

Metropolitan Waterworks and Sewerage System

**TRIAL BALANCE
CORPORATE OFFICE
REVISED
As of December 31, 2016**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Disbursing Officers	103	343,297.97	
Petty Cash Fund	104	82,911.81	
Cash in Bank - Local Currency, Current Account	111	43,408,737.98	
Cash in Bank - Local Currency, Savings Account	112	5,435,151.24	
Cash in Bank - Local Currency, Time Deposits	113	2,888,119,371.31	
Cash in Bank - Foreign Currency, Savings Account	116	54,409.75	
Cash in Bank - Foreign Currency, Time Deposits	117	1,618,277.84	
Accounts Receivable	121	1,553,006,023.85	
Allowance for Doubtful Accounts	301		1,636,002,199.27
Due from Officers and Employees	123	50,320,931.41	
Loans Receivable - Others	126	7,545,433.09	
Interest Receivable	129	4,855,789.71	
Due from NGAs	136	13,434,303.57	
Due from GOCCs	137	604,547.88	
Due from LGUs	138	13,023.67	
Due from Operating Units	143	961,524.65	
Receivables - Disallowances/Charges	146	1,197,342.00	
Other Receivables	149	5,622,262,173.81	
Deposit on Letters of Credit	180	2,888,349.43	
Advances to Contractors	181	851,785,588.13	
Other Prepaid Expenses	185	35,060,894.04	
Guaranty Deposits	186	10,663,800.33	
Investments in Stocks	192	2,524,167.79	
Other Investments and Marketable Securities	197	399,353,478.15	
Land	201	19,973,027,460.17	
Office Buildings	211	1,109,207,719.26	
Other Structures	215	66,354,717,744.39	
Office Equipment	221	151,407,339.83	
Furniture and Fixtures	222	6,895,503.63	
IT Equipment and Software	223	120,164,524.25	
Library Books	224	167,507.50	
Communication Equipment	229	41,377,338.89	
Construction and Heavy Equipment	230	268,784,823.55	
Medical, Dental and Laboratory Equipment	233	57,432,192.94	
Military and Police Equipment	234	8,243.37	
Sports Equipment	235	1,603.00	
Technical and Scientific Equipment	236	212,268,423.39	
Other Machinery and Equipment	240	177,306,014.49	
Motor Vehicles	241	59,662,915.79	
Other Transportation Equipment	248	507,515,721.10	
Accumulated Depreciation - Office Buildings	311		916,486,271.45
Accumulated Depreciation - Other Structures	315		41,535,744,743.59
Accumulated Depreciation - Office Equipment	321		136,107,965.18
Accumulated Depreciation - Furniture and Fixtures	322		5,501,420.82
Accumulated Depreciation - IT Equipment	323		105,333,285.08
Accumulated Depreciation - Library Books	324		141,638.25
Accumulated Depreciation - Communication Equipment	329		38,026,506.36
Accumulated Depreciation - Construction and Heavy Equipment	330		221,806,564.04
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		49,852,785.44
Accumulated Depreciation - Military and Police Equipment	334		7,831.20
Accumulated Depreciation - Sports Equipment	335		1,310.18
Accumulated Depreciation - Technical and Scientific Equipment	336		190,875,474.12
Accumulated Depreciation - Other Machinery and Equipment	340		154,621,332.21
Accumulated Depreciation - Motor Vehicles	341		51,435,330.76
Accumulated Depreciation - Other Transportation Equipment	348		415,842,326.68

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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Construction in Progress - Agency Assets	264	677,033,489.26	
Other Assets	290	1,925,927,202.19	
Accounts Payable	401		558,445,811.95
Due to Officers and Employees	403		6,505,650.76
Dividends Payable	408		212,089,380.94
Interest Payable	409		183,121,946.86
Due to National Treasury	411		146,720,491.89
Due to BIR	412		1,711,508.88
Due to GSIS	413		1,129,468.95
Due to PAG-IBIG	414		92,284.52
Due to PHILHEALTH	415		70,351.75
Due to Other GOCCs	417		4,094.63
Guaranty Deposits Payable	426		170,631,640.90
Performance/Bidders/Bail Bonds Payable	427		1,697,568.81
Other Payables	439		354,440,010.98
Bonds Payable	442		401,785,714.22
Loans Payable - Domestic	444		492,735,649.07
Loans Payable - Foreign	445		8,761,669,726.01
Other Deferred Credits	455		1,840,979,556.11
Capital Stock	502		6,095,486,783.61
Appraisal Capital Stock	506		28,427,903,790.27
Donated Capital	510		1,046,970,979.46
Retained Earnings	510		8,642,899,115.99
Income from Waterworks Systems	639		2,486,686,080.52
Rent Income	642		95,679,345.75
Interest Income	664		63,848,295.34
Miscellaneous Income	678		212,403.40
Other Fines and Penalty	679		3,229.95
Gain/Loss on Foreign Exchange (FOREX)	681	510,984,492.36	
Gain/Loss on Sale of Disposed Assets	682		22,364.74
Salaries and Wages - Regular	701	41,531,595.57	
Personnel Economic Relief Allowance (PERA)	711	2,525,760.89	
Representation Allowance (RA)	713	1,403,625.00	
Transportation Allowance (TA)	714	1,274,125.00	
Clothing/Uniform Allowance	715	540,000.00	
Subsistence	716	2,846,453.64	
Productivity Incentive Bonus	717	5,364,272.00	
Other Bonuses and Allowances	719	3,525,951.00	
Honoraria	720	2,052,000.00	
Hazard Pay	721	214,010.46	
Longevity Pay	722	3,101,658.71	
Cash Gift	724	3,959,428.50	
Year End Bonus	725	88,451.40	
Life and Retirement Insurance Contributions	731	4,986,609.50	
PAG-IBIG Contributions	732	126,600.00	
PHILHEALTH Contributions	733	429,062.50	
ECC Contributions	734	126,600.00	
Terminal Leave Benefits	742	1,529,865.78	
Other Personnel Benefits	749	5,273,714.37	
Travelling Expenses - Local	751	379,045.80	
Travelling Expenses - Foreign	752	4,500.00	
Training Expenses	753	694,031.63	
Office Supplies Expenses	755	1,171,943.92	
Drugs and Medicines Expenses	759	98,571.43	
Medical, Dental and Laboratory Supplies Expenses	760	67,197.32	
Gasoline, Oil and Lubricants Expenses	761	811,291.60	

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Other Supplies Expenses	765	708,668.95	
Water Expenses	766	25,424.15	
Electricity Expenses	767	1,967,987.94	
Telephone Expenses - Landline	772	637,084.49	
Telephone Expenses - Mobile	773	289,503.93	
Internet Expenses	774	478,970.96	
Cable, Satellite, Telegraph, and Radio Expenses	775	19,170.50	
Membership Dues and Contributions to Organizations	778	41,735.54	
Advertising Expenses	780	118,000.00	
Printing & Bidding Expenses	781	278,541.97	
Rent Expenses	782	166,109.43	
Representation expenses	783	1,852,215.21	
Subscription Expenses	786	6,830.00	
Auditing Services	792	6,109,575.20	
Consultancy Services	793	731,428.57	
Janitorial Services	796	3,492,830.16	
Security Services	797	25,933,289.15	
Other Professional services	799	583,413.73	
Repairs and Maintenance - Office Buildings	811	276,260.21	
Repairs and Maintenance - Other Structures	815	53,125.00	
Repairs and Maintenance - Office Equipment	821	171,671.43	
Repairs and Maintenance - Furniture and Fixtures	822	115,328.86	
Repairs and Maintenance - Communication Equipment	829	10,500.00	
Repairs and Maintenance - Motor Vehicles	841	292,678.44	
Extraordinary Expenses	883	317,741.48	
Miscellaneous Expenses	884	588,088.92	
Taxes, Duties and Licenses	891	39,129,521.20	
Fidelity Bond Premiums	892	26,302.50	
Insurance Expenses	893	2,695,956.37	
Depreciation - Office Buildings	911	13,383,826.62	
Depreciation - Other Structures	915	1,085,256,689.35	
Depreciation - Office Equipment	921	37,141.63	
Depreciation - Furniture and Fixtures	922	160,152.84	
Depreciation - IT Equipment	923	595,991.55	
Depreciation - Library	924	342.00	
Depreciation - Communication Equipment	929	68,498.52	
Depreciation - Medical, Dental and Laboratory Equipment	933	233,819.88	
Depreciation - Sports Equipment	935	144.24	
Depreciation - Technical and Scientific Equipment	936	666,730.62	
Depreciation - Other Machineries and Equipment	940	1,672,403.64	
Depreciation - Motor Vehicles	941	1,734,930.12	
Depreciation - Other Transportation Equipment	948	13,720,344.60	
Other Maintenance and Operating Expenses	969	10,626,930.57	
Bank Charges	971	9,359,186.42	
Documentary Stamps Expenses	974	1.50	
Interest Expenses	975	396,998,056.36	
Other Financial Charges	979	96,140,931.35	
TOTAL		105,451,330,230.89	105,451,330,230.89