

| 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 30 June 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 |
| Cash-Collecting Officers | 10101010-00 | 1 | 7,095.05 | - |
| Petty Cash | 10101020-00 | 1 | 625,000.00 | - |
| Cash in Bank-Local Currency, Current Account | 10102020-00 | 1 | 1,387,460,602.22 | - |
| Cash in Bank-Foreign Currency, Savings Account | 10103030-00 | 1 | 2,582,437,913.85 | - |
| Time Deposits-Local Currency | 10105020-00 | 1 | 19,100,000,000.00 | - |
| Time Deposits-Foreign Currency | 10105030-00 | 1 | 3,741,428,000.00 | - |
| Derivative Financial Assets Designated at Fair Value Thr | 10201040-00 | 2 | 4,151,853,456.77 | - |
| Investments in Bonds-Local | 10202050-00 | 2 | 6,000,000,000.00 | - |
| Investments in Subsidiaries | 10210010-00 | 2 | 159,967,610,139.04 | - |
| Accounts Receivable | 10301010-00 | 1 | 128,819,657,102.93 | - |
| Accounts Receivable | 10301010-00 | 2 | 21,245,872,265.45 | - |
| Allowance for Impairment-Accounts Receivable | 10301012-00 | 1 | - | 48,777,922,442.36 |
| Interests Receivable | 10301050-00 | 1 | 7,726,601,590.37 | - |
| Interests Receivable | 10301050-00 | 3 | 1,749,776.86 | - |
| Finance Lease Receivable | 10302020-00 | 1 | 22,202,142,486.61 | - |
| Finance Lease Receivable | 10302020-00 | 2 | 96,709,321,670.80 | - |
| Due from National Government Agencies | 10303010-00 | 1 | 10,559,733.53 | - |
| Due from Government Corporations | 10303050-00 | 1 | 5,719,308,081.25 | - |
| Receivables-Disallowances/Charges | 10399010-00 | 1 | 128,400,731.08 | - |
| Due from Officers and Employees | 10399020-00 | 1 | 544,441.86 | - |
| Universal Charge Receivable | 10399100-00 | 3 | 2,030,990,133.68 | - |
| Other Receivables | 10399990-00 | 1 | 4,052,524,575.55 | - |
| Office Supplies Inventory | 10404010-00 | 1 | 1,258,328.02 | - |
| Investment Property, Land | 10501010-00 | 2 | 1,735,746,778.52 | - |
| Land | 10601010-00 | 2 | 8,163,634,144.36 | - |
| Power Supply Systems | 10603050-00 | 2 | 96,334,927,943.61 | - |
| Accumulated Depreciation-Power Supply Systems | 10603051-00 | 2 | - | 87,944,327,238.50 |
| Office Equipment | 10605020-00 | 2 | 2,835,221.88 | - |
| Accumulated Depreciation-Office Equipment | 10605021-00 | 2 | - | 2,125,652.90 |
| Information and Communication Technology Equipment | 10605030-00 | 2 | 119,990,904.13 | - |
| Accumulated Depreciation-Information and Communicat | 10605031-00 | 2 | - | 95,892,252.08 |
| Communication Equipment | 10605070-00 | 2 | 8,102,388.34 | - |
| Accumulated Depreciation-Communication Equipment | 10605071-00 | 2 | - | 6,558,599.27 |
| Other Machinery and Equipment | 10605990-00 | 2 | 1,840,762.04 | - |
| Accumulated Depreciation-Other Machinery and Equipm | 10605991-00 | 2 | - | 1,577,822.46 |
| Motor Vehicles | 10606010-00 | 2 | 27,134,098.53 | - |
| Accumulated Depreciation-Motor Vehicles | 10606011-00 | 2 | - | 19,643,563.96 |
| Furniture and Fixtures | 10607010-00 | 2 | 10,323,878.22 | - |
| Accumulated Depreciation-Furniture and Fixtures | 10607011-00 | 2 | - | 9,291,490.43 |
| Books | 10607020-00 | 2 | 865,452.16 | - |
| Accumulated Depreciation-Books | 10607021-00 | 2 | - | 778,906.93 |
| Leased Assets Improvements, Buildings | 10609020-00 | 2 | 54,985,837.86 | - |
| Accumulated Depreciation-Leased Assets Improvements | 10609021-00 | 2 | - | 40,131,093.78 |
| Service Concession-Power Supply Systems | 10612050-00 | 2 | 62,174,936,274.74 | - |
| Accumulated Depreciation-Service Concession-Power S | 10612051-00 | 2 | - | 33,280,326,118.19 |
| Construction in Progress-Infrastructure Assets | 10698020-00 | 2 | 96,100,979.73 | - |
| 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 | 263,338.45 | - |
| Advances to Contractors/Sub-Contractors | 19902010-00 | 1 | 87,658,826.24 | - |
| Input Tax | 19902060-00 | 1 | 25,893,610,329.04 | - |
| Other Prepayments | 19902990-00 | 1 | 1,208,652,804.17 | - |
| Guaranty Deposits | 19903020-00 | 1 | 9,961,077.80 | - |
| Restricted Fund | 19904010-00 | 2 | 3,522,185,423.82 | - |
| Restricted Fund | 19904010-00 | 3 | 2,726,727,129.03 | - |
| Other Assets | 19999990-00 | 1 | 3,349,235,775.69 | - |
| Other Assets | 19999990-00 | 2 | 17,177,163.73 | - |
| Accounts Payable | 20101010-00 | 4 | - | 7,207,067,477.96 |
| Due to Officers and Employees | 20101020-00 | 4 | - | 34,608,284.02 |
| Interest Payable | 20101050-00 | 4 | - | 1,420,202,208.44 |
| Service Concession Arrangements Payable | 20101090-00 | 4 | - | 18,826,162,309.37 |
| Service Concession Arrangements Payable | 20101090-00 | 5 | - | 76,623,706,652.73 |
| Bond Issue Cost-Domestic | 20102025-00 | 4 | 8,930,208.22 | - |
| Bonds Payable-Foreign | 20102030-00 | 4 | - | 15,598,762,500.00 |
| Bonds Payable-Foreign | 20102030-00 | 5 | - | 87,315,796,034.00 |
| Discount on Bonds Payable-Foreign | 20102034-00 | 4 | 52,160,101.42 | - |
| Discount on Bonds Payable-Foreign | 20102034-00 | 5 | 264,218,615.36 | - |
| Bond Issue Cost-Foreign | 20102035-00 | 4 | 47,492,555.30 | - |
| Bond Issue Cost-Foreign | 20102035-00 | 5 | 73,034,988.69 | - |
| Loans Payable-Domestic | 20102040-00 | 4 | - | 15,305,000,000.00 |
| Loans Payable-Domestic | 20102040-00 | 5 | - | 127,840,000,000.00 |
| Loans Payable-Foreign | 20102050-00 | 4 | - | 6,051,359,237.12 |
| Loans Payable-Foreign | 20102050-00 | 5 | - | 21,187,893,835.40 |
| Other Bills/Bonds/Loans Payable | 20102990-00 | 4 | - | 2,828,756.13 |
| Due to BIR | 20201010-00 | 4 | - | 1,519,459,888.69 |
| Due to GSIS | 20201020-00 | 4 | - | 6,263,990.88 |
| Due to Pag-IBIG | 20201030-00 | 4 | - | 142,496.35 |

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| Year | As of 30 June 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 |
|--|--------------|---------------------|--------------------|-------------------|
| Due to PhilHealth | 20201040-00 | 4 | - | 469,550.06 |
| Due to Other Government Corporations | 20201060-00 | 4 | - | 99,889,293,019.14 |
| Due to Treasurer of the Philippines | 20201090-00 | 4 | - | 48,977,532,033.94 |
| Trust Liabilities | 20401010-00 | 4 | - | 4,035,083,224.89 |
| Trust Liabilities | 20401010-00 | 6 | - | 4,759,467,039.57 |
| Guaranty/Security Deposits Payable | 20401040-00 | 4 | - | 1,576,531,264.95 |
| Deferred Finance Lease Revenue | 20501010-00 | 4 | - | 2,607,558,759.23 |
| Deferred Finance Lease Revenue | 20501010-00 | 5 | - | 1,014,518,394.66 |
| Output Tax | 20501030-00 | 4 | - | 307,442,246.52 |
| Other Deferred Credits | 20501990-00 | 4 | - | 9,949,674,337.42 |
| Other Deferred Credits | 20501990-00 | 5 | - | 3,755,807,531.52 |
| Other Unearned Revenue/Income | 20502990-00 | 4 | - | 2,217,442,822.70 |
| Other Unearned Revenue/Income | 20502990-00 | 5 | - | 15,522,099,759.15 |
| Leave Benefits Payable | 20601020-00 | 5 | - | 42,635,845.14 |
| Other Provisions | 20601990-00 | 4 | - | 4,413,356,170.58 |
| Accumulated Surplus/(Deficit) | 30101010-00 | 7 | - | 52,141,247,584.43 |
| Government Equity | 30101020-00 | 7 | 114,341,670,550.73 | - |
| Participation Fees | 40201190-00 | 0 | - | 392,410.77 |
| Rent/Lease Income | 40202050-00 | 0 | - | 48,055,958.31 |
| Power Supply System Fees | 40202100-00 | 0 | - | 23,793,453,349.49 |
| Income from Hostels/Dormitories and Other Like Facilitie | 40202130-00 | 0 | - | 2,858,407.00 |
| Dividend Income | 40202200-00 | 0 | - | 1,782,415,968.91 |
| Interest Income | 40202210-00 | 0 | - | 209,335,975.25 |
| Fines and Penalties-Business Income | 40202230-00 | 0 | - | 324,327,245.03 |
| Other Business Income | 40202990-00 | 0 | - | 14,831,041,801.33 |
| Subsidy from National Government | 40301010-00 | 0 | - | 8,000,000,000.00 |
| Share in Universal Charge | 40401040-00 | 0 | - | 2,217,442,822.70 |
| Gain on Foreign Exchange (FOREX) | 40501010-00 | 0 | - | 7,875,997,534.76 |
| Gain on Sale of Property,Plant and Equipment | 40501040-00 | 0 | - | 134,180,122.10 |
| Miscellaneous Income | 40699990-00 | 0 | - | 7,828,246.09 |
| Salaries and Wages-Regular | 50101010-00 | 0 | 80,740,286.11 | - |
| Personnel Economic Relief Allowance (PERA) | 50102010-00 | 0 | 2,354,113.28 | - |
| Representation Allowance (RA) | 50102020-00 | 0 | 2,061,125.00 | - |
| Transportation Allowance (TA) | 50102030-00 | 0 | 1,769,250.00 | - |
| Clothing/Uniform Allowance | 50102040-00 | 0 | 24,000.00 | - |
| Hazard Pay | 50102110-00 | 0 | 2,500.00 | - |
| Overtime and Night Pay | 50102130-00 | 0 | 33,905.35 | - |
| Year End Bonus | 50102140-00 | 0 | 14,116,604.00 | - |
| Other Bonuses and Allowances | 50102990-00 | 0 | 175,000.00 | - |
| Retirement and Life Insurance Premiums | 50103010-00 | 0 | 9,691,476.74 | - |
| Pag-IBIG Contributions | 50103020-00 | 0 | 118,800.00 | - |
| PhilHealth Contributions | 50103030-00 | 0 | 923,227.17 | - |
| Employees Compensation Insurance Premiums | 50103040-00 | 0 | 118,700.00 | - |
| Terminal Leave Benefits | 50104030-00 | 0 | 24,346.22 | - |
| Other Personnel Benefits | 50104990-00 | 0 | 92,033.91 | - |
| Traveling Expenses-Local | 50201010-00 | 0 | 1,898,441.55 | - |
| Training Expenses | 50202010-00 | 0 | 423,401.16 | - |
| Office Supplies Expenses | 50203010-00 | 0 | 773,182.93 | - |
| Fuel, Oil and Lubricants Expenses | 50203090-00 | 0 | 9,240,892,231.44 | - |
| Semi-Expendable Machinery and Equipment Expenses | 50203210-00 | 0 | 319,822.32 | - |
| Water Expenses | 50204010-00 | 0 | 101,451.63 | - |
| Electricity Expenses | 50204020-00 | 0 | 3,170,320.32 | - |
| Postage and Courier Services | 50205010-00 | 0 | 455,366.63 | - |
| Telephone Expenses | 50205020-00 | 0 | 834,464.19 | - |
| Internet Subscription Expenses | 50205030-00 | 0 | 153,537.57 | - |
| Generation, Transmission and Distribution Expenses | 50209010-00 | 0 | 16,371,115,663.81 | - |
| Extraordinary and Miscellaneous Expenses | 50210030-00 | 0 | 303,338.28 | - |
| Legal Services | 50211010-00 | 0 | 5,424,653.26 | - |
| Auditing Services | 50211020-00 | 0 | 1,450,204.00 | - |
| Consultancy Services | 50211030-00 | 0 | 1,555,285.00 | - |
| Other Professional Services | 50211990-00 | 0 | 9,949,086.43 | - |
| Janitorial Services | 50212020-00 | 0 | 2,125,083.48 | - |
| Security Services | 50212030-00 | 0 | 2,598,183.78 | - |
| Repairs and Maintenance-Machinery and Equipment | 50213050-00 | 0 | 362,804.83 | - |
| Repairs and Maintenance-Transportation Equipment | 50213060-00 | 0 | 1,500,746.72 | - |
| Assistance to Local Government Units | 50214030-00 | 0 | 98,617,366.68 | - |
| Financial Assistance/Subsidy/Contribution-Others | 50214990-00 | 0 | 120,540,453.24 | - |
| Taxes, Duties and Licenses | 50215010-00 | 0 | 142,424,634.62 | - |
| Fidelity Bond Premiums | 50215020-00 | 0 | 471,007.50 | - |
| Insurance Expenses | 50215030-00 | 0 | 51,225,493.04 | - |
| Income Tax Expenses | 50215040-00 | 0 | 465,356,168.16 | - |
| Advertising, Promotional and Marketing Expenses | 50299010-00 | 0 | 2,308,830.00 | - |
| Printing and Publication Expenses | 50299020-00 | 0 | 7,428.57 | - |
| Representation Expenses | 50299030-00 | 0 | 1,716,833.31 | - |
| Rent/Lease Expenses | 50299050-00 | 0 | 28,955,173.54 | - |
| Subscription Expenses | 50299070-00 | 0 | 5,118,844.05 | - |
| Documentary Stamps Expenses | 50299140-00 | 0 | 172,500,000.00 | - |

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| Year | As of 30 June 2022 | 3 - Trust Assets - UC Fund | 0 - Revenue/Income and Expense Accounts | |
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| | | 5 - Non-Current Liabilities | | |
| Account Title | Account Code | Current/Non-Current | Debit | Credit |
| Other Maintenance and Operating Expenses | 50299990-00 | 0 | 907,232,200.63 | - |
| Interest Expenses | 50301020-00 | 0 | 5,742,577,573.70 | - |
| Guarantee Fees | 50301030-00 | 0 | 1,345,583,405.18 | - |
| Bank Charges | 50301040-00 | 0 | 23,045.56 | - |
| Other Financial Charges | 50301990-00 | 0 | 71,372,412.49 | - |
| Depreciation-Infrastructure Assets | 50501030-00 | 0 | 516,074,939.98 | - |
| Depreciation-Machinery and Equipment | 50501050-00 | 0 | 1,931,744.34 | - |
| Depreciation-Transportation Equipment | 50501060-00 | 0 | 533,048.71 | - |
| Depreciation-Leased Assets Improvements | 50501090-00 | 0 | 5,733,013.44 | - |
| Depreciation-Service Concession Assets | 50501110-00 | 0 | 979,553,427.24 | - |
| Depreciation-Other Property, Plant and Equipment | 50501990-00 | 0 | 116,227,155.61 | - |
| Amortization-Intangible Assets | 50502010-00 | 0 | 19,736.84 | - |
| Loss on Foreign Exchange (FOREX) | 50504010-00 | 0 | 17,103,228,513.01 | - |
| Total | | | 859,555,693,277.59 | 859,555,693,277.59 |