



National Electrification Administration

Corporate Fund

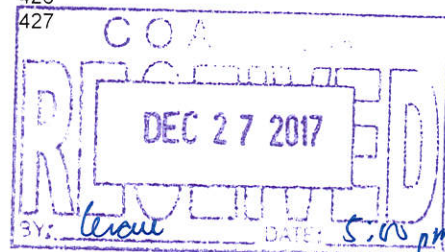
Trial Balance

As of November 30, 2017

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	2,191,667.51	
Petty Cash Fund	104	151,688.99	
Payroll Fund	106	101,400.00	
Cash in Bank - Local Currency, Current Account	111	5,641,067,270.83	
Cash in Bank - Local Currency, Savings Account	112	1,510,688,855.94	
Cash in Bank - Foreign Currency, Savings Account	116	875,115.31	
Cash in Bank - Foreign Currency, Time Deposits	117	7,026,902.96	
Accounts Receivable	121	283,780,644.73	
Due from Officers and Employees	123	3,645,882.85	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	12,624,159,162.65	
Interest Receivable	129		22,337,081.67
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	2,913,938,138.95	
Receivables - Disallowances/Charges	146	6,697,719.37	
Advances to Officers and Employees	148	124,810.00	
Other Receivables	149	49,518,825.18	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,244,814.02	
Other Supplies Inventory	165	4,430.93	
Spare Parts Inventory	167	352,758.18	
Prepaid Insurance	178	311,854.13	
Other Prepaid Expenses	185	2,098,312.73	
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	19,959,582.98	
IT Equipment and Software	223	45,018,528.21	
Communication Equipment	229	8,010,674.29	
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		304,458,962.08
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		154,156,785.08
Accumulated Depreciation - Other Structures	315		100,025.84
Accumulated Depreciation - Office Equipment	321		5,439,636.31
Accumulated Depreciation - Furniture and Fixtures	322		17,322,866.64
Accumulated Depreciation - IT Equipment	323		26,849,596.77
Accumulated Depreciation - Communication Equipment	329		5,465,503.20
Accumulated Depreciation - Technical and Scientific Equipment	336		1,186,761.00
Accumulated Depreciation - Other Machinery and Equipment	340		57,194.53
Accumulated Depreciation - Motor Vehicles	341		26,198,970.11
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,802,325.34
Accounts Payable	401		9,689,315.91
Due to Officers and Employees	403		67,372,385.67
Interest Payable	409		11,785.77
Due to National Treasury	411		18,265,123,568.67
Due to BIR	412		3,184,275.07
Due to GSIS	413		1,890,345.46
Due to PAG-IBIG	414		274,943.17
Due to PHILHEALTH	415		107,013.00
Guaranty Deposits Payable	426		150,510.85
Performance/Bidders/Bail Bonds Payable	427		1,069,824.92

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Account Title	Account Code	Debit	Credit
Other Payables	439		9,334,390,579.51
Other Deferred Credits	455		58,069,629.30
Government Equity	501		4,950,124,642.40
Retained Earnings	510	9,891,187,328.56	
Other Service Income	628		47,121,930.34
Interest Income	664		498,692,734.16
Miscellaneous Income	678		21,468,311.56
Gain/Loss on Foreign Exchange (FOREX)	681	1,237,884.49	
Prior Years' Adjustments	684		28,081,780.54
Salaries and Wages - Regular	701	121,506,565.21	
Personnel Economic Relief Allowance (PERA)	711	6,233,272.75	
Representation Allowance (RA)	713	3,040,125.00	
Transportation Allowance (TA)	714	2,243,705.05	
Clothing/Uniform Allowance	715	1,430,000.00	
Productivity Incentive Allowance	717	15,645,865.00	
Other Bonuses and Allowances	719	20,000.00	
Honoraria	720	1,804,000.00	
Longevity Pay	722	10,000.00	
Cash Gift	724	1,402,500.00	
Year End Bonus	725	11,041,235.45	
Life and Retirement Insurance Contributions	731	13,244,963.50	
PAG-IBIG Contributions	732	284,000.00	
PHILHEALTH Contributions	733	1,037,062.50	
ECC Contributions	734	283,800.00	
Retirement Benefits - Civilian	740	420,180.39	
Terminal Leave Benefits	742	172,282.34	
Travelling Expenses - Local	751	13,031,300.14	
Travelling Expenses - Foreign	752	75,635.50	
Training Expenses	753	13,349,185.10	
Office Supplies Expenses	755	2,759,428.17	
Drugs and Medicines Expenses	759	25,342.00	
Gasoline, Oil and Lubricants Expenses	761	737,616.61	
Other Supplies Expenses	765	1,414,872.25	
Water Expenses	766	1,506,438.59	
Electricity Expenses	767	7,469,486.93	
Postage and Deliveries	771	541,986.63	
Telephone Expenses - Landline	772	2,320,578.20	
Telephone Expenses - Mobile	773	916,754.23	
Internet Expenses	774	1,108,514.00	
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	118,580.00	
Rent Expenses	782	775,324.71	
Representation Expenses	783	299,716.74	
Subscription Expenses	786	160,158.24	
Auditing Services	792	9,848,235.12	
Consultancy Services	793	7,162,316.13	
General Services	795	12,295,719.09	
Janitorial Services	796	5,369,386.28	
Security Services	797	4,056,107.15	
Repairs and Maintenance - Office Buildings	811	2,154,795.68	
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	307,759.56	
Miscellaneous Expenses	884	1,832,790.94	
Taxes, Duties and Licenses	891	1,828,401.77	
Fidelity Bond Premiums	892	34,113.75	
Insurance Expenses	893	1,329,776.98	
Depreciation - Office Buildings	911	7,868,087.26	



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Account Title	Account Code	Debit	Credit
Depreciation - Other Structures	915	11,523.16	
Depreciation - Office Equipment	921	77,008.78	
Depreciation - Furniture and Fixtures	922	810,465.41	
Depreciation - IT Equipment	923	4,645,986.27	
Depreciation - Communication Equipment	929	499,126.87	
Depreciation - Technical and Scientific Equipment	936	905,568.00	
Depreciation - Other Machineries and Equipment	940	10,918.93	
Depreciation - Motor Vehicles	941	2,338,782.38	
Other Maintenance and Operating Expenses	969	199,432.18	
Bank Charges	971	615,873.18	
Interest Expenses	975	98,300,204.20	
TOTAL		33,873,894,614.70	33,873,894,614.70

Certified Correct :


MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division