

National Electrification Administration

**Corporate Fund** 

## **Trial Balance**

As of May 31, 2022



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	1,922,582.42	
Petty Cash Fund	104	320,000.00	
Cash in Bank - Local Currency, Current Account	111	982,253,099.78	
Cash in Bank - Local Currency, Savings Account	112	615,809,069.83	
Cash in Bank - Foreign Currency, Savings Account	116	897,038.47	
Cash in Bank - Foreign Currency, Time Deposits	117	7,737,595.58	
Accounts Receivable	121	215,051,639.73	
Due from Officers and Employees	123	634,122.88	
Loans Receivable - LGUs	125	4,586,174.27	
oans Receivable - Others	126	11,515,030,141.95	
nterest Receivable	129	1,395,329.34	
Due from NGAs	136	37,775,558.02	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	2,765,546,063.15	
Receivables - Disallowances/Charges	146	1,330,521.01	
Advances to Officers and Employees	148	211,600.00	
Dther Receivables	149	46,125,206.32	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,780,715.36	
Other Supplies Inventory	165	602,335.52	
Prepaid Insurance	178	307,589.93	
Advances to Contractors	181	1,221,953.70	
Other Prepaid Expenses	185	1,475,257.06	
	186	650,000.00	7
Guaranty Deposits	201	36,204,376.84	. <u>c</u>
and	202		2
and Improvements		792,398.33 296,182,889.67	
Office Buildings	211		
Other Structures	215	92,550.00	
Office Equipment	221	1,456,257.00	
Furniture and Fixtures	222	12,246,450.58	
T Equipment and Software	223	40,719,556.93	
Communication Equipment	229	7,068,438.35	
Technical and Scientific Equipment	236	5,720,080.00	
Other Machinery and Equipment	240	97,070.00	
Motor Vehicles	241	36,936,743.85	
Other Property, Plant and Equipment	250	335,305.00	
Other Assets	290	21,372,147.99	
Allowance for Doubtful Accounts	301		525,920,735.30
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		193,737,691.43
Accumulated Depreciation - Other Structures	315		59,220.00
Accumulated Depreciation - Office Equipment	321		1,289,620.61
Accumulated Depreciation - Furniture and Fixtures	322		8,426,174.48
Accumulated Depreciation - IT Equipment	323		30,082,405.53
Accumulated Depreciation - Communication Equipment	329		5,148,981.70
Accumulated Depreciation - Technical and Scientific Equipment	336		4,611,668.40
Accumulated Depreciation - Other Machinery and Equipment	340		87,363.60
Accumulated Depreciation - Motor Vehicles	341		26,017,103.83
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		19,756,890.99
Due to Officers and Employees	403		115,765,624.10
Due to BIR	412		6,665,429.00
Due to GSIS	413		6,089,505.58
Due to PAG-IBIG	414		307,179.52
Due to PHILHEALTH	415		333,040.28
Guaranty Deposits Payable	426		467,506.80
Performance/Bidders/Bail Bonds Payable	427		321,254.00
Other Payables	439		476,954,880.78
Other Deferred Credits	455		463,017,366.33

Date/Time Printed : June 23, 2022 01:00:18 PM

Page 1 of 3



## **National Electrification Administration**

**Corporate Fund** 

# **Trial Balance**

As of May 31, 2022

Account Title	Account Code	Debit	Credit
Retained Earnings	510		11,070,611,210.68
Other Service Income	628		28,520,796.48
Interest Income	664		136,689,704.94
Miscellaneous Income	678		5,835,745.83
Prior Years' Adjustments	684	103,640,517.48	
Salaries and Wages - Regular	701	78,731,419.47	
Personnel Economic Relief Allowance (PERA)	711	3,033,090.92	
Representation Allowance (RA)	713	1,405,375.00	
Transportation Allowance (TA)	714	1,037,625.00	
Clothing/Uniform Allowance	715	1,746,000.00	
Productivity Incentive Allowance	717	23,814,889.70	
Other Bonuses and Allowances	719	5,000.00	
Honoraria	720	1,120,000.00	
Longevity Pay	722	40,000.00	
Overtime and Night Pay	723	57,655.01	
Life and Retirement Insurance Contributions	731	6,656,433.48	
PAG-IBIG Contributions	732	116,800.00	
PHILHEALTH Contributions	733	719,105.01	
ECC Contributions	734	117,700.00	
Terminal Leave Benefits	742	16,225.56	
Travelling Expenses - Local	751	6,072,479.84	
Training Expenses	753	2,173,126.74	
Office Supplies Expenses	755	1,448,936.98	
Drugs and Medicines Expenses	759	20,553.25	· /
Medical, Dental and Laboratory Supplies Expenses	760	2,481.22	34
Gasoline, Oil and Lubricants Expenses	761	862,307.44	2.0
Other Supplies Expenses	765	212,065.13	
Water Expenses	766	364,828.23	
Electricity Expenses	767	2,465,134.54	
Postage and Deliveries	771	183,277.00	
Telephone Expenses - Landline	772	218,084.10	
Telephone Expenses - Mobile	773	243,583.94	
Internet Expenses	774	319,525.74	
Membership Dues and Contributions to Organizations	778	16,000.00	
Advertising Expenses	780	85,500.00	
Printing and Binding Expenses	781	21,527.00	
Rent Expenses	782	160,893.52	
Representation Expenses	783	15,000.00	
	786	2,248,723.03	
Subscription Expenses Legal Services	791	15,000.00	
	792	4,614,166.05	
Auditing Services	793	1,106,340.36	
Consultancy Services General Services	795	2,189,147.05	
And the second	796	2,188,491.56	
Janitorial Services	797	1,194,294.57	
Security Services	799	808,690.41	
Other Professional Services Repairs and Maintenance - Office Buildings	811	1,403,382.25	
	822	235,950.00	
Repairs and Maintenance - Furniture and Fixtures Repairs and Maintenance - IT Equipment and Software	823	82,195.00	
	841	55,686.68	
Repairs and Maintenance - Motor Vehicles Subsidy to NGOs/POs	876	1,322,218,102.87	
	884	60,554.00	
Miscellaneous Expenses	891	586,868.92	
Taxes, Duties and Licenses	892	254,501.25	
Fidelity Bond Premiums	893		
Insurance Expenses		453,629.90	
Depreciation - Office Buildings	911	3,845,255.65	
Depreciation - Other Structures	915	3,656.25	
Depreciation - Office Equipment	921	4,449.85	
Depreciation - Furniture and Fixtures	922	452,135.33	
Depreciation - IT Equipment	923	797,834.31	

Date/Time Printed : June 23, 2022 01:00:18 PM



### **National Electrification Administration**

**Corporate Fund** 

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Account Title	Account Code	Debit	Credit
Depreciation - Communication Equipment	929	270,666.42	
Depreciation - Technical and Scientific Equipment	936	11,508.00	
Depreciation - Motor Vehicles	941	861,040.50	
Other Maintenance and Operating Expenses	969	459,782.85	
Bank Charges	971	103.00	
TOTAL		18,275,680,615.00	18,275,680,615.00

Certified Correct :

MA. CHONA O. DELA CRUZ Manager Financial Services and Accountingl Division