



METROPOLITAN WATERWORKS & SEWERAGE SYSTEM

# REGULATORY OFFICE



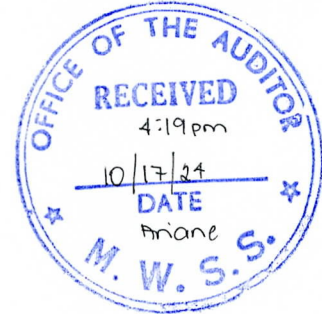
17 October 2024

**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**  
**September 30, 2024**



Particulars	Note	2024	2023	Inc/(Dec.)	%
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
CASH AND CASH EQUIVALENT		267,507,024.04	301,966,708.41	(34,459,684.37)	-11%
RECEIVABLES		195,440,910.30	193,738,848.49	1,702,061.81	1%
INVENTORIES		-	-	-	0%
<b>Total Current Assets</b>		<b>462,947,934.34</b>	<b>495,705,556.90</b>	<b>(32,757,622.56)</b>	<b>-7%</b>
<b>NON-CURRENT ASSETS</b>					
PREPAYMENTS		441,928.02	719,962.26	(278,034.24)	-39%
PROPERTY, PLANT AND EQUIPMENT		247,761,298.58	247,087,726.39	673,572.19	0%
OTHER RECEIVABLES		-	-	-	0%
INVESTMENTS		-	-	-	0%
OTHER ASSETS		3,242,056.80	3,740,612.14	(498,555.34)	-13%
<b>Total Non-Current Assets</b>		<b>251,445,283.40</b>	<b>251,548,300.79</b>	<b>(103,017.39)</b>	<b>0%</b>
<b>TOTAL ASSETS</b>		<b>714,393,217.74</b>	<b>747,253,857.69</b>	<b>(32,860,639.95)</b>	<b>-4%</b>
<b>LIABILITIES AND EQUITY</b>					
<b>CURRENT LIABILITIES</b>					
PAYABLE ACCOUNTS		20,234,445.90	31,615,413.98	(11,380,968.08)	-36%
INTER-AGENCY PAYABLES		2,796,870.54	3,369,730.60	(572,860.06)	-17%
INTRA-AGENCY PAYABLES		165,336.60	177,250.00	(11,913.40)	-7%
OTHER LIABILITY ACCOUNTS		19,245,528.08	19,245,528.08	-	0%
LOANS PAYABLE - CURRENT		-	-	-	0%
<b>Total Current Liabilities</b>		<b>42,442,181.12</b>	<b>54,407,922.66</b>	<b>(11,965,741.54)</b>	<b>-22%</b>
<b>Non-Current Liabilities</b>					
LOANS PAYABLE - LONG TERM		-	-	-	0%
DEFERRED CREDITS		-	-	-	0%
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>EQUITY</b>					
CAPITAL STOCK		-	-	-	0%
APPRAISAL CAPITAL		-	-	-	0%
DONATED CAPITAL		-	-	-	0%
RETAINED EARNINGS		631,668,230.47	809,502,278.53	(177,834,048.06)	-22%
NET INCOME		40,282,806.15	(116,656,343.50)	156,939,149.65	-135%
<b>Total Government Equity</b>		<b>671,951,036.62</b>	<b>692,845,935.03</b>	<b>(20,894,898.41)</b>	<b>-3%</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>714,393,217.74</b>	<b>747,253,857.69</b>	<b>(32,860,639.95)</b>	<b>-4%</b>

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 30 September 2024



	Note	2024	2023	Inc/(Dec.)	%
<b>REVENUES</b>					
CONCESSION FEES		-	-	-	0%
<b>EXPENSES</b>					
Personnel Services		55,228,459.52	54,058,044.15	1,170,415.37	2%
Maintenance & Other Operating Expenses		27,139,429.20	57,552,082.91	(30,412,653.71)	-53%
Non-Cash - Depreciation Expense		6,797,856.36	6,139,059.25	658,797.11	11%
Financial Expenses		-	-	-	0%
<b>TOTAL EXPENSES</b>		<b>89,165,745.08</b>	<b>117,749,186.31</b>	<b>(28,583,441.23)</b>	<b>-24%</b>
<b>INCOME/(LOSS) FROM OPERATIONS</b>		<b>(89,165,745.08)</b>	<b>(117,749,186.31)</b>	<b>28,583,441.23</b>	<b>-24%</b>
<b>ADD/DEDUCT:</b>					
<b>OTHER INCOME</b>		<b>129,448,551.23</b>	<b>1,092,842.81</b>	<b>128,355,708.42</b>	<b>11745%</b>
INTEREST INCOME - Bank Deposit		1,083,315.94	1,034,135.02	49,180.92	5%
INTEREST INCOME - MVFP		6,235.29	48,040.71	(41,805.42)	-87%
MISCELLANEOUS INCOME		20,000.00	10,667.08	9,332.92	87%
GAIN/LOSS ON FOREX		-	-	-	0%
SUBSIDY FROM NATIONAL GOVERNMENT		128,339,000.00	-	128,339,000.00	0%
<b>NET INCOME/(LOSS)</b>		<b>40,282,806.15</b>	<b>(116,656,343.50)</b>	<b>156,939,149.65</b>	<b>-135%</b>

Prepared and Certified Correct by:

  
**SIR GIL P. MARAVILLA**

Chief Corporate Accountant

Noted by:

  
**RAMON A. JAVIER**

DM for Administration

Recommending Approval:

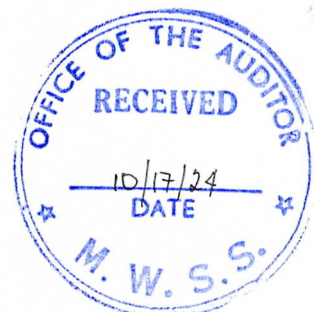
  
**CLAUDINE B. OROCIO - ISORENA**

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 30 September 2024**



	<u>2024</u>	<u>2023</u>	<u>Inc/(Dec.)</u>	<u>%</u>
<b>RETAINED EARNINGS - Beg. Balance</b>	623,201,803.31	977,238,569.28	(354,036,765.97)	-36%
Adjustments:				
Dividends Paid -	-	-		0%
Prior Years/ Adj/ Allocated cost/Errors	8,466,427.16	(167,736,290.75)	176,202,717.91	-105%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
<b>ADJUSTED RETAINED EARNINGS</b>	<b>631,668,230.47</b>	<b>809,502,278.53</b>	<b>(177,834,048.06)</b>	<b>-22%</b>
Add: Net Income	40,282,806.15	(116,656,343.50)	156,939,149.65	-135%
Less: Reserved - Appropriation for contingencies	-	-		0%
<b>RETAINED EARNINGS - Ending Balance</b>	<b>671,951,036.62</b>	<b>692,845,935.03</b>	<b>(20,894,898.41)</b>	<b>-3%</b>

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 September 30, 2024**



	<u>For the Month</u>	<u>Year-to-Date</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipt of Government Subsidy	12,935,000.00	128,349,000.00
Other Collections	141,880.43	702,650.43
Payment of Borrowing Cost	-	-
Payment of Personnel Cost	(5,804,064.33)	(55,228,459.52)
Payment of MOOE	(2,609,168.32)	(49,065,017.39)
Payment of Prior years Salary Adjustments	-	(4,305,872.83)
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Net Cash Generated from Operating Activities	4,663,647.78	20,452,300.69
	<hr/>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Matured Investments	588,150.98	1,736,178.55
Investments	-	-
Release of Retention Money MRRM	-	-
Capital Expenditures	-	-
	<hr/>	
Net Cash provided by Investing Activities	588,150.98	1,736,178.55
	<hr/>	
<b>CASH FLOWS FROM FINANCIAL ACTIVITIES</b>		
Loan Proceeds	-	-
Debt Servicing	-	-
Payment of Prior year's Dividend to National Government	-	-
	<hr/>	
Net Cash used in Financial Activities	-	-
	<hr/>	
Effects of exchange rate changes on cash and cash equivalents	-	-
	<hr/>	
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	5,251,798.76	22,188,479.24
<b>CASH AND CASH EQUIVALENTS BEGINNING BALANCES</b>	262,255,225.28	245,318,544.80
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<b>CASH AND CASH EQUIVALENT ENDING BALANCES</b>	267,507,024.04	267,507,024.04
	<hr/>	
		267,507,024.04

Prepared by:

  
**ALAN D. CHUEGAN**  
Finance Officer B

Certified Correct by:

  
**SIR GIL P. MARAVILLA**  
Chief Corporate Accountant

Noted by:

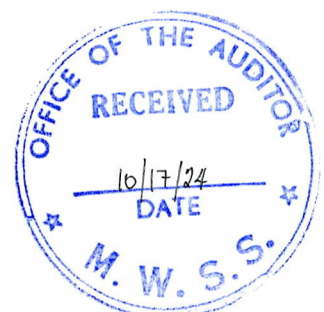
  
**RAMON A. JAVIER**  
Manager, Administration Dept.

Recommending Approval:

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

APPROVED:

  
**PATRICK LESTER N. TY**  
Chief Regulator

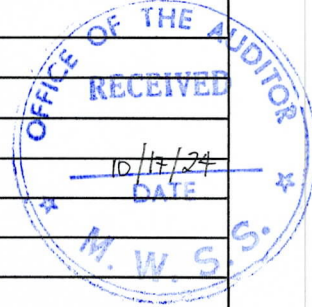




**MWSS - REGULATORY OFFICE**  
**TRIAL BALANCE**  
September 30, 2024



Account Description		Acct. Code	BALANCES	
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
<b>CASH</b>				
	PETTY CASH FUND	1-01-01-020-00	126,000.00	
	CASH CIB-LC, Current Account	1-01-02-020-00	83,488,666.87	
	CASH CIB-LC, Time Deposits	1-01-05-020-00	183,628,973.71	
	CASH CIB-FC, TIME DEPOSITS	1-01-05-030-00	263,383.46	
<b>RECEIVABLES</b>				
	DUE FROM OFFICERS AND EMPLOYEES	1-03-05-020-00	2,004,696.40	
	LOANS RECEIVABLE -OTHERS	1-03-01-990-00	31,888,320.57	
<b>INTRA-AGENCY RECEIVABLES</b>				
	RECEIVABLE - DISALLOWANCES	1-03-05-010-00	161,264,889.06	
	OTHER RECEIVABLES	1-03-05-990-00	283,004.27	
<b>PREPAYMENTS</b>				
	PREPAID INSURANCE	1-99-02-050-00	587,782.74	
	OTHER PREPAID EXPENSES	1-99-02-990-00	-	145,854.72
<b>OTHER ASSETS</b>				
	GUARANTY DEPOSITS	1-99-03-020-00	890,619.16	
	OTHER ASSETS - UNSERVICEABLE	1-99-99-990-07	2,351,437.64	
<b>PROPERTY, PLANT AND EQUIPMENT</b>				
	LAND	1-06-01-010-00	87,500,000.00	
	OFFICE BUILDINGS	1-06-04-010-00	110,346,969.65	
	Accum. Depr. - Office Bldg	1-06-04-011-00		4,965,613.73
	OFFICE EQUIPMENT	1-06-05-020-00	13,465,985.18	
	Accum. Depr. - Office Eqpt.	1-06-05-021-00		5,781,881.88
	FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	
	Accum. Depr. - Furniture & Fi	1-06-07-011-00		2,060,219.07
	IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,588,474.00	
	Accum. Depr. - IT Eqpt.	1-06-05-031-00		111,995,098.01
	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		283,399.38
	TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	
	Accum. Depr. - Technical & Sc	1-06-05-141-00		4,921,153.08
	OTHER MACHINERIES AND EQUIPMENT	1-06-05-990-00	50,390.01	
	Accum Depr.-OME	1-06-05-991-32		45,728.92
	MOTOR VEHICLES	1-06-06-010-00	17,858,011.17	
	Accum. Depr. - Motor Vehicle	1-06-06-011-00		13,701,845.20







# MWSS - REGULATORY OFFICE

## TRIAL BALANCE

September 30, 2024



Account Description		Acct. Code	BALANCES	
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
<b>PAYABLE ACCOUNTS</b>				
	ACCOUNTS PAYABLE	2-01-01-010-00		2,613,963.20
	DUE TO OFFICERS & EMPLOYEES	2-01-01-020-00		17,620,482.70
<b>INTER-AGENCY PAYABLES</b>				
	DUE TO BIR	2-02-01-010-00		966,011.50
	DUE TO GSIS	2-02-01-020-00		1,515,492.89
	DUE TO PAG-IBIG	2-02-01-030-00		84,676.05
	DUE TO PHILHEALTH	2-02-01-040-00		230,690.10
<b>INTRA-AGENCY PAYABLES</b>				
	DUE TO OPERATING UNITS	2-03-01-040-00		10,200.00
	DUE TO OTHER FUNDS	2-03-01-050-00		155,136.60
<b>OTHER LIABILITY ACCOUNTS</b>				
	PERFORMANCE/BIDDERS BOND	2-04-01-010-00		597,482.01
	OTHER PAYABLES	2-99-99-990-00		18,648,046.07
<b>GOVERNMENT EQUITY</b>				
<b>RETAINED EARNINGS</b>		3-07-01-010-00		631,668,230.47
<b>REVENUES</b>				
<b>INTEREST INCOME</b>		4-02-02-210-00		1,089,551.23
<b>SUBSIDY FROM NATIONAL GOVERNMENT</b>		4-03-01-01-0-00		128,339,000.00
<b>MISC. INCOME</b>		4-06-03-990-00	-	20,000.00
<b>EXPENSES</b>				
<b>PERSONNEL SERVICES</b>				
	SALARIES & WAGES - REGULAR	5-01-01-010-00	38,998,715.33	
	PERA	5-01-02-010-00	1,161,496.77	
	REPRESENTATION ALLOWANCE	5-01-02-020-00	1,044,000.00	
	TRANSPORTATION ALLOWANCE	5-01-02-030-00	579,520.00	
	CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	441,000.00	
	Productivity Incentive Allowance	5-01-02-080-00	2,250,269.83	
	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	538,346.30	
	LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	4,475,570.54	
	PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	109,100.00	
	PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	847,605.27	
	ECC CONTRIBUTIONS	5-01-03-040-00	57,900.00	
	TERMINAL LEAVE BENEFITS	5-01-04-030-00	209,159.48	
	LOYALTY AWARD BENEFITS	5-01-02-120-01	80,000.00	



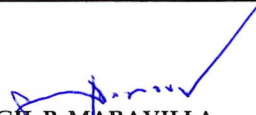
**MWSS - REGULATORY OFFICE****TRIAL BALANCE**

September 30, 2024



Account Description		Acct. Code	BALANCES	
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>				
TRAVELLING EXP - Local		5-02-01-010-01	674,504.68	
TRAINING EXPENSES		5-02-02-010-00	703,208.07	
SCHOLARSHIP EXPENSES		5-02-02-020-00	1,018,600.80	
OFFICE SUPPLIES		5-02-03-010-00	520,070.61	
MAINTENANCE, SAMPLING & OTHER CONSUMABLES		5-02-03-070-00	180,753.10	
GASOLINE, OIL AND LUBRICANTS		5-02-03-090-00	1,105,467.72	
OTHER SUPPLIES EXPENSE		5-02-03-990-00	388,157.58	
WATER EXPENSES		5-02-04-010-00	233,183.53	
ELECTRICITY EXPENSE		5-02-04-020-00	1,629,374.42	
POSTAGE AND DELIVERIES		5-02-05-010-00	37,045.00	
TELEPHONE EXPENSES - MOBILE		5-02-05-020-02	328,403.53	
INTERNET EXPENSE		5-02-05-030-00	240,000.00	
ADVERTISING EXPENSES		5-02-99-010-00	300,934.00	
PRINTING AND BINDING EXPENSES		5-02-99-020-00	97,540.00	
RENT EXPENSE		5-02-99-050-00	21,386.68	-
REPRESENTATION EXPENSES		5-02-99-030-00	158,936.75	
SUBSCRIPTION EXPENSES		5-02-99-070-00	729,631.00	
AUDITING SERVICES		5-02-11-020-00	294,294.92	
CONSULTANCY		5-02-11-030-00	5,911,360.00	
JANITORIAL SERVICES		5-02-12-020-00	1,028,735.87	
SECURITY SERVICES		5-02-12-030-00	355,472.99	
OTHER PROFESSIONAL SERVICES		5-02-11-990-00	8,498,658.02	
R&M - OFFICE BUILDINGS		5-02-13-040-01	100,628.50	
R&M - MOTOR VEHICLES		5-02-13-060-01	377,076.77	
EXTRAORDINARY & MISCELLANEOUS EXPENSES		5-02-10-030-00	363,433.67	
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	812,186.89	
Depreciation - Office Buildings		5-05-01-040-01	1,489,684.12	
Depreciation - Office Equipment		5-05-01-050-01	1,607,993.91	
Depreciation - Furniture and Fixtures		5-05-01-070-01	603,168.21	
Depreciation - IT Equipment		5-05-01-050-02	1,314,098.28	
Depreciation - Sports Equipment		5-05-01-050-07	83,355.66	
Depreciation - Technical and Scientific Equipment		5-05-01-050-08	902,451.38	
Depreciation - Other Machineries and Equipment		5-05-01-050-09	3,401.28	
Depreciation - Motor Vehicles		5-05-01-060-01	793,703.52	-
OTHER MOOE		5-02-99-990-00	960,843.13	
Totals			947,838,444.37	947,838,444.37

Prepared by:

  
**SIR GIL P. MARAVILLA**  
 Chief Corp. Accountant

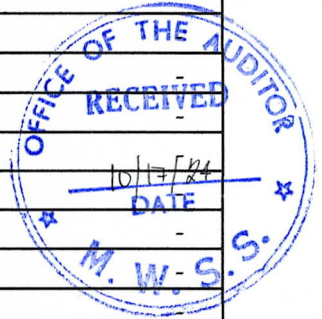


**MWSS - REGULATORY OFFICE****GENERAL LEDGER TRIAL BALANCE**

September 30, 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	7,609,282.09	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	1-01-02-020-03	14,190,221.33	-
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	60,418,189.70	-
CASH CIB-LC, TD - LBP Special	1-01-05-020-02	183,628,973.71	-
CASH CIB-FC, SA - LBP Dollars	1-01-05-030-01	263,383.46	-
DUE FROM OE - Cash Advance	1-99-01-030-00	725,548.74	-
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	31,888,320.57	-
RECEIVABLE - Disallowances	1-03-05-010-00	161,264,889.06	-
OTHER RECEIVABLES	1-03-05-990-00	283,004.27	-
PREPAID INSURANCE	1-99-02-050-00	587,782.74	-
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	215,336.92	-
LAND	1-06-01-010-00	87,500,000.00	-
OFFICE BUILDINGS	1-06-04-010-00	110,346,969.65	-
Accum. Depr. - Office Bldg	1-06-04-011-00	-	4,965,613.73
OFFICE EQUIPMENT	1-06-05-020-00	13,465,985.18	-
Accum. Depr. - Office Eqpt.	1-06-05-021-00	-	5,781,881.88
FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	-
Accum. Depr. - Furniture & Fi	1-06-07-011-00	-	2,060,219.07
IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,588,474.00	-
Accum. Depr. - IT Eqpt.	1-06-05-031-00	-	111,995,098.01
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	-	283,399.38
TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	-
Accum. Depr. - Technical & Sc	1-06-05-141-00	-	4,921,153.08
O M & E - Audio Visual	1-06-05-990-40	50,390.01	-
Accum Depr.-OME- Audio Visual	1-06-05-991-41	-	45,728.92
MOTOR VEHICLES	1-06-06-010-00	17,858,011.17	-
Accum. Depr. - Motor Vehicle	1-06-06-011-00	-	13,701,845.20







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<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
OTHER ASSETS	1-99-99-990-07	2,351,437.64	-
A/P-Vouchers Payable	2-01-01-010-01	-	961,004.87
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	-	17,615,202.60
DUE TO BIR - ITW Employees	2-02-01-010-01	-	912,917.30
DUE TO BIR - VAT Professionals	2-02-01-010-03	-	11,997.92
DUE TO BIR - EWT Supplrs/Servi	2-02-01-010-04	-	22,672.58
DUE to BIR - Final Vat Withhld	2-02-01-010-05	-	18,423.70
DUE TO GSIS - Gov't. Share	2-02-01-020-01	-	453,335.92
DUE TO GSIS - Employee Share	2-02-01-020-02	-	753,653.31
DUE TO GSIS - Sate Insurance	2-02-01-020-03	-	6,700.00
DUE TO GSIS - Plans	2-02-01-020-04	-	61.45
DUE TO GSIS - Loans	2-02-01-020-05	-	301,742.21
DUE TO PAG-IBIG - Gov't.Share	2-02-01-030-01	-	13,400.00
DUE TO PAG-IBIG - Employee Sha	2-02-01-030-02	-	16,250.00
DUE TO PAG-IBIG - Empl Loans	2-02-01-030-03	-	28,226.05
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	-	94,418.95
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	-	10,200.00
DUE TO OF - WASSLAI Contributn	2-03-01-050-08	37,927.50	-
DUE TO OF - WASSLAI Loans	2-03-01-050-09	-	186,649.50
DUE TO OF - Coop Capital	2-03-01-050-10	-	6,414.60
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	-	631,668,230.47
INTEREST INCOME - Bank Deposit	4-02-02-210-01	-	1,083,315.94
INTEREST INCOME - MVFP	4-02-02-210-02	-	6,235.29
SUBSIDY INCOME FROM NATIONAL GOV	4-03-01-01-0-00	-	128,339,000.00
MISCELLANEOUS INCOME	4-06-03-990-00	-	20,000.00
SALARIES & WAGES - REGULAR	5-01-01-010-00	38,998,715.33	-
PERA	5-01-02-010-00	1,161,496.77	-
REPRESENTATION ALLOWANCE	5-01-02-020-00	1,044,000.00	-
TRANSPORTATION ALLOWANCE	5-01-02-030-00	579,520.00	-
CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	441,000.00	-
PRODVTY/ INCENTIVE ALL-PIB	5-01-02-080-01	2,250,269.83	-
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	538,346.30	-
LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	4,475,570.54	-
PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	109,100.00	-
PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	847,605.27	-
ECC CONTRIBUTIONS	5-01-03-040-00	57,900.00	-
TERMINAL LEAVE BENEFITS	5-01-04-030-00	209,159.48	-





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LOYALTY AWARD BENEFITS	5-01-02-120-01	80,000.00	-
TRAVELLING EXP-LOCAL-Allowance	5-02-01-010-02	313,020.00	-
TRAVELLING EXP-LOCAL-Air&Sea	5-02-01-010-03	115,508.18	-
TRAVELLING EXP-LOCAL-Inland	5-02-01-010-04	245,976.50	-
TRAINING EXPENSES	5-02-02-010-00	676,392.07	-
TRAINING EXPENSES -GAD	5-02-02-010-02	26,816.00	-
SCHOLARSHIP EXPENSES	5-02-02-020-00	1,018,600.80	-
OFFICE SUPPLIES - Off Supplies	5-02-03-010-01	244,653.61	-
OFFICE SUPPLIES - Computer Sup	5-02-03-010-02	275,417.00	-
MAINTENANCE, SAMPLING & OTHER CC	5-02-03-070-00	139,101.10	-
MAINTENANCE, SAMPLING & OTHER CC	5-02-03-070-02	41,652.00	-
GASOLINE, OIL AND LUBRICANTS	5-02-03-090-00	1,105,467.72	-
OTHER SUPPLIES EXPENSE	5-02-03-990-00	365,396.08	-
OTHER SUPPLIES EXPENSE - GAD	5-02-03-990-02	22,761.50	-
WATER EXPENSES	5-02-04-010-00	233,183.53	-
ELECTRICITY EXPENSES	5-02-04-020-00	1,629,374.42	-
POSTAGE AND DELIVERIES	5-02-05-010-00	37,045.00	-
TELEPHONE EXPENSES - MOBILE	5-02-05-020-02	328,403.53	-
INTERNET EXPENSE	5-02-05-030-00	240,000.00	-
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	128,107.75	-
REPRESENTATION EXPENSES - GAD	5-02-99-030-02	30,829.00	-
SUBSCRIPTION EXPNSSES	5-02-99-070-00	729,631.00	-
AUDITING SERVICES	5-02-11-020-00	294,294.92	-
CONSULTANCY - Rate/tariff Restr/Regulator	5-02-11-030-04	5,911,360.00	-
JANITORIAL SERVICES	5-02-12-020-00	1,028,735.87	-
SECURITY SERVICES	5-02-12-030-00	355,472.99	-
OTHER PROF SRVCS - WQ Test	5-02-11-990-01	1,003,750.00	-
OTHER PROF SRVCS - Others	5-02-11-990-03	7,494,908.02	-
R&M - OFFICE BUILDINGS	5-02-13-040-01	100,628.50	-
R&M - MOTOR VEHICLES	5-02-13-060-01	377,076.77	-
EXTRAORDINARY AND MISCELLANEOUS	5-02-10-030-00	363,433.67	-
MISCELLANEOUS EXPENSES	5-02-99-990-04	12,118.97	-
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	812,186.89	-
DEPRECIATION - OFF. BLDG.	5-05-01-040-01	1,489,684.12	-
DEPRECIATION - OFFICE EQPT.	5-05-01-050-01	1,607,993.91	-
DEPRECIATION - FURN & FIXTURES	5-05-01-070-01	603,168.21	-
DEPRECIATION - IT Equipment	5-05-01-050-02	1,314,098.28	-
DEPRECIATION - Sports Eqpt.	5-05-01-050-07	83,355.66	-
DEPRECIATION - Technical & Sci	5-05-01-050-08	902,451.38	-
Depre. - OM&E - Audio Visual	5-05-01-050-10	3,401.28	-
DEPRECIATION - Motor Vehicle	5-05-01-060-01	793,703.52	-



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OTHER MOOE - SPORTS & WELLNESS	5-02-99-990-01	139,521.70	-
OTHER MOOE - GAD & CULTURAL	5-02-99-990-02	812,125.93	-
OTHER MOOE - PROJECTS & MISC	5-02-99-990-03	9,195.50	-
<b>TOTAL</b>		<b>947,876,371.87</b>	<b>947,876,371.87</b>

0.00

Prepared by:

  
**SIR GIL R. MARAVILLA**  
Chief Corp. Accountant