

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 31 March 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
Petty Cash	10101020-00	1	500,000.00	-
Cash in Bank-Local Currency, Currer	10102020-00	1	9,076,583,925.92	-
Cash in Bank-Foreign Currency, Sav	10103030-00	1	408,504,861.91	-
Time Deposits-Local Currency	10105020-00	1	2,800,000,000.00	-
Time Deposits-Foreign Currency	10105030-00	1	1,793,242,000.00	-
Derivative Financial Assets Designat	10201040-00	2	2,721,215,668.29	-
Investments in Bonds-Local	10202050-00	1	1,000,000,000.00	-
Investments in Bonds-Local	10202050-00	2	6,000,000,000.00	-
Investments in Subsidiaries	10210010-00	2	158,134,560,139.04	-
Other Investments	10299990-00	1	75,000.00	-
Accounts Receivable	10301010-00	1	155,408,950,381.57	-
Accounts Receivable	10301010-00	2	152,001,977,224.33	-
Allowance for Impairment-Accounts F	10301011-00	1	-	47,204,745,438.48
Interests Receivable	10301050-00	1	7,644,763,809.57	-
Interests Receivable	10301050-00	3	1,899,597.77	-
Due from National Government Ager	10303010-00	1	3,821,116,826.55	-
Due from Government Corporations	10303050-00	1	5,452,543,587.27	-
Receivables-Disallowances/Charges	10305010-00	1	54,145,419.77	-
Due from Officers and Employees	10305020-00	1	463,093.85	-
Universal Charge Receivable	10305100-00	3	1,944,032,442.68	-
Other Receivables	10305990-00	1	4,305,550,855.17	-
Office Supplies Inventory	10404010-00	1	1,964,042.34	-
Fuel, Oil and Lubricants Inventory	10404080-00	1	1,437,529,027.94	-
Investment Property, Land	10501010-00	2	1,736,615,458.52	-
Land	10601010-00	2	8,223,583,685.40	-
Power Supply Systems	10603050-00	2	113,711,238,164.50	-
Accumulated Depreciation-Power Su	10603051-00	2	-	104,214,948,454.66
Office Equipment	10605020-00	2	4,049,683.64	-
Accumulated Depreciation-Office Eq	10605021-00	2	-	2,762,401.30
Information and Communication Tecl	10605030-00	2	131,692,531.49	-
Accumulated Depreciation-Informati	10605031-00	2	-	105,752,426.23
Communication Equipment	10605070-00	2	7,992,560.04	-
Accumulated Depreciation-Communi	10605071-00	2	-	6,974,230.03
Other Machinery and Equipment	10605990-00	2	2,023,109.57	-
Accumulated Depreciation-Other Mac	10605991-00	2	-	1,596,330.99
Motor Vehicles	10606010-00	2	25,938,878.53	-
Accumulated Depreciation-Motor Veh	10606011-00	2	-	17,841,620.90
Furniture and Fixtures	10607010-00	2	10,962,542.84	-
Accumulated Depreciation-Furniture	10607011-00	2	-	9,839,863.22
Books	10607020-00	2	1,073,123.76	-
Accumulated Depreciation-Books	10607021-00	2	-	965,811.36
Leased Assets Improvements, Buildi	10609020-00	2	50,960,118.72	-
Accumulated Depreciation-Leased A	10609021-00	2	-	25,798,560.18
Service Concession-Power Supply S	10611050-00	2	62,174,936,274.74	-
Accumulated Depreciation-Service C	10611051-00	2	-	30,831,442,550.09
Construction in Progress-Infrastructu	10699020-00	2	79,815,677.79	-
Computer Software	10801020-00	2	18,861,628.08	-
Accumulated Amortization-Other Inta	10801981-00	2	-	13,284,004.04
Advances to Officers and Employees	19901040-00	1	31,199.62	-
Advances to Contractors	19902010-00	1	107,350,229.32	-
Prepaid Rent	19902020-00	1	27,181,266.87	-
Input Tax	19902060-00	1	23,052,032,233.45	-
Other Prepayments	19902990-00	1	1,074,832,274.47	-
Guaranty Deposits	19903020-00	1	23,017,474.64	-
Restricted Fund	19904010-00	2	3,088,623,638.85	-
Restricted Fund	19904010-00	3	2,485,500,750.78	-
Other Assets	19999990-00	1	3,623,572,164.80	-
Other Assets	19999990-00	2	269,841,120.23	-
Accounts Payable	20101010-00	4	-	9,936,295,500.90
Due to Officers and Employees	20101020-00	4	-	99,681,945.05
Interest Payable	20101050-00	4	-	3,529,038,369.37
Service Concession Arrangements P	20101090-00	4	-	27,160,457,125.84
Service Concession Arrangements P	20101090-00	5	-	96,557,040,824.53
Bonds Payable - Domestic	20102020-00	4	-	9,100,000,000.00
Bonds Payable - Domestic	20102020-00	5	-	5,950,000,000.00
Bond Issue Cost-Domestic	20102023-00	4	20,477,186.06	-
Bond Issue Cost-Domestic	20102023-00	5	19,865,156.92	-
Bonds Payable-Foreign	20102030-00	4	-	1,696,310,000.00
Bonds Payable-Foreign	20102030-00	5	-	94,375,362,564.00
Discount on Bonds Payable-Foreign	20102031-00	4	69,698,409.85	-
Discount on Bonds Payable-Foreign	20102031-00	5	325,488,711.30	-
Bond Issue Cost-Foreign	20102033-00	4	39,248,921.59	-
Bond Issue Cost-Foreign	20102033-00	5	132,317,230.57	-
Loans Payable-Domestic	20102040-00	4	-	17,062,500,000.00
Loans Payable-Domestic	20102040-00	5	-	87,000,000,000.00
Loans Payable-Foreign	20102050-00	4	-	10,670,268,692.67
Loans Payable-Foreign	20102050-00	5	-	31,994,841,476.11
Other Bills/Bonds/Loans Payable	20102990-00	5	-	118,381,564.87
Due to BIR	20201010-00	4	216,688,554.14	-
Due to GSIS	20201020-00	4	-	445,645.71
Due to Pag-IBIG	20201030-00	4	-	117,325.08
Due to PhilHealth	20201040-00	4	-	143,519.49
Due to Government Corporations	20201060-00	4	-	102,635,836,957.97
Due to Treasurer of the Philippines	20201090-00	4	-	42,826,200,098.31
Trust Liabilities	20401010-00	4	-	3,587,682,398.02
Trust Liabilities	20401010-00	6	-	4,431,432,791.23
Guaranty/Security Deposits Payable	20401040-00	4	-	1,836,016,574.40
Deferred Finance Lease Revenue	20501010-00	4	-	1,950,430,290.93
Deferred Finance Lease Revenue	20501010-00	5	-	3,233,378,535.03
Output Tax	20501030-00	4	-	461,071,284.56
Other Deferred Credits	20501990-00	4	-	8,602,835,209.03
Other Deferred Credits	20501990-00	5	-	9,107,511,628.77
Other Unearned Revenue/Income	20502990-00	4	-	3,326,164,234.05

Government Corporation Name	Power Sector Assets and Liabilities Management Corporation
Cluster	3 - Public Utilities
Region	National Capital Region
Year	As of 31 March 2021

Legend:

- 1 - Current Assets
- 2 - Non-Current Assets
- 3 - Trust Assets - UC Fund
- 4 - Current Liabilities
- 5 - Non-Current Liabilities
- 6 - Trust Liabilities - UC Fund
- 7 - Accumulated Surplus/Equity Accounts
- 0 - Revenue/Income and Expense Accounts

Account Title	Account Code	Current/Non-Current	Debit	Credit
Other Unearned Revenue/Income	20502990-00	5	-	19,956,985,404.55
Other Provisions	20601990-00	4	-	6,907,193,966.54
Other Payables	29999990-00	4	-	12,193,241.40
Government Equity	30101020-00	7	114,984,635,590.26	-
Retained Earnings/(Deficit)	30701010-00	7	-	57,660,320,834.12
Participation Fees	40201190-00	0	-	9,821.43
Rent/Lease Income	40202050-00	0	-	22,086,983.78
Power Supply System Fees	40202100-00	0	-	7,184,396,660.67
Income from Hostels/Dormitories and	40202130-00	0	-	385,096.49
Interest Income	40202210-00	0	-	89,287,396.06
Fines and Penalties-Business Income	40202230-00	0	-	375,453,726.23
Management Fees	40202340-00	0	-	107,142.87
Other Business Income	40202990-00	0	-	5,660,915,074.66
Subsidy from National Government	40301010-00	0	-	8,000,000,000.00
Share in Universal Charge	40401040-00	0	-	1,108,721,411.35
Gain on Foreign Exchange (FOREX)	40501010-00	0	-	2,047,153,938.66
Gain on Sale of Property, Plant and E	40501040-00	0	-	10,801,700.00
Miscellaneous Income	40609990-00	0	-	31,382.52
Salaries and Wages-Regular	50101010-00	0	31,613,876.27	-
Personnel Economic Relief Allowance	50102010-00	0	1,109,636.36	-
Representation Allowance (RA)	50102020-00	0	954,250.00	-
Transportation Allowance (TA)	50102030-00	0	916,500.00	-
Clothing/Uniform Allowance	50102040-00	0	21,000.00	-
Hazard Pay	50102110-00	0	7,000.00	-
Overtime and Night Pay	50102130-00	0	23,063.13	-
Other Bonuses and Allowances	50102990-00	0	30,000.00	-
Retirement and Life Insurance Premi	50103010-00	0	3,799,348.07	-
Paq-IBIG Contributions	50103020-00	0	55,700.00	-
PhilHealth Contributions	50103030-00	0	393,375.19	-
Employees Compensation Insurance	50103040-00	0	55,700.00	-
Terminal Leave Benefits	50104030-00	0	9,871.53	-
Other Personnel Benefits	50104990-00	0	10,000.00	-
Traveling Expenses-Local	50201010-00	0	180,638.24	-
Training Expenses	50202010-00	0	194,966.96	-
Office Supplies Expenses	50203010-00	0	259,926.74	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	4,350,953,097.92	-
Water Expenses	50204010-00	0	48,469.96	-
Electricity Expenses	50204020-00	0	1,399,649.21	-
Postage and Courier Services	50205010-00	0	197,802.86	-
Telephone Expenses	50205020-00	0	512,578.08	-
Internet Subscription Expenses	50205030-00	0	128,951.85	-
Generation, Transmission and Distrib	50209010-00	0	6,862,760,703.34	-
Extraordinary and Miscellaneous Exp	50210030-00	0	91,486.87	-
Auditing Services	50211020-00	0	6,102,804.77	-
Other Professional Services	50211990-00	0	4,421,902.96	-
Janitorial Services	50212020-00	0	1,555,960.09	-
Security Services	50212030-00	0	1,101,762.53	-
Repairs and Maintenance-Machinery	50213050-00	0	735,560.88	-
Repairs and Maintenance-Transport	50213060-00	0	253,332.05	-
Financial Assistance to Local Govern	50214030-00	0	29,946,688.93	-
Financial Assistance/Subsidy/Contrib	50214990-00	0	49,597,285.90	-
Taxes, Duties and Licenses	50215010-00	0	96,791,099.15	-
Fidelity Bond Premiums	50215020-00	0	16,170.00	-
Insurance Expenses	50215030-00	0	20,603,077.34	-
Advertising, Promotional and Marketi	50299010-00	0	889,500.00	-
Printing and Publication Expenses	50299020-00	0	3,960.00	-
Representation Expenses	50299030-00	0	540,380.29	-
Rent/Lease Expenses	50299050-00	0	9,042,237.76	-
Subscription Expenses	50299070-00	0	685,546.99	-
Other Maintenance and Operating E	50299990-00	0	647,633,132.11	-
Interest Expenses	50301020-00	0	2,972,257,102.85	-
Guarantee Fees	50301030-00	0	665,351,285.15	-
Bank Charges	50301040-00	0	5,775.52	-
Other Financial Charges	50301990-00	0	29,217,130.68	-
Depreciation-Infrastructure Assets	50501030-00	0	340,850,403.19	-
Depreciation-Machinery and Equipm	50501050-00	0	678,497.51	-
Depreciation-Transportation Equipme	50501060-00	0	320,517.25	-
Depreciation-Furniture, Fixtures and	50501070-00	0	4,284.94	-
Depreciation-Leased Assets Improve	50501090-00	0	2,866,506.71	-
Depreciation-Service Concession As	50501110-00	0	489,776,713.62	-
Depreciation-Other Property, Plant a	50501990-00	0	88,085,780.59	-
Amortization-Intangible Assets	50502010-00	0	612,515.18	-
Loss on Foreign Exchange (FOREX)	50504010-00	0	2,256,002,065.90	-
Total			868,721,440,028.73	868,721,440,028.73