

PHILIPPINE DEPOSIT INSURANCE CORPORATION

(Korporasyon ng Pilipinas sa Seguro ng Lagak)

TRIAL BALANCE

As of December 31, 2019

Account Title	Current/ Non-Current	Debit	Credit
Cash-Collecting Officers	1	25,000.00	-
Petty Cash	1	1,529,370.12	-
Checks and Other Cash Items	1	670,000.00	-
Cash in Bank-Local Currency, Bangko Sentral ng Pilipinas	1	59,396.60	-
Cash in Bank-Local Currency, Current Account	1	84,214,351.59	-
Cash in Bank-Local Currency, Savings Account	1	154,046.85	-
Cash in Bank-Foreign Currency, Savings Account	1	320,038.88	-
Special Savings Deposit-Local Currency	1	1,448,170,910.12	-
Investment Securities at Amortized Cost	1	23,668,900,518.84	-
Sinking Fund	1	14,447,013,189.66	-
Notes Receivable	1	2,978,674.64	-
Interests Receivable	1	2,675,451.27	-
Sales Contract Receivable	1	6,852,289.29	-
Due from National Government Agencies	1	4,660,295.88	-
Due from Officers and Employees	1	15,200.61	-
Other Receivables	1	16,990.98	-
Other Supplies and Materials for Distribution	1	173,157.10	-
Restricted Fund	1	310,189,701.40	-
Advances to Contractors	1	31,547,619.03	-
Prepaid Interest	1	597,698.64	-
Prepaid Insurance	1	61,180.90	-
Creditable Input Tax	1	27,090,432.03	-
Other Prepayments	1	6,141,042.73	-
Other Assets	1	806,898.67	-
Investment Securities at Amortized Cost	2	181,321,383,482.43	-
Financial Assets at Fair Value Through Other Comprehensive Income	2	12,102,629,550.00	-
Sinking Fund	2	34,576,459,798.06	-
Notes Receivable	2	1,951,673,083.86	-
Subrogated Claims Receivable	2	64,866,996,330.47	-
Allowance for Impairment-Subrogated Claims Receivable	2	-	64,866,996,330.47
Sales Contract Receivable	2	5,855,883.38	-
Allowance for Impairment-Sales Contract Receivable	2	-	159,758.34
Receivership and Liquidation Receivable	2	2,842,239,382.70	-
Allowance for Impairment-Receivership and Liquidation Receivable	2	-	2,842,239,382.70
Assigned Loans Receivable	2	12,622,873,453.08	-
Allowance for Impairment-Assigned Loans Receivable	2	-	12,029,781,687.54
Loans Receivable-Others	2	2,582,856,581.06	-
Allowance for Impairment-Loans Receivable-Others	2	-	2,578,262,699.61
Due from National Government Agencies	2	944,068,437.66	-
Allowance for Impairment-Due from National Government Agencies	2	-	885,730,141.68
Due from Officers and Employees	2	5,779,344.48	-
Allowance for impairment-Due from Officers and Employees	2	-	5,779,344.48
Receivables - Disallowance and Charges	2	92,028.34	-
Allowance for impairment-Other Receivables	2	-	92,028.34
Other Receivables	2	4,491,351.31	-
Allowance for impairment-Other Receivables	2	-	4,491,351.31
Investment Property	2	2,580,327,894.75	-
Accumulated Impairment Losses-investment Property	2	-	754,984,098.75
Land	2	26,206,017.61	-

Account Title	Current/ Non-Current	Debit	Credit
Buildings	2	145,317,081.97	-
Accumulated Depreciation-Buildings	2	-	120,469,749.53
Office Equipment	2	2,623,901.29	-
Accumulated Depreciation-Office Equipment	2	-	2,148,726.02
Information and Communication Technology Equipment	2	115,805,084.10	-
Accumulated Depreciation-Information and Communication Technology Equipment	2	-	72,616,321.65
Communication Equipment	2	17,908,057.87	-
Accumulated Depreciation-Communication Equipment	2	-	9,636,043.49
Medical Equipment	2	44,950.00	-
Accumulated Depreciation-Medical Equipment	2	-	44,949.00
Other Machinery and Equipment	2	13,803,407.13	-
Accumulated Depreciation-Other Machinery and Equipment	2	-	9,903,324.56
Motor Vehicles	2	28,031,959.00	-
Accumulated Depreciation-Motor Vehicles	2	-	17,867,709.55
Furniture and Fixtures	2	6,919,732.85	-
Accumulated Depreciation-Furniture and Fixtures	2	-	3,782,141.06
Leased Assets Improvements, Buildings	2	47,049.55	-
Construction in Progress-Buildings and Other Structures	2	31,729,704.92	-
Computer Software	2	133,002,948.23	-
Accumulated Amortization-Computer Software	2	-	121,999,598.04
Restricted Fund	2	6,787,822.15	-
Advances to Contractors	2	8,035,312.50	-
Prepaid Interest	2	161,129,012.36	-
Creditable Input Tax	2	2,511,876.04	-
Guaranty Deposits	2	28,704,380.65	-
Other Assets	2	1,444,746,817.03	-
Accumulated Impairment Losses-Other Assets	2	-	1,178,764,598.15
Accounts Payable	3	-	75,470,677.04
Insured Deposit Claims Payable	3	-	183,118,541.01
Due to Officers and Employees	3	-	44,133,333.15
Notes Payable	3	-	20,948,172,885.16
Due to BIR	3	-	21,563,829.99
Due to GSIS	3	-	10,244,398.83
Due to PhilHealth	3	-	658,489.56
Due to Pag-Ibig	3	-	265,218.30
Guaranty/Security Deposits Payable	3	-	1,387,976.88
Customers' Deposits Payable	3	-	2,567,405.55
Other Unearned Revenue/Income	3	-	2,365,873.18
Dividends Payable	3	-	4,324,724,793.14
Other Payables	3	-	3,765,495.42
Notes Payable	4	-	50,736,842,688.08
Guaranty/Security Deposits Payable	4	-	4,027,067.65
Customers' Deposits Payable	4	-	56,000.00
Other Unearned Revenue/Income	4	-	1,114,518.76
Leave Benefits Payable	4	-	240,945,007.20
Government Equity	5	-	3,000,000,000.00
Reserves for Insurance Losses	5	-	168,736,229,639.04
Dividend	5	11,680,248,152.14	-
Retained Earnings	5	-	27,813,339,916.32
Assessment Income	0	-	25,380,900,766.94
Interest Income	0	-	11,663,892,339.40
Dividend Income	0	-	20,475,493.52
Fines and Penalties-Business Income	0	-	3,086,931.64
Rent/Lease Income	0	-	4,107,052.54
Other Business Income	0	-	258,449,000.00

Account Title	Current/ Non-Current	Debit	Credit
Gain on Sale of Investment Property	0	-	15,076,642.63
Other Gains	0	-	13,123,607.89
Reversal of Impairment Loss	0	-	551,794,143.94
Miscellaneous Income	0	-	1,649,319.92
Salaries and Wages-Regular	0	439,360,804.55	-
Year End Bonus	0	81,871,876.95	-
Productivity Incentive Allowance	0	23,428,650.74	-
Representation Allowance (RA)	0	15,365,250.00	-
Transportation Allowance (TA)	0	15,024,664.74	-
Overtime and Night Pay	0	5,752,477.27	-
Personnel Economic Relief Allowance (PERA)	0	3,282,345.29	-
Clothing/Uniform Allowance	0	3,046,382.14	-
Longevity Pay	0	2,198,140.37	-
Other Bonuses and Allowances	0	72,105,515.97	-
Retirement and Life Insurance Premiums	0	52,894,827.58	-
PhilHealth Contributions	0	3,421,117.85	-
Employees Compensation Insurance Premiums	0	661,300.00	-
Pag-IBIG Contributions	0	661,800.00	-
Provident/Welfare Fund Contributions	0	197,713,034.77	-
Terminal Leave Benefits	0	26,979,402.17	-
Other Personnel Benefits	0	25,298,808.94	-
Traveling Expenses-Local	0	18,558,330.43	-
Traveling Expenses-Foreign	0	5,320,664.57	-
Training Expenses	0	5,646,723.61	-
Office Supplies Expenses	0	8,921,560.96	-
Fuel, Oil and Lubricants Expenses	0	1,279,644.77	-
Drugs and Medicines Expenses	0	267,251.77	-
Medical, Dental and Laboratory Supplies Expenses	0	36,241.34	-
Accountable Forms Expenses	0	78,000.00	-
Semi-Expendable Machinery and Equipment Expenses	0	1,810,225.15	-
Semi-Expendable Furniture, Fixtures and Books Expenses	0	123,182.70	-
Other Supplies and Materials Expenses	0	689,379.61	-
Electricity Expenses	0	48,068,061.48	-
Water Expenses	0	5,407,328.67	-
Telephone Expenses	0	2,567,202.45	-
Postage and Courier Services	0	1,849,967.68	-
Internet Subscription Expenses	0	778,408.52	-
Extraordinary and Miscellaneous Expenses	0	8,266,812.97	-
Auditing Services	0	16,582,155.40	-
Consultancy Services	0	6,272,698.62	-
Other Professional Services	0	29,798,939.64	-
Security Services	0	22,976,302.02	-
Janitorial Services	0	11,180,324.82	-
Other General Services	0	1,066,515.80	-
Repairs and Maintenance-Machinery and Equipment	0	9,112,830.11	-
Repairs and Maintenance-Transportation Equipment	0	417,808.80	-
Repairs and Maintenance-Leased Assets Improvements	0	359,433.60	-
Repairs and Maintenance-Buildings and Other Structures	0	385,066.30	-
Repairs and Maintenance-Furniture and Fixtures	0	8,169.64	-
Fidelity Bond Premiums	0	2,482,767.24	-
Insurance Expenses	0	1,281,440.12	-
Taxes, Duties and Licenses	0	4,457,836.40	-
Rent/Lease Expenses	0	115,801,068.37	-
Litigation/Acquired Assets Expenses	0	9,614,031.47	-
Directors and Committee Members' Fees	0	11,311,825.25	-
Subscription Expenses	0	4,697,928.26	-

Account Title	Current/ Non-Current	Debit	Credit
Donations	0	39,072.00	-
Advertising, Promotional and Marketing Expenses	0	1,548,336.61	-
Membership Dues and Contributions to Organizations	0	1,155,174.03	-
Printing and Publication Expenses	0	5,028,604.84	-
Other Maintenance and Operating Expenses	0	22,603,411.06	-
Deposit Claims Pay-out Expenses	0	1,241,238,669.17	-
Receivership and Liquidation Expenses	0	269,052,676.36	-
Interest Expenses	0	3,465,702,191.06	-
Management Supervision/Trusteeship Fees	0	306,679.06	-
Bank Charges	0	174,836.20	-
Other Financial Charges	0	5,348,357.14	-
Provision for Insurance Losses	0	22,679,038,704.27	-
Depreciation-Machinery and Equipment	0	13,969,193.92	-
Depreciation-Buildings and Other Structures	0	3,472,401.60	-
Depreciation-Transportation Equipment	0	2,468,616.47	-
Depreciation-Leased Assets Improvements	0	124,794.46	-
Depreciation-Furniture, Fixtures and Books	0	489,347.16	-
Amortization-Intangible Assets	0	7,320,782.16	-
Impairment Loss-Other Receivables	0	11,137.51	-
Loss on Foreign Exchange (FOREX)	0	132,280.60	-
Other Losses	0	217,337,918.60	-
Total		399,569,299,036.95	399,569,299,036.95

Legend:

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

57