



# National Electrification Administration

Corporate Fund

## Trial Balance

As of August 31, 2016



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	1,634,758.11	
Petty Cash Fund	104	148,490.00	
Cash in Bank - Local Currency, Current Account	111	5,048,217,484.90	
Cash in Bank - Local Currency, Savings Account	112	1,434,206,812.68	
Cash in Bank - Foreign Currency, Savings Account	116	25,216,754.05	
Cash in Bank - Foreign Currency, Time Deposits	117	6,947,331.54	
Accounts Receivable	121	289,747,055.73	
Due from Officers and Employees	123	4,722,571.95	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	11,338,841,638.68	
Interest Receivable	129		29,404,993.34
Due from NGAS	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Receivables - Disallowances/Charges	139	8,723,050,338.57	
Advances to Officers and Employees	146	850,897.01	
Other Receivables	148	227,375.00	
Merchandise Inventory	149	56,431,951.67	
Office Supplies Inventory	154	4,876,378.78	
Other Supplies Inventory	155	1,325,101.76	
Spare Parts Inventory	165	290,383.07	
Prepaid Insurance	167	365,014.36	
Other Prepaid Expenses	178	220,331.54	
Guaranty Deposits	185	1,523,089.15	
Land	186	150,000.00	
Land Improvements	201	45,730,176.84	
Office Buildings	202	792,398.33	
Other Structures	211	286,112,263.67	
Office Equipment	215	208,549.04	
Furniture and Fixtures	221	7,340,836.01	
IT Equipment and Software	222	29,733,221.67	
Library Books	223	43,841,799.11	
Communication Equipment	224	416,368.80	
Technical and Scientific Equipment	229	9,135,859.27	
Other Machinery and Equipment	236	143,640.00	
Motor Vehicles	240	226,179.00	
Other Property, Plant and Equipment	241	36,491,584.11	
Other Assets	250	25,315,915.90	
Allowance for Doubtful Accounts	290	4,710,502.91	
Accumulated Depreciation - Land Improvements	301		285,982,237.14
Accumulated Depreciation - Office Buildings	302		695,329.83
Accumulated Depreciation - Other Structures	311		143,427,575.18
Accumulated Depreciation - Office Equipment	315		84,312.44
Accumulated Depreciation - Furniture and Fixtures	321		5,887,788.04
Accumulated Depreciation - IT Equipment	322		20,567,875.86
Accumulated Depreciation - Library Books	323		22,305,073.32
Accumulated Depreciation - Communication Equipment	324		378,212.65
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	329		5,678,379.15
Accumulated Depreciation - Technical and Scientific Equipment	333		435.00
Accumulated Depreciation - Other Machinery and Equipment	336		114,193.80
Accumulated Depreciation - Motor Vehicles	340		116,316.15
Accumulated Depreciation - Other Property, Plant and Equipment	341		22,984,902.83
Accounts Payable	350		22,802,325.34
Due to Officers and Employees	401		6,218,256.04
Interest Payable	403		58,666,551.06
Due to National Treasury	409		86,222.29
Due to BIR	411		8,116,961,172.47
Due to GSIS	412		1,733,231.24
Due to PAG-IBIG	413		1,643,559.61
Due to PHILHEALTH	414		246,019.96
	415		105,163.00



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Account Title	Account Code	Debit	Credit
Guaranty Deposits Payable	426		5,443,773.79
Performance/Bidders/Bail Bonds Payable	427		6,847,094.83
Other Payables	439		13,618,336,992.13
Loans Payable - Domestic	444		7,435,474.50
Other Deferred Credits	455		46,685,392.86
Government Equity	501		4,950,124,642.40
Retained Earnings	510		202,551,941.01
Other Service Income	628		45,351,412.97
Interest Income	664		312,633,282.11
Miscellaneous Income	678		11,962,188.35
Prior Years' Adjustments	684	243,214,925.16	
Salaries and Wages - Regular	701	77,928,527.19	
Personnel Economic Relief Allowance (PERA)	711	4,788,600.78	
Representation Allowance (RA)	713	2,111,875.00	
Transportation Allowance (TA)	714	1,503,579.55	
Clothing/Uniform Allowance	715	1,495,000.00	
Subsistence, Laundry and Quarters Allowance	716	2,268,181.82	
Productivity Incentive Allowance	717	37,333,798.34	
Other Bonuses and Allowances	719	10,000.00	
Honoraria	720	1,153,500.00	
Year End Bonus	725	14,525.00	
Life and Retirement Insurance Contributions	731	8,226,642.43	
PAG-IBIG Contributions	732	210,700.00	
PHILHEALTH Contributions	733	740,537.50	
ECC Contributions	734	210,800.00	
Retirement Benefits - Civilian	740	520,000.00	
Terminal Leave Benefits	742	45,069.43	
Travelling Expenses - Local	751	10,814,628.09	
Travelling Expenses - Foreign	752	294,436.50	
Training Expenses	753	8,888,102.54	
Office Supplies Expenses	755	2,352,870.45	
Drugs and Medicines Expenses	759	27,789.00	
Gasoline, Oil and Lubricants Expenses	761	561,365.74	
Water Expenses	765	449,815.09	
Electricity Expenses	766	915,674.84	
Postage and Deliveries	767	5,372,794.35	
Telephone Expenses - Landline	771	384,937.00	
Telephone Expenses - Mobile	772	1,919,135.57	
Internet Expenses	773	654,383.80	
Cable, Satellite, Telegraph, and Radio Expenses	774	798,091.03	
Membership Dues and Contributions to Organizations	775	9,671.26	
Advertising Expenses	778	4,000.00	
Printing and Binding Expenses	780	123,082.40	
Rent Expenses	781	248,595.00	
Representation Expenses	782	677,273.92	
Subscription Expenses	783	224,227.35	
Auditing Services	786	144,430.08	
Consultancy Services	792	7,665,936.01	
General Services	793	3,593,648.08	
Janitorial Services	795	8,529,641.24	
Repairs and Maintenance - Office Buildings	796	3,744,696.90	
Repairs and Maintenance - Furniture and Fixtures	797	2,276,059.89	
Repairs and Maintenance - IT Equipment and Software	811	430,612.94	
Repairs and Maintenance - Motor Vehicles	811	11,125.00	
Miscellaneous Expenses	822	63,353.80	
Taxes, Duties and Licenses	823	260,500.83	
Fidelity Bond Premiums	841	1,261,487.46	
Insurance Expenses	884	2,890,643.37	
	891	30,225.00	
	892		
	893	913,974.86	



# National Electrification Administration


Corporate Fund

## Trial Balance

As of August 31, 2016

Account Title	Account Code	Debit	Credit
Depreciation - Office Buildings	911	5,722,245.28	
Depreciation - Other Structures	915	8,380.48	
Depreciation - Office Equipment	921	93,780.92	
Depreciation - Furniture and Fixtures	922	1,075,029.10	
Depreciation - IT Equipment	923	4,222,982.10	
Depreciation - Communication Equipment	929	408,224.03	
Depreciation - Technical and Scientific Equipment	936	8,618.40	
Depreciation - Other Machineries and Equipment	940	17,436.24	
Depreciation - Motor Vehicles	941	2,089,252.72	
Depreciation - Other Property, Plant and Equipment	950	10,748.85	
Other Maintenance and Operating Expenses	969	198,988.69	
Bank Charges	971	7,700.00	
Interest Expenses	975	19,116,163.66	
<b>TOTAL</b>		<b>27,953,462,320.69</b>	<b>27,953,462,320.69</b>

Certified Correct :

  
**MA. CHONA O. DELA CRUZ**  
 Manager  
 Financial Services and Accounting Division