

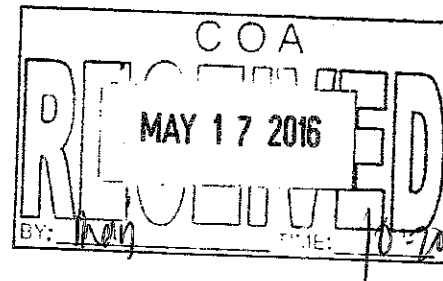


National Electrification Administration

Corporate Fund

**Trial Balance**

As of February 29, 2016



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	1,303,962.10	
Petty Cash Fund	104	145,865.00	
Payroll Fund	106	50,700.00	
Cash in Bank - Local Currency, Current Account	111	4,878,401,095.50	
Cash in Bank - Local Currency, Savings Account	112	1,870,945,782.75	
Cash in Bank - Foreign Currency, Savings Account	116	24,979,055.24	
Cash in Bank - Foreign Currency, Time Deposits	117	6,919,016.84	
Accounts Receivable	121	291,269,356.73	
Due from Officers and Employees	123	5,282,372.80	
Loans Receivable - LGUs	125	7,254,942.19	
Loans Receivable - Others	126	11,104,380,141.27	
Interest Receivable	129		26,794,938.74
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	16,426,625,592.26	
Receivables - Disallowances/Charges	146	850,897.01	
Advances to Officers and Employees	148	700,810.00	
Other Receivables	149	56,283,668.59	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,240,672.66	
Other Supplies Inventory	165	288,783.54	
Spare Parts Inventory	167	365,014.36	
Prepaid Insurance	178	205,746.67	
Other Prepaid Expenses	185	1,173,390.00	
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	12,570,899.33	
Furniture and Fixtures	222	29,197,224.75	
IT Equipment and Software	223	54,156,122.82	
Library Books	224	416,368.80	
Communication Equipment	229	9,817,834.73	
Technical and Scientific Equipment	236	143,640.00	
Other Machinery and Equipment	240	226,179.00	
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		230,232,122.60
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		138,420,610.56
Accumulated Depreciation - Other Structures	315		76,979.52
Accumulated Depreciation - Office Equipment	321		11,038,852.28
Accumulated Depreciation - Furniture and Fixtures	322		19,863,588.93
Accumulated Depreciation - IT Equipment	323		31,224,042.34
Accumulated Depreciation - Library Books	324		378,212.65
Accumulated Depreciation - Communication Equipment	329		6,062,887.68
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		435.00
Accumulated Depreciation - Technical and Scientific Equipment	336		106,652.70
Accumulated Depreciation - Other Machinery and Equipment	340		101,059.44
Accumulated Depreciation - Motor Vehicles	341		28,649,795.94
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,793,112.04
Accounts Payable	401		26,598,624.88
Due to Officers and Employees	403		64,445,643.81
Interest Payable	409		175,587.07
Due to National Treasury	411		8,137,325,408.64
Due to BIR	412		1,904,923.45
Due to GSIS	413		1,682,880.98
Due to PAG-IBIG	414		260,391.74



# National Electrification Administration

Corporate Fund

## Trial Balance

As of February 29, 2016

Account Title	Account Code	Debit	Credit
Due to PHILHEALTH	415		108,813.00
Guaranty Deposits Payable	426		5,443,773.79
Performance/Bidders/Bail Bonds Payable	427		6,626,173.91
Other Payables	439		21,267,240,834.38
Loans Payable - Domestic	444		14,604,317.19
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		25,558,806.70
Interest Income	664		5,671,346.76
Miscellaneous Income	678		2,597,298.04
Prior Years' Adjustments	684	8,435,567.57	
Salaries and Wages - Regular	701	19,596,880.73	
Personnel Economic Relief Allowance (PERA)	711	1,206,272.73	
Representation Allowance (RA)	713	512,750.00	
Transportation Allowance (TA)	714	348,931.82	
Clothing/Uniform Allowance	715	1,470,000.00	
Subsistence, Laundry and Quarters Allowance	716	485,000.00	
Productivity Incentive Allowance	717	1,190,000.00	
Honoraria	720	168,000.00	
Life and Retirement Insurance Contributions	731	1,182,216.21	
PAG-IBIG Contributions	732	30,200.00	
PHILHEALTH Contributions	733	106,187.50	
ECC Contributions	734	30,300.00	
Retirement Benefits - Civilian	740	100,000.00	
Travelling Expenses - Local	751	1,599,498.91	
Training Expenses	753	681,651.61	
Office Supplies Expenses	755	693,984.72	
Gasoline, Oil and Lubricants Expenses	761	11,184.00	
Other Supplies Expenses	765	118,779.75	
Water Expenses	766	158,639.99	
Electricity Expenses	767	607,242.75	
Postage and Deliveries	771	62,670.00	
Telephone Expenses - Landline	772	220,929.99	
Telephone Expenses - Mobile	773	127,818.43	
Internet Expenses	774	122,955.32	
Membership Dues and Contributions to Organizations	778	4,000.00	
Advertising Expenses	780	37,800.00	
Printing and Binding Expenses	781	19,300.00	
Rent Expenses	782	52,775.27	
Representation Expenses	783	26,647.69	
Auditing Services	792	12,241.53	
Consultancy Services	793	590,644.24	
Janitorial Services	796	259,081.52	
Repairs and Maintenance - Office Buildings	811	28,050.44	
Repairs and Maintenance - IT Equipment and Software	823	2,600.00	
Repairs and Maintenance - Motor Vehicles	841	39,030.00	
Miscellaneous Expenses	884	174,555.70	
Taxes, Duties and Licenses	891	23,545.00	
Insurance Expenses	893	63,249.30	
Depreciation - Office Buildings	911	715,280.66	
Depreciation - Other Structures	915	1,047.56	
Depreciation - Office Equipment	921	12,636.29	
Depreciation - Furniture and Fixtures	922	132,403.34	
Depreciation - IT Equipment	923	1,337,846.01	
Depreciation - Communication Equipment	929	51,331.91	
Depreciation - Technical and Scientific Equipment	936	1,077.30	
Depreciation - Other Machineries and Equipment	940	2,179.53	
Depreciation - Motor Vehicles	941	261,156.59	
Depreciation - Other Property, Plant and Equipment	950	1,535.55	



# National Electrification Administration

Corporate Fund

## Trial Balance

As of February 29, 2016

Account Title	Account Code	Debit	Credit
Other Maintenance and Operating Expenses	969	13,371.03	
Bank Charges	971	50.00	
Interest Expenses	975	73,572.38	
<b>TOTAL</b>		<b>35,276,045,420.86</b>	<b>35,276,045,420.86</b>

Certified Correct :

MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division