



National Electrification Administration

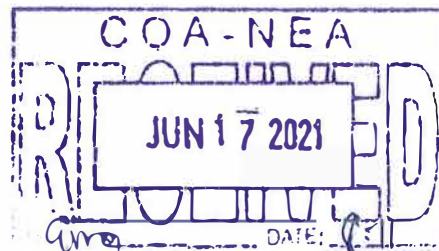
Corporate Fund

Trial Balance

As of April 30, 2021

NEA

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	6,193.02	
Petty Cash Fund	104	93,483.00	
Cash in Bank - Local Currency, Current Account	111	1,923,044,439.61	
Cash in Bank - Local Currency, Savings Account	112	876,913,759.29	
Cash in Bank - Local Currency, Time Deposits	113	90,990,115.53	
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	234,161,426.73	
Due from Officers and Employees	123	1,092,471.64	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	11,643,497,660.53	
Interest Receivable	129	10,749,605.07	
Due from NGAs	136	10,395,001.35	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,190,324,107.99	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	280,676.44	
Other Receivables	149	46,808,715.82	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,556,170.67	
Other Supplies Inventory	165	416,657.54	
Prepaid Insurance	178	89,269.36	
Advances to Contractors	181	247,703.70	
Other Prepaid Expenses	185	1,677,959.70	
Guaranty Deposits	186	650,000.00	
Land	201	36,204,376.84	
Land Improvements	202	792,398.33	
Office Buildings	211	295,860,119.67	
Other Structures	215	92,550.00	
Office Equipment	221	4,661,635.25	
Furniture and Fixtures	222	12,117,762.29	
IT Equipment and Software	223	50,902,259.70	
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	35,303,529.75	
Other Property, Plant and Equipment	250	335,305.00	
Other Assets	290	15,943,773.48	
Allowance for Doubtful Accounts	301		517,096,737.17
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		183,740,026.74
Accumulated Depreciation - Other Structures	315		49,713.75
Accumulated Depreciation - Office Equipment	321		2,190,107.35
Accumulated Depreciation - Furniture and Fixtures	322		7,800,184.19
Accumulated Depreciation - IT Equipment	323		39,530,388.47
Accumulated Depreciation - Communication Equipment	329		7,627,651.08
Accumulated Depreciation - Technical and Scientific Equipment	336		4,581,747.60
Accumulated Depreciation - Other Machinery and Equipment	340		84,742.16
Accumulated Depreciation - Motor Vehicles	341		28,414,837.84
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		34,199,691.49
Due to Officers and Employees	403		109,431,049.60
Interest Payable	409		11,785.77
Due to National Treasury	411		631,182,415.75
Due to BIR	412		2,493,071.45
Due to GSIS	413		3,916,166.03
Due to PAG-IBIG	414		378,868.35
Due to PHILHEALTH	415		208,886.79
Guaranty Deposits Payable	426		1,125,296.45
Performance/Bidders/Bail Bonds Payable	427		331,254.00





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Account Title	Account Code	Debit	Credit
Other Payables	439		265,970,296.37
Other Deferred Credits	455		420,829,032.98
Government Equity	501		5,148,021,585.58
Retained Earnings	510		11,627,781,067.95
Other Service Income	628		23,595,800.54
Interest Income	664		141,469,752.06
Miscellaneous Income	678		5,296,292.13
Prior Years' Adjustments	684	139,469,379.81	
Salaries and Wages - Regular	701	54,206,339.69	
Personnel Economic Relief Allowance (PERA)	711	2,291,818.18	
Representation Allowance (RA)	713	1,165,500.00	
Transportation Allowance (TA)	714	1,121,500.00	
Clothing/Uniform Allowance	715	1,674,000.00	
Honoraria	720	767,000.00	
Life and Retirement Insurance Contributions	731	4,953,104.20	
PAG-IBIG Contributions	732	102,600.00	
PHILHEALTH Contributions	733	513,530.58	
ECC Contributions	734	89,800.00	
Terminal Leave Benefits	742	7,712.88	
Travelling Expenses - Local	751	1,724,067.97	
Training Expenses	753	1,246,382.50	
Office Supplies Expenses	755	674,716.24	
Gasoline, Oil and Lubricants Expenses	761	274,341.78	
Other Supplies Expenses	765	55,299.40	
Water Expenses	766	241,656.80	
Electricity Expenses	767	1,063,513.02	
Postage and Deliveries	771	115,832.50	
Telephone Expenses - Landline	772	178,438.92	
Telephone Expenses - Mobile	773	193,905.28	
Internet Expenses	774	381,707.32	
Membership Dues and Contributions to Organizations	778	14,000.00	
Printing and Binding Expenses	781	8,700.00	
Rent Expenses	782	35,810.40	
Subscription Expenses	786	46,521.27	
Auditing Services	792	11,815,182.59	
Consultancy Services	793	812,250.00	
General Services	795	225,814.71	
Janitorial Services	796	1,316,345.58	
Security Services	797	1,192,310.56	
Repairs and Maintenance - Office Buildings	811	69,107.79	
Repairs and Maintenance - Furniture and Fixtures	822	107,300.00	
Repairs and Maintenance - IT Equipment and Software	823	857,166.00	
Repairs and Maintenance - Motor Vehicles	841	45,896.67	
Subsidy to NGOs/POs	876	423,439,944.28	
Miscellaneous Expenses	884	22,087.29	
Taxes, Duties and Licenses	891	691,506.87	
Fidelity Bond Premiums	892	384,000.00	
Insurance Expenses	893	330,439.24	
Depreciation - Office Buildings	911	3,056,838.32	
Depreciation - Other Structures	915	2,598.75	
Depreciation - Office Equipment	921	8,809.88	
Depreciation - Furniture and Fixtures	922	356,536.70	
Depreciation - IT Equipment	923	696,516.84	
Depreciation - Communication Equipment	929	231,345.88	
Depreciation - Technical and Scientific Equipment	936	334,586.40	
Depreciation - Other Machineries and Equipment	940	1,310.72	
Depreciation - Motor Vehicles	941	281,636.40	
Other Maintenance and Operating Expenses	969	96,275.91	
Bank Charges	971	3.00	
Interest Expenses	975	3,540,863.64	



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TOTAL		<u>19,208,300,378.87</u>	<u>19,208,300,378.87</u>

Certified Correct :

MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division