



NATIONAL POWER CORPORATION
TRIAL BALANCE
As of June 30, 2022

<u>Account Code</u>	<u>Account Title</u>	<u>Debit</u>	<u>Credit</u>
10000000	Assets		
10000000	Current Assets	64,942,202,482	19,295,639,715
10100000	Cash and Cash Equivalents	30,199,257,634	6,138,946,393
10102000	Cash in Bank-Local Currency	4,275,416,226	-
10102020	Cash in Bank-Local Currency, Current Account	961,567,737	-
10103000	Cash in Bank-Foreign Currency	3,827,671	-
10103020	Cash in Bank-Foreign Currency, Current Account	3,827,671	-
10105000	Cash Equivalents	3,310,020,818	-
10105020	Time Deposits-Local Currency	3,310,020,818	-
10300000	Receivables		
10301000	Loans and Receivable Accounts	13,189,732,747	6,138,946,393
10301050	Interests Receivable	9,078,310,909	6,136,589,029
10301300	Power Supply System Revenue Receivable	370,436,585	-
10301302	Allowance for Impairment-Power Supply System Revenue Receivable	8,707,874,324	-
10302000	Lease Receivable	24,872,633	6,136,589,029
10302010	Operating Lease Receivable	24,872,633	-
10303000	Inter-Agency Receivables	628,490,612	-
10303010	Due from National Government Agencies	281,378,202	-
10303050	Due from Other Government Corporations	347,112,410	-
10399000	Other Receivables	3,458,058,593	2,357,364
10399020	Due from Officers and Employees	11,426,566	-
10399100	Universal Charge Receivable	1,512,737,802	-
10399990	Other Receivables	1,933,894,225	-
10399992	Allowance for Impairment-Other Receivables	-	2,357,364
10400000	Inventories	2,438,852,061	-
10404000	Inventory Held for Consumption	2,438,852,061	-
10404080	Fuel, Oil and Lubricants Inventory	830,154,003	-
10404990	Other Supplies and Materials Inventory	1,608,698,058	-
19900000	Other Assets	10,295,256,600	-
19901000	Advances	9,949,647	-
19901030	Advances to Special Disbursing Officer	9,942,469	-
19901040	Advances to Officers and Employees	7,178	-
19902000	Prepayments	10,280,929,208	-
19902010	Advances to Contractors/Sub-Contractors	153,151,344	-
19902070	Creditable Input Tax	10,054,313,406	-
19902990	Other Prepayments	73,464,458	-
19903000	Deposits	4,377,745	-
19903020	Guaranty Deposits	3,073,419	-
19903990	Other Deposits	1,304,326	-
10000000	Non-current Assets	34,742,944,848	13,156,693,322
10200000	Investments	1,719,970	-
10299000	Other Investments	1,719,970	-
10299990	Other Investments	1,719,970	-
10300000	Receivables	355,311,700	13,877,145
10301000	Loans and Receivable Accounts	355,311,700	13,877,145
10301300	Power Supply System Revenue Receivable	355,311,700	-
10301302	Allowance for Impairment-Power Supply System Revenue Receivable	-	13,877,145
10500000	Investment Property	17,298,021	14,981,072
10501000	Land and Buildings	17,298,021	14,981,072
10501010	Investment Property, Land	652,386	-
10501020	Investment Property, Buildings	16,645,635	-
10501021	Accumulated Depreciation-Investment Property, Buildings	-	14,981,072
10600000	Property, Plant and Equipment	25,313,012,966	11,619,675,939
10601000	Land	165,931,389	-
10601010	Land	165,931,389	-



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10603000	Infrastructure Assets	15,858,404,994	8,752,299,033
10603050	Power Supply Systems	9,321,044,675	-
10603051	Accumulated Depreciation-Power Supply Systems	-	4,195,720,602
10603110	Plant-Utility Plant in Service (UPIS)	6,300,022,594	-
10603111	Accumulated Depreciation-Plant (UPIS)	-	4,398,619,601
10603990	Other Infrastructure Assets	237,337,725	-
10603991	Accumulated Depreciation-Other Infrastructure Assets	-	157,958,830
10604000	Buildings and Other Structures	2,460,593,383	1,476,613,309
10604010	Buildings	2,460,593,383	-
10604011	Accumulated Depreciation-Buildings	-	1,476,613,309
10605000	Machinery and Equipment	1,777,574,122	1,154,464,075
10605020	Office Equipment	1,371,386,070	-
10605021	Accumulated Depreciation-Office Equipment	-	943,610,904
10605030	Information and Communication Technology Equipment	237,876,339	-
10605031	Accumulated Depreciation-Information and Communication Technology Equipment	-	169,826,651
10605070	Communications Equipment	168,311,713	-
10605071	Accumulated Depreciation-Communications Equipment	-	41,026,520
10606000	Transportation Equipment	369,425,662	216,776,777
10606010	Motor Vehicles	369,425,662	-
10606011	Accumulated Depreciation-Motor Vehicles	-	216,776,777
10607000	Furniture, Fixtures and Books	28,502,298	19,522,745
10607010	Furniture and Fixtures	28,502,298	-
10607011	Accumulated Depreciation-Furniture and Fixtures	-	19,522,745
10698000	Construction in Progress	4,652,581,118	-
10698020	Construction in Progress-Infrastructure Assets	4,652,581,118	-
11200000	Deferred Tax Assets	1,801,496,812	-
11201000	Deferred Tax Assets	1,801,496,812	-
11201010	Deferred Tax Assets	1,801,496,812	-
19900000	Other Assets	7,254,105,379	1,508,159,166
19904000	Restricted Fund	11,197,854	-
19904010	Restricted Fund	11,197,854	-
19999000	Other Assets	7,242,907,525	1,508,159,166
19999050	Abandoned/Surrendered Property/Assets	1,833,963,675	-
19999052	Accumulated Impairment Losses-Abandoned/Surrendered Property/Assets	-	1,508,159,166
19999080	Deferred Charges/Losses	445,335,117	-
19999990	Other Assets	4,963,608,733	-
20000000	Liabilities	-	15,872,915,598
20000000	Current Liabilities	-	8,837,330,257
20100000	Financial Liabilities	-	6,039,520,854
20101000	Payables	-	6,019,414,379
20101010	Accounts Payable	-	5,622,041,400
20101020	Due to Officers and Employees	-	237,907,711
20101060	Operating Lease Payable	-	156,710,922
20101070	Finance Lease Payable	-	2,750,000
20101110	Insurance/Reinsurance Premium Payable	-	4,346
20102000	Bills/Bonds/Loans Payable	-	20,106,475
20102050	Loans Payable-Foreign	-	20,106,475
20200000	Inter-Agency Payables	-	1,197,951,115
20201000	Inter-Agency Payables	-	1,197,951,115
20201010	Due to BIR	-	350,167,603
20201020	Due to GSIS	-	361,468,811
20201030	Due to Pag-IBIG	-	1,227,517
20201040	Due to PhilHealth	-	3,067,632
20201060	Due to Other Government Corporations	-	307,936,390
20201070	Due to LGUs	-	68,510,170
20201130	Income Tax Payable	-	105,572,992



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<u>Account Code</u>	<u>Account Title</u>	<u>Debit</u>	<u>Credit</u>
20400000	Trust Liabilities		36,364,904
20401000	Trust Liabilities		36,364,904
20401040	Guaranty/Security Deposits Payable	-	33,648,843
20401050	Customers' Deposits Payable	-	2,716,061
20500000	Deferred Credits/Unearned Revenue/Income		1,146,148,699
20501000	Deferred Credits		1,146,148,699
20501030	Output Tax	-	1,146,148,699
29900000	Other Payables		417,344,685
29999000	Other Payables		417,344,685
29999990	Other Payables	-	417,344,685
20000000	Non-current Liabilities		7,035,585,341
20100000	Financial Liabilities		430,904,356
20101000	Payables		3,678,571
20101070	Finance Lease Payable	-	3,678,571
20102000	Bills/Bonds/Loans Payable		427,225,785
20102050	Loans Payable-Foreign	-	427,225,785
20400000	Trust Liabilities		5,885,343,917
20401000	Trust Liabilities		5,885,343,917
20401010	Trust Liabilities	-	5,885,343,917
20500000	Deferred Credits/Unearned Revenue/Income		78,444,760
20501000	Deferred Credits		5,363,297
20501040	Deferred Revenue from Grants and Donations	-	5,363,297
20502000	Unearned Revenue/Income		73,081,463
20502050	Unearned Interest Income	-	72,514,242
20502990	Other Unearned Revenue/Income	-	567,221
20600000	Provisions		640,892,308
20601000	Provisions		640,892,308
20601020	Leave Benefits Payable	-	640,892,308
30000000	Equity		28,897,113,969
30100000	Government Equity		1,834,049,706
30101000	Government Equity		1,834,049,706
30101010	Accumulated Surplus/(Deficit)	-	1,834,049,706
30800000	Stockholders' Equity		27,063,064,263
30801000	Stockholders' Equity		27,063,064,263
30801010	Share Capital	-	27,048,870,789
30801990	Other Equity Instruments	-	14,193,474
40000000	Revenue/Income		58,345,692
40200000	Service and Business Income	58,345,692	12,224,514,577
40202000	Business Income	58,345,692	2,161,581,563
40202050	Rent/Lease Income	-	9,728,413
40202100	Power Supply System Revenue	-	1,285,211,198
40202101	Power Supply System Revenue Adjustment	58,345,692	-
40202210	Interest Income	-	263,465,641
40202230	Fines and Penalties-Business Income	-	3,006,661
40202340	Management Fees	-	598,608,917
40202990	Other Business Income	-	1,560,733
40300000	Assistance and Subsidy from		244,688,407
40301000	Assistance and Subsidy from		244,688,407
40301010	Subsidy from National Government	-	244,688,407
40400000	Shares, Grants and Donations		9,537,132,288
40401000	Shares		9,537,132,288
40401040	Share in Universal Charge	-	9,537,132,288
40403000	Grants		265,149,609
40403010	Grants in Cash	-	265,149,609
40500000	Gains		530,240
40501000	Gains		530,240
40501010	Gain on Foreign Exchange (FOREX)	-	530,240



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40600000	Other Non-Operating Income	-	15,432,470
40699000	Miscellaneous Income	-	15,432,470
40699990	Miscellaneous Income	-	15,432,470
50000000	Expenses	11,289,635,685	-
50100000	Personnel Services	786,876,883	-
50101000	Salaries and Wages	545,179,092	-
50101010	Salaries and Wages-Regular	527,214,127	-
50101020	Salaries and Wages-Casual/Contractual	17,964,965	-
50102000	Other Compensation	164,267,123	-
50102010	Personnel Economic Relief Allowance (PERA)	21,653,963	-
50102020	Representation Allowance (RA)	5,660,625	-
50102030	Transportation Allowance (TA)	5,132,920	-
50102040	Clothing/Uniform Allowance	10,698,000	-
50102100	Honoraria	1,368,871	-
50102110	Hazard Pay	48,500	-
50102130	Overtime and Night Pay	28,314,693	-
50102160	Mid-Year Bonus	90,559,551	-
50102990	Other Bonuses and Allowances	830,000	-
50103000	Personnel Benefit Contributions	74,538,031	-
50103010	Retirement and Life Insurance Premiums	65,429,900	-
50103020	Pag-IBIG Contributions	1,091,300	-
50103030	PhilHealth Contributions	6,934,621	-
50103040	Employees Compensation Insurance Premiums	1,082,210	-
50104000	Other Personnel Benefits	2,892,637	-
50104030	Terminal Leave Benefits	2,867,623	-
50104990	Other Personnel Benefits	25,014	-
50200000	Maintenance and Other Operating Expenses	6,486,536,005	-
50201000	Traveling Expenses	29,559,285	-
50201010	Traveling Expenses-Local	29,559,285	-
50202000	Training and Scholarship Expenses	4,007,464	-
50202010	Training Expenses	4,007,464	-
50203000	Supplies and Materials Expenses	37,160,962	-
50203010	Office Supplies Expenses	9,310,160	-
50203090	Fuel, Oil and Lubricants Expenses	15,627,099	-
50203990	Other Supplies and Materials Expenses	12,223,703	-
50204000	Utility Expenses	12,590,248	-
50204010	Water Expenses	1,423,063	-
50204020	Electricity Expenses	11,167,185	-
50205000	Communication Expenses	11,800,630	-
50205010	Postage and Courier Services	657,603	-
50205020	Telephone Expenses	3,421,841	-
50205030	Internet Subscription Expenses	7,719,460	-
50205040	Cable, Satellite, Telegraph and Radio Expenses	1,726	-
50206000	Awards/Rewards, Prizes and Indemnities	457,143	-
50206010	Awards/Rewards Expenses	100,000	-
50206030	Indemnities	357,143	-
50209000	Generation, Transmission and Distribution Expenses	116,564,041	-
50209010	Generation, Transmission and Distribution Expenses	116,564,041	-
50210000	Confidential, Intelligence and Extraordinary Expenses	464,279	-
50210030	Extraordinary and Miscellaneous Expenses	464,279	-
50211000	Professional Services	12,695,737	-
50211020	Auditing Services	5,906,112	-
50211030	Consultancy Services	6,789,625	-
50212000	General Services	147,976,061	-
50212020	Janitorial Services	20,483,663	-
50212030	Security Services	27,714,336	-
50212990	Other General Services	99,778,062	-



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50213000	Repairs and Maintenance	62,341,071	-
50213020	Repairs and Maintenance-Land Improvements	28,813	-
50213030	Repairs and Maintenance-Infrastructure Assets	47,591,802	-
50213040	Repairs and Maintenance-Buildings and Other Structures	5,610,637	-
50213050	Repairs and Maintenance-Machinery and Equipment	3,563,473	-
50213060	Repairs and Maintenance-Transportation Equipment	5,546,346	-
50214000	Assistance/Subsidy/Contribution to	5,317,046,519	-
50214030	Assistance to Local Government Units	2,213,739	-
50214990	Assistance/Subsidies/Contribution-Others	5,314,832,780	-
50215000	Taxes, Insurance Premiums and Other Fees	247,506,063	-
50215010	Taxes, Duties and Licenses	17,148,749	-
50215030	Insurance/Reinsurance Expenses	26,917,019	-
50215040	Income Tax Expenses	203,440,295	-
50299000	Other Maintenance and Operating Expenses	486,366,502	-
50299010	Advertising, Promotional and Marketing Expenses	1,109,655	-
50299030	Representation Expenses	2,471,678	-
50299040	Transportation and Delivery Expenses	1,976,737	-
50299050	Rent/Lease Expenses	213,731,720	-
50299080	Donations	261,051,900	-
50299990	Other Maintenance and Operating Expenses	6,024,812	-
50300000	Financial Expenses	1,054,964	-
50301000	Financial Expenses	1,054,964	-
50301020	Interest Expenses	936,651	-
50301040	Bank Charges	118,313	-
50400000	Direct Costs	3,471,995,825	-
50401000	Cost of Goods Manufactured	3,471,995,825	-
50401030	Direct Materials	3,471,995,825	-
50500000	Non-Cash Expenses	543,172,008	-
50501000	Depreciation	368,734,299	-
50501030	Depreciation-Infrastructure Assets	260,969,628	-
50501040	Depreciation-Buildings and Other Structures	29,357,150	-
50501050	Depreciation-Machinery and Equipment	49,137,697	-
50501060	Depreciation-Transportation Equipment	15,292,361	-
50501070	Depreciation-Furniture, Fixtures and Books	1,184,963	-
50501990	Depreciation-Other Property, Plant and Equipment	12,792,500	-
50503000	Impairment Loss	174,380,260	-
50503020	Impairment Loss-Loans and Receivables	174,380,260	-
50504000	Losses	57,449	-
50504010	Loss on Foreign Exchange (FOREX)	57,449	-
		76,290,183,859	76,290,183,859

Certified Correct:


JANET N. SABADO
 OIC, Controller's Department

Approved By:


ALEXANDER P. JAPON
 Vice President, Admin. & Finance