

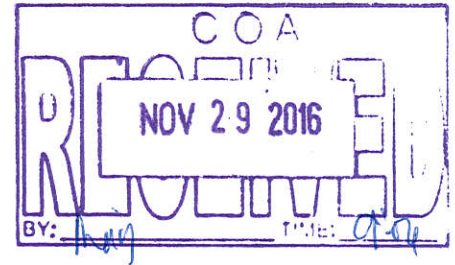


National Electrification Administration

Corporate Fund

Trial Balance

As of October 31, 2016



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	62,697.81	
Petty Cash Fund	104	146,989.00	
Cash in Bank - Local Currency, Current Account	111	4,475,263,617.11	
Cash in Bank - Local Currency, Savings Account	112	1,596,117,882.11	
Cash in Bank - Foreign Currency, Savings Account	116	25,224,899.83	
Cash in Bank - Foreign Currency, Time Deposits	117	6,966,228.91	
Accounts Receivable	121	288,812,196.73	
Due from Officers and Employees	123	4,556,267.22	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	11,665,059,573.54	
Interest Receivable	129		20,102,749.43
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	6,880,998,885.12	
Receivables - Disallowances/Charges	146	850,897.01	
Advances to Officers and Employees	148	436,621.20	
Other Receivables	149	52,372,062.97	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,581,801.65	
Other Supplies Inventory	165	290,387.50	
Spare Parts Inventory	167	567,588.36	
Prepaid Insurance	178	219,050.60	
Other Prepaid Expenses	185	4,446,200.49	
Guaranty Deposits	186	300,000.00	
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	7,358,336.01	
Furniture and Fixtures	222	29,988,720.67	
IT Equipment and Software	223	43,907,699.11	
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		281,985,968.44
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		144,858,136.50
Accumulated Depreciation - Other Structures	315		86,407.56
Accumulated Depreciation - Office Equipment	321		5,909,995.02
Accumulated Depreciation - Furniture and Fixtures	322		20,850,500.98
Accumulated Depreciation - IT Equipment	323		23,144,459.00
Accumulated Depreciation - Library Books	324		378,212.65
Accumulated Depreciation - Communication Equipment	329		5,780,239.73
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		435.00
Accumulated Depreciation - Technical and Scientific Equipment	336		116,348.40
Accumulated Depreciation - Other Machinery and Equipment	340		120,551.83
Accumulated Depreciation - Motor Vehicles	341		23,434,954.57
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		56,771,066.93
Interest Payable	409		17,722.53
Due to National Treasury	411		8,106,258,436.36
Due to BIR	412		4,705,935.02
Due to GSIS	413		1,637,028.61
Due to PAG-IBIG	414		243,001.17
Due to PHILHEALTH	415		101,888.00



# National Electrification Administration

Corporate Fund

## Trial Balance

As of October 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		11,603,407,685.69
Loans Payable - Domestic	444		3,797,335.88
Other Deferred Credits	455		43,861,525.86
Government Equity	501		4,950,124,642.40
Retained Earnings	510		202,551,941.01
Other Service Income	628		47,966,068.31
Interest Income	664		473,083,828.53
Miscellaneous Income	678		14,771,699.72
Prior Years' Adjustments	684	230,901,404.75	
Salaries and Wages - Regular	701	96,333,845.89	
Personnel Economic Relief Allowance (PERA)	711	5,932,600.79	
Representation Allowance (RA)	713	2,657,500.00	
Transportation Allowance (TA)	714	1,906,329.55	
Clothing/Uniform Allowance	715	1,515,000.00	
Subsistence, Laundry and Quarters Allowance	716	2,268,181.82	
Productivity Incentive Allowance	717	39,546,812.74	
Other Bonuses and Allowances	719	10,000.00	
Honoraria	720	1,228,500.00	
Cash Gift	724	1,420,000.00	
Year End Bonus	725	9,340,932.15	
Life and Retirement Insurance Contributions	731	10,469,580.26	
PAG-IBIG Contributions	732	268,900.00	
PHILHEALTH Contributions	733	944,125.00	
ECC Contributions	734	269,200.00	
Retirement Benefits - Civilian	740	880,000.00	
Terminal Leave Benefits	742	106,858.45	
Travelling Expenses - Local	751	12,922,779.25	
Travelling Expenses - Foreign	752	254,436.50	
Training Expenses	753	9,989,503.03	
Office Supplies Expenses	755	3,031,381.32	
Drugs and Medicines Expenses	759	27,789.00	
Gasoline, Oil and Lubricants Expenses	761	741,574.34	
Other Supplies Expenses	765	496,573.22	
Water Expenses	766	1,215,449.83	
Electricity Expenses	767	6,626,990.31	
Postage and Deliveries	771	502,110.00	
Telephone Expenses - Landline	772	2,377,841.98	
Telephone Expenses - Mobile	773	832,493.41	
Internet Expenses	774	1,091,452.00	
Cable, Satellite, Telegraph, and Radio Expenses	775	9,671.26	
Membership Dues and Contributions to Organizations	778	4,000.00	
Advertising Expenses	780	123,102.40	
Printing and Binding Expenses	781	261,760.00	
Rent Expenses	782	825,693.79	
Representation Expenses	783	280,870.77	
Subscription Expenses	786	180,660.56	
Auditing Services	792	8,094,941.90	
Consultancy Services	793	4,278,475.72	
General Services	795	12,006,311.76	
Janitorial Services	796	4,800,806.91	
Security Services	797	3,915,467.37	
Repairs and Maintenance - Office Buildings	811	601,026.54	
Repairs and Maintenance - Furniture and Fixtures	822	44,655.00	
Repairs and Maintenance - IT Equipment and Software	823	1,075,807.38	
Repairs and Maintenance - Motor Vehicles	841	320,299.16	
Miscellaneous Expenses	884	1,520,855.31	
Taxes, Duties and Licenses	891	3,815,115.87	
Fidelity Bond Premiums	892	30,225.00	



# National Electrification Administration


Corporate Fund

## Trial Balance

As of October 31, 2016

Account Title	Account Code	Debit	Credit
Insurance Expenses	893	1,188,465.42	
Depreciation - Office Buildings	911	7,152,806.60	
Depreciation - Other Structures	915	10,475.60	
Depreciation - Office Equipment	921	115,987.90	
Depreciation - Furniture and Fixtures	922	1,357,654.22	
Depreciation - IT Equipment	923	5,062,367.78	
Depreciation - Communication Equipment	929	510,084.61	
Depreciation - Technical and Scientific Equipment	936	10,773.00	
Depreciation - Other Machineries and Equipment	940	21,671.92	
Depreciation - Motor Vehicles	941	2,539,304.46	
Depreciation - Other Property, Plant and Equipment	950	10,748.85	
Other Maintenance and Operating Expenses	969	222,476.87	
Bank Charges	971	7,700.00	
Interest Expenses	975	28,860,470.42	
<b>TOTAL</b>		<b>26,078,075,544.96</b>	<b>26,078,075,544.96</b>

Certified Correct :

  
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division