

Government Corporation Name	Power Sector Assets and Liabilities Management Corporation	Legend:	
Cluster	3 - Public Utilities	1 - Current Assets	6 - Trust Liabilities - UC Fur
Region	National Capital Region	2 - Non-Current Assets	7 - Accumulated Surplus/Equity Accounts
Year	As of 30 September 2020	3 - Trust Assets - UC Fund	0 - Revenue/Income and Expense Accounts
		4 - Current Liabilities	
		5 - Non-Current Liabilities	

Account Title	Account Code	Current/Non-Current	Debit	Credit
Cash-Collecting Officers	10101010-00	1	2,338,639.57	-
Petty Cash	10101020-00	1	500,000.00	-
Cash in Bank-Local Currency, Current	10102020-00	1	2,021,893,967.12	-
Cash in Bank-Foreign Currency, Savin	10103030-00	1	980,024,985.41	-
Time Deposits-Local Currency	10105020-00	1	11,910,000,000.01	-
Time Deposits-Foreign Currency	10105030-00	1	2,665,575,000.00	-
Derivative Financial Assets Designate	10201040-00	2	2,426,980,807.34	-
Investments in Bonds-Local	10202050-00	2	7,000,000,000.00	-
Investments in Subsidiaries	10210010-00	2	156,973,340,139.04	-
Other Investments	10299990-00	1	75,000.00	-
Accounts Receivable	10301010-00	1	142,356,219,941.46	-
Accounts Receivable	10301010-00	2	192,726,242,404.23	-
Allowance for Impairment-Accounts Rt	10301011-00	1	-	45,866,220,869.41
Interests Receivable	10301050-00	1	7,589,861,601.59	-
Interests Receivable	10301050-00	3	1,608,109.07	-
Due from National Government Agenc	10303010-00	1	3,821,104,499.03	-
Due from Government Corporations	10303050-00	1	4,797,309,011.75	-
Receivables-Disallowances/Charges	10305010-00	1	54,632,340.38	-
Due from Officers and Employees	10305020-00	1	479,951.67	-
Universal Charge Receivable	10305100-00	3	1,605,177,410.14	-
Other Receivables	10305990-00	1	4,277,075,986.33	-
Office Supplies Inventory	10404010-00	1	1,934,140.39	-
Fuel, Oil and Lubricants Inventory	10404080-00	1	2,452,375,315.98	-
Investment Property, Land	10501010-00	2	1,584,544,758.52	-
Land	10601010-00	2	7,979,821,695.33	-
Power Supply Systems	10603050-00	2	113,293,285,574.03	-
Accumulated Depreciation-Power Sup	10603051-00	2	-	103,644,587,008.78
Office Equipment	10605020-00	2	4,049,683.64	-
Accumulated Depreciation-Office Equi	10605021-00	2	-	2,623,832.68
Information and Communication Tachr	10605030-00	2	162,663,396.34	-
Accumulated Depreciation-Information	10605031-00	2	-	144,850,483.00
Communication Equipment	10605070-00	2	7,992,560.04	-
Accumulated Depreciation-Communic:	10605071-00	2	-	6,947,378.11
Other Machinery and Equipment	10605990-00	2	2,023,109.57	-
Accumulated Depreciation-Other Mact	10605991-00	2	-	1,559,391.87
Motor Vehicles	10606010-00	2	32,334,878.53	-
Accumulated Depreciation-Motor Vehi	10606011-00	2	-	17,885,872.08
Furniture and Fixtures	10607010-00	2	10,962,542.84	-
Accumulated Depreciation-Furniture a	10607011-00	2	-	9,834,264.40
Books	10607020-00	2	1,073,123.76	-
Accumulated Depreciation-Books	10607021-00	2	-	962,211.36
Leased Assets Improvements, Building	10609020-00	2	50,960,118.72	-
Accumulated Depreciation-Leased As:	10609021-00	2	-	20,065,546.78
Service Concession-Power Supply Sy:	10611050-00	2	62,174,936,274.74	-
Accumulated Depreciation-Service Co	10611051-00	2	-	29,851,889,122.85
Construction in Progress-Infrastructure	10699020-00	2	106,869,904.21	-
Computer Software	10801020-00	2	26,946,509.55	-
Accumulated Amortization-Other Intan	10801981-00	2	-	17,292,918.67
Advances to Special Disbursing Office	19901030-00	1	45,500.00	-
Advances to Officers and Employees	19901040-00	1	171,114.62	-
Advances to Contractors	19902010-00	1	54,226,091.22	-
Prepaid Rent	19902020-00	1	3,547,388.98	-
Input Tax	19902060-00	1	22,660,798,078.61	-
Other Prepayments	19902990-00	1	593,511,606.79	-
Guaranty Deposits	19903020-00	1	23,008,588.40	-
Restricted Fund	19904010-00	2	3,087,222,835.45	-
Restricted Fund	19904010-00	3	2,370,682,726.66	-
Other Assets	19999990-00	1	8,740,388,240.53	-
Other Assets	19999990-00	2	287,215,620.52	-
Accounts Payable	20101010-00	4	-	10,577,776,957.18
Due to Officers and Employees	20101020-00	4	-	77,871,174.56
Interest Payable	20101050-00	4	-	3,884,543,850.69
Service Concession Arrangements Pa	20101090-00	4	-	12,351,170,466.61
Service Concession Arrangements Pa	20101090-00	5	-	128,799,758,392.52
Bonds Payable - Domestic	20102020-00	4	-	350,000,000.00
Bonds Payable - Domestic	20102020-00	5	-	15,050,000,000.00

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Year	As of 30 September 2020	3 - Trust Assets - UC Fund	0 - Revenue/Income and Expense Accounts
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Account Title	Account Code	Current/Non-Current	Debit	Credit
Bond Issue Cost-Domestic	20102023-00	4	16,253,611.65	-
Bond Issue Cost-Domestic	20102023-00	5	56,595,954.63	-
Bonds Payable-Foreign	20102030-00	4	-	11,415,881,250.00
Bonds Payable-Foreign	20102030-00	5	-	96,795,225,610.00
Discount on Bonds Payable-Foreign	20102031-00	4	24,247,841.57	-
Discount on Bonds Payable-Foreign	20102031-00	5	418,749,316.46	-
Bond Issue Cost-Foreign	20102033-00	4	13,079,293.70	-
Bond Issue Cost-Foreign	20102033-00	5	184,641,905.81	-
Loans Payable-Domestic	20102040-00	4	-	7,150,000,000.00
Loans Payable-Domestic	20102040-00	5	-	74,637,500,000.00
Loans Payable-Foreign	20102050-00	4	-	2,665,575,000.00
Loans Payable-Foreign	20102050-00	5	-	45,336,618,986.33
Other Bills/Bonds/Loans Payable	20102990-00	5	-	118,381,564.87
Due to BIR	20201010-00	4	-	262,333,380.78
Due to GSIS	20201020-00	4	-	3,415,732.17
Due to Pag-IBIG	20201030-00	4	-	41,248.68
Due to PhilHealth	20201040-00	4	-	100,451.55
Due to Government Corporations	20201060-00	4	-	104,887,033,566.20
Due to Treasurer of the Philippines	20201090-00	4	-	41,336,609,162.30
Trust Liabilities	20401010-00	4	-	3,573,463,265.77
Trust Liabilities	20401010-00	6	-	3,977,468,245.87
Guaranty/Security Deposits Payable	20401040-00	4	-	1,819,955,889.86
Deferred Finance Lease Revenue	20501010-00	4	-	650,143,430.31
Deferred Finance Lease Revenue	20501010-00	5	-	5,833,952,256.27
Output Tax	20501030-00	4	-	270,016,260.67
Other Deferred Credits	20501990-00	4	-	8,475,031,791.65
Other Deferred Credits	20501990-00	5	-	11,386,205,038.97
Other Unearned Revenue/Income	20502990-00	4	-	1,108,721,411.35
Other Unearned Revenue/Income	20502990-00	5	-	24,391,871,049.95
Other Provisions	20601990-00	4	-	8,404,000,000.00
Other Payables	29999990-00	4	-	28,726,818.38
Government Equity	30101020-00	7	112,764,401,326.08	-
Retained Earnings/(Deficit)	30701010-00	7	-	69,431,151,559.97
Participation Fees	40201190-00	0	-	790,714.27
Rent/Lease Income	40202050-00	0	-	62,046,299.27
Power Supply System Fees	40202100-00	0	-	21,787,164,539.60
Income from Hostels/Dormitories and	40202130-00	0	-	3,244,020.09
Dividend Income	40202200-00	0	-	1,099,503,318.82
Interest Income	40202210-00	0	-	527,189,554.11
Fines and Penalties-Business Income	40202230-00	0	-	317,459,869.67
Management Fees	40202340-00	0	-	321,428.61
Other Business Income	40202990-00	0	-	18,564,357,412.08
Share in Universal Charge	40401040-00	0	-	5,884,694,557.95
Gain on Foreign Exchange (FOREX)	40501010-00	0	-	13,944,064,162.35
Gain on Sale of Property,Plant and Eq	40501040-00	0	-	35,088,517.40
Miscellaneous Income	40609990-00	0	-	1,887,888.28
Salaries and Wages-Regular	50101010-00	0	77,284,800.42	-
Salaries and Wages-Casual/Contractu	50101020-00	0	157,380.00	-
Personnel Economic Relief Allowance	50102010-00	0	2,627,909.34	-
Representation Allowance (RA)	50102020-00	0	2,868,625.00	-
Transportation Allowance (TA)	50102030-00	0	2,720,875.00	-
Clothing/Uniform Allowance	50102040-00	0	1,116,000.00	-
Honoraria	50102100-00	0	293,500.00	-
Hazard Pay	50102110-00	0	95,500.00	-
Overtime and Night Pay	50102130-00	0	17,343.40	-
Year End Bonus	50102140-00	0	7,649,526.60	-
Cash Gift	50102150-00	0	7,000.00	-
Other Bonuses and Allowances	50102990-00	0	160,000.00	-
Retirement and Life Insurance Premiu	50103010-00	0	9,283,659.53	-
Pag-IBIG Contributions	50103020-00	0	131,450.00	-
PhilHealth Contributions	50103030-00	0	975,260.46	-
Employees Compensation Insurance f	50103040-00	0	131,450.00	-
Other Personnel Benefits	50104990-00	0	202,645.11	-
Traveling Expenses-Local	50201010-00	0	761,829.18	-
Training Expenses	50202010-00	0	219,470.03	-
Office Supplies Expenses	50203010-00	0	945,688.37	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	15,386,886,268.55	-

Government Corporation Name	Power Sector Assets and Liabilities Management Corporation
Cluster	3 - Public Utilities
Region	National Capital Region
Year	As of 30 September 2020

Legend:

- | | |
|-----------------------------|---|
| 1 - Current Assets | 6 - Trust Liabilities - UC Fur |
| 2 - Non-Current Assets | 7 - Accumulated Surplus/Equity Accounts |
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Account Title	Account Code	Current/Non-Current	Debit	Credit
Water Expenses	50204010-00	0	141,655.40	-
Electricity Expenses	50204020-00	0	4,053,538.48	-
Postage and Courier Services	50205010-00	0	230,487.42	-
Telephone Expenses	50205020-00	0	1,822,183.12	-
Internet Subscription Expenses	50205030-00	0	209,657.97	-
Generation, Transmission and Distrib	50209010-00	0	18,775,085,115.90	-
Extraordinary and Miscellaneous Expe	50210030-00	0	161,460.77	-
Legal Services	50211010-00	0	1,031,077.89	-
Consultancy Services	50211030-00	0	5,727,751.79	-
Other Professional Services	50211990-00	0	19,861,517.03	-
Janitorial Services	50212020-00	0	2,310,142.74	-
Security Services	50212030-00	0	2,352,597.70	-
Repairs and Maintenance-Buildings ar	50213040-00	0	645.00	-
Repairs and Maintenance-Machinery &	50213050-00	0	2,860,374.80	-
Repairs and Maintenance-Transportat	50213060-00	0	311,023.22	-
Financial Assistance to Local Governn	50214030-00	0	138,231,719.61	-
Financial Assistance/Subsidy/Contribu	50214990-00	0	175,172,455.02	-
Taxes, Duties and Licenses	50215010-00	0	192,125,625.64	-
Fidelity Bond Premiums	50215020-00	0	796,651.13	-
Insurance Expenses	50215030-00	0	61,293,861.48	-
Income Tax Expenses	50215040-00	0	28,569,260.59	-
Advertising, Promotional and Marketin	50299010-00	0	199,350.00	-
Representation Expenses	50299030-00	0	1,520,514.75	-
Rent/Lease Expenses	50299050-00	0	24,414,993.75	-
Subscription Expenses	50299070-00	0	14,527,305.38	-
Donations	50299080-00	0	16,018.85	-
Documentary Stamps Expenses	50299140-00	0	37,500,000.00	-
Other Maintenance and Operating Exp	50299990-00	0	1,905,836,877.72	-
Interest Expenses	50301020-00	0	10,502,222,571.72	-
Guarantee Fees	50301030-00	0	1,433,241,558.68	-
Bank Charges	50301040-00	0	20,144.13	-
Other Financial Charges	50301990-00	0	92,328,442.57	-
Depreciation-Infrastructure Assets	50501030-00	0	857,737,360.80	-
Depreciation-Machinery and Equipme	50501050-00	0	2,410,120.69	-
Depreciation-Transportation Equipmer	50501060-00	0	1,578,308.94	-
Depreciation-Furniture, Fixtures and B	50501070-00	0	22,724.13	-
Depreciation-Leased Assets Improvern	50501090-00	0	8,599,520.07	-
Depreciation-Service Concession Assi	50501110-00	0	1,469,330,140.86	-
Depreciation-Other Property, Plant anc	50501990-00	0	184,138,688.52	-
Amortization-Intangible Assets	50502010-00	0	1,955,330.28	-
Loss on Foreign Exchange (FOREX)	50504010-00	0	5,015,557,888.80	-
Loss on Sale of Assets	50504080-00	0	1,031,729.61	-
Total			936,863,074,995.95	936,863,074,995.95