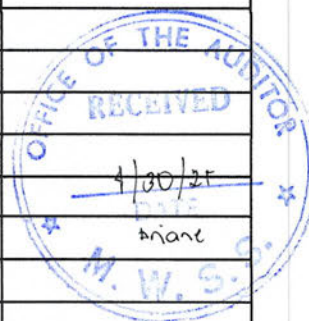




**MWSS - REGULATORY OFFICE**  
**TRIAL BALANCE**  
January 31, 2025



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	85,268,913.41	
	CASH CIB-LC, Time Deposits	1-01-05-020-00	184,624,706.95	
	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	1,603,528.90	
	LOANS RECEIVABLE -OTHERS	1-03-01-990-00	31,808,045.69	
	INTEREST RECEIVABLE	1-03-01-050-00	402,574.62	
<b>INTRA-AGENCY RECEIVABLES</b>				
	RECEIVABLE - DISALLOWANCES	1-03-05-010-00	161,088,059.50	
	OTHER RECEIVABLES	1-03-05-990-00	283,004.27	
<b>PREPAYMENTS</b>				
	PREPAID INSURANCE	1-99-02-050-00	251,890.57	
	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. Depr. - Office Bldg	1-06-04-011-00		5,627,695.57
	OFFICE EQUIPMENT	1-06-05-020-00	12,340,285.18	
	Accum. Depr. - Office Eqpt.	1-06-05-021-00		6,277,034.34
	FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	
	Accum. Depr. - Furniture & Fi	1-06-07-011-00		2,328,293.83
	IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,828,474.00	
	Accum. Depr. - IT Eqpt.	1-06-05-031-00		112,603,713.69
	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		320,446.34
	TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	
	Accum. Depr. - Technical & Sc	1-06-05-141-00		5,321,553.08
	OTHER MACHINERIES AND EQUIPMENT	1-06-05-990-00	50,390.01	





**MWSS - REGULATORY OFFICE**  
**TRIAL BALANCE**  
January 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		14,054,602.32
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
<b>PAYABLE ACCOUNTS</b>				
	ACCOUNTS PAYABLE	2-01-01-010-00		2,253,178.31
	DUE TO OFFICERS & EMPLOYEES	2-01-01-020-00		22,716,426.46
<b>INTER-AGENCY PAYABLES</b>				
	DUE TO BIR	2-02-01-010-00		1,110,677.69
	DUE TO GSIS	2-02-01-020-00		1,297,203.13
	DUE TO PAG-IBIG	2-02-01-030-00		84,426.05
	DUE TO PHILHEALTH	2-02-01-040-00		178,272.83
<b>INTRA-AGENCY PAYABLES</b>				
	DUE TO OPERATING UNITS	2-03-01-040-00		9,700.00
	DUE TO OTHER FUNDS	2-03-01-050-00		154,575.00
<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		660,010,614.34
<b>REVENUES</b>				
<b>INTEREST INCOME</b>		4-02-02-210-00		1,290.52
<b>3SIDY FROM NATIONAL GOVERNMENT</b>		4-03-01-01-0-00		14,132,000.00
<b>MISC. INCOME</b>		4-06-03-990-00	-	5,000.00
<b>EXPENSES</b>				
<b>PERSONNEL SERVICES</b>				
	SALARIES & WAGES - REGULAR	5-01-01-010-00	4,575,306.50	
	PERA	5-01-02-010-00	137,000.00	
	REPRESENTATION ALLOWANCE	5-01-02-020-00	118,500.00	
	TRANSPORTATION ALLOWANCE	5-01-02-030-00	67,220.00	
	CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	455,000.00	
	LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	529,075.32	
	PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	13,600.00	
	PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	100,045.01	
	ECC CONTRIBUTIONS	5-01-03-040-00	6,800.00	






**MWSS - REGULATORY OFFICE**  
**TRIAL BALANCE**  
January 31, 2025



Account Description		Acct. Code	BALANCES	
<b>MAINT. &amp; OTHER OPERATING EXPENSES</b>				
	TRAVELLING EXP - Local	5-02-01-010-01	92,520.00	
	TRAINING EXPENSES	5-02-02-010-00	20,886.00	
	SCHOLARSHIP EXPENSES	5-02-02-020-00	219,262.00	
	OTHER SUPPLIES EXPENSE	5-02-03-990-00	246,878.00	
	ELECTRICITY EXPENSE	5-02-04-020-00	186,749.30	
	RENT EXPENSE	5-02-99-050-00	11,193.01	-
	AUDITING SERVICES	5-02-11-020-00	24,653.35	
	OTHER PROFESSIONAL SERVICES	5-02-11-990-00	943,210.98	
	Insurance Expenses	5-02-15-030-00	89,088.41	
	Depreciation - Office Buildings	5-05-01-040-01	165,520.46	
	Depreciation - Office Equipment	5-05-01-050-01	161,780.49	
	Depreciation - Furniture and Fixtures	5-05-01-070-01	67,018.69	
	Depreciation - IT Equipment	5-05-01-050-02	145,853.92	
	Depreciation - Sports Equipment	5-05-01-050-07	9,261.74	
	Depreciation - Technical and Scientific Equipment	5-05-01-050-08	100,100.00	
	Depreciation - Motor Vehicles	5-05-01-060-01	88,189.28	-
Totals			868,302,124.86	868,302,124.86

Prepared by:

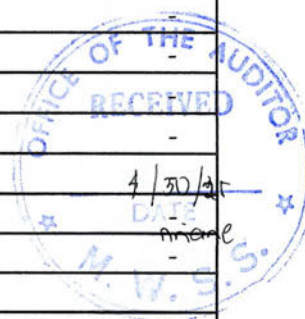
  
**SIR GIL P. MARAVILLA**  
Chief Corp. Accountant



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



<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	6,693,027.86	-
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	63,030,441.39	-
CASH CIB-LC, TD - LBP Special	1-01-05-020-02	184,624,706.95	-
CASH CIB-FC, SA - LBP Dollars	1-01-05-030-01	200,217.74	-
DUE FROM OE - Cash Advance	1-99-01-030-00	324,381.24	-
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	31,808,045.69	-
INTEREST RECEIVABLE	1-03-01-050-00	402,574.62	-
RECEIVABLE - Disallowances	1-03-05-010-00	161,088,059.50	-
OTHER RECEIVABLES	1-03-05-990-00	283,004.27	-
PREPAID INSURANCE	1-99-02-050-00	251,890.57	-
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	-	5,627,695.57
OFFICE EQUIPMENT	1-06-05-020-00	12,340,285.18	-
Accum. Depre. - Office Eqpt.	1-06-05-021-00	-	6,277,034.34
FURNITURE & FIXTURES	1-06-07-010-00	8,935,824.99	-
Accum. Depre. - Furniture & Fi	1-06-07-011-00	-	2,328,293.83
IT EQUIPMENT & SOFTWARE	1-06-05-030-00	129,828,474.00	-
Accum. Depre. - IT Eqpt.	1-06-05-031-00	-	112,603,713.69
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	-	320,446.34
TECHNICAL & SCIENTIFIC EQPT.	1-06-05-140-00	23,043,058.44	-
Accum. Depre. - Technical & Sc	1-06-05-141-00	-	5,321,553.08
O M & E - Audio Visual	1-06-05-990-40	50,390.01	-







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



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
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	-	14,054,602.32
OTHER ASSETS	1-99-99-990-07	2,351,437.64	-
A/P-Vouchers Payable	2-01-01-010-01	-	496,523.22
A/P-Accrued Expenses - MOOE	2-01-01-010-02	-	1,639,880.05
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	-	22,711,146.36
DUE TO BIR - ITW Employees	2-02-01-010-01	-	1,001,414.48
DUE TO BIR - VAT Professionals	2-02-01-010-03	6,468.84	-
DUE TO BIR - EWT Supplrs/Servi	2-02-01-010-04	-	58,027.80
DUE to BIR - Final Vat Withhld	2-02-01-010-05	-	57,704.25
DUE TO GSIS - Gov't. Share	2-02-01-020-01	-	529,075.32
DUE TO GSIS - Employee Share	2-02-01-020-02	-	481,129.81
DUE TO GSIS - Sate Insurance	2-02-01-020-03	-	6,800.00
DUE TO GSIS - Plans	2-02-01-020-04	-	61.45
DUE TO GSIS - Loans	2-02-01-020-05	-	280,136.55
DUE TO PAG-IBIG - Gov't.Share	2-02-01-030-01	-	13,600.00
DUE TO PAG-IBIG - Employee Sha	2-02-01-030-02	-	16,550.00
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	-	26,050.00
DUE TO PHILHEALTH - Gov't. Sha	2-02-01-040-01	-	100,770.01
DUE TO PHILHEALTH - Empl. Shar	2-02-01-040-02	-	77,502.82
DUE TO OPTNG U - RO Tubig Due	2-03-01-040-00	-	9,700.00
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	-	660,010,614.34
INTEREST INCOME - Bank Deposit	4-02-02-210-01	-	1,290.52
SUBSIDY INCOME FROM NATIONAL GOV	4-03-01-01-0-00	-	14,132,000.00
MISCELLANEOUS INCOME	4-06-03-990-00	-	5,000.00
SALARIES & WAGES - REGULAR	5-01-01-010-00	4,575,306.50	-
PERA	5-01-02-010-00	137,000.00	-
REPRESENTATION ALLOWANCE	5-01-02-020-00	118,500.00	-
TRANSPORTATION ALLOWANCE	5-01-02-030-00	67,220.00	-
CLOTHING/UNIFORM ALLOWANCE	5-01-02-040-00	455,000.00	-
LIFE & RETIREMENT INS. CONTRIB	5-01-03-010-00	529,075.32	-
PAG-IBIG CONTRIBUTIONS	5-01-03-020-00	13,600.00	-
PHILHEALTH CONTRIBUTIONS	5-01-03-030-00	100,045.01	-
ECC CONTRIBUTIONS	5-01-03-040-00	6,800.00	-
TRAVELLING EXP-LOCAL-Allowance	5-02-01-010-02	17,520.00	-




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



<u>Account Description</u>	<u>Acct Code</u>	<u>Dr</u>	<u>Cr</u>
TRAVELLING EXP-LOCAL-Inland	5-02-01-010-04	75,000.00	-
TRAINING EXPENSES	5-02-02-010-00	12,000.00	-
TRAINING EXPENSES - GAD	5-02-02-010-02	8,886.00	-
SCHOLARSHIP EXPENSES	5-02-02-020-00	120,092.00	-
SCHOLARSHIP EXPENSES - GAD	5-02-02-020-02	99,170.00	-
OTHER SUPPLIES EXPENSE	5-02-03-990-00	246,878.00	-
ELECTRICITY EXPENSES	5-02-04-020-00	186,749.30	-
RENT EXPENSE - COPIERS	5-02-99-050-01	11,193.01	-
AUDITING SERVICES	5-02-11-020-00	24,653.35	-
OTHER PROF SRVCS - WQ Test	5-02-11-990-01	92,500.00	-
OTHER PROF SRVCS - Others	5-02-11-990-03	811,641.38	-
INSURANCE EXP.- Vehicle Insura	5-02-15-030-01	89,088.41	-
DEPRECIATION - OFF. BLDG.	5-05-01-040-01	165,520.46	-
DEPRECIATION - OFFICE EQPT.	5-05-01-050-01	161,780.49	-
DEPRECIATION - FURN & FIXTURES	5-05-01-070-01	67,018.69	-
DEPRECIATION - IT Equipment	5-05-01-050-02	145,853.92	-
DEPRECIATION - Sports Eqpt.	5-05-01-050-07	9,261.74	-
DEPRECIATION - Technical & Sci	5-05-01-050-08	100,100.00	-
DEPRECIATION - Motor Vehicle	5-05-01-060-01	88,189.28	-
<b>TOTAL</b>		<b>868,341,417.20</b>	<b>868,341,417.20</b>

0.00

Prepared by:

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