



National Electrification Administration

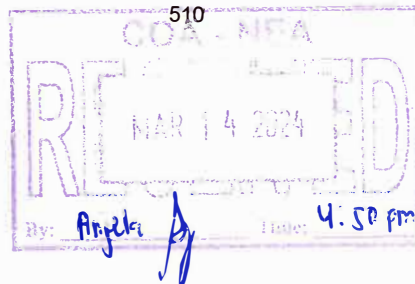
Corporate Fund

Trial Balance

As of January 31, 2024

Account Title	Account Code	Debit	Credit
Petty Cash Fund	104	80,000.00	
Payroll Fund	106	91,475.00	
Cash in Bank - Local Currency, Current Account	111	1,815,984,149.61	
Cash in Bank - Local Currency, Savings Account	112	1,259,311,771.45	
Accounts Receivable	121	182,680,103.73	
Due from Officers and Employees	123	316,347.32	
Loans Receivable - LGUs	125	7,707.92	
Loans Receivable - Others	126	10,939,268,413.56	
Interest Receivable	129		1,105,961.69
Due from NGAs	136	33,778,295.42	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	3,993,468,998.73	
Receivables - Disallowances/Charges	146	1,066,521.01	
Advances to Officers and Employees	148	114,450.00	
Other Receivables	149	45,018,700.16	
Merchandise Inventory	154	4,876,378.78	
Office Supplies Inventory	155	1,919,981.90	
Other Supplies Inventory	165	554,507.03	
Prepaid Insurance	178	303,445.91	
Advances to Contractors	181	247,703.70	
Other Prepaid Expenses	185	2,930,935.63	
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	9,571,873.76	
IT Equipment and Software	223	23,830,299.07	
Communication Equipment	229	5,270,554.65	
Technical and Scientific Equipment	236	6,348,786.82	
Other Machinery and Equipment	240	669,475.00	
Motor Vehicles	241	40,384,516.00	
Other Property, Plant and Equipment	250	335,305.00	
Other Assets	290	18,618,028.21	
Allowance for Doubtful Accounts	301		516,646,493.08
Accumulated Depreciation - Land Improvements	302		695,329.83
Accumulated Depreciation - Office Buildings	311		209,751,976.53
Accumulated Depreciation - Other Structures	315		46,980.00
Accumulated Depreciation - Office Equipment	321		454,455.60
Accumulated Depreciation - Furniture and Fixtures	322		7,096,919.19
Accumulated Depreciation - IT Equipment	323		18,039,758.96
Accumulated Depreciation - Communication Equipment	329		4,216,328.51
Accumulated Depreciation - Technical and Scientific Equipment	336		4,551,594.82
Accumulated Depreciation - Other Machinery and Equipment	340		44,842.17
Accumulated Depreciation - Motor Vehicles	341		26,274,594.26
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		35,822,317.17
Due to Officers and Employees	403		152,002,362.61
Due to BIR	412		5,232,548.35
Due to GSIS	413		9,966,377.22
Due to PAG-IBIG	414		539,376.85
Due to PHILHEALTH	415		576,549.05
Due to Other NGAs	416		5,003,611,914.79
Guaranty Deposits Payable	426		467,506.80
Performance/Bidders/Bail Bonds Payable	427		344,586.80
Other Payables	439		1,611,739,243.90
Other Deferred Credits	455		586,868,064.87
Government Equity	501		5,148,021,585.58
Retained Earnings	510		5,417,848,090.48

Date/Time Printed : March 14, 2024 05:01:33 PM





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Corporate Fund

Trial Balance

As of January 31, 2024

Account Title	Account Code	Debit	Credit
Seminar Fees	622		337,490.00
Other Service Income	628		15,536,970.99
Rent Income	642		244,208.39
Interest Income	664		1,935,820.18
Miscellaneous Income	678		673.75
Prior Years' Adjustments	684	2,305,223.33	
Salaries and Wages - Regular	701	17,170,950.38	
Personnel Economic Relief Allowance (PERA)	711	597,636.38	
Representation Allowance (RA)	713	340,250.00	
Transportation Allowance (TA)	714	239,750.00	
Clothing/Uniform Allowance	715	1,995,000.00	
Honoraria	720	192,000.00	
Terminal Leave Benefits	742	1,059.45	
Travelling Expenses - Local	751	367,515.98	
Training Expenses	753		182,914.00
Office Supplies Expenses	755	317,533.68	
Other Supplies Expenses	765	5,389.68	
Postage and Deliveries	771	14,335.50	
Telephone Expenses - Mobile	773	5,500.00	
Representation Expenses	783	5,000.00	
Subscription Expenses	786	1,928,499.00	
Repairs and Maintenance - Motor Vehicles	841	59,424.01	
Miscellaneous Expenses	884	40,670.40	
Taxes, Duties and Licenses	891	311,456.16	
Insurance Expenses	893	320,495.05	
Depreciation - Office Buildings	911	817,763.63	
Depreciation - Other Structures	915	405.00	
Depreciation - Furniture and Fixtures	922	44,602.48	
Depreciation - IT Equipment	923	117,429.45	
Depreciation - Communication Equipment	929	45,269.67	
Depreciation - Technical and Scientific Equipment	936	13,886.81	
Depreciation - Other Machineries and Equipment	940	10,042.17	
Depreciation - Motor Vehicles	941	234,429.00	
Other Maintenance and Operating Expenses	969	110,297.74	
Bank Charges	971	5,200.00	
TOTAL		18,780,450,435.82	18,780,450,435.82

Certified Correct :


MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division