

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

| ACCOUNT TITLE | ACCOUNT CODE | DEBIT | CREDIT |
|--|-------------------------|-------------------------|---------------|
| Cash - Collecting Officers - Regulatory Office | 102 | | |
| Santos, Lilybeth A. | 102-029350 | | (5.13) |
| Miguel, Marivic L | 102-491464 | | 551.53 |
| | | | 546.40 |
| Cash - Disbursing Officers | 103 | | |
| Various Disbursing Officer (Old MWSS) | 103-000001 | 168,654.13 | |
| Bautista, Orlando | 103-129783 | 48,070.00 | |
| Miguel, Marivic L. | 103-491464 | 174,643.84 | |
| Pamatmat, Rowena | 103-929018 | 20,000.00 | |
| Santos, Lilybeth A. | 103-029350 | 135,892.90 | |
| | | 547,260.87 | |
| Petty Cash Fund | | | |
| Petty Cash Fund-Regulatory Office | 104 | 300,000.00 | |
| Bautista, Orlando | 104-02-129783 | 100,000.00 | |
| Ceguerra, Loida G | 104-02-423053 | 60,000.00 | |
| Emmanuel, Johnny JR C | 104-02-009084 | 60,000.00 | |
| Garboso, Edna | 104-02-408245 | 30,000.00 | |
| Ortha, Merilyn | 104-02-669083 | 50,000.00 | |
| Pamatmat, Rowena | 104-02-929018 | 70,000.00 | |
| Ponce, Imelda | 104-02-005077 | 20,000.00 | |
| Santos, Lilybeth A. | 104-02-029350 | 50,000.00 | |
| | | 740,000.00 | |
| Cash in Bank - Local Currency, Current Account | | | |
| Cash in Bank - Local Currency, Current Account-Regulatory Office | 111 | 64,154,910.55 | |
| Local C/A - LBP - Katipunan Br - Main Fund | 111-05-CA 1462-1001-47 | 295,341,529.44 | |
| Local C/A - LBP - Katipunan Br- Corporate Office | 111-05-CA 1462-1009-53 | 1,500,704.14 | |
| Local C/A - PNB - MWSS Br - Corporate Office | 111-05-CA 244-850075-9 | 115,594.75 | |
| Local C/A - PNB - MWSS Br - Main Fund | 111-05-CA 244-850012-0 | 212,301.90 | |
| Local C/A - PNB - MWSS Br - MPLP | 111-05-CA 244-850079-1 | 93,743.57 | |
| | | 361,418,784.35 | |
| Cash in Bank - Local Currency, Savings Account | | | |
| Local S/A-DBP-Makati Branch | 112-05-SA 5-08390-405-5 | 3,503,706.80 | |
| 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 | 541,778.85 | |
| Local S/A-PNB-MWSS Branch-Corporate Office | 112-05-SA 244-529203-9 | 14,523,001.93 | |
| Local S/A-PNB-MWSS Branch-Main Fund | 112-05-SA 244-500163-8 | 3,638,939.34 | |
| Local S/A-PNB-MWSS Branch-Raw Water | 112-05-SA 244-535942-7 | 4,524,269.61 | |
| | | 26,827,757.88 | |
| Cash in Bank - Local Currency, Time Deposits | | | |
| Cash in Bank - Local Currency, Time Deposits-Regulatory Office | 113 | 125,500,700.02 | |
| Development Bank of the Philippines (DBP) | 113-000-000-000-382 | 199,463,420.75 | |
| Land Bank of the Philippines (LBP) | 113-000-000-000-101 | 1,934,716,794.13 | |
| Philippine National Bank (PNB) | 113-000-188-209-185 | 103,754,692.18 | |
| | | 2,363,435,607.08 | |
| Cash in Bank - Foreign Currency, Savings Account | 116 | | |
| Foreign S/A-BSP Manage by BTr | 116-05-SA 01085295 | 13,090.14 | |
| Foreign S/A-LBP-Katipunan Br-Main Fund | 116-05-SA 1464-0008-91 | 91,152.18 | |
| Foreign S/A-PNB-MWSS Br-Main Fund | 116-05-SA 244-702234-9 | (3,754.08) | |
| | | 100,488.24 | |
| Cash in Bank - Foreign Currency, Time Deposits | | | |
| Cash in Bank - Foreign Currency, Time Deposits-Regulatory Office | 117 | 47,480,942.15 | |
| Land Bank of the Philippines (LBP) | 117-000-000-000-101 | 1,121,987.60 | |
| Philippine National Bank (PNB) | 117-000-188-209-185 | 188,513.06 | |
| | | 48,791,442.81 | |
| TOTAL CASH | | 2,801,861,341.23 | 546.40 |
| Accounts Receivable | 121 | | |
| Water/Sewer Accounts | 121-01-PY | 1,122,617,996.51 | |

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| MWCI - Concession Fee - Debt Service - Principal | 121-02-01-01-01 | 3,714,584.66 | |
| MWCI - Concession Fee - Debt Service - Interest | 121-02-01-01-02 | 21,781,859.99 | |
| MWCI - Concession Fee - Debt Service - Guarantee Fee | 121-02-01-01-03 | 6,401,128.23 | |
| MWCI - Concession Fee - Progress Billing | 121-02-01-02 | (2,451,447.37) | |
| MWSI-Concession Fee-Debt Service-DS-Principal | 121-02-02-01-01 | 1,419,998.94 | |
| MWSI-Concession Fee-Debt Service-DS-Interest | 121-02-02-01-02 | 1,258,256.49 | |
| 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 | 2,452,003.37 | |
| | | 1,157,489,799.52 | |
| Less: Allowance for Doubtful Accounts | 301 | | 1,636,002,199.27 |
| | | 1,157,489,799.52 | 1,636,002,199.27 |
| Due from Officers and Employees | | | |
| Due from Officers and Employees-Regulatory Office | 123 | 1,479,661.02 | |
| Housing Loan | 123-01-01 | 3,666,456.45 | |
| Car Loan | 123-01-02 | 11,249,034.44 | |
| Housing Project Loan | 123-01-03 | 18,858,720.52 | |
| Travel & Seminar | 123-02 | (6,500.00) | |
| Terminal Pay | 123-03 | 5,823,391.79 | |
| Medicaid Current | 123-05-01-01-01 | 118,144.82 | |
| Medicaid Previous | 123-05-01-01-02 | (2,586.24) | |
| Health Maintenance Incorporated (HMI) | 123-05-01-02 | 15,712.96 | |
| Fortune Care Inc. | 123-05-01-03 | 10,693.32 | |
| Cellphone | 123-05-02 | (3,876.14) | |
| Balara Quarter Rental | 123-05-04 | (72,306.64) | |
| Miscellaneous | 123-05-05 | 43,400.00 | |
| Overpayment | 123-05-06 | 6,814.51 | |
| | | 41,186,760.81 | |
| Loans Receivable - Others | | | |
| Loans Receivable - Others - Regulatory Office | 126 | 46,122,850.56 | |
| Housing Loan | 126-01-01 | 711,122.52 | |
| Car Loan | 126-01-02 | 1,535,982.10 | |
| Housing Project Loan (For Verification) | 126-01-03 | 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 | |
| | | 52,996,006.07 | |
| Interest Receivable | | | |
| Dollar Time Deposit (LBP) | 129-01-01 | 626.68 | |
| | | 626.68 | |
| TOTAL | | 1,251,673,193.08 | 1,636,002,199.27 |
| NON TRADE | | | |
| Inter-Agency Transfer | | | |
| Due from NGAs | | | |
| 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 | 4,989,399.64 | |
| OGCC - Electricity | 136-02-02 | 3,300,766.14 | |
| 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 | |
| | | 13,000,150.18 | |
| Due from GOCCs | | | |
| Ninoy Aquino Int'l Airport | 137-01 | 4,195.56 | |
| Local Waterworks Utility Administration | 137-02 | 42,644.82 | |
| Dormant accounts | 137-03 | 277,580.40 | |
| NRLC - Northrail - Office Rental | 137-05-01 | (275,541.96) | |
| NRLC - Northrail - Electricity | 137-05-02 | 72,316.80 | |
| | | 121,195.62 | |
| Due from LGUs | | | |
| | 138 | | |

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|---|------------------------|-------------------------|-------------------------|
| City of Manila | 138-01 | 13,023.67 | |
| Intra-Agency Transfer | | | |
| Due from Central Office/Home Office | 141 | 1,665,054,949.76 | |
| Due from Operating Units | 143 | | |
| Dividend | 143-01-05 | 196,313,578.00 | |
| Electricity | 143-01-03 | 7,745,122.71 | |
| Telephone | 143-01-04 | 266,188.26 | |
| Others | 143-01-06 | 107,450.00 | |
| Shared Expenses | 143-01-07 | 49,268,358.53 | |
| TOTAL INTRA-AGENCY TRANSFER | | 1,918,755,647.26 | |
| | | | |
| TOTAL ACCOUNTS RECEIVABLES | | 3,183,563,209.81 | 1,636,002,199.27 |
| 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 | 454.07 | |
| Balara Quarters | 149-01-000-000-000-468 | 53,230.47 | |
| PNB | 149-01-000-188-209-185 | 4,359.79 | |
| Multi Media | 149-01-004-574-945-000 | 388,098.43 | |
| Digitel Mobile | 149-01-000-000-000-495 | 138,629.99 | |
| MWCI | 149-01-005-038-428-000 | (3,274,345.32) | |
| MWSI | 149-01-005-393-442-000 | (4,876,311.07) | |
| Globe Telecom | 149-01-005-393-444-000 | (148,937.66) | |
| Quizon, Manuel | 149-01-000-000-001-282 | (36,680.89) | |
| Canteen | 149-01-005-000-000-291 | 1,178.19 | |
| MWCI - Water | 149-02-01-01 | (1,869,840.43) | |
| MWCI - Electricity | 149-02-01-02 | 3,340,408.31 | |
| MWSI-Electricity | 149-02-02-02 | 1,241,333.14 | |
| MWSI-Telephone | 149-02-02-03 | (102,370.90) | |
| PNB-Water | 149-02-03-01 | (57,375.68) | |
| PNB-Electricity | 149-02-03-02 | 112,465.53 | |
| 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 | |
| WASSSLAI-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 | |
| MWCI-Penalty on Delayed Remittance of Con Fee-C.O.B. | 149-03-01-05-03 | 13,181,738.91 | |
| 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 | |
| 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 | |

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| 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 | 215,558,035.71 | |
| 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 | |
| CIWEC- 5% Final Tax | 149-15-01-01 | 20,829,228.80 | |
| CIWEC- 2% Withholding Tax | 149-15-01-02 | 8,331,691.52 | |
| | | 5,828,317,067.07 | |
| TOTAL OTHER RECEIVABLE | | 5,828,904,467.07 | |
| Office Supplies Inventory | | | |
| Office Supplies Inventory | 155-01 | 137,420.00 | |
| Office Supplies Inventory-Computer | 155-02 | 156,878.00 | |
| IT Supplies and Accessories | 155-03 | 10,160.52 | |
| Spare Parts Inventory - Regulatory Office | 167 | 102,070.00 | |
| TOTAL INVENTORY | | 406,528.52 | |
| Prepaid Insurance-Regulatory Office | 178 | 18,173.39 | |
| | | 18,173.39 | |
| Advances to Contractors | | | |
| Advances to Contractors - Regulatory Office | 181 | 6,153,798.55 | |
| Mobilization | 181-01 | 292,303,526.91 | |
| Prepaid Material Cost - For reconciliation | 181-02 | (13,901,089.52) | |
| | | 284,556,235.94 | |
| Other Prepaid Expenses | | | |
| Other Prepaid Expenses-Regulatory Office | 185 | | 145,854.72 |
| Input VAT | 185-01 | (571,439.72) | |
| Output VAT | 185-02 | 509,736.98 | |
| EWT | 185-03 | 22,756,275.93 | |
| Franchise Tax | 185-04 | 32,395.29 | |
| Realty Tax | 185-05 | (3,608,966.40) | |
| Bail Bonds-Real Estate | 185-07 | 304,821.43 | |
| | | 19,422,823.51 | 145,854.72 |
| TOTAL PREPAYMENTS | | 303,997,232.84 | 145,854.72 |
| Guaranty Deposits | | | |
| Guaranty Deposits-Regulatory Office | 186 | 64,625.00 | |
| 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 | |
| TOTAL OTHER ASSETS | | 10,728,425.33 | |
| 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 | 354,914,645.88 | |
| Sinking Fund | 198-01 | 29,510,406.78 | |
| TOTAL INVESTMENTS | | 386,949,220.45 | |
| Land | 201-01 | 12,444,447,118.13 | |
| Office Buildings | 211-01 | 1,106,863,241.45 | |
| Other Structures | 215 | 60,352,642,078.84 | |
| Office Equipment | 221 | 6,102,487.05 | |
| Furniture and Fixtures | 222 | 11,554,933.35 | |
| IT Equipment and Software | 223 | 248,380,412.56 | |

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| Library Books | 224 | 861,079.76 | |
| Communication Equipment | 229 | 3,482,053.08 | |
| Construction and Heavy Equipment | 230 | 248,240,733.67 | |
| Medical, Dental and Laboratory Equipment | 233 | 40,556,579.89 | |
| Sports Equipment | 235 | 379,521.75 | |
| Technical and Scientific Equipment | 236 | 49,609,288.13 | |
| Other Machinery and Equipment | 240 | 62,968,367.75 | |
| Motor Vehicles | 241 | 13,203,327.43 | |
| Other Transportation Equipment | 248 | 448,828,657.76 | |
| | | 75,038,119,880.60 | |
| Accumulated Depreciation - Office Buildings | 311 | | 880,354,392.86 |
| Accumulated Depreciation - Other Structures | 315 | | 38,203,470,750.69 |
| Accumulated Depreciation - Office Equipment | 321 | | 5,510,418.02 |
| Accumulated Depreciation - Furniture and Fixtures | 322 | | 9,612,676.19 |
| Accumulated Depreciation - IT Equipment | 323 | | 187,230,538.09 |
| Accumulated Depreciation - Library Books | 324 | | 811,636.61 |
| Accumulated Depreciation - Communication Equipment | 329 | | 45,506,760.31 |
| Accumulated Depreciation - Construction and Heavy Equipment | 330 | | 199,904,927.87 |
| Accumulated Depreciation - Medical, Dental and Laboratory Equipment | 333 | | 34,659,152.47 |
| Accumulated Depreciation - Military and Police Equipment | 334 | | 7,831.20 |
| Accumulated Depreciation - Sports Equipment | 335 | | 378,823.27 |
| Accumulated Depreciation - Technical and Scientific Equipment | 336 | | 176,007.54 |
| Accumulated Depreciation - Other Machinery and Equipment | 340 | | 49,589,203.07 |
| Accumulated Depreciation - Motor Vehicles | 341 | | 12,615,612.12 |
| Accumulated Depreciation - Other Transportation Equipment | 348 | | 314,693,509.45 |
| TOTAL DEPRECIATION | | | 39,944,522,239.76 |
| TOTAL PROPERTY, PLANT & EQUIPMENT | | 75,038,119,880.60 | |
| Construction in Progress - Agency Assets | 264 | 6,501,149,578.10 | |
| Other Assets | 290 | | |
| Pipes | 290-01-01-01 | 101,585,054.53 | |
| Land | 290-01-01-02 | 143,221,995.71 | |
| 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 | 28,498,223.47 | |
| TOTAL OTHER ASSETS | | 998,355,300.48 | |
| TOTAL ASSETS | | 95,054,035,184.43 | 41,580,670,840.15 |
| Accounts Payable | | | |
| Accounts Payable - Regulatory Office | 401 | | 166,772,622.73 |
| Accrued MOOE | 401-04 | | 3,505,927.65 |
| | | | 170,278,550.38 |
| Due to Officers and Employees | | | |
| Due to Officers and Employees-Regulatory Office | 403 | | 45,658,993.62 |
| Accrued Personnel Services | 403-04 | | 641,560.00 |
| | | | 46,300,553.62 |
| Dividends Payable | 408 | | 139,247,720.00 |
| Interest Payable | 409 | | |
| Interest Payable - IBRD | 409-01-IBRD | | 155,241.59 |
| Interest Payable - ADB | 409-02-ADB | | 4,875,029.76 |

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| Interest Payable - JBIC - AWSOP | 409-03-JBIC | | 64,419,457.73 |
| | | | 69,449,729.08 |
| TOTAL ACCOUNTS PAYABLE | | | 425,276,553.08 |
| Due to National Treasury | 411 | | |
| Guarantee Fee - Proj. Loans | 411-01-01 | | 18,192,420.63 |
| Guarantee Fee- Bridge Loans | 411-01-02 | | 79,926,050.00 |
| For Deposit to Special Reserve Fund -35% of Proceeds from sale of | 411-03-01 | | 3,521,716.91 |
| Interest Other Charges - SPIAL | 411-04-01 | | 101,904,653.51 |
| | | | 203,544,841.05 |
| Due to BIR | | | |
| Due to BIR | 412 | | 4,216.99 |
| Due to BIR-Regulatory Office | 412 | | 698,587.67 |
| Income Tax Withheld from Salaries & Other Compensation - Regular | 412-01-01-01 | | (988,203.23) |
| Income Tax Withheld from Salaries & Other Compensation - Contractual | 412-01-01-02 | | 45,923.12 |
| VAT Withheld | 412-01-02 | | 18,824,283.01 |
| Professional Tax | 412-01-03 | | 99,185.21 |
| Franchise Tax | 412-01-04 | | 58,592.18 |
| Expanded Withholding Tax | 412-01-05 | | 8,156,799.44 |
| Output VAT | 412-01-08 | | 2,753,088.80 |
| GMP Non VAT (1%) | 412-01-09 | | 569,196.42 |
| | | | 30,221,669.61 |
| Due to GSIS | | | |
| Due to GSIS-Regulatory Office | 413 | | 648,685.49 |
| Social Insurance Premium - GS - Regular | 413-01-01 | | (4,767.66) |
| Social Insurance Premium - GS - Contractual | 413-01-02 | | (1,134.09) |
| Social Insurance Premium - PS - Regular | 413-02-01 | | 411,025.77 |
| Social Insurance Premium - PS - Contractual | 413-02-02 | | 2,446.14 |
| Policy Loan - Regular | 413-03-01 | | 21,359.18 |
| Policy Loan - Contractual | 413-03-02 | | (2,000.00) |
| Policy Loan Optional Regular | 413-04-01 | | (95.30) |
| Policy Loan Optional Contractual | 413-04-02 | | 209.60 |
| Low Cost Housing Contractual | 413-06-02 | | 1,400.00 |
| Emergency Calamity Loan - Regular | 413-07-01 | | (500.00) |
| Optional Insurance Prem.- Regular | 413-08-01 | | (1,063.96) |
| Optional Insurance Prem.- Contractual | 413-08-02 | | (209.60) |
| Salary/Enhanced Salary Loan - Regular | 413-10-01 | | 1,905,565.64 |
| Salary/Enhanced Salary Loan - Contractual | 413-10-02 | | (3,253.28) |
| Educational Loan - Regular | 413-11-01 | | 4,560.00 |
| Summer One Month Salary - Regular | 413-12-01 | | 282.82 |
| Cash Advance (e-card) - Regular | 413-13-01 | | 8,410.41 |
| Emergency Loan Assistance - Regular | 413-14-01 | | 21,365.03 |
| State Insurance Fund-Regular | 413-15-01 | | 100.00 |
| State Insurance Fund-Contractual | 413-15-02 | | (200.00) |
| Restructured Loan - Regular | 413-16-01 | | (1,709,527.42) |
| Restructured Loan - Contractual | 413-16-02 | | (4,613.68) |
| | | | 1,298,045.09 |
| Due to PAG-IBIG | | | |
| Due to PAG-IBIG Regulatory Office | 414 | | 103,214.93 |
| Pag-ibig Premium GS - Regular | 414-01-01 | | (200.00) |
| Pag-ibig Premium GS - Contractual | 414-01-02 | | 100.00 |
| Pag-ibig Premium PS - Regular | 414-02-01 | | 1,200.00 |
| Multi Purpose Loan - Regular | 414-03-01 | | 85,111.37 |
| Multi Purpose Loan - Contractual | 414-03-02 | | (1,456.32) |
| | | | 187,969.98 |
| Due to PHILHEALTH | | | |
| Due to PHILHEALTH-Regulatory Office | 415 | | 16,427.50 |
| Medicare Contribution - Govt share- Regular | 415-01-01 | | (34,725.00) |
| Medicare Contribution - Govt share- Contractual | 415-01-02 | | (3,025.00) |

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| ACCOUNT TITLE | ACCOUNT CODE | DEBIT | CREDIT |
|--|-----------------|-------|-----------------------|
| Medicare Contribution - Personal share- Regular | 415-02-01 | | 54,528.55 |
| Medicare Contribution - Personal share- Contractual | 415-02-02 | | (537.50) |
| | | | 32,668.55 |
| Due to Other GOCCs | 417 | | |
| National Home Mortgage & financing Corp. | 417-01 | | 2,727.43 |
| | | | 2,727.43 |
| TOTAL INTER-AGENCY PAYABLE | | | 235,287,921.71 |
| Due to C.O. | 421 | | 116,525,403.82 |
| Due to Operating Units - Regulatory Office | 423 | | 633,233,408.03 |
| Due to Other Funds | 424 | | 65,353.69 |
| TOTAL INTRA-AGENCY PAYABLE | | | 749,824,165.54 |
| 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 | | 170,608.03 |
| 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 | | 184,327.88 |
| WASSSLAI Loan - Contractual | 439-02-02-02 | | 3,973.00 |
| Eripians | 439-02-02-04-01 | | (1,484,929.82) |
| Contract of Service | 439-02-02-05 | | (6,440.00) |
| MWSS Welfare Fund - PS | 439-03-02 | | 315,564.49 |
| MWSS Welfare Fund Loan | 439-03-03 | | 492,543.52 |
| MWSS Labor Association | 439-04 | | 80,587.80 |
| 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 | | 13,028,318.83 |
| 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 | | (23,009.06) |
| 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 - Caserole (Gold Princess Collection) | 439-12-08 | | 3,090.00 |
| MCMC - Derma Essentials | 439-12-09 | | 8,135.03 |
| MCMC - Medicaid | 439-12-10 | | 124,521.95 |
| MCMC - QB Stove | 439-12-11 | | 5,518.66 |
| Financial Assistance - PAGCOR | 439-13-01 | | 2,000,000.00 |
| Financial Assistance - MWCI | 439-13-02 | | 2,549,490.00 |
| Financial Assistance - MWSI | 439-13-03 | | 3,169,950.00 |
| Financial Assistance - Watershed | 439-13-06 | | 14,000,000.00 |
| Amount Withheld from Contractors -MWSI | 439-14-02 | | 1,345,353.07 |
| Revolving Fund for UMIRAY Project | 439-19 | | 74,973.88 |
| Due to First Life Guarantee | 439-20 | | 90,950.38 |
| Trust Fund 7.5%(COLA) | 439-21 | | 21,657,330.19 |

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| ACCOUNT TITLE | ACCOUNT CODE | DEBIT | CREDIT |
|---|--------------------|-------|--------------------------|
| Amelioration Allowance (AA) | 439-23-01 | | 157,896.22 |
| Cost of Living Allowance (COLA) | 439-23-02 | | 29,268,882.79 |
| Contract Collectors - ERIP | 439-23-03 | | 45,568,545.05 |
| RA 1616 (Regular Retirement Package) | 439-23-04 | | 36,976,824.23 |
| MWSS La Mesa Heights Home Owner Asso. | 439-24 | | (85,827.00) |
| 439-25 Due to NFN Vision | 439-25 | | 1,100.00 |
| Due to Philippine Information Agency (PIA) | 439-27 | | 10,000,000.00 |
| Trust Liabilities-SM Prime Holdings, Inc. | 439-28 | | 35,413,983.33 |
| Trust Liabilities-Administrative Cost/Hardship Premium(AWUAIP Phase II) | 439-30 | | 5,959,393.51 |
| | | | 231,581,014.46 |
| | | | 234,194,079.20 |
| Bonds Payable | | | |
| LBP DBP Bonds Facility | 442 | | 1,285,714,285.68 |
| Loans Payable - Domestic | 444 | | |
| Domestic Loans Payable - NHA | 444-01-01 | | 98,795,399.07 |
| Domestic Loans Payable - SPIAL | 444-01-03 | | 360,285,825.65 |
| Domestic Loans Payable - TSSP/IBRD 1272 | 444-01-04 | | 64,984,449.34 |
| Domestic Loans Payable - PREMSDP-ADB 1746 | 444-01-05 | | 198,746,750.20 |
| | | | 722,812,424.26 |
| Loans Payable - Foreign | | | |
| Loans Payable - Foreign-Regulatory Office | 445 | | 27,330,477.79 |
| IBRD - Manila Second Sewerage Project (MSSP) | 445-01-IBRD 4019 | | 367,178,169.39 |
| | | | 394,508,647.18 |
| ADB - Angat Water Supply Optimization Proj. (AWSOP) | 445-02-ADB 986 | | 579,775,319.81 |
| ADB - Manila South Water Distribution Proj. (MSWDP) | 445-02-ADB 1150 | | 146,403,639.37 |
| ADB - Umiray Angat Transbasin Proj. (UATP)2 | 445-02-ADB 1379 | | 2,123,360,247.39 |
| | | | 2,849,539,206.57 |
| OECF/JBIC - Angat Water Optimization Proj. (AWSOP) | 445-03-JBIC(OECF) | | 1,505,447,295.85 |
| French Loan - Rizal Prov. Water Supp. Improvement Proj (RPWSIP) | 445-04-French Loan | | 54,149,963.00 |
| AWAUIAP II | 445-06 | | 5,189,400,846.02 |
| | | | 6,748,998,104.87 |
| | | | 9,993,045,958.62 |
| TOTAL LONG TERM LIABILITIES | | | 12,001,572,668.56 |
| Other Deferred Credits | 455 | | 1,139,735,622.71 |
| Deferred Credit to Income | 455-01 | | 288,366,666.33 |
| Def. Credits to Inc. - Penalty/Int on Delayed Pay't - Con. Fee COB - MWCI | 455-01-02-01-01 | | 13,181,738.91 |
| 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 |
| Def. Credits to Inc. Progress Billing | 455-01-08 | | 622,721,295.05 |
| 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 |
| | | | 3,375,227,426.85 |
| TOTAL LIABILITIES | | | 17,021,382,814.94 |
| Capital Stock | 502 | | 6,095,486,783.61 |
| Appraisal Capital Stock | 506 | | 28,427,903,790.27 |
| | | | 34,523,390,573.88 |
| Donated Capital | | | 1,046,970,979.46 |
| Retained Earnings | 510 | | 853,780,632.97 |
| | | | 1,900,751,612.43 |
| Income from Waterworks Systems | 639 | | 751,433,866.80 |
| Rent Income | 642 | | 5,169,201.77 |
| Interest Income | 664 | | 4,380,211.40 |
| Miscellaneous Income | 678 | | 10,466,758.19 |

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| ACCOUNT TITLE | ACCOUNT CODE | DEBIT | CREDIT |
|---|--------------|------------------|-----------------------|
| Gain/Loss on Foreign Exchange (FOREX) | 681 | 20,125.00 | (180,240,267.08) |
| Prior Years' Adjustments | 684 | | 2,009,504.79 |
| | | 20,125.00 | 593,219,275.87 |
| Salaries and Wages - Regular | 701 | 17,323,007.38 | |
| Salaries and Wages - Contractual | 706 | 39,167.86 | |
| Personnel Economic Relief Allowance (PERA) | 711 | 1,014,600.21 | |
| Representation Allowance (RA) | 713 | 1,013,890.40 | |
| Transportation Allowance (TA) | 714 | 620,900.00 | |
| Clothing/Uniform Allowance | 715 | 850,000.00 | |
| Subsistence | 716 | 707,172.86 | |
| Other Bonuses and Allowances | 719 | 1,309,291.64 | |
| Honoraria | 720 | 675,000.00 | |
| Hazard Pay | 721 | 96.77 | |
| Longevity Pay | 722 | 1,032.26 | |
| Life and Retirement Insurance Contributions | 731 | 1,610,279.85 | |
| PAG-IBIG Contributions | 732 | 39,100.00 | |
| PHILHEALTH Contributions | 733 | 136,075.00 | |
| ECC Contributions | 734 | 39,100.00 | |
| Terminal Leave Benefits | 742 | 38,255.54 | |
| Loyalty Award Benefits | 743 | 15,000.00 | |
| Provident Fund Benefits | 744 | 277,473.74 | |
| Other Personnel Benefits | 749 | 2,589,836.00 | |
| Travelling Expenses - Local | 751 | 12,845.00 | |
| Training Expenses | 753 | 181,919.52 | |
| Office Supplies Expenses | 755 | 393,010.98 | |
| Drugs and Medicines Expenses | 759 | 11,869.15 | |
| Gasoline, Oil and Lubricants Expenses | 761 | 227,304.51 | |
| Other Supplies Expenses | 765 | 14,256.91 | |
| Water Expenses | 766 | 38,234.96 | |
| Electricity Expenses | 767 | 1,010,918.25 | |
| Postage and Deliveries | 771 | 8,395.00 | |
| Telephone Expenses - Landline | 772 | 149,465.18 | |
| Telephone Expenses - Mobile | 773 | 108,234.07 | |
| Internet Expenses | 774 | 114,041.88 | |
| Cable, Satellite, Telegraph, and Radio Expenses | 775 | 2,852.75 | |
| Advertising Expenses | 780 | 11,424.00 | |
| Printing & Bidding Expenses | 781 | 900.00 | |
| Rent Expenses | 782 | 132,696.82 | |
| Representation expenses | 783 | 198,572.96 | |
| Subscription Expenses | 786 | 11,850.57 | |
| Legal Services | 791 | 709,836.86 | |
| Auditing Services | 792 | 3,000.00 | |
| Consultancy Services | 793 | 59,002.80 | |
| Janitorial Services | 796 | 404,494.09 | |
| Security Services | 797 | 900,869.14 | |
| Repairs and Maintenance - Office Buildings | 811 | 10,475.00 | |
| Repairs and Maintenance - IT Equipment and Software | 823 | 12,680.00 | |
| Repairs and Maintenance - Motor Vehicles | 841 | 30,352.00 | |
| Extraordinary Expenses | 883 | 71,793.62 | |
| Miscellaneous Expenses | 884 | 45,295.75 | |
| Taxes, Duties and Licenses | 891 | 826,002.64 | |
| Fidelity Bond Premiums | 892 | 7,226.25 | |
| Insurance Expenses | 893 | 37,834.89 | |
| Depreciation - Office Buildings | 911 | 5,067,080.37 | |
| Depreciation - Other Structures | 915 | 297,336,992.50 | |
| Depreciation - Office Equipment | 921 | 16,462.65 | |
| Depreciation - Furniture and Fixtures | 922 | 71,650.61 | |
| Depreciation - IT Equipment | 923 | 1,651,289.29 | |
| Depreciation - Library | 924 | 5,738.85 | |

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| ACCOUNT TITLE | ACCOUNT CODE | DEBIT | CREDIT |
|---|--------------|--------------------------|--------------------------|
| Depreciation - Communication Equipment | 929 | 64,309.96 | |
| Depreciation - Construction and Heavy Equipment | 930 | 2,087,493.93 | |
| Depreciation - Medical, Dental and Laboratory Equipment | 933 | 476,970.46 | |
| Depreciation - Sports Equipment | 935 | 36.06 | |
| Depreciation - Technical and Scientific Equipment | 936 | 203,383.38 | |
| Depreciation - Other Machineries and Equipment | 940 | 2,833,488.44 | |
| Depreciation - Motor Vehicles | 941 | 49,936.23 | |
| Depreciation - Other Transportation Equipment | 948 | 5,146,960.00 | |
| Other Maintenance and Operating Expenses | 969 | 2,135,418.95 | |
| Bank Charges | 971 | 25,949.51 | |
| Interest Expenses | 975 | 6,511,222.19 | |
| Other Financial Charges | 979 | 385,236.44 | |
| | | 358,116,554.88 | |
| TOTAL EQUITY | | 358,136,679.88 | 37,017,361,462.18 |
| TOTAL LIABILITIES AND EQUITY | | 358,136,679.88 | 54,038,744,277.12 |
| UNRECONCILED ACCOUNTS | | 207,243,252.96 | |
| TOTAL | | 95,619,415,117.27 | 95,619,415,117.27 |