



National Electrification Administration

Corporate Fund
Trial Balance
As of May 31, 2022



Table with 4 columns: Account Title, Account Code, Debit, Credit. Lists various assets and liabilities with their respective values.



# National Electrification Administration

Corporate Fund

## Trial Balance

As of May 31, 2022

Account Title	Account Code	Debit	Credit
Retained Earnings	510		11,070,611,210.68
Other Service Income	628		28,520,796.48
Interest Income	664		136,689,704.94
Miscellaneous Income	678		5,835,745.83
Prior Years' Adjustments	684	103,640,517.48	
Salaries and Wages - Regular	701	78,731,419.47	
Personnel Economic Relief Allowance (PERA)	711	3,033,090.92	
Representation Allowance (RA)	713	1,405,375.00	
Transportation Allowance (TA)	714	1,037,625.00	
Clothing/Uniform Allowance	715	1,746,000.00	
Productivity Incentive Allowance	717	23,814,889.70	
Other Bonuses and Allowances	719	5,000.00	
Honoraria	720	1,120,000.00	
Longevity Pay	722	40,000.00	
Overtime and Night Pay	723	57,655.01	
Life and Retirement Insurance Contributions	731	6,656,433.48	
PAG-IBIG Contributions	732	116,800.00	
PHILHEALTH Contributions	733	719,105.01	
ECC Contributions	734	117,700.00	
Terminal Leave Benefits	742	16,225.56	
Travelling Expenses - Local	751	6,072,479.84	
Training Expenses	753	2,173,126.74	
Office Supplies Expenses	755	1,448,936.98	
Drugs and Medicines Expenses	759	20,553.25	
Medical, Dental and Laboratory Supplies Expenses	760	2,481.22	
Gasoline, Oil and Lubricants Expenses	761	862,307.44	
Other Supplies Expenses	765	212,065.13	
Water Expenses	766	364,828.23	
Electricity Expenses	767	2,465,134.54	
Postage and Deliveries	771	183,277.00	
Telephone Expenses - Landline	772	218,084.10	
Telephone Expenses - Mobile	773	243,583.94	
Internet Expenses	774	319,525.74	
Membership Dues and Contributions to Organizations	778	16,000.00	
Advertising Expenses	780	85,500.00	
Printing and Binding Expenses	781	21,527.00	
Rent Expenses	782	160,893.52	
Representation Expenses	783	15,000.00	
Subscription Expenses	786	2,248,723.03	
Legal Services	791	15,000.00	
Auditing Services	792	4,614,166.05	
Consultancy Services	793	1,106,340.36	
General Services	795	2,189,147.05	
Janitorial Services	796	2,188,491.56	
Security Services	797	1,194,294.57	
Other Professional Services	799	808,690.41	
Repairs and Maintenance - Office Buildings	811	1,403,382.25	
Repairs and Maintenance - Furniture and Fixtures	822	235,950.00	
Repairs and Maintenance - IT Equipment and Software	823	82,195.00	
Repairs and Maintenance - Motor Vehicles	841	55,686.68	
Subsidy to NGOs/POs	876	1,322,218,102.87	
Miscellaneous Expenses	884	60,554.00	
Taxes, Duties and Licenses	891	586,868.92	
Fidelity Bond Premiums	892	254,501.25	
Insurance Expenses	893	453,629.90	
Depreciation - Office Buildings	911	3,845,255.65	
Depreciation - Other Structures	915	3,656.25	
Depreciation - Office Equipment	921	4,449.85	
Depreciation - Furniture and Fixtures	922	452,135.33	
Depreciation - IT Equipment	923	797,834.31	



National Electrification Administration

Corporate Fund

**Trial Balance**

As of May 31, 2022

Account Title	Account Code	Debit	Credit
Depreciation - Communication Equipment	929	270,666.42	
Depreciation - Technical and Scientific Equipment	936	11,508.00	
Depreciation - Motor Vehicles	941	861,040.50	
Other Maintenance and Operating Expenses	969	459,782.85	
Bank Charges	971	103.00	
<b>TOTAL</b>		<b>18,275,680,615.00</b>	<b>18,275,680,615.00</b>

Certified Correct :

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**MA. CHONA O. DELA CRUZ**  
Manager

Financial Services and Accounting Division

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