

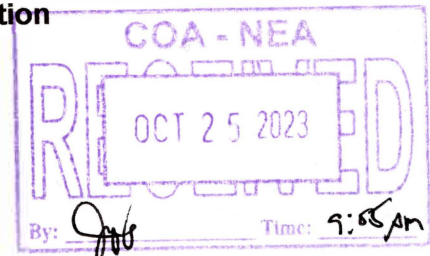


National Electrification Administration

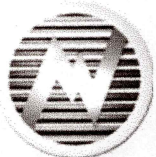
Corporate Fund

Trial Balance

As of September 30, 2023



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	10,000.00	
Petty Cash Fund	104	75,000.00	
Cash in Bank - Local Currency, Current Account	111	3,214,200,944.07	
Cash in Bank - Local Currency, Savings Account	112	1,030,471,991.57	
Accounts Receivable	121	189,459,116.73	
Due from Officers and Employees	123	331,281.51	
Loans Receivable - LGUs	125	7,707.92	
Loans Receivable - Others	126	11,135,108,142.26	
Interest Receivable	129	18,369,292.60	
Due from NGAs	136	37,775,558.02	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,541,542,222.40	
Receivables - Disallowances/Charges	146	1,082,521.01	
Advances to Officers and Employees	148	754,850.00	
Other Receivables	149	45,186,328.26	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,585,684.02	
Other Supplies Inventory	165	522,429.98	
Prepaid Insurance	178	264,115.69	
Advances to Contractors	181	247,703.70	
Other Prepaid Expenses	185	2,376,618.85	
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	9,197,873.76	
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	18,618,028.21	
Allowance for Doubtful Accounts	301		515,509,179.16
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		206,480,922.01
Accumulated Depreciation - Other Structures	315		45,360.00
Accumulated Depreciation - Office Equipment	321		454,455.60
Accumulated Depreciation - Furniture and Fixtures	322		6,870,754.15
Accumulated Depreciation - IT Equipment	323		17,574,018.71
Accumulated Depreciation - Communication Equipment	329		4,048,361.84
Accumulated Depreciation - Technical and Scientific Equipment	336		4,519,218.00
Accumulated Depreciation - Other Machinery and Equipment	340		28,275.00
Accumulated Depreciation - Motor Vehicles	341		27,355,033.33
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		15,146,155.25
Due to Officers and Employees	403		124,767,143.18
Due to BIR	412		7,464,355.99
Due to GSIS	413		7,883,125.29
Due to PAG-IBIG	414		495,983.24
Due to PHILHEALTH	415		582,428.66
Due to Other NGAs	416		5,917,452,386.15
Guaranty Deposits Payable	426		467,506.80
Performance/Bidders/Bail Bonds Payable	427		344,586.80
Other Payables	439		1,667,721,366.07
Other Deferred Credits	455		531,905,474.78
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 September 30, 2023

Account Title	Account Code	Debit	Credit
Processing Fees	621		467,698.00
Seminar Fees	622		7,295,589.66
Other Service Income	628		52,899,458.90
Printing and Publication Income	641		500.00
Rent Income	642		1,110,038.15
Interest Income	664		391,203,473.91
Miscellaneous Income	678		913,141.52
Gain/Loss on Foreign Exchange (FOREX)	681	67,486.35	
Gain/Loss on Sale of Disposed Assets	682	362,406.83	
Prior Years' Adjustments	684	6,933,831,724.11	
Salaries and Wages - Regular	701	157,090,466.40	
Personnel Economic Relief Allowance (PERA)	711	5,339,454.65	
Representation Allowance (RA)	713	2,682,125.00	
Transportation Allowance (TA)	714	1,928,000.00	
Clothing/Uniform Allowance	715	1,680,000.00	
Productivity Incentive Allowance	717	17,081,871.00	
Honoraria	720	1,813,500.00	
Longevity Pay	722	115,000.00	
Overtime and Night Pay	723	795,407.51	
Cash Gift	724	8,500.00	
Year End Bonus	725	121,190.20	
Life and Retirement Insurance Contributions	731	15,339,466.34	
PAG-IBIG Contributions	732	232,500.00	
PHILHEALTH Contributions	733	2,253,602.78	
ECC Contributions	734	246,700.00	
Terminal Leave Benefits	742	37,194.02	
Travelling Expenses - Local	751	14,719,835.57	
Travelling Expenses - Foreign	752	1,026,321.12	
Training Expenses	753	7,948,802.24	
Office Supplies Expenses	755	2,238,515.78	
Drugs and Medicines Expenses	759	20,709.50	
Gasoline, Oil and Lubricants Expenses	761	1,570,485.88	
Other Supplies Expenses	765	1,488,780.79	
Water Expenses	766	986,006.09	
Electricity Expenses	767	6,174,547.91	
Postage and Deliveries	771	443,541.60	
Telephone Expenses - Landline	772	1,212,088.54	
Telephone Expenses - Mobile	773	436,069.42	
Internet Expenses	774	813,414.66	
Advertising Expenses	780	40,320.00	
Printing and Binding Expenses	781	161,130.00	
Rent Expenses	782	355,106.54	
Representation Expenses	783	30,000.00	
Subscription Expenses	786	4,117,855.16	
Legal Services	791	10,000.00	
Auditing Services	792	10,067,263.57	
Consultancy Services	793	4,130,243.79	
General Services	795	6,700,319.29	
Janitorial Services	796	4,512,255.12	
Security Services	797	3,445,716.07	
Other Professional Services	799	1,643,735.44	
Repairs and Maintenance - Office Buildings	811	1,362,280.43	
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	570,280.63	
Miscellaneous Expenses	884	251,699.37	
Taxes, Duties and Licenses	891	1,624,239.95	
Fidelity Bond Premiums	892	258,285.00	
Insurance Expenses	893	1,544,263.30	
Depreciation - Office Buildings	911	7,359,872.67	



National Electrification Administration


Corporate Fund

Trial Balance

As of September 30, 2023

Account Title	Account Code	Debit	Credit
Depreciation - Other Structures	915	3,645.00	
Depreciation - Furniture and Fixtures	922	585,395.37	
Depreciation - IT Equipment	923	1,059,710.90	
Depreciation - Communication Equipment	929	372,082.49	
Depreciation - Technical and Scientific Equipment	936	20,714.40	
Depreciation - Other Machineries and Equipment	940	19,575.00	
Depreciation - Motor Vehicles	941	1,226,691.00	
Other Maintenance and Operating Expenses	969	1,533,367.72	
Bank Charges	971	24,109.00	
TOTAL		26,921,584,500.91	26,921,584,500.91

Certified Correct :


MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division



