

Trial Balance

Government Corporation Name	Power Sector Assets and Liabilities Management Corporation	Legend:		
Cluster	3 - Public Utilities	1 - Current Assets	5 - Accumulated Surplus/Equity Accounts	
Region	National Capital Region	2 - Non-Current Assets	0 - Revenue/Income and Expense Accounts	
Year	As of 30 June 2019	3 - Current Liabilities		
		4 - Non-Current Liabilities		
Account Title	Account Code	Current/Non-Current	Debit	Credit
Petty Cash	10101020-00	1	668,932.02	-
Cash in Bank-Local Currency, Current	10102020-00	1	3,438,987,862.87	-
Cash in Bank-Foreign Currency, Savir	10103030-00	1	242,790,263.20	-
Time Deposits-Local Currency	10105020-00	1	7,328,533,475.68	-
Time Deposits-Foreign Currency	10105030-00	1	2,499,576,709.51	-
Derivative Financial Assets Designate	10201040-00	2	1,855,301,484.45	-
Investments in Bonds-Local	10202050-00	2	7,000,000,000.00	-
Investments in Subsidiaries	10210010-00	2	154,954,153,015.13	-
Other Investments	10299990-00	1	75,000.00	-
Accounts Receivable	10301010-00	1	158,209,610,098.03	-
Accounts Receivable	10301010-00	2	240,815,118,327.41	-
Allowance for Impairment-Accounts R	10301011-00	1	-	43,913,852,836.44
Interests Receivable	10301050-00	1	7,728,894,167.56	-
Due from National Government Agenc	10303010-00	1	4,936,003,231.62	-
Due from Government Corporations	10303050-00	1	9,995,602,642.33	-
Receivables-Disallowances/Charges	10305010-00	1	41,762,846.57	-
Due from Officers and Employees	10305020-00	1	348,682.28	-
Universal Charge Receivable	10305100-00	1	162,860,431.22	-
Other Receivables	10305990-00	1	4,314,015,507.52	-
Office Supplies Inventory	10404010-00	1	1,844,346.71	-
Fuel, Oil and Lubricants Inventory	10404080-00	1	2,219,235,055.70	-
Semi-Expendable Office Equipment	10405020-00	1	14,199.00	-
Investment Property, Land	10501010-00	2	1,539,084,858.52	-
Land	10601010-00	2	7,990,784,240.48	-
Power Supply Systems	10603050-00	2	111,052,977,861.43	-
Accumulated Depreciation-Power Sup	10603051-00	2	-	102,016,383,229.84
Office Equipment	10605020-00	2	3,081,365.78	-
Accumulated Depreciation-Office Equi	10605021-00	2	-	2,385,936.50
Information and Communication Tech	10605030-00	2	185,468,709.96	-
Accumulated Depreciation-Information	10605031-00	2	-	156,431,535.16
Communication Equipment	10605070-00	2	7,992,560.04	-
Accumulated Depreciation-Communic	10605071-00	2	-	6,856,362.15
Other Machinery and Equipment	10605990-00	2	1,904,762.04	-
Accumulated Depreciation-Other Mac	10605991-00	2	-	1,477,695.34
Motor Vehicles	10606010-00	2	22,998,399.36	-
Accumulated Depreciation-Motor Vehi	10606011-00	2	-	19,774,452.23
Furniture and Fixtures	10607010-00	2	10,962,542.84	-
Accumulated Depreciation-Furniture a	10607011-00	2	-	9,794,195.71
Books	10607020-00	2	1,073,123.76	-
Accumulated Depreciation-Books	10607021-00	2	-	953,211.36
Leased Assets Improvements, Buildin	10609020-00	2	46,416,222.96	-
Service Concession-Power Supply Sy	10611050-00	2	62,174,936,274.74	-
Accumulated Depreciation-Service Cc	10611051-00	2	-	27,403,005,554.75
Construction in Progress-Infrastructur	10699020-00	2	1,501,023,617.92	-
Computer Software	10801020-00	1	2,166,785.71	-
Advances to Officers and Employees	19901040-00	1	1,006,274.24	-
Advances to Contractors	19902010-00	1	59,481,366.83	-
Prepaid Rent	19902020-00	1	10,642,166.93	-
Prepaid Insurance	19902050-00	1	29,511,294.20	-
Input Tax	19902060-00	1	21,792,006,921.46	-
Other Prepayments	19902990-00	1	247,711,327.48	-
Guaranty Deposits	19903020-00	1	23,076,302.23	-
Restricted Fund	19904010-00	2	7,445,732,446.80	-
Other Assets	19999990-00	1	9,113,695,852.70	-
Other Assets	19999990-00	2	143,629,553.69	-
Accounts Payable	20101010-00	3	-	10,868,480,948.23
Due to Officers and Employees	20101020-00	3	-	92,684,115.42
Interest Payable	20101050-00	3	-	1,711,439,087.67
Service Concession Arrangements Pa	20101090-00	3	-	21,917,474,576.26
Service Concession Arrangements Pa	20101090-00	4	-	170,284,635,648.24
Bonds Payable - Domestic	20102020-00	3	-	87,500,000.00
Bonds Payable - Domestic	20102020-00	4	-	15,750,000,000.00
Bond Issue Cost-Domestic	20102023-00	3	29,075,413.68	-
Bond Issue Cost-Domestic	20102023-00	4	121,610,401.22	-
Bonds Payable-Foreign	20102030-00	3	-	65,905,000.00
Bonds Payable-Foreign	20102030-00	4	-	114,134,826,032.00
Discount on Bonds Payable-Foreign	20102031-00	3	9,412,896.53	-
Discount on Bonds Payable-Foreign	20102031-00	4	576,973,098.06	-
Bond Issue Cost-Foreign	20102033-00	3	23,498,561.93	-
Bond Issue Cost-Foreign	20102033-00	4	251,091,427.82	-
Loans Payable-Domestic	20102040-00	3	-	1,500,000,000.00
Loans Payable-Domestic	20102040-00	4	-	76,287,500,000.00
Loans Payable-Foreign	20102050-00	3	-	7,921,197.88
Loans Payable-Foreign	20102050-00	4	-	56,532,174,626.40
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	-	2,740,068,899.03
Due to GSIS	20201020-00	3	-	2,775,544.05
Due to Pag-IBIG	20201030-00	3	-	189,944.84
Due to PhilHealth	20201040-00	3	-	377,154.93
Due to Government Corporations	20201060-00	3	-	102,245,430,119.59

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Year	As of 30 June 2019	3 - Current Liabilities		
		4 - Non-Current Liabilities		
Account Title	Account Code	Current/Non-Current	Debit	Credit
Due to Treasurer of the Philippines	20201090-00	3	-	39,337,240,221.67
Trust Liabilities	20401010-00	3	-	8,347,365,647.38
Guaranty/Security Deposits Payable	20401040-00	3	-	1,883,965,797.66
Deferred Finance Lease Revenue	20501010-00	3	-	1,300,286,860.59
Deferred Finance Lease Revenue	20501010-00	4	-	8,434,525,977.54
Other Deferred Credits	20501990-00	3	-	10,048,369,449.01
Other Deferred Credits	20501990-00	4	-	16,198,291,479.02
Other Unearned Revenue/Income	20502990-00	3	-	2,217,442,822.70
Other Unearned Revenue/Income	20502990-00	4	-	28,826,756,695.34
Other Provisions	20601990-00	3	-	8,404,000,000.00
Other Payables	29999990-00	3	-	2,391,350,714.91
Government Equity	30101020-00	5	108,137,465,162.14	-
Retained Earnings/(Deficit)	30701010-00	5	-	57,199,914,286.18
Rent/Lease Income	40202050-00	0	-	127,785,094.20
Power Supply System Fees	40202100-00	0	-	21,250,026,950.13
Income from Hostels/Dormitories and	40202130-00	0	-	4,228,927.85
Dividend Income	40202200-00	0	-	1,045,431,465.20
Interest Income	40202210-00	0	-	278,687,886.76
Fines and Penalties-Business Income	40202230-00	0	-	482,282,799.63
Management Fees	40202340-00	0	-	535,714.32
Other Business Income	40202990-00	0	-	22,555,434,372.57
Share in Universal Charge	40401040-00	0	-	1,787,193,903.92
Gain on Foreign Exchange (FOREX)	40501010-00	0	-	9,291,586,079.58
Miscellaneous Income	40609990-00	0	-	12,184,649.03
Salaries and Wages-Regular	50101010-00	0	59,475,744.20	-
Salaries and Wages-Casual/Contract	50101020-00	0	472,140.00	-
Personnel Economic Relief Allowance	50102010-00	0	1,977,928.01	-
Representation Allowance (RA)	50102020-00	0	2,182,125.00	-
Transportation Allowance (TA)	50102030-00	0	2,030,875.00	-
Clothing/Uniform Allowance	50102040-00	0	1,385,000.00	-
Honoraria	50102100-00	0	372,000.00	-
Overtime and Night Pay	50102130-00	0	29,860.01	-
Year End Bonus	50102140-00	0	9,771,327.00	-
Other Bonuses and Allowances	50102990-00	0	275,000.00	-
Retirement and Life Insurance Premi	50103010-00	0	7,197,161.51	-
Pag-IBIG Contributions	50103020-00	0	99,200.00	-
PhilHealth Contributions	50103030-00	0	528,097.09	-
Employees Compensation Insurance I	50103040-00	0	99,200.00	-
Other Personnel Benefits	50104990-00	0	5,058,744.60	-
Traveling Expenses-Local	50201010-00	0	4,096,202.10	-
Training Expenses	50202010-00	0	1,000,642.33	-
Office Supplies Expenses	50203010-00	0	693,722.50	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	14,898,484,850.50	-
Other Supplies and Materials Expense	50203990-00	0	52,569.00	-
Water Expenses	50204010-00	0	145,462.35	-
Electricity Expenses	50204020-00	0	4,069,281.70	-
Postage and Courier Services	50205010-00	0	330,780.43	-
Telephone Expenses	50205020-00	0	875,219.29	-
Internet Subscription Expenses	50205030-00	0	778,972.49	-
Generation, Transmission and Distrib	50209010-00	0	15,473,430,643.36	-
Extraordinary and Miscellaneous Expe	50210030-00	0	123,219.84	-
Auditing Services	50211020-00	0	5,500,000.00	-
Consultancy Services	50211030-00	0	6,108,958.78	-
Other Professional Services	50211990-00	0	14,000,463.06	-
Janitorial Services	50212020-00	0	8,554,711.25	-
Security Services	50212030-00	0	5,188,914.54	-
Repairs and Maintenance-Machinery	50213050-00	0	591,242.84	-
Repairs and Maintenance-Transportat	50213060-00	0	288,313.08	-
Financial Assistance to Local Governr	50214030-00	0	93,506,532.00	-
Financial Assistance/Subsidy/Contrib	50214990-00	0	138,985,404.52	-
Taxes, Duties and Licenses	50215010-00	0	305,697,859.22	-
Fidelity Bond Premiums	50215020-00	0	305,602.50	-
Insurance Expenses	50215030-00	0	2,978,382.25	-
Income Tax Expenses	50215040-00	0	1,017,839,650.31	-
Advertising, Promotional and Marketin	50299010-00	0	542,220.00	-
Representation Expenses	50299030-00	0	3,319,503.09	-
Rent/Lease Expenses	50299050-00	0	15,536,252.86	-
Subscription Expenses	50299070-00	0	3,382,475.32	-
Documentary Stamps Expenses	50299140-00	0	454,392,140.00	-
Other Maintenance and Operating Exp	50299990-00	0	2,910,045,213.69	-
Interest Expenses	50301020-00	0	9,709,826,576.13	-
Guarantee Fees	50301030-00	0	1,851,651,715.50	-
Bank Charges	50301040-00	0	172,038.14	-
Other Financial Charges	50301990-00	0	58,650,523.96	-
Depreciation-Infrastructure Assets	50501030-00	0	545,412,359.08	-
Depreciation-Machinery and Equipme	50501050-00	0	2,750,764.66	-
Depreciation-Transportation Equipme	50501060-00	0	566,517.83	-
Depreciation-Furniture, Fixtures and B	50501070-00	0	30,090.20	-
Depreciation-Service Concession Ass	50501110-00	0	979,553,427.24	-
Depreciation-Other Property, Plant and	50501990-00	0	136,330,430.29	-
Loss on Foreign Exchange (FOREX)	50504010-00	0	4,060,096,465.91	-
<b>Total</b>			<b>991,108,728,788.84</b>	<b>991,108,728,788.84</b>