

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

**POST-CLOSING TRIAL BALANCE**

As of December 31, 2023

Account Title	Current/ Non-Current	Debit	Credit
Cash-Collecting Officers	1	4,506.45	-
Petty Cash	1	1,623,187.28	-
Cash in Bank-Local Currency, Bangko Sentral ng Pilipinas	1	59,396.60	-
Cash in Bank-Local Currency, Current Account	1	106,584,653.97	-
Cash in Bank-Local Currency, Savings Account	1	350,441.61	-
Cash in Bank-Foreign Currency, Savings Account	1	355,401.72	-
Special Savings Deposit-Local Currency	1	3,932,884,937.18	-
Investment Securities at Amortized Cost	1	41,254,379,603.72	-
Sinking Fund	1	7,810,642,950.42	-
Notes Receivable	1	2,403,396.25	-
Interests Receivable	1	13,706,904.87	-
Sales Contract Receivable	1	56,506,557.81	-
Due from National Government Agencies	1	950,766.04	-
Due from Officers and Employees	1	13,707.68	-
Other Receivables	1	11,574.50	-
Other Supplies and Materials for Distribution	1	2,526,046.82	-
Semi-Expendable Office Equipment	1	31,250.00	-
Semi-Expendable Other Machinery & Other Equipment	1	10,276.57	-
Semi-Expendable Books	1	7,792.20	-
Restricted Fund	1	355,151,857.94	-
Prepaid Interest	1	11,814,783.24	-
Prepaid Insurance	1	54,464.73	-
Creditable Input Tax	1	22,774,763.32	-
Other Prepayments	1	16,464,099.74	-
Other Assets	1	1,618,270.57	-
Investment Securities at Amortized Cost	2	278,408,941,842.06	-
Financial Assets at Fair Value Through Other Comprehensive Income	2	102,629,550.00	-
Sinking Fund	2	3,572,366,160.74	-
Notes Receivable	2	426,116,306.66	-
Subrogated Claims Receivable	2	65,239,494,668.06	-
Allowance for Impairment-Subrogated Claims Receivable	2	-	65,057,195,311.43
Sales Contract Receivable	2	32,527,456.42	-
Allowance for Impairment-Sales Contract Receivable	2	-	695,283.08
Receivership and Liquidation Receivable	2	3,535,603,129.51	-
Allowance for Impairment-Receivership and Liquidation Receivable	2	-	3,516,807,515.26
Assigned Loans Receivable	2	12,636,582,955.96	-
Allowance for Impairment-Assigned Loans Receivable	2	-	11,978,754,456.71
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	948,568,437.66	-
Allowance for Impairment-Due from National Government Agencies	2	-	885,730,141.68
Due from Officers and Employees	2	20,462,022.97	-
Allowance for impairment-Due from Officers and Employees	2	-	20,554,051.31
Receivables - Disallowance and Charges	2	92,028.34	-
Other Receivables	2	4,543,104.82	-
Allowance for impairment-Other Receivables	2	-	4,543,104.82
Investment Property, Land	2	1,881,166,893.61	-
Accumulated Impairment Losses-Investment Property, Land	2	-	434,654,950.27
Investment Property, Building	2	110,720,032.50	-
Land	2	26,206,017.61	-
Buildings	2	154,245,206.97	-
Accumulated Depreciation-Buildings	2	-	139,307,769.65
Office Equipment	2	667,158.04	-
Accumulated Depreciation-Office Equipment	2	-	571,757.78
Information and Communication Technology Equipment	2	79,998,779.41	-
Accumulated Depreciation-Information and Communication Technology Equipment	2	-	52,508,463.06
Communication Equipment	2	18,683,660.84	-
Accumulated Depreciation-Communication Equipment	2	-	10,722,622.59
Medical Equipment	2	227,325.89	-
Accumulated Depreciation-Medical Equipment	2	-	101,749.56

Account Title	Current/ Non-Current	Debit	Credit
Other Machinery and Equipment	2	10,151,599.55	-
Accumulated Depreciation-Other Machinery and Equipment	2	-	8,608,880.74
Motor Vehicles	2	55,357,098.25	-
Accumulated Depreciation-Motor Vehicles	2	-	20,872,176.46
Furniture and Fixtures	2	5,058,464.38	-
Accumulated Depreciation-Furniture and Fixtures	2	-	3,866,139.03
Construction in Progress-Buildings and Other Structures	2	473,912,568.84	-
Computer Software	2	219,339,911.81	-
Accumulated Amortization-Computer Software	2	-	149,708,690.20
Restricted Fund	2	26,474,130.26	-
Advances to Contractors	2	2,403,868.18	-
Prepaid Interest	2	1,509,394.94	-
Guaranty Deposits	2	34,705,088.33	-
Allowance for Guaranty Deposits	2	-	7,897.60
Other Assets	2	1,445,056,057.99	-
Accumulated Impairment Losses-Other Assets	2	-	1,150,686,105.96
Accounts Payable	3	-	54,204,077.70
Estimated Liability on Deposit Insurance	3	-	6,216,552,662.38
Due to Officers and Employees	3	-	94,085,309.23
Due to Officers and Employees - Resigned	3	-	9,054,287.15
Notes Payable	3	-	14,209,767,492.45
Due to BIR	3	-	26,291,782.88
Due to GSIS	3	-	11,544,226.09
Due to PhilHealth	3	-	1,418,981.65
Due to Pag-Ibig	3	-	366,150.33
Guaranty/Security Deposits Payable	3	-	23,473,215.75
Customers' Deposits Payable	3	-	951,740.90
Other Unearned Revenue/Income	3	-	46,246,651.29
Dividends Payable	3	-	6,450,370,298.48
Other Payables	3	-	1,074,398.43
Accounts Payable	4	-	22,501,410.49
Notes Payable	4	-	1,989,749,451.98
Due to Officers and Employees	4	-	22,765,182.73
Due to Officers and Employees - Resigned	4	-	1,521,945.58
Guaranty/Security Deposits Payable	4	-	29,706,906.61
Customers' Deposits Payable	4	-	996,004.79
Other Unearned Revenue/Income	4	-	25,741,319.20
Leave Benefits Payable	4	-	301,926,253.58
Other Payables	4	-	1,355,690.44
Government Equity	5	-	3,000,000,000.00
Reserves for Insurance Losses	5	-	279,334,388,704.89
Retained Earnings/(Deficit)	5	-	27,757,385,181.09
<b>Total</b>		<b>425,674,907,474.46</b>	<b>425,674,907,474.46</b>

Legend:

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