

# PHILIPPINE DEPOSIT INSURANCE CORPORATION

(Korporasyon ng Pilipinas sa Seguro ng Lagak)

## TRIAL BALANCE

As of December 31, 2018

Account Title	Current/ Non-Current	Debit	Credit
Petty Cash	1	1,640,587.96	-
Checks and Other Cash Items	1	33,200.00	-
Cash in Bank-Local Currency, Bangko Sentral ng Pilipinas	1	59,396.60	-
Cash in Bank-Local Currency, Current Account	1	65,827,053.00	-
Cash in Bank-Foreign Currency, Savings Account	1	347,947.09	-
Special Savings Deposit-Local Currency	1	3,981,689,704.06	-
Investment Securities at Amortized Cost	1	4,792,748,761.23	-
Investment Securities at Amortized Cost	2	176,009,174,693.83	-
Sinking Fund	1	3,747,682,947.77	-
Sinking Fund	2	43,319,924,401.22	-
Financial Assets at Fair Value Through Other Comprehensive Income	2	12,102,629,550.00	-
Allowance for Impairment-Financial Assets at Fair Value Through Other Comprehensive Income	2	-	12,000,000,000.00
Notes Receivable	1	2,738,897.47	-
Notes Receivable	2	1,454,021,860.27	-
Interests Receivable	1	6,324,614.05	-
Subrogated Claims Receivable	2	63,920,662,232.89	-
Allowance for Impairment-Subrogated Claims Receivable	2	-	63,920,662,232.89
Receivership and Liquidation Receivable	2	2,684,435,974.06	-
Allowance for Impairment-Receivership and Liquidation Receivable	2	-	2,684,435,974.06
Assigned Loans Receivable	2	12,629,132,019.86	-
Allowance for Impairment-Assigned Loans Receivable	2	-	12,474,949,446.28
Loans Receivable-Others	2	2,607,583,224.08	-
Allowance for Impairment-Loans Receivable-Others	2	-	2,602,989,342.63
Sales Contract Receivable	1	6,512,605.37	-
Sales Contract Receivable	2	12,164,706.90	-
Allowance for Impairment-Sales Contract Receivable	2	-	4,063,873.00
Due from National Government Agencies	1	4,809,496.41	-
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	1	75,876.75	-
Due from Officers and Employees	2	6,014,727.65	-
Allowance for impairment-Due from Officers and Employees	2	-	6,014,727.65
Receivables-Disallowance and Charges	1	46,014.17	-
Receivables-Disallowance and Charges	2	92,028.34	-
Allowance for impairment-Disallowance and Charges	2	-	92,028.34
Other Receivables	1	60,427.54	-
Other Receivables	2	11,591,427.25	-
Allowance for impairment-Other Receivables	2	-	11,033,718.52
Other Supplies and Materials for Distribution	1	161,132.94	-
Non-Current Assets Held for Sale	1	46,278,290.96	-
Accumulated Impairment Losses-Non-Current Asset or Sale	1	-	1,840,746.00
Investment Property	2	2,496,862,238.78	-
Accumulated Impairment Losses-investment Property	2	-	754,671,639.75
Land	2	26,206,017.61	-
Buildings	2	145,317,081.97	-
Accumulated Depreciation-Buildings	2	-	116,997,347.93



Account Title	Current/ Non-Current	Debit	Credit
Office Equipment	2	2,639,849.86	-
Accumulated Depreciation-Office Equipment	2	-	2,148,147.19
Information and Communication Technology Equipment	2	126,324,081.46	-
Accumulated Depreciation-Information and Communication Technology Equipment	2	-	70,341,025.19
Communication Equipment	2	16,927,610.10	-
Accumulated Depreciation-Communication Equipment	2	-	8,790,370.02
Medical Equipment	2	44,950.00	-
Accumulated Depreciation-Medical Equipment	2	-	44,949.00
Other Machinery and Equipment	2	13,418,724.67	-
Accumulated Depreciation-Other Machinery and Equipment	2	-	9,154,680.61
Motor Vehicles	2	34,646,559.00	-
Accumulated Depreciation-Motor Vehicles	2	-	21,352,233.08
Furniture and Fixtures	2	6,864,420.35	-
Accumulated Depreciation-Furniture and Fixtures	2	-	3,292,793.90
Leased Assets Improvements, Buildings	2	115,384.55	-
Construction in Progress-Buildings and Other Structures	2	29,315,285.28	-
Computer Software	2	130,550,261.07	-
Accumulated Amortization-Computer Software	2	-	114,678,815.88
Restricted Fund	1	295,963,465.07	-
Prepaid Interest	1	597,698.64	-
Restricted Fund	2	512,728.68	-
Prepaid Insurance	1	418,750.72	-
Prepaid Interest	2	132,967,764.57	-
Other Prepayments	1	11,467,959.01	-
Advances to Contractors	2	1,339,218.75	-
Guaranty Deposits	2	22,368,493.66	-
Creditable Input Tax	1	23,930,889.37	-
Creditable Input Tax	2	4,013,220.74	-
Other Assets	1	177,861.71	-
Other Assets	2	1,474,518,019.03	-
Accumulated Impairment Losses-Other Assets	2	-	1,301,327,427.56
Accounts Payable	3	-	63,667,306.57
Insured Deposit Claims Payable	3	-	171,186,703.49
Due to Officers and Employees	3	-	92,309,046.56
Notes Payable	3	-	29,884,931.51
Notes Payable	4	-	68,059,164,892.61
Due to BIR	3	-	27,452,990.66
Due to GSIS	3	-	10,470,830.73
Due to PhilHealth	3	-	586,172.03
Due to Pag-Ibig	3	-	267,231.81
Guaranty/Security Deposits Payable	3	-	2,148,384.82
Customers' Deposits Payable	3	-	1,872,517.92
Other Unearned Revenue/Income	3	-	2,564,953.27
Dividends Payable	3	-	3,227,276,165.04
Guaranty/Security Deposits Payable	4	-	2,532,255.87
Other Unearned Revenue/Income	4	-	2,997,521.30
Leave Benefits Payable	4	-	234,582,104.31
Deferred Tax Liabilities	4	-	750.00
Other Payables	3	-	2,305,125.69
Government Equity	5	-	3,000,000,000.00
Reserves for Insurance Losses	5	-	134,057,190,934.77
Retained Earnings/(Deficit)	5	-	20,918,415,961.83
Assessment Income	0	-	23,594,390,250.03
Interest Income	0	-	9,899,346,659.45
Dividend Income	0	-	1,391,966.32



Account Title	Current/ Non-Current	Debit	Credit
Fines and Penalties-Business Income	0	-	398,451.04
Rent/Lease Income	0	-	3,370,309.03
Sales Revenue	0	-	9,033.85
Other Business Income	0	-	251,210,900.00
Gain on Sale of Investment Property	0	-	11,639,739.16
Gain on Foreign Exchange (FOREX)	0	-	185,461.60
Reversal of Impairment Loss	0	-	298,557,929.98
Miscellaneous Income	0	-	737,741.93
Salaries and Wages-Regular	0	454,227,806.02	-
Year End Bonus	0	102,452,588.70	-
Productivity Incentive Allowance	0	49,423,975.81	-
Representation Allowance (RA)	0	16,420,375.00	-
Transportation Allowance (TA)	0	16,081,830.64	-
Overtime and Night Pay	0	5,475,395.50	-
Personnel Economic Relief Allowance (PERA)	0	3,472,091.12	-
Clothing/Uniform Allowance	0	3,453,067.46	-
Longevity Pay	0	2,248,262.03	-
Other Bonuses and Allowances	0	87,832,104.46	-
Retirement and Life Insurance Premiums	0	54,824,088.27	-
PhilHealth Contributions	0	3,552,864.84	-
Employees Compensation Insurance Premiums	0	702,300.00	-
Pag-IBIG Contributions	0	702,100.00	-
Provident/Welfare Fund Contributions	0	204,345,119.79	-
Terminal Leave Benefits	0	29,076,416.51	-
Other Personnel Benefits	0	26,871,480.17	-
Traveling Expenses-Local	0	17,262,984.84	-
Traveling Expenses-Foreign	0	7,170,784.54	-
Training Expenses	0	4,926,182.54	-
Office Supplies Expenses	0	7,440,625.92	-
Fuel, Oil and Lubricants Expenses	0	1,455,999.90	-
Drugs and Medicines Expenses	0	209,597.76	-
Medical, Dental and Laboratory Supplies Expenses	0	68,431.52	-
Semi-Expendable Machinery and Equipment Expenses	0	4,781,847.99	-
Semi-Expendable Furniture, Fixtures and Books Expenses	0	1,079,075.25	-
Other Supplies and Materials Expenses	0	608,107.69	-
Electricity Expenses	0	48,573,392.06	-
Water Expenses	0	5,023,680.84	-
Telephone Expenses	0	3,521,249.96	-
Postage and Courier Services	0	1,574,455.42	-
Internet Subscription Expenses	0	1,257,690.39	-
Extraordinary and Miscellaneous Expenses	0	7,367,491.66	-
Auditing Services	0	8,986,553.27	-
Consultancy Services	0	1,790,184.95	-
Other Professional Services	0	29,780,017.46	-
Security Services	0	19,696,603.58	-
Janitorial Services	0	11,043,010.04	-
Other General Services	0	1,060,876.85	-
Repairs and Maintenance-Machinery and Equipment	0	4,596,450.75	-
Repairs and Maintenance-Transportation Equipment	0	616,301.01	-
Repairs and Maintenance-Leased Assets Improvements	0	678,861.84	-
Repairs and Maintenance-Buildings and Other Structures	0	69,267.53	-
Repairs and Maintenance-Furniture and Fixtures	0	803.57	-
Repairs and Maintenance-Other Machinery and Other Equipment	0	342,477.57	-
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	0	241,796.79	-
Fidelity Bond Premiums	0	2,334,781.16	-
Insurance Expenses	0	1,537,240.92	-



Account Title	Current/ Non-Current	Debit	Credit
Taxes, Duties and Licenses	0	57,349.32	-
Receivership and Liquidation Expenses	0	258,228,439.92	-
Deposit Claims Pay-out Expenses	0	1,718,792,672.01	-
Rent/Lease Expenses	0	103,692,412.55	-
Litigation/Acquired Assets Expenses	0	15,981,883.74	-
Directors and Committee Members' Fees	0	7,043,673.67	-
Subscription Expenses	0	4,803,058.43	-
Advertising, Promotional and Marketing Expenses	0	1,796,129.46	-
Membership Dues and Contributions to Organizations	0	995,905.36	-
Printing and Publication Expenses	0	809,045.81	-
Documentary Stamps Expenses	0	359,589.04	-
Other Maintenance and Operating Expenses	0	5,614,123.08	-
Interest Expenses	0	3,760,899,480.12	-
Management Supervision/Trusteeship Fees	0	287,308.85	-
Bank Charges	0	82,620.67	-
Other Financial Charges	0	4,815,214.28	-
Provision for Insurance Losses	0	20,052,696,563.36	-
Depreciation-Machinery and Equipment	0	9,348,711.73	-
Depreciation-Buildings and Other Structures	0	3,472,401.60	-
Depreciation-Transportation Equipment	0	2,468,616.37	-
Depreciation-Leased Assets Improvements	0	692,307.72	-
Depreciation-Furniture, Fixtures and Books	0	510,773.29	-
Amortization-Intangible Assets	0	8,977,723.30	-
Impairment Loss-Acquired Loans	0	-	258,678,930.91
Impairment Loss-Other Receivables	0	888,196,677.53	-
Impairment Loss-Investment Property	0	-	274,396,074.08
Impairment Loss-Non-Current Assets Held for Sale	0	151,122.92	-
Impairment Loss-Other Assets	0	-	32,346,546.47
Loss on Sale/Redemption/Transfer of Investments	0	20.56	-
Other Losses	0	65,075,147.19	-
<b>Total</b>		<b>361,528,148,435.80</b>	<b>361,528,148,435.80</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