



NATIONAL POWER CORPORATION

TRIAL BALANCE

As of June 30, 2021

SMALL POWER UTILITIES GROUP & WATERSHED

GL	Description	Amount
104	ELECTRIC PLANTS LEASED TO OTHERS	225,686,632
105	ELECTRIC PLANT IN SERVICE	14,333,965,240
106	ELECTRIC PLANT FOR DISPOSAL	699,809,580
107	CONSTRUCTION WORK IN PROGRESS	6,626,218,314
108	CONSTRUCTION WORK COMPLETED-UNCLASSIFIED	138,450,341
109	OTHER UTILITY PLANTS	2,805,165,417
114	ACCUM DEPRECIATION ELECT PLT TO OTHERS	(202,530,821)
115	ACCUM DEP-ELECT PLT IN SERVICE	(9,004,332,878)
116	ACCUM DEP -ELECT PLANT FOR DISPOSAL	(626,446,290)
118	ACCUM DEP -CONSTN WRK COMP -UNCLASSIFIED	(32,210,130)
119	ACCUM DEPRECIATION - OTHER UTILITY PLANT	(1,769,444,646)
121	NON UTILITY PROPERTY	1,378,150,388
122	ACCUMULATED DEP -NON UTILITY PROPERTY	(1,075,972,328)
123	NON-CURRENT POWER RECEIVABLES	403,418,217
124	ALLOW FOR BAD DEBTS -NON-CURRENT POWER REC'ABLES	(13,877,145)
126	INVESTMENT IN GOVERNMENT BONDS	719,970
127	OTHER INVESTMENTS	1,000,000
133	CASH - RESTRICTED	4,441,483,037
135	CASH IN BANK	530,642,683
136	CASH ON HAND	4,683
138	WORKING FUND	9,060,569
139	TEMPORARY INVESTMENT	2,404,646,322
140	POWER RECEIVABLES	7,488,032,894
141	ACCRUED UTILITY REVENUE	37,232,478
142	ALLOWANCE FOR BAD DEBTS -POWER REC'ABLES	(5,648,019,645)
143	RESTRUCTURED POWER RECEIVABLE	30,526,248
146	INTEREST RECEIVABLE	574,698,319
147	RENT RECEIVABLE	18,060,346
148	RECEIVABLE FROM THE NATIONAL GOVERNMENT	239,763,038
149	RECEIVABLE FROM OFFICERS & EMPLOYEES	7,649,318
150	ACCOUNTS RECEIVABLE - OTHERS	915,113,614
153	ALLOWANCE FOR BAD DEBTS - OTH REC'ABLES	(2,357,364)
154	ASSET IN TRUST	64,716,473
156	GASOLINE	160,477
157	DIESEL STOCK	335,021,001
159	STOCK TRANSFER - CLEARING ACCOUNTS	74,702,283
161	MATERIALS SUPPLIES & EQUIPMENT INVENTORY	886,988,251
162	FUEL OIL STOCK	8,878,682
163	THERMAL CHEMICAL STOCK	234,953
164	STOCK FOR DISPOSAL	1,100,297
166	MATLS & EQUIPT IN TRANSIT	95,063,138
167	MATERIALS & SUPPLIES TEMP ADJUSTMENT	31,840,177
168	OTHER OIL PRODUCTS	41,131,130
169	ADVANCES FOR MEDICAL & GROUP LIFE INS.	3,452,774
170	ADVANCES TO GOVERNMENT BODIES & INST.	378,093
173	PREPAID CHARGES	2,966,779

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174	CASH ADVANCES TO CONTRACTORS	241,850,407
175	CASH ADVANCES TO OFFICERS & EMPLOYEES	7,179
176	GUARANTY DEPOSITS	3,073,419
177	COURT AND OTHER DEPOSITS	3,487,456
178	OTHER ADVANCES	53,356,562
180	PRELIMINARY SURVEYS AND INVESTIGATION	30,831,478
182	OTHER DEFERRED DEBITS	1,647,450,285
201	CAPITAL STOCK (RETAINED EARNINGS) APPROPRIATED	(27,048,870,789)
203	DONATED CAPITAL	(14,469,193)
205	CORRECTION OF PRIOR YEARS EARNINGS	(76,151,719)
206	UNAPPROPRIATED RETAINED EARNINGS	842,948,556
207	APPROPRIATED RET. EARNINGS-SINKING FUND	(1,163,303,968)
225	FOREIGN LOANS	(469,952,530)
226	LEASE OBLIGATION	(7,519,714)
227	FINANCIAL ASSISTANCE/BENEFITS PAYABLE	(28,034,767)
229	GASOLINE AND OTHER OIL PRODUCTS PAYABLE	(38,147,353)
230	FUEL PAYABLES	(245,613,631)
231	M & S EQUIPMENT PAYABLES	(116,742,496)
232	ACCOUNTS PAYABLE - OTHERS	(2,400,010,741)
233	CHECK VOUCHERS PAYABLE	(517,569,199)
234	C O -SUPPLIERS AND CONTRACTORS	(1,196,839,854)
235	CERTIFIED OBLIGATION - NPC EMPLOYEES	(120,228,099)
236	ACCRUED SALARIES AND WAGES	(60,106,012)
240	GSIS PREMIUMS AND LOAN PAYABLE	(12,804,740)
241	PHILHEALTH INSURANCE PAYABLE	(867,515)
242	HDMF CONTRIBUTIONS & LOANS PAYABLE	(1,218,303)
245	LOANS PAYABLE	(20,214,604)
246	LEASE PAYABLE	(5,633,143)
248	RETENTION ON CONTRACT PAYMENTS	(575,881,172)
250	TAXES PAYABLE	(39,900,301)
251	CASH VOUCHERS PAYABLE	(11,780,100)
256	CUSTOMERS DEPOSIT ADVANCES	(3,189,549)
257	DEPOSITS AND TRUST FUNDS	(883,060,689)
262	ADVANCES FOR OTHER WORK IN PROGRESS	(233,349,500)
268	DEFERRED CREDITS - ACCRUED LEAVE	(543,261,927)
269	UNEARNED INTEREST INCOME NON-CURRENT	(95,984,397)
271	OTHER DEFERRED CREDITS	(2,573,900,495)
301	DUE TO OTHER AGENCIES (NPC/TRNSCO/PSALM)	(8,938,713)
303	OUTPUT TAX PAYABLE	(1,055,788,685)
304	OUTPUT TAX RECEIVABLE	984,704,664
305	INPUT TAX CREDIT ON NON-DEPRECIABLE CAPITAL GOODS	9,036,973,241
306	INPUT TAX CREDITS ON DEPRECIABLE CAPITAL GOODS	523,514,079
400	UTILITY OPERATING INCOME - COOPERATIVES	(1,152,911,766)
403	UTILITY OPERATING INCOME - UTILITIES	(20,182,508)
405	OTHER DEMAND & ENERGY ADJUSTMENT INCOME	41,346,806
414	TRANSMISSION SERVICES OPERATING SYSTEM	(6,207,846)
415	UNIVERSAL CHARGE	(5,821,249,190)
416	PROMPT PAYMENT DISCOUNT	19,100,789
418	UTILITY OPERATING INCOME - RESIDENTIAL	(10,731,971)
420	RENTAL INCOME	(5,139,872)
421	INTEREST ON POWER RECEIVABLES	(226,245,422)
423	MISCELLANEOUS INCOME	(319,625,428)

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425	INTEREST ON BANK DEPOSITS & TEMP INVEST	(56,880,496)
426	REVENUE FROM LEASE OF ELECTRIC PLANT	(1,848,048)
430	INCOME - FROM LIQUIDATION DAMAGES	(5,697,534)
436	INCOME FROM FUEL RELATED TRANSACTIONS	(186,442)
437	INCOME FROM ADMINISTRATIVE FEE, BACK-UP FEE & OTHER SEI	(22,321,429)
438	INCOME FROM DONATION	(4,160,815)
506	OPERATION - HYDRO PLANT	1,987,154
511	FUEL & ADDITIVES-DIESEL PLANT	2,108,978,305
512	OPERATION - DIESEL PLANT	387,298,127
513	MAINTENANCE - DIESEL PLANT	2,106,596
529	OPERATION - TRANSMISSION AND SUBSTATION	19,341,430
530	MAINTENANCE - TRANSMISSION & SUBSTATION	259,500
531	DEPRECIATION-PRODCTN/DISTRBUTN/GENERAL	202,906,250
533	INSURANCE EXPENSE	47,771,010
534	BAD DEBTS	197,168,400
536	ADMINISTRATIVE AND GEN. SUPPORT GROUP	416,237,778
537	COST OF AUDIT SERVICES	14,318,173
539	REALTY TAX	729,351
540	SHARE IN THE NATIONAL WEALTH	46,713
541	FINANCIAL ASSISTANCE	2,225,022
542	JOB ORDER FOR SUPPORT GRP & ENG'G	15,148,889
550	INTEREST EXPENSE-LOANS & BONDS PAYABLE	1,014,273
554	OTHER TAXES	11,375,324
555	FINANCE & OTHER BANK CHARGES	488,286
559	DEPRECIATION-ELECTRIC PLANT FOR DISPOSAL	60,620
560	DEPRCTN-CONSTR WRK COMPLTD-UNCLASSIFIED	2,461,000
561	DEPRECIATION-OTHER UTILITY PLANT	77,410,080
562	DEPRECIATION - NON-UTILITY PROPERTY	12,654,000
563	MISCELLANEOUS EXPENSES	317,591,888
564	LOSS/GAIN ON FOREX FLUCTUATION	(8,751,219)
568	LOSS/GAIN ON DEBT SRV-PRIN/CERA COLL REF	(71,028)
573	INCOME TAX	141,243,540
574	PAYMENT OF RENTAL/LEASE OF GENERATING SET	184,671,697
593	SUBSIDY TO NEW POWER PROVIDERS OF MEA TO SIG CUSTOMEI	3,156,465,674

* Nothing Follows *

Certified Correct:


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Approved By:


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