



NATIONAL POWER CORPORATION

TRIAL BALANCE

As of September 30, 2020

SMALL POWER UTILITIES GROUP & WATERSHED

GL	Description	Amount
104	ELECTRIC PLANTS LEASED TO OTHERS	225,686,632
105	ELECTRIC PLANT IN SERVICE	13,816,783,915
106	ELECTRIC PLANT FOR DISPOSAL	655,424,563
107	CONSTRUCTION WORK IN PROGRESS	5,324,841,683
108	CONSTRUCTION WORK COMPLETED-UNCLASSIFIED	137,925,110
109	OTHER UTILITY PLANTS	2,829,432,738
114	ACCUM DEPRECIATION ELECTRIC PLANT TO OTHERS	(202,530,821)
115	ACCUM DEP-ELECTRIC PLANT IN SERVICE	(8,417,855,187)
116	ACCUM DEP -ELECTRIC PLANT FOR DISPOSAL	(586,721,164)
118	ACCUM DEP -CONSTRUCTIONN WORK COMPLETED -UNCLASSIFIED	(26,409,800)
119	ACCUM DEPRECIATION - OTHER UTILITY PLANT	(1,508,981,275)
121	NON UTILITY PROPERTY	1,703,964,253
122	ACCUMULATED DEP -NON UTILITY PROPERTY	(1,354,646,470)
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	4,621,435
135	CASH IN BANK	380,851,630
136	CASH ON HAND	31,673
138	WORKING FUND	10,417,429
139	TEMPORARY INVESTMENT	7,597,136,109
140	POWER RECEIVABLES	7,096,924,447
141	ACCRUED UTILITY REVENUE	35,921,177
142	ALLOWANCE FOR BAD DEBTS -POWER RECEIVABLES	(5,304,415,799)
143	RESTRUCTURED POWER RECEIVABLE	17,014,996
146	INTEREST RECEIVABLE	547,582,536
147	RENT RECEIVABLE	19,026,026
148	RECEIVABLE FROM THE NATIONAL GOVERNMENT	209,442,929
149	RECEIVABLE FROM OFFICERS & EMPLOYEES	7,959,820
150	ACCOUNTS RECEIVABLE - OTHERS	954,441,944
153	ALLOWANCE FOR BAD DEBTS - OTHER RECEIVABLES	(2,357,364)
154	ASSET IN TRUST	64,751,614
156	GASOLINE	141,580
157	DIESEL STOCK	522,959,925
159	STOCK TRANSFER - CLEARING ACCOUNTS	11,378,294
161	MATERIALS SUPPLIES & EQUIPMENT INVENTORY	756,867,908
162	FUEL OIL STOCK	20,474,165
163	THERMAL CHEMICAL STOCK	270,144
164	STOCK FOR DISPOSAL	30,398,261
166	MATLS & EQUIPT IN TRANSIT	95,619,127
167	MATERIALS & SUPPLIES TEMP ADJUSTMENT	41,829,895

GL	Description	Amount
168	OTHER OIL PRODUCTS	35,300,358
169	ADVANCES FOR MEDICAL & GROUP LIFE INS.	2,162,467
170	ADVANCES TO GOVERNMENT BODIES & INSTITUTION	378,093
173	PREPAID CHARGES	1,790,622
174	CASH ADVANCES TO CONTRACTORS	240,620,612
175	CASH ADVANCES TO OFFICERS & EMPLOYEES	32,179
176	GUARANTY DEPOSITS	3,073,419
177	COURT AND OTHER DEPOSITS	3,487,456
178	OTHER ADVANCES	51,612,773
180	PRELIMINARY SURVEYS AND INVESTIGATION	29,272,975
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	124,464,038
206	UNAPPROPRIATED RETAINED EARNINGS	2,234,296,877
207	APPROPRIATED RET. EARNINGS-SINKING FUND	(1,163,303,968)
225	FOREIGN LOANS	(502,785,304)
227	FINANCIAL ASSISTANCE/BENEFITS PAYABLE	(24,780,604)
229	GASOLINE AND OTHER OIL PRODUCTS PAYABLE	(39,566,054)
230	FUEL PAYABLES	(344,398,197)
231	M & S EQUIPMENT PAYABLES	(104,206,757)
232	ACCOUNTS PAYABLE - OTHERS	(1,954,124,597)
233	CHECK VOUCHERS PAYABLE	(504,677,770)
234	C O -SUPPLIERS AND CONTRACTORS	(1,026,672,362)
235	CERTIFIED OBLIGATION - NPC EMPLOYEES	(116,516,589)
236	ACCRUED SALARIES AND WAGES	(60,204,430)
240	GSIS PREMIUMS AND LOAN PAYABLE	(27,447,365)
241	PHILHEALTH INSURANCE PAYABLE	(880,529)
242	HDMF CONTRIBUTIONS & LOANS PAYABLE	(1,253,792)
245	LOANS PAYABLE	(6,401,549)
248	RETENTION ON CONTRACT PAYMENTS	(557,996,623)
250	TAXES PAYABLE	(129,570,678)
251	CASH VOUCHERS PAYABLE	(14,400,073)
256	CUSTOMERS DEPOSIT ADVANCES	(3,440,649)
257	DEPOSITS AND TRUST FUNDS	(50,617,635)
262	ADVANCES FOR OTHER WORK IN PROGRESS	(239,540,750)
268	DEFERRED CREDITS - ACCRUED LEAVE	(525,284,911)
269	UNEARNED INTEREST INCOME NON-CURRENT	(114,468,740)
271	OTHER DEFERRED CREDITS	(1,886,711,718)
301	DUE TO OTHER AGENCIES (NPC/TRNSCO/PSALM)	(11,053,302)
303	OUTPUT TAX PAYABLE	(1,018,176,022)
304	OUTPUT TAX RECEIVABLE	937,912,487
305	INPUT TAX CREDIT ON NON-DEPRECIABLE CAPITAL GOODS AND SERVICES	8,268,147,246
306	INPUT TAX CREDITS ON DEPRECIABLE CAPITAL GOODS	462,982,169
400	UTILITY OPERATING INCOME - COOPERATIVES	(1,681,817,469)
403	UTILITY OPERATING INCOME - UTILITIES	(23,522,134)
405	OTHER DEMAND & ENERGY ADJUSTMENT INCOME	58,838,874
414	TRANSMISSION SERVICES OPERATING SYSTEM	(9,261,875)
415	UNIVERSAL CHARGE	(8,639,090,211)
416	PROMPT PAYMENT DISCOUNT	19,627,099
418	UTILITY OPERATING INCOME - RESIDENTIAL	(16,248,056)
420	RENTAL INCOME	(8,038,214)
421	INTEREST ON POWER RECEIVABLES	(364,112,131)
423	MISCELLANEOUS INCOME	(474,544,344)

GL	Description	Amount
425	INTEREST ON BANK DEPOSITS & TEMP INVESTMENT	(216,481,013)
426	REVENUE FROM LEASE OF ELECTRIC PLANT	(5,824,115)
430	INCOME - FROM LIQUIDATION DAMAGES	(2,988,315)
436	INCOME FROM FUEL RELATED TRANSACTIONS	(241,288)
437	INCOME FROM ADMINISTRATIVE FEE, BACK-UP FEE & OTHER SERVICE FEE	(33,482,143)
438	INCOME FROM DONATION	(6,327,107)
439	SUBSIDY FROM THE NATIONAL GOVERNMENT	(1,688,890,824)
506	OPERATION - HYDRO PLANT	3,629,043
507	MAINTENANCE - HYDRO PLANT	44,196
511	FUEL & ADDITIVES-DIESEL PLANT	2,864,137,523
512	OPERATION - DIESEL PLANT	427,444,601
513	MAINTENANCE - DIESEL PLANT	5,829,451
529	OPERATION - TRANSMISSION AND SUBSTATION	32,331,431
531	DEPRECIATION-PRODCTN/DISTRBUTN/GENERAL	301,679,240
533	INSURANCE EXPENSE	48,129,363
534	BAD DEBTS	359,970,686
536	ADMINISTRATIVE AND GEN. SUPPORT GROUP	526,930,322
537	COST OF AUDIT SERVICES	21,228,338
539	REALTY TAX	788,259
540	SHARE IN THE NATIONAL WEALTH	135,574
541	FINANCIAL ASSISTANCE	3,231,750
542	JOB ORDER FOR SUPPORT GROUP & ENGINEERING	19,681,570
550	INTEREST EXPENSE-LOANS PAYABLE	1,756,923
554	OTHER TAXES	43,279,532
555	FINANCE & OTHER BANK CHARGES	91,445
559	DEPRECIATION-ELECTRIC PLANT FOR DISPOSAL	25,800
560	DEPRCTN-CONSTR WRK COMPLTD-UNCLASSIFIED	9,307,100
561	DEPRECIATION-OTHER UTILITY PLANT	151,042,297
562	DEPRECIATION - NON-UTILITY PROPERTY	18,782,700
563	MISCELLANEOUS EXPENSES	477,262,806
564	LOSS/GAIN ON FOREX FLUCTUATION	8,187,617
568	LOSS/GAIN ON DEBT SRV-PRIN/CERA COLLECTION REFUND	9,581
573	INCOME TAX	442,542,187
574	PAYMENT OF RENTAL/LEASE OF GENERATING SET	245,753,953
580	EXTRAORDINARY LOSS/GAIN	128,029
593	SUBSIDY TO NEW POWER PROVIDERS	4,554,266,434

** Nothing Follows **

Certified Correct:



ALEXANDER P. JAPON

Sr. Department Manager, Finance

Approved By:



LORNA T. DY

Vice President, Admin. & Finance