

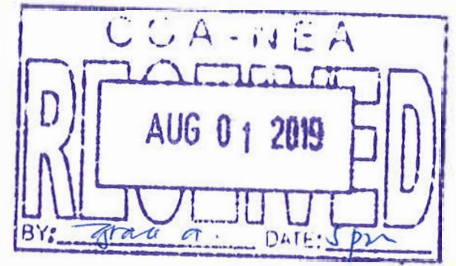


National Electrification Administration

Corporate Fund

Trial Balance

As of June 30, 2019



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	4,264,512.25	
Petty Cash Fund	104	122,701.99	
Cash in Bank - Local Currency, Current Account	111	2,215,830,117.79	
Cash in Bank - Local Currency, Savings Account	112	560,448,853.23	
Cash in Bank - Local Currency, Time Deposits	113	201,200,000.00	
Cash in Bank - Foreign Currency, Savings Account	116	928,750.39	
Cash in Bank - Foreign Currency, Time Deposits	117	7,952,884.49	
Accounts Receivable	121	263,384,277.73	
Due from Officers and Employees	123	2,537,598.14	
Loans Receivable - LGUs	125	7,254,942.19	
Loans Receivable - Others	126	12,987,138,023.99	
Interest Receivable	129	60,547,304.51	
Due from NGAs	136	10,395,001.35	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,228,658,193.18	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	502,494.43	
Other Receivables	149	48,285,346.55	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,478,256.56	
Other Supplies Inventory	165	182,376.25	
Spare Parts Inventory	167	308,246.56	
Prepaid Insurance	178	96,016.92	
Other Prepaid Expenses	185	1,326,068.34	
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		332,824,582.17
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		167,747,117.62
Accumulated Depreciation - Other Structures	315		119,929.48
Accumulated Depreciation - Office Equipment	321		2,127,916.38
Accumulated Depreciation - Furniture and Fixtures	322		5,903,535.05
Accumulated Depreciation - IT Equipment	323		33,549,089.61
Accumulated Depreciation - Communication Equipment	329		6,039,536.61
Accumulated Depreciation - Technical and Scientific Equipment	336		2,741,522.40
Accumulated Depreciation - Other Machinery and Equipment	340		73,489.50
Accumulated Depreciation - Motor Vehicles	341		29,092,714.35
Accumulated Depreciation - Other Property, Plant and Equipment	350		254,513.40
Accounts Payable	401		14,041,043.80
Due to Officers and Employees	403		87,010,425.28
Interest Payable	409		11,785.77
Due to National Treasury	411		16,966,851,466.54
Due to BIR	412		2,049,703.10
Due to GSIS	413		2,434,579.52
Due to PAG-IBIG	414		332,104.04
Due to PHILHEALTH	415		140,191.53
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 June 30, 2019

Account Title	Account Code	Debit	Credit
Other Payables	439		1,411,137,824.90
Other Deferred Credits	455		255,173,727.43
Government Equity	501		4,970,461,025.21
Retained Earnings	510	9,479,557,032.38	
Other Service Income	628		12,692,410.89
Subsidy Income from National Government	651		213,354,769.00
Interest Income	664		369,579,731.28
Miscellaneous Income	678		5,714,086.51
Prior Years' Adjustments	684		5,867,772,463.94
Salaries and Wages - Regular	701	82,353,485.15	
Personnel Economic Relief Allowance (PERA)	711	3,503,727.26	
Representation Allowance (RA)	713	1,676,187.50	
Transportation Allowance (TA)	714	1,311,085.23	
Clothing/Uniform Allowance	715	1,680,000.00	
Productivity Incentive Allowance	717	19,889,457.20	
Other Bonuses and Allowances	719	27,500.00	
Honoraria	720	1,342,500.00	
Longevity Pay	722	885,000.00	
Life and Retirement Insurance Contributions	731	8,277,504.95	
PAG-IBIG Contributions	732	146,900.00	
PHILHEALTH Contributions	733	664,084.35	
ECC Contributions	734	148,200.00	
Terminal Leave Benefits	742	222,164.43	
Travelling Expenses - Local	751	5,374,931.46	
Travelling Expenses - Foreign	752	82,771.06	
Training Expenses	753	4,224,894.22	
Office Supplies Expenses	755	1,248,435.24	
Drugs and Medicines Expenses	759	7,401.00	
Gasoline, Oil and Lubricants Expenses	761	354,088.91	
Other Supplies Expenses	765	179,810.99	
Water Expenses	766	571,343.19	
Electricity Expenses	767	3,335,198.32	
Postage and Deliveries	771	248,196.00	
Telephone Expenses - Landline	772	1,075,854.20	
Telephone Expenses - Mobile	773	406,675.66	
Internet Expenses	774	874,492.01	
Printing and Binding Expenses	781	16,860.00	
Rent Expenses	782	111,395.64	
Representation Expenses	783	20,000.00	
Subscription Expenses	786	137,112.50	
Auditing Services	792	7,922,056.20	
Consultancy Services	793	3,174,605.73	
General Services	795	2,105,154.37	
Janitorial Services	796	2,855,399.31	
Security Services	797	2,328,805.57	
Repairs and Maintenance - Office Buildings	811	117,501.88	
Repairs and Maintenance - Furniture and Fixtures	822	306,990.27	
Repairs and Maintenance - IT Equipment and Software	823	619,440.40	
Repairs and Maintenance - Motor Vehicles	841	288,455.12	
Subsidy to NGOs/POs	876	997,593,746.74	
Miscellaneous Expenses	884	143,828.62	
Taxes, Duties and Licenses	891	989,522.89	
Fidelity Bond Premiums	892	398,088.75	
Insurance Expenses	893	1,390,818.09	
Depreciation - Office Buildings	911	4,291,683.96	
Depreciation - Other Structures	915	6,285.36	
Depreciation - Office Equipment	921	35,167.98	
Depreciation - Furniture and Fixtures	922	454,393.13	
Depreciation - IT Equipment	923	1,921,202.74	
Depreciation - Communication Equipment	929	270,420.07	



# National Electrification Administration


Corporate Fund

## Trial Balance

As of June 30, 2019

Account Title	Account Code	Debit	Credit
Depreciation - Technical and Scientific Equipment	936	497,276.40	
Depreciation - Other Machineries and Equipment	940	4,245.78	
Depreciation - Motor Vehicles	941	1,275,699.48	
Other Maintenance and Operating Expenses	969	491,614.88	
Bank Charges	971	156.00	
Interest Expenses	975	24,880,423.47	
<b>TOTAL</b>		<b>30,760,718,300.91</b>	<b>30,760,718,300.91</b>

Certified Correct :

  
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division  
