



National Electrification Administration

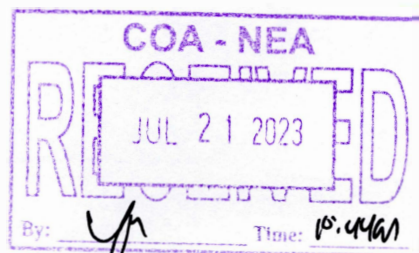
Corporate Fund

Trial Balance

As of June 30, 2023

Account Title	Account Code	Debit	Credit
Petty Cash Fund	104	70,000.00	
Cash in Bank - Local Currency, Current Account	111	2,139,832,625.74	
Cash in Bank - Local Currency, Savings Account	112	1,075,035,638.73	
Accounts Receivable	121	194,440,871.73	
Due from Officers and Employees	123	358,984.39	
Loans Receivable - LGUs	125	4,586,174.27	
Loans Receivable - Others	126	11,146,801,219.78	
Interest Receivable	129	18,208,898.30	
Due from NGAs	136	37,775,558.02	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,359,097,385.80	
Receivables - Disallowances/Charges	146	1,114,946.68	
Advances to Officers and Employees	148	749,950.00	
Other Receivables	149	45,401,364.74	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,852,037.85	
Other Supplies Inventory	165	456,678.82	
Prepaid Insurance	178	264,634.09	
Advances to Contractors	181	247,703.70	
Other Prepaid Expenses	185	1,899,128.67	
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		204,027,631.12
Accumulated Depreciation - Other Structures	315		44,145.00
Accumulated Depreciation - Office Equipment	321		454,455.60
Accumulated Depreciation - Furniture and Fixtures	322		6,666,834.76
Accumulated Depreciation - IT Equipment	323		17,223,074.91
Accumulated Depreciation - Communication Equipment	329		3,925,151.84
Accumulated Depreciation - Technical and Scientific Equipment	336		4,512,313.20
Accumulated Depreciation - Other Machinery and Equipment	340		21,750.00
Accumulated Depreciation - Motor Vehicles	341		26,946,136.33
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		26,662,708.53
Due to Officers and Employees	403		127,794,846.91
Due to BIR	412		4,782,755.21
Due to GSIS	413		6,366,863.34
Due to PAG-IBIG	414		470,238.51
Due to PHILHEALTH	415		523,427.16
Due to Other NGAs	416		4,930,416,879.54
Guaranty Deposits Payable	426		467,506.80
Performance/Bidders/Bail Bonds Payable	427		321,254.00
Other Payables	439		1,508,320,788.18
Other Deferred Credits	455		505,455,751.22
Government Equity	501		5,148,021,585.58
Retained Earnings	510		12,261,614,995.95
Processing Fees	621		96,504.50

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Account Title	Account Code	Debit	Credit
Seminar Fees	622		25,520.00
Other Service Income	628		31,225,946.28
Printing and Publication Income	641		500.00
Rent Income	642		444,015.26
Interest Income	664		260,610,732.16
Miscellaneous Income	678		6,828,330.85
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	6,923,246,638.67	
Salaries and Wages - Regular	701	92,709,113.68	
Personnel Economic Relief Allowance (PERA)	711	3,461,636.38	
Representation Allowance (RA)	713	1,674,500.00	
Transportation Allowance (TA)	714	1,210,500.00	
Clothing/Uniform Allowance	715	1,668,000.00	
Productivity Incentive Allowance	717	15,796,962.00	
Honoraria	720	1,254,500.00	
Longevity Pay	722	100,000.00	
Overtime and Night Pay	723	614,832.63	
Life and Retirement Insurance Contributions	731	9,471,211.19	
PAG-IBIG Contributions	732	143,800.00	
PHILHEALTH Contributions	733	1,370,227.54	
ECC Contributions	734	155,800.00	
Terminal Leave Benefits	742	5,455.22	
Travelling Expenses - Local	751	8,853,605.13	
Travelling Expenses - Foreign	752	676,088.22	
Training Expenses	753	6,599,944.59	
Office Supplies Expenses	755	1,434,712.19	
Gasoline, Oil and Lubricants Expenses	761	983,701.07	
Other Supplies Expenses	765	828,101.96	
Water Expenses	766	640,120.76	
Electricity Expenses	767	3,680,074.36	
Postage and Deliveries	771	320,394.00	
Telephone Expenses - Landline	772	527,417.31	
Telephone Expenses - Mobile	773	279,994.48	
Internet Expenses	774	509,883.91	
Printing and Binding Expenses	781	145,800.00	
Rent Expenses	782	257,497.72	
Representation Expenses	783	30,000.00	
Subscription Expenses	786	2,424,293.91	
Legal Services	791	10,000.00	
Auditing Services	792	6,141,684.58	
Consultancy Services	793	1,837,944.06	
General Services	795	2,454,450.13	
Janitorial Services	796	1,941,074.25	
Security Services	797	1,936,506.51	
Other Professional Services	799	1,643,735.44	
Repairs and Maintenance - Office Buildings	811	1,198,109.19	
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	358,664.32	
Miscellaneous Expenses	884	146,907.94	
Taxes, Duties and Licenses	891	1,155,129.88	
Fidelity Bond Premiums	892	257,160.00	
Insurance Expenses	893	1,527,754.94	
Depreciation - Office Buildings	911	4,906,581.78	
Depreciation - Other Structures	915	2,430.00	
Depreciation - Furniture and Fixtures	922	381,475.98	
Depreciation - IT Equipment	923	708,767.10	
Depreciation - Communication Equipment	929	248,872.49	
Depreciation - Technical and Scientific Equipment	936	13,809.60	



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Account Title	Account Code	Debit	Credit
Depreciation - Other Machineries and Equipment	940	13,050.00	
Depreciation - Motor Vehicles	941	817,794.00	
Other Maintenance and Operating Expenses	969	733,877.19	
Bank Charges	971	12,056.00	
TOTAL		25,607,177,857.61	25,607,177,857.61

Certified Correct :

MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division