

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

TRIAL BALANCE
As of December 31, 2022

Account Title	Current/ Non-Current	Debit	Credit
Petty Cash	1	1,609,633.94	-
Checks and Other Cash Items	1	84,641.20	-
Cash in Bank-Local Currency, Bangko Sentral ng Pilipinas	1	59,396.60	-
Cash in Bank-Local Currency, Current Account	1	151,809,743.37	-
Cash in Bank-Foreign Currency, Savings Account	1	352,277.48	-
Special Savings Deposit-Local Currency	1	8,454,140,070.64	-
Investment Securities at Amortized Cost	1	36,090,851,670.55	-
Sinking Fund	1	7,048,450,409.92	-
Notes Receivable	1	2,403,396.25	-
Interests Receivable	1	10,453,224.38	-
Sales Contract Receivable	1	50,926,969.12	-
Due from National Government Agencies	1	551,634.87	-
Due from Officers and Employees	1	3,201.51	-
Other Receivables	1	14,026.72	-
Other Supplies and Materials for Distribution	1	1,003,796.32	-
Restricted Fund	1	343,539,995.20	-
Prepaid Interest	1	11,814,783.24	-
Prepaid Insurance	1	69,555.13	-
Creditable Input Tax	1	20,099,906.56	-
Other Prepayments	1	8,320,683.05	-
Other Assets	1	1,839,103.13	-
Investment Securities at Amortized Cost	2	244,392,304,311.59	-
Financial Assets at Fair Value Through Other Comprehensive Income	2	102,629,550.00	-
Sinking Fund	2	3,698,086,461.87	-
Notes Receivable	2	409,044,620.23	-
Subrogated Claims Receivable	2	65,345,282,520.75	-
Allowance for Impairment-Subrogated Claims Receivable	2	-	65,254,070,034.50
Sales Contract Receivable	2	83,308,154.80	-
Allowance for Impairment-Sales Contract Receivable	2	-	13,967.75
Receivership and Liquidation Receivable	2	3,338,265,566.56	-
Allowance for Impairment-Receivership and Liquidation Receivable	2	-	3,328,638,180.16
Assigned Loans Receivable	2	12,617,454,789.87	-
Allowance for Impairment-Assigned Loans Receivable	2	-	11,952,142,255.65
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	12,573,432.82	-
Allowance for impairment-Due from Officers and Employees	2	-	12,665,461.16
Receivables - Disallowance and Charges	2	92,028.34	-
Allowance for impairment-Other Receivables	2	-	-
Other Receivables	2	5,203,679.60	-
Allowance for impairment-Other Receivables	2	-	4,936,069.60
Investment Property, Land	2	1,879,446,658.33	-
Accumulated Impairment Losses-Investment Property, Land	2	-	354,354,787.97
Investment Property, Building	2	224,397,341.54	-
Accumulated Depreciation-Investment Property, Building	2	-	115,082,124.98
Accumulated Impairment Losses-Investment Property, Building	2	-	75,795,615.69
Land	2	26,206,017.61	-
Buildings	2	153,352,394.47	-
Accumulated Depreciation-Buildings	2	-	134,261,785.73
Office Equipment	2	667,158.04	-
Accumulated Depreciation-Office Equipment	2	-	556,463.39
Information and Communication Technology Equipment	2	71,268,851.35	-
Accumulated Depreciation-Information and Communication Technology Equipment	2	-	53,380,122.83
Communication Equipment	2	16,555,198.79	-
Accumulated Depreciation-Communication Equipment	2	-	10,216,844.98
Medical Equipment	2	227,325.89	-
Accumulated Depreciation-Medical Equipment	2	-	61,433.05
Other Machinery and Equipment	2	9,926,932.60	-
Accumulated Depreciation-Other Machinery and Equipment	2	-	8,467,438.18
Motor Vehicles	2	34,863,405.42	-

Account Title	Current/ Non-Current	Debit	Credit
Accumulated Depreciation-Motor Vehicles	2	-	19,861,105.83
Furniture and Fixtures	2	4,992,392.94	-
Accumulated Depreciation-Furniture and Fixtures	2	-	3,576,763.89
Construction in Progress-Buildings and Other Structures	2	284,509,565.31	-
Computer Software	2	174,087,485.69	-
Accumulated Amortization-Computer Software	2	-	137,439,400.46
Restricted Fund	2	20,654,706.52	-
Advances to Contractors	2	12,002,952.23	-
Prepaid Interest	2	1,509,394.94	-
Guaranty Deposits	2	34,542,160.83	-
Allowance for Guaranty Deposits	2	-	7,897.60
Other Assets	2	1,444,750,817.03	-
Accumulated Impairment Losses-Other Assets	2	-	1,150,825,905.92
Accounts Payable	3	-	76,361,440.15
Estimated Liability on Deposit Insurance	3	-	6,767,261,944.60
Due to Officers and Employees	3	-	41,705,350.03
Due to Officers and Employees - Resigned	3	-	3,971,893.17
Notes Payable	3	-	14,061,189,621.19
Due to BIR	3	-	24,765,492.57
Due to GSIS	3	-	10,949,994.76
Due to PhilHealth	3	-	1,327,963.31
Due to Pag-Ibig	3	-	267,476.07
Guaranty/Security Deposits Payable	3	-	10,677,047.74
Customers' Deposits Payable	3	-	1,478,929.75
Other Unearned Revenue/Income	3	-	42,354,121.76
Dividends Payable	3	-	7,044,952,781.65
Other Payables	3	-	2,523,115.05
Accounts Payable	4	-	122,581.49
Notes Payable	4	-	1,966,946,070.91
Due to Officers and Employees	4	-	31,366,570.00
Due to Officers and Employees - Resigned	4	-	3,598,028.33
Guaranty/Security Deposits Payable	4	-	19,891,188.22
Customers' Deposits Payable	4	-	56,000.00
Other Unearned Revenue/Income	4	-	68,374,065.72
Leave Benefits Payable	4	-	288,989,810.17
Government Equity	5	-	3,000,000,000.00
Reserves for Insurance Losses	5	-	246,207,903,833.12
Retained Earnings/(Deficit)	5	-	4,008,861,048.61
Assessment Income	0	-	32,235,025,420.98
Interest Income	0	-	12,700,231,216.55
Dividend Income	0	-	38,236,024.78
Fines and Penalties-Business Income	0	-	17,316,251.67
Rent/Lease Income	0	-	4,146,245.51
Other Business Income	0	-	265,170,600.00
Gain on Sale of Investment Property	0	-	890,512,530.96
Gain on Foreign Exchange (FOREX)	0	-	590,963.12
Gain on Sale/Redemption/Transfer of Investments	0	-	37,087,439.03
Other Gains	0	-	15,060,928.57
Reversal of Impairment Loss	0	-	605,428,724.50
Miscellaneous Income	0	-	6,156,390,104.18
Salaries and Wages-Regular	0	433,791,295.19	-
Sal & Wages-Casual/Con	0	27,578,926.09	-
Year End Bonus	0	52,066,446.80	-
Mid Year Bonus	0	37,285,100.30	-
Cash Gift	0	3,096,250.00	-
Productivity Incentive Allowance	0	23,455,156.48	-
Representation Allowance (RA)	0	15,667,625.00	-
Transportation Allowance (TA)	0	15,313,718.88	-
Overtime and Night Pay	0	5,899,962.82	-
Personnel Economic Relief Allowance (PERA)	0	3,622,191.41	-
Clothing/Uniform Allowance	0	3,438,000.00	-
Longevity Pay	0	2,203,129.93	-
Hazard Pay	0	(109,378.11)	-
Other Bonuses and Allowances	0	74,413,280.01	-
Retirement and Life Insurance Premiums	0	55,519,752.44	-
PhilHealth Contributions	0	7,779,212.88	-
Employees Compensation Insurance Premiums	0	737,450.00	-
Pag-IBIG Contributions	0	735,400.00	-
Provident/Welfare Fund Contributions	0	195,061,174.65	-

Account Title	Current/ Non-Current	Debit	Credit
Terminal Leave Benefits	0	40,375,347.16	-
Other Personnel Benefits	0	26,070,455.69	-
Traveling Expenses-Local	0	12,966,042.02	-
Traveling Expenses-Foreign	0	4,817,746.92	-
Training Expenses	0	4,842,658.00	-
Office Supplies Expenses	0	7,513,343.23	-
Fuel, Oil and Lubricants Expenses	0	2,037,035.56	-
Drugs and Medicines Expenses	0	301,317.82	-
Medical, Dental and Laboratory Supplies Expenses	0	137,689.48	-
Semi-Expendable Machinery and Equipment Expenses	0	2,704,227.22	-
Semi-Expendable Furniture, Fixtures and Books Expenses	0	61,251.00	-
Other Supplies and Materials Expenses	0	620,672.53	-
Electricity Expenses	0	61,049,576.85	-
Water Expenses	0	7,055,071.18	-
Telephone Expenses	0	3,195,965.03	-
Postage and Courier Services	0	1,751,252.52	-
Internet Subscription Expenses	0	2,697,368.35	-
Extraordinary and Miscellaneous Expenses	0	8,020,671.03	-
Auditing Services	0	13,653,063.20	-
Consultancy Services	0	8,882,337.00	-
Other Professional Services	0	16,711,901.69	-
Security Services	0	29,857,419.52	-
Janitorial Services	0	16,625,975.62	-
Other General Services	0	1,551,287.13	-
Repairs and Maintenance-Machinery and Equipment	0	7,051,914.92	-
Repairs and Maintenance-Transportation Equipment	0	699,608.64	-
Repairs and Maintenance-Buildings and Other Structures	0	360,064.04	-
Repairs and Maintenance-Furniture and Fixtures	0	18,470.00	-
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	0	836,232.16	-
Fidelity Bond Premiums	0	3,280,326.29	-
Insurance Expenses	0	2,089,032.55	-
Taxes, Duties and Licenses	0	8,065,588.48	-
Receivership and Liquidation Expenses	0	262,638,109.96	-
Rent/Lease Expenses	0	144,804,528.23	-
Litigation/Acquired Assets Expenses	0	15,808,383.93	-
Directors and Committee Members' Fees	0	9,678,000.00	-
Subscription Expenses	0	10,642,237.66	-
Advertising, Promotional and Marketing Expenses	0	1,584,187.97	-
Membership Dues and Contributions to Organizations	0	1,514,704.53	-
Printing and Publication Expenses	0	64,057.20	-
Other Maintenance and Operating Expenses	0	36,494,105.74	-
Interest Expenses	0	886,623,638.80	-
Management Supervision/Trusteeship Fees	0	339,544.03	-
Bank Charges	0	52,736.30	-
Other Financial Charges	0	3,808,191.65	-
Provision for Insurance Losses	0	29,934,119,662.73	-
Depreciation-Machinery and Equipment	0	10,001,530.92	-
Depreciation-Buildings and Other Structures	0	4,918,758.00	-
Depreciation-Transportation Equipment	0	2,986,572.32	-
Depreciation-Furniture, Fixtures and Books	0	422,191.58	-
Depreciation-Investment Property, Building	0	5,863,107.39	-
Amortization-Intangible Assets	0	5,584,563.38	-
Impairment Loss-Acquired Loans	0	4,001,220.74	-
Impairment Loss-Other Receivables	0	(3,030.00)	-
Impairment Loss-Sales Contract Receivable	0	5,926.77	-
Impairment Loss-ARRL	0	2,406,846.60	-
Loss on Foreign Exchange (FOREX)	0	233,152.00	-
Other Losses	0	5,361,768.94	-
Total		422,758,747,700.40	422,758,747,700.40

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