



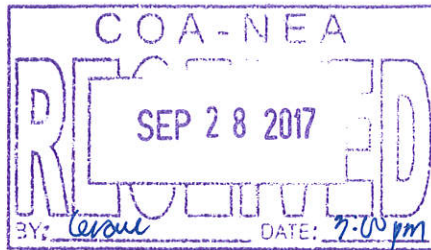
National Electrification Administration

Corporate Fund

Trial Balance

As of August 31, 2017

| Account Title | Account Code | Debit | Credit |
|--|--------------|-------------------|-------------------|
| Cash - Collecting Officers | 102 | 9,670,837.70 | |
| Petty Cash Fund | 104 | 151,860.00 | |
| Cash in Bank - Local Currency, Current Account | 111 | 5,362,300,649.49 | |
| Cash in Bank - Local Currency, Savings Account | 112 | 1,341,112,697.45 | |
| Cash in Bank - Foreign Currency, Savings Account | 116 | 26,042,316.37 | |
| Cash in Bank - Foreign Currency, Time Deposits | 117 | 7,016,296.24 | |
| Accounts Receivable | 121 | 284,905,282.73 | |
| Due from Officers and Employees | 123 | 3,872,423.62 | |
| Loans Receivable - LGUs | 125 | 7,251,389.19 | |
| Loans Receivable - Others | 126 | 12,662,514,319.62 | |
| Interest Receivable | 129 | | 32,315,105.86 |
| Due from NGAs | 136 | 10,413,776.23 | |
| Due from GOCCs | 137 | 25,351,080.00 | |
| Due from NGOs/POs | 139 | 3,088,473,882.48 | |
| Receivables - Disallowances/Charges | 146 | 6,697,719.37 | |
| Advances to Officers and Employees | 148 | 218,738.00 | |
| Other Receivables | 149 | 49,840,731.17 | |
| Merchandise Inventory | 154 | 4,876,378.78 | |
| Office Supplies Inventory | 155 | 1,521,327.45 | |
| Other Supplies Inventory | 165 | 6,618.98 | |
| Spare Parts Inventory | 167 | 365,867.56 | |
| Prepaid Insurance | 178 | 292,635.58 | |
| Other Prepaid Expenses | 185 | 2,041,702.84 | |
| Guaranty Deposits | 186 | 800,000.00 | |
| 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 | 19,936,582.98 | |
| IT Equipment and Software | 223 | 44,267,929.92 | |
| 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 | | 304,715,514.81 |
| Accumulated Depreciation - Land Improvements | 302 | | 695,329.83 |
| Accumulated Depreciation - Office Buildings | 311 | | 152,010,943.10 |
| Accumulated Depreciation - Other Structures | 315 | | 96,883.16 |
| Accumulated Depreciation - Office Equipment | 321 | | 5,419,287.37 |
| Accumulated Depreciation - Furniture and Fixtures | 322 | | 17,102,546.85 |
| Accumulated Depreciation - IT Equipment | 323 | | 25,598,612.37 |
| Accumulated Depreciation - Communication Equipment | 329 | | 5,333,831.34 |
| Accumulated Depreciation - Technical and Scientific Equipment | 336 | | 940,571.40 |
| Accumulated Depreciation - Other Machinery and Equipment | 340 | | 54,216.64 |
| Accumulated Depreciation - Motor Vehicles | 341 | | 25,561,120.37 |
| Accumulated Depreciation - Other Property, Plant and Equipment | 350 | | 22,802,325.34 |
| Accounts Payable | 401 | | 9,707,559.21 |
| Due to Officers and Employees | 403 | | 70,158,773.43 |
| Interest Payable | 409 | | 11,785.77 |
| Due to National Treasury | 411 | | 18,227,009,182.66 |
| Due to BIR | 412 | | 3,119,327.03 |
| Due to GSIS | 413 | | 1,802,459.08 |
| Due to PAG-IBIG | 414 | | 283,581.48 |
| Due to PHILHEALTH | 415 | | 106,525.50 |
| Guaranty Deposits Payable | 426 | | 5,388,288.34 |
| Performance/Bidders/Bail Bonds Payable | 427 | | 1,069,824.92 |
| Other Payables | 439 | | 9,225,809,148.07 |





National Electrification Administration

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As of August 31, 2017

| Account Title | Account Code | Debit | Credit |
|---|--------------|------------------|------------------|
| Other Deferred Credits | 455 | | 62,716,024.14 |
| Government Equity | 501 | | 4,950,124,642.40 |
| Retained Earnings | 510 | 9,891,187,328.56 | |
| Other Service Income | 628 | | 24,539,587.20 |
| Interest Income | 664 | | 336,522,070.41 |
| Miscellaneous Income | 678 | | 16,206,613.14 |
| Prior Years' Adjustments | 684 | | 22,636,053.95 |
| Salaries and Wages - Regular | 701 | 88,495,204.66 | |
| Personnel Economic Relief Allowance (PERA) | 711 | 4,547,636.37 | |
| Representation Allowance (RA) | 713 | 2,196,000.00 | |
| Transportation Allowance (TA) | 714 | 1,615,772.73 | |
| Clothing/Uniform Allowance | 715 | 1,430,000.00 | |
| Productivity Incentive Allowance | 717 | 15,637,865.00 | |
| Other Bonuses and Allowances | 719 | 12,500.00 | |
| Honoraria | 720 | 1,267,000.00 | |
| Cash Gift | 724 | 14,500.00 | |
| Year End Bonus | 725 | 151,340.70 | |
| Life and Retirement Insurance Contributions | 731 | 9,309,226.07 | |
| PAG-IBIG Contributions | 732 | 199,500.00 | |
| PHILHEALTH Contributions | 733 | 725,387.50 | |
| ECC Contributions | 734 | 199,700.00 | |
| Retirement Benefits - Civilian | 740 | 320,180.39 | |
| Terminal Leave Benefits | 742 | 107,998.74 | |
| Travelling Expenses - Local | 751 | 10,074,938.97 | |
| Travelling Expenses - Foreign | 752 | 75,635.50 | |
| Training Expenses | 753 | 11,171,166.99 | |
| Office Supplies Expenses | 755 | 1,725,548.11 | |
| Drugs and Medicines Expenses | 759 | 25,342.00 | |
| Gasoline, Oil and Lubricants Expenses | 761 | 550,397.09 | |
| Other Supplies Expenses | 765 | 782,036.85 | |
| Water Expenses | 766 | 938,534.18 | |
| Electricity Expenses | 767 | 5,439,341.73 | |
| Postage and Deliveries | 771 | 365,805.14 | |
| Telephone Expenses - Landline | 772 | 1,859,506.41 | |
| Telephone Expenses - Mobile | 773 | 617,812.77 | |
| Internet Expenses | 774 | 869,626.00 | |
| Cable, Satellite, Telegraph, and Radio Expenses | 775 | 37.25 | |
| Membership Dues and Contributions to Organizations | 778 | 42,500.00 | |
| Advertising Expenses | 780 | 36,960.00 | |
| Printing and Binding Expenses | 781 | 25,070.00 | |
| Rent Expenses | 782 | 518,293.10 | |
| Representation Expenses | 783 | 179,985.91 | |
| Subscription Expenses | 786 | 119,467.04 | |
| Auditing Services | 792 | 9,265,789.94 | |
| Consultancy Services | 793 | 4,510,448.89 | |
| General Services | 795 | 7,345,734.29 | |
| Janitorial Services | 796 | 3,756,932.45 | |
| Security Services | 797 | 3,156,204.87 | |
| Repairs and Maintenance - Office Buildings | 811 | 1,263,182.55 | |
| Repairs and Maintenance - Furniture and Fixtures | 822 | 55,399.16 | |
| Repairs and Maintenance - IT Equipment and Software | 823 | 11,090,407.18 | |
| Repairs and Maintenance - Motor Vehicles | 841 | 214,671.09 | |
| Miscellaneous Expenses | 884 | 1,388,288.17 | |
| Taxes, Duties and Licenses | 891 | 1,280,751.43 | |
| Fidelity Bond Premiums | 892 | 34,113.75 | |
| Insurance Expenses | 893 | 1,270,474.76 | |
| Depreciation - Office Buildings | 911 | 5,722,245.28 | |
| Depreciation - Other Structures | 915 | 8,380.48 | |
| Depreciation - Office Equipment | 921 | 56,659.84 | |
| Depreciation - Furniture and Fixtures | 922 | 590,145.62 | |



National Electrification Administration

Corporate Fund

Trial Balance

As of August 31, 2017

| Account Title | Account Code | Debit | Credit |
|---|--------------|--------------------------|--------------------------|
| Depreciation - IT Equipment | 923 | 3,395,001.87 | |
| Depreciation - Communication Equipment | 929 | 367,455.01 | |
| Depreciation - Technical and Scientific Equipment | 936 | 659,378.40 | |
| Depreciation - Other Machineries and Equipment | 940 | 7,941.04 | |
| Depreciation - Motor Vehicles | 941 | 1,700,932.64 | |
| Other Maintenance and Operating Expenses | 969 | 133,685.00 | |
| Bank Charges | 971 | 3,600.00 | |
| Interest Expenses | 975 | 60,185,818.19 | |
| TOTAL | | 33,549,857,735.17 | 33,549,857,735.17 |

Certified Correct :

Chona
MA. CHONA O. DELA CRUZ
Manager

Chona
Financial Services and Accounting Division