

Metropolitan Waterworks and Sewerage System

TRIAL BALANCE

CORPORATE & REGULATORY 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	62,887,831.91	
Cash in Bank - Local Currency, Savings Account	112	5,435,151.24	
Cash in Bank - Local Currency, Time Deposits	113	3,266,756,619.76	
Cash in Bank - Foreign Currency, Savings Account	116	54,409.75	
Cash in Bank - Foreign Currency, Time Deposits	117	17,985,236.94	
Accounts Receivable	121	1,553,006,023.85	
Allowance for Doubtful Accounts	301		1,636,002,199.27
Due from Officers and Employees	123	51,648,715.45	
Loans Receivable - Others	126	49,821,201.36	
Interest Receivable	129	5,548,708.19	
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	5,622,545,178.08	
Prepaid Insurance-Regulatory Office	178	26,034.01	
Deposit on Letters of Credit	180	2,888,349.43	
Advances to Contractors	181	857,753,047.38	
Other Prepaid Expenses	185	34,915,039.32	
Guaranty Deposits	186	10,728,425.33	
Investments in Stocks	192	2,524,167.79	
Other Investments and Marketable Securities	197	399,353,478.15	
Land	201-01	19,973,027,460.17	
Office Buildings	211-01	1,112,023,146.80	
Other Structures	215	66,354,717,744.39	
Office Equipment	221	152,834,377.39	
Furniture and Fixtures	222	11,117,027.43	
IT Equipment and Software	223	245,373,184.78	
Library Books	224	661,958.50	
Communication Equipment	229	41,547,452.10	
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	142,112.75	
Technical and Scientific Equipment	236	215,562,953.83	
Other Machinery and Equipment	240	178,861,839.88	
Motor Vehicles	241	72,531,572.79	
Other Transportation Equipment	248	507,515,721.10	
Accumulated Depreciation - Office Buildings	311		919,020,156.24
Accumulated Depreciation - Other Structures	315		41,535,744,743.59
Accumulated Depreciation - Office Equipment	321		136,734,464.40
Accumulated Depreciation - Furniture and Fixtures	322		8,960,539.65
Accumulated Depreciation - IT Equipment	323		216,106,224.92
Accumulated Depreciation - Library Books	324		586,644.15
Accumulated Depreciation - Communication Equipment	329		38,175,780.48
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		107,680.85
Accumulated Depreciation - Technical and Scientific Equipment	336		193,664,059.70
Accumulated Depreciation - Other Machinery and Equipment	340		155,749,649.28

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Accumulated Depreciation - Motor Vehicles	341		57,361,283.21
Accumulated Depreciation - Other Transportation Equipment	348		415,842,326.68
Construction in Progress - Agency Assets	264	677,033,489.26	
Other Assets	290	1,927,470,114.54	
Accounts Payable	401		573,795,200.51
Due to Officers and Employees	403		14,333,812.12
Dividends Payable	408		212,089,380.94
Interest Payable	409		183,185,438.01
Due to National Treasury	411		146,720,491.89
Due to BIR	412		1,882,111.46
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
Due to C.O.	421		961,524.65
Due to Operating Units - Regulatory Office	423		163,550.00
Guaranty Deposits Payable	426		170,631,640.90
Performance/Bidders/Bail Bonds Payable	427		3,210,160.13
Other Payables	439		355,104,095.39
Bonds Payable	442		401,785,714.22
Loans Payable - Domestic	444		492,735,649.07
Loans Payable - Foreign	445		8,770,992,890.97
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			1,046,970,979.46
Retained Earnings	510		8,965,942,556.78
Income from Waterworks Systems	639		2,674,911,080.52
Rent Income	642		95,679,345.75
Interest Income	664		67,432,385.37
Miscellaneous Income	678		215,391.40
Other Fines and Penalty	679		3,229.95
Gain/Loss on Foreign Exchange (FOREX)	681	510,677,154.38	
Gain/Loss on Sale of Disposed Assets	682		22,364.74
Salaries and Wages - Regular	701	64,146,472.38	
Personnel Economic Relief Allowance (PERA)	711	3,814,200.27	
Representation Allowance (RA)	713	2,730,721.18	
Transportation Allowance (TA)	714	2,590,877.94	
Clothing/Uniform Allowance	715	820,000.00	
Subsistence	716	2,846,453.64	
Productivity Incentive Bonus	717	8,306,087.00	
Other Bonuses and Allowances	719	5,446,193.00	
Honoraria	720	2,052,000.00	
Hazard Pay	721	214,010.46	
Longevity Pay	722	3,101,658.71	
Overtime and Night Pay	723	21,129.13	
Cash Gift	724	4,228,428.50	
Year End Bonus	725	1,970,707.40	
Life and Retirement Insurance Contributions	731	7,700,026.52	
PAG-IBIG Contributions	732	191,200.00	
PHILHEALTH Contributions	733	654,125.00	
ECC Contributions	734	191,200.00	
Terminal Leave Benefits	742	2,157,946.36	
Other Personnel Benefits	749	6,548,714.37	

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Travelling Expenses - Local	751	581,624.33	
Travelling Expenses - Foreign	752	4,500.00	
Training Expenses	753	3,133,932.64	
Office Supplies Expenses	755	1,726,769.87	
Drugs and Medicines Expenses	759	338,028.53	
Medical, Dental and Laboratory Supplies Expenses	760	67,197.32	
Gasoline, Oil and Lubricants Expenses	761	1,518,284.76	
Other Supplies Expenses	765	954,576.00	
Water Expenses	766	25,424.15	
Electricity Expenses	767	3,934,245.47	
Postage and Deliveries	771	52,343.00	
Telephone Expenses - Landline	772	936,303.52	
Telephone Expenses - Mobile	773	751,159.26	
Internet Expenses	774	597,157.65	
Cable, Satellite, Telegraph, and Radio Expenses	775	19,170.50	
Membership Dues and Contributions to Organizations	778	44,135.54	
Advertising Expenses	780	738,203.27	
Printing & Bidding Expenses	781	485,631.97	
Rent Expenses	782	735,569.73	
Representation expenses	783	2,423,220.82	
Subscription Expenses	786	1,445,554.95	
Auditing Services	792	6,149,102.83	
Consultancy Services	793	1,231,428.57	
Janitorial Services	796	4,288,527.72	
Security Services	797	27,010,398.71	
Other Professional services	799	4,500,543.02	
Repairs and Maintenance - Office Buildings	811	303,148.43	
Repairs and Maintenance - Other Structures	815	53,125.00	
Repairs and Maintenance - Office Equipment	821	172,921.43	
Repairs and Maintenance - Furniture and Fixtures	822	116,803.86	
Repairs and Maintenance - IT Equipment and Software	823	36,650.00	
Repairs and Maintenance - Communication Equipment	829	26,825.00	
Repairs and Maintenance - Sports Equipment	835	16,985.00	
Repairs and Maintenance - Motor Vehicles	841	465,724.56	
Extraordinary Expenses	883	838,165.68	
Miscellaneous Expenses	884	600,163.92	
Taxes, Duties and Licenses	891	39,138,158.38	
Fidelity Bond Premiums	892	54,802.50	
Insurance Expenses	893	2,763,098.55	
Depreciation - Office Buildings	911	13,383,826.62	
Depreciation - Other Structures	915	1,085,256,689.35	
Depreciation - Office Equipment	921	170,402.17	
Depreciation - Furniture and Fixtures	922	277,879.90	
Depreciation - IT Equipment	923	929,199.90	
Depreciation - Library	924	342.00	
Depreciation - Communication Equipment	929	83,808.60	
Depreciation - Medical, Dental and Laboratory Equipment	933	233,819.88	
Depreciation - Sports Equipment	935	23,751.24	
Depreciation - Technical and Scientific Equipment	936	692,997.17	
Depreciation - Other Machineries and Equipment	940	1,748,676.84	
Depreciation - Motor Vehicles	941	2,889,332.04	
Depreciation - Other Transportation Equipment	948	13,720,344.60	
Other Maintenance and Operating Expenses	969	12,113,399.25	
Bank Charges	971	9,359,186.42	

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Documentary Stamps Expenses	974	1.50	
Interest Expenses	975	397,284,770.60	
Other Financial Charges	979	96,140,931.35	
TOTAL		106,130,158,257.17	106,130,158,257.17