



National Electrification Administration

Corporate Fund

Trial Balance

As of January 31, 2017



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	4,299.53	
Petty Cash Fund	104	139,308.25	
Payroll Fund	106	50,700.00	
Cash in Bank - Local Currency, Current Account	111	6,391,272,756.66	
Cash in Bank - Local Currency, Savings Account	112	1,457,054,845.96	
Cash in Bank - Foreign Currency, Savings Account	116	26,031,683.49	
Cash in Bank - Foreign Currency, Time Deposits	117	6,975,859.37	
Accounts Receivable	121	287,860,882.73	
Due from Officers and Employees	123	4,321,891.75	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	11,789,880,355.53	
Interest Receivable	129		23,618,279.84
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	6,410,831,310.16	
Receivables - Disallowances/Charges	146	850,897.01	
Advances to Officers and Employees	148	372,312.20	
Other Receivables	149	52,137,897.24	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	2,304,999.73	
Other Supplies Inventory	165	290,815.48	
Spare Parts Inventory	167	567,588.36	
Prepaid Insurance	178	218,926.46	
Other Prepaid Expenses	185	1,298,050.03	
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	41,083,048.85	
Communication Equipment	229	7,869,434.94	
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		307,064,329.85
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		147,003,978.48
Accumulated Depreciation - Other Structures	315		89,550.24
Accumulated Depreciation - Office Equipment	321		5,369,710.01
Accumulated Depreciation - Furniture and Fixtures	322		16,568,564.92
Accumulated Depreciation - IT Equipment	323		22,582,705.09
Accumulated Depreciation - Communication Equipment	329		4,995,644.50
Accumulated Depreciation - Technical and Scientific Equipment	336		363,615.30
Accumulated Depreciation - Other Machinery and Equipment	340		47,268.23
Accumulated Depreciation - Motor Vehicles	341		24,072,804.31
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,802,325.34
Accounts Payable	401		28,155,893.81
Due to Officers and Employees	403		74,721,859.63
Interest Payable	409		36,470.09
Due to National Treasury	411		18,188,147,729.18
Due to BIR	412		1,490,704.54
Due to GSIS	413		1,640,210.64
Due to PAG-IBIG	414		263,246.30
Due to PHILHEALTH	415		102,688.00
Guaranty Deposits Payable	426		5,443,773.79
Performance/Bidders/Bail Bonds Payable	427		6,163,034.83



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Account Title	Account Code	Debit	Credit
Other Payables	439		12,957,857,497.06
Loans Payable - Domestic	444		3,797,335.88
Other Deferred Credits	455		66,466,119.92
Government Equity	501		4,950,124,642.40
Retained Earnings	510	9,891,187,328.56	
Other Service Income	628		3,430,012.43
Interest Income	664		849,321.95
Miscellaneous Income	678		361,920.43
Prior Years' Adjustments	684		756,094.99
Salaries and Wages - Regular	701	9,192,820.74	
Personnel Economic Relief Allowance (PERA)	711	570,000.00	
Representation Allowance (RA)	713	267,000.00	
Transportation Allowance (TA)	714	194,500.00	
Honoraria	720	99,000.00	
Retirement Benefits - Civilian	740	180.39	
Travelling Expenses - Local	751	192,824.16	
Training Expenses	753	165,667.50	
Water Expenses	766	38,248.19	
Postage and Deliveries	771	11,312.00	
Telephone Expenses - Landline	772	219,880.38	
Telephone Expenses - Mobile	773	15,012.03	
Representation Expenses	783	3,930.00	
Auditing Services	792	2,389.63	
Consultancy Services	793	119,981.01	
Janitorial Services	796	254,847.34	
Repairs and Maintenance - Motor Vehicles	841	5,220.00	
Miscellaneous Expenses	884	11,909.00	
Taxes, Duties and Licenses	891	978.10	
Insurance Expenses	893	7,959.37	
Depreciation - Office Buildings	911	715,280.66	
Depreciation - Other Structures	915	1,047.56	
Depreciation - Office Equipment	921	7,082.48	
Depreciation - Furniture and Fixtures	922	73,731.69	
Depreciation - IT Equipment	923	419,594.59	
Depreciation - Communication Equipment	929	46,121.22	
Depreciation - Technical and Scientific Equipment	936	82,422.30	
Depreciation - Other Machineries and Equipment	940	992.63	
Depreciation - Motor Vehicles	941	212,616.58	
Other Maintenance and Operating Expenses	969	6,060.00	
Interest Expenses	975	9,373.78	
TOTAL		36,865,082,661.81	36,865,082,661.81

Certified Correct :


MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division