

HOME GUARANTY CORPORATION

Trial Balance

As of December 31, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	1,824,318.75	
Cash in Bank - Local Currency-Current Account	111	1,932,012,606.06	
Cash in Bank - Local Currency-Savings Account	112	9,229,609.16	
Cash in Bank - Local Currency-Time Deposit	113	70,919,719.76	
Cash in Bank - Foreign Currency	116	2,221,113.94	
Accounts Receivable-Guaranty Call	121	274,938,193.06	
Provision for Losses - Guaranty Call	302		21,719,726.52
Accounts Receivable-Installments	121	4,445,167,419.37	
Notes Receivables	122	29,865,600.05	
Allowance for Doubtful Accounts	301		2,286,697.82
Due from Officers and Employees	123	10,236.67	
Interest Receivables	129	1,843,899.78	
Due from National Government Agencies	136	128,232,129.68	
Due from Government Owned or Controlled Corporation	137	1,108,927,515.75	
Allowance for Doubtful Accounts	301		245,777.38
Due from Local Government Units	138	3,170,165.43	
Due from Other Funds	144	226,540,574.93	
Receivables - Disallowances/Charges	146	112,521,539.75	
Advances to Officers and Employees	148	105,469.79	
Other Receivables	149	170,338,712.85	
Lease Receivables	149-002	324,811,273.57	
Allowance for Doubtful Accounts	301		22,163,568.34
Office Supplies Inventory	155	781,108.96	
Prepaid Insurance	178	118,410.18	
Other Prepaid expenses	185	65,918,559.16	
Guaranty Deposits	186	20,858,394.84	
Investments in Stocks	192	875,439,504.72	
Investments in Bonds	193	2,002,456.50	
Short-Term Investments-Time Deposits	194	1,348,248,565.10	
Other Investments - Investment Property	197	8,054,788,014.52	
Accumulated Depreciation - Land Improvements	302		11,092,288.19
Sinking Fund	198	589,535,078.14	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302		24,056,767.06
Leasehold Improvements, Buildings	219	31,446,914.88	
Accumulated Depreciation - Leasehold Improvements - Bldgs	319		13,527,140.00
Office Equipment	221	3,581,379.38	
Accumulated Depreciation - Office Equipment	321		2,553,220.43
Furniture and Fixtures	222	14,826,053.73	
Accumulated Depreciation - Furniture and Fixtures	322		6,809,216.11
IT Equipment and Software	223	70,647,690.57	
Accumulated Depreciation - IT Equipment and Software	323		47,225,874.50
Library Books	224	277,209.47	
Accumulated Depreciation - Library Books	324		243,176.75
Communication Equipment	229	1,227,901.65	
Accumulated Depreciation - Communication Equipment	329		879,857.68
Motor Vehicles	241	29,851,670.37	
Accumulated Depreciation - Motor Vehicles	341		23,057,399.60
Other Property, Plant and Equipment	250	5,272,621.17	
Accumulated Depreciation - Other PPE	350		2,395,450.20
Other Garnished/Foreclosed Assets	279	8,533,370,795.53	
Provision for Losses on Acquired Assets	302		218,463,699.44
Other Assets	290	1,222,518,681.60	
Other Assets-Abot Kaya Pabahay Fund	290-106	4,116,959,884.96	
Due to Officers and Employees	403		523,909.21
Interest Payable	409		12,588,000.00
Due to National Treasury-BTr	411		12,000,000,000.00
Due to BIR	412		3,377,336.10
Due to GSIS	413		1,270,293.30
Due to Pag-IBIG	414		1,081,870.34
Due to Philhealth	415		91,425.00
Due to Other NGAs	416		83,921.12
Due to Other GOCCs	417		9,678,423.58

HOME GUARANTY CORPORATION

Trial Balance

As of December 31, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Due to Other Funds	424		1,616,106,777.60
Due to Other Funds-Abot Kaya Pabahay Fund	424-106		4,116,959,884.96
Performance /Bidders/Bail Bonds Payable	427		16,508,661.40
Short-Term Bonds Payable	431		74,097,388.67
Other Payables	439		4,572,621,207.93
Bonds Payable - Domestic	442		230,854,785.50
Other Deferred Credits	455		3,065,485,752.02
Unrealized Gains (Losses)	500		3,666,398.50
Capital Stock	502		14,573,000,000.00
Other Equity Accounts - Revaluation Surplus	508-001		2,407,442,041.09
Other Equity Accounts - Donated Capital	508-002		4,069,154,826.31
Retained Earnings	510	12,913,555,691.00	
Other Service Income	628		273,533.98
Rent Income	642		111,473,228.21
Dividend Income	661		2,123,677.50
Interest Income - Banks	664		1,832,839.62
Interest Income - Installment Receivable	664		37,131,416.14
Interest Income - Investments	664		63,358,481.46
Financing Fees- Guaranty Fees	677		594,860,261.45
Miscellaneous Income	678		1,021,914.25
Other Fines and Penalties	679		6,192,180.28
Gain/Loss on Foreign Exchange	681		160,906.68
Gain on Sale of Disposed Assets	682		7,657,171.73
Gain/Loss on Sale of Securities	683		5,763,858.47
Salaries and Wages-Regular	701	49,805,452.95	
Personnel Economic Relief Allowance	711	611,409.93	
Additional Compensation	712	1,834,229.87	
Representation Allowance	713	3,307,012.13	
Transportation Allowance	714	3,277,316.69	
Clothing/Uniform Allowance	715	516,998.49	
Productivity Incentive Allowance	717	682,819.93	
Other Bonuses and Allowances	719	14,084,663.42	
Honoraria	720	17,169.05	
Longevity Pay	722	153,038.88	
Cash Gift	724	509,377.54	
Year End Bonus	725	3,876,315.59	
Life and Retirement Insurance Contributions	731	5,478,808.89	
Pag-IBIG Contributions	732	122,898.83	
Philhealth Contribution	733	479,101.77	
ECC Contributions	734	121,760.07	
Terminal Leave Benefits	742	1,448,897.25	
Provident Fund Benefits	744	20,948,692.38	
Other Personnel Benefits	749	2,486,862.51	
Traveling Expenses-Local	751	1,835,515.74	
Traveling Expenses-Foreign	752	354,507.18	
Training Expenses	753	373,484.22	
Office Supplies Expenses	755	9,395,055.56	
Accountable Forms Expenses	756	83,708.95	
Gasoline, Oil and Lubricants Expenses	761	3,319,041.31	
Water Expenses	766	310,707.80	
Electricity Expenses	767	8,014,149.98	
Postage and Deliveries	771	146,495.93	
Telephone Expenses-Landline	772	1,392,244.71	
Telephone Expenses-Mobile	773	1,036,461.23	
Internet Expenses	774	568,145.15	
Cable, Satellite, Telegraph & Radio Expenses	775	105,754.31	
Membership Dues and Contributions to Organizations	778	12,701.59	
Advertising Expenses	780	3,967,679.81	
Printing, Binding and Reproduction Expenses	781	191,894.37	
Rent Expenses	782	27,979,840.52	
Representation Expenses	783	3,533,329.47	
Subscription Expenses	786	188,173.61	
Legal Services	791	76,069.38	

HOME GUARANTY CORPORATION

Trial Balance

As of December 31, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Auditing Services	792	5,142,466.00	
Consultancy Services	793	569,381.60	
General Services	795	211,979.59	
Janitorial Services	796	4,594,485.69	
Security Services	797	4,476,676.56	
Other Professional Services	799	27,389,068.81	
Council/Board Members Allowances & Other Benefits	800	404,698.92	
Repairs and Maintenance - Leasehold Improvement-Bldg.	819	969,185.59	
Repairs and Maintenance - IT Equipment and Software	823	10,467.86	
Repairs and Maintenance - Communication Equipment	829	0.00	
Repairs and Maintenance - Motor Vehicles	841	1,925,709.67	
Repairs and Maintenance - Other Property and Equipment	850	26,628.66	
Donations	878	607,095.47	
Extraordinary Expenses	883	3,965,322.16	
Miscellaneous Expenses	884	0.00	
Taxes, Duties and Licenses	891	41,761,183.38	
Final Tax	891	13,037,848.51	
Provision for Income Tax	891	12,518,855.66	
Fidelity Bond Premiums	892	394,318.66	
Insurance Expenses	893	619,364.24	
Depreciation - Land Improvement	902	3,048,103.04	
Depreciation - Leasehold Improvement-Bldg.	919	4,376,058.81	
Depreciation - Office Equipment	921	268,485.00	
Depreciation - Furniture and Fixtures	922	317,351.33	
Depreciation - IT Equipment and Software	923	6,549,112.14	
Depreciation - Library Books	924	7,291.73	
Depreciation - Communication Equipment	929	83,886.46	
Depreciation - Motor Vehicles	941	1,642,147.59	
Depreciation - Other Property and Equipment	950	555,622.04	
Other Maintenance and Operating Expenses	969	2,371,967.00	
Other Maintenance and Operating Expenses-Projects	969-100	29,875,659.97	
Bank Charges	971	53,667.94	
Other Financial Charges-Interest on Debenture Bonds	975-001	542,212.86	
Other Financial Charges-Guaranty Obligations	975-002	198,528,629.31	
Other Financial Charges-Interest on NG Advances	975-003	12,588,000.00	
Other Financial Charges-Interest On Zero Coupon Bond	979	652,805,243.73	
Other Losses-Technical Loss Reserves	987	572,411.34	
TOTALS		48,003,162,232.42	48,003,162,232.42