



Republic of the Philippines
MWSS - REGULATORY OFFICE
BALANCE SHEET
 March 31, 2025



Particulars	Note	2025	2024	Inc/(Dec.)	%
ASSETS					
CURRENT ASSETS					
CASH AND CASH EQUIVALENT		280,724,744.67	238,366,452.67	42,358,292.00	18%
RECEIVABLES		195,624,523.21	193,849,010.13	1,775,513.08	1%
INVENTORIES		-	-	-	0%
Total Current Assets		476,349,267.88	432,215,462.80	44,133,805.08	10%
NON-CURRENT ASSETS					
PREPAYMENTS		(49,290.78)	(58,205.06)	8,914.28	-15%
PROPERTY, PLANT AND EQUIPMENT		242,576,398.52	245,792,133.05	(3,215,734.53)	-1%
OTHER RECEIVABLES		-	-	-	0%
INVESTMENTS		-	-	-	0%
OTHER ASSETS		3,061,245.34	3,450,079.88	(388,834.54)	-11%
Total Non-Current Assets		245,588,353.08	249,184,007.87	(3,595,654.79)	-1%
TOTAL ASSETS		721,937,620.96	681,399,470.67	40,538,150.29	6%
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
PAYABLE ACCOUNTS		23,890,094.32	23,032,077.35	858,016.97	4%
INTER-AGENCY PAYABLES		2,568,980.18	3,182,329.44	(613,349.26)	-19%
INTRA-AGENCY PAYABLES		166,675.00	154,101.00	12,574.00	8%
OTHER LIABILITY ACCOUNTS		19,245,528.08	19,245,528.08	-	0%
LOANS PAYABLE - CURRENT		-	-	-	0%
Total Current Liabilities		45,871,277.58	45,614,035.87	257,241.71	1%
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		659,998,446.99	623,268,350.71	36,730,096.28	6%
NET INCOME		16,067,896.39	12,517,084.09	3,550,812.30	28%
Total Government Equity		676,066,343.38	635,785,434.80	40,280,908.58	6%
TOTAL LIABILITIES AND EQUITY		721,937,620.96	681,399,470.67	40,538,150.29	6%

Prepared and Certified Correct by:

SIR GIS 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 March 2025



	<u>Note</u>	<u>2025</u>	<u>2024</u>	<u>Inc/(Dec.)</u>	<u>%</u>
REVENUES					
CONCESSION FEES		-	-	-	0%
EXPENSES					
Personnel Services		17,043,509.33	15,679,963.23	1,363,546.10	9%
Maintenance & Other Operating Expenses		7,148,637.34	10,959,541.79	(3,810,904.45)	-35%
Non-Cash - Depreciation Expense		2,213,173.74	2,259,291.11	(46,117.37)	-2%
Financial Expenses		-	-	-	0%
TOTAL EXPENSES		26,405,320.41	28,898,796.13	(2,493,475.72)	-9%
INCOME/(LOSS) FROM OPERATIONS		(26,405,320.41)	(28,898,796.13)	2,493,475.72	-9%
ADD/DEDUCT:					
OTHER INCOME		42,473,216.80	41,415,880.22	1,057,336.58	3%
INTEREST INCOME - Bank Deposit		70,593.81	116,358.27	(45,764.46)	-39%
INTEREST INCOME - MVFP		1,622.99	2,521.95	(898.96)	-36%
MISCELLANEOUS INCOME		5,000.00	10,000.00	(5,000.00)	-50%
GAIN/LOSS ON FOREX		-	-	-	0%
SUBSIDY FROM NATIONAL GOVERNMENT		42,396,000.00	41,287,000.00	1,109,000.00	3%
NET INCOME/(LOSS)		16,067,896.39	12,517,084.09	3,550,812.30	28%


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 2025



	<u>2025</u>	<u>2024</u>	<u>Inc/(Dec.)</u>	<u>%</u>
RETAINED EARNINGS - Beg. Balance	660,031,477.31	623,201,803.31	36,829,674.00	6%
Adjustments:				
Dividends Paid -	-	-		0%
Prior Years/ Adj/ Allocated cost/Errors	(33,030.32)	66,547.40	(99,577.72)	-150%
Change in Accounting Policy	-	-		0%
Correction of Fundamental Error on Depr.	-	-		0%
ADJUSTED RETAINED EARNINGS	659,998,446.99	623,268,350.71	36,730,096.28	6%
↑↑↑: Net Income	16,067,896.39	12,517,084.09	3,550,812.30	28%
Less: Reserved - Appropriation for contingencies	-	-		0%
RETAINED EARNINGS - Ending Balance	676,066,343.38	635,785,434.80	40,280,908.58	6%


Prepared and Certified Correct by:


SIR GIL P. MARAVILLA
Chief Corporate Accountant


Noted by:


RAMONA 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 March 31, 2025



	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipt of Government Subsidy	42,396,000.00	41,297,000.00
Other Collections	87,350.85	96,995.78
Payment of Borrowing Cost	-	-
Payment of Personnel Cost	(17,043,509.33)	(15,679,963.23)
Payment of MOOE	(16,260,065.99)	(29,119,533.36)
Payment of Prior years Salary Adjustments	-	(4,305,872.83)
Net Cash Generated from Operating Activities	<u>9,179,775.53</u>	<u>(7,711,373.64)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Matured Investments	68,506.57	759,281.51
Investments	-	-
Release of Retention Money MRRM	-	-
Capital Expenditures	-	-
Net Cash provided by Investing Activities	<u>68,506.57</u>	<u>759,281.51</u>
CASH FLOWS FROM FINANCIAL ACTIVITIES		
Loan Proceeds	-	-
Debt Servicing	-	-
Payment of Prior year's Dividend to National Government	-	-
Net Cash used in Financial Activities	<u>-</u>	<u>-</u>
Effects of exchange rate changes on cash and cash equivalents	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>9,248,282.10</u>	<u>(6,952,092.13)</u>
CASH AND CASH EQUIVALENTS BEGINNING BALANCES	<u>271,476,462.57</u>	<u>245,318,544.80</u>
CASH AND CASH EQUIVALENT ENDING BALANCES	<u>280,724,744.67</u>	<u>238,366,452.67</u>
		<u>280,724,744.67</u>

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, 2025



Account Description		Acct. Code	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	95,603,054.87	
	CASH CIB-LC, Time Deposits	1-01-05-020-00	184,795,472.06	
	CASH CIB-FC, TIME DEPOSITS	1-01-05-030-00	200,217.74	
RECEIVABLES				
	DUE FROM OFFICERS AND EMPLOYEES	1-03-05-020-00	2,284,828.90	
	LOANS RECEIVABLE -OTHERS	1-03-01-990-00	31,762,571.86	
	INTEREST RECEIVABLE	1-03-01-050-00	299,025.56	
INTRA-AGENCY RECEIVABLES				
	RECEIVABLE - DISALLOWANCES	1-03-05-010-00	160,995,092.62	
	OTHER RECEIVABLES	1-03-05-990-00	283,004.27	
PREPAYMENTS				
	PREPAID INSURANCE	1-99-02-050-00	96,563.94	
	OTHER PREPAID EXPENSES	1-99-02-990-00	-	145,854.72
OTHER ASSETS				
	GUARANTY DEPOSITS	1-99-03-020-00	709,807.70	
	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	110,346,969.65	
	Accum. Depre. - Office Bldg	1-06-04-011-00		5,958,736.49
	OFFICE EQUIPMENT	1-06-05-020-00	12,340,285.18	
	Accum. Depre. - Office Eqpt.	1-06-05-021-00		6,600,595.32
	FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	
	Accum. Depre. - Furniture & Fi	1-06-07-011-00		2,462,331.21
	IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,828,474.00	
	Accum. Depre. - IT Eqpt.	1-06-05-031-00		112,895,421.53
	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		338,969.82
	TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	
	Accum. Depre. - Technical & Sc	1-06-05-141-00		5,521,753.08
	OTHER MACHINERIES AND EQUIPMENT	1-06-05-990-00	50,390.01	





MWSS - REGULATORY OFFICE
TRIAL BALANCE
 March 31, 2025



Account Description		Acct. Code	BALANCES	
	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		14,230,980.88
LIABILITIES				
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
	ACCOUNTS PAYABLE	2-01-01-010-00		1,425,845.66
	DUE TO OFFICERS & EMPLOYEES	2-01-01-020-00		22,464,248.66
INTER-AGENCY PAYABLES				
	DUE TO BIR	2-02-01-010-00		1,050,560.64
	DUE TO GSIS	2-02-01-020-00		1,261,980.15
	DUE TO PAG-IBIG	2-02-01-030-00		82,876.05
	DUE TO PHILHEALTH	2-02-01-040-00		173,563.34
INTRA-AGENCY PAYABLES				
	DUE TO OPERATING UNITS	2-03-01-040-00		12,100.00
	DUE TO OTHER FUNDS	2-03-01-050-00		154,575.00
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		659,998,446.99
REVENUES				
INTEREST INCOME		4-02-02-210-00		72,216.80
	BSIDY FROM NATIONAL GOVERNMENT	4-03-01-01-0-00		42,396,000.00
MISC. INCOME		4-06-03-990-00	-	5,000.00
EXPENSES				
PERSONNEL SERVICES				
	SALARIES & WAGES - REGULAR	5-01-01-010-00	13,616,158.47	
	PERA	5-01-02-010-00	406,741.94	
	REPRESENTATION ALLOWANCE	5-01-02-020-00	355,500.00	
	TRANSPORTATION ALLOWANCE	5-01-02-030-00	201,740.00	
	CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	448,000.00	
	OVERTIME AND NIGHT PAY	5-01-02-130-00	73,881.45	
	LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	1,582,501.34	
	PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	40,200.00	
	PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	298,686.13	
	ECC CONTRIBUTIONS	5-01-03-040-00	20,100.00	
MAINT. & OTHER OPERATING EXPENSES				
	TRAVELLING EXP - Local	5-02-01-010-01	207,981.00	
	TRAINING EXPENSES	5-02-02-010-00	158,772.00	




MWSS - REGULATORY OFFICE
TRIAL BALANCE
 March 31, 2025



Account Description		Acct. Code	BALANCES	
	SCHOLARSHIP EXPENSES	5-02-02-020-00	530,501.18	
	OFFICE SUPPLIES	5-02-03-010-00	144,110.00	
	MAINTENANCE, SAMPLING & OTHER CONSUMABLES	5-02-03-070-00	86,573.00	
	GASOLINE, OIL AND LUBRICANTS	5-02-03-090-00	266,096.63	
	OTHER SUPPLIES EXPENSE	5-02-03-990-00	409,363.00	
	WATER EXPENSES	5-02-04-010-00	82,934.95	
	ELECTRICITY EXPENSE	5-02-04-020-00	384,209.75	
	POSTAGE AND DELIVERIES	5-02-05-010-00	2,620.00	
	TELEPHONE EXPENSES - MOBILE	5-02-05-020-02	32,349.24	
	INTERNET EXPENSE	5-02-05-030-00	60,000.00	
	PRINTING AND BINDING EXPENSES	5-02-99-020-00	156,232.50	
	RENT EXPENSE	5-02-99-050-00	33,811.34	-
	REPRESENTATION EXPENSES	5-02-99-030-00	27,371.00	
	SUBSCRIPTION EXPENSES	5-02-99-070-00	836,750.00	
	AUDITING SERVICES	5-02-11-020-00	74,248.09	
	JANITORIAL SERVICES	5-02-12-020-00	179,289.84	
	OTHER PROFESSIONAL SERVICES	5-02-11-990-00	2,984,324.43	
	R&M - OFFICE BUILDINGS	5-02-13-040-01	1,697.00	
	R&M - MOTOR VEHICLES	5-02-13-060-01	31,888.00	
	EXTRAORDINARY & MISCELLANEOUS EXPENSES	5-02-10-030-00	130,519.24	
	MISCELLANEOUS EXPENSES	5-02-99-990-04	29,529.00	
	TAXES, DUTIES AND LICENSES	5-02-15-010-00	3,040.00	
	Insurance Expenses	5-02-15-030-00	267,226.15	
	Depreciation - Office Buildings	5-05-01-040-01	496,561.38	
	Depreciation - Office Equipment	5-05-01-050-01	485,341.47	
	Depreciation - Furniture and Fixtures	5-05-01-070-01	201,056.07	
	Depreciation - IT Equipment	5-05-01-050-02	437,561.76	
	Depreciation - Sports Equipment	5-05-01-050-07	27,785.22	
	Depreciation - Technical and Scientific Equipment	5-05-01-050-08	300,300.00	
	Depreciation - Motor Vehicles	5-05-01-060-01	264,567.84	-
	OTHER MOOE	5-02-99-990-00	27,200.00	
Totals			896,921,622.98	896,921,622.98

Prepared by:


SIR GIL P. MARAVILLA
 Chief Corp. Accountant



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
 March 31, 2025



Account Description	Acct Code	Dr	Cr
CASH - Petty Cash Fund	1-01-01-020-00	126,000.00	-
CASH CIB-LC, C/A- LBP Regular	1-01-02-020-02	6,521,354.63	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	1-01-02-020-03	14,322,995.35	-
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	73,487,731.14	-
CASH CIB-LC, TD - LBP Special	1-01-05-020-02	184,795,472.06	-
CASH CIB-FC, SA - LBP Dollars	1-01-05-030-01	200,217.74	-
DUE FROM OE - Cash Advance	1-99-01-030-00	1,005,681.24	-
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	31,762,571.86	-
INTEREST RECEIVABLE	1-03-01-050-00	299,025.56	-
RECEIVABLE - Disallowances	1-03-05-010-00	160,995,092.62	-
OTHER RECEIVABLES	1-03-05-990-00	283,004.27	-
PREPAID INSURANCE	1-99-02-050-00	96,563.94	-
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	209,346.88	-
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	199,835.82	-
LAND	1-06-01-010-00	87,500,000.00	-
OFFICE BUILDINGS	1-06-04-010-00	110,346,969.65	-
Accum. Depre. - Office Bldg	1-06-04-011-00	-	5,958,736.49
OFFICE EQUIPMENT	1-06-05-020-00	12,340,285.18	-
Accum. Depre. - Office Eqpt.	1-06-05-021-00	-	6,600,595.32
FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	-
Accum. Depre. - Furniture & Fi	1-06-07-011-00	-	2,462,331.21
IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,828,474.00	-
Accum. Depre. - IT Eqpt.	1-06-05-031-00	-	112,895,421.53
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	-	338,969.82
TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	-
Accum. Depre. - Technical & Sc	1-06-05-141-00	-	5,521,753.08





Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
 March 31, 2025



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
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	-	14,230,980.88
OTHER ASSETS	1-99-99-990-07	2,351,437.64	-
A/P-Vouchers Payable	2-01-01-010-01	-	52,689.57
A/P-Accrued Expenses - MOOE	2-01-01-010-02	-	1,256,381.05
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	-	22,458,968.56
DUE TO BIR - ITW Employees	2-02-01-010-01	-	922,415.80
DUE TO BIR - VAT Professionals	2-02-01-010-03	9,842.93	-
DUE TO BIR - EWT Supplrs/Servi	2-02-01-010-04	-	58,816.92
DUE to BIR - Final Vat Withhld	2-02-01-010-05	-	79,170.85
DUE TO GSIS - Gov't. Share	2-02-01-020-01	-	518,628.58
DUE TO GSIS - Employee Share	2-02-01-020-02	-	472,543.09
DUE TO GSIS - Sate Insurance	2-02-01-020-03	-	6,600.00
DUE TO GSIS - Plans	2-02-01-020-04	-	61.45
DUE TO GSIS - Loans	2-02-01-020-05	-	264,147.03
DUE TO PAG-IBIG - Gov't.Share	2-02-01-030-01	-	13,200.00
DUE TO PAG-IBIG - Employee Sha	2-02-01-030-02	-	16,150.00
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	-	25,300.00
DUE TO PHILHEALTH - Gov't. Sha	2-02-01-040-01	-	98,686.40
DUE TO PHILHEALTH - Empl. Shar	2-02-01-040-02	-	74,876.94
DUE TO OPTNG U - RO Tubig Due	2-03-01-040-00	-	12,100.00
DUE TO OF - WASSLAI Contributn	2-03-01-050-08	32,823.50	-
DUE TO OF - WASSLAI Loans	2-03-01-050-09	-	181,198.50
DUE TO OF - Coop Capital	2-03-01-050-10	-	6,200.00
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	-	659,998,446.99
INTEREST INCOME - Bank Deposit	4-02-02-210-01	-	70,593.81
INTEREST INCOME - MVFP	4-02-02-210-02	-	1,622.99
SUBSIDY INCOME FROM NATIONAL GOV	4-03-01-01-0-00	-	42,396,000.00
MISCELLANEOUS INCOME	4-06-03-990-00	-	5,000.00
SALARIES & WAGES - REGULAR	5-01-01-010-00	13,616,158.47	-
PERA	5-01-02-010-00	406,741.94	-
REPRESENTATION ALLOWANCE	5-01-02-020-00	355,500.00	-
TRANSPORTATION ALLOWANCE	5-01-02-030-00	201,740.00	-
CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	448,000.00	-
OVERTIME AND NIGHT PAY	5-01-02-130-00	73,881.45	-
LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	1,582,501.34	-



Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
 March 31, 2025



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	40,200.00	-
PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	298,686.13	-
ECC CONTRIBUTIONS	5-01-03-040-00	20,100.00	-
TRAVELLING EXP-LOCAL-Allowance	5-02-01-010-02	114,220.00	-
TRAVELLING EXP-LOCAL-Air&Sea	5-02-01-010-03	18,761.00	-
TRAVELLING EXP-LOCAL-Inland	5-02-01-010-04	75,000.00	-
TRAINING EXPENSES	5-02-02-010-00	149,886.00	-
TRAINING EXPENSES -GAD	5-02-02-010-02	8,886.00	-
SCHOLARSHIP EXPENSES	5-02-02-020-00	431,331.18	-
SCHOLARSHIP EXPENSES - GAD	5-02-02-020-02	99,170.00	-
OFFICE SUPPLIES - Off Supplies	5-02-03-010-01	86,548.00	-
OFFICE SUPPLIES - Computer Sup	5-02-03-010-02	57,562.00	-
MAINTENANCE, SAMPLING & OTHER CC	5-02-03-070-00	86,573.00	-
GASOLINE, OIL AND LUBRICANTS	5-02-03-090-00	266,096.63	-
OTHER SUPPLIES EXPENSE	5-02-03-990-00	383,393.00	-
OTHER SUPPLIES EXPENSE - GAD	5-02-03-990-02	25,970.00	-
WATER EXPENSES	5-02-04-010-00	82,934.95	-
ELECTRICITY EXPENSES	5-02-04-020-00	384,209.75	-
POSTAGE AND DELIVERIES	5-02-05-010-00	2,620.00	-
TELEPHONE EXPENSES - MOBILE	5-02-05-020-02	32,349.24	-
INTERNET EXPENSE	5-02-05-030-00	60,000.00	-
PRINTING AND BINDING EXPENSES	5-02-99-020-00	150.00	-
PRINTING AND BINDING EXPENSES - GA	5-02-99-020-02	156,082.50	-
RENT EXPENSE - COPIERS	5-02-99-050-01	33,811.34	-
REPRESENTATION EXPENSES	5-02-99-030-00	23,191.00	-
REPRESENTATION EXPENSES - GAD	5-02-99-030-02	4,180.00	-
SUBSCRIPTION EXPNSES	5-02-99-070-00	836,750.00	-
AUDITING SERVICES	5-02-11-020-00	74,248.09	-
JANITORIAL SERVICES	5-02-12-020-00	179,289.84	-
OTHER PROF SRVCS - WQ Test	5-02-11-990-01	348,844.00	-
OTHER PROF SRVCS - Others	5-02-11-990-03	2,518,264.23	-
R&M - OFFICE BUILDINGS	5-02-13-040-01	1,697.00	-
R&M - MOTOR VEHICLES	5-02-13-060-01	31,888.00	-
EXTRAORDINARY AND MISCELLANEOU	5-02-10-030-00	130,519.24	-
MISCELLANEOUS EXPENSES	5-02-99-990-04	29,529.00	-
TAXES, DUTIES & LIC.-Veh Regis	5-02-15-010-01	3,040.00	-
INSURANCE EXP.- Vehicle Insura	5-02-15-030-01	267,226.15	-
DEPRECIATION - OFF. BLDG.	5-05-01-040-01	496,561.38	-
DEPRECIATION - OFFICE EQPT.	5-05-01-050-01	485,341.47	-
DEPRECIATION - FURN & FIXTURES	5-05-01-070-01	201,056.07	-
DEPRECIATION - IT Equipment	5-05-01-050-02	437,561.76	-
DEPRECIATION - Sports Eqpt.	5-05-01-050-07	27,785.22	-
DEPRECIATION - Technical & Sci	5-05-01-050-08	300,300.00	-




Republic of the Philippines
MWSS - REGULATORY OFFICE
GENERAL LEDGER TRIAL BALANCE
March 31, 2025



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
DEPRECIATION - Motor Vehicle	5-05-01-060-01	264,567.84	-
OTHER MOOE - SPORTS & WELLNESS	5-02-99-990-01	27,200.00	-
TOTAL		896,964,289.41	896,964,289.41

0.00

Prepared by:


SIR GIL P. MARAVILLA
Chief Corp. Accountant



METROPOLITAN WATERWORKS & SEWERAGE SYSTEM

REGULATORY OFFICE



29 April 2025

MARIA CHRISTINA P. ANTONIS

OIC - Supervising Auditor

Commission on Audit

Metropolitan Waterworks and Sewerage System

Attention: **KAREN JOY L. PABLO**
OIC - Audit Team Leader



Subject: Submission of Calendar Year (CY) 2025 First Quarter Financial Statements (FS)

Dear **Auditor Antonis**:

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

- January 2025 FS, including attachments;
- February 2025 FS, including attachments;
- March 2025 FS, including attachments; and
- Soft Copy (CD) CY 2025 1st Quarter FS;

Thank you very much.

Respectfully yours,


RAMON A. JAVIER

Manager, Administration Dept.