

**PHILIPPINE DEPOSIT INSURANCE CORPORATION**

(Korporasyon ng Pilipinas sa Seguro ng Lagak)

**TRIAL BALANCE**

**As of December 31, 2017**

Account Title	Current/ Non-Current	Debit	Credit
Cash-Collecting Officers	1	1,698	-
Petty Cash	1	1,378,018	-
Checks and Other Cash Items	1	262,152	-
Cash in Bank-Local Currency, Bangko Sentral ng Pilipinas	1	59,397	-
Cash in Bank-Local Currency, Current Account	1	119,266,457	-
Cash in Bank-Local Currency, Savings Account	1	10,152	-
Cash in Bank-Foreign Currency, Savings Account	1	372,940	-
Special Savings Deposit-Local Currency	1	1,213,789,279	-
Investment Securities at Amortized Cost	1	12,254,884,121	-
Investment Securities at Amortized Cost	2	151,814,599,171	-
Sinking Fund	1	5,347,789,230	-
Sinking Fund	2	39,879,422,927	-
Notes Receivable	1	5,180,791	-
Notes Receivable	2	1,057,478,200	-
Sales Contract Receivable	1	6,662,468	-
Sales Contract Receivable	2	23,862,784	-
Interests Receivable	1	1,841,843	-
Due from National Government Agencies	1	1,500,000	-
Due from National Government Agencies	2	943,568,438	-
Due from Officers and Employees	1	280,467	-
Due from Officers and Employees	2	9,354,735	-
Receivables - Disallowance and Charges	1	146,700	-
Other Receivables	1	15,816	-
Other Receivables	2	65,718,989	-
Inventory Held for Sale	1	54,944	-
Office Supplies Inventory	1	539,467	-
Non-Current Assets Held for Sale	1	55,616,537	-
Accumulated Impairment Losses-Non-Current Assets Held for Sale	1	-	2,105,786
Restricted Fund	1	283,777,045	-
Prepaid Interest	1	597,713	-
Prepaid Interest	2	105,137,212	-
Prepaid Insurance	1	447,398	-
Creditable Input Tax	1	6,533,748	-
Other Prepayments	1	2,730,987	-
Other Assets	1	3,200	-
Other Assets	2	1,555,299,973	-
Financial Assets at Fair Value Through Other Comprehensive Income	2	12,011,405,000	-
Allowance for Impairment-Financial Assets at Fair Value Through Other	2	-	12,000,000,000
Comprehensive Income			
Subrogated Claims Receivable	2	62,410,820,399	-
Subrogated Claims Receivable - Nat'l. Gov't. Share	2	-	4,871,440,120
Allowance for Impairment-Subrogated Claims Receivable	2	-	57,539,380,279
Assigned Loans Receivable	2	12,300,235,987	-
Allowance for Impairment-Assigned Loans Receivable	2	-	12,202,836,199
Loans Receivable-Other	2	2,828,934,409	-
Allowance for Impairment-Loans Receivable-Other	2	-	2,824,340,527

Account Title	Current/ Non-Current	Debit	Credit
Receivership and Liquidation Receivable	2	2,505,547,139	-
Allowance for Impairment-Receivership and Liquidation Receivable	2	-	2,505,547,139
Allowance for Impairment-Sales Contract Receivable	2	-	5,613,848
Allowance for impairment-Due from Officers and Employees	2	-	9,354,735
Allowance for impairment-Other Receivables	2	-	62,385,212
Investment Property	2	2,546,655,564	-
Accumulated Impairment Losses-Investment Property	2	-	1,248,778,055
Land	2	26,206,018	-
Buildings	2	145,317,082	-
Accumulated Depreciation-Buildings	2	-	113,524,946
Office Equipment	2	2,663,828	-
Accumulated Depreciation-Office Equipment	2	-	2,174,318
Information and Communication Technology Equipment	2	92,489,277	-
Accumulated Depreciation-Information and Communication Technology Equipment	2	-	64,691,896
Communication Equipment	2	15,124,934	-
Accumulated Depreciation-Communication Equipment	2	-	8,243,035
Medical Equipment	2	44,950	-
Accumulated Depreciation-Medical Equipment	2	-	44,949
Other Machinery and Equipment	2	13,640,878	-
Accumulated Depreciation-Other Machinery and Equipment	2	-	8,678,762
Motor Vehicles	2	40,591,559	-
Accumulated Depreciation-Motor Vehicles	2	-	24,234,117
Furniture and Fixtures	2	6,897,920	-
Accumulated Depreciation-Furniture and Fixtures	2	-	2,812,171
Leased Assets Improvements, Buildings	2	807,692	-
Construction in Progress-Buildings and Other Structures	2	9,316,398	-
Computer Software	2	127,398,948	-
Accumulated Amortization-Computer Software	2	-	105,701,093
Guaranty Deposits	2	22,758,494	-
Accumulated Impairment Losses-Other Assets	2	-	1,406,063,196
Accounts Payable	3	-	54,821,185
Due to Officers and Employees	3	-	44,128,932
Notes Payable	3	-	35,617,802
Notes Payable	4	-	64,201,722,322
Due to BIR	3	-	31,455,768
Due to GSIS	3	-	10,608,559
Due to PhilHealth	3	-	491,250
Due to Pag-Ibig	3	-	254,189
Guaranty/Security Deposits Payable	3	-	498,058
Guaranty/Security Deposits Payable	4	-	4,253,780
Other Unearned Revenue/Income	3	-	2,448,944
Other Unearned Revenue/Income	4	-	6,314,414
Dividends Payable	3	-	2,844,298,768
Insured Deposit Claims Payable	3	-	180,954,190
Other Payables	3	-	21,770,330
Other Payables	4	-	30,223,598
Leave Benefits Payable	4	-	236,719,304
Deferred Tax Liabilities	4	-	323,196
Government Equity	5	-	3,000,000,000
Reserves for Insurance Losses	5	-	114,004,494,371
Retained Earnings/(Deficit)	5	-	24,457,094,592
Assessment Income	0	-	20,991,903,023
Interest Income	0	-	8,740,336,551
Dividend Income	0	-	26,415,531

Account Title	Current/ Non-Current	Debit	Credit
Fines and Penalties-Business Income	0	-	3,469,367
Rent/Lease Income	0	-	2,343,433
Sales Revenue	0	-	98,578
Other Business Income	0	-	249,766,500
Gain on Sale of Investment Property	0	-	68,499,233
Gain on Sale of Investments	0	-	10,112,875
Other Gains	0	-	672,476,250
Reversal of Impairment Loss	0	-	611,781,037
Miscellaneous Income	0	-	4,575,572
Salaries and Wages-Regular	0	456,886,529	-
Year End Bonus	0	114,617,368	-
Productivity Incentive Allowance	0	23,475,142	-
Representation Allowance (RA)	0	16,872,750	-
Transportation Allowance (TA)	0	16,599,608	-
Overtime and Night Pay	0	5,739,465	-
Personnel Economic Relief Allowance (PERA)	0	3,596,731	-
Clothing/Uniform Allowance	0	2,798,393	-
Longevity Pay	0	2,249,829	-
Other Bonuses and Allowances	0	73,170,917	-
Retirement and Life Insurance Premiums	0	54,312,068	-
PhilHealth Contributions	0	2,939,578	-
Employees Compensation Insurance Premiums	0	726,430	-
Pag-IBIG Contributions	0	705,769	-
Provident/Welfare Fund Contributions	0	205,520,363	-
Terminal Leave Benefits	0	33,416,170	-
Other Personnel Benefits	0	25,886,488	-
Deposit Claims Pay-out Expenses	0	1,157,016,828	-
Receivership and Liquidation Expenses	0	253,763,407	-
Traveling Expenses-Local	0	11,668,009	-
Traveling Expenses-Foreign	0	7,559,841	-
Training Expenses	0	3,710,496	-
Office Supplies Expenses	0	8,974,307	-
Fuel, Oil and Lubricants Expenses	0	976,931	-
Drugs and Medicines Expenses	0	248,932	-
Medical, Dental and Laboratory Supplies Expenses	0	65,445	-
Accountable Forms Expenses	0	-	-
Other Supplies and Materials Expenses	0	541,845	-
Electricity Expenses	0	40,969,722	-
Water Expenses	0	4,746,062	-
Telephone Expenses	0	4,634,388	-
Postage and Courier Services	0	1,850,790	-
Internet Subscription Expenses	0	1,053,934	-
Extraordinary and Miscellaneous Expenses	0	6,945,563	-
Auditing Services	0	8,278,589	-
Consultancy Services	0	2,634,187	-
Other Professional Services	0	28,519,824	-
Security Services	0	16,607,871	-
Janitorial Services	0	10,238,012	-
Other General Services	0	1,031,204	-
Repairs and Maintenance-Machinery and Equipment	0	3,925,793	-
Repairs and Maintenance-Transportation Equipment	0	568,673	-
Repairs and Maintenance-Leased Assets Improvements	0	388,887	-
Repairs and Maintenance-Buildings and Other Structures	0	320,069	-
Repairs and Maintenance-Furniture and Fixtures	0	10,889	-
Fidelity Bond Premiums	0	2,215,483	-

Account Title	Current/ Non-Current	Debit	Credit
Insurance Expenses	0	1,354,470	-
Taxes, Duties and Licenses	0	66,537	-
Rent/Lease Expenses	0	99,536,004	-
Litigation/Acquired Assets Expenses	0	15,117,136	-
Directors and Committee Members' Fees	0	6,680,589	-
Subscription Expenses	0	5,131,223	-
Advertising, Promotional and Marketing Expenses	0	1,497,790	-
Membership Dues and Contributions to Organizations	0	1,100,549	-
Printing and Publication Expenses	0	593,312	-
Other Maintenance and Operating Expenses	0	6,898,020	-
Interest Expenses	0	3,555,717,646	-
Management Supervision/Trusteeship Fees	0	287,986	-
Bank Charges	0	34,566	-
Other Financial Charges	0	3,856,589	-
Provision for Insurance Losses	0	19,350,790,870	-
Depreciation-Machinery and Equipment	0	9,029,537	-
Depreciation-Buildings and Other Structures	0	3,472,402	-
Depreciation-Transportation Equipment	0	1,601,494	-
Depreciation-Leased Assets Improvements	0	725,292	-
Depreciation-Furniture, Fixtures and Books	0	515,410	-
Amorization-Intangible Assets	0	10,164,199	-
Impairment Loss-Other Receivables	0	8,275	-
Loss on Foreign Exchange (FOREX)	0	20,938	-
<b>Total</b>		<b>335,558,221,883</b>	<b>335,558,221,883</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