

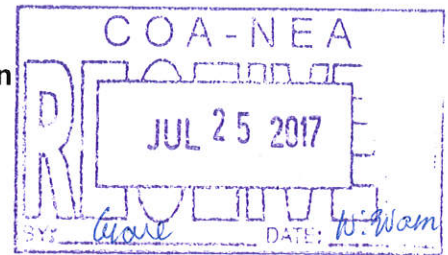


National Electrification Administration

Corporate Fund

**Trial Balance**

As of June 30, 2017



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	18,335,769.72	
Petty Cash Fund	104	151,860.00	
Cash in Bank - Local Currency, Current Account	111	6,137,485,631.44	
Cash in Bank - Local Currency, Savings Account	112	1,406,669,584.08	
Cash in Bank - Foreign Currency, Savings Account	116	26,042,316.37	
Cash in Bank - Foreign Currency, Time Deposits	117	7,006,176.17	
Accounts Receivable	121	286,238,000.73	
Due from Officers and Employees	123	4,026,636.60	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	12,130,415,438.27	
Interest Receivable	129		15,280,949.46
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,472,677,492.22	
Receivables - Disallowances/Charges	146	6,697,719.37	
Advances to Officers and Employees	148	497,880.00	
Other Receivables	149	50,382,107.38	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,340,472.98	
Other Supplies Inventory	165	13,367.85	
Spare Parts Inventory	167	365,867.56	
Prepaid Insurance	178	285,841.47	
Other Prepaid Expenses	185	1,809,729.54	
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	44,234,429.92	
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		305,410,972.22
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		150,580,381.78
Accumulated Depreciation - Other Structures	315		94,788.04
Accumulated Depreciation - Office Equipment	321		5,405,122.41
Accumulated Depreciation - Furniture and Fixtures	322		16,954,135.11
Accumulated Depreciation - IT Equipment	323		24,743,202.91
Accumulated Depreciation - Communication Equipment	329		5,245,572.62
Accumulated Depreciation - Technical and Scientific Equipment	336		775,726.80
Accumulated Depreciation - Other Machinery and Equipment	340		52,231.38
Accumulated Depreciation - Motor Vehicles	341		25,135,887.21
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,802,325.34
Accounts Payable	401		9,890,707.54
Due to Officers and Employees	403		72,786,875.06
Interest Payable	409		11,785.77
Due to National Treasury	411		18,191,502,140.35
Due to BIR	412		3,289,006.49
Due to GSIS	413		1,797,500.34
Due to PAG-IBIG	414		378,228.38
Due to PHILHEALTH	415		106,863.00
Guaranty Deposits Payable	426		5,388,288.34
Performance/Bidders/Bail Bonds Payable	427		1,069,824.92
Other Payables	439		9,923,130,662.02



# National Electrification Administration

Corporate Fund

## Trial Balance

As of June 30, 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		14,257,411.12
Interest Income	664		310,280,340.43
Miscellaneous Income	678		13,424,454.51
Prior Years' Adjustments	684		23,188,390.48
Salaries and Wages - Regular	701	66,496,542.19	
Personnel Economic Relief Allowance (PERA)	711	3,424,727.28	
Representation Allowance (RA)	713	1,632,000.00	
Transportation Allowance (TA)	714	1,197,000.00	
Clothing/Uniform Allowance	715	1,425,000.00	
Productivity Incentive Allowance	717	13,329,617.00	
Other Bonuses and Allowances	719	7,500.00	
Honoraria	720	925,000.00	
Life and Retirement Insurance Contributions	731	6,661,070.69	
PAG-IBIG Contributions	732	114,800.00	
PHILHEALTH Contributions	733	517,450.00	
ECC Contributions	734	143,300.00	
Retirement Benefits - Civilian	740	160,180.39	
Terminal Leave Benefits	742	13,717.91	
Travelling Expenses - Local	751	7,784,004.07	
Travelling Expenses - Foreign	752	75,635.50	
Training Expenses	753	8,423,956.97	
Office Supplies Expenses	755	1,469,386.95	
Drugs and Medicines Expenses	759	25,342.00	
Gasoline, Oil and Lubricants Expenses	761	335,446.58	
Other Supplies Expenses	765	545,345.22	
Water Expenses	766	654,359.26	
Electricity Expenses	767	3,361,678.54	
Postage and Deliveries	771	315,394.14	
Telephone Expenses - Landline	772	1,387,042.34	
Telephone Expenses - Mobile	773	446,405.62	
Internet Expenses	774	509,296.00	
Membership Dues and Contributions to Organizations	778	1,500.00	
Advertising Expenses	780	36,960.00	
Printing and Binding Expenses	781	13,270.00	
Rent Expenses	782	331,670.91	
Representation Expenses	783	114,689.69	
Subscription Expenses	786	92,856.94	
Auditing Services	792	240,989.73	
Consultancy Services	793	3,270,771.41	
General Services	795	3,233,797.97	
Janitorial Services	796	2,949,819.11	
Security Services	797	1,801,060.44	
Repairs and Maintenance - Office Buildings	811	1,196,281.55	
Repairs and Maintenance - Furniture and Fixtures	822	53,899.16	
Repairs and Maintenance - IT Equipment and Software	823	10,216,301.18	
Repairs and Maintenance - Motor Vehicles	841	157,963.35	
Miscellaneous Expenses	884	725,761.73	
Taxes, Duties and Licenses	891	1,279,931.03	
Fidelity Bond Premiums	892	11,463.75	
Insurance Expenses	893	1,230,832.58	
Depreciation - Office Buildings	911	4,291,683.96	
Depreciation - Other Structures	915	6,285.36	
Depreciation - Office Equipment	921	42,494.88	
Depreciation - Furniture and Fixtures	922	441,733.88	
Depreciation - IT Equipment	923	2,539,592.41	
Depreciation - Communication Equipment	929	279,196.29	
Depreciation - Technical and Scientific Equipment	936	494,533.80	



# National Electrification Administration

Corporate Fund

## Trial Balance

As of June 30, 2017

Account Title	Account Code	Debit	Credit
Depreciation - Other Machineries and Equipment	940	5,955.78	
Depreciation - Motor Vehicles	941	1,275,699.48	
Other Maintenance and Operating Expenses	969	80,288.14	
Bank Charges	971	3,550.00	
Interest Expenses	975	24,678,775.88	
<b>TOTAL</b>		<b>34,156,519,770.40</b>	<b>34,156,519,770.40</b>

Certified Correct :

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

Financial Services and Accounting Division