

**Metropolitan Waterworks and Sewerage System
CORPORATE & REGULATORY OFFICE**

TRIAL BALANCE

As of September 30, 2014

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers - Regulatory Office	102		-
Santos, Lilybeth A.	102-029350		1,589.67
Miguel, Marivic L	102-491464		(23,509.15)
Isip, Erlina J.	102-479608		97,524.23
			75,604.75
Cash - Disbursing Officers	103		
Various Disbursing Officer (Old MWSS)	103-000001	168,654.13	
Bautista, Orlando	103-129783	246,350.00	
Miguel, Marivic L.	103-491464	174,643.84	
		589,647.97	
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	
Delos Santos, Priscila F.	104-008068	40,000.00	
Emmanuel, Johnny JR C	104-02-009084	60,000.00	
Garboso, Edna	104-02-408245	30,000.00	
Ortha, Marilyn	104-02-669083	50,000.00	
Pamatmat, Rowena	104-02-929018	70,000.00	
Ponce, Imelda	104-02-005077	20,000.00	
		730,000.00	
Cash in Bank - Local Currency, Current Account			
Cash in Bank - Local Currency, Current Account-Regulatory Office	111	46,238,220.37	
Local C/A - LBP - Katipunan Br - Main Fund	111-05-CA 1462-1001-47	286,708,692.63	
Local C/A - LBP - Katipunan Br- Corporate Office	111-05-CA 1462-1009-53	3,387,922.90	
Local C/A - PNB - MWSS Br - Corporate Office	111-05-CA 244-850075-9	(1,584.65)	
Local C/A - PNB - MWSS Br - Main Fund	111-05-CA 244-850012-0	(535,431.88)	
Local C/A - PNB - MWSS Br - MPLP	111-05-CA 244-850079-1	1,462,662.02	
		337,260,481.39	
Cash in Bank - Local Currency, Savings Account			
Local S/A-DBP-Makati Branch	112-05-SA 5-08390-405-5	4,860,889.89	
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	542,323.77	
Local S/A-PNB-MWSS Branch-Corporate Office	112-05-SA 244-529203-9	29,140,995.09	
Local S/A-PNB-MWSS Branch-Main Fund	112-05-SA 244-500163-8	1,013,729.07	
Local S/A-PNB-MWSS Branch-Raw Water	112-05-SA 244-535942-7	8,907,319.68	
		44,561,318.85	
Cash in Bank - Local Currency, Time Deposits			
Cash in Bank - Local Currency, Time Deposits-Regulatory Office	113	125,796,678.63	
Development Bank of the Philippines (DBP)	113-000-000-000-382	209,047,332.70	
Land Bank of the Philippines (LBP)	113-000-000-000-101	1,519,519,446.55	
Philippine National Bank (PNB)	113-000-188-209-185	19,186,047.71	
		1,873,549,505.59	
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	33,605,256.25	
Land Bank of the Philippines (LBP)	117-000-000-000-101	1,104,395.98	
Philippine National Bank (PNB)	117-000-188-209-185	190,529.50	
		34,900,181.73	
TOTAL CASH		2,291,691,623.77	75,604.75

**Metropolitan Waterworks and Sewerage System
CORPORATE & REGULATORY OFFICE
TRIAL BALANCE
As of September 30, 2014**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Accounts Receivable	121		
Water/Sewer Accounts	121-01-PY	1,122,930,870.89	
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	20,542,508.85	
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	98,697,496.94	
MWSI-Concession Fee-Debt Service-DS-Interest	121-02-02-01-02	774,305.40	
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	1,059.00	
		1,255,005,618.68	
Less: Allowance for Doubtful Accounts	301		1,636,002,199.27
		1,255,005,618.68	1,636,002,199.27
Due from Officers and Employees			
Due from Officers and Employees-Regulatory Office	123	1,681,769.21	
Housing Loan	123-01-01	3,601,711.85	
Car Loan	123-01-02	11,140,459.93	
Housing Project Loan	123-01-03	17,752,812.26	
Travel & Seminar	123-02	20,600.00	
Terminal Pay	123-03	5,823,391.79	
Medicaid Current	123-05-01-01-01	98,358.58	
Health Maintenance Incorporated (HMI)	123-05-01-02	15,712.96	
Fortune Care Inc.	123-05-01-03	6,493.32	
Cellphone	123-05-02	(3,876.14)	
Balara Quarter Rental	123-05-04	(86,586.10)	
Miscellaneous	123-05-05	43,400.00	
Overpayment	123-05-06	6,814.51	
		40,101,062.17	
Loans Receivable - Others			
Loans Receivable - Others - Regulatory Office	126	45,869,186.26	
Housing Loan	126-01-01	711,122.52	
Car Loan	126-01-02	1,418,982.10	
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	
		52,625,341.77	
Interest Receivable			
Dollar Time Deposit (LBP)	129-01-01	626.68	
		626.68	
TOTAL		1,347,732,649.30	1,636,002,199.27
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	3,023,114.05	
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	
		13,391,635.59	
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	

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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
NRLC - Northrail - Electricity	137-05-02	70,851.33	
		460,628.29	
Due from LGUs	138		
City of Manila	138-01	13,023.67	
Intra-Agency Transfer			
Due from Central Office/Home Office	141	1,781,495,000.66	
Due from Operating Units	143		
Dividend	143-01-05	196,313,578.00	
Electricity	143-01-03	9,124,998.14	
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		2,036,575,573.59	
TOTAL ACCOUNTS RECEIVABLES		3,398,173,510.44	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	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	
Digital 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	910,952.38	
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	3,255,686.06	
MWSI-Electricity	149-02-02-02	1,216,103.57	
MWSI-Telephone	149-02-02-03	(102,370.90)	
PNB-Water	149-02-03-01	(57,375.68)	
PNB-Electricity	149-02-03-02	224,168.56	
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	
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	

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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
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	
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	237,354,910.71	
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	
		5,830,133,829.07	
TOTAL OTHER RECEIVABLE		5,830,721,229.07	
Office Supplies Inventory			
Office Supplies Inventory	155-01	185,406.00	
Office Supplies Inventory-Computer	155-02	107,763.00	
IT Supplies and Accessories	155-03	1,950.00	
Spare Parts Inventory - Regulatory Office	167	91,360.00	
TOTAL INVENTORY		386,479.00	
Prepaid Insurance-Regulatory Office	178	10,136.92	
		10,136.92	
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			
Input VAT	185-01	432,573.80	
Output VAT	185-02	1,270,964.46	
EWT	185-03	24,257,888.82	
Franchise Tax	185-04	32,395.29	
Realty Tax	185-05	(3,608,966.40)	
Bail Bonds-Real Estate	185-07	304,821.43	
		22,689,677.40	145,854.72
TOTAL PREPAYMENTS		307,069,710.96	145,854.72
Guaranty Deposits			
Guaranty Deposits-Regulatory Office	186	11,444,364.19	
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		22,108,164.52	
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	363,789,521.38	
Sinking Fund	198-01	29,510,406.78	
TOTAL INVESTMENTS		395,824,095.95	

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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Land	201-01	12,444,447,118.13	
Office Buildings	211-01	1,106,863,241.45	
Other Structures	215	66,692,735,568.78	
Office Equipment	221	5,600,318.05	
Furniture and Fixtures	222	11,620,157.41	
IT Equipment and Software	223	242,169,700.64	
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	49,726,165.37	
Other Machinery and Equipment	240	62,964,588.75	
Motor Vehicles	241	(7,115,623.73)	
Other Transportation Equipment	248	448,828,657.76	
		81,351,359,860.76	
Accumulated Depreciation - Office Buildings	311		890,426,112.96
Accumulated Depreciation - Other Structures	315		38,800,837,388.42
Accumulated Depreciation - Office Equipment	321		5,033,763.32
Accumulated Depreciation - Furniture and Fixtures	322		9,738,663.19
Accumulated Depreciation - IT Equipment	323		184,230,753.71
Accumulated Depreciation - Library Books	324		823,114.31
Accumulated Depreciation - Communication Equipment	329		45,555,370.89
Accumulated Depreciation - Construction and Heavy Equipment	330		202,450,096.19
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		35,911,692.58
Accumulated Depreciation - Military and Police Equipment	334		7,831.20
Accumulated Depreciation - Sports Equipment	335		378,895.39
Accumulated Depreciation - Technical and Scientific Equipment	336		668,546.40
Accumulated Depreciation - Other Machinery and Equipment	340		57,426,580.56
Accumulated Depreciation - Motor Vehicles	341		(11,473,614.94)
Accumulated Depreciation - Other Transportation Equipment	348		325,061,023.05
TOTAL DEPRECIATION			40,547,076,217.23
TOTAL PROPERTY, PLANT & EQUIPMENT		81,351,359,860.76	
Construction in Progress - Agency Assets	264	168,047,536.09	
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	24,436,922.11	
TOTAL OTHER ASSETS		994,293,999.12	
TOTAL ASSETS		94,759,676,209.68	42,183,299,875.97
Accounts Payable			
Accounts Payable - Regulatory Office	401		165,665,245.48
Accrued MOOE	401-04		3,505,927.65

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			169,171,173.13
Due to Officers and Employees			
Due to Officers and Employees-Regulatory Office	403		45,529,904.96
Accrued Personnel Services	403-04		641,560.00
Toledo, Jocelyn M.	403-01-01		22,329.33
			46,193,794.29
Dividends Payable	408		29,247,720.00
Interest Payable	409		
Interest Payable - IBRD	409-01-IBRD		155,241.59
Interest Payable - JBIC - AWSOP	409-03-JBIC		64,419,457.73
			64,574,699.32
TOTAL ACCOUNTS PAYABLE			309,187,386.74
Due to National Treasury	411		
Guarantee Fee - Proj. Loans	411-01-01		39,423,326.47
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		(42,425.03)
Interest Other Charges - SPIAL	411-04-01		(728,529.48)
			118,578,421.96
Due to BIR			
Due to BIR	412		4,216.99
Due to BIR-Regulatory Office	412		700,461.16
Income Tax Withheld from Salaries & Other Compensation - Regular	412-01-01-01		(971,478.43)
Income Tax Withheld from Salaries & Other Compensation - Contractual	412-01-01-02		45,923.12
VAT Withheld	412-01-02		(1,457,644.09)
Professional Tax	412-01-03		107,254.69
Franchise Tax	412-01-04		58,592.18
Expanded Withholding Tax	412-01-05		(1,219,582.94)
Output VAT	412-01-08		5,421,697.16
GMP Non VAT (1%)	412-01-09		1,499,999.98
Final Withholding Tax	412-01-10		7,966.12
			4,197,405.94
Due to GSIS			
Due to GSIS-Regulatory Office	413		644,776.73
Social Insurance Premium - GS - Regular	413-01-01		(20.05)
Social Insurance Premium - GS - Contractual	413-01-02		(1,134.09)
Social Insurance Premium - PS - Regular	413-02-01		421,178.52
Social Insurance Premium - PS - Contractual	413-02-02		2,446.13
Policy Loan - Regular	413-03-01		21,482.17
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		210.31
Salary/Enhanced Salary Loan - Regular	413-10-01		369,388.79
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		6,723.62
Emergency Loan Assistance - Regular	413-14-01		19,322.36
State Insurance Fund-Regular	413-15-01		100.00
State Insurance Fund-Contractual	413-15-02		(200.00)
Restructured Loan - Regular	413-16-01		(28,896.54)
Restructured Loan - Contractual	413-16-02		(4,516.47)
			1,447,773.82
Due to PAG-IBIG			
Due to PAG-IBIG Regulatory Office	414		108,541.48

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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		13,400.00
Multi Purpose Loan - Regular	414-03-01		90,680.96
Multi Purpose Loan - Contractual	414-03-02		(1,456.32)
			211,066.12
Due to PHILHEALTH			
Due to PHILHEALTH-Regulatory Office	415		18,927.50
Medicare Contribution - Govt share- Regular	415-01-01		587.50
Medicare Contribution - Personal share- Regular	415-02-01		42,413.75
			61,928.75
Due to Other GOCCs	417		
National Home Mortgage & financing Corp.	417-01		2,727.43
			2,727.43
TOTAL INTER-AGENCY PAYABLE			124,499,324.02
Due to C.O.	421		116,525,403.82
Due to Operating Units - Regulatory Office	423		633,233,358.03
Due to Other Funds	424		(129,102.39)
TOTAL INTRA-AGENCY PAYABLE			749,629,659.46
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		705,084.41
Retention from Contractors Various Contractors (OCM Steel)	439-01		212,858.63
WASSSLAI - Regular (Various Employees)	439-02-01-01		165,281.13
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		163,826.58
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		195,420.56
MWSS Welfare Fund Loan	439-03-03		536,704.81
MWSS Labor Association	439-04		75,337.80
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

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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
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		48,303.51
MCMC - QB Stove	439-12-11		1,353.91
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
Amount Withheld from Contractors -MWSI	439-14-02		1,345,353.07
Revolving Fund for UMIRAY Project	439-19		(0.90)
Due to First Life Guarantee	439-20		3,000.00
Trust Fund 7.5%(COLA)	439-21		19,699,982.29
Amelioration Allowance (AA)	439-23-01		157,896.22
Cost of Living Allowance (COLA)	439-23-02		29,056,714.52
Contract Collectors - ERIP	439-23-03		45,568,545.05
RA 1616 (Regular Retirement Package)	439-23-04		36,055,153.29
MWSS La Mesa Heights Home Owner Asso.	439-24		(89,147.00)
439-25 Due to NFN Vision	439-25		1,100.00
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		35,555,014.15
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		296.00
			214,380,659.34
			216,993,724.08
Bonds Payable			
LBP DBP Bonds Facility	442		1,124,999,999.96
Loans Payable - Domestic	444		
Domestic Loans Payable - NHA	444-01-01		98,795,399.07
Domestic Loans Payable - SPIAL	444-01-03		197,110,436.37
Domestic Loans Payable - TSSP/IBRD 1272	444-01-04		64,941,122.51
Domestic Loans Payable - PREMSDP-ADB 1746	444-01-05		198,614,240.59
			559,461,198.54
Loans Payable - Foreign			
Loans Payable - Foreign-Regulatory Office	445		23,815,847.79
IBRD - Manila Second Sewerage Project (MSSP)	445-01-IBRD 4019		298,126,388.98
			321,942,236.77
ADB - Angat Water Supply Optimization Proj. (AWSOP)	445-02-ADB 986		279,006,454.44
ADB - Manila South Water Distribution Proj. (MSWDP)	445-02-ADB 1150		117,297,400.03
ADB - Umiray Angat Transbasin Proj. (UATP)2	445-02-ADB 1379		2,002,150,627.45
			2,398,454,481.92
OECE/JBIC - Angat Water Optimization Proj. (AWSOP)	445-03-JBIC(OECE)		1,413,916,100.27
French Loan - Rizal Prov. Water Supp. Improvement Proj (RPWSIP)	445-04-French Loan		38,332,009.76
AWAUIAP II	445-06		5,185,940,937.91
			6,638,189,047.94
			9,358,585,766.63
TOTAL LONG TERM LIABILITIES			11,043,046,965.13
Other Deferred Credits	455		1,141,731,946.76
Deferred Credit to Income	455-01		175,519,902.08
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

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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Amount withheld for Liquidated damages	455-01-07		25,705.26
Def. Credits to Inc. Progress Billing	455-01-08		699,085,994.35
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
			3,340,741,685.95
TOTAL LIABILITIES			15,784,098,745.38
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		787,412,626.20
		-	1,834,383,605.66
Income from Waterworks Systems	639		1,883,703,046.27
Rent Income	642		60,274,982.34
Interest Income	664		29,730,424.05
Miscellaneous Income	678		4,448,840.84
Gain/Loss on Foreign Exchange (FOREX)	681	20,125.00	(56,309,878.41)
Prior Years' Adjustments	684		2,004,965.41
		20,125.00	1,923,863,873.13
Salaries and Wages - Regular	701	52,389,415.79	
Personnel Economic Relief Allowance (PERA)	711	3,052,267.50	
Representation Allowance (RA)	713	3,094,671.20	
Transportation Allowance (TA)	714	1,913,080.00	
Clothing/Uniform Allowance	715	855,000.00	
Other Bonuses and Allowances	719	3,020,481.06	
Honoraria	720	1,866,000.00	
Hazard Pay	721	433,457.77	
Longevity Pay	722	1,032.26	
Life and Retirement Insurance Contributions	731	5,850,113.96	
PAG-IBIG Contributions	732	130,100.00	
PHILHEALTH Contributions	733	562,984.03	
ECC Contributions	734	142,250.00	
Terminal Leave Benefits	742	263,722.44	
Other Personnel Benefits	749	5,213,451.09	
Travelling Expenses - Local	751	30,472.50	
Training Expenses	753	866,402.26	
Office Supplies Expenses	755	1,571,748.81	
Gasoline, Oil and Lubricants Expenses	761	1,007,931.56	
Other Supplies Expenses	765	226,239.81	
Water Expenses	766	131,150.93	
Electricity Expenses	767	3,285,940.29	
Telephone Expenses - Landline	772	572,518.21	
Telephone Expenses - Mobile	773	530,048.38	
Internet Expenses	774	432,620.60	
Cable, Satellite, Telegraph, and Radio Expenses	775	13,992.25	
Membership Dues and Contributions to Organizations	778	9,600.00	
Advertising Expenses	780	435,568.00	
Printing & Bidding Expenses	781	112,600.05	
Rent Expenses	782	446,279.00	
Representation expenses	783	699,137.56	
Transportation & Delivery Expenses	784	10,000.00	
Subscription Expenses	786	70,466.57	
Legal Services	791	5,929,284.62	
Auditing Services	792	32,619.69	

**Metropolitan Waterworks and Sewerage System
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ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Consultancy Services	793	59,002.80	
Janitorial Services	796	832,795.32	
Security Services	797	12,913,771.70	
Other Professional services	799	471,720.75	
Repairs and Maintenance - Office Buildings	811	78,986.00	
Repairs and Maintenance - Motor Vehicles	841	189,238.14	
Extraordinary Expenses	883	267,078.49	
Miscellaneous Expenses	884	265,988.71	
Taxes, Duties and Licenses	891	4,007,657.94	
Fidelity Bond Premiums	892	54,176.25	
Insurance Expenses	893	2,534,813.44	
Depreciation - Office Buildings	911	15,138,800.47	
Depreciation - Other Structures	915	894,703,630.23	
Depreciation - Office Equipment	921	41,966.95	
Depreciation - Furniture and Fixtures	922	223,216.53	
Depreciation - IT Equipment	923	4,909,445.09	
Depreciation - Library	924	17,216.55	
Depreciation - Communication Equipment	929	112,920.54	
Depreciation - Construction and Heavy Equipment	930	4,632,662.25	
Depreciation - Medical, Dental and Laboratory Equipment	933	1,729,510.57	
Depreciation - Sports Equipment	935	108.18	
Depreciation - Technical and Scientific Equipment	936	653,851.44	
Depreciation - Other Machineries and Equipment	940	10,720,423.93	
Depreciation - Motor Vehicles	941	1,434,360.87	
Depreciation - Other Transportation Equipment	948	15,514,473.60	
Other Maintenance and Operating Expenses	969	7,134,764.83	
Bank Charges	971	78,125.77	
Interest Expenses	975	158,415,204.46	
Other Financial Charges	979	34,948,325.10	
		1,281,931,675.15	
TOTAL EQUITY		1,281,951,800.15	38,281,638,052.67
TOTAL LIABILITIES AND EQUITY		1,281,951,800.15	54,065,736,798.05
UNRECONCILED ACCOUNTS		207,408,664.19	
TOTAL		96,249,036,674.02	96,249,036,674.02