



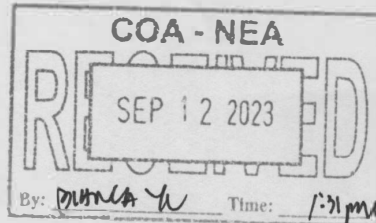
National Electrification Administration

Corporate Fund

Trial Balance

As of July 31, 2023

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	18,908.00	
Petty Cash Fund	104	70,000.00	
Cash in Bank - Local Currency, Current Account	111	2,229,167,324.62	
Cash in Bank - Local Currency, Savings Account	112	976,130,775.60	
Accounts Receivable	121	192,789,935.73	
Due from Officers and Employees	123	349,746.82	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	11,227,766,362.17	
Interest Receivable	129	10,854,956.32	
Due from NGAs	136	37,775,558.02	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,260,342,417.13	
Receivables - Disallowances/Charges	146	1,091,562.27	
Advances to Officers and Employees	148	110,400.00	
Other Receivables	149	45,607,464.74	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,765,701.93	
Other Supplies Inventory	165	549,307.40	
Prepaid Insurance	178	264,634.09	
Advances to Contractors	181	247,703.70	
Other Prepaid Expenses	185	1,926,860.37	
Guaranty Deposits	186	200,000.00	
Land	201	36,204,376.84	
Land Improvements	202	792,398.33	
Office Buildings	211	302,677,889.67	
Other Structures	215	54,000.00	
Office Equipment	221	504,950.66	
Furniture and Fixtures	222	9,144,173.76	
IT Equipment and Software	223	23,725,209.07	
Communication Equipment	229	4,979,176.65	
Technical and Scientific Equipment	236	5,576,440.00	
Other Machinery and Equipment	240	145,000.00	
Motor Vehicles	241	35,800,743.85	
Other Property, Plant and Equipment	250	335,305.00	
Other Assets	290	18,880,335.04	
Allowance for Doubtful Accounts	301		521,963,285.64
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		204,845,394.75
Accumulated Depreciation - Other Structures	315		44,550.00
Accumulated Depreciation - Office Equipment	321		454,455.60
Accumulated Depreciation - Furniture and Fixtures	322		6,736,164.09
Accumulated Depreciation - IT Equipment	323		17,340,620.26
Accumulated Depreciation - Communication Equipment	329		3,966,563.84
Accumulated Depreciation - Technical and Scientific Equipment	336		4,514,614.80
Accumulated Depreciation - Other Machinery and Equipment	340		23,925.00
Accumulated Depreciation - Motor Vehicles	341		27,082,435.33
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		22,855,380.44
Due to Officers and Employees	403		126,585,758.09
Due to BIR	412		3,660,828.48
Due to GSIS	413		6,457,487.55
Due to PAG-IBIG	414		464,375.01
Due to PHILHEALTH	415		549,388.08
Due to Other NGAs	416		4,924,955,025.44
Guaranty Deposits Payable	426		467,506.80
Performance/Bidders/Bail Bonds Payable	427		344,586.80
Other Payables	439		1,505,513,186.50
Other Deferred Credits	455		511,672,261.72
Government Equity	501		5,148,021,585.58
Retained Earnings	510		12,261,614,995.95





National Electrification Administration

Corporate Fund

Trial Balance

As of July 31, 2023

Account Title	Account Code	Debit	Credit
Processing Fees	621		96,504.50
Seminar Fees	622		6,703,822.83
Other Service Income	628		32,763,579.08
Printing and Publication Income	641		500.00
Rent Income	642		666,022.89
Interest Income	664		261,983,842.97
Miscellaneous Income	678		1,081,055.02
Gain/Loss on Foreign Exchange (FOREX)	681	67,486.35	
Gain/Loss on Sale of Disposed Assets	682	108,200.00	
Prior Years' Adjustments	684	6,924,127,129.90	
Salaries and Wages - Regular	701	109,959,950.63	
Personnel Economic Relief Allowance (PERA)	711	4,102,181.89	
Representation Allowance (RA)	713	2,062,750.00	
Transportation Allowance (TA)	714	1,486,625.00	
Clothing/Uniform Allowance	715	1,668,000.00	
Productivity Incentive Allowance	717	15,796,962.00	
Honoraria	720	1,446,500.00	
Longevity Pay	722	100,000.00	
Overtime and Night Pay	723	633,892.28	
Cash Gift	724	3,000.00	
Year End Bonus	725	30,831.60	
Life and Retirement Insurance Contributions	731	11,480,072.97	
PAG-IBIG Contributions	732	172,600.00	
PHILHEALTH Contributions	733	1,653,224.14	
ECC Contributions	734	186,400.00	
Terminal Leave Benefits	742	26,712.90	
Travelling Expenses - Local	751	11,024,899.37	
Travelling Expenses - Foreign	752	853,058.56	
Training Expenses	753	6,802,964.24	
Office Supplies Expenses	755	1,591,587.10	
Drugs and Medicines Expenses	759	20,709.50	
Gasoline, Oil and Lubricants Expenses	761	1,229,516.99	
Other Supplies Expenses	765	957,149.91	
Water Expenses	766	772,803.25	
Electricity Expenses	767	4,611,408.46	
Postage and Deliveries	771	378,109.40	
Telephone Expenses - Landline	772	705,317.18	
Telephone Expenses - Mobile	773	276,883.48	
Internet Expenses	774	604,061.49	
Printing and Binding Expenses	781	147,080.00	
Rent Expenses	782	310,519.92	
Representation Expenses	783	30,000.00	
Subscription Expenses	786	3,257,918.07	
Legal Services	791	10,000.00	
Auditing Services	792	6,179,926.72	
Consultancy Services	793	2,588,504.66	
General Services	795	4,835,353.31	
Janitorial Services	796	3,222,787.33	
Security Services	797	2,524,950.01	
Other Professional Services	799	1,643,735.44	
Repairs and Maintenance - Office Buildings	811	1,242,015.43	
Repairs and Maintenance - Furniture and Fixtures	822	31,770.00	
Repairs and Maintenance - IT Equipment and Software	823	6,500.00	
Repairs and Maintenance - Motor Vehicles	841	392,270.36	
Miscellaneous Expenses	884	181,535.94	
Taxes, Duties and Licenses	891	1,202,622.25	
Fidelity Bond Premiums	892	258,285.00	
Insurance Expenses	893	1,527,754.94	
Depreciation - Office Buildings	911	5,724,345.41	
Depreciation - Other Structures	915	2,835.00	



National Electrification Administration

Corporate Fund

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Account Title	Account Code	Debit	Credit
Depreciation - Furniture and Fixtures	922	450,805.31	
Depreciation - IT Equipment	923	826,312.45	
Depreciation - Communication Equipment	929	290,284.49	
Depreciation - Technical and Scientific Equipment	936	16,111.20	
Depreciation - Other Machineries and Equipment	940	15,225.00	
Depreciation - Motor Vehicles	941	954,093.00	
Other Maintenance and Operating Expenses	969	881,742.61	
Bank Charges	971	12,109.00	
TOTAL		25,604,371,632.27	25,604,371,632.27

Certified Correct :

MA. CHONA O. DELA CRUZ
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division

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