

**PHILIPPINE DEPOSIT INSURANCE CORPORATION**  
(Korporasyon ng Pilipinas sa Seguro ng Lagak)

TRIAL BALANCE  
As of December 31, 2020

Account Title	Current/ Non- Current	Debit	Credit
Cash-Collecting Officers	1	6,320.00	-
Petty Cash	1	1,552,032.77	-
Cash in Bank-Local Currency, Bangko Sentral ng Pilipinas	1	59,396.60	-
Cash in Bank-Local Currency, Current Account	1	90,337,084.16	-
Cash in Bank-Foreign Currency, Savings Account	1	302,898.21	-
Special Savings Deposit-Local Currency	1	63,917,872.88	-
Investment Securities at Amortized Cost	1	20,512,565,129.44	-
Sinking Fund	1	14,700,790,817.17	-
Notes Receivable	1	2,927,957.59	-
Interests Receivable	1	4,231.93	-
Sales Contract Receivable	1	3,724,901.82	-
Due from National Government Agencies	1	10,492,523.60	-
Due from Officers and Employees	1	79,712.81	-
Other Receivables	1	543,013.80	-
Other Supplies and Materials for Distribution	1	819,295.97	-
Restricted Fund	1	321,370,037.76	-
Prepaid Insurance	1	276,429.56	-
Creditable Input Tax	1	15,004,358.41	-
Other Prepayments	1	5,931,193.68	-
Other Assets	1	828,935.67	-
Investment Securities at Amortized Cost	2	204,220,110,024.24	-
Financial Assets at Fair Value Through Other Comprehensive Income	2	12,102,629,550.00	-
Sinking Fund	2	15,129,130,102.69	-
Notes Receivable	2	1,630,158,595.88	-
Subrogated Claims Receivable	2	64,602,316,881.89	-
Allowance for Impairment-Subrogated Claims Receivable	2	-	64,602,316,881.89
Sales Contract Receivable	2	4,006,070.38	-
Allowance for Impairment-Sales Contract Receivable	2	-	35,788.02
Receivership and Liquidation Receivable	2	3,065,672,661.52	-
Allowance for Impairment-Receivership and Liquidation Receivable	2	-	3,065,672,661.52
Assigned Loans Receivable	2	12,611,245,129.36	-
Allowance for Impairment-Assigned Loans Receivable	2	-	12,011,951,159.35
Loans Receivable-Others	2	2,610,164,962.63	-
Allowance for Impairment-Loans Receivable-Others	2	-	2,605,571,081.18
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	8,539,068.90	-
Allowance for impairment-Due from Officers and Employees	2	-	8,539,068.90
Receivables - Disallowance and Charges	2	92,028.34	-
Allowance for impairment-Other Receivables	2	-	92,028.34
Other Receivables	2	4,528,346.08	-
Allowance for impairment-Other Receivables	2	-	4,528,346.08
Investment Property	2	2,557,355,604.29	-
Accumulated Impairment Losses-investment Property	2	-	753,639,674.54
Land	2	26,206,017.61	-
Buildings	2	145,317,081.97	-
Accumulated Depreciation-Buildings	2	-	123,942,151.13

Account Title	Current/ Non- Current	Debit	Credit
Office Equipment	2	2,644,303.08	-
Accumulated Depreciation-Office Equipment	2	-	2,228,669.94
Information and Communication Technology Equipment	2	125,407,076.10	-
Accumulated Depreciation-Information and Communication Technology	2	-	83,976,060.32
Communication Equipment	2	17,908,057.87	-
Accumulated Depreciation-Communication Equipment	2	-	10,640,760.48
Medical Equipment	2	169,057.14	-
Accumulated Depreciation-Medical Equipment	2	-	61,703.47
Other Machinery and Equipment	2	20,066,710.26	-
Accumulated Depreciation-Other Machinery and Equipment	2	-	9,331,292.35
Motor Vehicles	2	28,673,691.13	-
Accumulated Depreciation-Motor Vehicles	2	-	17,971,126.03
Furniture and Fixtures	2	6,919,732.85	-
Accumulated Depreciation-Furniture and Fixtures	2	-	4,249,658.86
Construction in Progress-Buildings and Other Structures	2	137,376,759.80	-
Computer Software	2	135,960,983.94	-
Accumulated Amortization-Computer Software	2	-	127,408,609.02
Restricted Fund	2	12,905,653.24	-
Advances to Contractors	2	20,192,899.04	-
Prepaid Interest	2	131,397,545.80	-
Creditable Input Tax	2	21,198,033.50	-
Guaranty Deposits	2	29,586,273.05	-
Other Assets	2	1,444,746,817.03	-
Accumulated Impairment Losses-Other Assets	2	-	1,178,764,598.15
Accounts Payable	3	-	85,735,482.30
Insured Deposit Claims Payable	3	-	224,532,648.44
Due to Officers and Employees	3	-	57,471,004.65
Notes Payable	3	-	36,970,354,776.80
Due to BIR	3	-	30,049,402.32
Due to GSIS	3	-	7,864,209.25
Due to PhilHealth	3	-	805,531.47
Due to Pag-Ibig	3	-	217,890.43
Guaranty/Security Deposits Payable	3	-	12,360,571.66
Customers' Deposits Payable	3	-	2,630,269.55
Other Unearned Revenue/Income	3	-	1,105,328.99
Dividends Payable	3	-	4,907,817,208.03
Other Payables	3	-	8,752,831.76
Notes Payable	4	-	14,694,667,829.92
Guaranty/Security Deposits Payable	4	-	5,219,253.85
Customers' Deposits Payable	4	-	56,000.00
Other Unearned Revenue/Income	4	-	461,572.07
Leave Benefits Payable	4	-	268,546,575.51
Government Equity	5	-	3,000,000,000.00
Reserves for Insurance Losses	5	-	195,720,867,017.13
Retained Earnings/(Deficit)	5	-	6,216,427,019.67
Assessment Income	0	-	27,515,619,478.28
Interest Income	0	-	11,938,372,577.98
Dividend Income	0	-	14,778,969.01
Fines and Penalties-Business Income	0	-	216,238.32
Rent/Lease Income	0	-	3,371,627.74
Other Business Income	0	-	257,412,200.00
Gain on Sale of Investment Property	0	-	6,730,503.04
Gain on Sale/Redemption/Transfer of Investments	0	-	627,536,658.47
Other Gains	0	-	1,144,083,633.48
Reversal of Impairment Loss	0	-	223,941,698.11

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Account Title	Current/ Non- Current	Debit	Credit
Miscellaneous Income	0	-	1,687,856.80
Salaries and Wages-Regular	0	441,284,671.03	-
Sal&Wages-Casual/Con	0	1,092,783.04	-
Year End Bonus	0	90,187,838.80	-
Productivity Incentive Allowance	0	25,160,177.07	-
Representation Allowance (RA)	0	15,201,187.50	-
Transportation Allowance (TA)	0	14,893,725.31	-
Overtime and Night Pay	0	2,008,139.97	-
Personnel Economic Relief Allowance (PERA)	0	3,205,968.29	-
Clothing/Uniform Allowance	0	3,222,000.00	-
Longevity Pay	0	2,244,030.02	-
Other Bonuses and Allowances	0	66,146,099.79	-
Retirement and Life Insurance Premiums	0	53,152,425.14	-
PhilHealth Contributions	0	4,802,776.64	-
Employees Compensation Insurance Premiums	0	646,500.00	-
Pag-IBIG Contributions	0	605,372.33	-
Provident/Welfare Fund Contributions	0	198,169,707.52	-
Terminal Leave Benefits	0	47,976,563.98	-
Other Personnel Benefits	0	25,204,168.57	-
Traveling Expenses-Local	0	1,696,230.44	-
Traveling Expenses-Foreign	0	477,619.61	-
Training Expenses	0	1,981,527.19	-
Office Supplies Expenses	0	4,426,188.61	-
Fuel, Oil and Lubricants Expenses	0	893,916.87	-
Drugs and Medicines Expenses	0	361,450.53	-
Medical, Dental and Laboratory Supplies Expenses	0	423,679.31	-
Semi-Expendable Machinery and Equipment Expenses	0	664,533.97	-
Semi-Expendable Furniture, Fixtures and Books Expenses	0	619,165.29	-
Other Supplies and Materials Expenses	0	321,390.80	-
Electricity Expenses	0	46,915,247.08	-
Water Expenses	0	6,226,058.88	-
Telephone Expenses	0	3,367,286.46	-
Postage and Courier Services	0	1,955,854.65	-
Internet Subscription Expenses	0	1,967,790.15	-
Extraordinary and Miscellaneous Expenses	0	5,282,882.75	-
Auditing Services	0	12,722,170.16	-
Consultancy Services	0	3,907,876.44	-
Other Professional Services	0	25,790,672.32	-
Security Services	0	20,415,460.96	-
Janitorial Services	0	10,242,701.68	-
Other General Services	0	839,012.21	-
Repairs and Maintenance-Machinery and Equipment	0	8,029,266.43	-
Repairs and Maintenance-Transportation Equipment	0	435,525.89	-
Repairs and Maintenance-Buildings and Other Structures	0	1,861,052.66	-
Repairs and Maintenance-Furniture and Fixtures	0	325,892.86	-
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	0	745,621.60	-
Fidelity Bond Premiums	0	2,076,289.20	-
Insurance Expenses	0	1,550,575.01	-
Taxes, Duties and Licenses	0	42,531.70	-
Receivership and Liquidation Expenses	0	249,311,982.10	-
Deposit Claims Pay-out Expenses	0	219,677,806.75	-
Rent/Lease Expenses	0	143,451,708.61	-
Litigation/Acquired Assets Expenses	0	10,885,393.78	-
Directors and Committee Members' Fees	0	8,606,000.00	-
Subscription Expenses	0	5,994,823.28	-

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Account Title	Current/ Non- Current	Debit	Credit
Advertising, Promotional and Marketing Expenses	0	303,322.81	-
Membership Dues and Contributions to Organizations	0	1,343,165.10	-
Printing and Publication Expenses	0	40,749.46	-
Documentary Stamps Expenses	0	18,483,351.00	-
Other Maintenance and Operating Expenses	0	26,131,190.38	-
Interest Expenses	0	2,983,071,714.52	-
Management Supervision/Trusteeship Fees	0	333,068.62	-
Bank Charges	0	34,383.61	-
Other Financial Charges	0	782,678.57	-
Provision for Insurance Losses	0	26,984,637,378.09	-
Depreciation-Machinery and Equipment	0	13,811,606.14	-
Depreciation-Buildings and Other Structures	0	3,472,401.60	-
Depreciation-Transportation Equipment	0	2,468,616.48	-
Depreciation-Leased Assets Improvements	0	47,049.55	-
Depreciation-Furniture, Fixtures and Books	0	467,517.80	-
Amortization-Intangible Assets	0	5,409,010.98	-
Impairment Loss-Other Receivables	0	50,993.69	-
Loss on Foreign Exchange (FOREX)	0	193,045.36	-
Loss on Early Extinguishment of Debt	0	77,338,460.19	-
<b>Total</b>		<b>389,446,345,326.28</b>	<b>389,446,345,326.28</b>

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

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