



NATIONAL POWER CORPORATION
CONSOLIDATED TRIAL BALANCE
As at September 30, 2018
SMALL POWER UTILITIES GROUP & WATERSHED

GL	DESCRIPTION	BALANCE
104	ELECTRIC PLANTS LEASED TO OTHERS	225,687,036.59
105	ELECTRIC PLANT IN SERVICE	13,507,517,941.16
106	ELECTRIC PLANT FOR DISPOSAL	3,098,768.74
107	CONSTRUCTION WORK IN PROGRESS	2,126,167,735.09
108	CONSTRUCTION WORK COMPLETED-UNCLASSIFIED	422,384,300.56
109	OTHER UTILITY PLANTS	3,874,362,926.48
114	ACCUM DEPRECIATION ELECT PLT TO OTHERS	(223,305,226.50)
115	ACCUM DEP-ELECT PLT IN SERVICE	(7,226,774,409.40)
116	ACCUM DEP -ELECT PLANT FOR DISPOSAL	(2,783,127.89)
118	ACCUM DEP -CONSTN WRK COMP -UNCLASSIFIED	(26,401,750.00)
119	ACCUM DEPRECIATION - OTHER UTILITY PLANT	(1,942,677,722.58)
121	NON UTILITY PROPERTY	1,922,179,696.77
122	ACCUMULATED DEP -NON UTILITY PROPERTY	(1,480,530,859.26)
123	NON-CURRENT POWER RECEIVABLES	803,566,426.31
124	ALLOW FOR BAD DEBTS -NON-CURRENT PWR REC	(13,583,636.59)
126	INVESTMENT IN GOVERNMENT BONDS	719,970.00
133	CASH - RESTRICTED	9,357,884.83
135	CASH IN BANK	323,221,489.82
136	CASH ON HAND	-
138	WORKING FUND	16,615,361.24
139	TEMPORARY INVESTMENT	17,393,146,290.06
140	POWER RECEIVABLES	6,135,671,561.02
141	ACCRUED UTILITY REVENUE	263,613,969.57
142	ALLOWANCE FOR BAD DEBTS -PWR REC'BLES	(4,383,120,947.14)
143	RESTRUCTURED POWER RECEIVABLE	4,288,867.82
145	NOTES RECEIVABLES - CURRENT	1,000,000.00
146	INTEREST RECEIVABLE	564,943,868.76
147	RENT RECEIVABLE	74,404.76
148	RECEIVABLE FROM THE NATIONAL GOVERNMENT	102,411,169.40
149	RECEIVABLE FROM OFFICERS & EMPLOYEES	6,734,284.12
150	ACCOUNTS RECEIVABLE - OTHERS	941,221,209.22
153	ALLOWANCE FOR BAD DEBTS - OTH REC'BLES	(2,357,363.92)
154	ASSET IN TRUST	65,148,206.15
156	GASOLINE	-
157	DIESEL STOCK	407,658,021.75
159	STOCK TRANSFER - CLEARING ACCOUNTS	18,657,938.72
161	MATERIALS SUPPLIES & EQUIPMENT INVENTORY	583,994,484.17
162	FUEL OIL STOCK	17,340,763.02
163	THERMAL CHEMICAL STOCK	255,526.46
164	STOCK FOR DISPOSAL	3,215,198.28
166	MATLS & EQUIPT IN TRANSIT	100,928,150.73
167	MATERIALS & SUPPLIES TEMP ADJUSTMENT	41,371,295.26
168	OTHER OIL PRODUCTS	39,236,696.84
169	ADVANCES FOR MEDICAL & GROUP LIFE INS.	5,938,653.02
170	ADVANCES TO GOVERNMENT BODIES & INST.	378,092.92
173	PREPAID CHARGES	3,675,079.88

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174	CASH ADVANCES TO CONTRACTORS	224,892,900.45
175	CASH ADVANCES TO OFFICERS & EMPLOYEES	444,233.68
176	GUARANTY DEPOSITS	494,024.51
177	COURT AND OTHER DEPOSITS	3,487,455.70
178	OTHER ADVANCES	44,622,974.46
180	PRELIMINARY SURVEYS AND INVESTIGATION	27,809,844.85
182	OTHER DEFERRED DEBITS	181,379,999.37
201	CPITL STCK(RETAIND EARNINGS)APPROPRIATED	(27,048,870,789.38)
203	DONATED CAPITAL	(14,683,566.65)
205	CORRECTION OF PRIOR YEARS EARNINGS	(36,563,138.67)
206	UNAPPROPRIATED RETAINED EARNINGS	(294,284,484.92)
207	APPROPRIATED RET. EARNINGS-SINKING FUND	(760,712,714.13)
225	FOREIGN LOANS	(661,130,791.14)
226	LEASE OBLIGATION	(3,668,132.14)
227	FINANCIAL ASSISTANCE/BENEFITS PAYABLE	(16,384,180.90)
229	GASOLINE AND OTHER OIL PRODUCTS PAYABLE	(80,116,648.46)
230	FUEL PAYABLES	(871,843,162.61)
231	M & S EQUIPMENT PAYABLES	(216,995,152.36)
232	ACCOUNTS PAYABLE - OTHERS	(649,320,987.27)
233	CHECK VOUCHERS PAYABLE	(1,867,002,245.53)
234	C O -SUPPLIERS AND CONTRACTORS	(651,181,427.25)
235	CERTIFIED OBLIGATION - NPC EMPLOYEES	(171,642,738.64)
236	ACCRUED SALARIES AND WAGES	(60,401,994.06)
240	GSIS PREMIUMS AND LOAN PAYABLE	(27,137,453.33)
241	PHILHEALTH INSURANCE PAYABLE	(942,498.17)
242	HDMF CONTRIBUTIONS & LOANS PAYABLE	(781,343.44)
245	LOANS PAYABLE	(28,003,636.08)
246	LEASE PAYABLE	(4,583,839.98)
247	INTEREST ON LOANS PAYABLE	(756,667.93)
248	RETENTION ON CONTRACT PAYMENTS	(391,920,369.36)
250	TAXES PAYABLE	(22,895,580.58)
251	CASH VOUCHERS PAYABLE	(16,453,256.68)
256	CUSTOMERS DEPOSIT ADVANCES	(1,588,566.00)
257	DEPOSITS AND TRUST FUNDS	(50,349,856.96)
262	ADVANCES FOR OTHER WORK IN PROGRESS	(237,160,000.00)
268	DEFERRED CREDITS - ACCRUED LEAVE	(544,970,873.88)
269	UNEARNED INTEREST INCOME NON-CURRENT	(170,427,365.95)
271	OTHER DEFERRED CREDITS	(4,698,434,284.55)
297	HOME OFFICE - CURRENT	-
298	DUE TO/FROM REGIONAL CENTER	-
301	DUE TO OTHER AGENCIES (NPC/TRNSCO/PSALM)	(10,038,735.13)
303	OUTPUT TAX PAYABLE	(941,883,557.11)
304	OUTPUT TAX RECEIVABLE	824,140,211.75
305	INPUT TAX CREDIT ON NON-DEPRECIABLE CAPITAL GOOD O	5,658,623,843.03
306	INPUT TAX CREDITS ON DEPRECIABLE CAPITAL GOOD	243,386,901.04
307	EXPANDED/CREDITABLE WITHHOLDING TAX	-
400	UTILITY OPERATING INCOME - COOPERATIVES	(1,615,218,441.44)
403	UTILITY OPERATING INCOME - UTILITIES	(23,295,781.64)

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405	OTHER DEMAND & ENERGY ADJUSTMENT INCOME	52,554,872.34
414	TRANSMISSION SERVICES OPERATING SYSTEM	(7,542,990.18)
415	UNIVERSAL CHARGE	(9,070,830,937.44)
416	PROMPT PAYMENT DISCOUNT	28,899,412.64
418	UTILITY OPERATING INCOME - RESIDENTIAL	(13,384,013.12)
420	RENTAL INCOME	(8,057,515.44)
421	INTEREST ON POWER RECEIVABLES	(281,849,751.71)
423	MISCELLANEOUS INCOME	(535,404,796.28)
424	GAIN ON DISPOSAL/RETIREMENT OF ASSETS	(3,490.00)
425	INTEREST ON BANK DEPOSITS & TEMP INVEST	(304,052,388.76)
426	REVENUE FROM LEASE OF ELECTRIC PLANT	(1,152,529.71)
430	INCOME - FROM LIQUIDATION DAMAGES	(10,109,048.27)
436	INCOME FROM FUEL RELATED TRANSACTIONS	(112,955.44)
437	INCOME FROM ADMINISTRATIVE FEE, BACK-UP FEE & OTHE	(30,915,538.42)
438	INCOME FROM DONATION	(1,238,900.27)
439	SUBSIDY FROM THE NATIONAL GOVERNMENT	(349,890,463.00)
506	OPERATION - HYDRO PLANT	3,078,700.26
511	FUEL & ADDITIVES-DIESEL PLANT	2,958,914,809.65
512	OPERATION - DIESEL PLANT	469,486,241.87
513	MAINTENANCE - DIESEL PLANT	11,362,630.73
529	OPERATION - TRANSMISSION AND SUBSTATION	36,218,752.19
530	MAINTENANCE - TRANSMISSION & SUBSTATION	784,892.85
531	DEPRECIATION-PRODCTN/DISTRBUTN/GENERAL	298,442,600.00
533	INSURANCE EXPENSE	41,829,544.43
534	BAD DEBTS	271,397,066.36
536	ADMINISTRATIVE AND GEN. SUPPORT GROUP	484,027,469.29
537	COST OF AUDIT SERVICES	14,630,347.06
539	REALTY TAX	1,698,534.39
540	SHARE IN THE NATIONAL WEALTH	236,115.11
541	FINANCIAL ASSISTANCE	3,089,747.67
542	JOB ORDER FOR SUPPORT GRP & ENG'G	61,780,292.04
550	INTEREST EXPENSE-LOANS & BONDS PAYABLE	4,797,635.63
554	OTHER TAXES	63,648,825.93
555	FINANCE & OTHER BANK CHARGES	20,033.13
560	DEPRCTN-CONSTR WRK COMPLTD-UNCLASSIFIED	11,234,750.00
561	DEPRECIATION-OTHER UTILITY PLANT	90,736,224.58
562	DEPRECIATION - NON-UTILITY PROPERTY	17,524,000.00
563	MISCELLANEOUS EXPENSES	496,845,031.18
564	LOSS/GAIN ON FOREX FLUCTUATION	27,795,372.93
573	INCOME TAX	430,327,124.97
574	PAYMENT OF RENTAL/LEASE OF GENERATING SET	319,335,697.97
593	SUBSIDY TO NEW POWER PROVIDERS OF MEA TO SIG CUSTO	4,756,701,990.08
594	DEPRECIATION-ELECTC PLT IN SERV-MINI-NPC	5,260,250.00
	TOTAL	0.00

* Nothing Follows *

Certified Correct:


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Approved by:


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Vice President, Admin