



NATIONAL POWER CORPORATION

TRIAL BALANCE AS OF SEPTEMBER 30, 2021 SMALL POWER UTILITIES GROUP & WATERSHED

GL	Description	Amount
104	ELECTRIC PLANTS LEASED TO OTHERS	225,686,632
105	ELECTRIC PLANT IN SERVICE	15,466,278,813
106	ELECTRIC PLANT FOR DISPOSAL	701,732,429
107	CONSTRUCTION WORK IN PROGRESS	5,689,505,854
108	CONSTRUCTION WORK COMPLETED-UNCLASSIFIED	138,450,341
109	OTHER UTILITY PLANTS	2,676,827,518
114	ACCUM DEPRECIATION ELECT PLT TO OTHERS	(202,530,821)
115	ACCUM DEP-ELECT PLT IN SERVICE	(9,185,992,987)
116	ACCUM DEP -ELECT PLANT FOR DISPOSAL	(628,744,798)
118	ACCUM DEP -CONSTN WRK COMP -UNCLASSIFIED	(33,440,630)
119	ACCUM DEPRECIATION - OTHER UTILITY PLANT	(1,494,227,314)
121	NON UTILITY PROPERTY	1,378,150,388
122	ACCUMULATED DEP -NON UTILITY PROPERTY	(1,081,628,502)
123	NON-CURRENT POWER RECEIVABLES	403,418,217
124	ALLOW FOR BAD DEBTS -NON-CURRENT POWER REC'BLES	(13,877,145)
126	INVESTMENT IN GOVERNMENT BONDS	719,970
127	OTHER INVESTMENTS	1,000,000
133	CASH - RESTRICTED	4,454,970,720
135	CASH IN BANK	754,184,562
138	WORKING FUND	11,090,727
139	TEMPORARY INVESTMENT	2,340,755,824
140	POWER RECEIVABLES	7,590,779,186
141	ACCRUED UTILITY REVENUE	37,232,478
142	ALLOWANCE FOR BAD DEBTS -POWER REC'BLES	(5,800,065,367)
143	RESTRUCTURED POWER RECEIVABLE	20,830,922
146	INTEREST RECEIVABLE	586,404,225
147	RENT RECEIVABLE	21,049,598
148	RECEIVABLE FROM THE NATIONAL GOVERNMENT	246,422,081
149	RECEIVABLE FROM OFFICERS & EMPLOYEES	7,640,680
150	ACCOUNTS RECEIVABLE - OTHERS	916,292,073
153	ALLOWANCE FOR BAD DEBTS - OTH REC'BLES	(2,357,364)
154	ASSET IN TRUST	64,716,473
156	GASOLINE	141,580
157	DIESEL STOCK	557,060,061
159	STOCK TRANSFER - CLEARING ACCOUNTS	68,533,403
161	MATERIALS SUPPLIES & EQUIPMENT INVENTORY	995,121,780
162	FUEL OIL STOCK	8,878,682
163	THERMAL CHEMICAL STOCK	232,557
164	STOCK FOR DISPOSAL	1,601,752
166	MATLS & EQUIPT IN TRANSIT	95,018,229
167	MATERIALS & SUPPLIES TEMP ADJUSTMENT	31,840,177
168	OTHER OIL PRODUCTS	42,054,692
169	ADVANCES FOR MEDICAL & GROUP LIFE INS.	1,960,242
170	ADVANCES TO GOVERNMENT BODIES & INST.	378,093
173	PREPAID CHARGES	3,745,471

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GL	Description	Amount
174	CASH ADVANCES TO CONTRACTORS	266,697,235
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	53,379,122
180	PRELIMINARY SURVEYS AND INVESTIGATION	31,608,085
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	96,018,364
206	UNAPPROPRIATED RETAINED EARNINGS	1,150,142,505
207	APPROPRIATED RET. EARNINGS-SINKING FUND	(1,163,303,968)
225	FOREIGN LOANS	(480,852,958)
226	LEASE OBLIGATION	(7,519,714)
227	FINANCIAL ASSISTANCE/BENEFITS PAYABLE	(29,755,612)
229	GASOLINE AND OTHER OIL PRODUCTS PAYABLE	(38,714,605)
230	FUEL PAYABLES	(532,595,851)
231	M & S EQUIPMENT PAYABLES	(165,056,104)
232	ACCOUNTS PAYABLE - OTHERS	(2,595,834,970)
233	CHECK VOUCHERS PAYABLE	(557,796,271)
234	C O -SUPPLIERS AND CONTRACTORS	(1,127,945,250)
235	CERTIFIED OBLIGATION - NPC EMPLOYEES	(79,371,772)
236	ACCRUED SALARIES AND WAGES	(62,348,489)
240	GSIS PREMIUMS AND LOAN PAYABLE	(19,079,048)
241	PHILHEALTH INSURANCE PAYABLE	(861,791)
242	HDMF CONTRIBUTIONS & LOANS PAYABLE	(1,379,991)
245	LOANS PAYABLE	(6,648,212)
246	LEASE PAYABLE	(850,286)
248	RETENTION ON CONTRACT PAYMENTS	(604,187,043)
250	TAXES PAYABLE	(100,516,727)
251	CASH VOUCHERS PAYABLE	(14,274,918)
256	CUSTOMERS DEPOSIT ADVANCES	(3,189,549)
257	DEPOSITS AND TRUST FUNDS	(883,155,737)
262	ADVANCES FOR OTHER WORK IN PROGRESS	(231,285,750)
268	DEFERRED CREDITS - ACCRUED LEAVE	(512,694,361)
269	UNEARNED INTEREST INCOME NON-CURRENT	(89,880,880)
271	OTHER DEFERRED CREDITS	(2,200,046,157)
301	DUE TO OTHER AGENCIES (NPC/TRNSCO/PSALM)	(8,964,919)
303	OUTPUT TAX PAYABLE	(1,066,663,964)
304	OUTPUT TAX RECEIVABLE	996,987,752
305	INPUT TAX CREDIT ON NON-DEPRECIABLE CAPITAL GOODS	9,183,713,799
306	INPUT TAX CREDITS ON DEPRECIABLE CAPITAL GOODS	516,190,443
400	UTILITY OPERATING INCOME - COOPERATIVES	(1,738,622,991)
403	UTILITY OPERATING INCOME - UTILITIES	(32,589,671)
405	OTHER DEMAND & ENERGY ADJUSTMENT INCOME	63,862,585
414	TRANSMISSION SERVICES OPERATING SYSTEM	(9,602,607)
415	UNIVERSAL CHARGE	(9,790,960,762)
416	PROMPT PAYMENT DISCOUNT	30,814,451
418	UTILITY OPERATING INCOME - RESIDENTIAL	(16,600,208)
420	RENTAL INCOME	(7,010,594)
421	INTEREST ON POWER RECEIVABLES	(344,179,696)
423	MISCELLANEOUS INCOME	(499,556,000)

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GL	Description	Amount
424	GAIN ON DISPOSAL/RETIREMENT OF ASSETS	(141,956)
425	INTEREST ON BANK DEPOSITS & TEMP INVEST	(77,607,639)
426	REVENUE FROM LEASE OF ELECTRIC PLANT	(6,153,346)
430	INCOME - FROM LIQUIDATION DAMAGES	(7,329,787)
436	INCOME FROM FUEL RELATED TRANSACTIONS	(186,442)
437	INCOME FROM ADMINISTRATIVE FEE, BACK-UP FEE & OTHER SEI	(33,482,143)
438	INCOME FROM DONATION	(6,224,565)
439	SUBSIDY FROM THE NATIONAL GOVERNMENT	(933,042,755)
506	OPERATION - HYDRO PLANT	3,564,167
507	MAINTENANCE - HYDRO PLANT	52,513
511	FUEL & ADDITIVES-DIESEL PLANT	3,308,775,020
512	OPERATION - DIESEL PLANT	541,379,015
513	MAINTENANCE - DIESEL PLANT	41,203,058
529	OPERATION - TRANSMISSION AND SUBSTATION	35,342,798
530	MAINTENANCE - TRANSMISSION & SUBSTATION	1,343,826
531	DEPRECIATION-PRODCTN/DISTRBUTN/GENERAL	331,753,296
533	INSURANCE EXPENSE	49,772,256
534	BAD DEBTS	349,214,122
536	ADMINISTRATIVE AND GEN. SUPPORT GROUP	669,397,756
537	COST OF AUDIT SERVICES	23,818,157
539	REALTY TAX	729,351
540	SHARE IN THE NATIONAL WEALTH	70,070
541	FINANCIAL ASSISTANCE	3,366,046
542	JOB ORDER FOR SUPPORT GRP & ENG'G	31,557,655
550	INTEREST EXPENSE-LOANS & BONDS PAYABLE	1,683,882
554	OTHER TAXES	15,520,299
555	FINANCE & OTHER BANK CHARGES	148,566
559	DEPRECIATION-ELECTRIC PLANT FOR DISPOSAL	77,752
560	DEPRCTN-CONSTR WRK COMPLTD-UNCLASSIFIED	3,691,500
561	DEPRECIATION-OTHER UTILITY PLANT	107,829,417
562	DEPRECIATION - NON-UTILITY PROPERTY	18,981,000
563	MISCELLANEOUS EXPENSES	492,078,579
564	LOSS/GAIN ON FOREX FLUCTUATION	1,587,815
568	LOSS/GAIN ON DEBT SRV-PRIN/CERA COLL REF	(71,028)
573	INCOME TAX	251,945,997
574	PAYMENT OF RENTAL/LEASE OF GENERATING SET	271,188,274
593	SUBSIDY TO NEW POWER PROVIDERS OF MEA TO SIG CUSTOMEI	5,454,130,696
	TOTAL	

* Nothing Follows *

Certified Correct:


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