

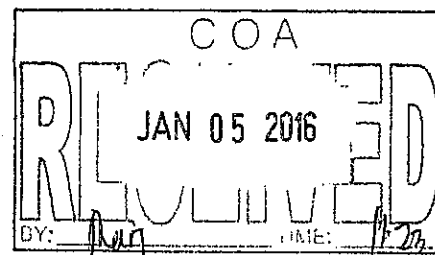


National Electrification Administration

Corporate Fund

Trial Balance

As of November 30, 2015



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	3,628,687.64	
Petty Cash Fund	104	146,490.00	
Cash in Bank - Local Currency, Current Account	111	5,336,790,656.43	
Cash in Bank - Local Currency, Savings Account	112	1,910,955,267.10	
Cash in Bank - Foreign Currency, Savings Account	116	24,335,062.06	
Cash in Bank - Foreign Currency, Time Deposits	117	6,253,617.32	
Accounts Receivable	121	292,161,711.73	
Due from Officers and Employees	123	5,817,592.16	
Loans Receivable - LGUs	125	7,276,406.72	
Loans Receivable - Others	126	10,797,164,942.26	
Interest Receivable	129		31,971,331.58
Due from NGAs	136	10,558,470.58	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	16,902,567,061.47	
Receivables - Disallowances/Charges	146	850,897.01	
Advances to Officers and Employees	148	708,465.00	
Other Receivables	149	56,473,356.59	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,556,700.37	
Other Supplies Inventory	165	288,783.54	
Spare Parts Inventory	167	359,174.36	
Prepaid Insurance	178	211,955.59	
Other Prepaid Expenses	185	1,370,548.64	
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	12,555,759.33	
Furniture and Fixtures	222	29,020,576.73	
IT Equipment and Software	223	47,313,106.03	
Library Books	224	416,368.80	
Communication Equipment	229	9,201,834.73	
Technical and Scientific Equipment	236	143,640.00	
Other Machinery and Equipment	240	211,351.00	
Motor Vehicles	241	43,984,573.35	
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		136,994,016.66
Accumulated Depreciation - Other Structures	315		74,884.40
Accumulated Depreciation - Office Equipment	321		11,013,399.70
Accumulated Depreciation - Furniture and Fixtures	322		19,598,807.75
Accumulated Depreciation - IT Equipment	323		32,154,122.50
Accumulated Depreciation - Library Books	324		378,212.65
Accumulated Depreciation - Communication Equipment	329		5,960,058.71
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		435.00
Accumulated Depreciation - Technical and Scientific Equipment	336		104,498.10
Accumulated Depreciation - Other Machinery and Equipment	340		96,729.09
Accumulated Depreciation - Motor Vehicles	341		28,127,482.76
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,790,040.94
Accounts Payable	401		19,634,371.81
Due to Officers and Employees	403		47,807,364.32
Interest Payable	409		127,777.73
Due to National Treasury	411		8,125,858,335.36
Due to BIR	412		5,578,702.15
Due to GSIS	413		1,736,047.57
Due to PAG-IBIG	414		243,178.58
Due to PHILHEALTH	415		107,488.00



National Electrification Administration

Corporate Fund

Trial Balance

As of November 30, 2015

Account Title	Account Code	Debit	Credit
	426		5,443,773.79
Guaranty Deposits Payable	427		6,241,523.91
Performance/Bidders/Bail Bonds Payable	439		21,995,284,978.54
Other Payables	444		14,604,317.19
Loans Payable - Domestic	445		7,945,963.71
Loans Payable - Foreign	455		46,685,392.86
Other Deferred Credits	501		4,950,124,642.40
Government Equity	510		159,506,261.04
Retained Earnings	628		123,267,384.98
Other Service Income	664		506,694,359.32
Interest Income	678		15,219,156.89
Miscellaneous Income	681		698,397.04
Gain/Loss on Foreign Exchange (FOREX)	684	284,803,300.06	
Prior Years' Adjustments	701	108,019,565.31	
Salaries and Wages - Regular	711	6,579,909.11	
Personnel Economic Relief Allowance (PERA)	712	86,795.00	
Additional Compensation (ADCOM)	713	3,031,250.00	
Representation Allowance (RA)	714	2,036,840.91	
Transportation Allowance (TA)	715	1,515,000.00	
Clothing/Uniform Allowance	716	5,954,181.81	
Subsistence, Laundry and Quarters Allowance	717	59,293,405.72	
Productivity Incentive Allowance	720	1,833,000.00	
Honoraria	722	20,000.00	
Longevity Pay	724	1,507,625.00	
Cash Gift	725	9,880,685.40	
Year End Bonus	731	11,791,840.02	
Life and Retirement Insurance Contributions	732	300,700.00	
PAG-IBIG Contributions	733	1,060,300.00	
PHILHEALTH Contributions	734	300,600.00	
ECC Contributions	740	440,000.00	
Retirement Benefits - Civilian	742	235,108.85	
Terminal Leave Benefits	749	18,750.00	
Other Personnel Benefits	751	12,747,775.40	
Travelling Expenses - Local	752	289,144.16	
Travelling Expenses - Foreign	753	10,359,749.73	
Training Expenses	755	5,444,632.44	
Office Supplies Expenses	759	29,430.85	
Drugs and Medicines Expenses	761	1,002,847.86	
Gasoline, Oil and Lubricants Expenses	765	647,134.83	
Other Supplies Expenses	766	1,198,796.49	
Water Expenses	767	7,200,940.69	
Electricity Expenses	771	573,622.21	
Postage and Deliveries	772	2,808,468.52	
Telephone Expenses - Landline	773	823,580.92	
Telephone Expenses - Mobile	774	280,804.16	
Internet Expenses	775	10,589.97	
Cable, Satellite, Telegraph, and Radio Expenses	778	39,100.00	
Membership Dues and Contributions to Organizations	780	397,809.76	
Advertising Expenses	781	375,527.50	
Printing and Binding Expenses	782	749,253.20	
Rent Expenses	783	276,599.31	
Representation Expenses	784	455.00	
Transportation and Delivery Expenses	786	176,125.44	
Subscription Expenses	791	100.00	
Legal Services	792	9,078,041.08	
Auditing Services	793	4,723,074.55	
Consultancy Services	795	12,726,407.59	
General Services	796	5,167,962.41	
Janitorial Services	797	4,469,633.93	
Security Services	799	63,000.00	
Other Professional Services			



National Electrification Administration

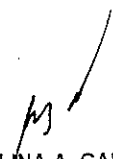
Corporate Fund

Trial Balance

As of November 30, 2015

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Office Buildings	811	6,441,903.91	
Repairs and Maintenance - Furniture and Fixtures	822	38,300.00	
Repairs and Maintenance - IT Equipment and Software	823	240,230.00	
Repairs and Maintenance - Communication Equipment	829	15,500.00	
Repairs and Maintenance - Motor Vehicles	841	424,420.17	
Miscellaneous Expenses	884	2,351,953.20	
Taxes, Duties and Licenses	891	6,043,115.63	
Fidelity Bond Premiums	892	33,900.00	
Insurance Expenses	893	1,274,893.90	
Depreciation - Office Buildings	911	7,868,087.26	
Depreciation - Other Structures	915	11,523.16	
Depreciation - Office Equipment	921	136,924.39	
Depreciation - Furniture and Fixtures	922	1,317,012.42	
Depreciation - IT Equipment	923	2,505,342.45	
Depreciation - Communication Equipment	929	441,466.70	
Depreciation - Technical and Scientific Equipment	936	11,850.30	
Depreciation - Other Machineries and Equipment	940	19,835.52	
Depreciation - Motor Vehicles	941	2,513,631.49	
Depreciation - Other Property, Plant and Equipment	950	16,933.16	
Other Maintenance and Operating Expenses	969	612,590.38	
Bank Charges	971	7,200.00	
Interest Expenses	975	41,930,935.55	
Other Financial Charges	979	300.13	
TOTAL		36,550,197,636.92	36,550,197,636.92

Certified Correct :


ADELINA A. GABON
Manager

Financial Services and Accounting Division