



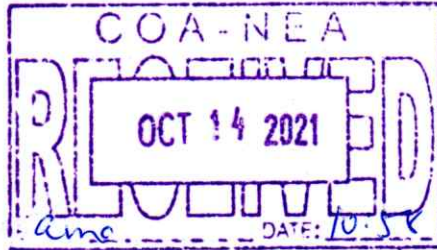
National Electrification Administration

Corporate Fund

Trial Balance

As of June 30, 2021

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	8,395,798.51	
Petty Cash Fund	104	93,031.00	
Payroll Fund	106	101,400.00	
Cash in Bank - Local Currency, Current Account	111	2,031,638,777.06	
Cash in Bank - Local Currency, Savings Account	112	1,032,053,119.51	
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	231,314,683.73	
Due from Officers and Employees	123	1,015,703.25	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	11,484,854,985.02	
Interest Receivable	129	38,631,898.96	
Due from NGAs	136	10,395,001.35	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,090,015,927.89	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	424,363.00	
Other Receivables	149	46,706,603.97	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,334,215.64	
Other Supplies Inventory	165	396,678.99	
Prepaid Insurance	178	91,715.97	
Advances to Contractors	181	247,703.70	
Other Prepaid Expenses	185	2,231,500.02	
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	12,117,762.29	
IT Equipment and Software	223	50,971,858.00	
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		517,023,207.72
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		185,278,129.00
Accumulated Depreciation - Other Structures	315		51,176.25
Accumulated Depreciation - Office Equipment	321		2,192,412.29
Accumulated Depreciation - Furniture and Fixtures	322		7,974,546.21
Accumulated Depreciation - IT Equipment	323		39,920,048.83
Accumulated Depreciation - Communication Equipment	329		7,742,379.02
Accumulated Depreciation - Technical and Scientific Equipment	336		4,586,350.80
Accumulated Depreciation - Other Machinery and Equipment	340		85,397.52
Accumulated Depreciation - Motor Vehicles	341		26,706,408.73
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		31,020,719.93
Due to Officers and Employees	403		108,327,405.36
Interest Payable	409		11,785.77
Due to National Treasury	411		631,182,415.75
Due to BIR	412		3,168,760.73
Due to GSIS	413		3,977,225.30
Due to PAG-IBIG	414		366,911.30
Due to PHILHEALTH	415		214,252.49
Guaranty Deposits Payable	426		472,910.85





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Account Title	Account Code	Debit	Credit
Performance/Bidders/Bail Bonds Payable	427		321,254.00
Other Payables	439		451,146,759.47
Other Deferred Credits	455		437,640,186.82
Government Equity	501		5,148,021,585.58
Retained Earnings	510		11,627,781,067.95
Other Service Income	628		29,616,903.43
Interest Income	664		278,581,128.00
Miscellaneous Income	678		10,191,868.77
Prior Years' Adjustments	684	128,838,347.30	
Salaries and Wages - Regular	701	81,404,263.66	
Personnel Economic Relief Allowance (PERA)	711	3,449,727.28	
Representation Allowance (RA)	713	1,699,500.00	
Transportation Allowance (TA)	714	1,633,500.00	
Clothing/Uniform Allowance	715	1,686,000.00	
Productivity Incentive Allowance	717	21,176,113.56	
Other Bonuses and Allowances	719	10,000.00	
Honoraria	720	1,190,000.00	
Life and Retirement Insurance Contributions	731	8,178,675.37	
PAG-IBIG Contributions	732	158,500.00	
PHILHEALTH Contributions	733	857,696.82	
ECC Contributions	734	146,700.00	
Terminal Leave Benefits	742	7,712.88	
Travelling Expenses - Local	751	4,128,973.17	
Training Expenses	753	4,334,422.70	
Office Supplies Expenses	755	1,026,210.27	
Gasoline, Oil and Lubricants Expenses	761	539,104.71	
Other Supplies Expenses	765	83,392.95	
Water Expenses	766	454,127.64	
Electricity Expenses	767	1,718,464.04	
Postage and Deliveries	771	195,076.50	
Telephone Expenses - Landline	772	361,061.06	
Telephone Expenses - Mobile	773	347,624.57	
Internet Expenses	774	553,884.90	
Membership Dues and Contributions to Organizations	778	14,000.00	
Printing and Binding Expenses	781	18,300.00	
Rent Expenses	782	116,110.20	
Subscription Expenses	786	1,682,100.68	
Auditing Services	792	11,859,973.07	
Consultancy Services	793	1,630,426.92	
General Services	795	718,885.20	
Janitorial Services	796	2,420,419.04	
Security Services	797	1,922,161.14	
Other Professional Services	799	2,426,071.26	
Repairs and Maintenance - Office Buildings	811	127,902.79	
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	61,951.67	
Subsidy to NGOs/POs	876	670,857,286.29	
Miscellaneous Expenses	884	40,372.92	
Taxes, Duties and Licenses	891	788,636.00	
Fidelity Bond Premiums	892	406,837.50	
Insurance Expenses	893	367,356.52	
Depreciation - Office Buildings	911	4,594,940.58	
Depreciation - Other Structures	915	4,061.25	
Depreciation - Office Equipment	921	11,114.82	
Depreciation - Furniture and Fixtures	922	530,898.72	
Depreciation - IT Equipment	923	1,023,538.74	
Depreciation - Communication Equipment	929	346,073.82	
Depreciation - Technical and Scientific Equipment	936	339,189.60	
Depreciation - Other Machineries and Equipment	940	1,966.08	



National Electrification Administration

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Account Title	Account Code	Debit	Credit
Depreciation - Motor Vehicles	941	446,454.60	
Other Maintenance and Operating Expenses	969	212,179.46	
Bank Charges	971	18,056.00	
Interest Expenses	975	3,540,863.64	
TOTAL		19,554,545,127.10	19,554,545,127.10

Certified Correct :

chc
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division
HR