

Government Corporation Name	Power Sector Assets and Liabilities Management Corporation	Legend:		
Cluster	3 - Public Utilities	1 - Current Assets	5 - Accumulated Surplus/Equity Accounts	
Region	National Capital Region	2 - Non-Current Assets	0 - Revenue/Income and Expense Accounts	
Year	As of 30 September 2019	3 - Current Liabilities		
		4 - Non-Current Liabilities		
Account Title	Account Code	Current/Non-Current	Debit	Credit
Cash-Collecting Officers	10101010-00	1	51,000.00	-
Petty Cash	10101020-00	1	668,932.02	-
Cash in Bank-Local Currency, Current	10102020-00	1	2,545,707,649.44	-
Cash in Bank-Foreign Currency, Savin	10103030-00	1	450,851,377.47	-
Time Deposits-Local Currency	10105020-00	1	12,070,319,913.03	-
Time Deposits-Foreign Currency	10105030-00	1	2,761,944,228.99	-
Derivative Financial Assets Designatec	10201040-00	2	2,049,638,879.94	-
Investments in Bonds-Local	10202050-00	2	7,000,000,000.00	-
Investments in Subsidiaries	10210010-00	2	154,954,153,015.13	-
Other Investments	10299990-00	1	75,000.00	-
Accounts Receivable	10301010-00	1	148,309,806,092.31	-
Accounts Receivable	10301010-00	2	241,655,451,816.83	-
Allowance for Impairment-Accounts Re	10301011-00	1	-	43,913,852,836.44
Interests Receivable	10301050-00	1	7,553,628,204.09	-
Due from National Government Agenci	10303010-00	1	4,936,003,231.62	-
Due from Government Corporations	10303050-00	1	4,797,309,011.75	-
Receivables-Disallowances/Charges	10305010-00	1	40,605,232.41	-
Due from Officers and Employees	10305020-00	1	326,692.01	-
Universal Charge Receivable	10305100-00	1	142,540,204.56	-
Other Receivables	10305990-00	1	4,353,460,721.70	-
Office Supplies Inventory	10404010-00	1	1,947,579.31	-
Fuel, Oil and Lubricants Inventory	10404080-00	1	2,485,574,157.60	-
Investment Property, Land	10501010-00	2	1,538,458,758.52	-
Land	10601010-00	2	8,042,827,428.14	-
Power Supply Systems	10603050-00	2	111,270,253,694.25	-
Accumulated Depreciation-Power Supp	10603051-00	2	-	102,244,305,777.37
Office Equipment	10605020-00	2	3,238,165.78	-
Accumulated Depreciation-Office Equip	10605021-00	2	-	2,438,878.49
Information and Communication Techn	10605030-00	2	185,468,709.96	-
Accumulated Depreciation-Information	10605031-00	2	-	157,653,767.09
Communication Equipment	10605070-00	2	7,992,560.04	-
Accumulated Depreciation-Communica	10605071-00	2	-	6,879,589.83
Other Machinery and Equipment	10605990-00	2	1,904,762.04	-
Accumulated Depreciation-Other Mach	10605991-00	2	-	1,464,551.44
Motor Vehicles	10606010-00	2	18,842,230.53	-
Accumulated Depreciation-Motor Vehic	10606011-00	2	-	16,126,310.99
Furniture and Fixtures	10607010-00	2	10,962,542.84	-
Accumulated Depreciation-Furniture ar	10607011-00	2	-	9,805,567.99
Books	10607020-00	2	1,073,123.76	-
Accumulated Depreciation-Books	10607021-00	2	-	955,011.36
Leased Assets Improvements, Building	10609020-00	2	46,416,222.96	-
Service Concession-Power Supply Sys	10611050-00	2	62,174,936,274.74	-
Accumulated Depreciation-Service Cor	10611051-00	2	-	27,892,782,268.37
Construction in Progress-Infrastructure	10699020-00	2	1,607,133,358.04	-
Computer Software	10801020-00	1	2,166,785.71	-
Advances to Special Disbursing Office	19901030-00	1	64,250.00	-
Advances to Officers and Employees	19901040-00	1	439,222.70	-
Advances to Contractors	19902010-00	1	62,744,314.57	-
Prepaid Insurance	19902050-00	1	29,511,294.20	-
Input Tax	19902060-00	1	20,171,485,021.64	-
Other Prepayments	19902990-00	1	266,533,560.19	-
Guaranty Deposits	19903020-00	1	23,094,488.72	-
Restricted Fund	19904010-00	2	4,827,203,904.24	-
Other Assets	19999990-00	1	8,581,261,079.60	-
Other Assets	19999990-00	2	287,246,899.80	-
Accounts Payable	20101010-00	3	-	7,142,827,232.16
Due to Officers and Employees	20101020-00	3	-	91,073,403.61
Interest Payable	20101050-00	3	-	4,141,748,083.50
Service Concession Arrangements Pay	20101090-00	3	-	13,513,882,384.95
Service Concession Arrangements Pay	20101090-00	4	-	172,469,332,804.39
Bonds Payable - Domestic	20102020-00	3	-	87,500,000.00
Bonds Payable - Domestic	20102020-00	4	-	15,750,000,000.00
Bond Issue Cost-Domestic	20102023-00	3	43,613,121.62	-
Bond Issue Cost-Domestic	20102023-00	4	92,534,985.34	-
Bonds Payable-Foreign	20102030-00	3	-	65,905,000.00
Bonds Payable-Foreign	20102030-00	4	-	115,603,532,568.00
Discount on Bonds Payable-Foreign	20102031-00	3	14,119,344.80	-
Discount on Bonds Payable-Foreign	20102031-00	4	560,034,870.72	-
Bond Issue Cost-Foreign	20102033-00	3	35,247,841.82	-
Bond Issue Cost-Foreign	20102033-00	4	231,099,708.90	-
Loans Payable-Domestic	20102040-00	4	-	77,037,500,000.00
Loans Payable-Foreign	20102050-00	4	-	57,285,293,669.91
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 BfR	20201010-00	3	122,078,649.94	-
Due to GSIS	20201020-00	3	-	2,635,753.93
Due to Pag-IBIG	20201030-00	3	-	109,806.34

Government Corporation Name	Power Sector Assets and Liabilities Management Corporation	Legend:		
Cluster	3 - Public Utilities	1 - Current Assets	5 - Accumulated Surplus/Equity Accounts	
Region	National Capital Region	2 - Non-Current Assets	0 - Revenue/Income and Expense Accounts	
Year	As of 30 September 2019	3 - Current Liabilities		
		4 - Non-Current Liabilities		
Account Title	Account Code	Current/Non-Current	Debit	Credit
Due to PhilHealth	20201040-00	3	-	213,892.50
Due to Government Corporations	20201060-00	3	-	102,326,794,048.72
Due to Treasurer of the Philippines	20201090-00	3	-	40,293,918,844.92
Trust Liabilities	20401010-00	3	-	5,438,528,206.26
Guaranty/Security Deposits Payable	20401040-00	3	-	1,885,884,140.14
Deferred Finance Lease Revenue	20501010-00	3	-	650,143,430.30
Deferred Finance Lease Revenue	20501010-00	4	-	8,434,525,977.52
Other Deferred Credits	20501990-00	3	-	9,738,376,703.75
Other Deferred Credits	20501990-00	4	-	15,152,753,529.93
Other Unearned Revenue/Income	20502990-00	3	-	4,946,516,897.20
Other Unearned Revenue/Income	20502990-00	4	-	28,826,756,695.34
Other Provisions	20601990-00	3	-	8,404,000,000.00
Other Payables	29999990-00	3	-	2,475,055,780.44
Government Equity	30101020-00	5	113,179,709,133.22	-
Revaluation Surplus	30201010-00	5	-	66,417,700.00
Retained Earnings/(Deficit)	30701010-00	5	-	56,985,236,991.39
Participation Fees	40201190-00	0	-	446,428.55
Rent/Lease Income	40202050-00	0	-	145,396,860.05
Power Supply System Fees	40202100-00	0	-	29,816,614,451.04
Income from Hostels/Dormitories and C	40202130-00	0	-	5,093,704.72
Dividend Income	40202200-00	0	-	2,332,818,597.11
Interest Income	40202210-00	0	-	411,921,818.10
Fines and Penalties-Business Income	40202230-00	0	-	561,629,963.21
Management Fees	40202340-00	0	-	892,857.20
Other Business Income	40202990-00	0	-	29,821,130,609.12
Share in Universal Charge	40401040-00	0	-	4,175,180,477.22
Gain on Foreign Exchange (FOREX)	40501010-00	0	-	6,001,498,081.71
Gain on Sale of Property,Plant and Equi	40501040-00	0	-	532,975,563.00
Miscellaneous Income	40609990-00	0	-	12,463,656.83
Salaries and Wages-Regular	50101010-00	0	87,585,876.93	-
Salaries and Wages-Casual/Contractu	50101020-00	0	708,210.00	-
Personnel Economic Relief Allowance	50102010-00	0	2,899,291.65	-
Representation Allowance (RA)	50102020-00	0	3,223,625.00	-
Transportation Allowance (TA)	50102030-00	0	3,011,625.00	-
Clothing/Uniform Allowance	50102040-00	0	972,000.00	-
Honoraria	50102100-00	0	862,983.15	-
Overtime and Night Pay	50102130-00	0	45,961.05	-
Year End Bonus	50102140-00	0	9,836,845.20	-
Cash Gift	50102150-00	0	3,000.00	-
Other Bonuses and Allowances	50102990-00	0	540,000.00	-
Retirement and Life Insurance Premiur	50103010-00	0	10,601,925.93	-
Pag-IBIG Contributions	50103020-00	0	146,255.00	-
PhilHealth Contributions	50103030-00	0	776,588.28	-
Employees Compensation Insurance P	50103040-00	0	146,855.00	-
Terminal Leave Benefits	50104030-00	0	7,726.93	-
Other Personnel Benefits	50104990-00	0	5,550,975.21	-
Traveling Expenses-Local	50201010-00	0	5,941,523.37	-
Training Expenses	50202010-00	0	1,285,775.79	-
Office Supplies Expenses	50203010-00	0	1,534,488.55	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	20,046,313,283.89	-
Semi-Expendable Machinery and Equip	50203210-00	0	14,199.00	-
Other Supplies and Materials Expense:	50203990-00	0	110,198.00	-
Water Expenses	50204010-00	0	225,721.38	-
Electricity Expenses	50204020-00	0	5,259,777.51	-
Postage and Courier Services	50205010-00	0	572,236.14	-
Telephone Expenses	50205020-00	0	1,546,141.68	-
Internet Subscription Expenses	50205030-00	0	1,283,257.16	-
Generation, Transmission and Distribu	50209010-00	0	21,652,223,386.90	-
Extraordinary and Miscellaneous Experi	50210030-00	0	273,893.33	-
Auditing Services	50211020-00	0	5,500,000.00	-
Consultancy Services	50211030-00	0	15,211,030.20	-
Other Professional Services	50211990-00	0	23,182,495.82	-
Janitorial Services	50212020-00	0	11,631,720.25	-
Security Services	50212030-00	0	3,757,028.39	-
Repairs and Maintenance-Buildings an	50213040-00	0	26,687.86	-
Repairs and Maintenance-Machinery a	50213050-00	0	990,696.89	-
Repairs and Maintenance-Transportati	50213060-00	0	466,489.32	-
Financial Assistance to Local Governr	50214030-00	0	140,259,798.00	-
Financial Assistance/Subsidy/Contribut	50214990-00	0	200,732,137.39	-
Taxes, Duties and Licenses	50215010-00	0	432,975,112.08	-
Fidelity Bond Premiums	50215020-00	0	891,727.50	-
Insurance Expenses	50215030-00	0	13,745,329.82	-
Income Tax Expenses	50215040-00	0	274,452,606.62	-
Advertising, Promotional and Marketin	50299010-00	0	1,481,487.00	-
Representation Expenses	50299030-00	0	4,968,947.80	-
Rent/Lease Expenses	50299050-00	0	23,350,349.96	-
Subscription Expenses	50299070-00	0	6,106,195.23	-

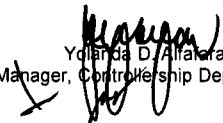
Government Corporation Name	Power Sector Assets and Liabilities Management Corporation
Cluster	3 - Public Utilities
Region	National Capital Region
Year	As of 30 September 2019

Legend:

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

Account Title	Account Code	Current/Non-Current	Debit	Credit
Donations	50299080-00	0	18,000.00	-
Documentary Stamps Expenses	50299140-00	0	454,392,140.00	-
Other Maintenance and Operating Exp	50299990-00	0	3,912,355,228.29	-
Interest Expenses	50301020-00	0	13,498,516,756.76	-
Guarantee Fees	50301030-00	0	2,538,013,701.66	-
Bank Charges	50301040-00	0	229,188.58	-
Other Financial Charges	50301990-00	0	453,809,236.35	-
Depreciation-Infrastructure Assets	50501030-00	0	822,164,944.08	-
Depreciation-Machinery and Equipmen	50501050-00	0	4,033,670.36	-
Depreciation-Transportation Equipmen	50501060-00	0	658,928.54	-
Depreciation-Furniture, Fixtures and Bc	50501070-00	0	43,262.48	-
Depreciation-Service Concession Asse	50501110-00	0	1,469,330,140.86	-
Depreciation-Other Property, Plant and	50501990-00	0	205,267,584.62	-
Loss on Foreign Exchange (FOREX)	50504010-00	0	2,892,508,782.78	-
Total			998,804,334,262.05	998,804,334,262.05

Certified by:


Yolanda D. Alakara
Manager, Control & Risk Department