



National Electrification Administration

Corporate Fund

Trial Balance

As of September 30, 2017



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Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	9,670,591.36	
Petty Cash Fund	104	151,860.00	
Cash in Bank - Local Currency, Current Account	111	5,430,864,130.00	
Cash in Bank - Local Currency, Savings Account	112	1,017,278,195.16	
Cash in Bank - Foreign Currency, Savings Account	116	26,047,829.69	
Cash in Bank - Foreign Currency, Time Deposits	117	7,016,296.24	
Accounts Receivable	121	284,567,229.73	
Due from Officers and Employees	123	3,760,110.40	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	12,716,628,880.29	
Interest Receivable	129	14,814,390.59	
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,074,868,585.57	
Receivables - Disallowances/Charges	146	6,697,719.37	
Advances to Officers and Employees	148	476,880.00	
Other Receivables	149	49,612,217.92	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,612,141.64	
Other Supplies Inventory	165	6,405.72	
Spare Parts Inventory	167	365,867.56	
Prepaid Insurance	178	311,854.13	
Other Prepaid Expenses	185	2,133,475.36	
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	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		304,591,212.76
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		152,726,223.76
Accumulated Depreciation - Other Structures	315		97,930.72
Accumulated Depreciation - Office Equipment	321		5,426,369.85
Accumulated Depreciation - Furniture and Fixtures	322		17,177,321.78
Accumulated Depreciation - IT Equipment	323		26,026,317.10
Accumulated Depreciation - Communication Equipment	329		5,377,585.70
Accumulated Depreciation - Technical and Scientific Equipment	336		1,022,993.70
Accumulated Depreciation - Other Machinery and Equipment	340		55,209.27
Accumulated Depreciation - Motor Vehicles	341		25,773,736.95
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,802,325.34
Accounts Payable	401		9,690,621.53
Due to Officers and Employees	403		68,374,616.52
Interest Payable	409		11,785.77
Due to National Treasury	411		18,227,009,182.66
Due to BIR	412		3,174,363.22
Due to GSIS	413		1,832,269.95
Due to PAG-IBIG	414		273,069.55
Due to PHILHEALTH	415		106,350.50
Guaranty Deposits Payable	426		5,388,288.34
Performance/Bidders/Bail Bonds Payable	427		1,069,824.92
Other Payables	439		8,922,626,478.04



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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		31,136,635.29
Interest Income	664		486,069,188.27
Miscellaneous Income	678		17,805,290.55
Prior Years' Adjustments	684		25,458,169.88
Salaries and Wages - Regular	701	99,444,065.07	
Personnel Economic Relief Allowance (PERA)	711	5,108,181.83	
Representation Allowance (RA)	713	2,473,000.00	
Transportation Allowance (TA)	714	1,820,272.73	
Clothing/Uniform Allowance	715	1,430,000.00	
Productivity Incentive Allowance	717	15,645,865.00	
Other Bonuses and Allowances	719	17,500.00	
Honoraria	720	1,486,000.00	
Cash Gift	724	21,500.00	
Year End Bonus	725	203,049.05	
Life and Retirement Insurance Contributions	731	10,630,350.56	
PAG-IBIG Contributions	732	227,600.00	
PHILHEALTH Contributions	733	829,075.00	
ECC Contributions	734	228,000.00	
Retirement Benefits - Civilian	740	420,180.39	
Terminal Leave Benefits	742	172,282.34	
Travelling Expenses - Local	751	10,994,125.30	
Travelling Expenses - Foreign	752	75,635.50	
Training Expenses	753	12,360,964.99	
Office Supplies Expenses	755	2,035,287.50	
Drugs and Medicines Expenses	759	25,342.00	
Gasoline, Oil and Lubricants Expenses	761	557,954.09	
Other Supplies Expenses	765	1,307,948.21	
Water Expenses	766	1,126,259.21	
Electricity Expenses	767	6,126,920.24	
Postage and Deliveries	771	395,725.63	
Telephone Expenses - Landline	772	2,085,573.63	
Telephone Expenses - Mobile	773	724,617.47	
Internet Expenses	774	939,626.00	
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	25,200.00	
Rent Expenses	782	694,660.64	
Representation Expenses	783	214,995.90	
Subscription Expenses	786	133,548.14	
Auditing Services	792	9,580,321.64	
Consultancy Services	793	5,590,520.06	
General Services	795	9,578,968.57	
Janitorial Services	796	4,305,674.54	
Security Services	797	3,156,204.87	
Repairs and Maintenance - Office Buildings	811	1,307,467.05	
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	193,654.09	
Miscellaneous Expenses	884	1,548,158.81	
Taxes, Duties and Licenses	891	1,827,541.59	
Fidelity Bond Premiums	892	34,113.75	
Insurance Expenses	893	1,282,773.56	
Depreciation - Office Buildings	911	6,437,525.94	
Depreciation - Other Structures	915	9,428.04	
Depreciation - Office Equipment	921	63,742.32	
Depreciation - Furniture and Fixtures	922	664,920.55	



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Depreciation - IT Equipment	923	3,822,706.60	
Depreciation - Communication Equipment	929	411,209.37	
Depreciation - Technical and Scientific Equipment	936	741,800.70	
Depreciation - Other Machineries and Equipment	940	8,933.67	
Depreciation - Motor Vehicles	941	1,913,549.22	
Other Maintenance and Operating Expenses	969	155,385.00	
Bank Charges	971	4,300.00	
Interest Expenses	975	60,185,818.19	
TOTAL		33,374,639,358.29	33,374,639,358.29

Certified Correct :


MA. CHONA O. DELA CRUZ
Manager

 Financial Services and Accounting Division