



National Electrification Administration

Corporate Fund

Trial Balance

As of June 30, 2022



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	850,625.46	
Petty Cash Fund	104	320,000.00	
Cash in Bank - Local Currency, Current Account	111	1,751,787,097.01	
Cash in Bank - Local Currency, Savings Account	112	732,465,034.16	
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	213,520,933.73	
Due from Officers and Employees	123	598,322.88	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	11,402,614,413.88	
Interest Receivable	129	21,882,552.21	
Due from NGAs	136	37,775,558.02	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	2,738,852,815.17	
Receivables - Disallowances/Charges	146	1,330,521.01	
Advances to Officers and Employees	148	627,650.00	
Other Receivables	149	46,000,451.82	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,626,897.96	
Other Supplies Inventory	165	778,640.21	
Prepaid Insurance	178	304,942.65	
Advances to Contractors	181	1,221,953.70	
Other Prepaid Expenses	185	2,240,819.47	
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	1,456,257.00	
Furniture and Fixtures	222	12,246,450.58	
IT 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		525,810,272.00
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		194,506,742.56
Accumulated Depreciation - Other Structures	315		59,951.25
Accumulated Depreciation - Office Equipment	321		1,290,510.58
Accumulated Depreciation - Furniture and Fixtures	322		8,515,926.15
Accumulated Depreciation - IT Equipment	323		30,232,938.41
Accumulated Depreciation - Communication Equipment	329		5,200,474.62
Accumulated Depreciation - Technical and Scientific Equipment	336		4,613,970.00
Accumulated Depreciation - Other Machinery and Equipment	340		87,363.60
Accumulated Depreciation - Motor Vehicles	341		26,189,311.93
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		12,178,877.46
Due to Officers and Employees	403		114,886,682.59
Due to BIR	412		5,559,298.27
Due to GSIS	413		5,827,435.01
Due to PAG-IBIG	414		316,741.59
Due to PHILHEALTH	415		428,582.91
Guaranty Deposits Payable	426		467,506.80
Performance/Bidders/Bail Bonds Payable	427		321,254.00
Other Payables	439		477,179,719.39
Other Deferred Credits	455		451,900,089.74
Government Equity	501		5,148,021,585.58

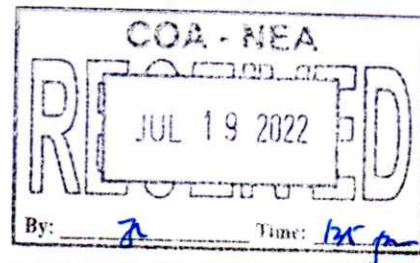


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As of June 30, 2022



Account Title	Account Code	Debit	Credit
Retained Earnings	510		11,070,611,210.68
Other Service Income	628		32,460,406.84
Subsidy Income from National Government	651		877,245,622.00
Interest Income	664		264,900,684.68
Miscellaneous Income	678		6,485,170.95
Prior Years' Adjustments	684	122,536,306.79	
Salaries and Wages - Regular	701	94,386,853.44	
Personnel Economic Relief Allowance (PERA)	711	3,631,090.92	
Representation Allowance (RA)	713	1,687,375.00	
Transportation Allowance (TA)	714	1,219,375.00	
Clothing/Uniform Allowance	715	1,746,000.00	
Productivity Incentive Allowance	717	23,814,889.70	
Other Bonuses and Allowances	719	20,000.00	
Honoraria	720	1,303,000.00	
Longevity Pay	722	40,000.00	
Overtime and Night Pay	723	472,816.30	
Life and Retirement Insurance Contributions	731	8,513,926.51	
PAG-IBIG Contributions	732	147,200.00	
PHILHEALTH Contributions	733	910,287.70	
ECC Contributions	734	148,900.00	
Terminal Leave Benefits	742	16,225.56	
Travelling Expenses - Local	751	7,756,418.15	
Training Expenses	753	3,512,231.38	
Office Supplies Expenses	755	1,681,861.74	
Drugs and Medicines Expenses	759	20,553.25	
Medical, Dental and Laboratory Supplies Expenses	760	2,481.22	
Gasoline, Oil and Lubricants Expenses	761	1,091,176.14	
Other Supplies Expenses	765	446,582.63	
Water Expenses	766	465,722.07	
Electricity Expenses	767	3,243,176.47	
Postage and Deliveries	771	266,053.00	
Telephone Expenses - Landline	772	218,084.10	
Telephone Expenses - Mobile	773	300,658.27	
Internet Expenses	774	510,877.90	
Advertising Expenses	780	85,500.00	
Printing and Binding Expenses	781	36,827.00	
Rent Expenses	782	200,744.76	
Representation Expenses	783	22,500.00	
Subscription Expenses	786	2,684,028.88	
Legal Services	791	20,000.00	
Auditing Services	792	5,703,265.15	
Consultancy Services	793	1,360,552.24	
General Services	795	2,857,351.23	
Janitorial Services	796	2,787,319.40	
Security Services	797	1,194,294.57	
Other Professional Services	799	2,452,425.85	
Repairs and Maintenance - Office Buildings	811	1,630,838.49	
Repairs and Maintenance - Furniture and Fixtures	822	280,750.00	
Repairs and Maintenance - IT Equipment and Software	823	82,195.00	
Repairs and Maintenance - Motor Vehicles	841	67,543.34	
Subsidy to NGOs/POs	876	1,495,749,255.81	
Miscellaneous Expenses	884	146,631.36	
Taxes, Duties and Licenses	891	823,748.22	
Fidelity Bond Premiums	892	255,558.75	
Insurance Expenses	893	1,547,466.62	
Depreciation - Office Buildings	911	4,614,306.78	
Depreciation - Other Structures	915	4,387.50	
Depreciation - Office Equipment	921	5,339.82	
Depreciation - Furniture and Fixtures	922	541,887.00	
Depreciation - IT Equipment	923	948,367.19	



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Account Title	Account Code	Debit	Credit
Depreciation - Communication Equipment	929	322,159.34	
Depreciation - Technical and Scientific Equipment	936	13,809.60	
Depreciation - Motor Vehicles	941	1,033,248.60	
Other Maintenance and Operating Expenses	969	535,459.10	
Bank Charges	971	613.00	
TOTAL		19,266,240,258.82	19,266,240,258.82

Certified Correct :

MA
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division

