

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 June 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	12,094.58	-
Petty Cash	10101020-00	1	500,000.00	-
Cash in Bank-Local Currency, Current Account	10102020-00	1	1,895,778,230.09	-
Cash in Bank-Foreign Currency, Savings Account	10103030-00	1	229,626,923.97	-
Time Deposits-Local Currency	10105020-00	1	20,484,280,000.00	-
Time Deposits-Foreign Currency	10105030-00	1	1,684,476,800.00	-
Derivative Financial Assets Designated at Fair Value Throug	10201040-00	2	2,891,697,770.78	-
Investments in Bonds-Local	10202050-00	2	6,000,000,000.00	-
Investments in Subsidiaries	10210010-00	2	158,399,240,139.04	-
Other Investments	10299990-00	1	75,000.00	-
Accounts Receivable	10301010-00	1	123,384,089,482.13	-
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	7,631,470,753.10	-
Interests Receivable	10301050-00	3	1,797,988.46	-
Finance Lease Receivable	10302020-00	1	23,964,858,373.28	-
Finance Lease Receivable	10302020-00	2	126,452,818,424.13	-
Due from National Government Agencies	10303010-00	1	3,820,800,657.89	-
Due from Government Corporations	10303050-00	1	5,718,815,045.44	-
Receivables-Disallowances/Charges	10399010-00	1	51,626,586.19	-
Due from Officers and Employees	10399020-00	1	407,237.45	-
Universal Charge Receivable	10399100-00	3	1,832,487,906.71	-
Other Receivables	10399990-00	1	4,169,178,222.30	-
Office Supplies Inventory	10404010-00	1	1,863,418.84	-
Fuel, Oil and Lubricants Inventory	10404080-00	1	1,437,478,394.45	-
Investment Property, Land	10501010-00	2	1,695,279,604.51	-
Land	10601010-00	2	8,228,585,285.40	-
Power Supply Systems	10603050-00	2	113,842,581,545.29	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	104,621,252,199.29
Office Equipment	10605020-00	2	4,049,683.64	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	2,829,802.27
Information and Communication Technology Equipment	10605030-00	2	124,151,865.76	-
Accumulated Depreciation-Information and Communication	10605031-00	2	-	101,469,949.47
Communication Equipment	10605070-00	2	7,992,560.04	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	6,987,655.93
Other Machinery and Equipment	10605990-00	2	2,023,109.57	-
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2	-	1,614,800.55
Motor Vehicles	10606010-00	2	25,938,878.53	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	18,162,138.14
Furniture and Fixtures	10607010-00	2	10,962,542.84	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	9,842,033.69
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, B	10609021-00	2	-	28,665,066.90
Service Concession-Power Supply Systems	10612050-00	2	62,174,936,274.74	-
Accumulated Depreciation-Service Concession-Power Supp	10612051-00	2	-	31,321,219,263.72
Construction in Progress-Infrastructure Assets	10698020-00	2	82,536,898.40	-
Computer Software	10801020-00	2	17,320,576.85	-
Accumulated Amortization-Other Intangible Assets	10801991-00	2	-	11,734,213.05
Advances to Officers and Employees	19901040-00	1	60,900.00	-
Advances to Contractors/Sub-Contractors	19902010-00	1	92,985,804.59	-
Prepaid Rent	19902020-00	1	11,218,016.46	-
Input Tax	19902060-00	1	24,039,972,342.83	-
Other Prepayments	19902990-00	1	1,241,308,172.45	-
Guaranty Deposits	19903020-00	1	23,111,890.94	-
Restricted Fund	19904010-00	2	3,094,277,397.91	-
Restricted Fund	19904010-00	3	2,561,894,491.77	-
Other Assets	19999990-00	1	3,365,228,460.43	-
Other Assets	19999990-00	2	282,278,004.09	-
Accounts Payable	20101010-00	4	-	10,300,704,586.75
Due to Officers and Employees	20101020-00	4	-	93,562,951.00
Interest Payable	20101050-00	4	-	1,401,486,989.84
Service Concession Arrangements Payable	20101090-00	4	-	19,949,660,337.97
Service Concession Arrangements Payable	20101090-00	5	-	96,706,239,055.14
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	19,865,156.92	-
Bonds Payable-Foreign	20102030-00	4	-	849,520,000.00
Bonds Payable-Foreign	20102030-00	5	-	94,497,394,976.00
Discount on Bonds Payable-Foreign	20102034-00	4	46,175,160.10	-
Discount on Bonds Payable-Foreign	20102034-00	5	326,367,425.13	-
Bond Issue Cost-Foreign	20102035-00	4	25,927,038.06	-
Bond Issue Cost-Foreign	20102035-00	5	132,814,615.22	-
Loans Payable-Domestic	20102040-00	4	-	4,625,000,000.00
Loans Payable-Domestic	20102040-00	5	-	120,000,000,000.00
Loans Payable-Foreign	20102050-00	4	-	5,348,440,003.54
Loans Payable-Foreign	20102050-00	5	-	32,046,333,194.78

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Region	National Capital Region	2 - Non-Current Assets	7 - Accumulated Surplus/Equity Accounts
Year	As of 30 June 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
Other Bills/Bonds/Loans Payable	20102990-00	4	-	1,709,806.29
Other Bills/Bonds/Loans Payable	20102990-00	5	-	118,381,564.87
Due to BIR	20201010-00	4	-	219,788,199.42
Due to GSIS	20201020-00	4	-	3,844,992.07
Due to Pag-IBIG	20201030-00	4	-	125,015.48
Due to PhilHealth	20201040-00	4	-	317,279.34
Due to Other Government Corporations	20201060-00	4	-	100,857,318,440.32
Due to Treasurer of the Philippines	20201090-00	4	-	43,313,639,210.69
Trust Liabilities	20401010-00	4	-	3,634,072,741.94
Trust Liabilities	20401010-00	6	-	4,396,180,386.94
Guaranty/Security Deposits Payable	20401040-00	4	-	1,567,527,089.65
Deferred Finance Lease Revenue	20501010-00	4	-	1,300,286,860.62
Deferred Finance Lease Revenue	20501010-00	5	-	3,233,378,535.03
Output Tax	20501030-00	4	-	895,651,051.87
Other Deferred Credits	20501990-00	4	-	8,660,286,937.60
Other Deferred Credits	20501990-00	5	-	8,029,216,384.19
Other Unearned Revenue/Income	20502990-00	4	-	6,652,328,468.10
Other Unearned Revenue/Income	20502990-00	5	-	15,522,099,759.15
Other Provisions	20601990-00	4	-	5,278,799,888.67
Government Equity	30101020-00	7	114,443,833,918.45	-
Retained Earnings/(Deficit)	30701010-00	7	-	57,677,467,845.54
Participation Fees	40201190-00	0	-	139,285.72
Rent/Lease Income	40202050-00	0	-	44,564,477.23
Power Supply System Fees	40202100-00	0	-	18,655,448,181.26
Income from Hostels/Dormitories and Other Like Facilities	40202130-00	0	-	4,190,962.68
Dividend Income	40202200-00	0	-	1,778,518,517.65
Interest Income	40202210-00	0	-	186,183,717.45
Fines and Penalties-Business Income	40202230-00	0	-	423,319,141.59
Management Fees	40202340-00	0	-	214,285.74
Other Business Income	40202990-00	0	-	14,928,831,622.28
Subsidy from National Government	40301010-00	0	-	8,000,000,000.00
Share in Universal Charge	40401040-00	0	-	2,217,442,822.70
Gain on Foreign Exchange (FOREX)	40501010-00	0	-	2,284,725,491.11
Gain on Sale of Property,Plant and Equipment	40501040-00	0	-	10,801,700.00
Miscellaneous Income	40699990-00	0	-	45,254,423.94
Salaries and Wages-Regular	50101010-00	0	66,206,538.88	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	2,274,852.82	-
Representation Allowance (RA)	50102020-00	0	2,027,625.00	-
Transportation Allowance (TA)	50102030-00	0	1,977,375.00	-
Clothing/Uniform Allowance	50102040-00	0	1,107,000.00	-
Hazard Pay	50102110-00	0	8,000.00	-
Overtime and Night Pay	50102130-00	0	23,063.13	-
Year End Bonus	50102140-00	0	10,772,810.00	-
Other Bonuses and Allowances	50102990-00	0	170,000.00	-
Retirement and Life Insurance Premiums	50103010-00	0	7,934,887.62	-
Pag-IBIG Contributions	50103020-00	0	114,100.00	-
PhilHealth Contributions	50103030-00	0	806,333.67	-
Employees Compensation Insurance Premiums	50103040-00	0	114,100.00	-
Retirement Gratuity	50104020-00	0	1,287,595.03	-
Terminal Leave Benefits	50104030-00	0	9,871.53	-
Other Personnel Benefits	50104990-00	0	468,053.43	-
Traveling Expenses-Local	50201010-00	0	395,392.12	-
Training Expenses	50202010-00	0	765,502.66	-
Office Supplies Expenses	50203010-00	0	866,009.60	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	8,920,787,800.89	-
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	91,813.51	-
Electricity Expenses	50204020-00	0	2,371,328.36	-
Postage and Courier Services	50205010-00	0	313,187.86	-
Telephone Expenses	50205020-00	0	1,373,994.73	-
Internet Subscription Expenses	50205030-00	0	158,282.54	-
Generation, Transmission and Distribution Expenses	50209010-00	0	14,835,278,156.23	-
Extraordinary and Miscellaneous Expenses	50210030-00	0	233,326.07	-
Auditing Services	50211020-00	0	6,102,804.77	-
Other Professional Services	50211990-00	0	9,724,569.55	-
Janitorial Services	50212020-00	0	2,636,476.96	-
Security Services	50212030-00	0	2,588,885.89	-
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	1,761,599.88	-
Repairs and Maintenance-Transportation Equipment	50213060-00	0	418,180.22	-
Assistance to Local Government Units	50214030-00	0	59,893,377.86	-
Financial Assistance/Subsidy/Contribution-Others	50214990-00	0	108,584,072.02	-
Taxes, Duties and Licenses	50215010-00	0	115,425,195.63	-
Fidelity Bond Premiums	50215020-00	0	333,141.00	-
Insurance Expenses	50215030-00	0	37,811,914.53	-
Income Tax Expenses	50215040-00	0	29,208,430.79	-
Advertising, Promotional and Marketing Expenses	50299010-00	0	2,656,890.00	-
Printing and Publication Expenses	50299020-00	0	3,960.00	-
Representation Expenses	50299030-00	0	1,032,327.73	-
Rent/Lease Expenses	50299050-00	0	17,943,456.52	-

Government Corporation Name	Power Sector Assets and Liabilities Management Corporation
Cluster	3 - Public Utilities
Region	National Capital Region
Year	As of 30 June 2021

Legend:

- | | |
|------------------------------------|--|
| 1 - Current Assets | 6 - Trust Liabilities - UC Fund |
| 2 - Non-Current Assets | 7 - Accumulated Surplus/Equity Accounts |
| 3 - Trust Assets - UC Fund | 0 - Revenue/Income and Expense Accounts |
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Account Title	Account Code	Current/Non-Current	Debit	Credit
Membership Dues and Contributions to Organizations	50299060-00	0	74,100.00	-
Subscription Expenses	50299070-00	0	4,534,476.87	-
Documentary Stamps Expenses	50299140-00	0	247,499,999.99	-
Other Maintenance and Operating Expenses	50299990-00	0	1,325,179,753.81	-
Interest Expenses	50301020-00	0	5,779,759,075.00	-
Guarantee Fees	50301030-00	0	1,262,007,013.84	-
Bank Charges	50301040-00	0	27,795.05	-
Other Financial Charges	50301990-00	0	81,192,813.28	-
Depreciation-Infrastructure Assets	50501030-00	0	681,419,532.89	-
Depreciation-Machinery and Equipment	50501050-00	0	1,890,456.20	-
Depreciation-Transportation Equipment	50501060-00	0	641,034.49	-
Depreciation-Furniture, Fixtures and Books	50501070-00	0	6,455.41	-
Depreciation-Leased Assets Improvements	50501090-00	0	5,733,013.43	-
Depreciation-Service Concession Assets	50501110-00	0	979,553,427.24	-
Depreciation-Other Property, Plant and Equipment	50501990-00	0	153,820,395.52	-
Amortization-Intangible Assets	50502010-00	0	1,162,530.37	-
Impairment Loss-Property, Plant and Equipment	50503090-00	0	100,000.00	-
Loss on Foreign Exchange (FOREX)	50504010-00	0	3,117,776,771.69	-
Total			889,589,885,555.00	889,589,885,555.00