



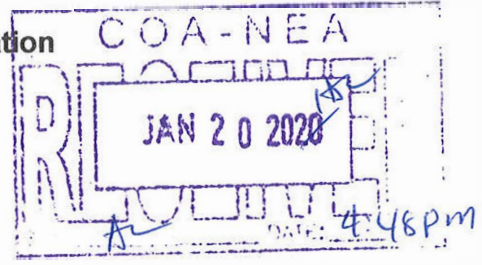
National Electrification Administration

COA-NEA

Corporate Fund

Trial Balance

As of November 30, 2020



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	22,304.76	
Petty Cash Fund	104	163,990.99	
Payroll Fund	106	51,000.00	
Cash in Bank - Local Currency, Current Account	111	2,903,698,278.41	
Cash in Bank - Local Currency, Savings Account	112	994,698,302.14	
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	241,135,077.73	
Due from Officers and Employees	123	1,648,626.82	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	11,951,834,487.42	
Interest Receivable	129		2,807,357.73
Due from NGAs	136	10,395,001.35	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	2,813,139,017.47	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	129,142.25	
Other Receivables	149	47,042,123.82	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	2,086,274.93	
Other Supplies Inventory	165	255,916.04	
Spare Parts Inventory	167	288,202.93	
Prepaid Insurance	178	93,847.27	
Advances to Contractors	181	2,343,303.70	
Other Prepaid Expenses	185	2,291,627.56	
Guaranty Deposits	186	650,000.00	
Land	201	36,204,376.84	
Land Improvements	202	792,398.33	
Office Buildings	211	292,636,119.67	
Other Structures	215	70,800.00	
Office Equipment	221	4,877,108.23	
Furniture and Fixtures	222	12,280,075.75	
IT Equipment and Software	223	50,705,950.00	
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		546,596,213.00
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		179,918,978.84
Accumulated Depreciation - Other Structures	315		46,710.00
Accumulated Depreciation - Office Equipment	321		2,179,095.00
Accumulated Depreciation - Furniture and Fixtures	322		7,355,967.94
Accumulated Depreciation - IT Equipment	323		38,652,808.67
Accumulated Depreciation - Communication Equipment	329		7,338,468.73
Accumulated Depreciation - Technical and Scientific Equipment	336		4,163,514.60
Accumulated Depreciation - Other Machinery and Equipment	340		83,103.76
Accumulated Depreciation - Motor Vehicles	341		28,074,792.34
Accumulated Depreciation - Other Property, Plant and Equipment	350		254,513.40
Accounts Payable	401		3,210,150.98
Due to Officers and Employees	403		95,610,267.10
Interest Payable	409		11,785.77
Due to National Treasury	411		1,014,574,455.56
Due to BIR	412		4,967,273.07
Due to GSIS	413		2,226,247.59
Due to PAG-IBIG	414		339,472.66
Due to PHILHEALTH	415		224,036.78
Guaranty Deposits Payable	426		894,896.45



National Electrification Administration

Corporate Fund

Trial Balance

As of November 30, 2020

Account Title	Account Code	Debit	Credit
Performance/Bidders/Bail Bonds Payable	427		321,254.00
Other Payables	439		254,835,884.03
Other Deferred Credits	455		375,483,921.25
Government Equity	501		4,970,461,025.21
Retained Earnings	510		457,800,631.88
Other Service Income	628		22,258,809.54
Subsidy Income from National Government	651		12,304,178,505.00
Interest Income	664		542,438,731.11
Miscellaneous Income	678		8,279,264.34
Gain/Loss on Foreign Exchange (FOREX)	681	15,753.02	
Prior Years' Adjustments	684	512,595,833.54	
Salaries and Wages - Regular	701	149,022,627.19	
Personnel Economic Relief Allowance (PERA)	711	6,385,410.68	
Representation Allowance (RA)	713	3,101,375.00	
Transportation Allowance (TA)	714	2,846,272.73	
Clothing/Uniform Allowance	715	1,746,000.00	
Productivity Incentive Allowance	717	20,637,711.60	
Other Bonuses and Allowances	719	15,000.00	
Honoraria	720	2,569,500.00	
Longevity Pay	722	10,000.00	
Cash Gift	724	1,430,500.00	
Year End Bonus	725	13,550,398.10	
Life and Retirement Insurance Contributions	731	15,922,661.04	
PAG-IBIG Contributions	732	276,600.00	
PHILHEALTH Contributions	733	1,725,229.35	
ECC Contributions	734	284,300.00	
Terminal Leave Benefits	742	482,616.98	
Travelling Expenses - Local	751	5,504,665.19	
Training Expenses	753	965,226.65	
Office Supplies Expenses	755	1,700,551.90	
Gasoline, Oil and Lubricants Expenses	761	903,692.14	
Other Supplies Expenses	765	610,027.07	
Water Expenses	766	615,463.72	
Electricity Expenses	767	3,910,834.16	
Postage and Deliveries	771	228,009.00	
Telephone Expenses - Landline	772	1,469,042.24	
Telephone Expenses - Mobile	773	610,157.26	
Internet Expenses	774	1,066,188.59	
Printing and Binding Expenses	781	36,274.00	
Rent Expenses	782	160,518.57	
Representation Expenses	783	7,500.00	
Subscription Expenses	786	106,404.38	
Auditing Services	792	11,588,181.97	
Consultancy Services	793	4,216,011.61	
General Services	795	2,124,798.58	
Janitorial Services	796	4,260,089.82	
Security Services	797	4,371,967.19	
Repairs and Maintenance - Office Buildings	811	53,030.90	
Repairs and Maintenance - Furniture and Fixtures	822	545,870.00	
Repairs and Maintenance - IT Equipment and Software	823	1,239,323.21	
Repairs and Maintenance - Motor Vehicles	841	122,628.23	
Subsidy to NGOs/POs	876	586,340,594.68	
Miscellaneous Expenses	884	55,596.14	
Taxes, Duties and Licenses	891	2,404,781.60	
Fidelity Bond Premiums	892	431,216.25	
Insurance Expenses	893	1,352,181.14	
Depreciation - Office Buildings	911	7,880,177.26	
Depreciation - Other Structures	915	5,211.00	
Depreciation - Office Equipment	921	26,913.87	
Depreciation - Furniture and Fixtures	922	935,092.65	



National Electrification Administration

Corporate Fund

Trial Balance

As of November 30, 2020

Account Title	Account Code	Debit	Credit
Depreciation - IT Equipment	923	3,204,184.78	
Depreciation - Communication Equipment	929	786,907.30	
Depreciation - Technical and Scientific Equipment	936	920,112.60	
Depreciation - Other Machineries and Equipment	940	5,368.48	
Depreciation - Motor Vehicles	941	1,213,347.33	
Other Maintenance and Operating Expenses	969	476,543.55	
Bank Charges	971	34,545.36	
Interest Expenses	975	12,786,474.59	
TOTAL		20,876,283,466.16	20,876,283,466.16

Certified Correct :

Chona
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division

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