



# National Electrification Administration

Corporate Fund

## Trial Balance

As of September 30, 2021

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	4,329,364.51	
Petty Cash Fund	104	73,257.00	
Cash in Bank - Local Currency, Current Account	111	1,904,506,255.28	
Cash in Bank - Local Currency, Savings Account	112	950,635,290.18	
Cash in Bank - Foreign Currency, Savings Account	116	848,016.98	
Cash in Bank - Foreign Currency, Time Deposits	117	7,313,876.30	
Accounts Receivable	121	228,417,830.73	
Due from Officers and Employees	123	960,333.32	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	11,460,056,939.15	
Interest Receivable	129	21,265,732.91	
Due from NGAs	136	10,395,001.35	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	2,944,506,124.89	
Receivables - Disallowances/Charges	146	1,114,521.01	
Advances to Officers and Employees	148	42,950.00	
Other Receivables	149	46,546,837.19	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,570,394.54	
Other Supplies Inventory	165	512,812.18	
Prepaid Insurance	178	319,470.37	
Advances to Contractors	181	247,703.70	
Other Prepaid Expenses	185	2,980,039.03	
Guaranty Deposits	186	650,000.00	
Land	201	36,204,376.84	
Land Improvements	202	792,398.33	
Office Buildings	211	296,182,889.67	
Other Structures	215	92,550.00	
Office Equipment	221	4,661,635.25	
Furniture and Fixtures	222	12,205,962.29	
IT Equipment and Software	223	51,517,798.00	
Communication Equipment	229	10,914,201.47	
Technical and Scientific Equipment	236	5,720,080.00	
Other Machinery and Equipment	240	97,070.00	
Motor Vehicles	241	33,222,143.85	
Other Property, Plant and Equipment	250	335,305.00	
Other Assets	290	16,151,912.07	
Allowance for Doubtful Accounts	301		516,904,795.79
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		187,585,282.39
Accumulated Depreciation - Other Structures	315		53,370.00
Accumulated Depreciation - Office Equipment	321		2,195,869.70
Accumulated Depreciation - Furniture and Fixtures	322		8,223,388.99
Accumulated Depreciation - IT Equipment	323		40,392,302.02
Accumulated Depreciation - Communication Equipment	329		7,914,470.93
Accumulated Depreciation - Technical and Scientific Equipment	336		4,593,255.60
Accumulated Depreciation - Other Machinery and Equipment	340		86,380.56
Accumulated Depreciation - Motor Vehicles	341		26,953,636.03
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		23,907,587.50
Due to Officers and Employees	403		106,916,170.95
Interest Payable	409		11,785.77
Due to National Treasury	411		225,352,770.75
Due to BIR	412		2,886,916.24
Due to GSIS	413		4,239,528.08
Due to PAG-IBIG	414		376,180.17
Due to PHILHEALTH	415		244,326.11
Guaranty Deposits Payable	426		789,906.80
Performance/Bidders/Bail Bonds Payable	427		321,254.00
Other Payables	439		457,338,328.52





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Account Title	Account Code	Debit	Credit
Other Deferred Credits	455		473,101,549.19
Government Equity	501		5,148,021,585.58
Retained Earnings	510		11,627,781,067.95
Other Service Income	628		31,901,952.37
Subsidy Income from National Government	651		22,278,757.00
Interest Income	664		419,031,496.26
Miscellaneous Income	678		14,744,705.01
Prior Years' Adjustments	684	114,059,611.00	
Salaries and Wages - Regular	701	123,527,717.49	
Personnel Economic Relief Allowance (PERA)	711	5,259,507.34	
Representation Allowance (RA)	713	2,582,500.00	
Transportation Allowance (TA)	714	2,494,500.00	
Clothing/Uniform Allowance	715	1,692,000.00	
Productivity Incentive Allowance	717	21,271,370.56	
Other Bonuses and Allowances	719	35,000.00	
Honoraria	720	1,835,000.00	
Life and Retirement Insurance Contributions	731	13,008,252.73	
PAG-IBIG Contributions	732	243,000.00	
PHILHEALTH Contributions	733	1,376,346.07	
ECC Contributions	734	231,900.00	
Terminal Leave Benefits	742	7,712.88	
Travelling Expenses - Local	751	7,145,963.97	
Training Expenses	753	5,386,208.38	
Office Supplies Expenses	755	1,379,716.48	
Gasoline, Oil and Lubricants Expenses	761	984,481.04	
Other Supplies Expenses	765	477,666.70	
Water Expenses	766	706,874.68	
Electricity Expenses	767	3,544,091.09	
Postage and Deliveries	771	259,495.12	
Telephone Expenses - Landline	772	1,153,566.45	
Telephone Expenses - Mobile	773	528,374.64	
Internet Expenses	774	932,086.22	
Membership Dues and Contributions to Organizations	778	14,000.00	
Advertising Expenses	780	50,024.00	
Printing and Binding Expenses	781	19,300.00	
Rent Expenses	782	163,530.00	
Representation Expenses	783	2,000.00	
Subscription Expenses	786	2,139,071.32	
Legal Services	791	24,000.00	
Auditing Services	792	11,992,133.74	
Consultancy Services	793	2,167,994.03	
General Services	795	767,246.61	
Janitorial Services	796	3,619,169.30	
Security Services	797	3,352,699.23	
Other Professional Services	799	3,234,761.68	
Repairs and Maintenance - Office Buildings	811	479,832.99	
Repairs and Maintenance - Furniture and Fixtures	822	268,250.00	
Repairs and Maintenance - IT Equipment and Software	823	857,166.00	
Repairs and Maintenance - Motor Vehicles	841	423,867.92	
Subsidy to NGOs/POs	876	903,853,363.49	
Miscellaneous Expenses	884	60,348.92	
Taxes, Duties and Licenses	891	1,752,229.51	
Fidelity Bond Premiums	892	504,552.75	
Insurance Expenses	893	1,413,117.45	
Depreciation - Office Buildings	911	6,902,093.97	
Depreciation - Other Structures	915	6,255.00	
Depreciation - Office Equipment	921	14,572.23	
Depreciation - Furniture and Fixtures	922	779,741.50	
Depreciation - IT Equipment	923	1,495,791.93	
Depreciation - Communication Equipment	929	518,165.73	



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Account Title	Account Code	Debit	Credit
Depreciation - Technical and Scientific Equipment	936	346,094.40	
Depreciation - Other Machineries and Equipment	940	2,949.12	
Depreciation - Motor Vehicles	941	693,681.90	
Other Maintenance and Operating Expenses	969	550,552.55	
Bank Charges	971	19,218.99	
Interest Expenses	975	6,275,123.95	
<b>TOTAL</b>		<b>19,355,090,549.49</b>	<b>19,355,090,549.49</b>

Certified Correct :

**MA. CHONA O. DELA CRUZ**

Manager

Financial Services and Accounting Division