

Trial Balance

<b>Government Corporation Name</b>	<b>Power Sector Assets and Liabilities Management Corporation</b>
<b>Cluster</b>	<b>3 - Public Utilities</b>
<b>Region</b>	<b>National Capital Region</b>
<b>Year</b>	<b>As of 30 June 2018</b>
<b>Fund</b>	

Legend:

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

Account Title	Account Code	Current/Non-Current	Debit	Credit
Cash-Collecting Officers	10101010-00	1	139,565.70	-
Petty Cash	10101020-00	1	400,000.00	-
Cash in Bank-Local Currency, Current Account	10102020-00	1	1,473,777,474.59	-
Cash in Bank-Foreign Currency, Bangko Sentral Ng Pilipinas	10103010-00	1	11,553,270.52	-
Cash in Bank-Foreign Currency, Savings Account	10103030-00	1	511,375,453.43	-
Time Deposits-Local Currency	10105020-00	1	480,705,793.00	-
Time Deposits-Foreign Currency	10105030-00	1	46,168,032.78	-
Derivative Financial Assets Designated at Fair Value Through Su	10201040-00	2	1,568,754,523.91	-
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	168,825,952,178.02	-
Accounts Receivable	10301010-00	2	274,988,801,399.38	-
Allowance for Impairment-Accounts Receivable	10301011-00	1	-	41,153,884,583.30
Interests Receivable	10301050-00	1	7,824,955,886.07	-
Due from National Government Agencies	10303010-00	1	4,980,898,556.56	-
Due from Government Corporations	10303050-00	1	10,015,025,117.68	-
Receivables-Disallowances/Charges	10305010-00	1	36,396,061.17	-
Due from Officers and Employees	10305020-00	1	412,168.61	-
Universal Charge Receivable	10305100-00	1	175,772,316.39	-
Other Receivables	10305990-00	1	5,029,571,318.51	-
Office Supplies Inventory	10404010-00	1	2,500,203.21	-
Fuel, Oil and Lubricants Inventory	10404080-00	1	1,860,228,449.33	-
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	110,261,296,622.09	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	100,077,713,898.31
Office Equipment	10605020-00	2	2,637,832.71	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	2,252,400.05
Information and Communication Technology Equipment	10605030-00	2	187,585,355.56	-
Accumulated Depreciation-Information and Communication Tech	10605031-00	2	-	153,053,709.45
Communication Equipment	10605070-00	2	7,963,562.04	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	6,769,814.74
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	-	18,565,077.30
Furniture and Fixtures	10607010-00	2	20,262,879.71	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	18,104,093.15
Books	10607020-00	2	1,073,123.76	-
Accumulated Depreciation-Books	10607021-00	2	-	942,644.08
Service Concession-Power Supply Systems	10611050-00	2	62,174,936,274.74	-
Accumulated Depreciation-Service Concession-Power Supply Sy	10611051-00	2	-	25,443,898,700.23
Construction in Progress-Infrastructure Assets	10699020-00	2	1,638,462,580.04	-
Advances to Special Disbursing Officer	19901030-00	1	17,750.00	-
Advances to Officers and Employees	19901040-00	1	243,370.01	-
Advances to Contractors	19902010-00	1	78,123,843.28	-
Prepaid Rent	19902020-00	1	13,338,756.04	-
Prepaid Insurance	19902050-00	1	14,293,422.84	-
Input Tax	19902060-00	1	-	302,329,805.71
Other Prepayments	19902990-00	1	34,603,862,719.28	-
Guaranty Deposits	19903020-00	1	28,398,360.92	-
Restricted Fund	19904010-00	2	5,988,500,465.60	-
Other Assets	19999990-00	1	9,056,916,812.94	-
Other Assets	19999990-00	2	18,471,597.17	-
Accounts Payable	20101010-00	3	-	10,180,309,608.27
Due to Officers and Employees	20101020-00	3	-	110,641,997.67
Interest Payable	20101050-00	3	-	1,758,243,823.06
Service Concession Arrangements Payable	20101090-00	3	-	22,606,300,680.95
Service Concession Arrangements Payable	20101090-00	4	-	212,680,609,637.56
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	27,653,791.63	-
Bond Issue Cost-Domestic	20102023-00	4	179,761,228.56	-
Bonds Payable-Foreign	20102030-00	3	-	1,343,166,433.32
Bonds Payable-Foreign	20102030-00	4	-	170,848,461,918.44
Discount on Bonds Payable-Foreign	20102031-00	3	69,900,848.95	-
Discount on Bonds Payable-Foreign	20102031-00	4	672,698,528.65	-
Premium on Bonds Payable-Foreign	20102032-00	3	-	1,427,263.44
Premium on Bonds Payable-Foreign	20102032-00	4	-	2,566,937.56
Bond Issue Cost-Foreign	20102033-00	3	43,227,481.56	-
Bond Issue Cost-Foreign	20102033-00	4	322,942,990.20	-
Loans Payable-Domestic	20102040-00	3	-	12,000,000,000.00
Loans Payable-Domestic	20102040-00	4	-	58,537,500,000.00
Loans Payable-Foreign	20102050-00	3	-	7,500,378.60
Loans Payable-Foreign	20102050-00	4	-	56,828,324.95
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	-	4,999,426,315.97
Due to GSIS	20201020-00	3	-	5,887,355.00
Due to Pag-IBIG	20201030-00	3	-	96,990.32
Due to PhilHealth	20201040-00	3	-	54,396.06
Due to Government Corporations	20201060-00	3	-	103,735,031,813.25
Due to Treasurer of the Philippines	20201090-00	3	-	36,895,427,030.89
Trust Liabilities	20401010-00	3	-	6,746,783,050.96
Guaranty/Security Deposits Payable	20401040-00	3	-	1,827,580,466.23
Deferred Finance Lease Revenue	20501010-00	3	-	1,300,286,860.63
Deferred Finance Lease Revenue	20501010-00	4	-	11,035,099,698.74
Other Deferred Credits	20501990-00	3	-	6,648,209,003.18
Other Deferred Credits	20501990-00	4	-	30,091,159,388.36

Government Corporation Name	Power Sector Assets and Liabilities Management Corporation	Legend:			
Cluster	3 - Public Utilities	1 - Current Assets	5 - Accumulated		
Region	National Capital Region	2 - Non-Current Assets	Surplus/Equity Accounts		
Year	As of 30 June 2018	3 - Current Liabilities	0 - Revenue/Income and		
Fund		4 - Non-Current Liabilities	Expense Accounts		
Account Title	Account Code	Current/Non-Current	Debit	Credit	
Other Unearned Revenue/Income	20502990-00	3	-	1,356,944,985.17	
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	-	482,840,932.98	
Other Payables	29999990-00	3	-	2,280,932,938.90	
Government Equity	30101020-00	5	29,650,069,137.06	-	
Revaluation Surplus	30201010-00	5	-	675,500.00	
Retained Earnings/(Deficit)	30701010-00	5	-	63,605,353,076.18	
Participation Fees	40201190-00	0	-	535,714.26	
Rent/Lease Income	40202050-00	0	-	26,074,804.90	
Power Supply System Fees	40202100-00	0	-	18,266,911,432.53	
Income from Hostels/Dormitories and Other Like Facilities	40202130-00	0	-	4,513,455.88	
Dividend Income	40202200-00	0	-	3,206,143,836.48	
Interest Income	40202210-00	0	-	193,809,744.89	
Fines and Penalties-Business Income	40202230-00	0	-	246,387,666.33	
Management Fees	40202340-00	0	-	535,714.32	
Other Business Income	40202990-00	0	-	17,033,764,122.66	
Share in Universal Charge	40401040-00	0	-	6,508,144,985.14	
Gain on Foreign Exchange (FOREX)	40501010-00	0	-	10,813,511,320.01	
Gain on Sale of Property,Plant and Equipment	40501040-00	0	-	2,146,119.78	
Miscellaneous Income	40609990-00	0	-	197,102,048.15	
Salaries and Wages-Regular	50101010-00	0	50,820,556.89	-	
Salaries and Wages-Casual/Contractual	50101020-00	0	389,415.00	-	
Personnel Economic Relief Allowance (PERA)	50102010-00	0	1,949,745.57	-	
Representation Allowance (RA)	50102020-00	0	2,090,500.00	-	
Transportation Allowance (TA)	50102030-00	0	2,013,250.00	-	
Clothing/Uniform Allowance	50102040-00	0	966,000.00	-	
Honoraria	50102100-00	0	262,000.00	-	
Year End Bonus	50102140-00	0	8,470,294.00	-	
Other Bonuses and Allowances	50102990-00	0	240,000.00	-	
Retirement and Life Insurance Premiums	50103010-00	0	6,136,591.21	-	
Paq-IBIG Contributions	50103020-00	0	99,046.89	-	
PhilHealth Contributions	50103030-00	0	512,821.99	-	
Employees Compensation Insurance Premiums	50103040-00	0	97,800.00	-	
Other Personnel Benefits	50104990-00	0	5,206,356.12	-	
Traveling Expenses-Local	50201010-00	0	4,932,679.55	-	
Traveling Expenses-Foreign	50201020-00	0	533,883.94	-	
Training Expenses	50202010-00	0	594,873.31	-	
Office Supplies Expenses	50203010-00	0	812,551.22	-	
Fuel, Oil and Lubricants Expenses	50203090-00	0	11,563,063,051.27	-	
Other Supplies and Materials Expenses	50203990-00	0	26,662.60	-	
Water Expenses	50204010-00	0	343,785.46	-	
Electricity Expenses	50204020-00	0	1,948,520.94	-	
Postage and Courier Services	50205010-00	0	315,698.58	-	
Telephone Expenses	50205020-00	0	1,026,078.76	-	
Internet Subscription Expenses	50205030-00	0	1,738,670.95	-	
Generation, Transmission and Distribution Expenses	50209010-00	0	12,666,522,547.75	-	
Extraordinary and Miscellaneous Expenses	50210030-00	0	176,315.82	-	
Auditing Services	50211020-00	0	1,378,907.02	-	
Consultancy Services	50211030-00	0	303,050.00	-	
Other Professional Services	50211990-00	0	13,110,060.35	-	
Janitorial Services	50212020-00	0	3,667,580.82	-	
Security Services	50212030-00	0	4,167,115.44	-	
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	2,048,802.22	-	
Repairs and Maintenance-Transportation Equipment	50213060-00	0	579,167.75	-	
Financial Assistance to Local Government Units	50214030-00	0	87,478,589.14	-	
Financial Assistance/Subsidy/Contribution-Others	50214990-00	0	128,607,111.49	-	
Taxes, Duties and Licenses	50215010-00	0	232,021,032.33	-	
Fidelity Bond Premiums	50215020-00	0	230,610.00	-	
Insurance Expenses	50215030-00	0	30,778,199.51	-	
Advertising, Promotional and Marketing Expenses	50299010-00	0	1,077,289.29	-	
Representation Expenses	50299030-00	0	2,337,406.81	-	
Rent/Lease Expenses	50299050-00	0	19,734,064.55	-	
Membership Dues and Contributions to Organizations	50299060-00	0	259,539.33	-	
Subscription Expenses	50299070-00	0	1,034,888.54	-	
Documentary Stamps Expenses	50299140-00	0	116,998,678.92	-	
Other Maintenance and Operating Expenses	50299990-00	0	2,462,251,366.57	-	
Interest Expenses	50301020-00	0	8,175,901,466.71	-	
Guarantee Fees	50301030-00	0	1,096,088,254.92	-	
Bank Charges	50301040-00	0	224,561.32	-	
Other Financial Charges	50301990-00	0	73,465,879.30	-	
Depreciation-Infrastructure Assets	50501030-00	0	700,028,873.44	-	
Depreciation-Machinery and Equipment	50501050-00	0	4,920,427.99	-	
Depreciation-Transportation Equipment	50501060-00	0	642,857.16	-	
Depreciation-Furniture, Fixtures and Books	50501070-00	0	55,858.68	-	
Depreciation-Service Concession Assets	50501110-00	0	979,553,427.20	-	
Depreciation-Other Property, Plant and Equipment	50501990-00	0	167,347,586.97	-	
Loss on Foreign Exchange (FOREX)	50504010-00	0	28,341,233,779.15	-	
<b>Total</b>			<b>1,035,630,611,772.69</b>	<b>1,035,630,611,772.69</b>	