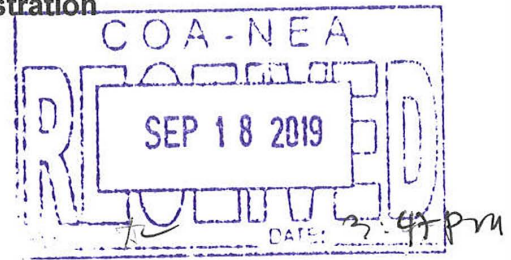




National Electrification Administration

Corporate Fund
Trial Balance
 As of July 31, 2019



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	523,043.30	
Petty Cash Fund	104	138,989.99	
Cash in Bank - Local Currency, Current Account	111	3,003,066,805.01	
Cash in Bank - Local Currency, Savings Account	112	384,073,611.85	
Cash in Bank - Local Currency, Time Deposits	113	202,407,200.00	
Cash in Bank - Foreign Currency, Savings Account	116	928,750.39	
Cash in Bank - Foreign Currency, Time Deposits	117	7,962,482.89	
Accounts Receivable	121	262,135,511.73	
Due from Officers and Employees	123	2,478,364.28	
Loans Receivable - LGUs	125	7,254,942.19	
Loans Receivable - Others	126	12,985,707,218.81	
Interest Receivable	129	12,813,898.33	
Due from NGAs	136	10,395,001.35	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,279,127,685.25	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	334,950.43	
Other Receivables	149	48,492,444.50	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,470,284.97	
Other Supplies Inventory	165	182,578.25	
Spare Parts Inventory	167	308,246.56	
Prepaid Insurance	178	95,444.47	
Other Prepaid Expenses	185	1,420,136.32	
Guaranty Deposits	186	800,000.00	
Land	201	36,204,376.84	
Land Improvements	202	792,398.33	
Office Buildings	211	286,112,263.67	
Other Structures	215	208,549.04	
Office Equipment	221	4,877,108.23	
Furniture and Fixtures	222	10,861,721.75	
IT Equipment and Software	223	47,175,440.80	
Communication Equipment	229	8,361,790.04	
Technical and Scientific Equipment	236	5,720,080.00	
Other Machinery and Equipment	240	97,070.00	
Motor Vehicles	241	36,491,584.11	
Other Property, Plant and Equipment	250	344,098.00	
Other Assets	290	14,434,601.43	
Allowance for Doubtful Accounts	301		332,700,280.12
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		168,462,398.28
Accumulated Depreciation - Other Structures	315		120,977.04
Accumulated Depreciation - Office Equipment	321		2,131,897.88
Accumulated Depreciation - Furniture and Fixtures	322		5,979,290.24
Accumulated Depreciation - IT Equipment	323		33,861,812.19
Accumulated Depreciation - Communication Equipment	329		6,080,524.31
Accumulated Depreciation - Technical and Scientific Equipment	336		2,825,169.00
Accumulated Depreciation - Other Machinery and Equipment	340		74,197.13
Accumulated Depreciation - Motor Vehicles	341		29,305,330.93
Accumulated Depreciation - Other Property, Plant and Equipment	350		254,513.40
Accounts Payable	401		14,124,277.80
Due to Officers and Employees	403		85,701,189.40
Interest Payable	409		11,785.77
Due to National Treasury	411		16,741,807,745.56
Due to BIR	412		2,131,920.77
Due to GSIS	413		2,400,565.73
Due to PAG-IBIG	414		321,099.21
Due to PHILHEALTH	415		137,028.84
Guaranty Deposits Payable	426		150,510.85
Performance/Bidders/Bail Bonds Payable	427		641,174.92



National Electrification Administration

Corporate Fund

Trial Balance

As of July 31, 2019

Account Title	Account Code	Debit	Credit
Other Payables	439		1,411,376,956.52
Other Deferred Credits	455		268,532,198.98
Government Equity	501		4,970,461,025.21
Retained Earnings	510	9,479,557,032.38	
Other Service Income	628		20,091,106.53
Subsidy Income from National Government	651		1,313,701,631.00
Interest Income	664		373,723,726.20
Miscellaneous Income	678		9,468,552.98
Prior Years' Adjustments	684		5,873,391,577.66
Salaries and Wages - Regular	701	95,457,518.29	
Personnel Economic Relief Allowance (PERA)	711	4,062,181.81	
Representation Allowance (RA)	713	1,948,187.50	
Transportation Allowance (TA)	714	1,518,085.23	
Clothing/Uniform Allowance	715	1,710,000.00	
Productivity Incentive Allowance	717	19,889,457.20	
Other Bonuses and Allowances	719	52,500.00	
Honoraria	720	1,561,500.00	
Longevity Pay	722	910,000.00	
Cash Gift	724	3,000.00	
Year End Bonus	725	31,193.40	
Life and Retirement Insurance Contributions	731	9,876,741.11	
PAG-IBIG Contributions	732	175,800.00	
PHILHEALTH Contributions	733	794,299.13	
ECC Contributions	734	176,800.00	
Terminal Leave Benefits	742	521,680.73	
Travelling Expenses - Local	751	6,422,063.33	
Travelling Expenses - Foreign	752	82,771.06	
Training Expenses	753	5,119,449.22	
Office Supplies Expenses	755	1,429,208.53	
Drugs and Medicines Expenses	759	7,401.00	
Gasoline, Oil and Lubricants Expenses	761	560,805.40	
Other Supplies Expenses	765	587,625.76	
Water Expenses	766	678,297.39	
Electricity Expenses	767	4,064,015.91	
Postage and Deliveries	771	308,040.00	
Telephone Expenses - Landline	772	1,299,085.64	
Telephone Expenses - Mobile	773	481,884.11	
Internet Expenses	774	1,113,491.01	
Advertising Expenses	780	45,024.00	
Printing and Binding Expenses	781	34,740.00	
Rent Expenses	782	111,395.64	
Representation Expenses	783	20,000.00	
Subscription Expenses	786	158,033.50	
Auditing Services	792	8,023,503.03	
Consultancy Services	793	4,020,787.41	
General Services	795	3,311,760.41	
Janitorial Services	796	3,409,295.07	
Security Services	797	2,785,414.35	
Repairs and Maintenance - Office Buildings	811	1,415,471.92	
Repairs and Maintenance - Furniture and Fixtures	822	332,990.27	
Repairs and Maintenance - IT Equipment and Software	823	619,440.40	
Repairs and Maintenance - Motor Vehicles	841	344,255.12	
Subsidy to NGOs/POs	876	1,240,782,174.43	
Miscellaneous Expenses	884	145,367.62	
Taxes, Duties and Licenses	891	1,293,016.72	
Fidelity Bond Premiums	892	420,840.00	
Insurance Expenses	893	1,424,265.98	
Depreciation - Office Buildings	911	5,006,964.62	
Depreciation - Other Structures	915	7,332.92	
Depreciation - Office Equipment	921	39,149.48	



National Electrification Administration


Corporate Fund

Trial Balance

As of July 31, 2019

Account Title	Account Code	Debit	Credit
Depreciation - Furniture and Fixtures	922	530,148.32	
Depreciation - IT Equipment	923	2,233,925.32	
Depreciation - Communication Equipment	929	311,407.77	
Depreciation - Technical and Scientific Equipment	936	580,923.00	
Depreciation - Other Machineries and Equipment	940	4,953.41	
Depreciation - Motor Vehicles	941	1,488,316.06	
Other Maintenance and Operating Expenses	969	673,185.35	
Bank Charges	971	156.00	
Interest Expenses	975	55,814,788.12	
TOTAL		31,670,665,794.28	31,670,665,794.28

Certified Correct :


MA. CHONA O. DELA CRUZ
Manager

Financial Services and Accounting Division