



**NATIONAL POWER CORPORATION**  
**TRIAL BALANCE**  
**As of June 30, 2023**

<u>Account Code</u>	<u>Account Title</u>	<u>Debit</u>	<u>Credit</u>
<b>10000000</b>	<b>Assets</b>	<b>69,784,875,629</b>	<b>20,775,624,688</b>
<b>10000000</b>	<b>Current Assets</b>	<b>32,029,803,894</b>	<b>6,867,075,352</b>
<b>10100000</b>	<b>Cash and Cash Equivalents</b>	<b>5,823,532,817</b>	-
<b>10101000</b>	<b>Cash on Hand</b>	<b>1,413,433</b>	-
10101010	Cash-Collecting Officers	1,413,433	-
<b>10102000</b>	<b>Cash in Bank-Local Currency</b>	<b>992,453,912</b>	-
10102020	Cash in Bank-Local Currency, Current Account	992,453,912	-
<b>10103000</b>	<b>Cash in Bank-Foreign Currency</b>	<b>802,972</b>	-
10103020	Cash in Bank-Foreign Currency, Current Account	802,972	-
<b>10105000</b>	<b>Cash Equivalents</b>	<b>4,828,862,500</b>	-
10105020	Time Deposits-Local Currency	4,828,862,500	-
<b>10300000</b>	<b>Receivables</b>	<b>22,247,843,462</b>	<b>6,867,075,352</b>
<b>10301000</b>	<b>Loans and Receivable Accounts</b>	<b>9,759,611,488</b>	<b>6,864,717,988</b>
10301050	Interests Receivable	374,233,125	-
10301300	Power Supply System Revenue Receivable	9,385,378,363	-
10301302	Allowance for Impairment-Power Supply System Revenue Receivable	-	6,864,717,988
<b>10302000</b>	<b>Lease Receivable</b>	<b>28,915,441</b>	-
10302010	Operating Lease Receivable	28,915,441	-
<b>10303000</b>	<b>Inter-Agency Receivables</b>	<b>883,823,556</b>	-
10303010	Due from National Government Agencies	358,910,219	-
10303050	Due from Other Government Corporations	524,913,337	-
<b>10399000</b>	<b>Other Receivables</b>	<b>11,575,492,977</b>	<b>2,357,364</b>
10399010	Receivables- Disallowances/Charges	628,189,417	-
10399020	Due from Officers and Employees	12,861,324	-
10399040	Insurance Claim Receivable	14,604,701	-
10399100	Universal Charge Receivable	9,458,396,405	-
10399990	Other Receivables	1,461,441,130	-
10399992	Allowance for Impairment-Other Receivables	-	2,357,364
<b>10400000</b>	<b>Inventories</b>	<b>1,984,395,064</b>	-
<b>10404000</b>	<b>Inventory Held for Consumption</b>	<b>1,984,395,064</b>	-
10404080	Fuel, Oil and Lubricants Inventory	574,218,248	-
10404990	Other Supplies and Materials Inventory	1,410,176,816	-
<b>19900000</b>	<b>Other Assets</b>	<b>1,974,032,551</b>	-
<b>19901000</b>	<b>Advances</b>	<b>10,788,440</b>	-
19901030	Advances to Special Disbursing Officer	10,570,387	-
19901040	Advances to Officers and Employees	218,053	-
<b>19902000</b>	<b>Prepayments</b>	<b>1,958,801,453</b>	-
19902010	Advances to Contractors/Sub-Contractors	118,695,085	-
19902070	Creditable Input Tax	1,743,881,734	-
19902990	Other Prepayments	96,224,634	-
<b>19903000</b>	<b>Deposits</b>	<b>4,442,658</b>	-
19903020	Guaranty Deposits	3,135,919	-
19903990	Other Deposits	1,306,739	-
<b>10000000</b>	<b>Non-current Assets</b>	<b>37,755,071,735</b>	<b>13,908,549,336</b>
<b>10200000</b>	<b>Investments</b>	<b>1,719,970</b>	-
<b>10299000</b>	<b>Other Investments</b>	<b>1,719,970</b>	-
10299990	Other Investments	1,719,970	-
<b>10300000</b>	<b>Receivables</b>	<b>301,764,692</b>	<b>13,877,145</b>
<b>10301000</b>	<b>Loans and Receivable Accounts</b>	<b>301,764,692</b>	<b>13,877,145</b>
10301300	Power Supply System Revenue Receivable	301,764,692	-
10301302	Allowance for Impairment-Power Supply System Revenue Receivable	-	13,877,145
<b>10500000</b>	<b>Investment Property</b>	<b>19,921,703</b>	<b>14,981,071</b>
<b>10501000</b>	<b>Land and Buildings</b>	<b>19,921,703</b>	<b>14,981,071</b>
10501010	Investment Property, Land	3,276,068	-
10501020	Investment Property, Buildings	16,645,635	-
10501021	Accumulated Depreciation-Investment Property, Buildings	-	14,981,071
<b>10600000</b>	<b>Property, Plant and Equipment</b>	<b>25,056,131,704</b>	<b>12,278,528,459</b>
<b>10601000</b>	<b>Land</b>	<b>390,595,137</b>	-
10601010	Land	390,595,137	-
<b>10603000</b>	<b>Infrastructure Assets</b>	<b>18,612,486,278</b>	<b>9,457,578,734</b>
10603050	Power Supply Systems	10,304,296,722	-
10603051	Accumulated Depreciation-Power Supply Systems	-	4,520,741,225



**NATIONAL POWER CORPORATION**  
**TRIAL BALANCE**  
**As of June 30, 2023**

<u>Account Code</u>	<u>Account Title</u>	<u>Debit</u>	<u>Credit</u>
10603110	Plant-Utility Plant in Service (UPIS)	8,067,627,470	-
10603111	Accumulated Depreciation-Plant (UPIS)	-	4,771,621,329
10603990	Other Infrastructure Assets	240,562,086	-
10603991	Accumulated Depreciation-Other Infrastructure Assets	-	165,216,180
<b>10604000</b>	<b>Buildings and Other Structures</b>	<b>2,710,369,852</b>	<b>1,549,854,478</b>
10604010	Buildings	2,710,369,852	-
10604011	Accumulated Depreciation-Buildings	-	1,549,854,478
<b>10605000</b>	<b>Machinery and Equipment</b>	<b>1,648,953,475</b>	<b>1,093,980,921</b>
10605020	Office Equipment	1,237,693,577	-
10605021	Accumulated Depreciation-Office Equipment	-	887,417,900
10605030	Information and Communication Technology Equipment	215,029,341	-
10605031	Accumulated Depreciation-Information and Communication Technology Equipmen	-	137,192,688
10605070	Communications Equipment	192,310,170	-
10605071	Accumulated Depreciation-Communications Equipment	-	65,841,985
10605990	Other Equipment	3,920,387	-
10605991	Accumulated Depreciation-Other Equipment	-	3,528,348
<b>10606000</b>	<b>Transportation Equipment</b>	<b>308,655,428</b>	<b>165,306,641</b>
10606010	Motor Vehicles	308,655,428	-
10606011	Accumulated Depreciation-Motor Vehicles	-	165,306,641
<b>10607000</b>	<b>Furniture, Fixtures and Books</b>	<b>13,107,408</b>	<b>11,807,685</b>
10607010	Furniture and Fixtures	13,107,408	-
10607011	Accumulated Depreciation-Furniture and Fixtures	-	11,807,685
<b>10698000</b>	<b>Construction in Progress</b>	<b>1,371,964,126</b>	<b>-</b>
10698020	Construction in Progress-Infrastructure Assets	1,371,964,126	-
<b>10800000</b>	<b>Intangible Assets</b>	<b>16,764,166</b>	<b>5,579,583</b>
<b>10801000</b>	<b>Intangible Assets</b>	<b>16,764,166</b>	<b>5,579,583</b>
10801020	Computer Software	16,764,166	-
10801021	Accumulated Amortization-Computer Software	-	5,579,583
<b>11200000</b>	<b>Deferred Tax Assets</b>	<b>3,197,916,008</b>	<b>-</b>
<b>11201000</b>	<b>Deferred Tax Assets</b>	<b>3,197,916,008</b>	<b>-</b>
11201010	Deferred Tax Assets	3,197,916,008	-
<b>19900000</b>	<b>Other Assets</b>	<b>9,160,853,492</b>	<b>1,595,583,078</b>
<b>19902000</b>	<b>Prepayments</b>	<b>545,321,533</b>	<b>-</b>
19902080	Withholding Tax at Source	545,321,533	-
<b>19904000</b>	<b>Restricted Fund</b>	<b>12,396,653</b>	<b>-</b>
19904010	Restricted Fund	12,396,653	-
<b>19999000</b>	<b>Other Assets</b>	<b>8,603,135,306</b>	<b>1,595,583,078</b>
19999050	Abandoned/Surrendered Property/Assets	1,956,817,201	-
19999052	Accumulated Impairment Losses-Abandoned/Surrendered Property/Assets	-	1,595,583,078
19999080	Deferred Charges/Losses	447,706,543	-
19999990	Other Assets	6,198,611,562	-
<b>20000000</b>	<b>Liabilities</b>	<b>-</b>	<b>23,291,831,916</b>
<b>20000000</b>	<b>Current Liabilities</b>	<b>-</b>	<b>14,267,769,730</b>
<b>20100000</b>	<b>Financial Liabilities</b>	<b>-</b>	<b>12,200,257,468</b>
<b>20101000</b>	<b>Payables</b>	<b>-</b>	<b>7,179,206,914</b>
20101010	Accounts Payable	-	6,749,099,244
20101020	Due to Officers and Employees	-	244,157,698
20101060	Operating Lease Payable	-	177,681,745
20101070	Finance Lease Payable	-	8,263,881
20101110	Insurance/Reinsurance Premium Payable	-	4,346
<b>20102000</b>	<b>Bills/Bonds/Loans Payable</b>	<b>-</b>	<b>5,021,050,554</b>
20102050	Loans Payable-Foreign	-	5,021,050,554
<b>20200000</b>	<b>Inter-Agency Payables</b>	<b>-</b>	<b>378,555,181</b>
<b>20201000</b>	<b>Inter-Agency Payables</b>	<b>-</b>	<b>378,555,181</b>
20201010	Due to BIR	-	250,651,166
20201020	Due to GSIS	-	29,148,704
20201030	Due to Pag-IBIG	-	1,301,860
20201040	Due to PhilHealth	-	2,913,924
20201060	Due to Other Government Corporations	-	10,664,734
20201070	Due to LGUs	-	83,874,793
20201130	Income Tax Payable	-	-
<b>20400000</b>	<b>Trust Liabilities</b>	<b>-</b>	<b>48,066,107</b>
<b>20401000</b>	<b>Trust Liabilities</b>	<b>-</b>	<b>48,066,107</b>





**NATIONAL POWER CORPORATION**  
**TRIAL BALANCE**  
 As of June 30, 2023

<u>Account Code</u>	<u>Account Title</u>	<u>Debit</u>	<u>Credit</u>
20401040	Guaranty/Security Deposits Payable	-	44,975,883
20401050	Customers' Deposits Payable	-	3,090,224
<b>20500000</b>	<b>Deferred Credits/Unearned Revenue/Income</b>	-	<b>1,330,423,736</b>
<b>20501000</b>	<b>Deferred Credits</b>	-	<b>1,330,423,736</b>
20501030	Output Tax	-	1,330,423,736
<b>29900000</b>	<b>Other Payables</b>	-	<b>310,467,238</b>
29999040	Other Payables- Undistributed Collections	-	294,377,979
29999990	Other Payables	-	16,089,259
<b>20000000</b>	<b>Non-current Liabilities</b>	-	<b>9,024,062,186</b>
<b>20100000</b>	<b>Financial Liabilities</b>	-	<b>436,023,594</b>
<b>20101000</b>	<b>Payables</b>	-	<b>30,838,971</b>
20101070	Finance Lease Payable	-	30,838,971
<b>20102000</b>	<b>Bills/Bonds/Loans Payable</b>	-	<b>405,184,623</b>
20102050	Loans Payable-Foreign	-	405,184,623
<b>20400000</b>	<b>Trust Liabilities</b>	-	<b>6,924,574,568</b>
<b>20401000</b>	<b>Trust Liabilities</b>	-	<b>6,924,574,568</b>
20401010	Trust Liabilities	-	6,924,574,568
<b>20500000</b>	<b>Deferred Credits/Unearned Revenue/Income</b>	-	<b>919,885,723</b>
<b>20502000</b>	<b>Unearned Revenue/Income</b>	-	<b>919,885,723</b>
20502050	Unearned Interest Income	-	56,757,879
20502990	Other Unearned Revenue/Income	-	863,127,844
<b>20600000</b>	<b>Provisions</b>	-	<b>743,578,301</b>
<b>20601000</b>	<b>Provisions</b>	-	<b>743,578,301</b>
20601020	Leave Benefits Payable	-	743,578,301
<b>30000000</b>	<b>Equity</b>	<b>1,346,183,948</b>	<b>27,063,602,973</b>
<b>30100000</b>	<b>Government Equity</b>	<b>1,346,183,948</b>	-
<b>30101000</b>	<b>Government Equity</b>	<b>1,346,183,948</b>	-
30101010	Accumulated Surplus/(Deficit)	1,346,183,948	-
<b>30800000</b>	<b>Stockholders' Equity</b>	-	<b>27,063,602,973</b>
<b>30801000</b>	<b>Stockholders' Equity</b>	-	<b>27,063,602,973</b>
30801010	Share Capital	-	27,048,870,790
30801990	Other Equity Instruments	-	14,732,183
		<b>71,131,059,577</b>	<b>71,131,059,577</b>

Certified Correct:

  
**LORLINA E. BOMEDIANO**  
 Sr. Department Manager, Finance

Approved by:

  
**ALEXANDER P. JAPON**  
 Vice President, Administration & Finance