

Metropolitan Waterworks and Sewerage System

DETAILED TRIAL BALANCE

CORPORATE OFFICE

As of DECEMBER 31, 2017

ACCOUNT TITLE	CODE	DEBIT	CREDIT
Salaries and Wages - Contractual	706	596,820.34	
Personnel Economic Relief Allowance (PERA)	711	2,389,216.00	
Representation Allowance (RA)	713	1,472,125.00	
Transportation Allowance (TA)	714	1,411,375.00	
Clothing/Uniform Allowance	715	661,500.00	
Subsistence	716	6,138,002.02	
Productivity Incentive Bonus	717	806,176.00	
Other Bonuses and Allowances	719	3,691,781.08	
Honoraria	720	4,352,580.00	
Longevity Pay	722	6,384,220.05	
Overtime and Night Pay	723	91,196.09	
Cash Gift	724	508,000.00	
Year End Bonus	725	3,973,737.80	
Life and Retirement Insurance Contributions	731	5,549,550.27	
PAG-IBIG Contributions	732	120,500.00	
PHILHEALTH Contributions	733	423,237.50	
ECC Contributions	734	119,300.00	
Terminal Leave Benefits	742	588,775.81	
Other Personnel Benefits	749	6,604,620.22	
Travelling Expenses - Local	751	31,639.00	
Travelling Expenses - Foreign	752	246,177.55	
Training Expenses	753	1,087,972.69	
Office Supplies Expenses	755	820,340.35	
Drugs and Medicines Expenses	759	141,123.66	
Medical, Dental and Laboratory Supplies Expenses	760	7,231.25	
Gasoline, Oil and Lubricants Expenses	761	1,079,615.08	
Other Supplies Expenses	765	1,538,796.38	
Water Expenses	766	28,114.05	
Electricity Expenses	767	3,200,630.92	
Postage and Deliveries	771	104.00	
Telephone Expenses - Landline	772	642,518.34	
Telephone Expenses - Mobile	773	273,886.92	
Internet Expenses	774	527,462.33	
Cable, Satellite, Telegraph, and Radio Expenses	775	56,190.20	
Membership Dues and Contributions to Organizations	778	25,000.00	
Advertising Expenses	780	108,880.00	
Rent Expenses	782	181,927.35	
Representation expenses	783	1,349,476.22	
Subscription Expenses	786	9,217.68	
Auditing Services	792	10,391,127.00	
Consultancy Services	793	1,325,188.18	
Janitorial Services	796	3,527,680.34	
Security Services	797	25,070,846.51	
Other Professional services	799	1,093,885.07	
Repairs and Maintenance - Office Buildings	811	396,910.89	
Repairs and Maintenance - Other Structures	815	2,000.00	
Repairs and Maintenance - Office Equipment	821	1,450.00	
Repairs and Maintenance - Furniture and Fixtures	822	8,000.00	
Repairs and Maintenance - IT Equipment and Software	823	6,300.00	
Repairs and Maintenance - Communication Equipment	829	27,300.00	
Repairs and Maintenance - Motor Vehicles	841	472,641.82	
Donations	878	8,000.00	