

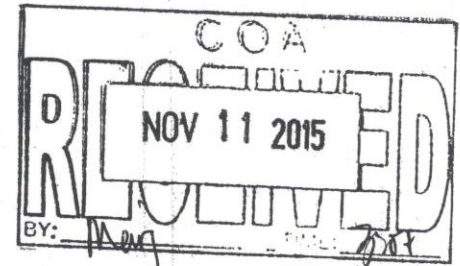


# National Electrification Administration

Corporate Fund

## Trial Balance

As of September 30, 2015



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	16,095,674.81	
Petty Cash Fund	104	146,240.00	
Cash in Bank - Local Currency, Current Account	111	5,930,318,118.59	
Cash in Bank - Local Currency, Savings Account	112	2,031,740,449.36	
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	292,455,719.73	
Due from Officers and Employees	123	5,737,485.34	
Loans Receivable - LGUs	125	7,276,406.72	
Loans Receivable - Others	126	10,549,578,045.25	
Interest Receivable	129		6,286,051.08
Due from NGAs	136	10,558,470.58	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	15,499,619,245.73	
Receivables - Disallowances/Charges	146	850,897.01	
Advances to Officers and Employees	148	392,441.20	
Other Receivables	149	56,341,596.59	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,318,699.17	
Other Supplies Inventory	165	280,076.04	
Spare Parts Inventory	167	330,734.36	
Prepaid Insurance	178	199,325.67	
Other Prepaid Expenses	185	956,013.27	
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	12,549,829.33	
Furniture and Fixtures	222	28,924,307.73	
IT Equipment and Software	223	47,236,636.03	
Library Books	224	416,368.80	
Communication Equipment	229	9,196,844.73	
Technical and Scientific Equipment	236	143,640.00	
Other Machinery and Equipment	240	211,351.00	
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		49,395,293.60
Interest Payable	409		250,483.49
Due to National Treasury	411		8,133,831,810.72
Due to BIR	412		3,895,417.88
Due to GSIS	413		1,766,726.74
Due to PAG-IBIG	414		260,436.19
Due to PHILHEALTH	415		107,488.00



# National Electrification Administration

Corporate Fund

## Trial Balance

As of September 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		21,064,345,195.21
Loans Payable - Domestic	444		18,083,621.25
Loans Payable - Foreign	445		7,945,963.71
Other Deferred Credits	455		46,680,734.63
Government Equity	501		4,950,124,642.40
Retained Earnings	510		159,506,261.04
Other Service Income	628		80,067,060.49
Interest Income	664		482,399,576.65
Miscellaneous Income	678		13,317,801.74
Gain/Loss on Foreign Exchange (FOREX)	681		698,397.04
Prior Years' Adjustments	684	285,462,721.47	
Salaries and Wages - Regular	701	88,423,484.28	
Personnel Economic Relief Allowance (PERA)	711	5,378,000.01	
Additional Compensation (ADCOM)	712	86,795.00	
Representation Allowance (RA)	713	2,504,500.00	
Transportation Allowance (TA)	714	1,678,193.18	
Clothing/Uniform Allowance	715	1,470,000.00	
Subsistence, Laundry and Quarters Allowance	716	4,127,681.81	
Productivity Incentive Allowance	717	44,580,144.36	
Honoraria	720	1,497,000.00	
Longevity Pay	722	20,000.00	
Cash Gift	724	730,000.00	
Year End Bonus	725	4,840,524.50	
Life and Retirement Insurance Contributions	731	9,439,397.54	
PAG-IBIG Contributions	732	240,100.00	
PHILHEALTH Contributions	733	847,350.00	
ECC Contributions	734	240,000.00	
Retirement Benefits - Civilian	740	180,000.00	
Terminal Leave Benefits	742	92,092.05	
Other Personnel Benefits	749	18,750.00	
Travelling Expenses - Local	751	10,024,358.29	
Travelling Expenses - Foreign	752	289,144.16	
Training Expenses	753	9,472,435.88	
Office Supplies Expenses	755	5,406,458.24	
Drugs and Medicines Expenses	759	29,430.85	
Gasoline, Oil and Lubricants Expenses	761	827,786.82	
Other Supplies Expenses	765	327,486.47	
Water Expenses	766	958,712.36	
Electricity Expenses	767	5,879,471.41	
Postage and Deliveries	771	456,781.21	
Telephone Expenses - Landline	772	2,302,236.22	
Telephone Expenses - Mobile	773	665,982.02	
Internet Expenses	774	277,496.16	
Cable, Satellite, Telegraph, and Radio Expenses	775	10,589.97	
Membership Dues and Contributions to Organizations	778	39,100.00	
Advertising Expenses	780	385,613.76	
Printing and Binding Expenses	781	314,352.50	
Rent Expenses	782	608,150.31	
Representation Expenses	783	187,239.69	
Transportation and Delivery Expenses	784	455.00	
Subscription Expenses	786	156,142.40	
Auditing Services	792	1,158,747.48	
Consultancy Services	793	3,922,813.65	
General Services	795	11,877,407.74	
Janitorial Services	796	4,108,462.10	
Security Services	797	3,561,418.39	
Other Professional Services	799	63,000.00	
Repairs and Maintenance - Office Buildings	811	1,132,002.55	





# National Electrification Administration

Corporate Fund

## Trial Balance

As of September 30, 2015

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Furniture and Fixtures	822	38,300.00	
Repairs and Maintenance - IT Equipment and Software	823	232,850.00	
Repairs and Maintenance - Communication Equipment	829	15,500.00	
Repairs and Maintenance - Motor Vehicles	841	394,326.42	
Miscellaneous Expenses	884	1,941,951.06	
Taxes, Duties and Licenses	891	3,097,864.30	
Fidelity Bond Premiums	892	33,750.00	
Insurance Expenses	893	1,020,955.54	
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	439,889.14	
Bank Charges	971	7,200.00	
Interest Expenses	975	30,011,471.68	
Other Financial Charges	979	300.13	
<b>TOTAL</b>		<b>35,528,878,006.35</b>	<b>35,528,878,006.35</b>

Certified Correct :

  
ADELINA A. GABON

Manager

Financial Services and Accounting Division