



National Electrification Administration

Corporate Fund

Trial Balance

As of September 30, 2018

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	6,379,315.74	
Petty Cash Fund	104	173,988.99	
Cash in Bank - Local Currency, Current Account	111	3,881,747,090.01	
Cash in Bank - Local Currency, Savings Account	112	353,760,179.36	
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	273,117,182.73	
Due from Officers and Employees	123	3,051,106.38	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	13,167,147,728.30	
Interest Receivable	129	13,114,958.39	
Due from NGAs	136	10,413,776.23	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,567,477,960.96	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	363,354.00	
Other Receivables	149	48,778,791.47	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,416,605.67	
Other Supplies Inventory	165	127,153.24	
Spare Parts Inventory	167	302,693.74	
Prepaid Insurance	178	320,890.90	
Other Prepaid Expenses	185	2,144,626.02	
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		325,462,828.62
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		161,309,591.68
Accumulated Depreciation - Other Structures	315		110,501.44
Accumulated Depreciation - Office Equipment	321		5,506,404.47
Accumulated Depreciation - Furniture and Fixtures	322		18,054,880.47
Accumulated Depreciation - IT Equipment	323		30,577,856.97
Accumulated Depreciation - Communication Equipment	329		5,904,539.05
Accumulated Depreciation - Technical and Scientific Equipment	336		2,000,211.00
Accumulated Depreciation - Other Machinery and Equipment	340		67,120.83
Accumulated Depreciation - Motor Vehicles	341		28,325,135.91
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		85,470,476.14
Interest Payable	409		11,785.77
Due to National Treasury	411		17,350,552,213.06
Due to BIR	412		1,790,088.84
Due to GSIS	413		2,227,874.97
Due to PAG-IBIG	414		328,940.47
Due to PHILHEALTH	415		132,778.20
Guaranty Deposits Payable	426		150,510.85
Performance/Bidders/Bail Bonds Payable	427		795,174.92
Other Payables	439		8,297,031,076.12

Date/Time Printed : October 23, 2018 04:39:22 PM





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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		47,295,055.48
Interest Income	664		480,088,198.07
Miscellaneous Income	678		10,297,106.21
Prior Years' Adjustments	684	119,785,146.42	
Salaries and Wages - Regular	701	112,531,857.37	
Personnel Economic Relief Allowance (PERA)	711	5,191,639.40	
Representation Allowance (RA)	713	2,714,875.00	
Transportation Allowance (TA)	714	1,991,238.64	
Clothing/Uniform Allowance	715	1,686,000.00	
Productivity Incentive Allowance	717	17,293,350.00	
Other Bonuses and Allowances	719	75,000.00	
Honoraria	720	2,059,500.00	
Longevity Pay	722	20,000.00	
Cash Gift	724	14,000.00	
Year End Bonus	725	112,723.40	
Life and Retirement Insurance Contributions	731	11,899,050.33	
PAG-IBIG Contributions	732	231,600.00	
PHILHEALTH Contributions	733	1,041,327.50	
ECC Contributions	734	230,412.24	
Retirement Benefits - Civilian	740	60,000.00	
Terminal Leave Benefits	742	124,926.67	
Travelling Expenses - Local	751	9,207,964.21	
Travelling Expenses - Foreign	752	102,755.00	
Training Expenses	753	6,921,842.88	
Office Supplies Expenses	755	1,707,891.13	
Drugs and Medicines Expenses	759	26,417.25	
Gasoline, Oil and Lubricants Expenses	761	868,075.37	
Other Supplies Expenses	765	710,130.27	
Water Expenses	766	1,029,858.01	
Electricity Expenses	767	5,948,499.62	
Postage and Deliveries	771	440,604.94	
Telephone Expenses - Landline	772	1,580,569.01	
Telephone Expenses - Mobile	773	705,989.79	
Internet Expenses	774	724,813.34	
Membership Dues and Contributions to Organizations	778	41,000.00	
Advertising Expenses	780	71,860.00	
Printing and Binding Expenses	781	117,645.00	
Rent Expenses	782	288,168.74	
Representation Expenses	783	239,865.80	
Subscription Expenses	786	100,862.00	
Auditing Services	792	10,770,126.14	
Consultancy Services	793	5,795,477.22	
General Services	795	6,124,929.63	
Janitorial Services	796	4,400,421.48	
Security Services	797	3,741,195.83	
Repairs and Maintenance - Office Buildings	811	251,497.50	
Repairs and Maintenance - Furniture and Fixtures	822	40,078.00	
Repairs and Maintenance - IT Equipment and Software	823	3,387,993.65	
Repairs and Maintenance - Communication Equipment	829	1,500.00	
Repairs and Maintenance - Motor Vehicles	841	293,139.13	
Confidential Expenses	881	12,080.20	
Miscellaneous Expenses	884	1,510,515.21	
Taxes, Duties and Licenses	891	891,727.33	
Fidelity Bond Premiums	892	43,927.50	
Insurance Expenses	893	1,690,336.19	
Depreciation - Office Buildings	911	6,437,525.94	
Depreciation - Other Structures	915	9,428.04	



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Depreciation - Office Equipment	921	60,134.93	
Depreciation - Furniture and Fixtures	922	659,329.15	
Depreciation - IT Equipment	923	3,332,139.40	
Depreciation - Communication Equipment	929	394,872.71	
Depreciation - Technical and Scientific Equipment	936	732,105.00	
Depreciation - Other Machineries and Equipment	940	8,933.67	
Depreciation - Motor Vehicles	941	1,913,549.22	
Other Maintenance and Operating Expenses	969	71,430.37	
Bank Charges	971	330,083.74	
Interest Expenses	975	59,943,744.05	
TOTAL		31,897,927,038.31	31,897,927,038.31

Certified Correct :

CHON
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division