE TO GSIS - Employee Share	2-02-01-020-02	-	762,225.15
DUE TO GSIS - Sate Insurance	2-02-01-020-03	-	6,500.00
DUE TO GSIS - Plans	2-02-01-020-04	-	61.45
DUE TO GSIS - Loans	2-02-01-020-05	-	298,373.98
DUE TO PAG-IBIG - Gov't.Share	2-02-01-030-01	-	13,000.00
DUE TO PAG-IBIG - Employee Sha	2-02-01-030-02	-	16,050.00
DUE TO PAG-IBIG - Empl Loans	2-02-01-030-03	-	8,902.10
DUE TO PAG-IBIG - PAG-IBIG II	2-02-01-030-04	-	26,800.00
DUE TO PHILHEALTH - Gov't. Sha	2-02-01-040-01	-	92,551.75
DUE TO PHILHEALTH - Empl. Shar	2-02-01-040-02	-	136,271.15
DUE TO OPTNG U - RO Tubig Due	2-03-01-040-00	-	11,000.00
DUE TO OF - WASSLAI Contributn	2-03-01-050-08	39,827.50	-
DUE TO OF - WASSLAI Loans	2-03-01-050-09	-	186,649.50
DUE TO OF - Coop Capital	2-03-01-050-10	-	8,085.50
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	-	625,170,565.24
INTEREST INCOME - Bank Deposit	4-02-02-210-01	-	492,783.92
INTEREST INCOME - MVFP	4-02-02-210-02	-	5,542.18
SUBSIDY INCOME FROM NATIONAL GOV	4-03-01-01-0-00	-	115,404,000.00
MISCELLANEOUS INCOME	4-06-03-990-00	-	20,000.00
SALARIES & WAGES - REGULAR	5-01-01-010-00	34,487,020.33	-
PERA	5-01-02-010-00	1,027,496.77	-
REPRESENTATION ALLOWANCE	5-01-02-020-00	925,500.00	-
TRANSPORTATION ALLOWANCE	5-01-02-030-00	512,500.00	-



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



August 31, 2024

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	441,000.00	-
OTHER BONUSES & ALL - Others	5-01-02-990-01	4,233,776.00	-
HONORARIA	5-01-02-100-00	197,000.00	-
LONGEVITY PAY	5-01-02-120-00	5,000.00	-
OVERTIME AND NIGHT PAY	5-01-02-130-00	457,190.94	-
LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	3,952,315.70	-
PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	95,700.00	-
PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	747,684.89	-
ECC CONTRIBUTIONS	5-01-03-040-00	51,200.00	-
TERMINAL LEAVE BENEFITS	5-01-04-030-00	209,159.48	-
LOYALTY AWARD BENEFITS	5-01-02-120-01	20,000.00	-
TRAVELLING EXP-LOCAL-Allowance	5-02-01-010-02	303,840.00	-
TRAVELLING EXP-LOCAL-Air&Sea	5-02-01-010-03	115,508.18	-
TRAVELLING EXP-LOCAL-Inland	5-02-01-010-04	185,976.50	-
TRAINING EXPENSES	5-02-02-010-00	648,212.68	-
SCHOLARSHIP EXPENSES	5-02-02-020-00	729,559.19	-
OFFICE SUPPLIES - Off Supplies	5-02-03-010-01	214,103.61	-
OFFICE SUPPLIES - Computer Sup	5-02-03-010-02	234,492.00	-
MAINTENANCE, SAMPLING & OTHER CC	5-02-03-070-00	139,101.10	-
GASOLINE, OIL AND LUBRICANTS	5-02-03-090-00	972,987.78	-
OTHER SUPPLIES EXPENSE	5-02-03-990-00	337,172.08	-
OTHER SUPPLIES EXPENSE - GAD	5-02-03-990-02	22,761.50	-
WATER EXPENSES	5-02-04-010-00	209,034.33	-
ELECTRICITY EXPENSES	5-02-04-020-00	1,421,351.34	-
POSTAGE AND DELIVERIES	5-02-05-010-00	37,045.00	-
TELEPHONE EXPENSES - MOBILE	5-02-05-020-02	271,027.90	-
INTERNET EXPENSE	5-02-05-030-00	210,000.00	-
ADVERTISING EXPENSES	5-02-99-010-00	300,934.00	-
PRINTING AND BINDING EXPENSES	5-02-99-020-00	97,540.00	-
RENT EXPENSE - COPIERS	5-02-99-050-01	21,386.68	-
REPRESENTATION EXPENSES	5-02-99-030-00	101,377.75	-
REPRESENTATION EXPENSES - GAD	5-02-99-030-02	30,829.00	-
SUBSCRIPTION EXPNSES	5-02-99-070-00	729,631.00	-
AUDITING SERVICES	5-02-11-020-00	247,115.19	-
CONSULTANCY - Rate/tariff Restr/Regulator	5-02-11-030-04	5,911,360.00	-
JANITORIAL SERVICES	5-02-12-020-00	884,818.07	-
OTHER PROF SRVCS - Others	5-02-11-990-03	6,655,495.92	-
R&M - OFFICE BUILDINGS	5-02-13-040-01	83,614.50	-
R&M - MOTOR VEHICLES	5-02-13-060-01	377,076.77	-
EXTRAORDINARY AND MISCELLANEOUS	5-02-10-030-00	343,706.67	-
MISCELLANEOUS EXPENSES	5-02-99-990-04	12,118.97	-



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<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
TAXES, DUTIES & LIC.-Veh Regis	5-02-15-010-01	19,862.00	-
TAXES, DUTIES & LIC.-Others	5-02-15-010-02	60.00	-
FIDELITY BOND PREMIUMS	5-02-15-020-00	37,500.00	-
INSURANCE EXP.- Vehicle Insura	5-02-15-030-01	724,141.78	-
DEPRECIATION - OFF. BLDG.	5-05-01-040-01	1,243,530.96	-
DEPRECIATION - OFFICE EQPT.	5-05-01-050-01	1,429,327.92	-
DEPRECIATION - FURN & FIXTURES	5-05-01-070-01	536,149.52	-
DEPRECIATION - IT Equipment	5-05-01-050-02	1,171,844.36	-
DEPRECIATION - Sports Eqpt.	5-05-01-050-07	74,093.92	-
DEPRECIATION - Technical & Sci	5-05-01-050-08	802,351.38	-
Depre. - OM&E - Audio Visual	5-05-01-050-10	3,023.36	-
DEPRECIATION - Motor Vehicle	5-05-01-060-01	705,514.24	-
OTHER MOOE - SPORTS & WELLNESS	5-02-99-990-01	57,809.20	-
OTHER MOOE - GAD & CULTURAL	5-02-99-990-02	731,204.14	-
TOTAL		926,500,930.11	926,500,930.11

0.00

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant