

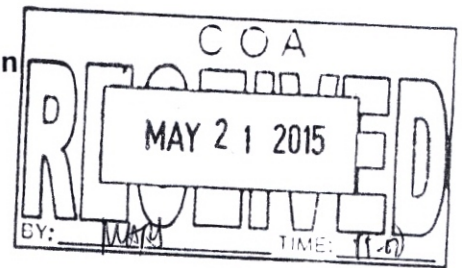


National Electrification Administration

Corporate Fund

Trial Balance

As of January 31, 2015



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	447,668.06	
Petty Cash Fund	104	135,236.00	
Cash in Bank - Local Currency, Current Account	111	7,805,478,723.54	
Cash in Bank - Local Currency, Savings Account	112	2,455,761,883.58	
Cash in Bank - Foreign Currency, Savings Account	116	24,299,616.97	
Cash in Bank - Foreign Currency, Time Deposits	117	6,253,617.32	
Accounts Receivable	121	295,026,239.73	
Due from Officers and Employees	123	407,166.56	
Loans Receivable - LGUs	125	7,276,406.72	
Loans Receivable - Others	126	10,650,007,689.08	
Interest Receivable	129		31,637,754.59
Due from NGAs	136	10,558,470.58	
Due from GOCCs	137	60,676,963.00	
Due from NGOs/POs	139	14,526,086,328.96	
Receivables - Disallowances/Charges	146	850,897.01	
Advances to Officers and Employees	148	336,021.00	
Other Receivables	149	56,379,674.99	
Merchandise Inventory	154	4,857,548.60	
Office Supplies Inventory	155	1,354,237.51	
Other Supplies Inventory	165	193,287.32	
Spare Parts Inventory	167	136,736.63	
Prepaid Insurance	178	258,130.52	
Other Prepaid Expenses	185	1,421,288.80	
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	12,492,839.33	
Furniture and Fixtures	222	25,804,073.13	
IT Equipment and Software	223	45,929,479.17	
Library Books	224	416,368.80	
Communication Equipment	229	8,969,919.73	
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		227,887,216.28
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		129,841,210.06
Accumulated Depreciation - Other Structures	315		64,408.80
Accumulated Depreciation - Office Equipment	321		10,894,847.15
Accumulated Depreciation - Furniture and Fixtures	322		18,387,671.04
Accumulated Depreciation - IT Equipment	323		29,869,139.56
Accumulated Depreciation - Library Books	324		378,212.65
Accumulated Depreciation - Communication Equipment	329		5,558,645.87
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		435.00
Accumulated Depreciation - Technical and Scientific Equipment	336		93,725.10
Accumulated Depreciation - Other Machinery and Equipment	340		78,522.69
Accumulated Depreciation - Motor Vehicles	341		25,839,098.76
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,774,685.44
Accounts Payable	401		20,447,427.24
Due to Officers and Employees	403		53,401,499.04
Interest Payable	409		330,613.73
Due to National Treasury	411		8,178,029,030.73
Due to BIR	412		1,570,665.37
Due to GSIS	413		1,743,087.06
Due to PAG-IBIG	414		283,634.75
Due to PHILHEALTH	415		107,513.00



National Electrification Administration

Corporate Fund

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Account Title	Account Code	Debit	Credit
Guaranty Deposits Payable	426		5,443,773.79
Performance/Bidders/Bail Bonds Payable	427		35,835,368.71
Other Payables	439		22,398,426,628.34
Loans Payable - Domestic	444		31,886,692.94
Loans Payable - Foreign	445		18,670,236.48
Other Deferred Credits	455		43,996,491.33
Government Equity	501		4,950,124,642.40
Retained Earnings	510		159,506,261.04
Other Service Income	628		5,100,517.47
Interest Income	664		4,910,074.57
Miscellaneous Income	678		1,016,919.75
Prior Years' Adjustments	684		6,568,399.41
Salaries and Wages - Regular	701	9,737,225.00	
Personnel Economic Relief Allowance (PERA)	711	588,000.00	
Representation Allowance (RA)	713	282,000.00	
Transportation Allowance (TA)	714	190,000.00	
Clothing/Uniform Allowance	715	1,455,000.00	
Productivity Incentive Allowance	717	588,000.00	
Honoraria	720	99,000.00	
Travelling Expenses - Local	751	137,024.96	
Training Expenses	753	117,600.00	
Office Supplies Expenses	755	459,580.66	
Gasoline, Oil and Lubricants Expenses	761	3,086.00	
Other Supplies Expenses	765	11,729.43	
Water Expenses	766	25,655.30	
Postage and Deliveries	771	15,491.00	
Telephone Expenses - Mobile	773	4,508.04	
Cable, Satellite, Telegraph, and Radio Expenses	775	4,539.97	
Membership Dues and Contributions to Organizations	778	7,000.00	
Representation Expenses	783	2,184.00	
Subscription Expenses	786	8,064.00	
Auditing Services	792	36,960.54	
Consultancy Services	793	202,055.06	
Repairs and Maintenance - Office Buildings	811	81,575.00	
Repairs and Maintenance - IT Equipment and Software	823	2,650.00	
Repairs and Maintenance - Communication Equipment	829	3,500.00	
Repairs and Maintenance - Motor Vehicles	841	28,437.08	
Miscellaneous Expenses	884	42,816.55	
Taxes, Duties and Licenses	891	19,670.00	
Depreciation - Office Buildings	911	715,280.66	
Depreciation - Other Structures	915	1,047.56	
Depreciation - Office Equipment	921	12,701.84	
Depreciation - Furniture and Fixtures	922	105,875.71	
Depreciation - IT Equipment	923	220,359.51	
Depreciation - Communication Equipment	929	40,053.86	
Depreciation - Technical and Scientific Equipment	936	1,077.30	
Depreciation - Other Machineries and Equipment	940	1,629.12	
Depreciation - Motor Vehicles	941	225,247.49	
Depreciation - Other Property, Plant and Equipment	950	1,577.66	
Other Maintenance and Operating Expenses	969	12,392.72	
Interest Expenses	975	109,196.27	



National Electrification Administration

Corporate Fund

Trial Balance

As of January 31, 2015

Account Title	Account Code	Debit	Credit
TOTAL		36,421,400,379.97	36,421,400,379.97

Certified Correct :


ADELINA A. GABON

Manager

Financial Services and Accounting Division