



National Electrification Administration

Corporate Fund

Trial Balance

As of January 31, 2025



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	5,002,000.00	
Petty Cash Fund	104	54,459.00	
Payroll Fund	106	63,350.00	
Cash in Bank - Local Currency, Current Account	111	4,462,836,145.41	
Cash in Bank - Local Currency, Savings Account	112	1,606,937,180.14	
Cash in Bank - Local Currency, Time Deposits	113	15,525,879.77	
Accounts Receivable	121	161,370,555.73	
Due from Officers and Employees	123	392,927.16	
Loans Receivable - LGUs	125	4,154.92	
Loans Receivable - Others	126	11,514,229,242.38	
Interest Receivable	129		2,871,559.64
Due from NGAs	136	3,909,821.93	
Due from GOCCs	137	25,351,080.00	
Due from NGOs/POs	139	4,364,502,963.28	
Receivables - Disallowances/Charges	146	1,018,521.01	
Advances to Officers and Employees	148	278,800.00	
Other Receivables	149	49,618,125.39	
Office Supplies Inventory	155	1,613,659.98	
Other Supplies Inventory	165	1,299,175.07	
Prepaid Insurance	178	269,091.23	
Advances to Contractors	181	247,703.70	
Other Prepaid Expenses	185	3,265,818.22	
Guaranty Deposits	186	330,577.40	
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	681,750.66	
Furniture and Fixtures	222	11,976,606.76	
IT Equipment and Software	223	46,752,389.54	
Communication Equipment	229	7,490,363.65	
Medical, Dental and Laboratory Equipment	233	79,000.00	
Technical and Scientific Equipment	236	6,348,786.82	
Other Machinery and Equipment	240	1,232,975.00	
Motor Vehicles	241	51,599,404.00	
Other Property, Plant and Equipment	250	335,305.00	
Other Assets	290	17,684,749.07	
Allowance for Doubtful Accounts	301		536,133,124.28
Accumulated Depreciation - Land Improvements	302		713,158.50
Accumulated Depreciation - Office Buildings	311		219,565,140.09
Accumulated Depreciation - Other Structures	315		48,600.00
Accumulated Depreciation - Office Equipment	321		459,759.60
Accumulated Depreciation - Furniture and Fixtures	322		7,722,111.46
Accumulated Depreciation - IT Equipment	323		15,642,991.84
Accumulated Depreciation - Communication Equipment	329		4,367,655.79
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		8,295.00
Accumulated Depreciation - Technical and Scientific Equipment	336		5,180,988.94
Accumulated Depreciation - Other Machinery and Equipment	340		202,735.71
Accumulated Depreciation - Motor Vehicles	341		29,942,220.72
Accumulated Depreciation - Other Property, Plant and Equipment	350		246,599.40
Accounts Payable	401		35,511,760.26
Due to Officers and Employees	403		148,040,541.46
Due to BIR	412		4,241,188.10
Due to GSIS	413		4,717,779.63
Due to PAG-IBIG	414		502,708.98
Due to PHILHEALTH	415		697,243.24
Due to Other NGAs	416		7,359,843,223.64
Guaranty Deposits Payable	426		3,098,778.33
Performance/Bidders/Bail Bonds Payable	427		344,586.80
Other Payables	439		2,531,345,065.05



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Account Title	Account Code	Debit	Credit
Other Deferred Credits	455		736,197,617.45
Government Equity	501		5,618,021,585.58
Retained Earnings	510		5,458,797,620.36
Seminar Fees	622		193,080.00
Other Service Income	628		7,357,994.68
Rent Income	642		501,441.23
Interest Income	664		2,594,212.60
Miscellaneous Income	678		3,710.00
Prior Years' Adjustments	684	10,156,887.96	
Salaries and Wages - Regular	701	17,881,700.19	
Personnel Economic Relief Allowance (PERA)	711	605,636.38	
Representation Allowance (RA)	713	333,625.00	
Transportation Allowance (TA)	714	214,625.00	
Honoraria	720	192,000.00	
Travelling Expenses - Local	751	468,900.63	
Office Supplies Expenses	755	353,344.24	
Other Supplies Expenses	765	1,335.35	
Postage and Deliveries	771	22,413.50	
Telephone Expenses - Landline	772	106,995.74	
Telephone Expenses - Mobile	773	7,499.00	
Cable, Satellite, Telegraph, and Radio Expenses	775	13,500.00	
Auditing Services	792	26,350.88	
Other Professional Services	799	297,469.64	
Repairs and Maintenance - Motor Vehicles	841	41,722.24	
Miscellaneous Expenses	884	49,705.00	
Taxes, Duties and Licenses	891	382,957.05	
Fidelity Bond Premiums	892	251.25	
Insurance Expenses	893	5,926.92	
Depreciation - Office Buildings	911	817,763.63	
Depreciation - Office Equipment	921	2,652.00	
Depreciation - Furniture and Fixtures	922	68,990.32	
Depreciation - IT Equipment	923	530,961.51	
Depreciation - Communication Equipment	929	43,010.67	
Depreciation - Medical, Dental and Laboratory Equipment	933	1,185.00	
Depreciation - Technical and Scientific Equipment	936	11,585.21	
Depreciation - Other Machineries and Equipment	940	18,494.67	
Depreciation - Motor Vehicles	941	402,652.32	
Other Maintenance and Operating Expenses	969	23,710.00	
TOTAL		22,735,115,078.36	22,735,115,078.36

Certified Correct :

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

Manager

Financial Services and Accounting Division