



National Electrification Administration

Corporate Fund

Trial Balance

As of April 30, 2022



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	1,600.00	
Petty Cash Fund	104	320,000.00	
Cash in Bank - Local Currency, Current Account	111	1,254,548,578.96	
Cash in Bank - Local Currency, Savings Account	112	674,388,164.00	
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	216,573,468.73	
Due from Officers and Employees	123	670,328.80	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	11,472,704,748.77	
Interest Receivable	129	10,186,094.92	
Due from NGAs	136	10,395,001.35	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	2,822,020,530.47	
Receivables - Disallowances/Charges	146	1,594,521.01	
Advances to Officers and Employees	148	109,800.00	
Other Receivables	149	46,125,206.32	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,915,449.96	
Other Supplies Inventory	165	612,657.82	
Prepaid Insurance	178	307,151.82	
Advances to Contractors	181	1,221,953.70	
Other Prepaid Expenses	185	1,361,678.79	
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		525,920,735.30
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		192,968,640.30
Accumulated Depreciation - Other Structures	315		58,488.75
Accumulated Depreciation - Office Equipment	321		1,288,730.64
Accumulated Depreciation - Furniture and Fixtures	322		8,336,235.31
Accumulated Depreciation - IT Equipment	323		29,931,872.65
Accumulated Depreciation - Communication Equipment	329		5,097,488.78
Accumulated Depreciation - Technical and Scientific Equipment	336		4,609,366.80
Accumulated Depreciation - Other Machinery and Equipment	340		87,363.60
Accumulated Depreciation - Motor Vehicles	341		25,844,895.73
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		19,700,716.97
Due to Officers and Employees	403		115,825,874.11
Due to BIR	412		4,142,335.16
Due to GSIS	413		5,506,482.02
Due to PAG-IBIG	414		298,510.05
Due to PHILHEALTH	415		301,272.36
Guaranty Deposits Payable	426		467,506.80
Performance/Bidders/Bail Bonds Payable	427		321,254.00
Other Payables	439		449,635,195.58
Other Deferred Credits	455		464,389,360.37
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		20,773,774.26
Interest Income	664		135,367,982.05
Miscellaneous Income	678		3,295,205.47
Prior Years' Adjustments	684	109,694,431.25	
Salaries and Wages - Regular	701	57,824,932.99	
Personnel Economic Relief Allowance (PERA)	711	2,429,727.28	
Representation Allowance (RA)	713	1,123,375.00	
Transportation Allowance (TA)	714	837,125.00	
Clothing/Uniform Allowance	715	1,746,000.00	
Other Bonuses and Allowances	719	5,000.00	
Honoraria	720	928,000.00	
Longevity Pay	722	40,000.00	
Overtime and Night Pay	723	19,358.36	
Life and Retirement Insurance Contributions	731	4,886,835.60	
PAG-IBIG Contributions	732	87,200.00	
PHILHEALTH Contributions	733	527,922.32	
ECC Contributions	734	89,000.00	
Terminal Leave Benefits	742	16,225.56	
Travelling Expenses - Local	751	4,586,272.40	
Training Expenses	753	1,892,226.74	
Office Supplies Expenses	755	1,210,658.03	
Drugs and Medicines Expenses	759	20,333.25	
Medical, Dental and Laboratory Supplies Expenses	760	2,481.22	
Gasoline, Oil and Lubricants Expenses	761	462,309.69	
Other Supplies Expenses	765	108,619.70	
Water Expenses	766	287,022.65	
Electricity Expenses	767	1,746,483.03	
Postage and Deliveries	771	105,239.00	
Telephone Expenses - Landline	772	218,084.10	
Telephone Expenses - Mobile	773	172,848.87	
Internet Expenses	774	294,028.74	
Membership Dues and Contributions to Organizations	778	16,000.00	
Advertising Expenses	780	85,500.00	
Printing and Binding Expenses	781	4,727.00	
Rent Expenses	782	123,771.08	
Representation Expenses	783	12,500.00	
Subscription Expenses	786	1,827,812.14	
Legal Services	791	10,000.00	
Auditing Services	792	3,397,909.49	
Consultancy Services	793	776,715.03	
General Services	795	186,222.30	
Janitorial Services	796	1,571,369.11	
Security Services	797	958,897.48	
Other Professional Services	799	808,690.41	
Repairs and Maintenance - Office Buildings	811	1,352,137.25	
Repairs and Maintenance - Furniture and Fixtures	822	235,950.00	
Repairs and Maintenance - IT Equipment and Software	823	82,195.00	
Repairs and Maintenance - Motor Vehicles	841	43,373.34	
Subsidy to NGOs/POs	876	1,006,016,223.60	
Miscellaneous Expenses	884	59,594.00	
Taxes, Duties and Licenses	891	585,905.27	
Fidelity Bond Premiums	892	232,001.25	
Insurance Expenses	893	439,202.32	
Depreciation - Office Buildings	911	3,076,204.52	
Depreciation - Other Structures	915	2,925.00	
Depreciation - Office Equipment	921	3,559.88	
Depreciation - Furniture and Fixtures	922	362,196.16	
Depreciation - IT Equipment	923	647,301.43	
Depreciation - Communication Equipment	929	219,173.50	



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Account Title	Account Code	Debit	Credit
Depreciation - Technical and Scientific Equipment	936	9,206.40	
Depreciation - Motor Vehicles	941	688,832.40	
Other Maintenance and Operating Expenses	969	166,656.35	
Bank Charges	971	53.00	
TOTAL		18,233,744,012.55	18,233,744,012.55

Certified Correct :


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