

Government Corporation Name	Power Sector Assets and Liabilities Management Corporation	Legend:		
Cluster		1 - Current Assets	5 - Accumulated Surplus/Equity Accounts	
Region		2 - Non-Current Assets	0 - Revenue/Income and Expense Accounts	
Year	As of 30 September 2018	3 - Current Liabilities		
		4 - Non-Current Liabilities		
Account Title	Account Code	Current/Non-Current	Debit	Credit
Cash-Collecting Officers	10101010-00	1	35,318.32	-
Petty Cash	10101020-00	1	450,000.00	-
Cash in Bank-Local Currency, Current Account	10102020-00	1	2,169,252,158.15	-
Cash in Bank-Foreign Currency, Savings Account	10103030-00	1	298,942,146.53	-
Time Deposits-Local Currency	10105020-00	1	9,580,447,866.08	-
Time Deposits-Foreign Currency	10105030-00	1	725,254,131.05	-
Derivative Financial Assets Designated at Fair Value Through Sur	10201040-00	2	1,741,725,017.03	-
Investments in Bonds-Local	10202050-00	1	1,000,000,075.00	-
Investments in Bonds-Local	10202050-00	2	7,000,000,000.00	-
Investments in Subsidiaries	10210010-00	2	218,211,220,874.40	-
Other Investments	10299990-00	1	75,000.00	-
Accounts Receivable	10301010-00	1	158,218,673,904.24	-
Accounts Receivable	10301010-00	2	276,824,753,720.20	-
Allowance for Impairment-Accounts Receivable	10301011-00	1	-	41,153,884,583.30
Interests Receivable	10301050-00	1	7,776,098,555.07	-
Due from National Government Agencies	10303010-00	1	6,470,333,547.24	-
Due from Government Corporations	10303050-00	1	10,015,025,117.68	-
Receivables-Disallowances/Charges	10305010-00	1	35,066,936.88	-
Due from Officers and Employees	10305020-00	1	379,927.95	-
Universal Charge Receivable	10305100-00	1	60,905,198.35	-
Other Receivables	10305990-00	1	5,085,668,300.75	-
Office Supplies Inventory	10404010-00	1	2,390,974.08	-
Fuel, Oil and Lubricants Inventory	10404080-00	1	1,415,060,032.91	-
Investment Property, Land	10501010-00	2	1,538,916,273.52	-
Land	10601010-00	2	7,990,945,240.48	-
Power Supply Systems	10603050-00	2	110,600,746,797.32	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	100,764,372,500.92
Office Equipment	10605020-00	2	2,637,832.71	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	2,262,777.17
Information and Communication Technology Equipment	10605030-00	2	188,656,560.23	-
Accumulated Depreciation-Information and Communication Techn	10605031-00	2	-	154,551,795.11
Communication Equipment	10605070-00	2	7,963,562.04	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	6,794,085.52
Other Machinery and Equipment	10605990-00	2	1,612,674.99	-
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2	-	1,451,407.51
Motor Vehicles	10606010-00	2	22,998,399.36	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	18,886,505.85
Furniture and Fixtures	10607010-00	2	20,262,879.71	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	18,120,815.84
Books	10607020-00	2	1,073,123.76	-
Accumulated Depreciation-Books	10607021-00	2	-	949,495.00
Leased Assets Improvements, Buildings	10609020-00	2	28,040,161.27	-
Service Concession-Power Supply Systems	10611050-00	2	62,174,936,274.74	-
Accumulated Depreciation-Service Concession-Power Supply Sys	10611051-00	2	-	25,933,675,413.85
Construction in Progress-Infrastructure Assets	10699020-00	2	1,505,205,976.13	-
Advances to Special Disbursing Officer	19901030-00	1	57,750.00	-
Advances to Officers and Employees	19901040-00	1	591,848.04	-
Advances to Contractors	19902010-00	1	89,062,540.45	-
Prepaid Rent	19902020-00	1	8,003,253.64	-
Prepaid Insurance	19902050-00	1	30,110,124.38	-
Input Tax	19902060-00	1	1,029,330,685.82	-
Other Prepayments	19902990-00	1	34,641,945,882.55	-
Guaranty Deposits	19903020-00	1	30,334,860.92	-
Restricted Fund	19904010-00	2	4,534,623,965.70	-
Other Assets	19999990-00	1	9,379,431,013.16	-
Other Assets	19999990-00	2	144,486,782.30	-
Accounts Payable	20101010-00	3	-	10,399,227,744.76
Due to Officers and Employees	20101020-00	3	-	103,317,233.59
Interest Payable	20101050-00	3	-	5,089,399,107.07
Service Concession Arrangements Payable	20101090-00	3	-	14,209,198,090.72
Service Concession Arrangements Pavable	20101090-00	4	-	215,476,035,677.58
Bonds Payable - Domestic	20102020-00	3	-	4,200,000,000.00
Bonds Payable - Domestic	20102020-00	4	-	15,925,000,000.00
Bond Issue Cost-Domestic	20102023-00	3	13,826,895.81	-
Bond Issue Cost-Domestic	20102023-00	4	179,761,228.56	-
Bonds Payable-Foreign	20102030-00	3	-	748,845,000.00
Bonds Payable-Foreign	20102030-00	4	-	172,370,546,440.00
Discount on Bonds Payable-Foreign	20102031-00	3	33,015,146.01	-
Discount on Bonds Payable-Foreign	20102031-00	4	685,909,990.11	-
Premium on Bonds Payable-Foreign	20102032-00	3	-	607,296.54
Premium on Bonds Payable-Foreign	20102032-00	4	-	2,834,010.96
Bond Issue Cost-Foreign	20102033-00	3	19,540,776.13	-
Bond Issue Cost-Foreign	20102033-00	4	332,076,369.81	-
Loans Payable-Domestic	20102040-00	3	-	6,000,000,000.00
Loans Payable-Domestic	20102040-00	4	-	66,537,500,000.00
Loans Payable-Foreign	20102050-00	4	-	57,054,284.26
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	-	6,713,114,389.30
Due to GSIS	20201020-00	3	-	5,965,836.75
Due to Pag-IBIG	20201030-00	3	-	94,896.34
Due to PhilHealth	20201040-00	3	-	231,222.65
Due to Government Corporations	20201060-00	3	-	105,111,022,874.29
Due to Treasurer of the Philippines	20201090-00	3	-	39,864,382,505.68
Trust Liabilities	20401010-00	3	-	5,132,474,409.14
Guaranty/Security Deposits Payable	20401040-00	3	-	1,846,326,793.13
Deferred Finance Lease Revenue	20501010-00	3	-	650,143,430.33
Deferred Finance Lease Revenue	20501010-00	4	-	11,035,099,698.73
Other Deferred Credits	20501990-00	3	-	7,034,236,605.71
Other Deferred Credits	20501990-00	4	-	29,037,452,779.86
Other Unearned Revenue/Income	20502990-00	3	-	2,103,010,825.93
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	-	482,704,056.87

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Year	As of 30 September 2018	3 - Current Liabilities		
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Account Title	Account Code	Current/Non-Current	Debit	Credit
Other Payables	29999990-00	3	-	2,155,258,844.68
Government Equity	30101020-00	5	26,562,381,451.49	-
Revaluation Surplus	30201010-00	5	-	675,500.00
Retained Earnings/(Deficit)	30701010-00	5	-	61,845,606,661.53
Participation Fees	40201190-00	0	-	535,714.26
Rent/Lease Income	40202050-00	0	-	29,848,044.00
Power Supply System Fees	40202100-00	0	-	26,649,990,265.43
Income from Hostels/Dormitories and Other Like Facilities	40202130-00	0	-	4,821,578.44
Dividend Income	40202200-00	0	-	3,206,143,836.48
Interest Income	40202210-00	0	-	303,938,083.32
Fines and Penalties-Business Income	40202230-00	0	-	330,052,352.73
Management Fees	40202340-00	0	-	803,571.48
Other Business Income	40202990-00	0	-	21,566,674,677.41
Share in Universal Charge	40401040-00	0	-	14,309,309,144.38
Gain on Foreign Exchange (FOREX)	40501010-00	0	-	12,801,535,113.79
Gain on Sale of Property,Plant and Equipment	40501040-00	0	2,951,035.20	-
Miscellaneous Income	40609990-00	0	-	197,196,619.25
Salaries and Wages-Regular	50101010-00	0	77,004,973.44	-
Salaries and Wages-Casual/Contractual	50101020-00	0	618,225.00	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	2,942,109.20	-
Representation Allowance (RA)	50102020-00	0	3,188,875.00	-
Transportation Allowance (TA)	50102030-00	0	3,048,375.00	-
Clothing/Uniform Allowance	50102040-00	0	972,000.00	-
Honoraria	50102100-00	0	262,000.00	-
Year End Bonus	50102140-00	0	8,528,604.00	-
Cash Gift	50102150-00	0	3,000.00	-
Other Bonuses and Allowances	50102990-00	0	297,500.00	-
Retirement and Life Insurance Premiums	50103010-00	0	9,332,240.32	-
Paq-IBIG Contributions	50103020-00	0	148,846.89	-
PhilHealth Contributions	50103030-00	0	771,113.30	-
Employees Compensation Insurance Premiums	50103040-00	0	147,600.00	-
Terminal Leave Benefits	50104030-00	0	4,387.00	-
Other Personnel Benefits	50104990-00	0	5,513,637.95	-
Traveling Expenses-Local	50201010-00	0	7,201,301.53	-
Traveling Expenses-Foreign	50201020-00	0	533,883.94	-
Training Expenses	50202010-00	0	1,057,932.36	-
Office Supplies Expenses	50203010-00	0	1,387,387.32	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	17,786,357,904.90	-
Other Supplies and Materials Expenses	50203990-00	0	28,910.60	-
Water Expenses	50204010-00	0	424,302.68	-
Electricity Expenses	50204020-00	0	2,287,103.95	-
Postage and Courier Services	50205010-00	0	507,782.06	-
Telephone Expenses	50205020-00	0	1,411,191.63	-
Internet Subscription Expenses	50205030-00	0	2,861,121.68	-
Generation, Transmission and Distribution Expenses	50209010-00	0	20,630,973,990.16	-
Extraordinary and Miscellaneous Expenses	50210030-00	0	252,879.38	-
Auditing Services	50211020-00	0	1,378,907.02	-
Consultancy Services	50211030-00	0	303,050.00	-
Other Professional Services	50211990-00	0	19,287,732.33	-
Janitorial Services	50212020-00	0	4,241,448.08	-
Security Services	50212030-00	0	2,778,076.96	-
Repairs and Maintenance-Buildings and Other Structures	50213040-00	0	1,900.00	-
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	2,364,034.08	-
Repairs and Maintenance-Transportation Equipment	50213060-00	0	723,944.04	-
Financial Assistance to Local Government Units	50214030-00	0	131,217,883.71	-
Financial Assistance/Subsidy/Contribution-Others	50214990-00	0	190,928,114.26	-
Taxes, Duties and Licenses	50215010-00	0	283,207,877.32	-
Fidelity Bond Premiums	50215020-00	0	284,610.00	-
Insurance Expenses	50215030-00	0	55,282,323.70	-
Advertising, Promotional and Marketing Expenses	50299010-00	0	1,358,809.29	-
Printing and Publication Expenses	50299020-00	0	6,980.00	-
Representation Expenses	50299030-00	0	3,618,182.50	-
Rent/Lease Expenses	50299050-00	0	28,294,319.50	-
Membership Dues and Contributions to Organizations	50299060-00	0	259,539.33	-
Subscription Expenses	50299070-00	0	1,073,028.00	-
Documentary Stamps Expenses	50299140-00	0	176,998,678.92	-
Other Maintenance and Operating Expenses	50299990-00	0	3,597,015,707.83	-
Interest Expenses	50301020-00	0	13,295,786,044.10	-
Guarantee Fees	50301030-00	0	1,095,753,095.65	-
Bank Charges	50301040-00	0	353,440.08	-
Other Financial Charges	50301990-00	0	656,838,179.46	-
Depreciation-Infrastructure Assets	50501030-00	0	1,066,311,885.93	-
Depreciation-Machinery and Equipment	50501050-00	0	6,453,161.55	-
Depreciation-Transportation Equipment	50501060-00	0	964,285.71	-
Depreciation-Furniture, Fixtures and Books	50501070-00	0	79,432.29	-
Depreciation-Service Concession Assets	50501110-00	0	1,469,330,140.82	-
Depreciation-Other Property, Plant and Equipment	50501990-00	0	251,066,845.03	-
Loss on Foreign Exchange (FOREX)	50504010-00	0	32,950,055,469.29	-
Total			1,062,274,882,464.32	1,062,274,882,464.32