



National Electrification Administration

Corporate Fund

Trial Balance

As of October 31, 2022

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	5,050.00	
Petty Cash Fund	104	120,000.00	
Cash in Bank - Local Currency, Current Account	111	941,664,525.84	
Cash in Bank - Local Currency, Savings Account	112	698,566,071.15	
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	207,308,295.73	
Due from Officers and Employees	123	455,675.65	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	11,578,680,475.25	
Interest Receivable	129	14,425,073.40	
Due from NGAs	136	37,775,558.02	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	2,982,967,564.39	
Receivables - Disallowances/Charges	146	1,330,521.01	
Advances to Officers and Employees	148	329,000.00	
Other Receivables	149	45,885,541.79	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	2,150,431.29	
Other Supplies Inventory	165	546,736.90	
Prepaid Insurance	178	308,759.17	
Advances to Contractors	181	1,221,953.70	
Other Prepaid Expenses	185	2,443,665.25	
Guaranty Deposits	186	850,000.00	
Land	201	36,204,376.84	
Land Improvements	202	792,398.33	
Office Buildings	211	296,182,889.67	
Other Structures	215	75,750.00	
Office Equipment	221	690,146.50	
Furniture and Fixtures	222	8,029,137.81	
IT Equipment and Software	223	21,687,780.98	
Communication Equipment	229	4,833,176.65	
Technical and Scientific Equipment	236	5,576,440.00	
Other Machinery and Equipment	240	145,000.00	
Motor Vehicles	241	36,936,743.85	
Other Property, Plant and Equipment	250	335,305.00	
Other Assets	290	21,172,147.99	
Allowance for Doubtful Accounts	301		525,549,383.57
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		196,813,895.95
Accumulated Depreciation - Other Structures	315		47,025.00
Accumulated Depreciation - Office Equipment	321		621,131.86
Accumulated Depreciation - Furniture and Fixtures	322		6,125,749.33
Accumulated Depreciation - IT Equipment	323		16,304,066.91
Accumulated Depreciation - Communication Equipment	329		3,557,411.88
Accumulated Depreciation - Technical and Scientific Equipment	336		4,491,598.80
Accumulated Depreciation - Other Machinery and Equipment	340		2,175.00
Accumulated Depreciation - Motor Vehicles	341		26,705,936.23
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		10,403,049.44
Due to Officers and Employees	403		106,572,937.07
Due to BIR	412		3,483,929.36
Due to GSIS	413		5,102,069.77
Due to PAG-IBIG	414		321,028.69
Due to PHILHEALTH	415		803,040.66
Guaranty Deposits Payable	426		467,506.80
Performance/Bidders/Bail Bonds Payable	427		321,254.00
Other Payables	439		465,863,068.27
Other Deferred Credits	455		453,335,975.90
Government Equity	501		5,148,021,585.58





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Account Title	Account Code	Debit	Credit
Retained Earnings	510		11,070,611,210.68
Other Service Income	628		52,450,216.79
Subsidy Income from National Government	651		877,245,622.00
Interest Income	664		417,832,591.75
Miscellaneous Income	678		11,543,222.57
Prior Years' Adjustments	684	121,885,055.49	
Salaries and Wages - Regular	701	155,613,376.60	
Personnel Economic Relief Allowance (PERA)	711	5,973,454.56	
Representation Allowance (RA)	713	2,890,375.00	
Transportation Allowance (TA)	714	2,094,500.00	
Clothing/Uniform Allowance	715	1,818,000.00	
Productivity Incentive Allowance	717	24,390,889.70	
Other Bonuses and Allowances	719	20,000.00	
Honoraria	720	2,062,000.00	
Longevity Pay	722	105,000.00	
Overtime and Night Pay	723	1,271,712.92	
Cash Gift	724	14,000.00	
Year End Bonus	725	288,982.40	
Life and Retirement Insurance Contributions	731	16,870,319.21	
PAG-IBIG Contributions	732	265,400.00	
PHILHEALTH Contributions	733	2,037,540.94	
ECC Contributions	734	266,400.00	
Terminal Leave Benefits	742	869,860.50	
Travelling Expenses - Local	751	15,886,767.37	
Training Expenses	753	6,883,062.12	
Office Supplies Expenses	755	2,419,993.94	
Drugs and Medicines Expenses	759	20,553.25	
Medical, Dental and Laboratory Supplies Expenses	760	2,481.22	
Gasoline, Oil and Lubricants Expenses	761	2,589,757.67	
Other Supplies Expenses	765	1,906,979.21	
Water Expenses	766	787,596.13	
Electricity Expenses	767	5,933,829.94	
Postage and Deliveries	771	440,934.40	
Telephone Expenses - Landline	772	407,075.99	
Telephone Expenses - Mobile	773	541,223.60	
Internet Expenses	774	916,082.22	
Advertising Expenses	780	130,524.00	
Printing and Binding Expenses	781	60,114.00	
Rent Expenses	782	400,991.64	
Representation Expenses	783	37,500.00	
Subscription Expenses	786	4,428,708.28	
Legal Services	791	76,500.00	
Auditing Services	792	9,267,724.53	
Consultancy Services	793	2,479,895.11	
General Services	795	7,382,880.89	
Janitorial Services	796	5,330,602.62	
Security Services	797	3,435,485.75	
Other Professional Services	799	4,918,029.01	
Repairs and Maintenance - Office Buildings	811	1,900,143.57	
Repairs and Maintenance - Furniture and Fixtures	822	465,888.00	
Repairs and Maintenance - IT Equipment and Software	823	145,495.00	
Repairs and Maintenance - Motor Vehicles	841	187,363.07	
Subsidy to NGOs/POs	876	1,978,518,313.82	
Miscellaneous Expenses	884	412,747.57	
Taxes, Duties and Licenses	891	1,134,895.54	
Fidelity Bond Premiums	892	259,185.00	
Insurance Expenses	893	1,606,866.65	
Depreciation - Office Buildings	911	6,921,460.17	
Depreciation - Other Structures	915	6,581.25	
Depreciation - Office Equipment	921	6,229.79	





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Account Title	Account Code	Debit	Credit
Depreciation - Furniture and Fixtures	922	737,778.59	
Depreciation - IT Equipment	923	1,261,635.33	
Depreciation - Communication Equipment	929	474,642.38	
Depreciation - Technical and Scientific Equipment	936	20,714.40	
Depreciation - Other Machineries and Equipment	940	2,175.00	
Depreciation - Motor Vehicles	941	1,549,872.90	
Other Maintenance and Operating Expenses	969	1,347,286.59	
Bank Charges	971	12,719.00	
TOTAL		19,405,538,613.09	19,405,538,613.09

Certified Correct :

CHD
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division

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