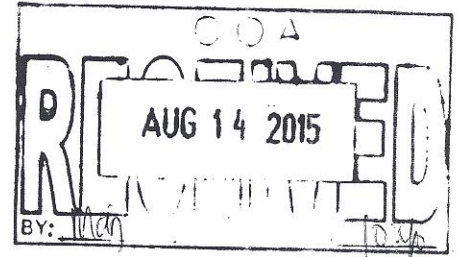




National Electrification Administration

Corporate Fund
Trial Balance
 As of June 30, 2015



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	9,561,765.75	
Petty Cash Fund	104	144,241.00	
Cash in Bank - Local Currency, Current Account	111	5,074,293,264.75	
Cash in Bank - Local Currency, Savings Account	112	2,245,399,361.47	
Cash in Bank - Foreign Currency, Savings Account	116	24,319,657.39	
Cash in Bank - Foreign Currency, Time Deposits	117	6,253,617.32	
Accounts Receivable	121	293,327,553.73	
Due from Officers and Employees	123	400,096.23	
Loans Receivable - LGUs	125	7,276,406.72	
Loans Receivable - Others	126	10,620,748,756.93	
Interest Receivable	129		4,397,900.81
Due from NGAs	136	10,558,470.58	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	15,782,555,788.14	
Receivables - Disallowances/Charges	146	850,897.01	
Advances to Officers and Employees	148	707,095.00	
Other Receivables	149	56,265,336.59	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,880,103.36	
Other Supplies Inventory	165	280,076.04	
Spare Parts Inventory	167	348,726.06	
Prepaid Insurance	178	199,556.92	
Other Prepaid Expenses	185	975,798.37	
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	28,111,384.73	
IT Equipment and Software	223	46,622,518.42	
Library Books	224	416,368.80	
Communication Equipment	229	9,020,669.73	
Technical and Scientific Equipment	236	143,640.00	
Other Machinery and Equipment	240	203,851.00	
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		133,417,613.36
Accumulated Depreciation - Other Structures	315		69,646.60
Accumulated Depreciation - Office Equipment	321		10,956,933.45
Accumulated Depreciation - Furniture and Fixtures	322		18,965,060.46
Accumulated Depreciation - IT Equipment	323		30,993,369.25
Accumulated Depreciation - Library Books	324		378,212.65
Accumulated Depreciation - Communication Equipment	329		5,756,180.83
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		435.00
Accumulated Depreciation - Technical and Scientific Equipment	336		99,111.60
Accumulated Depreciation - Other Machinery and Equipment	340		86,912.49
Accumulated Depreciation - Motor Vehicles	341		26,965,336.21
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,782,363.19
Accounts Payable	401		19,634,371.81
Due to Officers and Employees	403		50,373,938.02
Interest Payable	409		177,499.52
Due to National Treasury	411		8,143,358,526.50
Due to BIR	412		3,897,926.58
Due to GSIS	413		1,731,869.71
Due to PAG-IBIG	414		280,735.45
Due to PHILHEALTH	415		1,850.50



National Electrification Administration

Corporate Fund

Trial Balance

As of June 30, 2015

Account Title	Account Code	Debit	Credit
Guaranty Deposits Payable	426		5,443,773.79
Performance/Bidders/Bail Bonds Payable	427		6,241,523.91
Other Payables	439		20,857,431,185.87
Loans Payable - Domestic	444		21,653,099.39
Loans Payable - Foreign	445		7,945,963.71
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		65,615,847.44
Interest Income	664		322,781,876.00
Miscellaneous Income	678		7,554,411.17
Gain/Loss on Foreign Exchange (FOREX)	681		670,427.40
Prior Years' Adjustments	684	296,317,983.85	
Salaries and Wages - Regular	701	59,063,740.89	
Personnel Economic Relief Allowance (PERA)	711	3,574,636.37	
Representation Allowance (RA)	713	1,666,000.00	
Transportation Allowance (TA)	714	1,112,670.45	
Clothing/Uniform Allowance	715	1,470,000.00	
Subsistence, Laundry and Quarters Allowance	716	1,753,454.55	
Productivity Incentive Allowance	717	36,440,250.54	
Honoraria	720	733,000.00	
Longevity Pay	722	10,000.00	
Cash Gift	724	730,000.00	
Year End Bonus	725	4,840,524.50	
Life and Retirement Insurance Contributions	731	5,893,587.20	
PAG-IBIG Contributions	732	149,700.00	
PHILHEALTH Contributions	733	635,737.50	
ECC Contributions	734	149,600.00	
Retirement Benefits - Civilian	740	100,000.00	
Terminal Leave Benefits	742	40,652.89	
Other Personnel Benefits	749	18,750.00	
Travelling Expenses - Local	751	6,110,500.43	
Travelling Expenses - Foreign	752	289,144.16	
Training Expenses	753	4,297,103.51	
Office Supplies Expenses	755	3,954,414.72	
Drugs and Medicines Expenses	759	29,430.85	
Gasoline, Oil and Lubricants Expenses	761	473,251.75	
Other Supplies Expenses	765	250,921.98	
Water Expenses	766	597,998.41	
Electricity Expenses	767	3,570,493.41	
Postage and Deliveries	771	294,085.46	
Telephone Expenses - Landline	772	1,564,343.17	
Telephone Expenses - Mobile	773	427,637.88	
Internet Expenses	774	179,997.44	
Cable, Satellite, Telegraph, and Radio Expenses	775	10,589.97	
Membership Dues and Contributions to Organizations	778	9,100.00	
Advertising Expenses	780	212,472.96	
Printing and Binding Expenses	781	214,612.50	
Rent Expenses	782	452,386.43	
Representation Expenses	783	114,530.66	
Transportation and Delivery Expenses	784	455.00	
Subscription Expenses	786	102,628.72	
Auditing Services	792	563,050.97	
Consultancy Services	793	2,576,441.96	
General Services	795	6,987,894.39	
Janitorial Services	796	2,536,277.38	
Security Services	797	2,164,668.29	
Repairs and Maintenance - Office Buildings	811	517,828.85	
Repairs and Maintenance - Furniture and Fixtures	822	38,300.00	
Repairs and Maintenance - IT Equipment and Software	823	232,850.00	



National Electrification Administration

Corporate Fund

Trial Balance

As of June 30, 2015

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Communication Equipment	829	15,500.00	
Repairs and Maintenance - Motor Vehicles	841	292,391.42	
Miscellaneous Expenses	884	625,661.69	
Taxes, Duties and Licenses	891	1,319,001.80	
Fidelity Bond Premiums	892	26,850.00	
Insurance Expenses	893	1,007,940.29	
Depreciation - Office Buildings	911	4,291,683.96	
Depreciation - Other Structures	915	6,285.36	
Depreciation - Office Equipment	921	74,788.14	
Depreciation - Furniture and Fixtures	922	683,265.13	
Depreciation - IT Equipment	923	1,344,589.20	
Depreciation - Communication Equipment	929	237,588.82	
Depreciation - Technical and Scientific Equipment	936	6,463.80	
Depreciation - Other Machineries and Equipment	940	10,018.92	
Depreciation - Motor Vehicles	941	1,351,484.94	
Depreciation - Other Property, Plant and Equipment	950	9,255.41	
Other Maintenance and Operating Expenses	969	276,227.32	
Bank Charges	971	7,050.00	
Interest Expenses	975	19,654,294.27	
TOTAL		35,151,980,784.65	35,151,980,784.65

Certified Correct :


ADELINA A. GABON

Manager

Financial Services and Accounting Division