



# National Electrification Administration

## Corporate Fund

### Trial Balance

As of March 31, 2025

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	1,977,390.14	
Petty Cash Fund	104	60,000.00	
Cash in Bank - Local Currency, Current Account	111	4,920,722,513.58	
Cash in Bank - Local Currency, Savings Account	112	1,772,159,007.98	
Cash in Bank - Local Currency, Time Deposits	113	15,619,563.49	
Accounts Receivable	121	157,672,107.73	
Due from Officers and Employees	123	392,960.63	
Loans Receivable - LGUs	125	4,154.92	
Loans Receivable - Others	126	11,456,422,698.31	
Interest Receivable	129	5,676,786.49	
Due from NGAs	136	6,405,471.60	
Due from GOCCs	137	17,844,667.67	
Due from NGOs/POs	139	5,101,211,674.24	
Receivables - Disallowances/Charges	146	1,010,521.01	
Advances to Officers and Employees	148	170,550.00	
Other Receivables	149	49,543,035.69	
Office Supplies Inventory	155	2,306,849.38	
Other Supplies Inventory	165	1,285,873.56	
Prepaid Insurance	178	1,009,779.41	
Advances to Contractors	181	13,801,703.70	
Other Prepaid Expenses	185	2,923,112.22	
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	11,916,606.76	
IT Equipment and Software	223	46,453,083.54	
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	53,625.00	
Other Assets	290	17,788,160.27	
Allowance for Doubtful Accounts	301		520,234,479.78
Accumulated Depreciation - Land Improvements	302		713,158.50
Accumulated Depreciation - Office Buildings	311		221,195,825.80
Accumulated Depreciation - Other Structures	315		48,600.00
Accumulated Depreciation - Office Equipment	321		465,063.60
Accumulated Depreciation - Furniture and Fixtures	322		7,825,685.78
Accumulated Depreciation - IT Equipment	323		16,395,147.46
Accumulated Depreciation - Communication Equipment	329		4,452,777.13
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		11,850.00
Accumulated Depreciation - Technical and Scientific Equipment	336		5,204,159.36
Accumulated Depreciation - Other Machinery and Equipment	340		239,725.05
Accumulated Depreciation - Motor Vehicles	341		30,747,525.36
Accounts Payable	401		24,780,776.94
Due to Officers and Employees	403		139,254,491.95
Due to BIR	412		3,350,932.60
Due to GSIS	413		4,222,992.34
Due to PAG-IBIG	414		516,263.59
Due to PHILHEALTH	415		714,915.17
Due to Other NGAs	416		7,792,939,104.46
Guaranty Deposits Payable	426		3,098,778.33
Performance/Bidders/Bail Bonds Payable	427		344,586.80
Other Payables	439		2,533,469,450.80
Other Deferred Credits	455		746,392,168.61
Government Equity	501		6,413,021,585.58



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Corporate Fund

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Account Title	Account Code	Debit	Credit
Retained Earnings	510		5,458,797,620.36
Seminar Fees	622		1,898,356.20
Other Service Income	628		19,358,188.46
Printing and Publication Income	641		1,500.00
Rent Income	642		1,307,328.92
Interest Income	664		146,101,306.09
Miscellaneous Income	678		474,303.00
Prior Years' Adjustments	684		4,969,128.65
Salaries and Wages - Regular	701	55,433,955.86	
Personnel Economic Relief Allowance (PERA)	711	1,867,237.72	
Representation Allowance (RA)	713	1,019,375.00	
Transportation Allowance (TA)	714	687,875.00	
Honoraria	720	602,500.00	
Longevity Pay	722	40,000.00	
Overtime and Night Pay	723	729,820.38	
Life and Retirement Insurance Contributions	731	4,427,428.10	
PAG-IBIG Contributions	732	124,800.00	
PHILHEALTH Contributions	733	851,319.77	
ECC Contributions	734	62,900.00	
Travelling Expenses - Local	751	3,600,633.57	
Training Expenses	753	1,304,666.42	
Office Supplies Expenses	755	886,319.99	
Gasoline, Oil and Lubricants Expenses	761	54,039.66	
Other Supplies Expenses	765	87,749.36	
Water Expenses	766	194,675.08	
Electricity Expenses	767	1,495,275.11	
Postage and Deliveries	771	144,891.50	
Telephone Expenses - Landline	772	216,391.48	
Telephone Expenses - Mobile	773	99,053.76	
Internet Expenses	774	158,475.00	
Cable, Satellite, Telegraph, and Radio Expenses	775	13,500.00	
Printing and Binding Expenses	781	9,250.00	
Rent Expenses	782	297,331.20	
Representation Expenses	783	79,379.75	
Subscription Expenses	786	807,574.91	
Auditing Services	792	1,304,425.97	
Consultancy Services	793	1,256,023.11	
General Services	795	1,638,270.97	
Security Services	797	290,019.89	
Other Professional Services	799	2,311,574.83	
Repairs and Maintenance - Office Buildings	811	38,792.99	
Repairs and Maintenance - Communication Equipment	829	17,000.00	
Repairs and Maintenance - Motor Vehicles	841	184,879.12	
Miscellaneous Expenses	884	89,952.00	
Taxes, Duties and Licenses	891	1,936,965.43	
Fidelity Bond Premiums	892	78,626.25	
Insurance Expenses	893	473,379.88	
Depreciation - Office Buildings	911	2,448,449.34	
Depreciation - Office Equipment	921	7,956.00	
Depreciation - Furniture and Fixtures	922	193,298.34	
Depreciation - IT Equipment	923	1,549,487.43	
Depreciation - Communication Equipment	929	128,132.01	
Depreciation - Medical, Dental and Laboratory Equipment	933	3,555.00	
Depreciation - Technical and Scientific Equipment	936	34,755.63	
Depreciation - Other Machineries and Equipment	940	55,484.01	
Depreciation - Motor Vehicles	941	1,207,956.96	
Other Maintenance and Operating Expenses	969	78,953.20	



# National Electrification Administration

Corporate Fund

## Trial Balance

As of March 31, 2025

Account Title	Account Code	Debit	Credit
TOTAL		24,102,547,776.67	24,102,547,776.67

Certified Correct :

  
MA. CHONA O. DELA CRUZ

Manager

Financial Services and Accounting Division

