



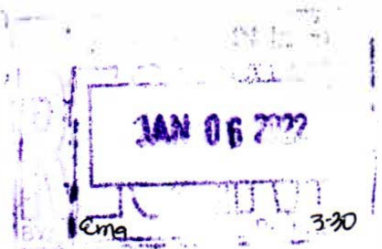
National Electrification Administration

Corporate Fund

Trial Balance

As of November 30, 2021

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	3,962,936.07	
Petty Cash Fund	104	148,258.00	
Cash in Bank - Local Currency, Current Account	111	1,294,195,952.30	
Cash in Bank - Local Currency, Savings Account	112	809,503,294.17	
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	224,051,244.73	
Due from Officers and Employees	123	879,027.05	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	11,501,413,714.42	
Interest Receivable	129	20,708,484.50	
Due from NGAs	136	10,395,001.35	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	2,994,832,688.42	
Receivables - Disallowances/Charges	146	1,114,521.01	
Advances to Officers and Employees	148	488,400.00	
Other Receivables	149	46,422,535.14	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,305,133.09	
Other Supplies Inventory	165	610,140.22	
Prepaid Insurance	178	319,470.37	
Advances to Contractors	181	247,703.70	
Other Prepaid Expenses	185	3,032,071.78	
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		516,656,191.69
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		189,123,384.65
Accumulated Depreciation - Other Structures	315		54,832.50
Accumulated Depreciation - Office Equipment	321		2,197,649.64
Accumulated Depreciation - Furniture and Fixtures	322		8,389,202.19
Accumulated Depreciation - IT Equipment	323		40,687,475.92
Accumulated Depreciation - Communication Equipment	329		8,029,198.87
Accumulated Depreciation - Technical and Scientific Equipment	336		4,597,858.80
Accumulated Depreciation - Other Machinery and Equipment	340		87,035.92
Accumulated Depreciation - Motor Vehicles	341		27,118,454.23
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		22,922,775.40
Due to Officers and Employees	403		104,521,820.21
Interest Payable	409		11,785.77
Due to BIR	412		7,197,632.39
Due to GSIS	413		4,341,579.33
Due to PAG-IBIG	414		279,006.95
Due to PHILHEALTH	415		256,764.05
Guaranty Deposits Payable	426		789,906.80
Performance/Bidders/Bail Bonds Payable	427		321,254.00
Other Payables	439		458,610,175.08
Other Deferred Credits	455		482,877,272.72





National Electrification Administration

Corporate Fund

Trial Balance

As of November 30, 2021

Account Title	Account Code	Debit	Credit
Government Equity	501		5,148,021,585.58
Retained Earnings	510		11,627,781,067.95
Other Service Income	628		44,772,985.64
Subsidy Income from National Government	651		22,278,757.00
Interest Income	664		443,448,134.27
Miscellaneous Income	678		15,724,088.65
Prior Years' Adjustments	684	134,312,340.47	
Salaries and Wages - Regular	701	151,094,813.37	
Personnel Economic Relief Allowance (PERA)	711	6,445,689.18	
Representation Allowance (RA)	713	3,127,000.00	
Transportation Allowance (TA)	714	3,039,000.00	
Clothing/Uniform Allowance	715	1,752,000.00	
Productivity Incentive Allowance	717	24,043,866.56	
Other Bonuses and Allowances	719	35,000.00	
Honoraria	720	2,150,000.00	
Longevity Pay	722	30,000.00	
Cash Gift	724	1,451,000.00	
Year End Bonus	725	13,451,977.50	
Life and Retirement Insurance Contributions	731	16,188,359.77	
PAG-IBIG Contributions	732	300,400.00	
PHILHEALTH Contributions	733	1,726,307.28	
ECC Contributions	734	289,300.00	
Terminal Leave Benefits	742	70,739.28	
Travelling Expenses - Local	751	9,583,746.71	
Training Expenses	753	7,259,472.98	
Office Supplies Expenses	755	1,872,292.56	
Gasoline, Oil and Lubricants Expenses	761	1,257,990.66	
Other Supplies Expenses	765	752,121.81	
Water Expenses	766	908,218.74	
Electricity Expenses	767	3,851,261.10	
Postage and Deliveries	771	300,620.92	
Telephone Expenses - Landline	772	1,153,566.45	
Telephone Expenses - Mobile	773	661,903.65	
Internet Expenses	774	1,030,259.80	
Membership Dues and Contributions to Organizations	778	14,000.00	
Advertising Expenses	780	50,024.00	
Printing and Binding Expenses	781	28,900.00	
Rent Expenses	782	216,876.91	
Representation Expenses	783	10,814.00	
Subscription Expenses	786	3,808,842.10	
Legal Services	791	40,500.00	
Auditing Services	792	12,201,907.42	
Consultancy Services	793	2,705,947.69	
General Services	795	1,993,137.39	
Janitorial Services	796	4,507,703.52	
Security Services	797	4,066,919.16	
Other Professional Services	799	7,278,213.75	
Repairs and Maintenance - Office Buildings	811	1,030,654.49	
Repairs and Maintenance - Furniture and Fixtures	822	320,750.00	
Repairs and Maintenance - IT Equipment and Software	823	861,807.84	
Repairs and Maintenance - Motor Vehicles	841	438,137.92	
Subsidy to NGOs/POs	876	1,302,217,476.69	
Miscellaneous Expenses	884	130,204.62	
Taxes, Duties and Licenses	891	2,161,351.15	
Fidelity Bond Premiums	892	583,602.75	
Insurance Expenses	893	1,413,117.45	
Depreciation - Office Buildings	911	8,440,196.23	
Depreciation - Other Structures	915	7,717.50	
Depreciation - Office Equipment	921	16,352.17	
Depreciation - Furniture and Fixtures	922	945,554.70	



National Electrification Administration


Corporate Fund

Trial Balance

As of November 30, 2021

Account Title	Account Code	Debit	Credit
Depreciation - IT Equipment	923	1,790,965.83	
Depreciation - Communication Equipment	929	632,893.67	
Depreciation - Technical and Scientific Equipment	936	350,697.60	
Depreciation - Other Machineries and Equipment	940	3,604.48	
Depreciation - Motor Vehicles	941	858,500.10	
Other Maintenance and Operating Expenses	969	678,923.65	
Bank Charges	971	19,571.99	
Interest Expenses	975	8,720,264.45	
TOTAL		19,182,039,805.43	19,182,039,805.43

Certified Correct :


MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division



