

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 2020	3 - Current Liabilities	4 - Non-Current Liabilities	
Account Title	Account Code	Current/Non-Current	Debit	Credit
Cash-Collecting Officers	10101010-00	1	7,132.34	-
Petty Cash	10101020-00	1	500,000.00	-
Cash in Bank-Local Currency, Current	10102020-00	1	9,670,399,618.08	-
Cash in Bank-Foreign Currency, Savin	10103030-00	1	2,058,691,539.81	-
Time Deposits-Local Currency	10105020-00	1	21,946,720,126.90	-
Time Deposits-Foreign Currency	10105030-00	1	2,424,590,000.00	-
Derivative Financial Assets Designater	10201040-00	2	2,226,022,885.22	-
Investments in Bonds-Local	10202050-00	2	7,000,000,000.00	-
Investments in Subsidiaries	10210010-00	2	156,402,640,139.04	-
Other Investments	10299990-00	1	75,000.00	-
Accounts Receivable	10301010-00	1	166,363,920,577.31	-
Accounts Receivable	10301010-00	2	197,257,961,760.57	-
Allowance for Impairment-Accounts Re	10301011-00	1	-	45,866,220,869.41
Interests Receivable	10301050-00	1	7,509,399,917.97	-
Due from National Government Agenc	10303010-00	1	4,935,316,772.84	-
Due from Government Corporations	10303050-00	1	4,797,309,011.75	-
Receivables-Disallowances/Charges	10305010-00	1	55,396,687.18	-
Due from Officers and Employees	10305020-00	1	373,641.43	-
Universal Charge Receivable	10305100-00	1	366,365,617.08	-
Other Receivables	10305990-00	1	4,321,356,997.99	-
Office Supplies Inventory	10404010-00	1	1,982,443.40	-
Fuel, Oil and Lubricants Inventory	10404080-00	1	2,334,688,059.25	-
Investment Property, Land	10501010-00	2	1,538,458,758.52	-
Land	10601010-00	2	7,980,745,260.25	-
Power Supply Systems	10603050-00	2	112,958,237,782.35	-
Accumulated Depreciation-Power Sup	10603051-00	2	-	103,037,831,259.01
Office Equipment	10605020-00	2	3,238,165.78	-
Accumulated Depreciation-Office Equi	10605021-00	2	-	2,507,726.24
Information and Communication Techr	10605030-00	2	162,663,396.34	-
Accumulated Depreciation-Information	10605031-00	2	-	143,605,642.07
Communication Equipment	10605070-00	2	7,992,560.04	-
Accumulated Depreciation-Communica	10605071-00	2	-	6,919,455.47
Other Machinery and Equipment	10605990-00	2	2,023,109.57	-
Accumulated Depreciation-Other Mact	10605991-00	2	-	1,517,127.13
Motor Vehicles	10606010-00	2	32,334,878.53	-
Accumulated Depreciation-Motor Vehi	10606011-00	2	-	16,922,507.56
Furniture and Fixtures	10607010-00	2	10,962,542.84	-
Accumulated Depreciation-Furniture a	10607011-00	2	-	9,824,924.80
Books	10607020-00	2	1,073,123.76	-
Accumulated Depreciation-Books	10607021-00	2	-	958,611.36
Leased Assets Improvements, Buildin	10609020-00	2	50,960,118.72	-
Accumulated Depreciation-Leased Ass	10609021-00	2	-	14,332,533.40
Service Concession-Power Supply Sys	10611050-00	2	62,174,936,274.74	-
Accumulated Depreciation-Service Co	10611051-00	2	-	28,872,335,695.61
Construction in Progress-Infrastructure	10699020-00	2	162,366,832.86	-
Computer Software	10801020-00	2	26,946,509.55	-
Accumulated Amortization-Other Intan	10801981-00	2	-	15,989,365.15
Advances to Special Disbursing Office	19901030-00	1	45,500.00	-
Advances to Officers and Employees	19901040-00	1	338,544.62	-
Advances to Contractors	19902010-00	1	61,916,308.30	-
Input Tax	19902060-00	1	22,471,494,214.01	-
Other Prepayments	19902990-00	1	1,117,917,444.69	-
Guaranty Deposits	19903020-00	1	23,062,646.36	-
Restricted Fund	19904010-00	2	5,409,857,031.69	-
Other Assets	19999990-00	1	9,024,392,052.09	-
Other Assets	19999990-00	2	287,215,620.52	-
Accounts Payable	20101010-00	3	-	14,178,504,335.36
Due to Officers and Employees	20101020-00	3	-	76,327,219.47
Interest Payable	20101050-00	3	-	3,449,809,044.29
Service Concession Arrangements Pa	20101090-00	3	-	31,119,431,863.98
Service Concession Arrangements Pa	20101090-00	4	-	135,384,976,371.32
Bonds Payable - Domestic	20102020-00	3	-	700,000,000.00
Bonds Payable - Domestic	20102020-00	4	-	15,050,000,000.00
Bond Issue Cost-Domestic	20102023-00	3	21,708,859.93	-
Bond Issue Cost-Domestic	20102023-00	4	84,615,764.71	-
Bonds Payable-Foreign	20102030-00	3	-	11,843,510,000.00
Bonds Payable-Foreign	20102030-00	4	-	101,583,669,976.00
Discount on Bonds Payable-Foreign	20102031-00	3	63,512,408.94	-
Discount on Bonds Payable-Foreign	20102031-00	4	458,863,761.01	-
Bond Issue Cost-Foreign	20102033-00	3	37,370,555.18	-
Bond Issue Cost-Foreign	20102033-00	4	199,741,131.58	-
Loans Payable-Domestic	20102040-00	3	-	19,900,000,000.00

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 2020	3 - Current Liabilities	4 - Non-Current Liabilities	
Account Title	Account Code	Current/Non-Current	Debit	Credit
Loans Payable-Domestic	20102040-00	4	-	69,637,500,000.00
Loans Payable-Foreign	20102050-00	3	-	8,380,383,724.77
Loans Payable-Foreign	20102050-00	4	-	47,798,691,456.46
Other Bills/Bonds/Loans Payable	20102990-00	4	-	118,381,564.87
Due to BIR	20201010-00	3	-	627,070,670.22
Due to GSIS	20201020-00	3	-	2,477,882.31
Due to Pag-IBIG	20201030-00	3	-	35,811.30
Due to PhilHealth	20201040-00	3	-	430,273.06
Due to Government Corporations	20201060-00	3	-	104,210,545,823.98
Due to Treasurer of the Philippines	20201090-00	3	-	40,330,590,730.74
Trust Liabilities	20401010-00	3	-	6,383,970,316.93
Guaranty/Security Deposits Payable	20401040-00	3	-	1,849,240,191.27
Deferred Finance Lease Revenue	20501010-00	3	-	1,950,430,290.93
Deferred Finance Lease Revenue	20501010-00	4	-	5,833,952,256.27
Output Tax	20501030-00	3	-	1,385,692,967.49
Other Deferred Credits	20501990-00	3	-	8,853,215,036.51
Other Deferred Credits	20501990-00	4	-	13,535,700,496.50
Other Unearned Revenue/Income	20502990-00	3	-	3,326,164,234.05
Other Unearned Revenue/Income	20502990-00	4	-	24,391,871,049.95
Other Provisions	20601990-00	3	-	8,404,000,000.00
Other Payables	29999990-00	3	-	41,892,510.70
Government Equity	30101020-00	5	112,949,674,841.71	-
Retained Earnings/(Deficit)	30701010-00	5	-	70,060,126,810.73
Participation Fees	40201190-00	0	-	669,642.85
Rent/Lease Income	40202050-00	0	-	18,007,430.97
Power Supply System Fees	40202100-00	0	-	7,421,953,078.18
Income from Hostels/Dormitories and	40202130-00	0	-	1,762,899.18
Interest Income	40202210-00	0	-	283,783,834.92
Fines and Penalties-Business Income	40202230-00	0	-	72,964,699.70
Management Fees	40202340-00	0	-	107,142.87
Other Business Income	40202990-00	0	-	6,563,649,576.71
Share in Universal Charge	40401040-00	0	-	3,667,251,735.25
Gain on Foreign Exchange (FOREX)	40501010-00	0	-	979,636,941.30
Miscellaneous Income	40609990-00	0	-	965,784.91
Salaries and Wages-Regular	50101010-00	0	26,346,347.01	-
Salaries and Wages-Casual/Contractu	50101020-00	0	236,070.00	-
Personnel Economic Relief Allowance	50102010-00	0	884,363.59	-
Representation Allowance (RA)	50102020-00	0	902,625.00	-
Transportation Allowance (TA)	50102030-00	0	839,625.00	-
Honoraria	50102100-00	0	155,000.00	-
Overtime and Night Pay	50102130-00	0	13,449.96	-
Other Bonuses and Allowances	50102990-00	0	5,000.00	-
Retirement and Life Insurance Premi	50103010-00	0	3,190,081.13	-
Pag-IBIG Contributions	50103020-00	0	44,500.00	-
PhilHealth Contributions	50103030-00	0	343,183.32	-
Employees Compensation Insurance F	50103040-00	0	44,500.00	-
Traveling Expenses-Local	50201010-00	0	507,627.38	-
Training Expenses	50202010-00	0	87,732.14	-
Office Supplies Expenses	50203010-00	0	256,775.41	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	5,626,168,898.91	-
Water Expenses	50204010-00	0	87,899.32	-
Electricity Expenses	50204020-00	0	2,712,004.28	-
Postage and Courier Services	50205010-00	0	139,501.71	-
Telephone Expenses	50205020-00	0	553,041.87	-
Internet Subscription Expenses	50205030-00	0	196,881.12	-
Generation, Transmission and Distribu	50209010-00	0	6,604,637,498.51	-
Extraordinary and Miscellaneous Expe	50210030-00	0	22,087.06	-
Legal Services	50211010-00	0	553,767.49	-
Consultancy Services	50211030-00	0	166,200.00	-
Other Professional Services	50211990-00	0	6,886,114.33	-
Janitorial Services	50212020-00	0	769,327.26	-
Security Services	50212030-00	0	1,099,580.50	-
Repairs and Maintenance-Buildings ar	50213040-00	0	645.00	-
Repairs and Maintenance-Machinery a	50213050-00	0	121,269.53	-
Repairs and Maintenance-Transportati	50213060-00	0	82,893.00	-
Financial Assistance to Local Govern	50214030-00	0	46,077,239.87	-
Financial Assistance/Subsidy/Contribu	50214990-00	0	57,985,289.50	-
Taxes, Duties and Licenses	50215010-00	0	118,450,411.13	-
Fidelity Bond Premiums	50215020-00	0	14,026.13	-
Insurance Expenses	50215030-00	0	27,238,095.63	-
Income Tax Expenses	50215040-00	0	4,642,502.72	-
Advertising, Promotional and Marketin	50299010-00	0	51,300.00	-
Representation Expenses	50299030-00	0	1,204,789.68	-

<b>Government Corporation Name</b>	<b>Power Sector Assets and Liabilities Management Corporation</b>	<b>Legend:</b>		
<b>Cluster</b>	<b>3 - Public Utilities</b>	<b>1 - Current Assets</b>	<b>5 - Accumulated Surplus/Equity Accounts</b>	
<b>Region</b>	<b>National Capital Region</b>	<b>2 - Non-Current Assets</b>	<b>0 - Revenue/Income and Expense Accounts</b>	
<b>Year</b>	<b>As of 31 March 2020</b>	<b>3 - Current Liabilities</b>		
		<b>4 - Non-Current Liabilities</b>		
<b>Account Title</b>	<b>Account Code</b>	<b>Current/Non-Current</b>	<b>Debit</b>	<b>Credit</b>
Rent/Lease Expenses	50299050-00	0	7,957,627.32	-
Subscription Expenses	50299070-00	0	637,029.05	-
Donations	50299080-00	0	16,018.85	-
Other Maintenance and Operating Exp	50299990-00	0	773,118,359.81	-
Interest Expenses	50301020-00	0	3,043,779,004.59	-
Guarantee Fees	50301030-00	0	646,070,210.46	-
Bank Charges	50301040-00	0	3,833.83	-
Other Financial Charges	50301990-00	0	28,178,857.45	-
Depreciation-Infrastructure Assets	50501030-00	0	285,613,014.54	-
Depreciation-Machinery and Equipme	50501050-00	0	978,985.94	-
Depreciation-Transportation Equipmer	50501060-00	0	614,944.42	-
Depreciation-Furniture, Fixtures and B	50501070-00	0	9,784.53	-
Depreciation-Leased Assets Improver	50501090-00	0	2,866,506.69	-
Depreciation-Service Concession Ass	50501110-00	0	489,776,713.62	-
Depreciation-Other Property, Plant anc	50501990-00	0	64,848,188.20	-
Amortization-Intangible Assets	50502010-00	0	651,776.76	-
Loss on Foreign Exchange (FOREX)	50504010-00	0	2,531,088,465.62	-
<b>Total</b>			<b>947,408,311,393.51</b>	<b>947,408,311,393.51</b>