

Government Corporation Name	Power Sector Assets and Liabilities Management Corporation	Legend:	
Cluster	3 - Public Utilities	1 - Current Assets	6 - Trust Liabilities - UC Fund
Region	National Capital Region	2 - Non-Current Assets	7 - Accumulated Surplus/Equity Accounts
Year	As of 30 September 2021	3 - Trust Assets - UC Fund	0 - Revenue/Income and Expense Accounts
		4 - Current Liabilities	
		5 - Non-Current Liabilities	

Account Title	Account Code	Current/Non-Current	Debit	Credit
Cash-Collecting Officers	10101010-00	1	58.00	-
Petty Cash	10101020-00	1	575,000.00	-
Cash in Bank-Local Currency, Current Account	10102020-00	1	2,131,573,082.27	-
Cash in Bank-Foreign Currency, Savings Account	10103030-00	1	211,205,349.16	-
Time Deposits-Local Currency	10105020-00	1	21,337,656,423.99	-
Time Deposits-Foreign Currency	10105030-00	1	3,541,650,500.00	-
Derivative Financial Assets Designated at Fair Value Throug	10201040-00	2	3,220,299,602.88	-
Investments in Bonds-Local	10202050-00	2	6,000,000,000.00	-
Investments in Subsidiaries	10210010-00	2	158,755,450,139.04	-
Other Investments	10299990-00	1	75,000.00	-
Accounts Receivable	10301010-00	1	122,485,845,176.30	-
Accounts Receivable	10301010-00	2	25,653,397,237.28	-
Allowance for Impairment-Accounts Receivable	10301012-00	1	-	47,204,745,438.48
Interests Receivable	10301050-00	1	7,639,107,187.56	-
Interests Receivable	10301050-00	3	1,848,798.52	-
Finance Lease Receivable	10302020-00	1	15,502,075,029.19	-
Finance Lease Receivable	10302020-00	2	129,680,200,803.02	-
Due from National Government Agencies	10303010-00	1	3,820,800,657.89	-
Due from Government Corporations	10303050-00	1	5,718,405,595.36	-
Receivables-Disallowances/Charges	10399010-00	1	60,818,545.15	-
Due from Officers and Employees	10399020-00	1	372,705.96	-
Universal Charge Receivable	10399100-00	3	1,565,375,892.04	-
Other Receivables	10399990-00	1	4,143,311,269.32	-
Office Supplies Inventory	10404010-00	1	1,961,300.40	-
Fuel, Oil and Lubricants Inventory	10404080-00	1	672,394,902.45	-
Investment Property, Land	10501010-00	2	1,735,746,778.52	-
Land	10601010-00	2	8,225,895,200.69	-
Power Supply Systems	10603050-00	2	95,690,722,117.93	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	86,859,925,015.29
Office Equipment	10605020-00	2	4,049,683.64	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	2,897,203.24
Information and Communication Technology Equipment	10605030-00	2	131,513,076.71	-
Accumulated Depreciation-Information and Communication T	10605031-00	2	-	108,003,683.48
Communication Equipment	10605070-00	2	7,992,560.04	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	7,000,178.83
Other Machinery and Equipment	10605990-00	2	2,023,109.57	-
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2	-	1,633,270.11
Motor Vehicles	10606010-00	2	25,938,878.53	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	18,482,655.38
Furniture and Fixtures	10607010-00	2	10,962,542.84	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	9,844,204.16
Books	10607020-00	2	1,073,123.76	-
Accumulated Depreciation-Books	10607021-00	2	-	965,811.36
Leased Assets Improvements, Buildings	10609020-00	2	50,960,118.72	-
Accumulated Depreciation-Leased Assets Improvements, Bu	10609021-00	2	-	31,531,573.62
Service Concession-Power Supply Systems	10612050-00	2	62,174,936,274.74	-
Accumulated Depreciation-Service Concession-Power Suppl	10612051-00	2	-	31,810,995,977.33
Construction in Progress-Infrastructure Assets	10698020-00	2	90,115,916.26	-
Computer Software	10801020-00	2	3,191,194.75	-
Accumulated Amortization-Computer Software	10801021-00	2	-	338,157.95
Advances to Officers and Employees	19901040-00	1	21,290.00	-
Advances to Contractors/Sub-Contractors	19902010-00	1	93,271,672.21	-
Prepaid Rent	19902020-00	1	2,565,782.70	-
Prepaid Insurance	19902050-00	1	8,762.28	-
Input Tax	19902060-00	1	23,886,669,137.95	-
Other Prepayments	19902990-00	1	1,230,857,944.84	-
Guaranty Deposits	19903020-00	1	23,054,456.89	-
Restricted Fund	19904010-00	2	3,248,983,072.37	-
Restricted Fund	19904010-00	3	2,631,154,196.25	-
Other Assets	19999990-00	1	3,453,224,085.97	-
Other Assets	19999990-00	2	35,301,873.85	-
Accounts Payable	20101010-00	4	-	8,132,618,150.38
Due to Officers and Employees	20101020-00	4	-	89,049,447.35
Interest Payable	20101050-00	4	-	3,318,725,087.61
Service Concession Arrangements Payable	20101090-00	4	-	13,465,296,595.05
Service Concession Arrangements Payable	20101090-00	5	-	101,325,645,809.71
Bonds Payable - Domestic	20102020-00	4	-	4,550,000,000.00
Bonds Payable - Domestic	20102020-00	5	-	5,950,000,000.00
Bond Issue Cost-Domestic	20102025-00	4	10,934,948.70	-
Bond Issue Cost-Domestic	20102025-00	5	14,397,682.57	-
Bonds Payable-Foreign	20102030-00	4	-	891,782,500.00
Bonds Payable-Foreign	20102030-00	5	-	98,985,963,886.00
Discount on Bonds Payable-Foreign	20102034-00	4	24,430,301.44	-
Discount on Bonds Payable-Foreign	20102034-00	5	342,158,806.46	-
Bond Issue Cost-Foreign	20102035-00	4	25,927,038.06	-
Bond Issue Cost-Foreign	20102035-00	5	126,959,451.52	-
Loans Payable-Domestic	20102040-00	4	-	2,050,000,000.00
Loans Payable-Domestic	20102040-00	5	-	120,000,000,000.00
Loans Payable-Foreign	20102050-00	4	-	2,804,557,102.04
Loans Payable-Foreign	20102050-00	5	-	33,640,596,021.56
Other Bills/Bonds/Loans Payable	20102990-00	4	-	18,427,837.91
Other Bills/Bonds/Loans Payable	20102990-00	5	-	118,381,564.87
Due to BIR	20201010-00	4	-	380,141,853.02
Due to GSIS	20201020-00	4	-	3,992,911.60
Due to Pag-IBIG	20201030-00	4	-	123,482.74
Due to PhilHealth	20201040-00	4	-	348,222.24
Due to Other Government Corporations	20201060-00	4	-	101,257,666,182.58
Due to Treasurer of the Philippines	20201090-00	4	-	44,228,037,067.49
Trust Liabilities	20401010-00	4	-	3,656,690,033.10
Trust Liabilities	20401010-00	6	-	4,198,378,886.81
Guaranty/Security Deposits Payable	20401040-00	4	-	1,682,613,446.60
Deferred Finance Lease Revenue	20501010-00	4	-	650,143,430.31

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Deferred Finance Lease Revenue	20501010-00	5	-	3,233,378,535.03
Output Tax	20501030-00	4	-	149,832,982.07
Other Deferred Credits	20501990-00	4	-	8,940,395,950.92
Other Deferred Credits	20501990-00	5	-	6,943,545,306.72
Other Unearned Revenue/Income	20502990-00	4	-	1,108,721,411.35
Other Unearned Revenue/Income	20502990-00	5	-	19,956,985,404.55
Other Provisions	20601990-00	4	-	5,278,799,888.67
Government Equity	30101020-00	7	114,500,361,020.81	-
Retained Earnings/(Deficit)	30701010-00	7	-	57,694,140,607.46
Participation Fees	40201190-00	0	-	139,285.72
Rent/Lease Income	40202050-00	0	-	63,341,034.97
Power Supply System Fees	40202100-00	0	-	28,988,718,358.14
Income from Hostels/Dormitories and Other Like Facilities	40202130-00	0	-	1,842,540.32
Dividend Income	40202200-00	0	-	2,714,928,420.06
Interest Income	40202210-00	0	-	311,637,893.15
Fines and Penalties-Business Income	40202230-00	0	-	586,561,421.91
Management Fees	40202340-00	0	-	250,000.03
Other Business Income	40202990-00	0	-	21,363,588,797.86
Subsidy from National Government	40301010-00	0	-	8,000,000,000.00
Share in Universal Charge	40401040-00	0	-	3,326,164,234.05
Gain on Foreign Exchange (FOREX)	40501010-00	0	-	6,022,251,756.57
Gain on Sale of Property,Plant and Equipment	40501040-00	0	-	2,965,506,695.77
Miscellaneous Income	40699990-00	0	-	41,160,891.86
Salaries and Wages-Regular	50101010-00	0	100,859,005.64	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	3,487,398.27	-
Representation Allowance (RA)	50102020-00	0	3,116,875.00	-
Transportation Allowance (TA)	50102030-00	0	3,025,875.00	-
Clothing/Uniform Allowance	50102040-00	0	1,369,000.00	-
Hazard Pay	50102110-00	0	557,500.00	-
Overtime and Night Pay	50102130-00	0	36,160.74	-
Year End Bonus	50102140-00	0	10,772,810.00	-
Other Bonuses and Allowances	50102990-00	0	300,000.00	-
Retirement and Life Insurance Premiums	50103010-00	0	12,092,062.90	-
Paq-IBIG Contributions	50103020-00	0	175,100.00	-
PhilHealth Contributions	50103030-00	0	1,234,047.05	-
Employees Compensation Insurance Premiums	50103040-00	0	175,100.00	-
Retirement Gratuity	50104020-00	0	1,287,595.03	-
Terminal Leave Benefits	50104030-00	0	9,871.53	-
Other Personnel Benefits	50104990-00	0	654,475.57	-
Traveling Expenses-Local	50201010-00	0	807,751.52	-
Training Expenses	50202010-00	0	1,556,418.78	-
Office Supplies Expenses	50203010-00	0	1,176,228.63	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	13,242,197,055.20	-
Semi-Expendable Machinery and Equipment Expenses	50203210-00	0	21,002.68	-
Other Supplies and Materials Expenses	50203990-00	0	1,125.00	-
Water Expenses	50204010-00	0	130,167.40	-
Electricity Expenses	50204020-00	0	4,258,520.49	-
Postage and Courier Services	50205010-00	0	574,840.98	-
Telephone Expenses	50205020-00	0	1,824,600.67	-
Internet Subscription Expenses	50205030-00	0	734,427.38	-
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	0	47,827.39	-
Generation, Transmission and Distribution Expenses	50209010-00	0	21,391,017,076.33	-
Extraordinary and Miscellaneous Expenses	50210030-00	0	386,536.17	-
Legal Services	50211010-00	0	64,432.99	-
Auditing Services	50211020-00	0	6,102,804.77	-
Other Professional Services	50211990-00	0	15,234,418.05	-
Janitorial Services	50212020-00	0	3,739,063.52	-
Security Services	50212030-00	0	3,874,745.75	-
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	3,684,755.59	-
Repairs and Maintenance-Transportation Equipment	50213060-00	0	647,626.57	-
Assistance to Local Government Units	50214030-00	0	89,840,066.79	-
Financial Assistance/Subsidy/Contribution-Others	50214990-00	0	167,263,339.95	-
Taxes, Duties and Licenses	50215010-00	0	264,741,588.88	-
Fidelity Bond Premiums	50215020-00	0	867,891.00	-
Insurance Expenses	50215030-00	0	60,971,775.70	-
Income Tax Expenses	50215040-00	0	88,313,629.76	-
Advertising, Promotional and Marketing Expenses	50299010-00	0	4,039,649.64	-
Printing and Publication Expenses	50299020-00	0	3,960.00	-
Representation Expenses	50299030-00	0	1,694,903.22	-
Rent/Lease Expenses	50299050-00	0	27,775,233.68	-
Membership Dues and Contributions to Organizations	50299060-00	0	74,100.00	-
Subscription Expenses	50299070-00	0	7,136,768.23	-
Documentary Stamps Expenses	50299140-00	0	247,499,999.99	-
Other Maintenance and Operating Expenses	50299990-00	0	1,862,642,637.14	-
Interest Expenses	50301020-00	0	8,564,673,179.51	-
Guarantee Fees	50301030-00	0	2,351,183,779.46	-
Bank Charges	50301040-00	0	33,420.71	-
Other Financial Charges	50301990-00	0	102,127,956.66	-
Depreciation-Infrastructure Assets	50501030-00	0	943,726,094.31	-
Depreciation-Machinery and Equipment	50501050-00	0	3,381,200.80	-
Depreciation-Transportation Equipment	50501060-00	0	961,551.73	-
Depreciation-Furniture, Fixtures and Books	50501070-00	0	8,625.88	-
Depreciation-Leased Assets Improvements	50501090-00	0	8,599,520.15	-
Depreciation-Service Concession Assets	50501110-00	0	1,469,330,140.86	-
Depreciation-Other Property, Plant and Equipment	50501990-00	0	234,985,173.88	-
Amortization-Intangible Assets	50502010-00	0	1,206,938.26	-
Impairment Loss-Intangible Assets	50503110-00	0	1,939,424.25	-
Loss on Foreign Exchange (FOREX)	50504010-00	0	13,875,020,569.83	-
Loss on Sale of Assets	50504080-00	0	354,325.17	-
Total			895,147,434,105.38	895,147,434,105.38