

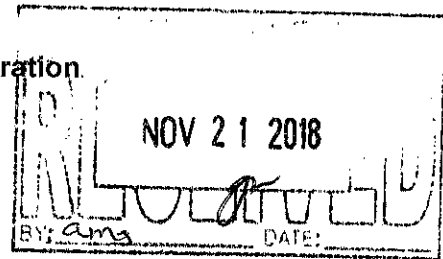


National Electrification Administration

Corporate Fund

Trial Balance

As of October 31, 2018



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	1,544,638.01	
Petty Cash Fund	104	173,988.99	
Cash in Bank - Local Currency, Current Account	111	3,441,543,448.69	
Cash in Bank - Local Currency, Savings Account	112	394,045,672.11	
Cash in Bank - Foreign Currency, Savings Account	116	878,361.77	
Cash in Bank - Foreign Currency, Time Deposits	117	7,485,895.49	
Accounts Receivable	121	271,925,191.73	
Due from Officers and Employees	123	2,994,087.77	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	13,174,898,368.78	
Interest Receivable	129		23,026,520.80
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,795,709,308.89	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	380,938.00	
Other Receivables	149	48,745,242.72	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,708,503.92	
Other Supplies Inventory	165	127,153.24	
Spare Parts Inventory	167	302,693.74	
Prepaid Insurance	178	320,890.90	
Other Prepaid Expenses	185	1,800,128.96	
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	6,664,309.02	
Furniture and Fixtures	222	20,157,115.98	
IT Equipment and Software	223	45,332,702.21	
Communication Equipment	229	8,087,401.29	
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		325,448,989.87
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		162,024,872.34
Accumulated Depreciation - Other Structures	315		111,549.00
Accumulated Depreciation - Office Equipment	321		5,513,133.30
Accumulated Depreciation - Furniture and Fixtures	322		18,127,936.39
Accumulated Depreciation - IT Equipment	323		30,928,266.89
Accumulated Depreciation - Communication Equipment	329		5,948,681.59
Accumulated Depreciation - Technical and Scientific Equipment	336		2,081,556.00
Accumulated Depreciation - Other Machinery and Equipment	340		67,828.46
Accumulated Depreciation - Motor Vehicles	341		28,537,752.49
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,802,325.34
Accounts Payable	401		19,341,190.70
Due to Officers and Employees	403		84,192,348.21
Interest Payable	409		11,785.77
Due to National Treasury	411		17,367,844,614.21
Due to BIR	412		3,932,025.04
Due to GSIS	413		2,249,284.01
Due to PAG-IBIG	414		315,439.75
Due to PHILHEALTH	415		133,024.34
Guaranty Deposits Payable	426		150,510.85
Performance/Bidders/Bail Bonds Payable	427		641,174.92
Other Payables	439		8,115,475,599.29



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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		56,285,850.01
Interest Income	664		481,682,792.07
Miscellaneous Income	678		10,844,558.38
Prior Years' Adjustments	684		
Salaries and Wages - Regular	701	120,099,218.92	
Personnel Economic Relief Allowance (PERA)	711	125,117,069.46	
Representation Allowance (RA)	713	5,772,457.58	
Transportation Allowance (TA)	714	3,019,375.00	
Clothing/Uniform Allowance	715	2,223,238.64	
Productivity Incentive Allowance	717	1,740,000.00	
Other Bonuses and Allowances	719	17,293,350.00	
Honoraria	720	75,000.00	
Longevity Pay	722	2,341,000.00	
Cash Gift	724	20,000.00	
Year End Bonus	725	1,425,500.00	
Life and Retirement Insurance Contributions	731	12,466,611.40	
PAG-IBIG Contributions	732	13,375,930.10	
PHILHEALTH Contributions	733	260,800.00	
ECC Contributions	734	1,172,189.49	
Retirement Benefits - Civilian	740	258,712.24	
Terminal Leave Benefits	742	60,000.00	
Travelling Expenses - Local	751	185,985.85	
Travelling Expenses - Foreign	752	10,526,903.26	
Training Expenses	753	102,755.00	
Office Supplies Expenses	755	7,138,749.13	
Drugs and Medicines Expenses	759	1,806,860.50	
Gasoline, Oil and Lubricants Expenses	761	26,417.25	
Other Supplies Expenses	765	1,069,342.44	
Water Expenses	766	723,866.27	
Electricity Expenses	767	1,122,749.01	
Postage and Deliveries	771	6,660,203.62	
Telephone Expenses - Landline	772	496,105.94	
Telephone Expenses - Mobile	773	1,801,128.39	
Internet Expenses	774	797,626.18	
Membership Dues and Contributions to Organizations	778	794,813.34	
Advertising Expenses	780	41,000.00	
Printing and Binding Expenses	781	71,860.00	
Rent Expenses	782	131,145.00	
Representation Expenses	783	370,137.12	
Subscription Expenses	786	307,063.19	
Auditing Services	792	113,565.00	
Consultancy Services	793	10,990,581.34	
General Services	795	6,550,993.49	
Janitorial Services	796	7,286,561.03	
Security Services	797	4,676,662.20	
Repairs and Maintenance - Office Buildings	811	4,207,855.75	
Repairs and Maintenance - Furniture and Fixtures	822	441,574.10	
Repairs and Maintenance - IT Equipment and Software	823	195,228.00	
Repairs and Maintenance - Communication Equipment	829	3,387,993.65	
Repairs and Maintenance - Motor Vehicles	841	1,500.00	
Confidential Expenses	881	314,067.13	
Miscellaneous Expenses	884	12,080.20	
Taxes, Duties and Licenses	891	1,648,355.21	
Fidelity Bond Premiums	892	891,727.33	
Insurance Expenses	893	43,927.50	
Depreciation - Office Buildings	911	1,690,336.19	
Depreciation - Other Structures	915	7,152,806.60	
		10,475.60	



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Account Title	Account Code	Debit	Credit
Depreciation - Office Equipment	921	66,863.76	
Depreciation - Furniture and Fixtures	922	732,385.07	
Depreciation - IT Equipment	923	3,682,549.32	
Depreciation - Communication Equipment	929	439,015.25	
Depreciation - Technical and Scientific Equipment	936	813,450.00	
Depreciation - Other Machineries and Equipment	940	9,641.30	
Depreciation - Motor Vehicles	941	2,126,165.80	
Other Maintenance and Operating Expenses	969	87,040.37	
Bank Charges	971	330,083.74	
Interest Expenses	975	77,236,145.20	
TOTAL		31,770,012,782.75	31,770,012,782.75

Certified Correct :

Chona
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division

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