

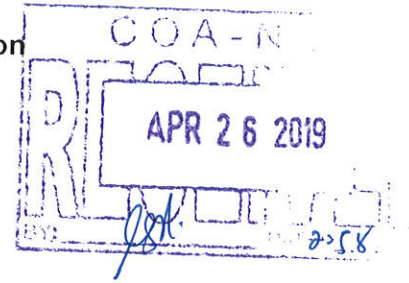


# National Electrification Administration

Corporate Fund

## Trial Balance

As of February 28, 2019



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	1,764,851.40	
Petty Cash Fund	104	158,982.99	
Cash in Bank - Local Currency, Current Account	111	2,562,340,169.13	
Cash in Bank - Local Currency, Savings Account	112	276,596,403.60	
Cash in Bank - Foreign Currency, Savings Account	116	927,977.73	
Cash in Bank - Foreign Currency, Time Deposits	117	7,931,751.11	
Accounts Receivable	121	268,307,337.73	
Due from Officers and Employees	123	2,703,758.93	
Loans Receivable - LGUs	125	7,251,389.19	
Loans Receivable - Others	126	13,158,503,387.22	
Interest Receivable	129		57,037,305.40
Due from NGAs	136	10,342,201.35	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,621,346,702.54	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	549,179.43	
Other Receivables	149	48,499,016.80	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,534,086.46	
Other Supplies Inventory	165	182,529.50	
Spare Parts Inventory	167	327,653.20	
Prepaid Insurance	178	311,701.72	
Other Prepaid Expenses	185	1,966,092.25	
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	20,369,864.98	
IT Equipment and Software	223	45,829,292.21	
Communication Equipment	229	8,629,401.29	
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	4,908,801.43	
Allowance for Doubtful Accounts	301		332,981,899.42
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		164,885,994.98
Accumulated Depreciation - Other Structures	315		115,739.24
Accumulated Depreciation - Office Equipment	321		5,540,048.62
Accumulated Depreciation - Furniture and Fixtures	322		18,425,420.60
Accumulated Depreciation - IT Equipment	323		32,299,226.03
Accumulated Depreciation - Communication Equipment	329		6,131,483.94
Accumulated Depreciation - Technical and Scientific Equipment	336		2,406,936.00
Accumulated Depreciation - Other Machinery and Equipment	340		70,658.98
Accumulated Depreciation - Motor Vehicles	341		29,388,218.81
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,802,325.34
Accounts Payable	401		18,677,827.12
Due to Officers and Employees	403		92,736,122.87
Interest Payable	409		11,785.77
Due to National Treasury	411		16,941,971,043.07
Due to BIR	412		1,847,322.97
Due to GSIS	413		2,324,845.69
Due to PAG-IBIG	414		330,950.19
Due to PHILHEALTH	415		134,074.64
Guaranty Deposits Payable	426		150,510.85
Performance/Bidders/Bail Bonds Payable	427		641,174.92
Other Payables	439		7,256,656,404.90



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As of February 28, 2019

Account Title	Account Code	Debit	Credit
Other Deferred Credits	455		36,616,257.06
Government Equity	501		4,950,124,642.40
Retained Earnings	510	9,479,557,032.38	
Other Service Income	628		4,189,835.48
Interest Income	664		15,839,100.42
Miscellaneous Income	678		2,852,049.90
Prior Years' Adjustments	684		9,616,911.79
Salaries and Wages - Regular	701	25,160,726.21	
Personnel Economic Relief Allowance (PERA)	711	1,172,363.63	
Representation Allowance (RA)	713	580,500.00	
Transportation Allowance (TA)	714	458,000.00	
Honoraria	720	463,000.00	
Life and Retirement Insurance Contributions	731	1,576,447.82	
PAG-IBIG Contributions	732	29,600.00	
PHILHEALTH Contributions	733	132,180.39	
ECC Contributions	734	31,400.00	
Travelling Expenses - Local	751	885,012.86	
Training Expenses	753	438,103.00	
Office Supplies Expenses	755	273,898.43	
Gasoline, Oil and Lubricants Expenses	761	40,030.89	
Other Supplies Expenses	765	17,254.49	
Water Expenses	766	131,840.16	
Electricity Expenses	767	532,940.11	
Postage and Deliveries	771	48,512.00	
Telephone Expenses - Landline	772	217,687.14	
Telephone Expenses - Mobile	773	68,294.80	
Internet Expenses	774	71,000.00	
Representation Expenses	783	19,160.34	
Auditing Services	792	94,980.76	
Consultancy Services	793	626,104.37	
Janitorial Services	796	585,319.29	
Security Services	797	467,916.31	
Repairs and Maintenance - Office Buildings	811	22,770.00	
Repairs and Maintenance - Furniture and Fixtures	822	152,950.00	
Repairs and Maintenance - Motor Vehicles	841	300.00	
Miscellaneous Expenses	884	70,738.50	
Taxes, Duties and Licenses	891	65,822.78	
Fidelity Bond Premiums	892	385,376.25	
Insurance Expenses	893	17,854.11	
Depreciation - Office Buildings	911	1,430,561.32	
Depreciation - Other Structures	915	2,095.12	
Depreciation - Office Equipment	921	13,457.66	
Depreciation - Furniture and Fixtures	922	151,372.37	
Depreciation - IT Equipment	923	671,339.16	
Depreciation - Communication Equipment	929	94,517.27	
Depreciation - Technical and Scientific Equipment	936	162,690.00	
Depreciation - Other Machineries and Equipment	940	1,415.26	
Depreciation - Motor Vehicles	941	425,233.16	
Other Maintenance and Operating Expenses	969	14,230.00	



# National Electrification Administration

Corporate Fund

## Trial Balance

As of February 28, 2019

	Account Title	Account Code	Debit	Credit
TOTAL			30,007,501,447.23	30,007,501,447.23

Certified Correct :

  
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division

