



NATIONAL POWER CORPORATION

TRIAL BALANCE As of June 30, 2020 SMALL POWER UTILITIES GROUP & WATERSHED

| GL | Description | Amount |
|-----|-------------------------------------------------------|----------------|
| 104 | ELECTRIC PLANTS LEASED TO OTHERS | 225,686,632 |
| 105 | ELECTRIC PLANT IN SERVICE | 13,776,486,252 |
| 106 | ELECTRIC PLANT FOR DISPOSAL | 621,471,162 |
| 107 | CONSTRUCTION WORK IN PROGRESS | 4,868,140,608 |
| 108 | CONSTRUCTION WORK COMPLETED-UNCLASSIFIED | 153,333,544 |
| 109 | OTHER UTILITY PLANTS | 2,867,685,844 |
| 114 | ACCUM DEPRECIATION ELECTRIC PLANT TO OTHERS | -202,530,731 |
| 115 | ACCUM DEP-ELECTRIC PLANT IN SERVICE | -8,317,361,603 |
| 116 | ACCUM DEP -ELECTRIC PLANT FOR DISPOSAL | -556,210,205 |
| 118 | ACCUM DEP -CONSTRUCTIONN WORK COMPLETED -UNCLASSIFIED | -28,512,100 |
| 119 | ACCUM DEPRECIATION - OTHER UTILITY PLANT | -1,509,852,686 |
| 121 | NON UTILITY PROPERTY | 1,703,964,253 |
| 122 | ACCUMULATED DEP -NON UTILITY PROPERTY | -1,348,385,570 |
| 123 | NON-CURRENT POWER RECEIVABLES | 439,129,531 |
| 124 | ALLOW FOR BAD DEBTS -NON-CURRENT POWER RECEIVABLES | -13,877,145 |
| 126 | INVESTMENT IN GOVERNMENT BONDS | 719,970 |
| 127 | OTHER INVESTMENTS | 1,000,000 |
| 133 | CASH - RESTRICTED | 844,612,614 |
| 135 | CASH IN BANK | 352,275,074 |
| 136 | CASH ON HAND | 1,551 |
| 138 | WORKING FUND | 9,499,381 |
| 139 | TEMPORARY INVESTMENT | 6,852,714,418 |
| 140 | POWER RECEIVABLES | 6,991,339,862 |
| 141 | ACCRUED UTILITY REVENUE | 35,921,177 |
| 142 | ALLOWANCE FOR BAD DEBTS -POWER RECEIVABLES | -5,216,203,378 |
| 143 | RESTRUCTURED POWER RECEIVABLE | 24,022,046 |
| 146 | INTEREST RECEIVABLE | 533,964,283 |
| 147 | RENT RECEIVABLE | 16,417,129 |
| 148 | RECEIVABLE FROM THE NATIONAL GOVERNMENT | 193,691,579 |
| 149 | RECEIVABLE FROM OFFICERS & EMPLOYEES | 7,944,082 |
| 150 | ACCOUNTS RECEIVABLE - OTHERS | 946,844,028 |
| 153 | ALLOWANCE FOR BAD DEBTS - OTHER RECEIVABLES | -2,357,364 |
| 154 | ASSET IN TRUST | 64,751,614 |
| 156 | GASOLINE | 141,580 |
| 157 | DIESEL STOCK | 497,456,532 |
| 159 | STOCK TRANSFER - CLEARING ACCOUNTS | 11,466,176 |
| 161 | MATERIALS SUPPLIES & EQUIPMENT INVENTORY | 733,189,448 |
| 162 | FUEL OIL STOCK | 30,725,527 |
| 163 | THERMAL CHEMICAL STOCK | 270,144 |
| 164 | STOCK FOR DISPOSAL | 30,352,261 |
| 166 | MATLS & EQUIPT IN TRANSIT | 99,273,089 |
| 167 | MATERIALS & SUPPLIES TEMP ADJUSTMENT | 41,890,038 |
| 168 | OTHER OIL PRODUCTS | 37,115,828 |
| 169 | ADVANCES FOR MEDICAL & GROUP LIFE INS. | 664,617 |
| 170 | ADVANCES TO GOVERNMENT BODIES & INSTITUTION | 378,093 |
| 173 | PREPAID CHARGES | 1,477,485 |
| 174 | CASH ADVANCES TO CONTRACTORS | 362,521,174 |
| 175 | CASH ADVANCES TO OFFICERS & EMPLOYEES | 32,179 |
| 176 | GUARANTY DEPOSITS | 3,073,419 |

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| 177 | COURT AND OTHER DEPOSITS | 3,487,456 |
| 178 | OTHER ADVANCES | 51,596,353 |
| 180 | PRELIMINARY SURVEYS AND INVESTIGATION | 28,891,313 |
| 182 | OTHER DEFERRED DEBITS | 1,477,886,260 |
| 201 | CAPITAL STOCK | -27,048,870,789 |
| 203 | DONATED CAPITAL | -14,469,193 |
| 205 | CORRECTION OF PRIOR YEARS EARNINGS | 346,314,414 |
| 206 | UNAPPROPRIATED RETAINED EARNINGS | 2,074,256,766 |
| 207 | APPROPRIATED RET. EARNINGS-SINKING FUND | -1,163,303,968 |
| 225 | FOREIGN LOANS | -495,142,044 |
| 227 | FINANCIAL ASSISTANCE/BENEFITS PAYABLE | -23,702,900 |
| 229 | GASOLINE AND OTHER OIL PRODUCTS PAYABLE | -42,165,177 |
| 230 | FUEL PAYABLES | -326,074,921 |
| 231 | M & S EQUIPMENT PAYABLES | -95,308,746 |
| 232 | ACCOUNTS PAYABLE - OTHERS | -3,196,305,259 |
| 233 | CHECK VOUCHERS PAYABLE | -489,968,779 |
| 234 | C O -SUPPLIERS AND CONTRACTORS | -1,433,332,775 |
| 235 | CERTIFIED OBLIGATION - NPC EMPLOYEES | -120,161,063 |
| 236 | ACCRUED SALARIES AND WAGES | -59,989,278 |
| 240 | GSIS PREMIUMS AND LOAN PAYABLE | -14,621,345 |
| 241 | PHILHEALTH INSURANCE PAYABLE | -451,185 |
| 242 | HDMF CONTRIBUTIONS & LOANS PAYABLE | -1,298,532 |
| 245 | LOANS PAYABLE | -19,611,750 |
| 248 | RETENTION ON CONTRACT PAYMENTS | -509,397,193 |
| 250 | TAXES PAYABLE | -177,658,243 |
| 251 | CASH VOUCHERS PAYABLE | -13,679,580 |
| 256 | CUSTOMERS DEPOSIT ADVANCES | -1,720,835 |
| 257 | DEPOSITS AND TRUST FUNDS | -67,142,070 |
| 262 | ADVANCES FOR OTHER WORK IN PROGRESS | -241,604,500 |
| 268 | DEFERRED CREDITS - ACCRUED LEAVE | -621,184,624 |
| 269 | UNEARNED INTEREST INCOME NON-CURRENT | -121,045,693 |
| 271 | OTHER DEFERRED CREDITS | -852,640,131 |
| 301 | DUE TO OTHER AGENCIES (NPC/TRNSCO/PSALM) | -10,910,829 |
| 302 | DUE FROM OTHER AGENCY | 241,315,208 |
| 303 | OUTPUT TAX PAYABLE | -1,006,276,560 |
| 304 | OUTPUT TAX RECEIVABLE | 925,871,289 |
| 305 | INPUT TAX CREDIT ON NON-DEPRECIABLE CAPITAL GOODS AND SERVICES | 7,913,570,492 |
| 306 | INPUT TAX CREDITS ON DEPRECIABLE CAPITAL GOODS | 441,892,716 |
| 400 | UTILITY OPERATING INCOME - COOPERATIVES | -1,122,562,584 |
| 403 | UTILITY OPERATING INCOME - UTILITIES | -14,674,686 |
| 405 | OTHER DEMAND & ENERGY ADJUSTMENT INCOME | 38,913,235 |
| 414 | TRANSMISSION SERVICES OPERATING SYSTEM | -6,026,426 |
| 415 | UNIVERSAL CHARGE | -6,552,706,453 |
| 416 | PROMPT PAYMENT DISCOUNT | 10,845,603 |
| 418 | UTILITY OPERATING INCOME - RESIDENTIAL | -10,529,062 |
| 420 | RENTAL INCOME | -3,048,341 |
| 421 | INTEREST ON POWER RECEIVABLES | -239,585,563 |
| 423 | MISCELLANEOUS INCOME | -300,804,021 |
| 425 | INTEREST ON BANK DEPOSITS & TEMP INVESTMENT | -180,832,306 |
| 426 | REVENUE FROM LEASE OF ELECTRIC PLANT | -1,518,817 |
| 430 | INCOME - FROM LIQUIDATION DAMAGES | -1,819,366 |
| 436 | INCOME FROM FUEL RELATED TRANSACTIONS | -212,664 |

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| 437 | INCOME FROM ADMINISTRATIVE FEE, BACK-UP FEE & OTHER SERVICE FEE | -22,321,429 |
| 438 | INCOME FROM DONATION | -4,263,357 |
| 439 | SUBSIDY FROM THE NATIONAL GOVERNMENT | -935,993,640 |
| 506 | OPERATION - HYDRO PLANT | 2,241,437 |
| 507 | MAINTENANCE - HYDRO PLANT | 44,196 |
| 511 | FUEL & ADDITIVES-DIESEL PLANT | 1,904,389,623 |
| 512 | OPERATION - DIESEL PLANT | 263,750,043 |
| 513 | MAINTENANCE - DIESEL PLANT | 3,299,612 |
| 529 | OPERATION - TRANSMISSION AND SUBSTATION | 19,766,597 |
| 531 | DEPRECIATION-PRODCTN/DISTRBUTN/GENERAL | 200,245,300 |
| 533 | INSURANCE EXPENSE | 46,628,168 |
| 534 | BAD DEBTS | 271,758,265 |
| 536 | ADMINISTRATIVE AND GEN. SUPPORT GROUP | 328,574,864 |
| 537 | COST OF AUDIT SERVICES | 12,726,821 |
| 539 | REALTY TAX | 648,870 |
| 540 | SHARE IN THE NATIONAL WEALTH | 90,382 |
| 541 | FINANCIAL ASSISTANCE | 2,154,046 |
| 542 | JOB ORDER FOR SUPPORT GROUP & ENGINEERING | 8,509,940 |
| 550 | INTEREST EXPENSE-LOANS & BONDS PAYABLE | 1,069,980 |
| 554 | OTHER TAXES | 36,151,004 |
| 555 | FINANCE & OTHER BANK CHARGES | 62,345 |
| 559 | DEPRECIATION-ELECTRIC PLANT FOR DISPOSAL | 15,000 |
| 560 | DEPRCTN-CONSTR WRK COMPLTD-UNCLASSIFIED | 6,900,400 |
| 561 | DEPRECIATION-OTHER UTILITY PLANT | 102,648,060 |
| 562 | DEPRECIATION - NON-UTILITY PROPERTY | 12,521,800 |
| 563 | MISCELLANEOUS EXPENSES | 303,149,939 |
| 564 | LOSS/GAIN ON FOREX FLUCTUATION | -1,565,143 |
| 568 | LOSS/GAIN ON DEBT SRV-PRIN/CERA COLLECTION REFUND | 9,581 |
| 573 | INCOME TAX | 305,993,959 |
| 574 | PAYMENT OF RENTAL/LEASE OF GENERATING SET | 163,759,536 |
| 593 | SUBSIDY TO NEW POWER PROVIDERS OF MEA TO SIG CUSTOMERS | 3,828,197,506 |

* Nothing Follows *

Certified Correct:


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