

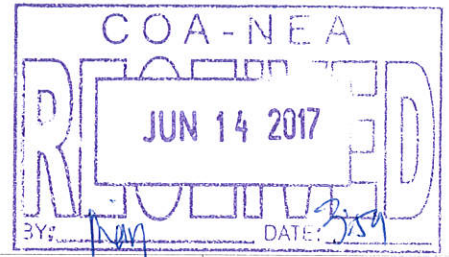


National Electrification Administration

Corporate Fund

Trial Balance

As of April 30, 2017



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	7,394,086.04	
Petty Cash Fund	104	150,840.75	
Payroll Fund	106	91,200.00	
Cash in Bank - Local Currency, Current Account	111	5,861,860,048.86	
Cash in Bank - Local Currency, Savings Account	112	1,623,085,843.98	
Cash in Bank - Foreign Currency, Savings Account	116	26,036,954.86	
Cash in Bank - Foreign Currency, Time Deposits	117	6,996,187.78	
Accounts Receivable	121	286,892,822.73	
Due from Officers and Employees	123	4,102,518.03	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	12,023,350,885.63	
Interest Receivable	129		20,047,031.64
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	4,203,075,963.01	
Receivables - Disallowances/Charges	146	850,897.01	
Advances to Officers and Employees	148	1,211,569.00	
Other Receivables	149	51,191,652.42	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,459,411.39	
Other Supplies Inventory	165	5,152.86	
Spare Parts Inventory	167	380,160.56	
Prepaid Insurance	178	284,522.01	
Other Prepaid Expenses	185	1,659,881.68	
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	6,624,478.02	
Furniture and Fixtures	222	19,837,283.17	
IT Equipment and Software	223	43,727,023.92	
Communication Equipment	229	7,966,324.94	
Technical and Scientific Equipment	236	5,566,640.00	
Other Machinery and Equipment	240	97,070.00	
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		306,230,731.66
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		149,149,820.46
Accumulated Depreciation - Other Structures	315		92,692.92
Accumulated Depreciation - Office Equipment	321		5,390,957.45
Accumulated Depreciation - Furniture and Fixtures	322		16,807,212.49
Accumulated Depreciation - IT Equipment	323		23,889,269.36
Accumulated Depreciation - Communication Equipment	329		5,154,059.74
Accumulated Depreciation - Technical and Scientific Equipment	336		610,882.20
Accumulated Depreciation - Other Machinery and Equipment	340		50,246.12
Accumulated Depreciation - Motor Vehicles	341		24,710,654.05
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,802,325.34
Accounts Payable	401		10,866,251.35
Due to Officers and Employees	403		73,895,058.33
Interest Payable	409		11,785.77
Due to National Treasury	411		18,191,502,140.35
Due to BIR	412		3,220,725.82
Due to GSIS	413		1,811,011.09
Due to PAG-IBIG	414		259,924.09
Due to PHILHEALTH	415		108,150.50
Guaranty Deposits Payable	426		5,443,773.79
Performance/Bidders/Bail Bonds Payable	427		2,009,616.62



National Electrification Administration

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Account Title	Account Code	Debit	Credit
Other Payables	439		10,667,899,096.77
Other Deferred Credits	455		65,958,724.09
Government Equity	501		4,950,124,642.40
Retained Earnings	510	9,891,187,328.56	
Other Service Income	628		9,002,638.62
Interest Income	664		164,780,501.61
Miscellaneous Income	678		9,862,445.42
Prior Years' Adjustments	684	89,042,063.57	
Salaries and Wages - Regular	701	44,449,400.29	
Personnel Economic Relief Allowance (PERA)	711	2,291,727.27	
Representation Allowance (RA)	713	1,098,000.00	
Transportation Allowance (TA)	714	808,000.00	
Clothing/Uniform Allowance	715	1,420,000.00	
Productivity Incentive Allowance	717	2,304,000.00	
Other Bonuses and Allowances	719	2,500.00	
Honoraria	720	318,000.00	
Life and Retirement Insurance Contributions	731	4,002,062.73	
PAG-IBIG Contributions	732	86,200.00	
PHILHEALTH Contributions	733	307,112.50	
ECC Contributions	734	86,200.00	
Retirement Benefits - Civilian	740	180.39	
Travelling Expenses - Local	751	4,942,107.27	
Travelling Expenses - Foreign	752	75,635.50	
Training Expenses	753	3,319,546.17	
Office Supplies Expenses	755	555,995.58	
Gasoline, Oil and Lubricants Expenses	761	142,975.55	
Other Supplies Expenses	765	438,920.46	
Water Expenses	766	406,918.20	
Electricity Expenses	767	1,811,398.35	
Postage and Deliveries	771	109,316.00	
Telephone Expenses - Landline	772	690,309.83	
Telephone Expenses - Mobile	773	260,061.07	
Internet Expenses	774	340,408.00	
Membership Dues and Contributions to Organizations	778	1,500.00	
Advertising Expenses	780	36,960.00	
Printing and Binding Expenses	781	10,800.00	
Rent Expenses	782	181,019.25	
Representation Expenses	783	87,625.00	
Subscription Expenses	786	66,974.44	
Auditing Services	792	177,753.93	
Consultancy Services	793	1,569,725.39	
General Services	795	1,473,662.48	
Janitorial Services	796	1,615,238.40	
Security Services	797	906,298.00	
Repairs and Maintenance - Office Buildings	811	923,348.55	
Repairs and Maintenance - Furniture and Fixtures	822	14,425.00	
Repairs and Maintenance - IT Equipment and Software	823	10,216,301.18	
Repairs and Maintenance - Motor Vehicles	841	65,476.74	
Miscellaneous Expenses	884	352,395.58	
Taxes, Duties and Licenses	891	683,531.80	
Fidelity Bond Premiums	892	3,963.75	
Insurance Expenses	893	1,216,841.30	
Depreciation - Office Buildings	911	2,861,122.64	
Depreciation - Other Structures	915	4,190.24	
Depreciation - Office Equipment	921	28,329.92	
Depreciation - Furniture and Fixtures	922	294,811.26	
Depreciation - IT Equipment	923	1,685,658.86	
Depreciation - Communication Equipment	929	187,683.41	
Depreciation - Technical and Scientific Equipment	936	329,689.20	
Depreciation - Other Machineries and Equipment	940	3,970.52	



National Electrification Administration

Corporate Fund

Trial Balance

As of April 30, 2017

Account Title	Account Code	Debit	Credit
Depreciation - Motor Vehicles	941	850,466.32	
Other Maintenance and Operating Expenses	969	59,309.90	
Bank Charges	971	50.00	
Interest Expenses	975	24,678,775.88	
TOTAL		34,732,387,699.88	34,732,387,699.88

Certified Correct :

MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division