



National Electrification Administration

Corporate Fund

Trial Balance

As of July 31, 2018

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	73,060.51	
Petty Cash Fund	104	163,988.99	
Cash in Bank - Local Currency, Current Account	111	4,524,143,980.93	
Cash in Bank - Local Currency, Savings Account	112	342,343,693.84	
Cash in Bank - Foreign Currency, Savings Account	116	877,953.26	
Cash in Bank - Foreign Currency, Time Deposits	117	7,485,895.49	
Accounts Receivable	121	277,119,137.73	
Due from Officers and Employees	123	3,178,565.06	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	13,098,848,718.70	
Interest Receivable	129		8,775,212.29
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,449,947,199.04	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	911,737.00	
Other Receivables	149	49,018,730.25	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,355,851.75	
Other Supplies Inventory	165	16,078.24	
Spare Parts Inventory	167	303,932.34	
Prepaid Insurance	178	326,928.77	
Other Prepaid Expenses	185	3,148,508.56	
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		325,705,542.60
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		159,879,030.36
Accumulated Depreciation - Other Structures	315		108,406.32
Accumulated Depreciation - Office Equipment	321		5,493,233.78
Accumulated Depreciation - Furniture and Fixtures	322		17,906,593.63
Accumulated Depreciation - IT Equipment	323		29,872,073.42
Accumulated Depreciation - Communication Equipment	329		5,816,891.29
Accumulated Depreciation - Technical and Scientific Equipment	336		1,837,521.00
Accumulated Depreciation - Other Machinery and Equipment	340		65,135.57
Accumulated Depreciation - Motor Vehicles	341		27,899,902.75
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,802,325.34
Accounts Payable	401		19,281,790.12
Due to Officers and Employees	403		86,333,853.48
Interest Payable	409		11,785.77
Due to National Treasury	411		17,350,552,213.06
Due to BIR	412		1,854,777.35
Due to GSIS	413		2,192,097.23
Due to PAG-IBIG	414		333,025.39
Due to PHILHEALTH	415		132,810.95
Guaranty Deposits Payable	426		150,510.85
Performance/Bidders/Bail Bonds Payable	427		795,174.92
Other Payables	439		8,840,562,982.06

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National Electrification Administration

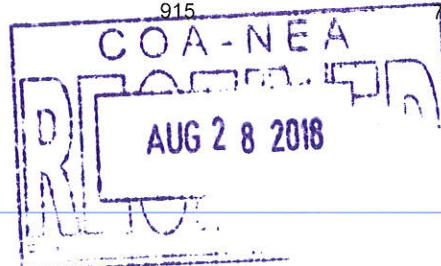
Corporate Fund

Trial Balance

As of July 31, 2018

Account Title	Account Code	Debit	Credit
Other Deferred Credits	455		51,473,200.50
Government Equity	501		4,950,124,642.40
Retained Earnings	510	9,614,583,700.08	
Other Service Income	628		31,903,692.27
Interest Income	664		316,934,250.99
Miscellaneous Income	678		9,229,172.16
Prior Years' Adjustments	684	118,602,349.23	
Salaries and Wages - Regular	701	87,338,474.32	
Personnel Economic Relief Allowance (PERA)	711	4,031,863.64	
Representation Allowance (RA)	713	2,090,875.00	
Transportation Allowance (TA)	714	1,527,465.91	
Clothing/Uniform Allowance	715	1,686,000.00	
Productivity Incentive Allowance	717	17,293,350.00	
Other Bonuses and Allowances	719	50,000.00	
Honoraria	720	1,564,000.00	
Longevity Pay	722	10,000.00	
Cash Gift	724	2,500.00	
Year End Bonus	725	19,976.00	
Life and Retirement Insurance Contributions	731	8,890,698.19	
PAG-IBIG Contributions	732	173,400.00	
PHILHEALTH Contributions	733	780,736.86	
ECC Contributions	734	171,600.00	
Retirement Benefits - Civilian	740	60,000.00	
Terminal Leave Benefits	742	114,613.68	
Travelling Expenses - Local	751	6,862,717.18	
Travelling Expenses - Foreign	752	102,755.00	
Training Expenses	753	5,842,749.21	
Office Supplies Expenses	755	1,566,615.98	
Drugs and Medicines Expenses	759	14,535.50	
Gasoline, Oil and Lubricants Expenses	761	632,799.03	
Other Supplies Expenses	765	304,381.27	
Water Expenses	766	751,399.94	
Electricity Expenses	767	5,149,096.55	
Postage and Deliveries	771	288,523.19	
Telephone Expenses - Landline	772	1,114,765.30	
Telephone Expenses - Mobile	773	516,819.41	
Internet Expenses	774	584,813.34	
Membership Dues and Contributions to Organizations	778	41,000.00	
Advertising Expenses	780	71,860.00	
Printing and Binding Expenses	781	32,770.00	
Rent Expenses	782	156,066.56	
Representation Expenses	783	154,728.78	
Subscription Expenses	786	77,390.00	
Auditing Services	792	255,839.19	
Consultancy Services	793	4,485,774.42	
General Services	795	3,944,485.34	
Janitorial Services	796	3,272,972.57	
Security Services	797	2,795,401.81	
Repairs and Maintenance - Office Buildings	811	215,959.50	
Repairs and Maintenance - Furniture and Fixtures	822	33,692.00	
Repairs and Maintenance - IT Equipment and Software	823	2,288,940.65	
Repairs and Maintenance - Communication Equipment	829	1,500.00	
Repairs and Maintenance - Motor Vehicles	841	277,700.53	
Confidential Expenses	881	12,080.20	
Miscellaneous Expenses	884	865,944.36	
Taxes, Duties and Licenses	891	784,616.93	
Fidelity Bond Premiums	892	43,927.50	
Insurance Expenses	893	1,646,341.10	
Depreciation - Office Buildings	911	5,006,964.62	
Depreciation - Other Structures	915	7,332.92	

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Account Title	Account Code	Debit	Credit
Depreciation - Office Equipment	921	46,964.24	
Depreciation - Furniture and Fixtures	922	511,042.31	
Depreciation - IT Equipment	923	2,626,355.85	
Depreciation - Communication Equipment	929	307,224.95	
Depreciation - Technical and Scientific Equipment	936	569,415.00	
Depreciation - Other Machineries and Equipment	940	6,948.41	
Depreciation - Motor Vehicles	941	1,488,316.06	
Other Maintenance and Operating Expenses	969	63,611.31	
Bank Charges	971	318,030.74	
Interest Expenses	975	59,943,744.05	
TOTAL		32,268,723,177.68	32,268,723,177.68

Certified Correct :

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

Financial Services and Accounting Division