



# National Electrification Administration

## Corporate Fund

### Trial Balance

As of February 28, 2021

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	1,682.94	
Petty Cash Fund	104	93,869.99	
Payroll Fund	106	169,600.00	
Cash in Bank - Local Currency, Current Account	111	2,427,364,375.91	
Cash in Bank - Local Currency, Savings Account	112	1,023,680,593.88	
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	236,975,247.73	
Due from Officers and Employees	123	1,189,171.11	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	11,721,118,238.68	
Interest Receivable	129	1,550,088.15	
Due from NGAs	136	10,395,001.35	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,069,742,108.70	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	344,366.68	
Other Receivables	149	46,918,274.22	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,813,971.13	
Other Supplies Inventory	165	418,104.60	
Prepaid Insurance	178	89,476.45	
Advances to Contractors	181	247,703.70	
Other Prepaid Expenses	185	3,309,460.43	
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	12,280,292.29	
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	33,703,529.75	
Other Property, Plant and Equipment	250	335,305.00	
Other Assets	290	15,943,773.48	
Allowance for Doubtful Accounts	301		517,234,877.97
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		182,211,607.58
Accumulated Depreciation - Other Structures	315		48,251.25
Accumulated Depreciation - Office Equipment	321		2,185,702.41
Accumulated Depreciation - Furniture and Fixtures	322		7,622,087.59
Accumulated Depreciation - IT Equipment	323		39,185,167.55
Accumulated Depreciation - Communication Equipment	329		7,511,978.14
Accumulated Depreciation - Technical and Scientific Equipment	336		4,414,454.40
Accumulated Depreciation - Other Machinery and Equipment	340		84,086.80
Accumulated Depreciation - Motor Vehicles	341		28,250,019.64
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		45,894,164.29
Due to Officers and Employees	403		113,796,633.23
Interest Payable	409		11,785.77
Due to National Treasury	411		838,937,884.06
Due to BIR	412		2,219,830.11
Due to GSIS	413		3,936,653.28
Due to PAG-IBIG	414		358,402.50
Due to PHILHEALTH	415		200,165.64
Guaranty Deposits Payable	426		1,217,296.45
Performance/Bidders/Bail Bonds Payable	427		331,254.00

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Account Title	Account Code	Debit	Credit
Other Payables	439		261,083,221.57
Other Deferred Credits	455		432,597,381.62
Government Equity	501		5,148,021,585.58
Retained Earnings	510		11,627,781,067.95
Other Service Income	628		12,682,244.44
Interest Income	664		3,280,379.75
Miscellaneous Income	678		2,683,362.96
Prior Years' Adjustments	684		3,789,697.11
Salaries and Wages - Regular	701	26,970,384.14	
Personnel Economic Relief Allowance (PERA)	711	1,139,727.27	
Representation Allowance (RA)	713	579,000.00	
Transportation Allowance (TA)	714	557,000.00	
Clothing/Uniform Allowance	715	1,638,000.00	
Honoraria	720	255,000.00	
Life and Retirement Insurance Contributions	731	1,569,175.64	
PAG-IBIG Contributions	732	28,400.00	
PHILHEALTH Contributions	733	171,599.08	
ECC Contributions	734	28,300.00	
Travelling Expenses - Local	751	254,893.00	
Training Expenses	753	172,000.00	
Office Supplies Expenses	755	365,985.55	
Gasoline, Oil and Lubricants Expenses	761	25,126.00	
Other Supplies Expenses	765	7,919.34	
Water Expenses	766	62,985.82	
Electricity Expenses	767	336,683.66	
Postage and Deliveries	771	26,653.50	
Telephone Expenses - Mobile	773	40,170.57	
Internet Expenses	774	111,000.00	
Membership Dues and Contributions to Organizations	778	14,000.00	
Subscription Expenses	786	13,901.32	
Auditing Services	792	2,111.03	
Consultancy Services	793	116,250.00	
Janitorial Services	796	465,820.82	
Security Services	797	232,645.12	
Repairs and Maintenance - Office Buildings	811	14,397.50	
Repairs and Maintenance - Motor Vehicles	841	20,166.67	
Subsidy to NGOs/POs	876	192,533,589.15	
Miscellaneous Expenses	884	12,746.00	
Taxes, Duties and Licenses	891	117,855.61	
Fidelity Bond Premiums	892	384,000.00	
Insurance Expenses	893	324,067.74	
Depreciation - Office Buildings	911	1,528,419.16	
Depreciation - Other Structures	915	1,136.25	
Depreciation - Office Equipment	921	4,404.94	
Depreciation - Furniture and Fixtures	922	178,440.10	
Depreciation - IT Equipment	923	351,295.92	
Depreciation - Communication Equipment	929	115,672.94	
Depreciation - Technical and Scientific Equipment	936	167,293.20	
Depreciation - Other Machineries and Equipment	940	655.36	
Depreciation - Motor Vehicles	941	116,818.20	
Other Maintenance and Operating Expenses	969	52,507.50	





**National Electrification Administration**

Corporate Fund

**Trial Balance**

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Account Title	Account Code	Debit	Credit
<b>TOTAL</b>		<b>19,288,513,172.87</b>	<b>19,288,513,172.87</b>

Certified Correct :

*CH*  
**MA. CHONA O. DELA CRUZ**  
Manager

Financial Services and Accounting Division

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