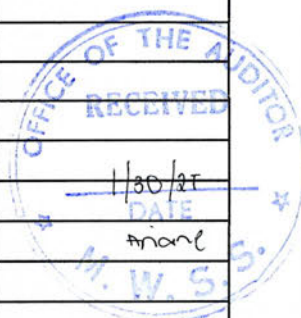




**MWSS - REGULATORY OFFICE**  
**TRIAL BALANCE**  
December 31, 2024  
(Pre-Closing)



Account Description		Acct. Code	BALANCES	
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
<b>CASH</b>				
	PETTY CASH FUND	1-01-01-020-00	-	
	CASH CIB-LC, Current Account	1-01-02-020-00	86,663,285.04	
	CASH CIB-LC, Time Deposits	1-01-05-020-00	184,612,959.79	
	CASH CIB-FC, TIME DEPOSITS	1-01-05-030-00	200,217.74	
<b>RECEIVABLES</b>				
	DUE FROM OFFICERS AND EMPLOYEES	1-03-05-020-00	1,341,828.90	
	LOANS RECEIVABLE -OTHERS	1-03-01-990-00	31,823,045.69	
<b>INTRA-AGENCY RECEIVABLES</b>				
	RECEIVABLE - DISALLOWANCES	1-03-05-010-00	161,119,935.50	
	OTHER RECEIVABLES	1-03-05-990-00	283,004.27	
<b>PREPAYMENTS</b>				
	PREPAID INSURANCE	1-99-02-050-00	340,978.98	
	OTHER PREPAID EXPENSES	1-99-02-990-00	-	145,854.72
<b>OTHER ASSETS</b>				
	GUARANTY DEPOSITS	1-99-03-020-00	709,807.70	
	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. Depre. - Office Bldg	1-06-04-011-00		5,462,175.11
	OFFICE EQUIPMENT	1-06-05-020-00	12,340,285.18	
	Accum. Depre. - Office Eqpt.	1-06-05-021-00		6,115,253.85
	FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	
	Accum. Depre. - Furniture & Fi	1-06-07-011-00		2,261,275.14
	IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,828,474.00	
	Accum. Depre. - IT Eqpt.	1-06-05-031-00		112,457,859.77
	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		311,184.60
	TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	
	Accum. Depre. - Technical & Sc	1-06-05-141-00		5,221,453.08
	OTHER MACHINERIES AND EQUIPMENT	1-06-05-990-00	50,390.01	
	Accum Depre.-OME	1-06-05-991-32		46,862.68
	MOTOR VEHICLES	1-06-06-010-00	17,858,011.17	
	Accum. Depre. - Motor Vehicle	1-06-06-011-00		13,966,413.04





**MWSS - REGULATORY OFFICE**  
**TRIAL BALANCE**  
December 31, 2024  
(Pre-Closing)



Account Description		Acct. Code	BALANCES	
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
<b>PAYABLE ACCOUNTS</b>				
	ACCOUNTS PAYABLE	2-01-01-010-00		10,287,753.39
	DUE TO OFFICERS & EMPLOYEES	2-01-01-020-00		24,700,718.97
<b>INTER-AGENCY PAYABLES</b>				
	DUE TO BIR	2-02-01-010-00		317,604.21
	DUE TO GSIS	2-02-01-020-00		53,454.14
	DUE TO PAG-IBIG	2-02-01-030-00		(606.65)
	DUE TO PHILHEALTH	2-02-01-040-00		(21,359.08)
<b>INTRA-AGENCY PAYABLES</b>				
	DUE TO OPERATING UNITS	2-03-01-040-00		(200.00)
	DUE TO OTHER FUNDS	2-03-01-050-00		(3,618.00)
<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		630,782,530.47
<b>REVENUES</b>				
<b>INTEREST INCOME</b>		4-02-02-210-00		1,726,687.63
<b>SUBSIDY FROM NATIONAL GOVERNMENT</b>		4-03-01-01-0-00		168,397,000.00
<b>MISC. INCOME</b>		4-06-03-990-00	-	30,509.00
<b>EXPENSES</b>				
<b>PERSONNEL SERVICES</b>				
	SALARIES & WAGES - REGULAR	5-01-01-010-00	53,131,784.06	
	PERA	5-01-02-010-00	1,572,963.44	
	REPRESENTATION ALLOWANCE	5-01-02-020-00	1,399,500.00	
	TRANSPORTATION ALLOWANCE	5-01-02-030-00	780,640.00	
	CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	476,000.00	
	Productivity Incentive Allowance	5-01-02-080-00	3,929,269.83	
	OTHER BONUSES & ALLOWANCES	5-01-02-990-00	4,233,776.00	
	HONORARIA	5-01-02-100-00	264,500.00	
	LONGEVITY PAY	5-01-02-120-00	5,000.00	
	OVERTIME AND NIGHT PAY	5-01-02-130-00	808,716.20	
	LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	6,504,974.74	
	PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	149,700.00	
	PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	1,213,205.72	
	ECC CONTRIBUTIONS	5-01-03-040-00	78,300.00	
	TERMINAL LEAVE BENEFITS	5-01-04-030-00	6,315,886.63	
	LOYALTY AWARD BENEFITS	5-01-02-120-01	80,000.00	




**MWSS - REGULATORY OFFICE**  
**TRIAL BALANCE**  
December 31, 2024  
(Pre-Closing)



Account Description		Acct. Code	BALANCES	
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>				
TRAVELLING EXP - Local		5-02-01-010-01	1,087,198.44	
TRAINING EXPENSES		5-02-02-010-00	1,356,961.06	
SCHOLARSHIP EXPENSES		5-02-02-020-00	1,145,836.72	
OFFICE SUPPLIES		5-02-03-010-00	821,252.97	
MAINTENANCE, SAMPLING & OTHER CONSUMABLES		5-02-03-070-00	899,991.56	
GASOLINE, OIL AND LUBRICANTS		5-02-03-090-00	1,607,085.03	
OTHER SUPPLIES EXPENSE		5-02-03-990-00	621,126.72	
WATER EXPENSES		5-02-04-010-00	309,338.75	
ELECTRICITY EXPENSE		5-02-04-020-00	2,465,921.11	
POSTAGE AND DELIVERIES		5-02-05-010-00	101,313.00	
TELEPHONE EXPENSES - MOBILE		5-02-05-020-02	610,094.89	
INTERNET EXPENSE		5-02-05-030-00	360,000.00	
ADVERTISING EXPENSES		5-02-99-010-00	308,206.00	
PRINTING AND BINDING EXPENSES		5-02-99-020-00	664,590.00	
RENT EXPENSE		5-02-99-050-00	777,430.46	-
REPRESENTATION EXPENSES		5-02-99-030-00	1,453,836.10	
SUBSCRIPTION EXPENSES		5-02-99-070-00	1,085,286.00	
AUDITING SERVICES		5-02-11-020-00	659,600.28	
CONSULTANCY		5-02-11-030-00	5,911,360.00	
JANITORIAL SERVICES		5-02-12-020-00	1,879,935.63	
SECURITY SERVICES		5-02-12-030-00	2,153,086.14	
OTHER PROFESSIONAL SERVICES		5-02-11-990-00	14,770,056.40	
R&M - OFFICE BUILDINGS		5-02-13-040-01	113,107.50	
R&M - MOTOR VEHICLES		5-02-13-060-01	762,631.77	
EXTRAORDINARY & MISCELLANEOUS EXPENSES		5-02-10-030-00	740,194.09	
MISCELLANEOUS EXPENSES		5-02-99-990-04	13,818.97	
TAXES, DUTIES AND LICENSES		5-02-15-010-00	34,782.00	
FIDELITY BOND PREMIUMS		5-02-15-020-00	39,000.00	
Insurance Expenses		5-02-15-030-00	1,080,064.71	
Depreciation - Office Buildings		5-05-01-040-01	1,986,245.50	
Depreciation - Office Equipment		5-05-01-050-01	1,941,365.88	
Depreciation - Furniture and Fixtures		5-05-01-070-01	804,224.28	
Depreciation - IT Equipment		5-05-01-050-02	1,776,860.04	
Depreciation - Sports Equipment		5-05-01-050-07	111,140.88	
Depreciation - Technical and Scientific Equipment		5-05-01-050-08	1,202,751.38	
Depreciation - Other Machineries and Equipment		5-05-01-050-09	4,535.04	
Depreciation - Motor Vehicles		5-05-01-060-01	1,058,271.36	-
OTHER MOOE		5-02-99-990-00	1,184,448.47	
<b>Totals</b>			<b>1,002,656,053.67</b>	<b>1,002,656,053.67</b>

Prepared by:

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



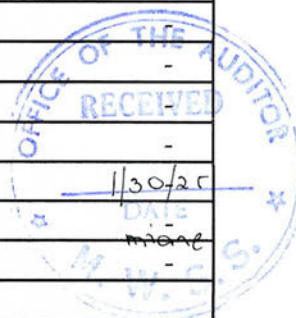
Republic of the Philippines  
**MWSS - REGULATORY OFFICE**  
**GENERAL LEDGER TRIAL BALANCE**



December 31, 2024

(Pre-Closing)

Account Description	Acct Code	Dr	Cr
CASH - Petty Cash Fund	1-01-01-020-00	-	-
CASH CIB-LC, C/A- LBP Regular	1-01-02-020-02	6,688,027.86	-
CASH CIB-LC, C/A-LBP MVFP/MPLP	1-01-02-020-03	14,274,470.41	-
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	64,429,813.02	-
CASH CIB-LC, TD - LBP Special	1-01-05-020-02	184,612,959.79	-
CASH CIB-FC, SA - LBP Dollars	1-01-05-030-01	200,217.74	-
DUE FROM OE - Cash Advance	1-99-01-030-00	62,681.24	-
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	31,823,045.69	-
RECEIVABLE - Disallowances	1-03-05-010-00	161,119,935.50	-
OTHER RECEIVABLES	1-03-05-990-00	283,004.27	-
PREPAID INSURANCE	1-99-02-050-00	340,978.98	-
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. Depr. - Office Bldg	1-06-04-011-00	-	5,462,175.11
OFFICE EQUIPMENT	1-06-05-020-00	12,340,285.18	-
Accum. Depr. - Office Eqpt.	1-06-05-021-00	-	6,115,253.85
FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	-
Accum. Depr. - Furniture & Fi	1-06-07-011-00	-	2,261,275.14
IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,828,474.00	-
Accum. Depr. - IT Eqpt.	1-06-05-031-00	-	112,457,859.77
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	-	311,184.60
TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	-
Accum. Depr. - Technical & Sc	1-06-05-141-00	-	5,221,453.08
O M & E - Audio Visual	1-06-05-990-40	50,390.01	-
Accum Depr.-OME- Audio Visual	1-06-05-991-41	-	46,862.68
MOTOR VEHICLES	1-06-06-010-00	17,858,011.17	-





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



December 31, 2024

(Pre-Closing)

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
Accum. Depre. - Motor Vehicle	1-06-06-011-00	-	13,966,413.04
OTHER ASSETS	1-99-99-990-07	2,351,437.64	-
A/P-Vouchers Payable	2-01-01-010-01	-	5,229,792.10
A/P-Accrued Expenses - MOOE	2-01-01-010-02	-	4,941,186.25
A/P-Accrued Expenses - CAPEX	2-01-01-010-03	-	116,775.04
DUE TO OE - Payroll	2-01-01-020-01	-	87,470.01
DUE TO OE - Claims	2-01-01-020-02	-	24,613,248.96
DUE TO BIR - ITW Employees	2-02-01-010-01	-	340,040.11
DUE TO BIR - VAT Professionals	2-02-01-010-03	10,419.13	-
DUE TO BIR - EWT Supplrs/Servi	2-02-01-010-04	-	26,411.13
DUE to BIR - Final Vat Withhld	2-02-01-010-05	38,427.90	-
DUE TO GSIS - Gov't. Share	2-02-01-020-01	-	-
DUE TO GSIS - Employee Share	2-02-01-020-02	-	84,679.41
DUE TO GSIS - Sate Insurance	2-02-01-020-03	-	-
DUE TO GSIS - Plans	2-02-01-020-04	50.64	-
DUE TO GSIS - Loans	2-02-01-020-05	31,174.63	-
DUE TO PAG-IBIG - Gov't.Share	2-02-01-030-01	-	-
DUE TO PAG-IBIG - Employee Sha	2-02-01-030-02	150.00	-
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	-	-
DUE TO PHILHEALTH - Gov't. Sha	2-02-01-040-01	-	725.00
DUE TO PHILHEALTH - Empl. Shar	2-02-01-040-02	22,084.08	-
DUE TO OPTNG U - RO Tubig Due	2-03-01-040-00	200.00	-
DUE TO OF - WASSLAI Contributn	2-03-01-050-08	146,613.50	-
DUE TO OF - WASSLAI Loans	2-03-01-050-09	-	143,595.50
DUE TO OF - Coop Capital	2-03-01-050-10	600.00	-
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	-	630,782,530.47
INTEREST INCOME - Bank Deposit	4-02-02-210-01	-	1,717,931.46
INTEREST INCOME - MVFP	4-02-02-210-02	-	8,756.17
SUBSIDY INCOME FROM NATIONAL GOV	4-03-01-01-0-00	-	168,397,000.00
MISCELLANEOUS INCOME	4-06-03-990-00	-	30,509.00
SALARIES & WAGES - REGULAR	5-01-01-010-00	53,131,784.06	-
PERA	5-01-02-010-00	1,572,963.44	-
REPRESENTATION ALLOWANCE	5-01-02-020-00	1,399,500.00	-
TRANSPORTATION ALLOWANCE	5-01-02-030-00	780,640.00	-
CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	476,000.00	-
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	264,500.00	-
LONGEVITY PAY	5-01-02-120-00	5,000.00	-
OVERTIME AND NIGHT PAY	5-01-02-130-00	808,716.20	-
LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	6,504,974.74	-
PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	149,700.00	-



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



December 31, 2024

(Pre-Closing)

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	1,213,205.72	-



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



December 31, 2024

(Pre-Closing)

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
ECC CONTRIBUTIONS	5-01-03-040-00	78,300.00	-
TERMINAL LEAVE BENEFITS	5-01-04-030-00	6,315,886.63	-
LOYALTY AWARD BENEFITS	5-01-02-120-01	80,000.00	-
TRAVELLING EXP-LOCAL-Allowance	5-02-01-010-02	545,865.00	-
TRAVELLING EXP-LOCAL-Air&Sea	5-02-01-010-03	268,056.94	-
TRAVELLING EXP-LOCAL-Inland	5-02-01-010-04	273,276.50	-
TRAINING EXPENSES	5-02-02-010-00	1,174,279.37	-
TRAINING EXPENSES -GAD	5-02-02-010-02	182,681.69	-
SCHOLARSHIP EXPENSES	5-02-02-020-00	1,101,740.96	-
SCHOLARSHIP EXPENSES - GAD	5-02-02-020-02	44,095.76	-
OFFICE SUPPLIES - Off Supplies	5-02-03-010-01	419,715.97	-
OFFICE SUPPLIES - Computer Sup	5-02-03-010-02	401,537.00	-
MAINTENANCE, SAMPLING & OTHER CC	5-02-03-070-00	790,249.56	-
MAINTENANCE, SAMPLING & OTHER CC	5-02-03-070-02	109,742.00	-
GASOLINE, OIL AND LUBRICANTS	5-02-03-090-00	1,607,085.03	-
OTHER SUPPLIES EXPENSE	5-02-03-990-00	456,246.22	-
OTHER SUPPLIES EXPENSE - GAD	5-02-03-990-02	164,880.50	-
WATER EXPENSES	5-02-04-010-00	309,338.75	-
ELECTRICITY EXPENSES	5-02-04-020-00	2,465,921.11	-
POSTAGE AND DELIVERIES	5-02-05-010-00	101,313.00	-
TELEPHONE EXPENSES - MOBILE	5-02-05-020-02	610,094.89	-
INTERNET EXPENSE	5-02-05-030-00	360,000.00	-
ADVERTISING EXPENSES	5-02-99-010-00	308,206.00	-
PRINTING AND BINDING EXPENSES	5-02-99-020-00	664,590.00	-
RENT EXPENSE - COPIERS	5-02-99-050-01	52,901.46	-
REPRESENTATION EXPENSES	5-02-99-030-00	256,710.75	-
REPRESENTATION EXPENSES - GAD	5-02-99-030-02	1,197,125.35	-
SUBSCRIPTION EXPENSES	5-02-99-070-00	1,085,286.00	-
AUDITING SERVICES	5-02-11-020-00	659,600.28	-
CONSULTANCY - Rate/tariff Restr/Regulato	5-02-11-030-04	5,911,360.00	-
JANITORIAL SERVICES	5-02-12-020-00	1,879,935.63	-
SECURITY SERVICES	5-02-12-030-00	2,153,086.14	-
OTHER PROF SRVCS - WQ Test	5-02-11-990-01	3,862,850.00	-
OTHER PROF SRVCS - Others	5-02-11-990-03	10,415,323.10	-
R&M - OFFICE BUILDINGS	5-02-13-040-01	113,107.50	-
R&M - OTHER EQPT.- ELECTRICAL & COC	5-02-13-050-13	126,000.00	-
R&M - MOTOR VEHICLES	5-02-13-060-01	762,631.77	-
EXTRAORDINARY AND MISCELLANEOU	5-02-10-030-00	740,194.09	-
MISCELLANEOUS EXPENSES	5-02-99-990-04	13,818.97	-
TAXES, DUTIES & LIC.-Veh Regis	5-02-15-010-01	34,722.00	-
TAXES, DUTIES & LIC.-Others	5-02-15-010-02	60.00	-
FIDELITY BOND PREMIUMS	5-02-15-020-00	39,000.00	-
INSURANCE EXP.- Vehicle Insura	5-02-15-030-01	1,080,064.71	-
DEPRECIATION - OFF. BLDG.	5-05-01-040-01	1,986,245.50	-
DEPRECIATION - OFFICE EQPT.	5-05-01-050-01	1,941,365.88	-



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



December 31, 2024  
(Pre-Closing)

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
DEPRECIATION - FURN & FIXTURES	5-05-01-070-01	804,224.28	-



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




December 31, 2024

(Pre-Closing)

<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
DEPRECIATION - IT Equipment	5-05-01-050-02	1,776,860.04	-
DEPRECIATION - Sports Eqpt.	5-05-01-050-07	111,140.88	-
DEPRECIATION - Technical & Sci	5-05-01-050-08	1,202,751.38	-
Depre. - OM&E - Audio Visual	5-05-01-050-10	4,535.04	-
DEPRECIATION - Motor Vehicle	5-05-01-060-01	1,058,271.36	-
OTHER MOOE - SPORTS & WELLNESS	5-02-99-990-01	398,583.29	-
OTHER MOOE - GAD & CULTURAL	5-02-99-990-02	-	-
OTHER MOOE - PROJECTS & MISC	5-02-99-990-03	785,865.18	-
TOTAL		1,002,906,230.20	1,002,906,230.20

0.00

Prepared by:

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