



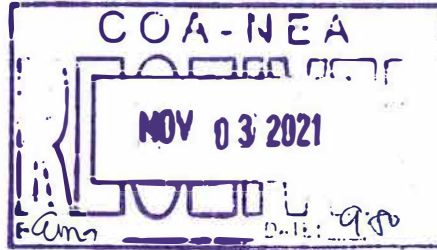
National Electrification Administration

Corporate Fund

Trial Balance

As of August 31, 2021

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	728,051.51	
Petty Cash Fund	104	73,257.00	
Payroll Fund	106	75,000.00	
Cash in Bank - Local Currency, Current Account	111	1,954,802,164.58	
Cash in Bank - Local Currency, Savings Account	112	887,404,273.36	
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	229,870,469.73	
Due from Officers and Employees	123	997,733.32	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	11,507,181,556.05	
Interest Receivable	129	3,553,088.73	
Due from NGAs	136	10,395,001.35	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	2,957,134,878.75	
Receivables - Disallowances/Charges	146	850,521.01	
Advances to Officers and Employees	148	149,200.00	
Other Receivables	149	46,611,336.77	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,668,252.46	
Other Supplies Inventory	165	519,184.60	
Prepaid Insurance	178	318,985.06	
Advances to Contractors	181	247,703.70	
Other Prepaid Expenses	185	2,188,022.86	
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		517,009,368.97
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		186,816,231.26
Accumulated Depreciation - Other Structures	315		52,638.75
Accumulated Depreciation - Office Equipment	321		2,194,717.23
Accumulated Depreciation - Furniture and Fixtures	322		8,140,325.65
Accumulated Depreciation - IT Equipment	323		40,229,883.57
Accumulated Depreciation - Communication Equipment	329		7,857,106.96
Accumulated Depreciation - Technical and Scientific Equipment	336		4,590,954.00
Accumulated Depreciation - Other Machinery and Equipment	340		86,052.88
Accumulated Depreciation - Motor Vehicles	341		26,871,226.93
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		24,730,668.11
Due to Officers and Employees	403		107,494,880.93
Interest Payable	409		11,785.77
Due to National Treasury	411		428,267,593.25
Due to BIR	412		4,344,214.69
Due to GSIS	413		4,138,972.45
Due to PAG-IBIG	414		358,544.25
Due to PHILHEALTH	415		235,148.87
Guaranty Deposits Payable	426		472,910.85





National Electrification Administration

Corporate Fund

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Account Title	Account Code	Debit	Credit
Performance/Bidders/Bail Bonds Payable	427		321,254.00
Other Payables	439		452,197,214.33
Other Deferred Credits	455		460,790,852.08
Government Equity	501		5,148,021,585.58
Retained Earnings	510		11,627,781,067.95
Other Service Income	628		29,944,177.22
Interest Income	664		281,779,153.48
Miscellaneous Income	678		13,961,917.28
Prior Years' Adjustments	684	126,104,060.29	
Salaries and Wages - Regular	701	109,489,741.49	
Personnel Economic Relief Allowance (PERA)	711	4,645,507.34	
Representation Allowance (RA)	713	2,298,500.00	
Transportation Allowance (TA)	714	2,210,500.00	
Clothing/Uniform Allowance	715	1,692,000.00	
Productivity Incentive Allowance	717	21,271,370.56	
Other Bonuses and Allowances	719	25,000.00	
Honoraria	720	1,619,000.00	
Life and Retirement Insurance Contributions	731	11,396,719.69	
PAG-IBIG Contributions	732	214,700.00	
PHILHEALTH Contributions	733	1,202,853.76	
ECC Contributions	734	203,500.00	
Terminal Leave Benefits	742	7,712.88	
Travelling Expenses - Local	751	5,985,619.87	
Training Expenses	753	4,809,587.70	
Office Supplies Expenses	755	1,223,569.56	
Gasoline, Oil and Lubricants Expenses	761	705,142.67	
Other Supplies Expenses	765	142,500.95	
Water Expenses	766	625,627.75	
Electricity Expenses	767	2,681,204.50	
Postage and Deliveries	771	230,122.00	
Telephone Expenses - Landline	772	942,536.32	
Telephone Expenses - Mobile	773	450,767.33	
Internet Expenses	774	694,878.90	
Membership Dues and Contributions to Organizations	778	14,000.00	
Advertising Expenses	780	45,024.00	
Printing and Binding Expenses	781	18,300.00	
Rent Expenses	782	163,530.00	
Subscription Expenses	786	2,122,905.32	
Auditing Services	792	11,914,754.21	
Consultancy Services	793	1,986,732.67	
General Services	795	720,185.20	
Janitorial Services	796	2,912,441.12	
Security Services	797	2,871,911.14	
Other Professional Services	799	3,234,761.68	
Repairs and Maintenance - Office Buildings	811	311,600.29	
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	418,941.25	
Subsidy to NGOs/POs	876	824,911,607.08	
Miscellaneous Expenses	884	46,614.92	
Taxes, Duties and Licenses	891	888,575.12	
Fidelity Bond Premiums	892	429,552.75	
Insurance Expenses	893	1,405,055.96	
Depreciation - Office Buildings	911	6,133,042.84	
Depreciation - Other Structures	915	5,523.75	
Depreciation - Office Equipment	921	13,419.76	
Depreciation - Furniture and Fixtures	922	696,678.16	
Depreciation - IT Equipment	923	1,333,373.48	
Depreciation - Communication Equipment	929	460,801.76	
Depreciation - Technical and Scientific Equipment	936	343,792.80	



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Account Title	Account Code	Debit	Credit
Depreciation - Other Machineries and Equipment	940	2,621.44	
Depreciation - Motor Vehicles	941	611,272.80	
Other Maintenance and Operating Expenses	969	484,369.05	
Bank Charges	971	19,218.99	
Interest Expenses	975	6,275,123.95	
TOTAL		19,379,642,376.52	19,379,642,376.52

Certified Correct :

Chona
MA. CHONA O. DELA CRUZ
Manager

Financial Services and Accounting Division