

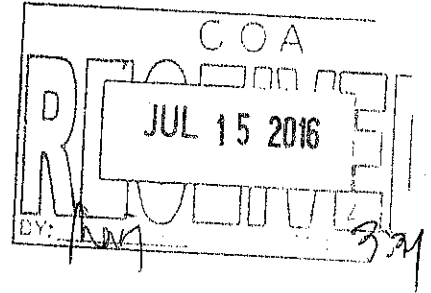


National Electrification Administration

Corporate Fund

Trial Balance

As of May 31, 2016



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	3,729.61	
Petty Cash Fund	104	157,865.00	
Cash in Bank - Local Currency, Current Account	111	5,384,291,879.04	
Cash in Bank - Local Currency, Savings Account	112	1,614,447,492.80	
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	290,361,293.73	
Due from Officers and Employees	123	4,996,265.10	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	11,267,466,838.38	
Interest Receivable	129		30,692,043.05
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	12,704,673,116.94	
Receivables - Disallowances/Charges	146	850,897.01	
Advances to Officers and Employees	148	177,535.00	
Other Receivables	149	56,372,259.67	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,131,973.42	
Other Supplies Inventory	165	289,577.54	
Spare Parts Inventory	167	365,014.36	
Prepaid Insurance	178	203,532.38	
Other Prepaid Expenses	185	1,351,304.60	
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	29,456,193.92	
IT Equipment and Software	223	43,128,182.13	
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	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		141,281,733.20
Accumulated Depreciation - Other Structures	315		81,169.76
Accumulated Depreciation - Office Equipment	321		5,854,106.32
Accumulated Depreciation - Furniture and Fixtures	322		20,154,252.02
Accumulated Depreciation - IT Equipment	323		21,058,099.07
Accumulated Depreciation - Library Books	324		378,212.65
Accumulated Depreciation - Communication Equipment	329		5,525,346.21
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		435.00
Accumulated Depreciation - Technical and Scientific Equipment	336		110,961.90
Accumulated Depreciation - Other Machinery and Equipment	340		109,777.56
Accumulated Depreciation - Motor Vehicles	341		29,694,422.30
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,799,254.24
Accounts Payable	401		6,218,256.04
Due to Officers and Employees	403		62,099,963.20
Interest Payable	409		30,394.90
Due to National Treasury	411		8,107,960,049.79
Due to BIR	412		2,092,083.01
Due to GSIS	413		1,703,218.66
Due to PAG-IBIG	414		256,658.70
Due to PHILHEALTH	415		107,988.00



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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		18,125,744,805.28
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		35,265,387.17
Interest Income	664		167,192,453.31
Miscellaneous Income	678		10,300,474.67
Prior Years' Adjustments	684	204,864,856.47	
Salaries and Wages - Regular	701	49,134,967.94	
Personnel Economic Relief Allowance (PERA)	711	3,013,873.51	
Representation Allowance (RA)	713	1,313,750.00	
Transportation Allowance (TA)	714	924,181.82	
Clothing/Uniform Allowance	715	1,465,000.00	
Subsistence, Laundry and Quarters Allowance	716	2,268,181.82	
Productivity Incentive Allowance	717	21,881,286.77	
Other Bonuses and Allowances	719	7,500.00	
Honoraria	720	852,000.00	
Life and Retirement Insurance Contributions	731	4,731,368.78	
PAG-IBIG Contributions	732	121,000.00	
PHILHEALTH Contributions	733	425,750.00	
ECC Contributions	734	121,000.00	
Retirement Benefits - Civilian	740	200,000.00	
Travelling Expenses - Local	751	6,631,855.13	
Travelling Expenses - Foreign	752	254,436.50	
Training Expenses	753	3,435,735.28	
Office Supplies Expenses	755	1,575,014.53	
Gasoline, Oil and Lubricants Expenses	761	344,623.35	
Other Supplies Expenses	765	209,746.72	
Water Expenses	766	520,229.52	
Electricity Expenses	767	2,663,314.58	
Postage and Deliveries	771	281,528.00	
Telephone Expenses - Landline	772	1,207,920.20	
Telephone Expenses - Mobile	773	403,739.52	
Internet Expenses	774	443,239.03	
Membership Dues and Contributions to Organizations	778	4,000.00	
Advertising Expenses	780	43,848.00	
Printing and Binding Expenses	781	116,450.00	
Rent Expenses	782	387,112.50	
Representation Expenses	783	122,544.83	
Subscription Expenses	786	72,429.28	
Auditing Services	792	114,015.32	
Consultancy Services	793	2,113,331.39	
General Services	795	4,465,048.64	
Janitorial Services	796	2,091,937.01	
Security Services	797	1,357,492.36	
Repairs and Maintenance - Office Buildings	811	60,027.44	
Repairs and Maintenance - IT Equipment and Software	823	13,950.00	
Repairs and Maintenance - Motor Vehicles	841	172,602.33	
Miscellaneous Expenses	884	500,845.16	
Taxes, Duties and Licenses	891	1,837,215.77	
Fidelity Bond Premiums	892	26,700.00	
Insurance Expenses	893	885,890.15	
Depreciation - Office Buildings	911	3,576,403.30	
Depreciation - Other Structures	915	5,237.80	
Depreciation - Office Equipment	921	60,099.20	
Depreciation - Furniture and Fixtures	922	661,405.26	
Depreciation - IT Equipment	923	2,975,349.50	



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Account Title	Account Code	Debit	Credit
Depreciation - Communication Equipment	929	255,191.09	
Depreciation - Technical and Scientific Equipment	936	5,386.50	
Depreciation - Other Machineries and Equipment	940	10,897.65	
Depreciation - Motor Vehicles	941	1,305,782.95	
Depreciation - Other Property, Plant and Equipment	950	7,677.75	
Other Maintenance and Operating Expenses	969	80,482.99	
Bank Charges	971	7,650.00	
Interest Expenses	975	10,059,213.59	
TOTAL		32,246,723,764.83	32,246,723,764.83

Certified Correct :

Chona
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division