

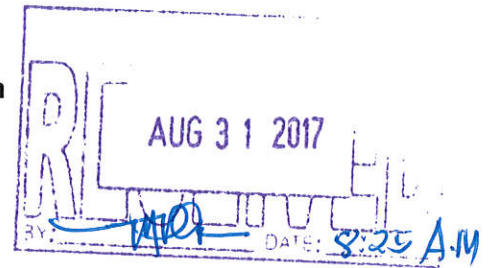


# National Electrification Administration

Corporate Fund

## Trial Balance

As of July 31, 2017



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	22,469,233.87	
Petty Cash Fund	104	151,860.00	
Cash in Bank - Local Currency, Current Account	111	6,078,131,974.25	
Cash in Bank - Local Currency, Savings Account	112	1,396,981,972.92	
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	285,907,722.73	
Due from Officers and Employees	123	3,950,216.05	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	12,209,091,449.32	
Interest Receivable	129		26,324,257.23
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,039,494,992.49	
Receivables - Disallowances/Charges	146	6,697,719.37	
Advances to Officers and Employees	148	1,120,818.00	
Other Receivables	149	49,819,888.77	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,233,538.81	
Other Supplies Inventory	165	6,618.98	
Spare Parts Inventory	167	365,867.56	
Prepaid Insurance	178	290,167.90	
Other Prepaid Expenses	185	1,818,685.31	
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	19,866,783.17	
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		151,295,662.44
Accumulated Depreciation - Other Structures	315		95,835.60
Accumulated Depreciation - Office Equipment	321		5,412,204.89
Accumulated Depreciation - Furniture and Fixtures	322		17,028,038.92
Accumulated Depreciation - IT Equipment	323		25,170,907.64
Accumulated Depreciation - Communication Equipment	329		5,290,076.98
Accumulated Depreciation - Technical and Scientific Equipment	336		858,149.10
Accumulated Depreciation - Other Machinery and Equipment	340		53,224.01
Accumulated Depreciation - Motor Vehicles	341		25,348,503.79
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,802,325.34
Accounts Payable	401		9,715,892.54
Due to Officers and Employees	403		71,834,630.26
Interest Payable	409		11,785.77
Due to National Treasury	411		18,227,009,182.66
Due to BIR	412		3,190,036.91
Due to GSIS	413		1,799,897.31
Due to PAG-IBIG	414		282,781.49
Due to PHILHEALTH	415		107,700.50
Guaranty Deposits Payable	426		5,388,288.34
Performance/Bidders/Bail Bonds Payable	427		1,069,824.92
Other Payables	439		9,515,097,230.54



# National Electrification Administration

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As of July 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		17,148,483.93
Interest Income	664		312,099,836.27
Miscellaneous Income	678		14,586,139.34
Prior Years' Adjustments	684		23,090,255.99
Salaries and Wages - Regular	701	77,489,888.89	
Personnel Economic Relief Allowance (PERA)	711	3,987,363.64	
Representation Allowance (RA)	713	1,910,000.00	
Transportation Allowance (TA)	714	1,402,272.73	
Clothing/Uniform Allowance	715	1,425,000.00	
Productivity Incentive Allowance	717	15,625,865.00	
Other Bonuses and Allowances	719	7,500.00	
Honoraria	720	1,063,000.00	
Cash Gift	724	4,000.00	
Year End Bonus	725	76,068.20	
Life and Retirement Insurance Contributions	731	7,978,943.91	
PAG-IBIG Contributions	732	171,300.00	
PHILHEALTH Contributions	733	621,187.50	
ECC Contributions	734	171,500.00	
Retirement Benefits - Civilian	740	220,180.39	
Terminal Leave Benefits	742	39,502.45	
Travelling Expenses - Local	751	9,002,170.97	
Travelling Expenses - Foreign	752	75,635.50	
Training Expenses	753	10,319,012.49	
Office Supplies Expenses	755	1,702,994.73	
Drugs and Medicines Expenses	759	25,342.00	
Gasoline, Oil and Lubricants Expenses	761	394,985.55	
Other Supplies Expenses	765	600,681.09	
Water Expenses	766	772,169.90	
Electricity Expenses	767	4,667,734.40	
Postage and Deliveries	771	334,113.14	
Telephone Expenses - Landline	772	1,621,004.90	
Telephone Expenses - Mobile	773	528,468.76	
Internet Expenses	774	748,184.00	
Membership Dues and Contributions to Organizations	778	1,500.00	
Advertising Expenses	780	36,960.00	
Printing and Binding Expenses	781	25,070.00	
Rent Expenses	782	518,293.10	
Representation Expenses	783	135,491.69	
Subscription Expenses	786	106,358.34	
Auditing Services	792	285,295.16	
Consultancy Services	793	3,831,850.88	
General Services	795	4,913,621.88	
Janitorial Services	796	3,452,740.40	
Security Services	797	2,705,497.86	
Repairs and Maintenance - Office Buildings	811	1,202,081.55	
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	162,213.85	
Miscellaneous Expenses	884	824,305.80	
Taxes, Duties and Licenses	891	1,280,751.43	
Fidelity Bond Premiums	892	34,113.75	
Insurance Expenses	893	1,258,567.71	
Depreciation - Office Buildings	911	5,006,964.62	
Depreciation - Other Structures	915	7,332.92	
Depreciation - Office Equipment	921	49,577.36	
Depreciation - Furniture and Fixtures	922	515,637.69	
Depreciation - IT Equipment	923	2,967,297.14	



# National Electrification Administration

Corporate Fund

## Trial Balance

As of July 31, 2017

Account Title	Account Code	Debit	Credit
Depreciation - Communication Equipment	929	323,700.65	
Depreciation - Technical and Scientific Equipment	936	576,956.10	
Depreciation - Other Machineries and Equipment	940	6,948.41	
Depreciation - Motor Vehicles	941	1,488,316.06	
Other Maintenance and Operating Expenses	969	102,016.32	
Bank Charges	971	3,600.00	
Interest Expenses	975	60,185,818.19	
<b>TOTAL</b>		<b>33,800,362,663.89</b>	<b>33,800,362,663.89</b>

Certified Correct :

  
**MA. CHONA O. DELA CRUZ**  
Manager

Financial Services and Accounting Division