

Trial Balance

Government Corporation Name	Power Sector Assets and Liabilities Management Corporation			
Cluster	3 - Public Utilities	Legend:		
Region	National Capital Region	1 - Current Assets	5 - Accumulated Surplus/Equity Accounts	
Year	As of 31 March 2018	2 - Non-Current Assets	0 - Revenue/Income and Expense Accounts	
Fund		3 - Current Liabilities		
		4 - Non-Current Liabilities		
Account Title	Account Code	Current/Non-Current	Debit	Credit
Cash-Collecting Officers	10101010-00	1	28,334.09	-
Petty Cash	10101020-00	1	350,000.00	-
Cash in Bank-Local Currency, Current Account	10102020-00	1	3,195,566,349.94	-
Cash in Bank-Foreign Currency, Bangko Sentral Ng Pilipinas	10103010-00	1	12,081,837.92	-
Cash in Bank-Foreign Currency, Savings Account	10103030-00	1	596,462,906.41	-
Time Deposits-Local Currency	10105020-00	1	7,323,747,029.56	-
Time Deposits-Foreign Currency	10105030-00	1	3,333,178,737.58	-
Derivative Financial Assets Designated at Fair Value				
Through Surplus/Profit or Deficit/Loss	10201040-00	2	1,440,991,274.24	-
Investments in Bonds-Local	10202050-00	1	1,000,000,075.00	-
Investments in Bonds-Local	10202050-00	2	7,001,097,091.10	-
Investments in Subsidiaries	10210010-00	2	218,211,220,874.40	-
Accounts Receivable	10301010-00	1	177,542,489,772.26	-
Accounts Receivable	10301010-00	2	271,677,035,553.15	-
Allowance for Impairment-Accounts Receivable	10301011-00	1	-	41,153,884,583.30
Interests Receivable	10301050-00	1	7,809,577,007.63	-
Due from National Government Agencies	10303010-00	1	3,506,751,047.22	-
Due from Government Corporations	10303050-00	1	10,015,025,117.68	-
Receivables-Disallowances/Charges	10305010-00	1	37,075,336.36	-
Due from Officers and Employees	10305020-00	1	455,774.46	-
Universal Charge Receivable	10305100-00	1	735,890,587.70	-
Other Receivables	10305990-00	1	5,005,821,666.66	-
Office Supplies Inventory	10404010-00	1	2,397,660.06	-
Fuel, Oil and Lubricants Inventory	10404080-00	1	1,959,357,624.33	-
Investment Property, Land	10501010-00	2	1,538,916,273.52	-
Land	10601010-00	2	6,835,645,941.85	-
Power Supply Systems	10603050-00	2	111,520,877,639.30	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	99,777,833,567.58
Office Equipment	10605020-00	2	2,587,833.71	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	2,242,022.93
Information and Communication Technology Equipment	10605030-00	2	187,546,855.56	-
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00	2	-	150,663,143.96
Communication Equipment	10605070-00	2	7,963,562.04	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	6,665,322.85
Other Machinery and Equipment	10605990-00	2	1,612,674.99	-
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2	-	1,443,880.72
Motor Vehicles	10606010-00	2	22,998,399.36	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	18,243,648.75
Furniture and Fixtures	10607010-00	2	20,262,879.71	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	18,084,531.47
Books	10607020-00	2	1,073,123.76	-
Accumulated Depreciation-Books	10607021-00	2	-	935,793.16
Service Concession-Power Supply Systems	10611050-00	2	62,174,936,274.74	-
Accumulated Depreciation-Service Concession-Power Supply Systems	10611051-00	2	-	24,954,121,986.65
Construction in Progress-Infrastructure Assets	10699020-00	2	1,638,462,580.04	-
Advances to Special Disbursing Officer	19901030-00	1	90,403.08	-
Advances to Officers and Employees	19901040-00	1	756,949.49	-
Advances to Contractors	19902010-00	1	67,441,884.20	-
Prepaid Rent	19902020-00	1	24,567,758.46	-
Prepaid Insurance	19902050-00	1	11,320,018.91	-
Input Tax	19902060-00	1	-	1,485,508,132.53
Other Prepayments	19902990-00	1	35,295,557,873.17	-
Guaranty Deposits	19903020-00	1	28,398,360.92	-
Restricted Fund	19904010-00	2	4,202,909,750.65	-
Other Assets	19999990-00	1	8,996,202,112.14	-
Other Assets	19999990-00	2	18,471,597.17	-
Accounts Payable	20101010-00	3	-	8,477,296,685.92
Due to Officers and Employees	20101020-00	3	-	117,216,452.32
Interest Payable	20101050-00	3	-	4,849,997,626.98
Service Concession Arrangements Payable	20101090-00	3	-	30,739,528,299.40
Service Concession Arrangements Payable	20101090-00	4	-	207,638,105,875.41
Bonds Payable - Domestic	20102020-00	3	-	350,000,000.00
Bonds Payable - Domestic	20102020-00	4	-	23,975,000,000.00
Bond Issue Cost-Domestic	20102023-00	3	41,480,687.44	-
Bond Issue Cost-Domestic	20102023-00	4	179,761,228.56	-
Bonds Payable-Foreign	20102030-00	3	-	2,119,201,909.73
Bonds Payable-Foreign	20102030-00	4	-	168,057,583,080.00
Discount on Bonds Payable-Foreign	20102031-00	3	100,298,998.75	-
Discount on Bonds Payable-Foreign	20102031-00	4	657,411,407.52	-
Premium on Bonds Payable-Foreign	20102032-00	3	-	1,976,612.12
Premium on Bonds Payable-Foreign	20102032-00	4	-	2,503,869.61
Bond Issue Cost-Foreign	20102033-00	3	60,969,955.07	-
Bond Issue Cost-Foreign	20102033-00	4	315,008,495.91	-
Loans Payable-Domestic	20102040-00	3	-	21,937,500,000.00
Loans Payable-Domestic	20102040-00	4	-	54,600,000,000.00
Loans Payable-Foreign	20102050-00	3	-	15,000,757.20
Loans Payable-Foreign	20102050-00	4	-	47,747,432.83

Trial Balance

Government Corporation Name	Power Sector Assets and Liabilities Management Corporation			
Cluster	3 - Public Utilities	Legend:		
Region	National Capital Region	1 - Current Assets	5 - Accumulated	
Year	As of 31 March 2018	2 - Non-Current Assets	Surplus/Equity Accounts	
Fund		3 - Current Liabilities	0 - Revenue/Income and	
		4 - Non-Current Liabilities	Expense Accounts	
Account Title	Account Code	Current/Non-Current	Debit	Credit
Other Bills/Bonds/Loans Payable	20102990-00	3	-	1,805,161,524.76
Other Bills/Bonds/Loans Payable	20102990-00	4	-	118,381,564.87
Due to BIR	20201010-00	3	-	4,370,475,447.50
Due to GSIS	20201020-00	3	-	66,736.85
Due to Pag-IBIG	20201030-00	3	-	96,690.32
Due to PhilHealth	20201040-00	3	-	20,409.04
Due to Government Corporations	20201060-00	3	-	107,241,175,649.73
Due to Treasurer of the Philippines	20201090-00	3	-	36,367,439,269.69
Trust Liabilities	20401010-00	3	-	5,537,518,292.28
Guaranty/Security Deposits Payable	20401040-00	3	-	1,874,885,521.72
Deferred Finance Lease Revenue	20501010-00	3	-	1,950,430,290.95
Deferred Finance Lease Revenue	20501010-00	4	-	11,035,099,698.73
Other Deferred Credits	20501990-00	4	-	31,125,876,208.29
Other Unearned Revenue/Income	20502990-00	3	-	3,323,217,477.74
Other Unearned Revenue/Income	20502990-00	4	-	20,354,174,777.25
Other Provisions	20601990-00	3	-	8,404,000,000.00
Deferred Tax Liabilities	20901010-00	3	-	6,567,945,248.91
Other Payables	29999990-00	3	-	2,328,165,268.46
Government Equity	30101020-00	5	29,650,144,137.06	-
Retained Earnings/(Deficit)	30701010-00	5	-	62,538,496,199.03
Participation Fees	40201190-00	0	-	535,714.26
Rent/Lease Income	40202050-00	0	-	15,808,464.35
Power Supply System Fees	40202100-00	0	-	8,165,652,070.75
Income from Hostels/Dormitories and Other Like Facilities	40202130-00	0	-	1,605,702.42
Interest Income	40202210-00	0	-	73,378,020.93
Fines and Penalties-Business Income	40202230-00	0	-	82,215,335.66
Management Fees	40202340-00	0	-	267,857.16
Other Business Income	40202990-00	0	-	7,039,645,297.69
Share in Universal Charge	40401040-00	0	-	4,541,872,492.57
Gain on Foreign Exchange (FOREX)	40501010-00	0	-	6,931,968,364.04
Gain on Sale of Property,Plant and Equipment	40501040-00	0	-	2,146,119.78
Miscellaneous Income	40609990-00	0	-	99,343.98
Salaries and Wages-Regular	50101010-00	0	20,424,075.27	-
Salaries and Wages-Casual/Contractual	50101020-00	0	187,887.00	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	487,636.37	-
Representation Allowance (RA)	50102020-00	0	1,022,875.00	-
Transportation Allowance (TA)	50102030-00	0	991,375.00	-
Clothing/Uniform Allowance	50102040-00	0	954,000.00	-
Honoraria	50102100-00	0	262,000.00	-
Other Bonuses and Allowances	50102990-00	0	75,000.00	-
Retirement and Life Insurance Premiums	50103010-00	0	2,465,476.95	-
Pag-IBIG Contributions	50103020-00	0	49,000.00	-
PhilHealth Contributions	50103030-00	0	245,281.87	-
Employees Compensation Insurance Premiums	50103040-00	0	48,900.00	-
Other Personnel Benefits	50104990-00	0	5,005,500.00	-
Traveling Expenses-Local	50201010-00	0	2,129,980.27	-
Traveling Expenses-Foreign	50201020-00	0	533,883.94	-
Training Expenses	50202010-00	0	84,911.36	-
Office Supplies Expenses	50203010-00	0	344,158.83	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	5,392,826,231.17	-
Water Expenses	50204010-00	0	105,453.47	-
Electricity Expenses	50204020-00	0	797,541.80	-
Postage and Courier Services	50205010-00	0	168,967.07	-
Telephone Expenses	50205020-00	0	200,265.58	-
Internet Subscription Expenses	50205030-00	0	1,175,747.41	-
Generation, Transmission and Distribution Expenses	50209010-00	0	5,560,532,758.05	-
Extraordinary and Miscellaneous Expenses	50210030-00	0	45,297.42	-
Consultancy Services	50211030-00	0	259,757.14	-
Other Professional Services	50211990-00	0	5,445,568.88	-
Janitorial Services	50212020-00	0	2,390,843.95	-
Security Services	50212030-00	0	2,043,598.20	-
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	992,258.93	-
Repairs and Maintenance-Transportation Equipment	50213060-00	0	127,520.10	-
Financial Assistance to Local Government Units	50214030-00	0	43,739,294.57	-
Financial Assistance/Subsidy/Contribution-Others	50214990-00	0	62,557,772.37	-
Taxes, Duties and Licenses	50215010-00	0	184,091,773.22	-
Fidelity Bond Premiums	50215020-00	0	71,610.00	-
Insurance Expenses	50215030-00	0	33,379,024.22	-
Advertising, Promotional and Marketing Expenses	50299010-00	0	201,709.29	-
Representation Expenses	50299030-00	0	1,345,716.99	-
Rent/Lease Expenses	50299050-00	0	6,474,520.26	-
Subscription Expenses	50299070-00	0	34,000.00	-
Documentary Stamps Expenses	50299140-00	0	4,496,897.92	-
Other Maintenance and Operating Expenses	50299990-00	0	1,275,202,983.76	-
Interest Expenses	50301020-00	0	4,346,310,709.78	-
Guarantee Fees	50301030-00	0	539,698,053.42	-
Bank Charges	50301040-00	0	120,625.59	-
Other Financial Charges	50301990-00	0	37,588,722.37	-
Depreciation-Infrastructure Assets	50501030-00	0	361,268,055.69	-
Depreciation-Machinery and Equipment	50501050-00	0	2,407,466.70	-

Trial Balance

Government Corporation Name	Power Sector Assets and Liabilities Management Corporation
Cluster	3 - Public Utilities
Region	National Capital Region
Year	As of 31 March 2018
Fund	

Legend:

- | | |
|-----------------------------|---|
| 1 - Current Assets | 5 - Accumulated Surplus/Equity Accounts |
| 2 - Non-Current Assets | 0 - Revenue/Income and Expense Accounts |
| 3 - Current Liabilities | |
| 4 - Non-Current Liabilities | |

Account Title	Account Code	Current/Non-Current	Debit	Credit
Depreciation-Transportation Equipment	50501060-00	0	321,428.61	-
Depreciation-Furniture, Fixtures and Books	50501070-00	0	29,446.08	-
Depreciation-Service Concession Assets	50501110-00	0	489,776,713.62	-
Depreciation-Other Property, Plant and Equipment	50501990-00	0	85,627,838.29	-
Loss on Foreign Exchange (FOREX)	50504010-00	0	19,808,660,846.51	-
Total			1,022,296,106,275.12	1,022,296,106,275.12