

**Metropolitan Waterworks and Sewerage System**

**DETAILED TRIAL BALANCE**

CORPORATE OFFICE

As of DECEMBER 31, 2017

ACCOUNT TITLE	CODE	DEBIT	CREDIT
Accumulated Depreciation - Communication Equipment	329		37,708,179.33
Accumulated Depreciation - Construction and Heavy Equipment	330		221,336,748.18
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		49,716,675.38
Accumulated Depreciation - Technical and Scientific Equipment	336		190,498,288.98
Accumulated Depreciation - Other Machinery and Equipment	340		153,611,530.02
Accumulated Depreciation - Motor Vehicles	341		51,380,909.37
Accumulated Depreciation - Other Transportation Equipment	348		416,183,401.62
<b>TOTAL DEPRECIATION</b>			<b>44,755,364,631.35</b>
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>		<b>88,984,230,708.24</b>	<b>44,755,364,631.35</b>
Construction in Progress - Agency Assets	264	759,296,700.15	
<b>TOTAL OTHER ASSETS</b>		<b>1,919,766,136.20</b>	
<b>TOTAL ASSETS</b>		<b>103,551,099,982.10</b>	<b>46,391,366,830.62</b>
Accounts Payable	401	8,372,064.35	567,800,823.64
Due to Officers and Employees	403		3,857,787.97
Dividends Payable	408		539,224,748.94
Interest Payable	409		712,283,716.75
<b>TOTAL ACCOUNTS PAYABLE</b>		<b>8,372,064.35</b>	<b>1,283,942,328.36</b>
Due to National Treasury	411		146,856,674.44
Due to BIR	412		4,497,769.62
Due to GSIS	413		1,250,953.84
Due to PAG-IBIG	414		78,380.24
Due to PHILHEALTH	415		75,242.56
Due to Other GOCCs	417		4,094.63
<b>TOTAL INTER-AGENCY PAYABLE</b>			<b>152,763,115.33</b>
Guaranty Deposits Payable	426		170,631,640.90
Performance/Bidders/Bail Bonds Payable	427		1,697,568.81
Other Payables	439	11,163,204.29	363,395,811.52
		<b>11,163,204.29</b>	<b>535,725,021.23</b>
Bonds Payable	442		80,357,142.78
<b>LBP DBP Bonds Facility</b>	<b>442</b>		<b>80,357,142.78</b>
Loans Payable - Domestic	444		469,875,251.94
Loans Payable - Foreign	445		6,335,467,221.89
<b>TOTAL LONG TERM LIABILITIES</b>			<b>8,171,699,585.97</b>
Other Deferred Credits	455		8,721,931,980.69
<b>TOTAL LIABILITIES</b>		<b>19,535,268.64</b>	<b>12,556,531,977.75</b>
Capital Stock	502		6,095,486,783.61
Appraisal Capital Stock	506		28,427,903,790.27
Donated Capital			<b>34,523,390,573.88</b>
Retained Earnings	510	888,170,558.47	1,046,970,979.46
		<b>888,170,558.47</b>	<b>9,298,489,737.97</b>
Income from Waterworks Systems	639		2,074,249,625.24
Rent Income	642		107,711,144.40
Interest Income	664		57,532,739.64
Miscellaneous Income	678		1,546,017.25
Gain/Loss on Foreign Exchange (FOREX)	681	99,752,641.34	
Gain/Loss on Sale of Disposed Assets	682	399,061.17	
		<b>100,151,702.51</b>	<b>2,241,039,526.53</b>
Salaries and Wages - Regular	701	46,870,677.10	