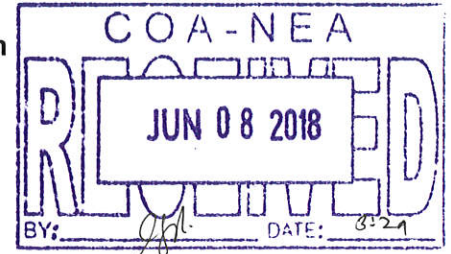




National Electrification Administration

Corporate Fund  
**Trial Balance**  
 As of April 30, 2018



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	3,730.51	
Petty Cash Fund	104	163,988.99	
Payroll Fund	106	51,000.00	
Cash in Bank - Local Currency, Current Account	111	6,233,580,129.95	
Cash in Bank - Local Currency, Savings Account	112	1,263,800,782.90	
Cash in Bank - Foreign Currency, Savings Account	116	877,654.08	
Cash in Bank - Foreign Currency, Time Deposits	117	7,465,047.81	
Accounts Receivable	121	280,594,865.73	
Due from Officers and Employees	123	3,282,205.61	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	12,906,838,072.76	
Interest Receivable	129		10,763,691.14
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,192,923,870.88	
Receivables - Disallowances/Charges	146	850,624.76	
Advances to Officers and Employees	148	179,120.00	
Other Receivables	149	49,122,828.60	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	996,937.34	
Other Supplies Inventory	165	25,588.81	
Spare Parts Inventory	167	342,049.80	
Prepaid Insurance	178	330,718.20	
Other Prepaid Expenses	185	2,758,736.62	
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	6,645,178.02	
Furniture and Fixtures	222	19,999,574.98	
IT Equipment and Software	223	45,157,028.21	
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		321,026,995.32
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		157,733,188.38
Accumulated Depreciation - Other Structures	315		105,263.64
Accumulated Depreciation - Office Equipment	321		5,473,423.46
Accumulated Depreciation - Furniture and Fixtures	322		17,687,189.86
Accumulated Depreciation - IT Equipment	323		28,789,791.38
Accumulated Depreciation - Communication Equipment	329		5,686,318.90
Accumulated Depreciation - Technical and Scientific Equipment	336		1,593,486.00
Accumulated Depreciation - Other Machinery and Equipment	340		62,157.68
Accumulated Depreciation - Motor Vehicles	341		27,262,053.01
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,802,325.34
Accounts Payable	401		22,205,784.12
Due to Officers and Employees	403		87,335,293.94
Interest Payable	409		11,785.77
Due to National Treasury	411		18,257,280,656.30
Due to BIR	412		1,955,638.60
Due to GSIS	413		2,075,763.92
Due to PAG-IBIG	414		329,070.89
Due to PHILHEALTH	415		131,285.67
Guaranty Deposits Payable	426		150,510.85
Performance/Bidders/Bail Bonds Payable	427		795,174.92



# National Electrification Administration

Corporate Fund

## Trial Balance

As of April 30, 2018

Account Title	Account Code	Debit	Credit
Other Payables	439		10,138,753,712.61
Other Deferred Credits	455		51,514,187.43
Government Equity	501		4,950,124,642.40
Retained Earnings	510	9,614,583,700.08	
Other Service Income	628		15,511,145.84
Interest Income	664		155,901,061.95
Miscellaneous Income	678		6,051,204.12
Prior Years' Adjustments	684	81,635,686.69	
Salaries and Wages - Regular	701	49,598,816.13	
Personnel Economic Relief Allowance (PERA)	711	2,280,954.54	
Representation Allowance (RA)	713	1,176,750.00	
Transportation Allowance (TA)	714	854,250.00	
Clothing/Uniform Allowance	715	1,644,000.00	
Productivity Incentive Allowance	717	5,032,010.00	
Other Bonuses and Allowances	719	25,000.00	
Honoraria	720	816,000.00	
Life and Retirement Insurance Contributions	731	4,425,057.39	
PAG-IBIG Contributions	732	86,100.00	
PHILHEALTH Contributions	733	388,785.47	
ECC Contributions	734	85,100.00	
Retirement Benefits - Civilian	740	60,000.00	
Terminal Leave Benefits	742	15,253.69	
Travelling Expenses - Local	751	2,693,092.72	
Travelling Expenses - Foreign	752	102,755.00	
Training Expenses	753	2,234,080.46	
Office Supplies Expenses	755	639,313.63	
Drugs and Medicines Expenses	759	14,535.50	
Gasoline, Oil and Lubricants Expenses	761	152,150.82	
Other Supplies Expenses	765	108,009.75	
Water Expenses	766	400,820.94	
Electricity Expenses	767	1,926,747.62	
Postage and Deliveries	771	95,732.19	
Telephone Expenses - Landline	772	666,535.79	
Telephone Expenses - Mobile	773	231,857.32	
Internet Expenses	774	259,444.00	
Advertising Expenses	780	28,812.00	
Printing and Binding Expenses	781	11,550.00	
Rent Expenses	782	156,066.56	
Representation Expenses	783	59,032.78	
Subscription Expenses	786	36,115.00	
Auditing Services	792	215,792.02	
Consultancy Services	793	2,273,502.10	
General Services	795	2,061,534.80	
Janitorial Services	796	1,597,862.45	
Security Services	797	1,399,191.26	
Repairs and Maintenance - Office Buildings	811	149,359.50	
Repairs and Maintenance - Furniture and Fixtures	822	1,550.00	
Repairs and Maintenance - IT Equipment and Software	823	155,880.65	
Repairs and Maintenance - Motor Vehicles	841	139,072.07	
Miscellaneous Expenses	884	259,578.80	
Taxes, Duties and Licenses	891	337,694.18	
Fidelity Bond Premiums	892	14,426.25	
Insurance Expenses	893	1,477,039.18	
Depreciation - Office Buildings	911	2,861,122.64	
Depreciation - Other Structures	915	4,190.24	
Depreciation - Office Equipment	921	27,153.92	
Depreciation - Furniture and Fixtures	922	291,638.54	
Depreciation - IT Equipment	923	1,544,073.81	
Depreciation - Communication Equipment	929	176,652.56	
Depreciation - Technical and Scientific Equipment	936	325,380.00	



# National Electrification Administration

Corporate Fund

## Trial Balance

As of April 30, 2018

Account Title	Account Code	Debit	Credit
Depreciation - Other Machineries and Equipment	940	3,970.52	
Depreciation - Motor Vehicles	941	850,466.32	
Other Maintenance and Operating Expenses	969	31,894.19	
Bank Charges	971	7,303.00	
Interest Expenses	975	23,359,554.35	
<b>TOTAL</b>		<b>34,289,808,133.27</b>	<b>34,289,808,133.27</b>

Certified Correct :

*chd*  
**MA. CHONA O. DELA CRUZ**

Manager

*eb* Financial Services and Accounting Division *R*