



NATIONAL POWER CORPORATION

TRIAL BALANCE
As of September 30, 2019

GL	Description	Amount
104	ELECTRIC PLANTS LEASED TO OTHERS	225,687,036.59
105	ELECTRIC PLANT IN SERVICE	13,841,818,615.15
106	ELECTRIC PLANT FOR DISPOSAL	18,898,353.45
107	CONSTRUCTION WORK IN PROGRESS	4,275,487,895.31
108	CONSTRUCTION WORK COMPLETED-UNCLASSIFIED	156,011,604.74
109	OTHER UTILITY PLANTS	2,821,742,136.58
114	ACCUM DEPRECIATION ELECT PLT TO OTHERS	(223,305,226.50)
115	ACCUM DEP-ELECT PLT IN SERVICE	(8,072,455,034.67)
116	ACCUM DEP -ELECT PLANT FOR DISPOSAL	(16,951,007.00)
118	ACCUM DEP -CONSTN WRK COMP -UNCLASSIFIED	(18,385,800.00)
119	ACCUM DEPRECIATION - OTHER UTILITY PLANT	(1,361,105,232.14)
121	NON UTILITY PROPERTY	2,183,357,082.68
122	ACCUMULATED DEP -NON UTILITY PROPERTY	(1,758,710,474.27)
123	NON-CURRENT POWER RECEIVABLES	476,243,399.24
124	ALLOW FOR BAD DEBTS -NON-CURRENT POWER RECEIVABLES	(13,877,144.86)
126	INVESTMENT IN GOVERNMENT BONDS	719,970.00
127	OTHER INVESTMENTS	1,000,000.00
133	CASH - RESTRICTED	4,390,483.05
135	CASH IN BANK	380,424,103.75
138	WORKING FUND	12,104,239.51
139	TEMPORARY INVESTMENT	13,706,517,473.56
140	POWER RECEIVABLES	6,554,598,089.10
141	ACCRUED UTILITY REVENUE	34,866,777.22
142	ALLOWANCE FOR BAD DEBTS -POWER RECEIVABLES	(4,796,005,183.40)
143	RESTRUCTURED POWER RECEIVABLE	5,716,291.23
146	INTEREST RECEIVABLE	496,780,748.08
147	RENT RECEIVABLE	20,408,118.29
148	RECEIVABLE FROM THE NATIONAL GOVERNMENT	145,111,689.78
149	RECEIVABLE FROM OFFICERS & EMPLOYEES	6,947,469.84
150	ACCOUNTS RECEIVABLE - OTHERS	942,426,907.85
153	ALLOWANCE FOR BAD DEBTS - OTHER RECEIVABLES	(2,357,363.92)
154	ASSET IN TRUST	65,057,511.87
156	GASOLINE	164,783.76
157	DIESEL STOCK	934,533,035.20
159	STOCK TRANSFER - CLEARING ACCOUNTS	8,959,465.71
161	MATERIALS SUPPLIES & EQUIPMENT INVENTORY	666,202,444.14
162	FUEL OIL STOCK	41,824,875.11
163	THERMAL CHEMICAL STOCK	266,576.46
164	STOCK FOR DISPOSAL	30,058,615.56
166	MATLS & EQUIPT IN TRANSIT	99,205,814.06
167	MATERIALS & SUPPLIES TEMP ADJUSTMENT	41,303,436.55
168	OTHER OIL PRODUCTS	45,754,178.25
169	ADVANCES FOR MEDICAL & GROUP LIFE INS.	5,520,819.93
170	ADVANCES TO GOVERNMENT BODIES & INSTITUTION	378,092.92
173	PREPAID CHARGES	2,653,283.26
174	CASH ADVANCES TO CONTRACTORS	361,832,591.94
175	CASH ADVANCES TO OFFICERS & EMPLOYEES	622,813.29
176	GUARANTY DEPOSITS	3,003,057.60

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177	COURT AND OTHER DEPOSITS	3,487,455.70
178	OTHER ADVANCES	44,118,368.39
180	PRELIMINARY SURVEYS AND INVESTIGATION	15,096,387.03
182	OTHER DEFERRED DEBITS	1,367,826,500.12
201	CAPITAL STOCK	(27,048,870,789.38)
203	DONATED CAPITAL	(14,731,566.65)
205	CORRECTION OF PRIOR YEARS EARNINGS	546,676,927.82
206	UNAPPROPRIATED RETAINED EARNINGS	679,698,395.75
207	APPROPRIATED RET. EARNINGS-SINKING FUND	(1,163,303,968.21)
225	FOREIGN LOANS	(541,582,207.05)
227	FINANCIAL ASSISTANCE/BENEFITS PAYABLE	(20,506,851.41)
229	GASOLINE AND OTHER OIL PRODUCTS PAYABLE	(52,765,080.66)
230	FUEL PAYABLES	(1,046,826,486.14)
231	M & S EQUIPMENT PAYABLES	(44,841,946.73)
232	ACCOUNTS PAYABLE - OTHERS	(2,244,259,332.93)
233	CHECK VOUCHERS PAYABLE	(704,468,586.11)
234	C O -SUPPLIERS AND CONTRACTORS	(2,085,812,893.03)
235	CERTIFIED OBLIGATION - NPC EMPLOYEES	(143,481,533.68)
236	ACCRUED SALARIES AND WAGES	(59,646,206.68)
240	GSIS PREMIUMS AND LOAN PAYABLE	(34,236,760.69)
241	PHILHEALTH INSURANCE PAYABLE	(296,088.93)
242	HDMF CONTRIBUTIONS & LOANS PAYABLE	(972,523.62)
245	LOANS PAYABLE	(4,308,109.79)
248	RETENTION ON CONTRACT PAYMENTS	(376,981,987.86)
250	TAXES PAYABLE	(44,667,327.19)
251	CASH VOUCHERS PAYABLE	(16,597,338.84)
256	CUSTOMERS DEPOSIT ADVANCES	(1,594,115.00)
257	DEPOSITS AND TRUST FUNDS	(73,584,756.54)
262	ADVANCES FOR OTHER WORK IN PROGRESS	(247,795,750.00)
268	DEFERRED CREDITS - ACCRUED LEAVE	(559,747,636.88)
269	UNEARNED INTEREST INCOME NON-CURRENT	(148,504,483.14)
271	OTHER DEFERRED CREDITS	(2,751,528,262.65)
301	DUE TO OTHER AGENCIES (NPC/TRNSCO/PSALM)	(10,193,348.40)
303	OUTPUT TAX PAYABLE	(1,177,349,882.37)
304	OUTPUT TAX RECEIVABLE	875,389,222.47
305	INPUT TAX CREDIT ON NON-DEPRECIABLE CAPITAL GOODS AND SERVICES	7,224,158,617.41
306	INPUT TAX CREDITS ON DEPRECIABLE CAPITAL GOODS	308,227,782.24
400	UTILITY OPERATING INCOME - COOPERATIVES	(1,707,701,794.56)
403	UTILITY OPERATING INCOME - UTILITIES	(23,276,099.40)
405	OTHER DEMAND & ENERGY ADJUSTMENT INCOME	55,988,137.14
414	TRANSMISSION SERVICES OPERATING SYSTEM	(8,564,649.61)
415	UNIVERSAL CHARGE	(11,036,531,958.37)
416	PROMPT PAYMENT DISCOUNT	31,353,104.27
418	UTILITY OPERATING INCOME - RESIDENTIAL	(15,229,809.92)
420	RENTAL INCOME	(8,322,320.02)
421	INTEREST ON POWER RECEIVABLES	(310,270,864.04)
423	MISCELLANEOUS INCOME	(538,323,356.50)
425	INTEREST ON BANK DEPOSITS & TEMP INVESTMENT	(552,670,674.27)

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426	REVENUE FROM LEASE OF ELECTRIC PLANT	(9,270,348.50)
430	INCOME - FROM LIQUIDATION DAMAGES	(4,769,157.10)
436	INCOME FROM FUEL RELATED TRANSACTIONS	(35,861.14)
437	INCOME FROM ADMINISTRATIVE FEE, BACK-UP FEE & OTHER SERVICE FEE	(37,625,288.02)
438	INCOME FROM DONATION	(7,549,815.31)
439	SUBSIDY FROM THE NATIONAL GOVERNMENT	(1,250,314,293.00)
506	OPERATION - HYDRO PLANT	3,461,015.24
507	MAINTENANCE - HYDRO PLANT	133,035.71
511	FUEL & ADDITIVES-DIESEL PLANT	3,316,649,089.02
512	OPERATION - DIESEL PLANT	463,163,964.49
513	MAINTENANCE - DIESEL PLANT	6,668,963.81
529	OPERATION - TRANSMISSION AND SUBSTATION	25,079,106.84
530	MAINTENANCE - TRANSMISSION & SUBSTATION	704,917.77
531	DEPRECIATION-PRODCTN/DISTRBUTN/GENERAL	308,577,459.92
533	INSURANCE EXPENSE	45,590,525.49
534	BAD DEBTS	277,288,760.19
536	ADMINISTRATIVE AND GEN. SUPPORT GROUP	616,174,253.13
537	COST OF AUDIT SERVICES	25,251,113.19
539	REALTY TAX	1,209,034.86
540	SHARE IN THE NATIONAL WEALTH	189,802.85
541	FINANCIAL ASSISTANCE	3,265,131.12
542	JOB ORDER FOR SUPPORT GRP & ENG'G	40,223,940.14
550	INTEREST EXPENSE-LOANS & BONDS PAYABLE	2,475,188.97
554	OTHER TAXES	110,455,958.29
555	FINANCE & OTHER BANK CHARGES	48,978.98
560	DEPRCTN-CONSTR WRK COMPLTD-UNCLASSIFIED	10,586,550.00
561	DEPRECIATION-OTHER UTILITY PLANT	78,875,160.00
562	DEPRECIATION - NON-UTILITY PROPERTY	19,223,900.00
563	MISCELLANEOUS EXPENSES	522,786,880.56
564	LOSS/GAIN ON FOREX FLUCTUATION	(31,513,800.31)
565	LOSS ON DISPOSAL/RETIREMENT OF ASSETS	85,857.44
568	LOSS/GAIN ON DEBT SRV-PRIN/CERA COLLECTION REFUND	(633,639.75)
573	INCOME TAX	581,311,024.33
574	PAYMENT OF RENTAL/LEASE OF GENERATING SET	239,768,977.79
580	EXTRAORDINARY LOSS/(GAIN)	(254,465.95)
593	SUBSIDY TO NEW POWER PROVIDERS OF MEA TO SIG CUSTOMERS	5,951,677,914.01
594	DEPRECIATION-ELECTRIC PLANT IN SERVICE-MINI-NPC	3,919,200.00

* Nothing Follows *

Certified Correct:


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Approved by:


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