

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

**POST-CLOSING TRIAL BALANCE**  
As of December 31, 2024

Account Title	Current/ Non-Current	Debit	Credit
Cash-Collecting Officers	1	18,500.00	-
Petty Cash	1	923,916.53	-
Checks and Other Cash Items	1	44,151,868.27	-
Cash in Bank-Local Currency, Bangko Sentral ng Pilipinas	1	59,396.60	-
Cash in Bank-Local Currency, Current Account	1	158,889,978.37	-
Cash in Bank-Local Currency, Savings Account	1	524,874.82	-
Cash in Bank-Foreign Currency, Savings Account	1	371,071.73	-
Special Savings Deposit-Local Currency	1	4,793,072,533.46	-
Investment Securities at Amortized Cost	1	17,129,897,827.15	-
Sinking Fund	1	8,752,874,973.41	-
Notes Receivable	1	357,668,463.32	-
Interests Receivable	1	15,385,901.02	-
Sales Contract Receivable	1	32,395,097.56	-
Assigned Loans Receivable	1	11,980,156.67	-
Due from Officers and Employees	1	193,724.18	-
Other Receivables	1	501,452.35	-
Other Supplies and Materials for Distribution	1	4,079,619.60	-
Restricted Fund	1	366,000,069.93	-
Prepaid Interest	1	11,814,783.24	-
Prepaid Insurance	1	127,928.65	-
Creditable Input Tax	1	25,746,430.11	-
Other Prepayments	1	15,987,785.60	-
Other Assets	1	293,588.14	-
Investment Securities at Amortized Cost	2	238,908,152,066.10	-
Financial Assets at Fair Value Through Other Comprehensive Income	2	102,629,550.00	-
Sinking Fund	2	3,328,101,219.37	-
Notes Receivable	2	89,063,288.70	-
Subrogated Claims Receivable	2	64,047,147,600.19	-
Allowance for Impairment-Subrogated Claims Receivable	2	-	63,819,168,456.26
Sales Contract Receivable	2	5,767,045.57	-
Allowance for Impairment-Sales Contract Receivable	2	-	1,065,019.03
Receivership and Liquidation Receivable	2	3,606,920,394.31	-
Allowance for Impairment-Receivership and Liquidation Receivable	2	-	3,579,136,944.31
Assigned Loans Receivable	2	12,556,128,671.85	-
Allowance for Impairment-Assigned Loans Receivable	2	-	12,075,743,768.25
Loans Receivable-Others	2	1,503,719,608.98	-
Allowance for Impairment-Loans Receivable-Others	2	-	1,499,125,727.53
Due from National Government Agencies	2	890,230,141.68	-
Allowance for Impairment-Due from National Government Agencies	2	-	885,730,141.68
Due from Officers and Employees	2	30,665,451.80	-
Allowance for impairment-Due from Officers and Employees	2	-	30,757,480.14
Receivables - Disallowance and Charges	2	92,028.34	-
Other Receivables	2	4,631,674.37	-
Allowance for impairment-Other Receivables	2	-	4,620,375.37
Investment Property, Land	2	2,009,599,134.78	-
Accumulated Impairment Losses-Investment Property, Land	2	-	358,178,816.89
Investment Property, Building	2	623,077,636.42	-
Accumulated Depreciation-Investment Property, Building	2	-	213,957,087.44
Accumulated Impairment Losses-Investment Property, Building	2	-	75,795,615.69
Land	2	26,206,017.61	-
Buildings	2	158,092,887.53	-
Accumulated Depreciation-Buildings	2	-	144,396,162.17
Office Equipment	2	182,397.32	-
Accumulated Depreciation-Office Equipment	2	-	148,221.81
Information and Communication Technology Equipment	2	122,106,742.15	-

Account Title	Current/ Non-Current	Debit	Credit
Accumulated Depreciation-Information and Communication Technology Equipment	2	-	58,198,886.82
Communication Equipment	2	18,106,012.49	-
Accumulated Depreciation-Communication Equipment	2	-	11,357,222.61
Medical Equipment	2	227,325.89	-
Accumulated Depreciation-Medical Equipment	2	-	143,700.36
Other Machinery and Equipment	2	10,303,170.84	-
Accumulated Depreciation-Other Machinery and Equipment	2	-	8,476,388.43
Motor Vehicles	2	50,873,148.25	-
Accumulated Depreciation-Motor Vehicles	2	-	22,498,689.97
Furniture and Fixtures	2	4,902,214.38	-
Accumulated Depreciation-Furniture and Fixtures	2	-	4,086,172.91
Construction in Progress-Buildings and Other Structures	2	515,041,788.56	-
Computer Software	2	212,199,058.45	-
Accumulated Amortization-Computer Software	2	-	173,376,699.61
Development in Progress-Computer Software	2	45,903,458.23	-
Restricted Fund	2	49,032,642.30	-
Advances to Contractors	2	1,961,605.72	-
Prepaid Interest	2	1,509,394.94	-
Guaranty Deposits	2	35,384,158.33	-
Other Assets	2	1,445,176,527.99	-
Accumulated Impairment Losses-Other Assets	2	-	1,150,686,105.96
Accounts Payable	3	-	137,917,877.47
Estimated Liability on Deposit Insurance	3	-	13,904,394,941.48
Due to Officers and Employees	3	-	33,619,149.40
Due to Officers and Employees - Resigned	3	-	2,340,011.18
Notes Payable	3	-	14,358,752,426.37
Due to BIR	3	-	27,639,873.46
Due to GSIS	3	-	11,934,127.84
Due to PhilHealth	3	-	1,901,856.41
Due to Pag-Ibig	3	-	599,434.58
Guaranty/Security Deposits Payable	3	-	8,263,065.89
Customers' Deposits Payable	3	-	851,026.36
Other Unearned Revenue/Income	3	-	26,786,903.30
Other Payables	3	-	369,864.31
Accounts Payable	4	-	22,611,734.34
Notes Payable	4	-	2,013,812,109.11
Due to Officers and Employees	4	-	252,797.55
Due to Officers and Employees - Resigned	4	-	3,093,846.77
Guaranty/Security Deposits Payable	4	-	52,522,001.16
Customers' Deposits Payable	4	-	996,004.79
Other Unearned Revenue/Income	4	-	3,591,545.95
Leave Benefits Payable	4	-	315,411,222.89
Other Payables	4	-	2,125,758.54
Government Equity	5	-	3,000,000,000.00
Reserves for Insurance Losses	5	-	226,121,087,147.62
Retained Earnings/(Deficit)	5	-	7,828,882,460.99
<b>Total</b>		<b>362,127,044,770.19</b>	<b>362,127,044,770.19</b>

Legend:

- 1 - Current Assets
- 2 - Non-Current Assets
- 3 - Current Liabilities
- 4 - Non-Current Liabilities
- 5 - Accumulated Surplus/Equity Accounts