



National Electrification Administration

Corporate Fund
Trial Balance
As of March 31, 2017



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	4,654,329.94	
Petty Cash Fund	104	150,840.75	
Cash in Bank - Local Currency, Current Account	111	6,130,137,176.36	
Cash in Bank - Local Currency, Savings Account	112	1,564,726,737.68	
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	4,155,798.03	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	11,987,118,435.80	
Interest Receivable	129		13,484,973.93
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	4,794,758,749.84	
Receivables - Disallowances/Charges	146	850,897.01	
Advances to Officers and Employees	148	1,311,210.00	
Other Receivables	149	51,573,113.29	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	2,019,269.32	
Other Supplies Inventory	165	5,175.51	
Spare Parts Inventory	167	567,588.36	
Prepaid Insurance	178	284,083.55	
Other Prepaid Expenses	185	1,503,182.75	
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	43,685,023.92	
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		306,585,379.73
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		148,434,539.80
Accumulated Depreciation - Other Structures	315		91,645.36
Accumulated Depreciation - Office Equipment	321		5,383,874.97
Accumulated Depreciation - Furniture and Fixtures	322		16,733,596.30
Accumulated Depreciation - IT Equipment	323		23,460,293.18
Accumulated Depreciation - Communication Equipment	329		5,108,303.30
Accumulated Depreciation - Technical and Scientific Equipment	336		528,459.90
Accumulated Depreciation - Other Machinery and Equipment	340		49,253.49
Accumulated Depreciation - Motor Vehicles	341		24,498,037.47
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,802,325.34
Accounts Payable	401		12,070,222.63
Due to Officers and Employees	403		73,960,589.80
Interest Payable	409		45,843.87
Due to National Treasury	411		18,188,147,729.18
Due to BIR	412		3,080,647.01
Due to GSIS	413		3,054,938.33
Due to PAG-IBIG	414		257,199.25
Due to PHILHEALTH	415		108,888.00
Guaranty Deposits Payable	426		5,443,773.79
Performance/Bidders/Bail Bonds Payable	427		2,009,616.62
Other Payables	439		11,272,948,493.58



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Account Title	Account Code	Debit	Credit
Loans Payable - Domestic	444		3,797,335.88
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		8,034,616.20
Interest Income	664		163,145,356.88
Miscellaneous Income	678		2,160,232.00
Prior Years' Adjustments	684		32,992,473.14
Salaries and Wages - Regular	701	33,272,804.08	
Personnel Economic Relief Allowance (PERA)	711	1,722,000.00	
Representation Allowance (RA)	713	823,500.00	
Transportation Allowance (TA)	714	606,000.00	
Clothing/Uniform Allowance	715	1,420,000.00	
Other Bonuses and Allowances	719	2,500.00	
Honoraria	720	318,000.00	
Life and Retirement Insurance Contributions	731	2,230,406.25	
PAG-IBIG Contributions	732	57,500.00	
PHILHEALTH Contributions	733	201,487.50	
ECC Contributions	734	57,500.00	
Retirement Benefits - Civilian	740	180.39	
Travelling Expenses - Local	751	2,928,351.00	
Travelling Expenses - Foreign	752	75,635.50	
Training Expenses	753	887,204.07	
Office Supplies Expenses	755	399,988.91	
Gasoline, Oil and Lubricants Expenses	761	41,232.53	
Other Supplies Expenses	765	397,171.48	
Water Expenses	766	276,594.31	
Electricity Expenses	767	1,143,548.19	
Postage and Deliveries	771	52,890.00	
Telephone Expenses - Landline	772	690,309.83	
Telephone Expenses - Mobile	773	172,790.54	
Internet Expenses	774	236,568.00	
Membership Dues and Contributions to Organizations	778	1,500.00	
Printing and Binding Expenses	781	10,800.00	
Rent Expenses	782	181,019.25	
Representation Expenses	783	15,814.00	
Subscription Expenses	786	25,339.10	
Auditing Services	792	167,693.76	
Consultancy Services	793	1,017,410.27	
Janitorial Services	796	1,079,017.54	
Security Services	797	906,298.00	
Repairs and Maintenance - Office Buildings	811	897,870.55	
Repairs and Maintenance - Furniture and Fixtures	822	13,525.00	
Repairs and Maintenance - IT Equipment and Software	823	9,866,951.17	
Repairs and Maintenance - Motor Vehicles	841	30,951.27	
Miscellaneous Expenses	884	218,053.93	
Taxes, Duties and Licenses	891	683,531.80	
Fidelity Bond Premiums	892	3,963.75	
Insurance Expenses	893	1,208,441.30	
Depreciation - Office Buildings	911	2,145,841.98	
Depreciation - Other Structures	915	3,142.68	
Depreciation - Office Equipment	921	21,247.44	
Depreciation - Furniture and Fixtures	922	221,195.07	
Depreciation - IT Equipment	923	1,256,682.68	
Depreciation - Communication Equipment	929	141,926.97	
Depreciation - Technical and Scientific Equipment	936	247,266.90	
Depreciation - Other Machineries and Equipment	940	2,977.89	
Depreciation - Motor Vehicles	941	637,849.74	
Other Maintenance and Operating Expenses	969	47,345.90	
Bank Charges	971	50.00	



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Account Title	Account Code	Debit	Credit
Interest Expenses	975	18,747.56	
TOTAL		35,355,197,335.25	35,355,197,335.25

Certified Correct :


MA. CHONA O. DELA CRUZ
Manager
Financial Services and Accounting Division
