

HOME GUARANTY CORPORATION

Trial Balance

As of March 31, 2017

(In Philippine Peso)

Converted			
ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash-Collecting Officers	10101010	40,755,485.21	
Petty Cash	10101020	360,000.00	
Cash in Bank-Local Currency, Current Account	10102020	733,053,334.79	
Cash in Bank-Local Currency, Savings Account	10102030	1,297,458.71	
Time Deposits-Local Currency	10105020	3,687,593,008.61	
Cash in Bank-Foreign Currency, Savings Account	10103030	2,501,503.26	
Guaranty Call Receivable	10305090	171,538,269.79	
Allowance for Impairment-Guaranty Call Receivable	10305091		7,028,144.97
Sales Contract Receivable	10301160	4,149,925,013.24	
Loans Receivable-Others	10301990	47,469,876.08	
Notes Receivable	10301020	29,860,322.00	
Allowance for Impairment-Notes Receivables	10301021		2,286,697.82
Interest Receivables	10301050	1,698,204.73	
Due from National Agencies	10303010	130,917,692.43	
Due from Government Corporations	10303050	1,093,060,474.75	
Allowance for Impairment-Other Receivables	10305991		245,777.38
Due from Local Government Units	10303030	7,364,079.02	
Due from Other Funds	10304050	320,960,344.64	
Receivables-Disallowances/Charges	10305010	111,837,413.52	
Advances to Officers and Employees	19901040	435,246.04	
Other Receivables	10305990	132,141,813.50	
Allowance for Impairment-Other Receivables	10305991		22,163,568.34
Finance Lease Receivable	10302020	240,386,905.92	
Office Supplies Inventory	10404010	1,286,838.89	
Prepaid Insurance	19902050	126,648.03	
Deferred Tax Assets	11201010	98,927,540.43	
Withholding Tax at Source	19902080	18,652,675.17	
Other Prepayments	19902990	2,458,327.80	
Guaranty Deposits	19903020	20,858,394.84	
Investment in Stocks	10299010	855,218,352.84	
Investment in Bonds-Local	10202050	1,328,015.16	
Investment Property, Land	10501010	9,265,914,956.84	
Investment Property, Buildings	10501020	49,299,061.46	
Other Investments	10299990	617,500.00	
Accumulated Depreciation-Investment Property, Buildings	10501021		17,100,611.42
Sinking Fund	10207010	772,348,546.64	
Other Land Improvements	10602990	53,797,173.33	
Accumulated Depreciation-Other Land Improvements	10602991	-	29,357,410.72
Leased Assets Improvements, Buildings	10609020	31,670,911.88	
Accumulated Depreciation-Leased Assets Improvements, Buildings	10609021		30,746,915.10
Office Equipment	10605020	2,790,356.54	
Accumulated Depreciation-Office Equipment	10605021		2,607,755.32
Furniture and Fixtures	10607010	12,345,887.52	
Accumulated Depreciation-Furniture and Fixtures	10607011		4,954,956.95
Information and Communication Technology (ICT) Equipment	10605030	56,752,738.95	
Computer Software	10801020	29,819,153.40	
Accumulated Depreciation-ICT Equipment	10605031		42,289,236.47
Accumulated Amortization-Computer Software	10801021		26,476,094.83
Books	10607020	291,330.47	
Accumulated Depreciation-Books	10607021		256,878.08
Communication Equipment	10605070	1,728,027.15	
Accumulated Depreciation-Communication Equipment	10605071		1,478,279.36
Motor Vehicles	10606010	24,487,828.38	
Accumulated Depreciation-Motor Vehicles	10606011		22,003,835.66
Other Property, Plant and Equipment	10698990	7,124,162.40	
Accumulated Depreciation-Other Property, Plant and Equipment	10698991		5,031,055.03
Non-Current Assets Held for Sale	11101010	7,729,605,798.09	
Accumulated Impairment Losses-Non-Current Assets Held for Sale	11101011		127,802,213.45

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Accumulated Impairment Losses-Non-Current Assets Held for Sale	11101011		796,891,713.68
Other Assets	19999990	157,753,473.55	
Other Assets - Assets Held-in-Trust	19999990	1,082,286,113.66	
Other Assets - Abot Kaya Pabahay Fund	19999990	3,054,135,129.73	
Due to Officers and Employees	20101020		683,473.44
Dividends Payable	29999090		255,893,301.17
Interest Payable	20101050		240,773,378.27
Due to Treasurer of the Philippines	20201090		10,463,794,903.78
Due to BIR	20201010		1,409,272.34
Due to GSIS	20201020		1,332,015.95
Due to Pag-IBIG	20201030		1,288,946.94
Due to PhilHealth	20201040		94,175.00
Due to NGAs	20201050		45,649.97
Due to Government Corporations	20201060		9,668,774.94
Due to Other Funds	20301050		598,329,497.45
Trust Liabilities - Assets Held-in-Trust	20401010		1,082,286,113.66
Trust Liabilities - Abot Kaya Pabahay Fund	20401010		3,054,135,129.73
Guaranty/Security Deposit Payables	20401040		23,900,288.84
Bonds Payable-Domestic	20102020		4,752,622.42
Other Payables	29999990		5,013,883,479.97
Income Tax Payable	20201130		227,062,135.03
Bonds Payable-Domestic	20102020		12,283,776.76
Deferred Tax Liabilities	20901010		129,435.56
Other Deferred Credits	20501990		1,298,495,165.85
Other Unearned Revenue/Income	20502990		1,881,888,761.02
Cumulative Changes in Fair Value of Investments	31001010		165,100.00
Share Capital	30801010		15,073,000,000.00
Revaluation Surplus	30201010		2,407,442,041.09
Other Equity Accounts - Donated Capital	30701010		4,069,154,826.31
Retained Earnings/(Deficit)	30701010	12,718,166,775.63	
Other Service Income	40201990		45,915.29
Rent/Lease Income	40202050		48,017,063.91
Interest Income	40202210		15,089,450.59
Guarantee Income	40202180		294,772,613.76
Miscellaneous Income	40603990		259,122.18
Fines and Penalties - Business Income	40202230		2,627,843.97
Other Gains	40501990		2,160,462.49
Other Losses	50504990	7,077.02	
Salaries and Wages	50101010	15,760,816.92	
Personnel Economic Relief Allowance (PERA)	50102010	724,639.34	
Representation Allowance (RA)	50102020	457,500.00	
Transportation Allowance (TA)	50102030	499,500.00	
Clothing/Uniform Allowance	50102040	405,000.00	
Other Bonuses and Allowances	50102990	5,811,932.69	
Longevity Pay	50102120	47,846.77	
Retirement and Life Insurance Premium	50103010	1,655,921.93	
Pag-IBIG Contributions	50103020	36,300.00	
PhilHealth Contributions	50103030	142,325.00	
Employees Compensation Insurance Premiums	50103040	36,300.00	
Provident/Welfare Fund Contribution	50103050	2,759,869.91	
Other Personnel Benefits	50104990	743,001.15	
Travelling Expenses-Local	50201010	278,603.49	
Training Expenses	50202010	209,400.50	
Office Supplies Expense	50203010	79,962.62	
Accountable Forms Expenses	50203020	15,000.00	
Fuel, Oil And Lubricants Expenses	50203090	507,470.37	
Other Supplies and Materials Expenses	50203990	2,200.00	
Water Expenses	50204010	64,394.27	

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Electricity Expenses	50204020	1,844,455.21	
Postage and Courier Services	50205010	10,316.00	
Telephone Expenses	50205020	106,528.84	
Internet Subscription Expenses	50205030	129,999.80	
Membership Dues and Contributions to Organizations	50299060	19,149.91	
Advertising, Promotional and Marketing Expenses	50299010	3,500.00	
Printing and Publication Expenses	50299020	15,646.00	
Rent/Lease Expenses	50299050	9,399,386.38	
Representation Expenses	50299030	36,855.43	
Subscription Expenses	50299070	39,271.99	
Legal Services	50211010	22,750.00	
Auditing Services	50211020	1,338,087.13	
Other General Services	50212990	33,809.50	
Other Professional Services	50211990	402,386.32	
Directors and Committee Member's Fees	50299120	318,000.00	
Repairs and Maintenance-Leased Assets Improvements	50213090	238,361.00	
Repairs and Maintenance-Machinery and Equipment	50213050	74,656.01	
Repairs and Maintenance-Transportation Equipment	50213060	414,404.38	
Repairs and Maintenance-Other Property, Plant and Equipment	50213990	27,700.00	
Extraordinary and Miscellaneous Expenses	50210030	1,835,469.90	
Taxes, Duties and Licenses	50215010	12,801,785.91	
Income Tax Expenses	50215040	38,573,125.34	
Fidelity Bond Premiums	50215020	288,396.00	
Insurance Expenses	50215030	32,963.48	
Depreciation-Land Improvements	50501020	869,920.53	
Depreciation-Leased Assets Improvements	50501090	1,324,334.18	
Depreciation-Machinery and Equipment	50501050	288,120.80	
Depreciation-Furniture, Fixtures and Books	50501070	64,931.02	
Depreciation-Transportation Equipment	50501060	11,194.04	
Depreciation-Other Property, Plant and Equipment	50501990	82,303.96	
Amortization-Intangible Assets	50502010	991,488.06	
Other Maintenance and Operating Expenses	50299990	68,015,594.19	
Bank Charges	50301040	4,510.00	
Interest Expenses	50301020	100,733,253.95	
		47,223,585,882.26	47,223,585,882.26

CERTIFIED CORRECT:



JIMMY B. SARONA

Vice President - Management Services Group and
Concurrent Vice President - Corporate Services Group

APPROVED BY:



CORAZON G. CORPUZ

Executive Vice President and
Officer-in-Charge

