

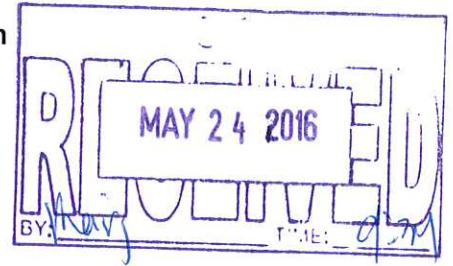


National Electrification Administration

Corporate Fund

Trial Balance

As of March 31, 2016



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	8,352,494.37	
Petty Cash Fund	104	157,865.00	
Payroll Fund	106	192,660.00	
Cash in Bank - Local Currency, Current Account	111	5,782,015,370.84	
Cash in Bank - Local Currency, Savings Account	112	1,778,756,330.73	
Cash in Bank - Foreign Currency, Savings Account	116	25,208,645.00	
Cash in Bank - Foreign Currency, Time Deposits	117	6,937,964.65	
Accounts Receivable	121	290,968,427.73	
Due from Officers and Employees	123	5,201,542.80	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	11,130,676,277.64	
Interest Receivable	129		7,514,535.55
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	15,617,378,809.57	
Receivables - Disallowances/Charges	146	850,897.01	
Advances to Officers and Employees	148	482,182.00	
Other Receivables	149	56,364,628.59	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,294,428.76	
Other Supplies Inventory	165	288,783.54	
Spare Parts Inventory	167	365,014.36	
Prepaid Insurance	178	200,995.39	
Other Prepaid Expenses	185	1,116,508.76	
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	29,220,124.75	
IT Equipment and Software	223	54,352,852.82	
Library Books	224	416,368.80	
Communication Equipment	229	9,830,810.92	
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		230,228,569.60
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		139,851,171.88
Accumulated Depreciation - Other Structures	315		79,074.64
Accumulated Depreciation - Office Equipment	321		11,064,153.21
Accumulated Depreciation - Furniture and Fixtures	322		20,129,430.81
Accumulated Depreciation - IT Equipment	323		32,041,052.67
Accumulated Depreciation - Library Books	324		378,212.65
Accumulated Depreciation - Communication Equipment	329		6,165,551.50
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		435.00
Accumulated Depreciation - Technical and Scientific Equipment	336		108,807.30
Accumulated Depreciation - Other Machinery and Equipment	340		105,418.50
Accumulated Depreciation - Motor Vehicles	341		29,172,109.12
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,796,183.14
Accounts Payable	401		12,352,166.27
Due to Officers and Employees	403		64,086,178.32
Interest Payable	409		128,379.84
Due to National Treasury	411		8,117,547,765.95
Due to BIR	412		2,094,124.57
Due to GSIS	413		1,717,681.17
Due to PAG-IBIG	414		254,998.60



National Electrification Administration

Corporate Fund

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Account Title	Account Code	Debit	Credit
Due to PHILHEALTH	415		108,538.00
Guaranty Deposits Payable	426		5,443,773.79
Performance/Bidders/Bail Bonds Payable	427		6,847,094.83
Other Payables	439		21,210,220,244.28
Loans Payable - Domestic	444		10,974,297.79
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		30,985,896.30
Interest Income	664		157,000,654.18
Miscellaneous Income	678		4,004,136.73
Prior Years' Adjustments	684		7,473,155.36
Salaries and Wages - Regular	701	29,439,600.59	
Personnel Economic Relief Allowance (PERA)	711	1,809,636.36	
Representation Allowance (RA)	713	776,000.00	
Transportation Allowance (TA)	714	530,681.82	
Clothing/Uniform Allowance	715	1,470,000.00	
Subsistence, Laundry and Quarters Allowance	716	1,671,545.46	
Productivity Incentive Allowance	717	1,786,000.00	
Honoraria	720	396,000.00	
Life and Retirement Insurance Contributions	731	2,360,166.70	
PAG-IBIG Contributions	732	60,400.00	
PHILHEALTH Contributions	733	212,862.50	
ECC Contributions	734	60,500.00	
Retirement Benefits - Civilian	740	100,000.00	
Travelling Expenses - Local	751	3,441,582.32	
Travelling Expenses - Foreign	752	254,436.50	
Training Expenses	753	2,442,444.14	
Office Supplies Expenses	755	1,230,561.23	
Gasoline, Oil and Lubricants Expenses	761	113,929.17	
Other Supplies Expenses	765	139,472.00	
Water Expenses	766	279,230.20	
Electricity Expenses	767	1,259,580.62	
Postage and Deliveries	771	85,507.00	
Telephone Expenses - Landline	772	459,804.06	
Telephone Expenses - Mobile	773	213,442.30	
Internet Expenses	774	172,399.32	
Membership Dues and Contributions to Organizations	778	4,000.00	
Advertising Expenses	780	43,848.00	
Printing and Binding Expenses	781	112,700.00	
Rent Expenses	782	224,399.46	
Representation Expenses	783	61,524.19	
Subscription Expenses	786	34,269.84	
Auditing Services	792	87,608.36	
Consultancy Services	793	997,334.98	
General Services	795	466,961.78	
Janitorial Services	796	1,038,484.26	
Security Services	797	460,318.97	
Repairs and Maintenance - Office Buildings	811	28,773.44	
Repairs and Maintenance - IT Equipment and Software	823	13,950.00	
Repairs and Maintenance - Motor Vehicles	841	45,535.00	
Miscellaneous Expenses	884	255,258.06	
Taxes, Duties and Licenses	891	1,119,015.77	
Fidelity Bond Premiums	892	3,712.50	
Insurance Expenses	893	874,538.10	
Depreciation - Office Buildings	911	2,145,841.98	
Depreciation - Other Structures	915	3,142.68	
Depreciation - Office Equipment	921	37,937.22	
Depreciation - Furniture and Fixtures	922	398,245.22	
Depreciation - IT Equipment	923	2,154,856.34	



National Electrification Administration

Corporate Fund

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Account Title	Account Code	Debit	Credit
Depreciation - Communication Equipment	929	153,995.73	
Depreciation - Technical and Scientific Equipment	936	3,231.90	
Depreciation - Other Machineries and Equipment	940	6,538.59	
Depreciation - Motor Vehicles	941	783,469.77	
Depreciation - Other Property, Plant and Equipment	950	4,606.65	
Other Maintenance and Operating Expenses	969	52,274.75	
Bank Charges	971	400.00	
Interest Expenses	975	80,835.22	
TOTAL		35,330,931,097.65	35,330,931,097.65

Certified Correct :


MA. CHONA O. DELA CRUZ
Manager

Financial Services and Accounting Division