

PHILIPPINE DEPOSIT INSURANCE CORPORATION

(Korporasyon ng Pilipinas sa Seguro ng Lagak)

TRIAL BALANCE As of December 31, 2016

GL Description	Debit	Credit
Cash on Hand	6,768.01	-
Checks and Other Cash Items	87,025.00	-
LBP Current Account	77,838,146.72	-
LBP Dollar SA	273,461.75	-
LBP Savings Account	10,136.52	-
DBP Current Account	27,008.00	-
PNB Current Account	63,302.77	-
Bangko Sentral ng Pilipinas	59,396.60	-
Cash Equivalents	880,805,607.63	-
Financial Assets at FV Thru Other Comp. Income	12,037,804,600.00	-
Allow for Prob Losses - FA at Fair Value thru OCI	-	12,000,000,000.00
Investment Securities at Amortized Cost- Corporate	144,703,886,284.44	-
Investment Securities at Amor. Cost - Sinking Fund	43,079,777,307.60	-
Loans Receivable	1,075,707,648.63	-
Loans - Acquired Assets	15,116,306,751.46	-
Allow. for DA - Loans Asset Acquired	-	15,028,789,191.98
Sales Contract Receivable - Operating Banks	38,812,468.65	-
Allow. for DA - Sales Contract Receivable - OB	-	33,282,815.75
Subrogated Claims Receivable	63,075,380,456.99	-
Subrogated Claims Receivable - Nat'l. Gov't. Share	-	4,868,106,187.24
Allowance for DA - Subrogated Claims Receivable	-	58,207,274,269.75
Accounts Receivables - Receivership & Liquidation	2,384,904,551.77	-
Allowance for DA - ARRL	-	2,384,904,551.77
Interest Receivable - CE	278,050.97	-
Int. Rec. - Investment at Amortized Cost - Corp	1,719,532,026.38	-
Int. Rec. - Investment at Amortized Cost - SF	508,996,146.94	-
Due from National Government	53,532,689.65	-
Accounts Receivables - Assessment Deficiencies	2,094,372.86	-
Allowance for DA - Assessment Deficiency	-	2,080,374.40
Accounts Receivable - Others	72,536,582.60	-
Allowance for DA - A/R - Others	-	60,316,296.48
Land	26,206,017.61	-
Office Buildings	145,317,081.97	-
Office Equipment	3,180,347.39	-
IT Equipment	87,227,806.46	-
Furniture and Fixtures	6,844,777.49	-
Communication Equipment	15,741,023.00	-
Firefighting Equipment & Accessories	-	-
Medical, Dental and Laboratory Equipment	44,950.00	-
Other Machineries & Equipment	13,887,310.56	-
Motor Vehicles	30,155,559.00	-
Intangible Assets	41,707,015.58	-
Leasehold Improvement	1,532,984.69	-
Accumulated Depreciation - Office Building	-	110,052,544.73
Accumulated Depreciation - Office Equipment	-	2,467,383.54
Accumulated Depreciation - IT Equipment	-	60,642,547.23
Accumulated Depreciation - Furniture & Fixtures	-	2,303,319.08
Accumulated Depreciation - Communication Equipment	-	7,952,234.95
Accumulated Depreciation - Firefighting Equipment	-	-
Accumulated Depreciation - Med, Dental & Lab Equip	-	44,949.00
Accumulated Depreciation - Other Machinery & Equip	-	7,958,614.31
Accumulated Depreciation - Motor Vehicles	-	22,632,623.10

GL Description	Debit	Credit
Non-current Assets Held for Sale	247,524,496.73	
Allow for Prob Losses - NCAHFS		110,651,686.68
Other Assets- Acquired Stocks & Clubshares	759,793,129.08	
Other Asset-Acquired Chattels	3,819,002.74	
Other Assets- Acquired Paintings	5,230,702.22	-
Other Assets- Acquired Various Assets	724,314,743.43	
Allow for Prob Losses - Other Acquired Assets		1,408,406,654.13
Investment Property	2,371,855,508.53	-
Allow for Prob Losses - Inv Property	-	1,352,869,035.12
Provident Fund - Car Fund	64,391,528.34	-
Prepaid Insurance	395,485.82	-
Other Prepaid Expenses	3,444,256.73	-
Prepaid Tax	-	-
Creditable Tax Withheld	884,034,710.41	-
Prepaid Tax - Sinking Fund	16,542.02	-
Prepaid Interest - BSP	80,033,502.87	-
Guaranty Deposits	22,258,493.66	-
Due from Officers & Employees	115,604.06	-
Allowance for DA - Officers/Employees	-	-
Receivables from Officers & Employees - LIFE	5,801,825.63	-
Allow for DA- Receivables Officers/Employees-LIFE	-	5,801,825.63
Other Receivables - Resigned Employees	1,101,927.61	-
Receivables from Resigned Employees - LIFE	1,055,615.31	-
Allow for DA- Receivables from Resigned Emp - LIFE	-	1,055,615.31
Allowance for DA - Resigned Employees	-	1,024,744.38
Office Supplies Inventory	1,333,960.43	-
Other Petty Cash Fund	1,350,908.94	-
Deferred Input VAT	9,375,284.02	-
Due from LBP - LLIF Trust Fund	273,550,802.05	-
Due from BSP - Trust Fund (CBBI)	205,391.12	-
Assets for Disposal	152,839.88	-
Accounts Payable	-	47,280,151.39
Due to Officers & Employees	-	239,591,622.24
Performance / Bidders Bonds Payable	-	7,324,509.20
Other Payables - Resigned Employees	-	3,509,168.62
Other Payables - Various	-	2,953,190.61
Overpaid Assessment Premium	-	449,602.45
Unearned Income on Sale of Assets Acquired	-	690,745.67
Deferred Output VAT	-	375,777.75
Due to BIR - EWT	-	3,588,512.78
Due to BIR - FBT	-	3,856,748.32
Due to BIR - ITW	-	11,749,913.13
Due to BIR - Withholding VAT	-	2,181,057.97
Due to BIR - GRT	-	6,281.09
Due to BIR - SCR	-	387,460.13
Due to BIR - VAT	-	-
Due to GSIS	-	10,407,013.84
Due to Pag-Ibig	-	342,948.40
Due to Philhealth	-	1,145,261.18
Due to Provident Fund	-	15,169,965.62
Due to Bureau of Treasury	-	2,661,224,931.02
Due to National Government - Subro NG	-	28,209,502.31
Insured Deposit Claims Payable	-	293,725,825.46
Loans Payables	-	61,693,837,413.05
Reserves for Insurance Losses	-	94,653,703,501.30
Permanent Deposit Insurance Fund	-	3,000,000,000.00
Retained Earnings	-	29,640,168,428.22
Dividend	2,661,224,931.02	-

GL Description	Debit	Credit
Assessment Fund	-	18,539,981,764.47
Interest Income - Cash Equivalents	-	40,859,778.59
Int. Inc. - Investments at Amortized Cost - Corp	-	6,137,612,141.54
Int. Inc. - Investments at Amortized Cost - SF	-	1,776,844,292.34
Interest Income - Direct Loans	-	309,475,309.25
Interest Income from Acquired Assets	-	23,174,804.82
Gain/(Loss) on Sale of Securities	-	26,213,476.71
Gain/(Loss) on Foreign Exchange	63,405.38	-
Gain/(Loss) on Sale of Assets	-	17,914,376.25
Service Income	-	249,271,000.00
Dividend Income	-	73,791,334.32
Miscellaneous Income	-	33,684,350.00
Income from Trust Fund	-	13,649,002.59
Interest Income - Others	-	21,289.87
Income on Sale of Assets Acquired	-	760,330.36
Recoveries	-	51,104,666.94
Salaries and Wages	448,142,876.38	-
Productivity Incentive Allowance	46,554,958.40	-
Personnel Economic Relief Allowance (PERA)	3,666,135.37	-
Additional Compensation (ADCOM)	3,667,640.54	-
Other Personnel Benefits - Meal Subsidy	16,140,086.21	-
Other Personnel Benefits - Children's Allowance	213,720.00	-
Other Personnel Benefits - Rice Subsidy	21,396,552.75	-
Other Personnel Benefits - Loyalty	502,487.44	-
Other Personnel Benefits - PRAISE	1,154,768.46	-
Representation Allowance (RA)	17,368,493.37	-
Transportation Allowance (TA)	17,014,811.99	-
Overtime and Night Pay	5,375,016.28	-
Year End Bonus	79,335,569.49	-
Terminal Leave Benefits	29,343,577.80	-
Clothing / Uniform Allowance	3,008,928.58	-
Other Personnel Benefits - Officers Account	26,639,855.39	-
Life and Retirement Insurance Contributions	53,990,803.68	-
Pag-Ibig Contributions	739,400.00	-
Philhealth Contributions	2,986,887.50	-
ECC Contributions	740,600.00	-
Provident Fund Benefits	194,854,396.90	-
Monetization of Leave Credits	3,287,501.98	-
Insurance Expenses	1,401,915.15	-
Other Bonuses & Allowances - Special Counsel Allow	151,000.00	-
Collective Negotiation Agreement Incentive	13,375,000.00	-
Longevity Pay	2,147,298.24	-
Medical Benefits	22,623,945.49	-
Travel Expenses - Local	13,572,370.27	-
Travel Expenses - Foreign	3,973,919.97	-
Training Expenses	3,624,331.22	-
Gasoline, Oil & Lubricants Expense	1,037,354.28	-
Other Supplies Expenses	435,266.13	-
Water Expenses	4,689,622.38	-
Electricity Expenses	37,459,364.73	-
Postage and Deliveries	2,349,632.77	-
Telephone Expenses - Landline	1,341,608.28	-
Telephone Expenses - Mobile	1,249,803.39	-
Internet Expenses	818,753.23	-
Membership Dues & Contribution to Organization	908,892.18	-
Advertising Expenses	1,989,420.07	-
Printing & Binding Expenses	1,131,052.76	-
Rent Expense	93,596,360.88	-

GL Description	Debit	Credit
Subscription Expenses	4,984,871.80	-
Extraordinary Expenses	7,579,564.48	-
Miscellaneous Expenses	8,342,082.52	-
Litigation Expenses	843,364.93	-
Legal Indemnification Fund Expense	4,150,315.60	-
Taxes, Duties and Licenses	57,086.50	-
Bank Charges	174,212.00	-
Other Bank Charges	286,975.28	-
Other Financial Charges	6,326,785.73	-
Professional Services - Auditing Services	7,524,401.78	-
Professional Services - Consultancy Services	2,058,899.77	-
Professional Services - General Services	1,057,137.19	-
Professional Services - Janitorial	10,665,147.65	-
Professional Services - Security	17,098,025.54	-
Professional Services - Other Profession	33,819,810.64	-
Board Members Allowance / Other Benefits	9,514,617.39	-
Fidelity Bond Premium	2,451,441.05	-
Office Supplies Expenses	9,200,376.03	-
Accountable Form Expenses	76,000.00	-
Drugs and Medicine Expenses	225,388.46	-
Medical, Dental & Laboratory Supplies Expense	60,745.22	-
Repairs & Maintenance - Office Buildings	442,998.05	-
Repairs & Maintenance - Office Equipment	6,889.29	-
Repairs & Maintenance - Furniture & Fixtures	23,140.37	-
Repairs & Maintenance - IT Equipment & Software	4,037,334.23	-
Repairs & Maintenance - Communication Equipment	160,794.92	-
Repairs & Maintenance - Other Mach. and Equipment	560,023.38	-
Repairs & Maintenance - Motor Vehicles	703,446.63	-
Depreciation - Office Buildings	3,472,401.60	-
Depreciation - Office Equipment	313,696.79	-
Depreciation - Office Furniture & Fixtures	1,202,977.75	-
Depreciation - IT Equipment	9,329,753.72	-
Depreciation - Communication Equipment	857,828.93	-
Depreciation - Firefighting Equipment&Accessories	4,007.19	-
Depreciation - Medical, Dental & Lab. Equipment	4,121.15	-
Depreciation - Other Machine & Equipment	987,397.20	-
Depreciation - Motor Vehicles	1,387,622.57	-
Depreciation - Leasehold Improvement - Building	197,908.28	-
Intangible Assets Amortization	13,526,915.89	-
Asset Administration Expense	22,291,004.55	-
Impairment Loss - Other Receivables	3,070,895.03	-
Interest Expense	3,431,862,766.65	-
Provision for Insurance Losses	14,589,418,889.34	-
Bank Rehabilitation Cost	412,900,196.70	-
Deposit Claims Pay-out Expense	1,906,445,293.26	-
Receivership and Liquidation Expense	258,136,998.16	-
Final Tax - Cash Equivalents	119.52	-
TOTALS	315,294,854,914.36	315,294,854,914.36