

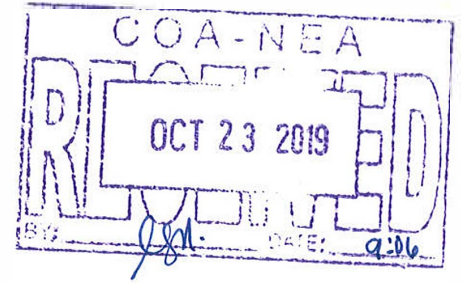


National Electrification Administration

Corporate Fund

Trial Balance

As of September 30, 2019



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	8,016,443.27	
Petty Cash Fund	104	138,989.99	
Payroll Fund	106	60,200.00	
Cash in Bank - Local Currency, Current Account	111	3,101,410,350.44	
Cash in Bank - Local Currency, Savings Account	112	732,776,685.13	
Cash in Bank - Local Currency, Time Deposits	113	203,621,643.20	
Cash in Bank - Foreign Currency, Savings Account	116	929,143.30	
Cash in Bank - Foreign Currency, Time Deposits	117	7,972,534.36	
Accounts Receivable	121	259,616,084.73	
Due from Officers and Employees	123	2,327,619.07	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	12,752,352,979.41	
Interest Receivable	129	19,219,221.35	
Due from NGAs	136	10,395,001.35	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	2,974,379,245.62	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	711,256.43	
Other Receivables	149	48,190,075.80	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,697,007.25	
Other Supplies Inventory	165	183,864.51	
Spare Parts Inventory	167	279,710.93	
Prepaid Insurance	178	85,157.64	
Other Prepaid Expenses	185	1,960,804.86	
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	47,460,978.80	
Communication Equipment	229	8,431,790.04	
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		332,672,602.62
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		169,892,959.60
Accumulated Depreciation - Other Structures	315		123,072.16
Accumulated Depreciation - Office Equipment	321		2,138,021.56
Accumulated Depreciation - Furniture and Fixtures	322		6,130,452.10
Accumulated Depreciation - IT Equipment	323		34,493,077.54
Accumulated Depreciation - Communication Equipment	329		6,161,321.31
Accumulated Depreciation - Technical and Scientific Equipment	336		2,992,462.20
Accumulated Depreciation - Other Machinery and Equipment	340		75,612.39
Accumulated Depreciation - Motor Vehicles	341		29,571,714.07
Accumulated Depreciation - Other Property, Plant and Equipment	350		254,513.40
Accounts Payable	401		13,530,779.30
Due to Officers and Employees	403		82,124,055.49
Interest Payable	409		11,785.77
Due to National Treasury	411		12,695,715,745.56
Due to BIR	412		1,944,608.81
Due to GSIS	413		2,543,469.00
Due to PAG-IBIG	414		321,557.93
Due to PHILHEALTH	415		133,631.24
Guaranty Deposits Payable	426		150,510.85



National Electrification Administration

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Account Title	Account Code	Debit	Credit
Performance/Bidders/Bail Bonds Payable	427		641,174.92
Other Payables	439		1,417,385,136.12
Other Deferred Credits	455		346,023,690.78
Government Equity	501		4,970,461,025.21
Retained Earnings	510	9,479,557,032.38	
Other Service Income	628		30,854,871.19
Subsidy Income from National Government	651		1,884,500,177.00
Interest Income	664		531,920,575.09
Miscellaneous Income	678		16,136,020.59
Prior Years' Adjustments	684		9,932,926,267.48
Salaries and Wages - Regular	701	121,970,725.17	
Personnel Economic Relief Allowance (PERA)	711	5,198,318.19	
Representation Allowance (RA)	713	2,507,187.50	
Transportation Allowance (TA)	714	1,947,085.23	
Clothing/Uniform Allowance	715	1,710,000.00	
Productivity Incentive Allowance	717	20,820,726.20	
Other Bonuses and Allowances	719	872,500.00	
Honoraria	720	1,901,500.00	
Longevity Pay	722	910,000.00	
Cash Gift	724	26,000.00	
Year End Bonus	725	260,022.00	
Life and Retirement Insurance Contributions	731	12,991,720.67	
PAG-IBIG Contributions	732	232,200.00	
PHILHEALTH Contributions	733	1,056,389.74	
ECC Contributions	734	232,100.00	
Terminal Leave Benefits	742	1,037,560.61	
Travelling Expenses - Local	751	8,010,568.07	
Travelling Expenses - Foreign	752	82,771.06	
Training Expenses	753	6,040,974.97	
Office Supplies Expenses	755	1,685,189.49	
Drugs and Medicines Expenses	759	7,401.00	
Gasoline, Oil and Lubricants Expenses	761	792,603.44	
Other Supplies Expenses	765	1,144,895.91	
Water Expenses	766	985,821.34	
Electricity Expenses	767	5,884,727.16	
Postage and Deliveries	771	369,636.00	
Telephone Expenses - Landline	772	1,709,559.14	
Telephone Expenses - Mobile	773	672,637.03	
Internet Expenses	774	1,424,490.01	
Advertising Expenses	780	90,048.00	
Printing and Binding Expenses	781	43,540.00	
Rent Expenses	782	285,161.55	
Representation Expenses	783	27,500.00	
Subscription Expenses	786	179,339.50	
Legal Services	791	15,000.00	
Auditing Services	792	8,525,681.85	
Consultancy Services	793	5,293,660.69	
General Services	795	5,089,735.98	
Janitorial Services	796	4,496,115.48	
Security Services	797	3,747,581.17	
Repairs and Maintenance - Office Buildings	811	1,652,212.67	
Repairs and Maintenance - Furniture and Fixtures	822	388,490.27	
Repairs and Maintenance - IT Equipment and Software	823	619,440.40	
Repairs and Maintenance - Motor Vehicles	841	441,746.54	
Subsidy to NGOs/POs	876	2,110,239,241.31	
Miscellaneous Expenses	884	205,188.56	
Taxes, Duties and Licenses	891	2,163,683.37	
Fidelity Bond Premiums	892	420,840.00	
Insurance Expenses	893	1,461,589.82	
Depreciation - Office Buildings	911	6,437,525.94	



National Electrification Administration

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Account Title	Account Code	Debit	Credit
Depreciation - Other Structures	915	9,428.04	
Depreciation - Office Equipment	921	45,273.16	
Depreciation - Furniture and Fixtures	922	681,310.18	
Depreciation - IT Equipment	923	2,865,190.67	
Depreciation - Communication Equipment	929	392,204.77	
Depreciation - Technical and Scientific Equipment	936	748,216.20	
Depreciation - Other Machineries and Equipment	940	6,368.67	
Depreciation - Motor Vehicles	941	1,754,699.20	
Other Maintenance and Operating Expenses	969	1,518,077.75	
Bank Charges	971	206.00	
Interest Expenses	975	55,814,788.12	
TOTAL		32,512,526,221.11	32,512,526,221.11

Certified Correct :


MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division



