

HOME GUARANTY CORPORATION

Trial Balance

As of December 31, 2015

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	14,898,537.87	
Petty Cash Fund	104	0.00	
Cash in Bank - Local Currency-Current Account	111	1,944,145,202.41	
Cash in Bank - Local Currency-Savings Account	112	486,251.29	
Cash in Bank - Local Currency-Time Deposits	113	2,555,216,671.48	
Cash in Bank - Foreign Currency	116	2,365,292.83	
Accounts Receivable - Guaranty Call	121	181,286,062.57	
Provision for Losses - Guaranty Call	302-001		14,598,803.21
Accounts Receivable-Installments	121	4,309,773,578.48	
Notes Receivables	122	29,860,322.00	
Allowance for Doubtful Accounts	301		2,286,697.82
Due from Officers and Employees	123	0.00	
Interest Receivables	129	9,572,869.24	
Due from National Government Agencies	136	130,987,372.16	
Due from Government Owned or Controlled Corporation	137	1,075,873,317.97	
Allowance for Doubtful Accounts	301		245,777.38
Due from Local Government Units	138	7,364,079.02	
Due from Other Funds	144	296,882,298.69	
Receivables - Disallowances/Charges	146	111,837,413.52	
Advances to Officers and Employees	148	0.00	
Other Receivables	149	122,879,563.00	
Allowance for Doubtful Accounts	301		22,163,568.34
Lease Receivables	149-002	268,980,326.62	
Office Supplies Inventory	155	877,875.70	
Prepaid Insurance	178	91,934.92	
Deferred Tax Asset	184	164,598,847.99	
Other Prepaid expenses	185	17,453,781.34	
Guaranty Deposits	186	20,858,394.84	
Investments in Stocks	192	840,601,855.72	
Investments in Bonds	193	1,818,805.29	
Other Investments - Investment Property	197	8,054,788,014.52	
Accumulated Depreciation - Investment Property	302-003		14,789,717.87
Sinking Fund	198	715,820,553.72	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302-002		27,318,701.62
Leasehold Improvements, Buildings	219	31,630,914.88	
Accumulated Depreciation - Leasehold Improvements - Bldg.	319		24,122,570.08
Office Equipment	221	2,764,730.78	
Accumulated Depreciation - Office Equipment	321		2,479,187.55
Furniture and Fixtures	222	12,903,497.77	
Accumulated Depreciation - Furniture and Fixtures	322		5,111,004.87
IT Equipment and Software	223	75,381,922.35	
Accumulated Depreciation - IT Equipment and Software	323		62,090,660.00
Library Books	224	277,209.47	
Accumulated Depreciation - Library Books	324		249,197.80
Communication Equipment	229	1,757,017.15	
Accumulated Depreciation - Communication Equipment	329		1,432,769.41
Motor Vehicles	241	28,720,257.85	
Accumulated Depreciation - Motor Vehicles	341		25,065,577.84
Other Property, Plant and Equipment	250	6,741,437.40	
Accumulated Depreciation - Other Property and Equipment	350		4,619,629.01
Other Garnished/Foreclosed Assets	279	8,359,230,579.38	

HOME GUARANTY CORPORATION

Trial Balance

As of December 31, 2015

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Provision for Losses on Acquired Assets	302-005/101		125,628,805.48
Other Assets	290	1,240,431,794.96	
Other Assets - Abot Kaya Pabahay Fund	290-106	3,020,469,555.10	
Due to Officers and Employees	403		628,384.73
Dividend Payable	408		210,455,644.20
Interest Payable	409		183,978,473.27
Due to National Treasury - BTr	411		11,463,794,903.78
Due to BIR	412		1,635,821.92
Due to GSIS	413		1,382,438.29
Due to Pag-IBIG	414		1,279,162.43
Due to Philhealth	415		100,425.00
Due to Other NGAs	416		907,555.16
Due to Other GOCCs	417		9,668,774.94
Due to Other Funds	424		1,637,123,592.65
Due to Other Funds - Abot Kaya Pabahay Fund	424-106		3,020,469,555.10
Performance /Bidders/Bail Bonds Payable	427		16,963,588.90
Short-Term Bonds Payable	431		130,854,785.50
Other Payables	439		4,979,278,950.61
Bonds Payable - Debenture Bonds	442		13,028,744.59
Deferred Tax Liability	450		89,612.82
Other Deferred Credits	455		3,310,895,114.54
Unrealized Gains (Losses)	500		628,998.71
Capital Stock	502		15,073,000,000.00
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	13,453,954,944.40	
Other Service Income	628		297,066.84
Rent Income	642		160,970,527.31
Dividend Income	661		476,400.00
Interest Income - Bank deposits	664		4,082,219.58
Interest Income - Installment Receivable	664		42,322,286.97
Interest Income - Investments	664		61,779,420.38
Financing Fees- Guaranty Fees	677		969,568,122.26
Miscellaneous Income	678		2,216,267.21
Other Fines and Penalties	679		10,010,967.70
Gain/Loss on Foreign Exchange	681		127,650.71
Gain/Loss on Sale of Disposed Assets	682		10,260,453.53
Gain/Loss on Sale of Securities	683	496,674.41	
Salaries and Wages - Regular	701	51,141,104.10	
Personnel Economic Relief Allowance	711	630,403.82	
Additional Compensation	712	1,889,101.73	
Representation Allowance	713	3,419,380.91	
Transportation Allowance	714	3,406,370.60	
Clothing/Uniform Allowance	715	529,906.24	
Productivity Incentive Allowance	717	4,046,039.87	
Other Bonuses and Allowances	719	15,415,543.13	
Honoraria	720	2,553,548.17	
Longevity Pay	722	166,051.55	
Cash Gift	724	525,686.69	
Year End Bonus	725	4,142,272.54	
Life and Retirement Insurance Contributions	731	5,722,925.62	
Pag-IBIG Contributions	732	126,674.67	

HOME GUARANTY CORPORATION

Trial Balance

As of December 31, 2015

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Philhealth Contribution	733	502,212.32	
ECC Contributions	734	125,619.78	
Retirement Benefits - Civilian	740	0.00	
Terminal Leave Benefits	742	334,833.67	
Provident Fund Benefits	744	21,865,558.40	
Other Personnel Benefits	749	2,486,134.97	
Traveling Expenses - Local	751	1,090,328.33	
Training Expenses	753	1,135,536.03	
Office Supplies Expenses	755	9,747,761.25	
Accountable Forms Expenses	756	39,558.36	
Gasoline, Oil and Lubricants Expenses	761	2,359,597.76	
Other Supplies Expenses	765	500,955.02	
Water Expenses	766	307,315.46	
Electricity Expenses	767	7,492,693.52	
Postage and Deliveries	771	114,533.77	
Telephone Expenses - Landline	772	1,326,278.98	
Telephone Expenses - Mobile	773	1,477,044.06	
Internet Expenses	774	689,616.54	
Cable, Satellite, Telegraph and Radio Expenses	775	132,661.16	
Membership Dues and Contributions to Organizations	778	47,909.57	
Advertising Expenses	780	964,124.96	
Printing, Binding and Reproduction Expenses	781	457,564.23	
Rent Expenses	782	31,070,547.00	
Representation Expenses	783	2,128,708.44	
Subscription Expenses	786	362,671.60	
Legal Services	791	69,007.37	
Auditing Services	792	4,632,105.38	
Consultancy Services	793	952,330.95	
General Services	795	170,435.17	
Janitorial Services	796	4,872,695.76	
Security Services	797	5,999,618.33	
Other Professional Services	799	21,186,489.75	
Council/Board Members Allowances and Other Benefits	800	878,195.65	
Repairs and Maintenance - Leasehold Improvements-Bldg.	819	1,284,660.15	
Repairs and Maintenance - Office Equipment	821	0.00	
Repairs and Maintenance - Furniture and Fixtures	822	3,955.84	
Repairs and Maintenance - IT Equipment and Software	823	214,845.86	
Repairs and Maintenance - Communication Equipment	829	0.00	
Repairs and Maintenance - Motor Vehicles	841	1,800,740.28	
Repairs and Maintenance - Other Property and Equipment	850	55,352.26	
Donations	878	219,768.68	
Extraordinary Expenses	883	3,612,243.46	
Miscellaneous Expenses	884	1,475,159.65	
Taxes, Duties and Licenses	891	63,446,197.23	
Final Tax	891	12,998,885.06	
Provision for Income Tax	891-005	116,830,237.61	
Income Tax Benefit	891-006		768,216.99
Fidelity Bond Premiums	892	221,131.25	
Insurance Expenses	893	305,235.27	
Depreciation - Land Improvements	902	3,058,900.60	
Depreciation - Leasehold Improvements-Bldg.	919	4,659,109.25	
Depreciation - Office Equipment	921	174,754.71	

HOME GUARANTY CORPORATION**Trial Balance**

As of December 31, 2015

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Depreciation - Furniture and Fixtures	922	371,567.73	
Depreciation - IT Equipment and Software	923	5,223,255.93	
Depreciation - Library Books	924	712.33	
Depreciation - Communication Equipment	929	73,671.65	
Depreciation - Motor Vehicles	941	2,464,517.39	
Depreciation - Other Property and Equipment	950	358,826.04	
Other Maintenance and Operating Expenses	969	1,327,081.84	
Other Maintenance and Operating Expenses-Projects	969-100	82,076,384.27	
Bank Charges	971	92,245.00	
Other Financial Charges - Interest on Debenture Bonds	975-001	344,147.33	
Other Financial Charges - Interest on Guaranty Obligations	975-002	198,793,808.22	
Other Financial Charges - Interest on NG Advances	975-003	236,682,958.52	
Other Losses - Technical Loss Reserves	987	2,560,723.29	
		48,127,843,662.30	48,127,843,662.30