

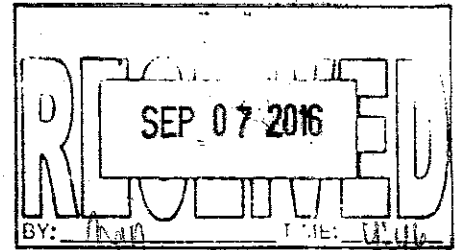


National Electrification Administration

Corporate Fund

**Trial Balance**

As of July 31, 2016



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	73,195.61	
Petty Cash Fund	104	158,490.00	
Cash in Bank - Local Currency, Current Account	111	5,301,507,519.99	
Cash in Bank - Local Currency, Savings Account	112	1,360,686,665.46	
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	4,789,671.95	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	11,231,192,741.71	
Interest Receivable	129		24,174,746.40
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	10,299,466,271.40	
Receivables - Disallowances/Charges	146	850,897.01	
Advances to Officers and Employees	148	505,198.00	
Other Receivables	149	56,477,449.67	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,098,432.84	
Other Supplies Inventory	165	290,383.07	
Spare Parts Inventory	167	365,014.36	
Prepaid Insurance	178	220,331.54	
Other Prepaid Expenses	185	1,553,035.19	
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	7,340,836.01	
Furniture and Fixtures	222	29,707,671.67	
IT Equipment and Software	223	43,795,299.11	
Library Books	224	416,368.80	
Communication Equipment	229	9,135,859.27	
Technical and Scientific Equipment	236	143,640.00	
Other Machinery and Equipment	240	226,179.00	
Motor Vehicles	241	36,491,584.11	
Other Property, Plant and Equipment	250	25,315,915.90	
Other Assets	290	4,710,502.91	
Allowance for Doubtful Accounts	301		285,982,237.14
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		142,712,294.52
Accumulated Depreciation - Other Structures	315		83,264.88
Accumulated Depreciation - Office Equipment	321		5,876,560.80
Accumulated Depreciation - Furniture and Fixtures	322		20,427,268.29
Accumulated Depreciation - IT Equipment	323		21,885,762.17
Accumulated Depreciation - Library Books	324		378,212.65
Accumulated Depreciation - Communication Equipment	329		5,627,415.67
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		435.00
Accumulated Depreciation - Technical and Scientific Equipment	336		113,116.50
Accumulated Depreciation - Other Machinery and Equipment	340		114,136.62
Accumulated Depreciation - Motor Vehicles	341		22,723,746.24
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,802,325.34
Accounts Payable	401		6,218,256.04
Due to Officers and Employees	403		59,222,411.01
Interest Payable	409		67,613.16
Due to National Treasury	411		8,116,961,172.47
Due to BIR	412		2,612,775.54
Due to GSIS	413		1,691,285.20
Due to PAG-IBIG	414		249,539.62
Due to PHILHEALTH	415		106,663.00



# National Electrification Administration

Corporate Fund

## Trial Balance

As of July 31, 2016

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		15,258,268,525.94
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		43,309,496.04
Interest Income	664		308,454,219.00
Miscellaneous Income	678		11,659,778.29
Prior Years' Adjustments	684	250,593,681.77	
Salaries and Wages - Regular	701	68,497,762.50	
Personnel Economic Relief Allowance (PERA)	711	4,204,600.78	
Representation Allowance (RA)	713	1,849,250.00	
Transportation Allowance (TA)	714	1,307,454.55	
Clothing/Uniform Allowance	715	1,495,000.00	
Subsistence, Laundry and Quarters Allowance	716	2,268,181.82	
Productivity Incentive Allowance	717	37,273,174.34	
Other Bonuses and Allowances	719	10,000.00	
Honoraria	720	1,153,500.00	
Life and Retirement Insurance Contributions	731	7,076,780.46	
PAG-IBIG Contributions	732	181,100.00	
PHILHEALTH Contributions	733	636,937.50	
ECC Contributions	734	181,200.00	
Retirement Benefits - Civilian	740	520,000.00	
Terminal Leave Benefits	742	45,069.43	
Travelling Expenses - Local	751	9,608,002.80	
Travelling Expenses - Foreign	752	254,436.50	
Training Expenses	753	8,226,130.54	
Office Supplies Expenses	755	2,362,688.45	
Drugs and Medicines Expenses	759	27,789.00	
Gasoline, Oil and Lubricants Expenses	761	446,979.14	
Other Supplies Expenses	765	410,121.09	
Water Expenses	766	784,544.94	
Electricity Expenses	767	4,718,760.90	
Postage and Deliveries	771	375,612.00	
Telephone Expenses - Landline	772	1,689,854.02	
Telephone Expenses - Mobile	773	565,041.58	
Internet Expenses	774	729,251.03	
Cable, Satellite, Telegraph, and Radio Expenses	775	9,671.26	
Membership Dues and Contributions to Organizations	778	4,000.00	
Advertising Expenses	780	108,466.40	
Printing and Binding Expenses	781	172,595.00	
Rent Expenses	782	606,723.53	
Representation Expenses	783	188,964.13	
Subscription Expenses	786	127,146.88	
Auditing Services	792	323,728.74	
Consultancy Services	793	3,239,808.05	
General Services	795	7,738,387.42	
Janitorial Services	796	3,214,429.66	
Security Services	797	2,276,059.89	
Repairs and Maintenance - Office Buildings	811	394,090.44	
Repairs and Maintenance - Furniture and Fixtures	822	11,125.00	
Repairs and Maintenance - IT Equipment and Software	823	60,728.80	
Repairs and Maintenance - Motor Vehicles	841	257,813.83	
Miscellaneous Expenses	884	784,745.29	
Taxes, Duties and Licenses	891	2,890,643.37	
Fidelity Bond Premiums	892	30,225.00	
Insurance Expenses	893	913,974.86	
Depreciation - Office Buildings	911	5,006,964.62	



# National Electrification Administration

Corporate Fund

## Trial Balance

As of July 31, 2016

Account Title	Account Code	Debit	Credit
Depreciation - Other Structures	915	7,332.92	
Depreciation - Office Equipment	921	82,553.68	
Depreciation - Furniture and Fixtures	922	934,421.53	
Depreciation - IT Equipment	923	3,803,670.95	
Depreciation - Communication Equipment	929	357,260.55	
Depreciation - Technical and Scientific Equipment	936	7,541.10	
Depreciation - Other Machineries and Equipment	940	15,256.71	
Depreciation - Motor Vehicles	941	1,828,096.13	
Depreciation - Other Property, Plant and Equipment	950	10,748.85	
Other Maintenance and Operating Expenses	969	185,264.51	
Bank Charges	971	7,700.00	
Interest Expenses	975	19,097,554.53	
<b>TOTAL</b>		<b>29,581,506,906.75</b>	<b>29,581,506,906.75</b>

Certified Correct :

*Chona O. Dela Cruz*  
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division