

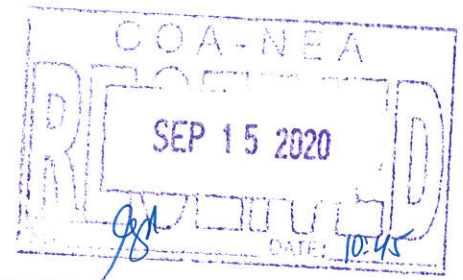


National Electrification Administration

Corporate Fund

Trial Balance

As of July 31, 2020



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102		1,191,978.15
Petty Cash Fund	104	168,989.99	
Payroll Fund	106	163,200.00	
Cash in Bank - Local Currency, Current Account	111	1,824,998,660.12	
Cash in Bank - Local Currency, Savings Account	112	1,054,025,380.85	
Cash in Bank - Foreign Currency, Savings Account	116	879,646.32	
Cash in Bank - Foreign Currency, Time Deposits	117	7,693,211.22	
Accounts Receivable	121	246,569,801.73	
Due from Officers and Employees	123	1,846,657.29	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	12,273,104,275.39	
Interest Receivable	129	29,561,263.80	
Due from NGAs	136	10,395,001.35	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	2,699,511,013.22	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	134,392.00	
Other Receivables	149	47,578,456.25	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,863,718.63	
Other Supplies Inventory	165	255,754.04	
Spare Parts Inventory	167	236,097.55	
Prepaid Insurance	178	92,719.00	
Advances to Contractors	181	5,485,882.10	
Other Prepaid Expenses	185	1,521,504.57	
Guaranty Deposits	186	650,000.00	
Land	201	36,204,376.84	
Land Improvements	202	792,398.33	
Office Buildings	211	286,112,263.67	
Other Structures	215	70,800.00	
Office Equipment	221	4,877,108.23	
Furniture and Fixtures	222	11,772,975.75	
IT Equipment and Software	223	49,639,970.00	
Communication Equipment	229	10,987,672.42	
Technical and Scientific Equipment	236	5,720,080.00	
Other Machinery and Equipment	240	97,070.00	
Motor Vehicles	241	33,036,084.11	
Other Property, Plant and Equipment	250	344,098.00	
Other Assets	290	14,434,601.43	
Allowance for Doubtful Accounts	301		546,971,177.66
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		177,045,766.20
Accumulated Depreciation - Other Structures	315		45,090.00
Accumulated Depreciation - Office Equipment	321		2,169,790.51
Accumulated Depreciation - Furniture and Fixtures	322		7,015,715.20
Accumulated Depreciation - IT Equipment	323		37,798,378.09
Accumulated Depreciation - Communication Equipment	329		7,063,506.57
Accumulated Depreciation - Technical and Scientific Equipment	336		3,828,928.20
Accumulated Depreciation - Other Machinery and Equipment	340		81,793.04
Accumulated Depreciation - Motor Vehicles	341		27,755,656.00
Accumulated Depreciation - Other Property, Plant and Equipment	350		254,513.40
Accounts Payable	401		7,152,100.38
Due to Officers and Employees	403		103,084,293.19
Interest Payable	409		11,785.77
Due to National Treasury	411		1,420,404,100.56
Due to BIR	412		3,272,235.55
Due to GSIS	413		3,395,717.64
Due to PAG-IBIG	414		351,120.02
Due to PHILHEALTH	415		205,300.20
Guaranty Deposits Payable	426		150,510.85



# National Electrification Administration

Corporate Fund

## Trial Balance

As of July 31, 2020

Account Title	Account Code	Debit	Credit
Performance/Bidders/Bail Bonds Payable	427		321,254.00
Other Payables	439		248,125,855.80
Other Deferred Credits	455		416,835,810.09
Government Equity	501		4,970,461,025.21
Retained Earnings	510		457,800,631.88
Other Service Income	628		16,275,486.21
Subsidy Income from National Government	651		11,015,319,000.00
Interest Income	664		313,555,563.81
Miscellaneous Income	678		3,867,976.27
Gain/Loss on Foreign Exchange (FOREX)	681	15,753.02	
Prior Years' Adjustments	684	523,288,689.59	
Salaries and Wages - Regular	701	94,740,563.51	
Personnel Economic Relief Allowance (PERA)	711	4,054,137.94	
Representation Allowance (RA)	713	1,965,250.00	
Transportation Allowance (TA)	714	1,733,522.73	
Clothing/Uniform Allowance	715	1,638,000.00	
Productivity Incentive Allowance	717	20,616,406.60	
Honoraria	720	1,513,500.00	
Life and Retirement Insurance Contributions	731	9,658,359.04	
PAG-IBIG Contributions	732	168,000.00	
PHILHEALTH Contributions	733	1,040,093.17	
ECC Contributions	734	171,800.00	
Terminal Leave Benefits	742	239,032.57	
Travelling Expenses - Local	751	5,045,136.86	
Training Expenses	753	607,286.25	
Office Supplies Expenses	755	1,097,907.57	
Gasoline, Oil and Lubricants Expenses	761	386,071.89	
Other Supplies Expenses	765	428,363.23	
Water Expenses	766	318,191.29	
Electricity Expenses	767	1,504,473.29	
Postage and Deliveries	771	123,120.00	
Telephone Expenses - Landline	772	738,654.13	
Telephone Expenses - Mobile	773	323,042.95	
Internet Expenses	774	562,801.85	
Printing and Binding Expenses	781	35,174.00	
Rent Expenses	782	111,183.57	
Representation Expenses	783	5,000.00	
Subscription Expenses	786	51,576.89	
Auditing Services	792	5,801,297.29	
Consultancy Services	793	2,780,498.41	
General Services	795	1,480,036.51	
Janitorial Services	796	2,569,193.97	
Security Services	797	2,923,463.93	
Repairs and Maintenance - Office Buildings	811	48,850.00	
Repairs and Maintenance - Furniture and Fixtures	822	377,980.00	
Repairs and Maintenance - IT Equipment and Software	823	1,239,323.21	
Repairs and Maintenance - Motor Vehicles	841	75,340.87	
Subsidy to NGOs/POs	876	380,187,230.08	
Miscellaneous Expenses	884	26,557.76	
Taxes, Duties and Licenses	891	1,549,556.16	
Fidelity Bond Premiums	892	430,713.75	
Insurance Expenses	893	1,333,451.41	
Depreciation - Office Buildings	911	5,006,964.62	
Depreciation - Other Structures	915	3,591.00	
Depreciation - Office Equipment	921	17,609.38	
Depreciation - Furniture and Fixtures	922	594,839.91	
Depreciation - IT Equipment	923	2,349,754.20	
Depreciation - Communication Equipment	929	511,945.14	
Depreciation - Technical and Scientific Equipment	936	585,526.20	
Depreciation - Other Machineries and Equipment	940	4,057.76	



# National Electrification Administration

Corporate Fund

## Trial Balance

As of July 31, 2020

Account Title	Account Code	Debit	Credit
Depreciation - Motor Vehicles	941	894,210.99	
Other Maintenance and Operating Expenses	969	258,487.94	
Bank Charges	971	65.00	
Interest Expenses	975	12,786,474.59	
<b>TOTAL</b>		<b>19,792,507,390.28</b>	<b>19,792,507,390.28</b>

Certified Correct :

**MA. CHONA O. DELA CRUZ**

Manager

Financial Services and Accounting Division