

Government Corporation Name	Power Sector Assets and Liabilities Management	Legend:	
Cluster	3 - Public Utilities	1 - Current Assets	6 - Trust Liabilities - UC Fund
Region	National Capital Region	2 - Non-Current Assets	7 - Accumulated Surplus/Equity Accounts
Year	As of 31 March 2022	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
Petty Cash	10101020-00	1	425,000.00	-
Cash in Bank-Local Currency, Current Account	10102020-00	1	2,328,091,729.66	-
Cash in Bank-Foreign Currency, Savings Account	10103030-00	1	2,941,920,883.10	-
Time Deposits-Local Currency	10105020-00	1	13,950,000,000.00	-
Time Deposits-Foreign Currency	10105030-00	1	4,260,720,000.00	-
Derivative Financial Assets Designated at Fair Value Thr	10201040-00	2	3,695,740,381.18	-
Investments in Bonds-Local	10202050-00	2	6,000,000,000.00	-
Investments in Subsidiaries	10210010-00	2	159,340,930,139.04	-
Accounts Receivable	10301010-00	1	129,549,919,419.53	-
Accounts Receivable	10301010-00	2	21,245,872,265.70	-
Allowance for Impairment-Accounts Receivable	10301012-00	1	-	48,777,922,442.36
Interests Receivable	10301050-00	1	7,697,720,589.29	-
Interests Receivable	10301050-00	3	1,718,859.64	-
Finance Lease Receivable	10302020-00	1	31,832,358,544.29	-
Finance Lease Receivable	10302020-00	2	93,767,056,798.61	-
Due from National Government Agencies	10303010-00	1	7,693,228.71	-
Due from Government Corporations	10303050-00	1	5,718,932,717.33	-
Receivables-Disallowances/Charges	10399010-00	1	99,421,514.83	-
Due from Officers and Employees	10399020-00	1	448,792.29	-
Universal Charge Receivable	10399100-00	3	1,186,067,991.22	-
Other Receivables	10399990-00	1	4,051,403,575.38	-
Office Supplies Inventory	10404010-00	1	1,208,569.66	-
Fuel, Oil and Lubricants Inventory	10404080-00	1	851,013,596.16	-
Semi-Expendable Office Equipment	10405020-00	1	54,010.00	-
Investment Property, Land	10501010-00	2	1,735,746,778.52	-
Land	10601010-00	2	8,170,364,415.73	-
Power Supply Systems	10603050-00	2	96,093,540,973.51	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	87,585,695,831.43
Office Equipment	10605020-00	2	4,684,695.07	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	3,067,803.58
Information and Communication Technology Equipment	10605030-00	2	137,659,769.57	-
Accumulated Depreciation-Information and Communicati	10605031-00	2	-	109,227,656.38
Communication Equipment	10605070-00	2	8,770,256.50	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	7,046,749.55
Other Machinery and Equipment	10605990-00	2	2,023,109.57	-
Accumulated Depreciation-Other Machinery and Equipme	10605991-00	2	-	1,670,209.23
Motor Vehicles	10606010-00	2	27,134,098.53	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	19,377,039.59
Furniture and Fixtures	10607010-00	2	10,947,676.77	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	9,838,064.50
Books	10607020-00	2	961,291.62	-
Accumulated Depreciation-Books	10607021-00	2	-	865,162.43
Leased Assets Improvements, Buildings	10609020-00	2	50,960,118.72	-
Accumulated Depreciation-Leased Assets Improvements	10609021-00	2	-	37,264,587.06
Service Concession-Power Supply Systems	10612050-00	2	62,174,936,274.74	-
Accumulated Depreciation-Service Concession-Power St	10612051-00	2	-	32,790,549,404.57
Construction in Progress-Infrastructure Assets	10698020-00	2	94,751,047.37	-
Computer Software	10801020-00	2	3,951,514.31	-
Accumulated Amortization-Other Intangible Assets	10801991-00	2	-	375,000.00
Advances to Officers and Employees	19901040-00	1	192,446.00	-
Advances to Contractors/Sub-Contractors	19902010-00	1	94,345,665.90	-
Prepaid Rent	19902020-00	1	13,064,877.10	-
Prepaid Insurance	19902050-00	1	4,256.96	-
Input Tax	19902060-00	1	25,101,864,307.83	-
Other Prepayments	19902990-00	1	1,216,901,747.20	-
Guaranty Deposits	19903020-00	1	10,190,431.71	-
Restricted Fund	19904010-00	2	3,314,005,227.75	-
Restricted Fund	19904010-00	3	2,679,175,899.34	-
Other Assets	19999990-00	1	3,492,481,637.78	-
Other Assets	19999990-00	2	21,729,044.03	-
Accounts Payable	20101010-00	4	-	8,362,343,678.83
Due to Officers and Employees	20101020-00	4	-	39,385,874.97
Interest Payable	20101050-00	4	-	3,454,454,051.45
Service Concession Arrangements Payable	20101090-00	4	-	26,594,964,730.85
Service Concession Arrangements Payable	20101090-00	5	-	72,523,399,103.93
Bonds Payable - Domestic	20102020-00	4	-	5,950,000,000.00
Bond Issue Cost-Domestic	20102025-00	4	14,397,682.57	-
Bonds Payable-Foreign	20102030-00	4	-	17,072,100,000.00
Bonds Payable-Foreign	20102030-00	5	-	82,458,129,840.00
Discount on Bonds Payable-Foreign	20102034-00	4	72,615,937.86	-
Discount on Bonds Payable-Foreign	20102034-00	5	251,153,678.04	-
Bond Issue Cost-Foreign	20102035-00	4	54,809,702.34	-
Bond Issue Cost-Foreign	20102035-00	5	73,034,988.69	-
Loans Payable-Domestic	20102040-00	4	-	17,005,000,000.00
Loans Payable-Domestic	20102040-00	5	-	104,840,000,000.00
Loans Payable-Foreign	20102050-00	4	-	11,429,404,262.40

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Year	As of 31 March 2022	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
Loans Payable-Foreign	20102050-00	5	-	20,009,141,304.00
Other Bills/Bonds/Loans Payable	20102990-00	4	-	19,482,258.44
Other Bills/Bonds/Loans Payable	20102990-00	5	-	118,381,564.87
Due to BIR	20201010-00	4	-	637,300,495.19
Due to GSIS	20201020-00	4	-	3,717,690.41
Due to Pag-IBIG	20201030-00	4	-	121,500.00
Due to PhilHealth	20201040-00	4	-	356,697.04
Due to Other Government Corporations	20201060-00	4	-	101,801,972,759.06
Due to Treasurer of the Philippines	20201090-00	4	-	45,316,958,842.71
Trust Liabilities	20401010-00	4	-	3,711,677,989.88
Trust Liabilities	20401010-00	6	-	3,866,962,750.20
Guaranty/Security Deposits Payable	20401040-00	4	-	1,525,105,307.54
Deferred Finance Lease Revenue	20501010-00	4	-	1,568,716,710.06
Deferred Finance Lease Revenue	20501010-00	5	-	1,014,518,394.66
Output Tax	20501030-00	4	-	506,731,713.48
Other Deferred Credits	20501990-00	4	-	9,398,183,645.32
Other Deferred Credits	20501990-00	5	-	4,798,481,078.35
Other Unearned Revenue/Income	20502990-00	4	-	3,326,164,234.05
Other Unearned Revenue/Income	20502990-00	5	-	15,522,099,759.15
Leave Benefits Payable	20601020-00	5	-	45,241,050.88
Other Provisions	20601990-00	4	-	4,593,962,161.32
Accumulated Surplus/(Deficit)	30101010-00	7	-	62,797,815,833.98
Government Equity	30101020-00	7	114,341,652,277.12	-
Participation Fees	40201190-00	0	-	287,946.48
Rent/Lease Income	40202050-00	0	-	22,373,634.95
Power Supply System Fees	40202100-00	0	-	11,400,581,589.90
Income from Hostels/Dormitories and Other Like Facilities	40202130-00	0	-	640,901.26
Interest Income	40202210-00	0	-	109,953,487.64
Fines and Penalties-Business Income	40202230-00	0	-	145,331,980.55
Other Business Income	40202990-00	0	-	8,639,868,355.83
Subsidy from National Government	40301010-00	0	-	7,000,000,000.00
Share in Universal Charge	40401040-00	0	-	1,108,721,411.35
Gain on Foreign Exchange (FOREX)	40501010-00	0	-	2,685,698,235.74
Gain on Sale of Property,Plant and Equipment	40501040-00	0	-	5,911,061.64
Miscellaneous Income	40699990-00	0	-	1,092,384.60
Salaries and Wages-Regular	50101010-00	0	33,476,620.24	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	1,178,476.92	-
Representation Allowance (RA)	50102020-00	0	1,013,750.00	-
Transportation Allowance (TA)	50102030-00	0	932,125.00	-
Clothing/Uniform Allowance	50102040-00	0	24,000.00	-
Overtime and Night Pay	50102130-00	0	12,593.90	-
Other Bonuses and Allowances	50102990-00	0	90,000.00	-
Retirement and Life Insurance Premiums	50103010-00	0	4,018,229.30	-
Pag-IBIG Contributions	50103020-00	0	59,700.00	-
PhilHealth Contributions	50103030-00	0	417,577.18	-
Employees Compensation Insurance Premiums	50103040-00	0	59,600.00	-
Other Personnel Benefits	50104990-00	0	5,000.00	-
Traveling Expenses-Local	50201010-00	0	551,480.60	-
Training Expenses	50202010-00	0	31,392.00	-
Office Supplies Expenses	50203010-00	0	415,505.85	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	5,333,371,002.43	-
Water Expenses	50204010-00	0	57,332.56	-
Electricity Expenses	50204020-00	0	325,337.84	-
Postage and Courier Services	50205010-00	0	208,794.56	-
Telephone Expenses	50205020-00	0	398,631.76	-
Internet Subscription Expenses	50205030-00	0	123,014.25	-
Generation, Transmission and Distribution Expenses	50209010-00	0	7,456,853,561.51	-
Extraordinary and Miscellaneous Expenses	50210030-00	0	99,704.94	-
Legal Services	50211010-00	0	200,000.00	-
Auditing Services	50211020-00	0	966,803.00	-
Consultancy Services	50211030-00	0	1,555,285.00	-
Other Professional Services	50211990-00	0	4,740,169.20	-
Janitorial Services	50212020-00	0	965,485.67	-
Security Services	50212030-00	0	1,299,091.89	-
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	147,502.52	-
Repairs and Maintenance-Transportation Equipment	50213060-00	0	670,752.45	-
Assistance to Local Government Units	50214030-00	0	49,308,683.34	-
Financial Assistance/Subsidy/Contribution-Others	50214990-00	0	60,879,085.15	-
Taxes, Duties and Licenses	50215010-00	0	86,950,972.93	-
Fidelity Bond Premiums	50215020-00	0	160,650.00	-
Insurance Expenses	50215030-00	0	51,280,108.73	-
Income Tax Expenses	50215040-00	0	415,469,440.97	-
Advertising, Promotional and Marketing Expenses	50299010-00	0	1,781,490.00	-
Representation Expenses	50299030-00	0	668,055.48	-
Rent/Lease Expenses	50299050-00	0	9,648,001.74	-
Subscription Expenses	50299070-00	0	765,107.13	-

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Year	As of 31 March 2022	3 - Trust Assets - UC Fund	0 - Revenue/Income and Expense Accounts
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Account Title	Account Code	Current/Non-Current	Debit	Credit
Other Maintenance and Operating Expenses	50299990-00	0	461,603,358.02	-
Interest Expenses	50301020-00	0	2,720,212,315.33	-
Guarantee Fees	50301030-00	0	141,220,226.31	-
Bank Charges	50301040-00	0	8,513.78	-
Other Financial Charges	50301990-00	0	20,883,700.06	-
Depreciation-Infrastructure Assets	50501030-00	0	254,571,539.16	-
Depreciation-Machinery and Equipment	50501050-00	0	1,262,937.09	-
Depreciation-Transportation Equipment	50501060-00	0	266,524.34	-
Depreciation-Furniture, Fixtures and Books	50501070-00	0	1,835.97	-
Depreciation-Leased Assets Improvements	50501090-00	0	2,866,506.72	-
Depreciation-Service Concession Assets	50501110-00	0	489,776,713.62	-
Depreciation-Other Property, Plant and Equipment	50501990-00	0	97,353,423.60	-
Amortization-Intangible Assets	50502010-00	0	19,736.84	-
Loss on Foreign Exchange (FOREX)	50504010-00	0	5,267,638,342.39	-
Total			830,775,636,223.64	830,775,636,223.64