



## NATIONAL POWER CORPORATION

### TRIAL BALANCE

As of December 31, 2019

### SMALL POWER UTILITIES GROUP & WATERSHED

GL	Description	Adjusted Amount
104	ELECTRIC PLANTS LEASED TO OTHERS	225,686,631.59
105	ELECTRIC PLANT IN SERVICE	13,776,486,251.97
106	ELECTRIC PLANT FOR DISPOSAL	615,773,784.69
107	CONSTRUCTION WORK IN PROGRESS	4,477,184,179.70
108	CONSTRUCTION WORK COMPLETED-UNCLASSIFIED	153,333,544.40
109	OTHER UTILITY PLANTS	2,862,192,315.57
114	ACCUM DEPRECIATION ELECTRIC PLANT TO OTHERS	-202,530,731.37
115	ACCUM DEP-ELECTRIC PLANT IN SERVICE	-8,117,116,303.03
116	ACCUM DEP -ELECTRIC PLANT FOR DISPOSAL	-550,900,615.61
118	ACCUM DEP -CONSTRUCTIONN WORK COMPLETED -UNCLASSIFIED	-21,611,700.00
119	ACCUM DEPRECIATION - OTHER UTILITY PLANT	-1,407,124,120.35
121	NON UTILITY PROPERTY	1,703,964,252.85
122	ACCUMULATED DEP -NON UTILITY PROPERTY	-1,335,863,770.05
123	NON-CURRENT POWER RECEIVABLES	439,129,531.37
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	844,590,932.80
135	CASH IN BANK	573,010,041.64
136	CASH ON HAND	961.75
138	WORKING FUND	12,499,087.41
139	TEMPORARY INVESTMENT	12,895,362,427.29
140	POWER RECEIVABLES	6,649,298,833.50
141	ACCRUED UTILITY REVENUE	35,921,177.39
142	ALLOWANCE FOR BAD DEBTS -POWER RECEIVABLES	-4,944,709,121.45
143	RESTRUCTURED POWER RECEIVABLE	30,524,552.15
146	INTEREST RECEIVABLE	519,347,025.02
147	RENT RECEIVABLE	20,678,498.19
148	RECEIVABLE FROM THE NATIONAL GOVERNMENT	197,782,222.07
149	RECEIVABLE FROM OFFICERS & EMPLOYEES	7,578,467.83
150	ACCOUNTS RECEIVABLE - OTHERS	1,027,370,708.95
153	ALLOWANCE FOR BAD DEBTS - OTHER RECEIVABLES	-2,357,363.92
154	ASSET IN TRUST	64,101,837.50
156	GASOLINE	184,144.65
157	DIESEL STOCK	453,342,872.81
159	STOCK TRANSFER - CLEARING ACCOUNTS	8,973,115.68
161	MATERIALS SUPPLIES & EQUIPMENT INVENTORY	699,138,701.90
162	FUEL OIL STOCK	41,497,837.31
163	THERMAL CHEMICAL STOCK	270,144.13
164	STOCK FOR DISPOSAL	30,352,261.47

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GL	Description	Adjusted Amount
166	MATLS & EQUIPT IN TRANSIT	96,790,849.99
167	MATERIALS & SUPPLIES TEMP ADJUSTMENT	42,844,983.91
168	OTHER OIL PRODUCTS	34,875,667.16
169	ADVANCES FOR MEDICAL & GROUP LIFE INS.	7,021,305.07
170	ADVANCES TO GOVERNMENT BODIES & INSTITUTION	378,092.92
173	PREPAID CHARGES	334,130.62
174	CASH ADVANCES TO CONTRACTORS	447,217,594.08
175	CASH ADVANCES TO OFFICERS & EMPLOYEES	32,178.50
176	GUARANTY DEPOSITS	3,048,257.60
177	COURT AND OTHER DEPOSITS	3,487,455.70
178	OTHER ADVANCES	48,680,519.91
180	PRELIMINARY SURVEYS AND INVESTIGATION	28,264,572.49
182	OTHER DEFERRED DEBITS	1,477,886,260.00
201	CAPITAL STOCK	-27,048,870,789.38
203	DONATED CAPITAL	-14,469,193.21
205	CORRECTION OF PRIOR YEARS EARNINGS	540,050,999.82
206	UNAPPROPRIATED RETAINED EARNINGS	23,332,290.57
207	APPROPRIATED RET. EARNINGS-SINKING FUND	-1,163,303,968.21
225	FOREIGN LOANS	-497,869,445.09
227	FINANCIAL ASSISTANCE/BENEFITS PAYABLE	-21,548,854.35
229	GASOLINE AND OTHER OIL PRODUCTS PAYABLE	-38,019,840.21
230	FUEL PAYABLES	-469,658,111.35
231	M & S EQUIPMENT PAYABLES	-210,579,249.34
232	ACCOUNTS PAYABLE - OTHERS	-851,355,061.54
233	CHECK VOUCHERS PAYABLE	-1,209,814,360.95
234	C O -SUPPLIERS AND CONTRACTORS	-3,823,608,687.54
235	CERTIFIED OBLIGATION - NPC EMPLOYEES	-142,277,428.82
236	ACCRUED SALARIES AND WAGES	-60,160,740.90
240	GSIS PREMIUMS AND LOAN PAYABLE	-26,486,108.02
241	PHILHEALTH INSURANCE PAYABLE	-94,035.77
242	HDMF CONTRIBUTIONS & LOANS PAYABLE	-898,725.26
245	LOANS PAYABLE	-37,924,221.79
248	RETENTION ON CONTRACT PAYMENTS	-425,836,626.46
250	TAXES PAYABLE	-12,930,373.49
251	CASH VOUCHERS PAYABLE	-22,581,058.60
256	CUSTOMERS DEPOSIT ADVANCES	-1,594,115.00
257	DEPOSITS AND TRUST FUNDS	-75,605,121.07
262	ADVANCES FOR OTHER WORK IN PROGRESS	-245,732,000.00
268	DEFERRED CREDITS - ACCRUED LEAVE	-637,127,073.80
269	UNEARNED INTEREST INCOME NON-CURRENT	-134,540,767.15
271	OTHER DEFERRED CREDITS	-2,068,712,498.22
301	DUE TO OTHER AGENCIES (NPC/TRNSCO/PSALM)	-10,655,135.60
303	OUTPUT TAX PAYABLE	-962,273,150.02
304	OUTPUT TAX RECEIVABLE	884,571,126.53
305	INPUT TAX CREDIT ON NON-DEPRECIABLE CAPITAL GOODS AND SERVICES	7,531,065,608.83



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GL	Description	Adjusted Amount
306	INPUT TAX CREDITS ON DEPRECIABLE CAPITAL GOODS	467,070,196.61
400	UTILITY OPERATING INCOME - COOPERATIVES	-2,248,727,850.21
403	UTILITY OPERATING INCOME - UTILITIES	-29,973,084.83
405	OTHER DEMAND & ENERGY ADJUSTMENT INCOME	74,524,809.04
414	TRANSMISSION SERVICES OPERATING SYSTEM	-11,330,671.57
415	UNIVERSAL CHARGE	-15,411,179,100.96
416	PROMPT PAYMENT DISCOUNT	42,085,244.40
418	UTILITY OPERATING INCOME - RESIDENTIAL	-20,545,598.96
420	RENTAL INCOME	-10,700,602.94
421	INTEREST ON POWER RECEIVABLES	-411,835,273.11
423	MISCELLANEOUS INCOME	-981,681,769.57
425	INTEREST ON BANK DEPOSITS & TEMP INVESTMENT	-701,659,375.76
426	REVENUE FROM LEASE OF ELECTRIC PLANT	-10,459,864.61
430	INCOME - FROM LIQUIDATION DAMAGES	-12,176,105.67
432	OTHER INTEREST INCOME	-9,248,191.91
436	INCOME FROM FUEL RELATED TRANSACTIONS	-73,320.78
437	INCOME FROM ADMINISTRATIVE FEE, BACK-UP FEE & OTHER SERVICE FEE	-50,125,288.02
438	INCOME FROM DONATION	-9,613,565.31
439	SUBSIDY FROM THE NATIONAL GOVERNMENT	-1,502,923,493.00
506	OPERATION - HYDRO PLANT	5,264,782.89
507	MAINTENANCE - HYDRO PLANT	177,232.14
511	FUEL & ADDITIVES-DIESEL PLANT	4,502,511,517.42
512	OPERATION - DIESEL PLANT	828,277,921.44
513	MAINTENANCE - DIESEL PLANT	58,955,726.12
529	OPERATION - TRANSMISSION AND SUBSTATION	55,672,466.69
530	MAINTENANCE - TRANSMISSION & SUBSTATION	3,273,810.61
531	DEPRECIATION-PRODCTN/DISTRBUTN/GENERAL	416,447,314.92
533	INSURANCE EXPENSE	46,792,220.01
534	BAD DEBTS	425,992,698.24
536	ADMINISTRATIVE AND GEN. SUPPORT GROUP	1,257,406,189.32
537	COST OF AUDIT SERVICES	27,119,547.31
539	REALTY TAX	1,649,869.26
540	SHARE IN THE NATIONAL WEALTH	180,764.73
541	FINANCIAL ASSISTANCE	4,302,184.06
542	JOB ORDER FOR SUPPORT GROUP & ENGINEERING	95,573,420.51
550	INTEREST EXPENSE-LOANS & BONDS PAYABLE	2,841,199.35
554	OTHER TAXES	138,268,232.43
555	FINANCE & OTHER BANK CHARGES	154,747.28
559	DEPRECIATION-ELECTRIC PLANT FOR DISPOSAL	30,000.00
560	DEPRCTN-CONSTR WRK COMPLTD-UNCLASSIFIED	13,891,650.00
561	DEPRECIATION-OTHER UTILITY PLANT	109,209,743.04
562	DEPRECIATION - NON-UTILITY PROPERTY	25,117,800.00
563	MISCELLANEOUS EXPENSES	919,048,298.31
564	LOSS/GAIN ON FOREX FLUCTUATION	-34,656,096.99
565	LOSS ON DISPOSAL/RETIREMENT OF ASSETS	85,857.44

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GL	Description	Adjusted Amount
568	LOSS/GAIN ON DEBT SRV-PRIN/CERA COLLECTION REFUND	-686,209.53
573	INCOME TAX	494,862,028.74
574	PAYMENT OF RENTAL/LEASE OF GENERATING SET	364,396,223.65
580	EXTRAORDINARY LOSS/GAIN	-254,465.95
593	SUBSIDY TO NEW POWER PROVIDERS OF MEA TO SIG CUSTOMERS	8,344,885,638.22
594	DEPRECIATION-ELECTC PLT IN SERV-MINI-NPC	5,220,000.00

*\* Nothing Follows \**

Certified Correct:

  
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Approved By:

  
**LORNA T. DY**  
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