



CONSOLIDATED TRIAL BALANCE
As at March 31, 2018
SMALL POWER UTILITIES GROUP & WATERSHED

GL	DESCRIPTION	BALANCE
104	ELECTRIC PLANTS LEASED TO OTHERS	225,687,036.59
105	ELECTRIC PLANT IN SERVICE	13,081,267,742.39
106	ELECTRIC PLANT FOR DISPOSAL	23,010,875.84
107	CONSTRUCTION WORK IN PROGRESS	3,204,138,681.72
109	OTHER UTILITY PLANTS	3,774,370,213.55
114	ACCUM DEPRECIATION ELECT PLT TO OTHERS	(223,305,226.50)
115	ACCUM DEP-ELECT PLT IN SERVICE	(7,414,381,682.44)
116	ACCUM DEP -ELECT PLANT FOR DISPOSAL	(20,704,027.61)
119	ACCUM DEPRECIATION - OTHER UTILITY PLANT	(1,852,836,487.55)
121	NON UTILITY PROPERTY	1,742,188,910.03
122	ACCUMULATED DEP -NON UTILITY PROPERTY	(1,301,381,323.51)
123	NON-CURRENT POWER RECEIVABLES	992,885,521.44
124	ALLOW FOR BAD DEBTS -NON-CURRENT PWR REC	(13,288,773.77)
126	INVESTMENT IN GOVERNMENT BONDS	719,970.00
133	CASH - RESTRICTED	4,327,655.80
135	CASH IN BANK	148,268,840.78
138	WORKING FUND	16,305,593.92
139	TEMPORARY INVESTMENT	19,155,024,033.36
140	POWER RECEIVABLES	5,901,212,446.99
141	ACCRUED UTILITY REVENUE	179,769,563.85
142	ALLOWANCE FOR BAD DEBTS -PWR REC'BLES	(4,187,282,765.50)
143	RESTRUCTURED POWER RECEIVABLE	10,929,107.80
145	NOTES RECEIVABLES - CURRENT	1,000,000.00
146	INTEREST RECEIVABLE	573,048,396.29
147	RENT RECEIVABLE	372,023.80
148	RECEIVABLE FROM THE NATIONAL GOVERNMENT	87,464,483.49
149	RECEIVABLE FROM OFFICERS & EMPLOYEES	6,630,956.84
150	ACCOUNTS RECEIVABLE - OTHERS	890,964,207.71
153	ALLOWANCE FOR BAD DEBTS - OTH REC'BLES	(2,357,363.92)
154	ASSET IN TRUST	68,703,020.46
156	GASOLINE	105,139.76
157	DIESEL STOCK	380,624,591.87
159	STOCK TRANSFER - CLEARING ACCOUNTS	12,341,749.14
161	MATERIALS SUPPLIES & EQUIPMENT INVENTORY	581,177,141.14
162	FUEL OIL STOCK	17,944,208.64
163	THERMAL CHEMICAL STOCK	127,735.38
164	STOCK FOR DISPOSAL	162,504.04
166	MATLS & EQUIPT IN TRANSIT	135,152,985.53
167	MATERIALS & SUPPLIES TEMP ADJUSTMENT	55,691,895.60
168	OTHER OIL PRODUCTS	36,790,523.13
169	ADVANCES FOR MEDICAL & GROUP LIFE INS.	7,637,224.88
170	ADVANCES TO GOVERNMENT BODIES & INST.	378,092.92
173	PREPAID CHARGES	3,094,717.89
174	CASH ADVANCES TO CONTRACTORS	113,721,811.90

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175	CASH ADVANCES TO OFFICERS & EMPLOYEES	477,451.25
176	GUARANTY DEPOSITS	494,024.51
177	COURT AND OTHER DEPOSITS	3,487,455.70
178	OTHER ADVANCES	65,871,812.62
180	PRELIMINARY SURVEYS AND INVESTIGATION	28,008,302.53
201	CPITL STCK(RETAIND EARNINGS)APPROPRIATED	(27,048,870,789.38)
203	DONATED CAPITAL	(14,683,566.65)
205	CORRECTION OF PRIOR YEARS EARNINGS	216,738,265.88
206	UNAPPROPRIATED RETAINED EARNINGS	(1,686,136,423.16)
207	APPROPRIATED RET. EARNINGS-SINKING FUND	(760,712,714.13)
225	FOREIGN LOANS	(677,860,966.00)
226	LEASE OBLIGATION	(3,668,132.14)
227	FINANCIAL ASSISTANCE/BENEFITS PAYABLE	(14,246,684.44)
229	GASOLINE AND OTHER OIL PRODUCTS PAYABLE	(65,292,658.38)
230	FUEL PAYABLES	(672,528,644.55)
231	M & S EQUIPMENT PAYABLES	(261,466,131.10)
232	ACCOUNTS PAYABLE - OTHERS	(1,569,808,890.36)
233	CHECK VOUCHERS PAYABLE	(711,240,930.68)
234	C O -SUPPLIERS AND CONTRACTORS	(1,125,549,252.46)
235	CERTIFIED OBLIGATION - NPC EMPLOYEES	(252,331,999.47)
236	ACCRUED SALARIES AND WAGES	(60,108,216.87)
240	GSIS PREMIUMS AND LOAN PAYABLE	(35,572,867.18)
241	PHILHEALTH INSURANCE PAYABLE	(1,300,180.07)
242	HDMF CONTRIBUTIONS & LOANS PAYABLE	(1,720,411.60)
245	LOANS PAYABLE	(63,258,079.09)
246	LEASE PAYABLE	(9,690,005.20)
247	INTEREST ON LOANS PAYABLE	(1,094,254.92)
248	RETENTION ON CONTRACT PAYMENTS	(383,334,380.74)
251	CASH VOUCHERS PAYABLE	(12,601,445.15)
256	CUSTOMERS DEPOSIT ADVANCES	(1,586,790.23)
257	DEPOSITS AND TRUST FUNDS	(33,062,969.00)
262	ADVANCES FOR OTHER WORK IN PROGRESS	(237,160,000.00)
268	DEFERRED CREDITS - ACCRUED LEAVE	(564,761,530.02)
269	UNEARNED INTEREST INCOME NON-CURRENT	(184,575,084.49)
271	OTHER DEFERRED CREDITS	(4,038,851,552.27)
301	DUE TO OTHER AGENCIES (NPC/TRNSCO/PSALM)	(9,822,540.51)
303	OUTPUT TAX PAYABLE	(967,082,927.76)
304	OUTPUT TAX RECEIVABLE	856,007,318.44
305	INPUT TAX CREDIT ON NON-DEPRECIABLE CAPITAL GOOD O	5,211,772,196.91
306	INPUT TAX CREDITS ON DEPRECIABLE CAPITAL GOOD	103,327,771.30
250	TAXES PAYABLE	(351,378,292.81)
400	UTILITY OPERATING INCOME - COOPERATIVES	(497,102,551.48)
403	UTILITY OPERATING INCOME - UTILITIES	(6,437,715.92)
405	OTHER DEMAND & ENERGY ADJUSTMENT INCOME	15,614,491.56
414	TRANSMISSION SERVICES OPERATING SYSTEM	(2,147,073.81)
415	UNIVERSAL CHARGE	(3,346,950,669.72)
416	PROMPT PAYMENT DISCOUNT	6,451,461.79
418	UTILITY OPERATING INCOME - RESIDENTIAL	(4,105,552.14)
420	RENTAL INCOME	(2,949,816.92)
421	INTEREST ON POWER RECEIVABLES	(91,479,393.44)

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423	MISCELLANEOUS INCOME	(43,952,399.15)
425	INTEREST ON BANK DEPOSITS & TEMP INVEST	(86,367,262.37)
426	REVENUE FROM LEASE OF ELECTRIC PLANT	(382,440.46)
430	INCOME - FROM LIQUIDATION DAMAGES	(2,617,052.20)
437	INCOME FROM ADMINISTRATIVE FEE, BACK-UP FEE & OTHE	(10,215,893.76)
438	INCOME FROM DONATION	(4,635.96)
439	SUBSIDY FROM THE NATIONAL GOVERNMENT	(223,705,463.00)
506	OPERATION - HYDRO PLANT	896,320.23
511	FUEL & ADDITIVES-DIESEL PLANT	782,878,493.54
512	OPERATION - DIESEL PLANT	131,481,332.41
513	MAINTENANCE - DIESEL PLANT	704,051.56
529	OPERATION - TRANSMISSION AND SUBSTATION	7,736,869.29
531	DEPRECIATION-PRODCTN/DISTRBUTN/GENERAL	91,680,450.00
533	INSURANCE EXPENSE	1,507,208.89
534	BAD DEBTS	75,226,802.83
536	ADMINISTRATIVE AND GEN. SUPPORT GROUP	131,798,319.29
537	COST OF AUDIT SERVICES	7,264,829.66
539	REALTY TAX	941,727.29
540	SHARE IN NATIONAL WEALTH	78,705.04
541	FINANCIAL ASSISTANCE	952,251.21
542	JOB ORDER FOR SUPPORT GRP & ENG'G	15,660,244.72
550	INTEREST EXPENSE-LOANS & BONDS PAYABLE	1,876,132.71
554	OTHER TAXES	17,215,799.77
555	FINANCE & OTHER BANK CHARGES	1,917.66
561	DEPRECIATION-OTHER UTILITY PLANT	28,870,267.85
562	DEPRECIATION - NON-UTILITY PROPERTY	5,739,000.00
563	MISCELLANEOUS EXPENSES	34,344,422.60
564	LOSS/GAIN ON FOREX FLUCTUATION	50,230,274.79
573	INCOME TAX	393,001,511.45
574	PAYMENT OF RENTAL /LEASE OF GENERATING SET	112,462,245.51
593	SUBSIDY TO NEW POWER PROVIDERS OF MEA TO SIG CUSTO	1,321,275,546.68
	TOTAL	0.00

* Nothing Follows *

Certified Correct:


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Approved by:


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