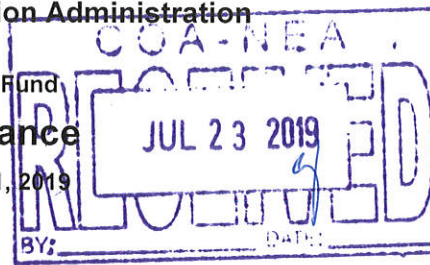




National Electrification Administration

Corporate Fund
Trial Balance
 As of May 31, 2019



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	230,970.14	
Petty Cash Fund	104	159,396.99	
Cash in Bank - Local Currency, Current Account	111	2,146,445,190.54	
Cash in Bank - Local Currency, Savings Account	112	341,064,175.87	
Cash in Bank - Local Currency, Time Deposits	113	201,200,000.00	
Cash in Bank - Foreign Currency, Savings Account	116	928,367.26	
Cash in Bank - Foreign Currency, Time Deposits	117	7,931,751.11	
Accounts Receivable	121	264,625,801.73	
Due from Officers and Employees	123	2,579,973.14	
Loans Receivable - LGUs	125	7,254,942.19	
Loans Receivable - Others	126	13,198,261,586.31	
Interest Receivable	129	8,520,440.96	
Due from NGAs	136	10,486,895.70	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,302,481,383.72	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	167,808.43	
Other Receivables	149	48,345,037.25	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,536,821.37	
Other Supplies Inventory	165	183,264.25	
Spare Parts Inventory	167	308,246.56	
Prepaid Insurance	178	96,575.49	
Other Prepaid Expenses	185	1,097,340.19	
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		333,039,590.85
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		167,031,836.96
Accumulated Depreciation - Other Structures	315		118,881.92
Accumulated Depreciation - Office Equipment	321		2,123,692.55
Accumulated Depreciation - Furniture and Fixtures	322		5,827,779.86
Accumulated Depreciation - IT Equipment	323		33,232,179.31
Accumulated Depreciation - Communication Equipment	329		5,998,340.41
Accumulated Depreciation - Technical and Scientific Equipment	336		2,657,875.80
Accumulated Depreciation - Other Machinery and Equipment	340		72,781.87
Accumulated Depreciation - Motor Vehicles	341		28,880,097.77
Accumulated Depreciation - Other Property, Plant and Equipment	350		254,513.40
Accounts Payable	401		16,638,838.85
Due to Officers and Employees	403		87,312,220.79
Interest Payable	409		11,785.77
Due to National Treasury	411		16,966,851,466.54
Due to BIR	412		2,643,267.69
Due to GSIS	413		2,441,224.77
Due to PAG-IBIG	414		300,380.75
Due to PHILHEALTH	415		141,494.50
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 May 31, 2019

Account Title	Account Code	Debit	Credit
Other Payables	439		1,405,875,527.43
Other Deferred Credits	455		196,617,771.27
Government Equity	501		4,970,461,025.21
Retained Earnings	510	9,479,557,032.38	
Other Service Income	628		10,982,203.62
Subsidy Income from National Government	651		213,354,769.00
Interest Income	664		207,614,289.16
Miscellaneous Income	678		4,966,144.51
Prior Years' Adjustments	684		5,868,072,133.35
Salaries and Wages - Regular	701	68,876,181.07	
Personnel Economic Relief Allowance (PERA)	711	2,925,818.17	
Representation Allowance (RA)	713	1,400,437.50	
Transportation Allowance (TA)	714	1,100,335.23	
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	1,123,500.00	
Longevity Pay	722	885,000.00	
Life and Retirement Insurance Contributions	731	6,624,334.04	
PAG-IBIG Contributions	732	117,900.00	
PHILHEALTH Contributions	733	531,669.57	
ECC Contributions	734	118,600.00	
Terminal Leave Benefits	742	222,164.43	
Travelling Expenses - Local	751	4,375,111.41	
Travelling Expenses - Foreign	752	82,771.06	
Training Expenses	753	3,823,512.41	
Office Supplies Expenses	755	1,091,115.12	
Drugs and Medicines Expenses	759	7,401.00	
Gasoline, Oil and Lubricants Expenses	761	328,144.54	
Other Supplies Expenses	765	110,518.74	
Water Expenses	766	461,999.79	
Electricity Expenses	767	2,551,823.46	
Postage and Deliveries	771	190,155.00	
Telephone Expenses - Landline	772	864,548.05	
Telephone Expenses - Mobile	773	319,224.74	
Internet Expenses	774	732,493.01	
Printing and Binding Expenses	781	15,180.00	
Rent Expenses	782	111,395.64	
Representation Expenses	783	15,000.00	
Subscription Expenses	786	122,206.00	
Auditing Services	792	3,988,920.85	
Consultancy Services	793	2,656,234.14	
General Services	795	2,061,213.25	
Janitorial Services	796	2,283,965.17	
Security Services	797	1,860,889.26	
Repairs and Maintenance - Office Buildings	811	61,731.88	
Repairs and Maintenance - Furniture and Fixtures	822	212,850.00	
Repairs and Maintenance - IT Equipment and Software	823	619,440.40	
Repairs and Maintenance - Motor Vehicles	841	277,063.12	
Subsidy to NGOs/POs	876	857,988,156.34	
Miscellaneous Expenses	884	113,194.29	
Taxes, Duties and Licenses	891	734,110.75	
Fidelity Bond Premiums	892	398,088.75	
Insurance Expenses	893	1,384,867.28	
Depreciation - Office Buildings	911	3,576,403.30	
Depreciation - Other Structures	915	5,237.80	
Depreciation - Office Equipment	921	30,944.15	
Depreciation - Furniture and Fixtures	922	378,637.94	
Depreciation - IT Equipment	923	1,604,292.44	
Depreciation - Communication Equipment	929	229,223.87	



National Electrification Administration

Corporate Fund

Trial Balance

As of May 31, 2019

Account Title	Account Code	Debit	Credit
Depreciation - Technical and Scientific Equipment	936	413,629.80	
Depreciation - Other Machineries and Equipment	940	3,538.15	
Depreciation - Motor Vehicles	941	1,063,082.90	
Other Maintenance and Operating Expenses	969	435,376.42	
Bank Charges	971	53.00	
Interest Expenses	975	24,880,423.47	
TOTAL		30,535,009,129.51	30,535,009,129.51

Certified Correct :

chona
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division

edl

y