

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 31 March 2019	3 - Current Liabilities		
Fund		4 - Non-Current Liabilities		
Account Title	Account Code	Current/Non-Current	Debit	Credit
Petty Cash	10101020-00	1	500,000.00	-
Cash in Bank-Local Currency, Current	10102020-00	1	3,556,598,291.10	-
Cash in Bank-Foreign Currency, Savin	10103030-00	1	1,329,231,841.86	-
Time Deposits-Local Currency	10105020-00	1	5,429,726,530.16	-
Time Deposits-Foreign Currency	10105030-00	1	1,180,621,920.36	-
Derivative Financial Assets Designate	10201040-00	2	1,847,072,553.54	-
Investments in Bonds-Local	10202050-00	1	1,000,000,000.00	-
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	165,413,439,999.84	-
Accounts Receivable	10301010-00	2	243,886,282,177.71	-
Allowance for Impairment-Accounts R	10301011-00	1	-	43,913,852,836.44
Interests Receivable	10301050-00	1	7,757,912,259.50	-
Due from National Government Agenc	10303010-00	1	4,936,041,072.42	-
Due from Government Corporations	10303050-00	1	10,015,025,117.68	-
Receivables-Disallowances/Charges	10305010-00	1	32,587,484.83	-
Due from Officers and Employees	10305020-00	1	357,769.91	-
Universal Charge Receivable	10305100-00	1	1,219,518,833.08	-
Other Receivables	10305990-00	1	4,334,968,605.07	-
Office Supplies Inventory	10404010-00	1	1,901,667.26	-
Fuel, Oil and Lubricants Inventory	10404080-00	1	2,425,124,936.64	-
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	-	101,660,877,361.32
Office Equipment	10605020-00	2	3,081,365.78	-
Accumulated Depreciation-Office Equi	10605021-00	2	-	2,356,119.42
Information and Communication Techn	10605030-00	2	186,343,709.96	-
Accumulated Depreciation-Information	10605031-00	2	-	155,162,696.09
Communication Equipment	10605070-00	2	7,992,560.04	-
Accumulated Depreciation-Communica	10605071-00	2	-	6,833,134.47
Other Machinery and Equipment	10605990-00	2	1,612,674.99	-
Accumulated Depreciation-Other Mact	10605991-00	2	-	1,451,407.51
Motor Vehicles	10606010-00	2	22,998,399.36	-
Accumulated Depreciation-Motor Vehi	10606011-00	2	-	19,529,362.95
Furniture and Fixtures	10607010-00	2	10,962,542.84	-
Accumulated Depreciation-Furniture a	10607011-00	2	-	9,781,399.94
Books	10607020-00	2	1,073,123.76	-
Accumulated Depreciation-Books	10607021-00	2	-	951,411.36
Leased Assets Improvements, Building	10609020-00	2	46,416,222.96	-
Service Concession-Power Supply Sys	10611050-00	2	62,174,936,274.74	-
Accumulated Depreciation-Service Co	10611051-00	2	-	26,913,228,841.13
Construction in Progress-Infrastructure	10699020-00	2	1,501,023,617.92	-
Computer Software	10801020-00	1	1,291,785.71	-
Advances to Officers and Employees	19901040-00	1	927,426.11	-
Advances to Contractors	19902010-00	1	83,791,244.66	-
Prepaid Rent	19902020-00	1	21,284,333.88	-
Prepaid Insurance	19902050-00	1	14,435,085.11	-
Input Tax	19902060-00	1	20,203,413,505.11	-
Other Prepayments	19902990-00	1	1,664,632,614.10	-
Guaranty Deposits	19903020-00	1	23,068,940.78	-
Restricted Fund	19904010-00	2	7,341,531,170.92	-
Other Assets	19999990-00	1	8,858,857,082.99	-
Other Assets	19999990-00	2	143,598,274.41	-
Accounts Payable	20101010-00	3	-	11,066,419,341.17
Due to Officers and Employees	20101020-00	3	-	91,628,637.25
Interest Payable	20101050-00	3	-	5,171,149,168.29
Service Concession Arrangements Pa	20101090-00	3	-	31,149,446,140.63
Service Concession Arrangements Pa	20101090-00	4	-	174,832,894,055.18
Bonds Payable - Domestic	20102020-00	3	-	175,000,000.00
Bonds Payable - Domestic	20102020-00	4	-	15,750,000,000.00
Bond Issue Cost-Domestic	20102023-00	3	43,613,120.58	-
Bond Issue Cost-Domestic	20102023-00	4	121,610,401.16	-
Bonds Payable-Foreign	20102030-00	3	-	51,774,229,864.00
Bonds Payable-Foreign	20102030-00	4	-	116,579,361,216.00
Discount on Bonds Payable-Foreign	20102031-00	3	70,870,665.57	-
Discount on Bonds Payable-Foreign	20102031-00	4	561,606,878.02	-
Premium on Bonds Payable-Foreign	20102032-00	3	-	1,102,909.29
Bond Issue Cost-Foreign	20102033-00	3	42,903,531.58	-
Bond Issue Cost-Foreign	20102033-00	4	258,066,110.68	-
Loans Payable-Domestic	20102040-00	3	-	8,250,000,000.00
Loans Payable-Domestic	20102040-00	4	-	67,287,500,000.00
Loans Payable-Foreign	20102050-00	3	-	15,842,395.75
Loans Payable-Foreign	20102050-00	4	-	31,737,069.91
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	-	2,849,802,245.04
Due to GSIS	20201020-00	3	-	2,507,970.13

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Account Title	Account Code	Current/Non-Current	Debit	Credit
Due to Pag-IBIG	20201030-00	3	-	94,896.34
Due to PhilHealth	20201040-00	3	-	253,355.81
Due to Government Corporations	20201060-00	3	-	103,707,061,584.79
Due to Treasurer of the Philippines	20201090-00	3	-	39,137,153,352.21
Trust Liabilities	20401010-00	3	-	9,182,933,911.52
Guaranty/Security Deposits Payable	20401040-00	3	-	1,870,176,835.39
Deferred Finance Lease Revenue	20501010-00	3	-	1,950,430,290.90
Deferred Finance Lease Revenue	20501010-00	4	-	8,434,525,977.54
Other Deferred Credits	20501990-00	3	-	8,957,727,218.64
Other Deferred Credits	20501990-00	4	-	18,047,293,657.33
Other Unearned Revenue/Income	20502990-00	3	-	2,713,889,970.36
Other Unearned Revenue/Income	20502990-00	4	-	29,439,030,959.03
Other Provisions	20601990-00	3	-	8,404,000,000.00
Other Payables	29999990-00	3	-	2,423,472,084.67
Government Equity	30101020-00	5	108,137,501,971.10	-
Retained Earnings/(Deficit)	30701010-00	5	-	56,737,985,680.77
Rent/Lease Income	40202050-00	0	-	13,155,203.35
Power Supply System Fees	40202100-00	0	-	9,615,630,117.77
Income from Hostels/Dormitories and	40202130-00	0	-	1,998,772.14
Interest Income	40202210-00	0	-	178,154,808.09
Fines and Penalties-Business Income	40202230-00	0	-	277,203,208.26
Management Fees	40202340-00	0	-	267,857.16
Other Business Income	40202990-00	0	-	9,946,800,894.33
Share in Universal Charge	40401040-00	0	-	678,472,492.57
Gain on Foreign Exchange (FOREX)	40501010-00	0	-	504,556,529.00
Miscellaneous Income	40609990-00	0	-	586,568.81
Salaries and Wages-Regular	50101010-00	0	29,947,607.64	-
Salaries and Wages-Casual/Contractu	50101020-00	0	236,070.00	-
Personnel Economic Relief Allowance	50102010-00	0	1,000,272.73	-
Representation Allowance (RA)	50102020-00	0	1,090,375.00	-
Transportation Allowance (TA)	50102030-00	0	1,027,375.00	-
Clothing/Uniform Allowance	50102040-00	0	1,312,000.00	-
Overtime and Night Pay	50102130-00	0	18,797.39	-
Other Bonuses and Allowances	50102990-00	0	60,000.00	-
Retirement and Life Insurance Premi	50103010-00	0	3,622,041.32	-
Pag-IBIG Contributions	50103020-00	0	50,100.00	-
PhilHealth Contributions	50103030-00	0	263,331.73	-
Employees Compensation Insurance F	50103040-00	0	50,100.00	-
Other Personnel Benefits	50104990-00	0	4,847,685.35	-
Traveling Expenses-Local	50201010-00	0	1,916,298.61	-
Training Expenses	50202010-00	0	512,417.00	-
Office Supplies Expenses	50203010-00	0	76,265.72	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	7,070,240,507.97	-
Other Supplies and Materials Expense	50203990-00	0	700.00	-
Water Expenses	50204010-00	0	55,573.08	-
Electricity Expenses	50204020-00	0	134,192.83	-
Postage and Courier Services	50205010-00	0	160,979.00	-
Telephone Expenses	50205020-00	0	338,360.68	-
Internet Subscription Expenses	50205030-00	0	247,912.80	-
Generation, Transmission and Distribu	50209010-00	0	7,252,958,656.34	-
Extraordinary and Miscellaneous Expe	50210030-00	0	50,896.85	-
Auditing Services	50211020-00	0	5,500,000.00	-
Consultancy Services	50211030-00	0	5,322,648.79	-
Other Professional Services	50211990-00	0	6,349,121.58	-
Janitorial Services	50212020-00	0	3,110,948.89	-
Security Services	50212030-00	0	2,083,557.72	-
Repairs and Maintenance-Machinery a	50213050-00	0	201,871.51	-
Repairs and Maintenance-Transportati	50213060-00	0	190,327.35	-
Financial Assistance to Local Governn	50214030-00	0	46,753,266.00	-
Financial Assistance/Subsidy/Contribu	50214990-00	0	68,638,814.89	-
Taxes, Duties and Licenses	50215010-00	0	201,843,655.38	-
Fidelity Bond Premiums	50215020-00	0	89,227.50	-
Insurance Expenses	50215030-00	0	15,278,100.37	-
Income Tax Expenses	50215040-00	0	505,770,175.78	-
Advertising, Promotional and Marketin	50299010-00	0	201,780.00	-
Representation Expenses	50299030-00	0	1,452,247.75	-
Rent/Lease Expenses	50299050-00	0	7,526,362.00	-
Subscription Expenses	50299070-00	0	640,145.87	-
Documentary Stamps Expenses	50299140-00	0	4,640.00	-
Other Maintenance and Operating Exp	50299990-00	0	1,421,959,825.18	-
Interest Expenses	50301020-00	0	4,439,274,253.29	-
Bank Charges	50301040-00	0	122,210.97	-
Other Financial Charges	50301990-00	0	603,920,406.24	-
Depreciation-Infrastructure Assets	50501030-00	0	269,239,058.50	-
Depreciation-Machinery and Equipme	50501050-00	0	1,402,593.00	-
Depreciation-Transportation Equipmer	50501060-00	0	321,428.55	-
Depreciation-Furniture, Fixtures and B	50501070-00	0	15,494.43	-
Depreciation-Service Concession Ass	50501110-00	0	489,776,713.62	-
Depreciation-Other Property, Plant anc	50501990-00	0	67,879,823.40	-
Loss on Foreign Exchange (FOREX)	50504010-00	0	870,512,813.75	-
Total			971,859,044,899.69	971,859,044,899.69