

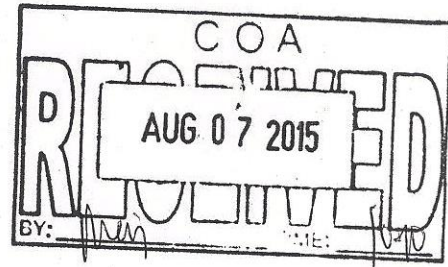


National Electrification Administration

Corporate Fund

Trial Balance

As of April 30, 2015



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	10,929.70	
Petty Cash Fund	104	146,240.00	
Cash in Bank - Local Currency, Current Account	111	6,775,317,743.30	
Cash in Bank - Local Currency, Savings Account	112	2,081,769,282.13	
Cash in Bank - Foreign Currency, Savings Account	116	24,312,296.96	
Cash in Bank - Foreign Currency, Time Deposits	117	6,253,617.32	
Accounts Receivable	121	294,184,306.73	
Due from Officers and Employees	123	340,748.78	
Loans Receivable - LGUs	125	7,276,406.72	
Loans Receivable - Others	126	10,770,031,989.17	
Interest Receivable	129		13,004,221.77
Due from NGAs	136	10,558,470.58	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	15,434,053,662.84	
Receivables - Disallowances/Charges	146	850,897.01	
Advances to Officers and Employees	148	257,825.00	
Other Receivables	149	56,291,122.99	
Merchandise Inventory	154	4,857,548.60	
Office Supplies Inventory	155	2,201,925.10	
Other Supplies Inventory	165	193,767.32	
Spare Parts Inventory	167	259,897.12	
Prepaid Insurance	178	201,137.17	
Other Prepaid Expenses	185	1,146,643.42	
Guaranty Deposits	186	150,000.00	
Land	201	45,730,176.84	
Land Improvements	202	792,398.33	
Office Buildings	211	286,112,263.67	
Other Structures	215	208,549.04	
Office Equipment	221	12,521,419.33	
Furniture and Fixtures	222	27,814,399.73	
IT Equipment and Software	223	46,332,709.17	
Library Books	224	416,368.80	
Communication Equipment	229	8,999,919.73	
Technical and Scientific Equipment	236	143,640.00	
Other Machinery and Equipment	240	187,571.00	
Motor Vehicles	241	40,633,057.35	
Other Property, Plant and Equipment	250	25,315,915.90	
Other Assets	290	4,710,502.91	
Allowance for Doubtful Accounts	301		227,428,870.06
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		131,987,052.04
Accumulated Depreciation - Other Structures	315		67,551.48
Accumulated Depreciation - Office Equipment	321		10,932,136.67
Accumulated Depreciation - Furniture and Fixtures	322		18,721,625.77
Accumulated Depreciation - IT Equipment	323		30,544,159.66
Accumulated Depreciation - Library Books	324		378,212.65
Accumulated Depreciation - Communication Equipment	329		5,676,916.25
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		435.00
Accumulated Depreciation - Technical and Scientific Equipment	336		96,957.00
Accumulated Depreciation - Other Machinery and Equipment	340		83,410.05
Accumulated Depreciation - Motor Vehicles	341		26,514,841.23
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,779,292.09
Accounts Payable	401		19,634,371.81
Due to Officers and Employees	403		50,665,348.00
Interest Payable	409		164,826.07
Due to National Treasury	411		8,133,824,545.72
Due to BIR	412		2,542,823.49
Due to GSIS	413		1,752,666.30
Due to PAG-IBIG	414		283,514.60
Due to PHILHEALTH	415		3,163.00



National Electrification Administration

Corporate Fund

Trial Balance

As of April 30, 2015

Account Title	Account Code	Debit	Credit
Guaranty Deposits Payable	426		5,443,773.79
Performance/Bidders/Bail Bonds Payable	427		6,812,923.91
Other Payables	439		22,282,163,958.44
Loans Payable - Domestic	444		21,653,099.39
Loans Payable - Foreign	445		18,670,236.48
Other Deferred Credits	455		44,561,778.65
Government Equity	501		4,950,124,642.40
Retained Earnings	510		159,506,261.04
Other Service Income	628		31,236,123.69
Interest Income	664		176,459,179.34
Miscellaneous Income	678		4,415,308.56
Prior Years' Adjustments	684	289,641,173.81	
Salaries and Wages - Regular	701	39,246,698.90	
Personnel Economic Relief Allowance (PERA)	711	2,955,000.01	
Representation Allowance (RA)	713	1,114,500.00	
Transportation Allowance (TA)	714	743,534.09	
Clothing/Uniform Allowance	715	1,470,000.00	
Subsistence, Laundry and Quarters Allowance	716	1,750,636.36	
Productivity Incentive Allowance	717	12,135,166.54	
Honoraria	720	456,000.00	
Longevity Pay	722	10,000.00	
Cash Gift	724	730,000.00	
Year End Bonus	725	4,826,613.00	
Life and Retirement Insurance Contributions	731	3,518,716.27	
PAG-IBIG Contributions	732	89,000.00	
PHILHEALTH Contributions	733	422,525.00	
ECC Contributions	734	88,900.00	
Retirement Benefits - Civilian	740	50,000.00	
Terminal Leave Benefits	742	40,652.89	
Other Personnel Benefits	749	18,750.00	
Travelling Expenses - Local	751	3,519,800.19	
Travelling Expenses - Foreign	752	289,144.16	
Training Expenses	753	2,550,574.65	
Office Supplies Expenses	755	3,115,740.21	
Drugs and Medicines Expenses	759	29,430.85	
Gasoline, Oil and Lubricants Expenses	761	272,136.20	
Other Supplies Expenses	765	177,472.70	
Water Expenses	766	389,137.42	
Electricity Expenses	767	2,786,610.24	
Postage and Deliveries	771	166,984.36	
Telephone Expenses - Landline	772	1,065,878.94	
Telephone Expenses - Mobile	773	308,401.36	
Internet Expenses	774	89,998.72	
Cable, Satellite, Telegraph, and Radio Expenses	775	4,539.97	
Membership Dues and Contributions to Organizations	778	9,100.00	
Advertising Expenses	780	205,215.36	
Printing and Binding Expenses	781	203,212.50	
Rent Expenses	782	170,801.13	
Representation Expenses	783	61,068.80	
Transportation and Delivery Expenses	784	335.00	
Subscription Expenses	786	62,944.48	
Auditing Services	792	436,517.44	
Consultancy Services	793	1,722,671.09	
General Services	795	4,852,695.61	
Janitorial Services	796	1,516,202.57	
Security Services	797	1,278,102.15	
Repairs and Maintenance - Office Buildings	811	197,977.05	
Repairs and Maintenance - Furniture and Fixtures	822	14,500.00	
Repairs and Maintenance - IT Equipment and Software	823	232,850.00	
Repairs and Maintenance - Communication Equipment	829	15,500.00	



National Electrification Administration

Corporate Fund

Trial Balance

As of April 30, 2015

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Motor Vehicles	841	164,248.13	
Miscellaneous Expenses	884	372,991.84	
Taxes, Duties and Licenses	891	808,097.71	
Fidelity Bond Premiums	892	3,712.50	
Insurance Expenses	893	969,354.46	
Depreciation - Office Buildings	911	2,861,122.64	
Depreciation - Other Structures	915	4,190.24	
Depreciation - Office Equipment	921	49,991.36	
Depreciation - Furniture and Fixtures	922	439,830.44	
Depreciation - IT Equipment	923	895,379.61	
Depreciation - Communication Equipment	929	158,324.24	
Depreciation - Technical and Scientific Equipment	936	4,309.20	
Depreciation - Other Machineries and Equipment	940	6,516.48	
Depreciation - Motor Vehicles	941	900,989.96	
Depreciation - Other Property, Plant and Equipment	950	6,184.31	
Other Maintenance and Operating Expenses	969	256,423.20	
Bank Charges	971	7,000.00	
Interest Expenses	975	9,931,050.13	
TOTAL		36,398,829,556.23	36,398,829,556.23

Certified Correct :

AS
ADELINA A. GABON

Manager

Financial Services and Accounting Division

