

Metropolitan Waterworks and Sewerage System
CORPORATE & REGULATORY OFFICE
TRIAL BALANCE
As of December 31, 2014

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102		
Santos, Lilybeth A.	102-029350		(5.13)
Miguel, Marivic L	102-491464		11.53
			6.40
Cash - Disbursing Officers	103		
Various Disbursing Officer (Old MWSS)	103-000001	168,654.13	
Bautista, Orlando	103-129783	34,344.32	
Miguel, Marivic L.	103-491464	174,643.84	
		377,642.29	
Petty Cash Fund			
Petty Cash Fund-Regulatory Office	104	1,788.00	
Bautista, Orlando	104-02-129783	6.00	
Ceguerra, Loida G	104-02-423053	356.46	
Delos Santos, Priscila F.	104-008068	39,860.00	
Emmanuel, Johnny JR C	104-02-009084	15,525.65	
Garboso, Edna	104-02-408245	27,054.00	
Ortha, Merilyn	104-02-669083	28,567.15	
Pamatmat, Rowena	104-02-929018	49,817.12	
Ponce, Imelda	104-02-005077	3,269.75	
		166,244.13	
Cash in Bank - Local Currency, Current Account			
Cash in Bank - Local Currency, Current Account-Regulatory Office	111	83,163,357.51	
Local C/A - LBP - Katipunan Br - Main Fund	111-05-CA 1462-1001-47	9,441,001.52	
Local C/A - LBP - Katipunan Br- Corporate Office	111-05-CA 1462-1009-53	2,379,430.38	
Local C/A - PNB - MWSS Br - Corporate Office	111-05-CA 244-850075-9	(158,710.24)	
Local C/A - PNB - MWSS Br - Main Fund	111-05-CA 244-850012-0	(461,024.78)	
Local C/A - PNB - MWSS Br - MPLP	111-05-CA 244-850079-1	1,939,361.38	
		96,303,415.77	
Cash in Bank - Local Currency, Savings Account			
Local S/A-DBP-Makati Branch	112-05-SA 5-08390-405-5	5,453,909.26	
Local S/A-LBP Managed by TOP-Special Peso Acct	112-05-SA-0113393-36	96,061.35	
Local S/A-LBP-UP Diliman Branch	112-05-SA 3071-0220-80	542,878.29	
Local S/A-PNB-MWSS Branch-Corporate Office	112-05-SA 244-529203-9	12,905,287.20	
Local S/A-PNB-MWSS Branch-Main Fund	112-05-SA 244-500163-8	714,148.89	
Local S/A-PNB-MWSS Branch-Raw Water	112-05-SA 244-535942-7	4,841,354.48	
		24,553,639.47	
Cash in Bank - Local Currency, Time Deposits			
Cash in Bank - Local Currency, Time Deposits-Regulatory Office	113	125,980,221.48	
Development Bank of the Philippines (DBP)	113-000-000-000-382	209,352,427.05	
Land Bank of the Philippines (LBP)	113-000-000-000-101	1,936,126,756.33	
Philippine National Bank (PNB)	113-000-188-209-185	27,206,095.48	
		2,298,665,500.34	
Cash in Bank - Foreign Currency, Savings Account	116		
Foreign S/A-BSP Manage by BTr	116-05-SA 01085295	13,149.97	
Foreign S/A-LBP-Katipunan Br-Main Fund	116-05-SA 1464-0008-91	91,695.52	
Foreign S/A-PNB-MWSS Br-Main Fund	116-05-SA 244-702234-9	(3,754.08)	
		101,091.41	
Cash in Bank - Foreign Currency, Time Deposits			
Cash in Bank - Foreign Currency, Time Deposits-Regulatory Office	117	26,477,366.14	
Land Bank of the Philippines (LBP)	117-000-000-000-101	1,134,512.39	
Philippine National Bank (PNB)	117-000-188-209-185	188,997.25	
		27,800,875.78	
TOTAL CASH		2,447,968,409.19	6.40
Accounts Receivable	121		

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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Water/Sewer Accounts	121-01-PY	1,123,077,019.98	
MWCI - Concession Fee - Debt Service - Principal	121-02-01-01-01	5,362,830.67	
MWCI - Concession Fee - Debt Service - Interest	121-02-01-01-02	20,945,108.34	
MWCI - Concession Fee - Debt Service - Guarantee Fee	121-02-01-01-03	6,401,128.23	
MWSI-Concession Fee-Debt Service-DS-Principal	121-02-02-01-01	20,327,670.29	
MWSI-Concession Fee-Debt Service-DS-Interest	121-02-02-01-02	1,053,287.49	
MWSI-Concession Fee-Debt Service-DS-Guarantee Fee	121-02-02-01-03	295,418.70	
MWSI - Concession Fee - Progress Billing - RII Builders	121-02-02-02	1,310.50	
MWSI-Concession Fee-Current Operating Budget	121-02-02-03	245,319,005.21	
		1,422,782,779.41	
Less: Allowance for Doubtful Accounts	301		1,117,001,777.43
		1,422,782,779.41	1,117,001,777.43
Due from Officers and Employees			
Due from Officers and Employees-Regulatory Office	123	1,393,678.58	
Housing Loan	123-01-01	3,562,477.84	
Car Loan	123-01-02	11,077,021.48	
Housing Project Loan	123-01-03	17,403,591.59	
Terminal Pay	123-03	5,823,391.79	
Medicaid Current	123-05-01-01-01	93,058.57	
Health Maintenance Incorporated (HMI)	123-05-01-02	15,712.96	
Fortune Care Inc.	123-05-01-03	6,193.32	
Cellphone	123-05-02	(3,876.14)	
Balara Quarter Rental	123-05-04	(93,725.83)	
Miscellaneous	123-05-05	43,400.00	
Overpayment	123-05-06	6,814.51	
		39,327,738.67	
Loans Receivable - Others			
Loans Receivable - Others - Regulatory Office	126	45,188,381.90	
Housing Loan	126-01-01	711,122.52	
Car Loan	126-01-02	1,369,098.73	
Housing Project Loan (For Verification)	126-01-03-99	3,959,773.99	
Medicaid	126-01-04	193,908.04	
Health Maintenance Incorporated (HMI)	126-01-05	4,646.81	
Loan Rec. - MCMC (Board Resolution No.97-2002)	126-02-01	467,722.05	
		51,894,654.04	
Interest Receivable			
Interest Receivable - Regulatory Office	129	32,327.55	
Dollar Time Deposit (LBP)	129-01-01	1,295.97	
Peso Time Deposit	129-01-02	2,356,832.94	
Peso Time Deposit (DBP)	129-03-02	60,338.60	
Peso Time Deposit (PNB)	129-04-03	8,745.87	
Dollar Time Deposit (PNB)	129-04-05	14.00	
		2,459,554.93	
TOTAL		1,516,464,727.05	1,117,001,777.43
NON TRADE			
Inter-Agency Transfer			
Due from NGAs	136		
DPWH - Office Rental	136-01-01	1,209,411.05	
DPWH - Others	136-01-04	2,654,086.44	
OGCC - Office Rental	136-02-01	5,658,537.14	
OGCC - Electricity	136-02-02	3,082,431.29	
PRRC - Office Rental	136-03-01	391,343.40	
PRRC - Electricity	136-03-02	443,799.01	
Due from NGA - DBM Procurement Service	136-05	11,344.50	
		14,950,952.83	

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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Due from GOCCs	137		
Ninoy Aquino Int'l Airport	137-01	4,195.56	
Local Waterworks Utility Administration	137-02	108,001.00	
Dormant accounts	137-03	277,580.40	
NRLC - Northrail - Electricity	137-05-02	132,546.65	
		522,323.61	
Due from LGUs	138		
City of Manila	138-01	13,023.67	
Intra-Agency Transfer			
Due from Central Office/Home Office	141	159,396,347.83	
Due from Operating Units	143		
Electricity	143-01-03	-	
TOTAL INTRA-AGENCY TRANSFER		159,396,347.83	
TOTAL ACCOUNTS RECEIVABLES		1,691,347,374.99	1,117,001,777.43
Receivables - Disallowances/Charges	146		
Secretary Vigilante	146-01	587,400.00	
		587,400.00	
Other Receivables			
Other Receivables - Regulatory Office	149	283,004.27	
Leased Property	149-01		
PWWA	149-01-000-000-000-203	5,238.47	
Balara Quarters	149-01-000-000-000-468	53,230.47	
PNB	149-01-000-188-209-185	89,181.22	
Multi Media	149-01-004-574-945-000	388,098.43	
Digitel Mobile	149-01-000-000-000-495	216,637.27	
MWCI	149-01-005-038-428-000	(199,103.43)	
MWSI	149-01-005-393-442-000	1,158,392.36	
Quizon, Manuel	149-01-000-000-001-282	(36,680.89)	
Canteen	149-01-005-000-000-291	1,178.19	
MWCI - Electricity	149-02-01-02	3,049,303.92	
MWSI-Electricity	149-02-02-02	2,289,978.27	
MWSI-Telephone	149-02-02-03	(102,370.90)	
PNB-Water	149-02-03-01	(57,375.68)	
PNB-Electricity	149-02-03-02	305,044.19	
PNB-Telephone	149-02-03-03	76,578.93	
PhilAqua-Electricity	149-02-04-02	20,140.28	
Canteen-Water	149-02-05-01	158,094.93	
Canteen-Telephone	149-02-05-03	5,871.98	
WASSLAI-Electricity	149-02-06-02	25,374.27	
KKMK-Electricity	149-02-07-02	2,517.55	
KKMK(WEST)-Electricity	149-02-08-02	2,517.55	
Guarantee Deposit	149-03-01-01	65,583,129.78	
LMG (Chemphil)	149-03-01-02	7,730,290.55	
Back Rental of Right of Way (Loyola)	149-03-01-03	1,196,408.37	
Inventory Held In-trust	149-03-01-04	43,747,433.66	
Awsop Telemetry - MWCI	149-03-01-06	781,914.72	
La Vista	149-03-01-08	591,346.80	
Financial Plan Fee for field based investigation	149-03-01-13	22,200.00	
Financial Assistance (AWUAIP, BNAQ-6 Phase-2)	149-03-01-14	1,977,500.00	
Arbitration Expenses-Contract No. STP-01	149-03-01-15	66,094.54	
Guarantee Deposit	149-03-02-01	94,996,518.27	
LMG (Chemphil)	149-03-02-02	4,627,025.16	
Inventory Held In-trust	149-03-02-04	158,479,797.63	
MWSI-Penalty on Delayed Remittance of Con Fee- Debt Service	149-03-02-05-01	1,118,315,273.76	
Awsop Telemetry - MWSI	149-03-02-06	781,914.72	

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Mabuhay Vinyl	149-03-02-08	4,993,546.00	
Bldg. Rental Deposit (Tandang Sora Branch)	149-03-02-09	427,300.00	
MWSI Rehabilitation-Related Expenses	149-03-02-10	97,065.00	
Interest/Penalty on Unpaid Borrowing Cost	149-03-02-13	95,246,566.31	
BNP Paribas	149-03-02-12-03	3,952,833,427.60	
DBP/LBP	149-03-02-12-10	248,604,910.71	
Bidding Expenses	149-03-02-14	532,089.83	
Financial Plan Fee for field based investigation	149-03-02-16	56,739.62	
Financial Assistance (AWUAIP, BNAQ-6, Phase-2)	149-03-02-17	2,750,000.00	
Phil. Information Agency (PIA) Mass Media	149-03-02-18	7,500,000.00	
Deposits-UBIX	149-05-02	22,727.27	
Refundable Gratuity	149-07	214,416.81	
Due from Welfare Fund - Bd. Res. 2006-277	149-12-01	11,357,250.00	
		5,831,267,738.76	
TOTAL OTHER RECEIVABLE		5,831,855,138.76	
Prepaid Insurance-Regulatory Office	178	17,066.00	
		17,066.00	
Advances to Contractors			
Advances to Contractors - Regulatory Office	181	5,967,459.25	
Mobilization	181-01	292,303,526.91	
Prepaid Material Cost - For reconciliation	181-02	(13,901,089.52)	
		284,369,896.64	
Other Prepaid Expenses			
Other Prepaid Expenses-Regulatory Office	185		145,854.72
Input VAT	185-01	944,811.63	
Output VAT	185-02	1,421,717.13	
EWT	185-03	25,035,382.07	
Franchise Tax	185-04	32,395.29	
Bail Bonds-Real Estate	185-07	300,000.00	
		27,734,306.12	145,854.72
TOTAL PREPAYMENTS		312,121,268.76	145,854.72
Guaranty Deposits			
Guaranty Deposits-Regulatory Office	186	14,788,388.85	
Manila Electric Company (MERALCO)	186-01	24,869.34	
Maynilad Water Services, Inc. - Meralco	186-02	10,637,080.99	
MWCI - BALARA Quarters	186-03	1,050.00	
Philippine Long Distance Telephone Company (PLDT)	186-04	800.00	
		25,452,189.18	
TOTAL OTHER ASSETS		25,452,189.18	
Investments in Stocks	192		
PLDT Stocks	192-01	372,650.00	
MERALCO Stocks	192-02	2,151,517.79	
		2,524,167.79	
Other Investments and Marketable Securities	197		
Bureau of Treasury (Special Reserve Fund)	197-01	369,457,921.38	
Sinking Fund	198-01	29,510,406.78	
TOTAL INVESTMENTS		401,492,495.95	
Land	201-01	19,226,484,649.64	
Office Buildings	211-01	1,100,084,990.03	
Other Structures	215	66,692,735,568.78	
Office Equipment	221	5,494,364.33	
Furniture and Fixtures	222	11,372,151.03	
IT Equipment and Software	223	242,157,234.64	
Library Books	224	850,717.26	
Communication Equipment	229	4,697,038.33	

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Construction and Heavy Equipment	230	248,240,733.67	
Medical, Dental and Laboratory Equipment	233	49,137,769.76	
Sports Equipment	235	373,116.75	
Technical and Scientific Equipment	236	188,495,199.95	
Other Machinery and Equipment	240	61,873,924.02	
Motor Vehicles	241	68,148,114.13	
Other Transportation Equipment	248	448,828,657.76	
		88,348,974,230.08	
Accumulated Depreciation - Office Buildings	311		888,707,150.19
Accumulated Depreciation - Other Structures	315		39,115,839,362.00
Accumulated Depreciation - Office Equipment	321		4,844,444.40
Accumulated Depreciation - Furniture and Fixtures	322		9,183,387.64
Accumulated Depreciation - IT Equipment	323		217,054,233.84
Accumulated Depreciation - Library Books	324		750,189.68
Accumulated Depreciation - Communication Equipment	329		3,853,649.95
Accumulated Depreciation - Construction and Heavy Equipment	330		203,316,883.14
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		42,007,550.47
Accumulated Depreciation - Sports Equipment	335		335,384.07
Accumulated Depreciation - Technical and Scientific Equipment	336		168,005,232.15
Accumulated Depreciation - Other Machinery and Equipment	340		47,227,261.69
Accumulated Depreciation - Motor Vehicles	341		48,493,182.89
Accumulated Depreciation - Other Transportation Equipment	348		329,277,084.73
TOTAL DEPRECIATION			41,078,894,996.84
TOTAL PROPERTY, PLANT & EQUIPMENT		88,348,974,230.08	
Construction in Progress - Agency Assets	264	157,496,266.57	
Other Assets	290		
Pipes	290-01-01-01	101,585,054.53	
Land	290-01-01-02	593,706,416.48	
Structures & Improvements	290-01-01-03	144,866.40	
Distribution, Reservoir & Standpipes	290-01-01-04	146,067.50	
Buildings & Improvements	290-01-01-05	14,252,070.28	
Wells & Facilities	290-01-01-06	3,734,776.65	
Structures & Improvements	290-01-02-01	1,160,000.00	
Sewer Treatment Equipment	290-01-02-02	427,200.00	
Consultancy & Others	290-03-01-01	1,396,765.08	
300 MLD (Technical Assistance	290-03-02-01	4,445,570.25	
Review of Loan Documents	290-03-03-01-01	20,000.00	
Investigation and Survey	290-03-04-04	349,720.05	
Garnished Account	290-04	10,613,511.99	
Dormant Accounts	290-05	688,359,478.57	
Angat Dam Water Rights	290-06	22,406,271.43	
TOTAL OTHER ASSETS		1,442,747,769.21	
TOTAL ASSETS		100,659,455,142.69	42,196,042,635.39
Accounts Payable			
Accounts Payable - Regulatory Office	401		87,649,869.91
Accrued MOOE	401-04		17,969,414.47
			105,619,284.38
Due to Officers and Employees			
Due to Officers and Employees-Regulatory Office	403		45,529,904.96
Accrued Personnel Services	403-04		2,883,111.80
Others	403-05		15,000.00
			48,428,016.76
Dividends Payable	408		29,247,720.00
Interest Payable	409		

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Interest Payable - IBRD	409-01-IBRD		113,408.38
Interest Payable - ADB	409-02-ADB		50,868,921.56
Interest Payable - JBIC - AWSOP	409-03-JBIC		64,419,457.73
Interest Payable - French Protocol - RPWSIP	409-04-FRENCH PROTOCOL		94,738.14
			115,496,525.81
TOTAL ACCOUNTS PAYABLE			298,791,546.95
Due to National Treasury	411		
Guarantee Fee - Proj. Loans	411-01-01		32,144,950.29
Guarantee Fee- Bridge Loans	411-01-02		79,926,050.00
For Deposit to Special Reserve Fund -35% of Proceeds from sale of unserviceable	411-03-01		(42,425.03)
Interest Other Charges - SPIAL	411-04-01		(728,529.48)
			111,300,045.78
Due to BIR			
Due to BIR	412		1,269.98
Due to BIR-Regulatory Office	412		(397,824.51)
Income Tax Withheld from Salaries & Other Compensation - Regular	412-01-01-01		1,288,044.29
Income Tax Withheld from Salaries & Other Compensation - Contractual	412-01-01-02		45,923.12
VAT Withheld	412-01-02		692,872.81
Professional Tax	412-01-03		112,951.60
Franchise Tax	412-01-04		58,592.18
Expanded Withholding Tax	412-01-05		189,248.59
Output VAT	412-01-08		4,710,633.04
Final Withholding Tax	412-01-10		3,159.85
			6,704,870.95
Due to GSIS			
Due to GSIS-Regulatory Office	413		7,628.22
Social Insurance Premium - GS - Regular	413-01-01		486,824.66
Social Insurance Premium - GS - Contractual	413-01-02		(1,134.09)
Social Insurance Premium - PS - Regular	413-02-01		443,466.90
Social Insurance Premium - PS - Contractual	413-02-02		2,446.13
Policy Loan - Regular	413-03-01		31,882.17
Policy Loan - Contractual	413-03-02		(2,000.00)
Policy Loan Optional Regular	413-04-01		200.00
Low Cost Housing Contractual	413-06-02		1,400.00
Optional Insurance Prem.- Regular	413-08-01		(98.31)
Salary/Enhanced Salary Loan - Regular	413-10-01		329,100.34
Salary/Enhanced Salary Loan - Contractual	413-10-02		(3,350.48)
Educational Loan - Regular	413-11-01		380.00
Summer One Month Salary - Regular	413-12-01		282.82
Cash Advance (e-card) - Regular	413-13-01		6,046.26
Emergency Loan Assistance - Regular	413-14-01		24,255.72
State Insurance Fund-Regular	413-15-01		12,000.00
State Insurance Fund-Contractual	413-15-02		(200.00)
Restructured Loan - Regular	413-16-01		(6,868.22)
Restructured Loan - Contractual	413-16-02		(4,516.47)
			1,327,745.65
Due to PAG-IBIG			
Due to PAG-IBIG Regulatory Office	414		51,657.40
Pag-ibig Premium GS - Regular	414-01-01		12,300.00
Pag-ibig Premium GS - Contractual	414-01-02		100.00
Pag-ibig Premium PS - Regular	414-02-01		14,000.00
Multi Purpose Loan - Regular	414-03-01		91,212.34
Multi Purpose Loan - Contractual	414-03-02		(1,456.32)
			167,813.42

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Due to PHILHEALTH			
Due to PHILHEALTH-Regulatory Office	415		(19,947.50)
Medicare Contribution - Govt share- Regular	415-01-01		43,199.50
Medicare Contribution - Personal share- Regular	415-02-01		44,851.25
			68,103.25
Due to Other GOCCs	417		
National Home Mortgage & financing Corp.	417-01		2,727.43
			2,727.43
TOTAL INTER-AGENCY PAYABLE			119,571,306.48
Due to Operating Units - Regulatory Office	423		158,992,356.19
Due to Other Funds	424		(357,955.17)
TOTAL INTRA-AGENCY PAYABLE			158,634,401.02
Guaranty Deposits Payable	426		
Guaranty Deposits Payable	426-01		99,252.00
			99,252.00
Performance/Bidders/Bail Bonds Payable			
Performance/Bidders/Bail Bonds Payable-Regulatory Office	427		2,245,191.32
Tom-tom's (Canteen)	427-01-02		173,401.28
Contractors	427-01-03		6,424.50
GMA	427-01-04		10,000.00
Cash Bond - Right of Way	427-01-07		78,795.64
			2,513,812.74
Other Payables			
Other Payables-Regulatory Office	439		664,084.41
Retention from Contractors Various Contractors (OCM Steel)	439-01		212,858.63
WASSSLAI - Regular (Various Employees)	439-02-01-01		204,807.13
WASSSLAI - Contractual (Various Employees)	439-02-01-02		(6,692.05)
WASSSLAI - Board of directors (Various Employees)	439-02-01-03		(2,000.00)
Contract of Service	439-02-01-04		(1,653.39)
WASSSLAI Loan - Regular	439-02-02-01		167,662.99
WASSSLAI Loan - Contractual	439-02-02-02		3,973.00
Eripians	439-02-02-04-01		(1,484,182.33)
Contract of Service	439-02-02-05		(6,440.00)
MWSS Welfare Fund - PS	439-03-02		210,596.19
MWSS Welfare Fund Loan	439-03-03		535,028.60
MWSS Labor Association	439-04		85,587.80
Atty.'s Fee - RATA (Excess 1 Hr. & 49.50)	439-05-01		7,524,350.20
Atty.'s Fee - COLA	439-05-02-01		161,297.73
Atty.'s Fee - Atty. Cariaga	439-05-04		12,934.71
Atty.'s Fee - RA 1616	439-05-05		13,065,156.52
Medicaid Health Care	439-06		61,360.00
KKMK (New)	439-08		66,000.00
Trust Fund 25% (A.A.)	439-09		361,608.82
Special Power of Attorney (A.A.)	439-10		1,041.15
MWSS Corporate Office Multi Purpose Coop.	439-12		(33,009.06)
MCMC Housing Project Development Cost	439-12-01		1,277,406.04
MCMC Home Owners Monthly Dues	439-12-02		157,000.00
MCMC Inos Classic Chef Collection	439-12-03		39,762.25
MCMC Construction of Chapel	439-12-04		10,000.00
MCMC - Caserole (Gold Princess Collection)	439-12-08		3,090.00
MCMC - Derma Essentials	439-12-09		8,135.03
MCMC - Medicaid	439-12-10		29,776.51
MCMC - QB Stove	439-12-11		530.16
Financial Assistance - PAGCOR	439-13-01		2,000,000.00
Financial Assistance - MWCI	439-13-02		2,549,490.00

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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Financial Assistance - MWSI	439-13-03		3,169,950.00
Amount Withheld from Contractors -MWSI	439-14-02		1,345,353.07
Revolving Fund for UMIRAY Project	439-19		(0.90)
Trust Fund 7.5%(COLA)	439-21		19,262,453.62
Contract Collectors - ERIP	439-23-03		45,568,545.05
MWSS La Mesa Heights Home Owner Asso.	439-24		(44,742.00)
Trust Liabilities - Donations, Sponsorship and Others	439-26		23,466.67
Due to Philippine Information Agency (PIA)	439-27		10,000,000.00
Trust Liabilities-SM Prime Holdings, Inc.	439-28		35,653,321.64
Trust Liabilities-Administrative Cost/Hardship Premium(AWUAIP Phase II)	439-30		5,959,393.51
Trust Liabilities - Ipo Watershed (162 Forester)	439-31		1,890.00
Trust Liabilities - Photo Copying of Documents (COA)	439-33		396.00
			148,819,587.70
			151,432,652.44
Bonds Payable			
LBP DBP Bonds Facility	442		1,044,642,857.10
Loans Payable - Domestic	444		
Domestic Loans Payable - NHA	444-01-01		98,795,399.07
Domestic Loans Payable - SPIAL	444-01-03		189,706,349.83
Domestic Loans Payable - TSSP/IBRD 1272	444-01-04		64,437,087.20
Domestic Loans Payable - PREMSDP-ADB 1746	444-01-05		197,072,712.10
			550,011,548.20
Loans Payable - Foreign			
Loans Payable - Foreign-Regulatory Office	445		23,863,726.82
IBRD - Manila Second Sewerage Project (MSSP)	445-01-IBRD 4019		225,326,568.34
			249,190,295.16
ADB - Manila South Water Distribution Proj. (MSWDP)	445-02-ADB 1150		86,656,986.63
ADB - Umiray Angat Transbasin Proj. (UATP)2	445-02-ADB 1379		1,986,611,096.05
			2,073,268,082.68
OECF/JBIC - Angat Water Optimization Proj. (AWSOP)	445-03-JBIC(OECF)		1,275,242,897.94
French Loan - Rizal Prov. Water Supp. Improvement Proj (RPWSIP)	445-04-French Loan		28,300,045.72
AWAUIAP II	445-06		5,145,690,673.54
			6,449,233,617.20
			8,771,691,995.04
TOTAL LONG TERM LIABILITIES			10,366,346,400.34
Other Deferred Credits	455		
Deferred Credit to Income	455-01		725,843,192.87
Def. Credits to Inc. - Penalty/Int on Delayed Pay't - Con. Fee DS - MWSI	455-01-02-02-02		1,118,315,273.77
Def. Credits to Inc. - Penalty/Int on Delayed Pay't - Borr. Cost - MWSI	455-01-02-02-04		95,246,576.31
Def. Credits to Inc. - Rental of MWSS Properties	455-01-04		210,560.77
Def. Credits to Inc. - Others	455-01-05		50,821,287.15
Amount withheld for Liquidated damages	455-01-07		25,705.26
Disposal/Public Auction	455-02-02		31,830,924.06
Cost of Lot for Housing	455-02-03		13,019,097.58
Miscellaneous - Others	455-03-04-01		1,752,678.95
			2,037,065,296.72
TOTAL LIABILITIES			13,131,841,603.95
Capital Stock	502		6,095,486,783.61
Appraisal Capital Stock	506		35,699,457,357.04
			41,794,944,140.65
Donated Capital			1,046,970,979.46
Retained Earnings	510		1,424,709,232.39
		-	2,471,680,211.85
Income from Waterworks Systems	639		2,259,105,996.26
Rent Income	642		86,797,379.12

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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Interest Income	664		46,974,940.05
Miscellaneous Income	678		6,284,270.28
Gain/Loss on Foreign Exchange (FOREX)	681	116,873.74	144,280,177.92
Prior Years' Adjustments	684		2,004,965.41
		116,873.74	2,545,459,725.34
Salaries and Wages - Regular	701	71,190,204.89	
Salaries and Wages - Contractual	706	148,837.86	
Personnel Economic Relief Allowance (PERA)	711	4,118,160.46	
Representation Allowance (RA)	713	3,971,633.56	
Transportation Allowance (TA)	714	2,629,100.56	
Clothing/Uniform Allowance	715	855,000.00	
Subsistence	716	4,539,815.18	
Productivity Incentive Bonus	717	9,610,716.50	
Other Bonuses and Allowances	719	273,000.00	
Honoraria	720	2,626,689.62	
Hazard Pay	721	648,791.60	
Longevity Pay	722	1,032.26	
Cash Gift	724	4,890,564.20	
Year End Bonus	725	1,892,605.00	
Life and Retirement Insurance Contributions	731	8,509,940.24	
PAG-IBIG Contributions	732	195,900.00	
PHILHEALTH Contributions	733	790,083.53	
ECC Contributions	734	207,550.00	
Terminal Leave Benefits	742	816,432.57	
Provident Fund Benefits	744	559,504.08	
Other Personnel Benefits	749	7,047,990.06	
Travelling Expenses - Local	751	46,934.38	
Training Expenses	753	1,949,362.14	
Office Supplies Expenses	755	2,923,548.95	
Drugs and Medicines Expenses	759	77,108.79	
Medical, Dental and Laboratory Supplies Expenses	760	16,517.86	
Gasoline, Oil and Lubricants Expenses	761	1,890,035.04	
Other Supplies Expenses	765	470,663.57	
Water Expenses	766	259,216.20	
Electricity Expenses	767	4,834,189.47	
Postage and Deliveries	771	33,515.00	
Telephone Expenses - Landline	772	836,059.03	
Telephone Expenses - Mobile	773	812,213.60	
Internet Expenses	774	663,776.79	
Cable, Satellite, Telegraph, and Radio Expenses	775	18,767.25	
Membership Dues and Contributions to Organizations	778	70,021.99	
Advertising Expenses	780	1,152,651.74	
Printing & Bidding Expenses	781	512,600.05	
Rent Expenses	782	711,505.83	
Representation expenses	783	1,131,729.59	
Transportation & Delivery Expenses	784	-	
Subscription Expenses	786	120,526.57	
Legal Services	791	80,576,614.00	
Auditing Services	792	8,320,265.69	
Consultancy Services	793	59,002.80	
Janitorial Services	796	2,532,244.20	
Security Services	797	22,710,592.72	
Other Professional services	799	3,632,975.25	
Repairs and Maintenance - Office Buildings	811	347,118.65	
Repairs and Maintenance - Other Structures	815	32,487.00	

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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Repairs and Maintenance - Office Equipment	821	15,175.00	
Repairs and Maintenance - Furniture and Fixtures	822	4,850.00	
Repairs and Maintenance - IT Equipment and Software	823	27,380.00	
Repairs and Maintenance - Communication Equipment	829	1,150.00	
Repairs and Maintenance - Other Equipment	840	41,419.75	
Repairs and Maintenance - Motor Vehicles	841	465,539.95	
Donations	878	15,000.00	
Extraordinary Expenses	883	615,264.50	
Miscellaneous Expenses	884	770,537.56	
Taxes, Duties and Licenses	891	6,258,459.23	
Fidelity Bond Premiums	892	57,476.25	
Insurance Expenses	893	2,762,485.32	
Depreciation - Office Buildings	911	20,146,122.70	
Depreciation - Other Structures	915	1,209,705,603.81	
Depreciation - Office Equipment	921	51,881.86	
Depreciation - Furniture and Fixtures	922	280,474.04	
Depreciation - IT Equipment	923	716,279.50	
Depreciation - Library	924	22,955.40	
Depreciation - Communication Equipment	929	133,821.78	
Depreciation - Construction and Heavy Equipment	930	5,499,449.20	
Depreciation - Medical, Dental and Laboratory Equipment	933	2,179,439.11	
Depreciation - Sports Equipment	935	144.24	
Depreciation - Technical and Scientific Equipment	936	850,978.01	
Depreciation - Other Machineries and Equipment	940	11,779,662.60	
Depreciation - Motor Vehicles	941	1,677,560.82	
Depreciation - Other Transportation Equipment	948	20,661,433.60	
Other Maintenance and Operating Expenses	969	10,142,126.70	
Bank Charges	971	104,175.28	
Interest Expenses	975	223,721,768.53	
Other Financial Charges	979	53,246,394.81	
		1,834,220,805.87	
TOTAL EQUITY		1,834,337,679.61	46,812,084,077.84
TOTAL LIABILITIES AND EQUITY		1,834,337,679.61	59,943,925,681.79
UNRECONCILED ACCOUNTS		-	353,824,505.12
TOTAL		102,493,792,822.30	102,493,792,822.30