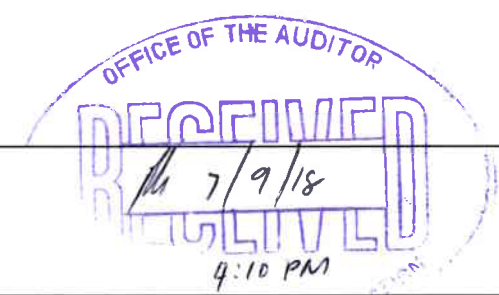


Post-Closing Trial Balance



Government Corporation Name	Home Guaranty Corporation	1. - Current		5. Equity Accounts				
Cluster	2	2 - Non-Current		0. Revenue/Income and Expense Accounts				
Region		3 - Current Liabilities						
Year	2017	4. Non-Current Liabilities						
Fund								
		TOTAL ALL FUNDS			CORPORATE FUND		Trust Fund	
Account Title	Account Code	Current / Non-Current	Debit	Credit	Debit	Credit	Debit	Credit
Cash-Collecting Officers	10101010	1	35,611,060.06	-	35,611,060.06	-	-	-
Cash in Bank-Local Currency, Current Account	10102020	1	717,536,546.27	-	717,536,546.27	-	-	-
Cash in Bank-Local Currency, Savings Account	10102030	1	996,671.71	-	996,671.71	-	-	-
Time Deposits-Local Currency	10105020	1	262,160,428.87	-	262,160,428.87	-	-	-
Cash in Bank-Foreign Currency, Savings Account	10103030	1	2,510,507.36	-	2,510,507.36	-	-	-
Guaranty Call Receivable	10305090	1	316,780.07	-	316,780.07	-	-	-
Guaranty Call Receivable	10305090	2	2,851,020.63	-	2,851,020.63	-	-	-
Allowance for Impairment-Guaranty Call Receivable	10305091	1	-	83,470.00	-	83,470.00	-	-
Allowance for Impairment-Guaranty Call Receivable	10305091	2	-	751,230.00	-	751,230.00	-	-
Sales Contract Receivable	10301160	1	64,157,604.12	-	64,157,604.12	-	-	-
Sales Contract Receivable	10301160	2	577,418,437.06	-	577,418,437.06	-	-	-
Loans Receivable-Others	10301990	1	4,375,596.67	-	4,375,596.67	-	-	-
Loans Receivable-Others	10301990	2	39,380,369.99	-	39,380,369.99	-	-	-
Notes Receivable	10301020	2	29,860,322.00	-	29,860,322.00	-	-	-
Allowance for Impairment-Notes Receivables	10301021	2	-	2,286,697.82	-	2,286,697.82	-	-
Due from Officers and Employees	10305020	1	132,982.88	-	132,982.88	-	-	-
Interest Receivables	10301050	1	24,004,738.84	-	24,004,738.84	-	-	-
Due from National Agencies	10303010	2	131,159,985.35	-	131,159,985.35	-	-	-
Due from Government Corporations	10303050	1	46,507,309.54	-	46,507,309.54	-	-	-
Due from Government Corporations	10303050	2	1,046,553,165.21	-	1,046,553,165.21	-	-	-
Allowance for Impairment-Other Receivables	10305991	1	-	245,777.38	-	245,777.38	-	-
Due from Local Government Units	10303030	1	7,364,079.02	-	7,364,079.02	-	-	-
Due from Other Funds	10304050	1	345,091,729.74	-	345,091,729.74	-	-	-
Receivables-Disallowances/Charges	10305010	1	112,047,792.77	-	112,047,792.77	-	-	-
Other Receivables	10305990	1	128,781,574.50	-	128,781,574.50	-	-	-
Allowance for Impairment-Other Receivables	10305991	1	-	22,163,568.34	-	22,163,568.34	-	-
Finance Lease Receivable	10302020	1	29,909,435.85	-	29,909,435.85	-	-	-
Finance Lease Receivable	10302020	2	181,644,766.65	-	181,644,766.65	-	-	-
Office Supplies Inventory	10404010	1	300,814.86	-	300,814.86	-	-	-
Prepaid Insurance	19902050	1	1,797,167.15	-	1,797,167.15	-	-	-
Prepaid Rent	19902020	1	3,449,134.08	-	3,449,134.08	-	-	-
Deferred Tax Assets	11201010	2	37,428,499.36	-	37,428,499.36	-	-	-
Withholding Tax at Source	19902080	1	18,758,893.47	-	18,758,893.47	-	-	-
Other Prepayments	19902990	1	2,022,535.77	-	2,022,535.77	-	-	-
Guaranty Deposits	19903020	2	19,515,306.84	-	19,515,306.84	-	-	-
Investment in Stocks	10299010	2	855,218,352.84	-	855,218,352.84	-	-	-
Investment in Bonds-Local	10202050	1	1,328,015.16	-	1,328,015.16	-	-	-
Investments in Time Deposits	10211010	1	4,131,669,560.95	-	4,131,669,560.95	-	-	-
Investment Property, Land	10501010	2	9,265,914,956.84	-	9,265,914,956.84	-	-	-

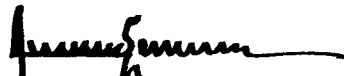
Post-Closing Trial Balance

Government Corporation Name	Home Guaranty Corporation							
Cluster	2	1 - Current	5. Equity Accounts					
Region		2 - Non-Current	0. Revenue/Income and Expense Accounts					
Year	2017	3 - Current Liabilities						
Fund		4. Non-Current Liabilities						
			TOTAL ALL FUNDS		CORPORATE FUND		Trust Fund	
Account Title	Account Code	Current /Non-Current	Debit	Credit	Debit	Credit	Debit	Credit
Investment Property, Bldg.	10501020	2	49,299,061.46	-	49,299,061.46	-	-	-
Other Investments	10299990	2	617,500.00	-	617,500.00	-	-	-
Accu. Depreciation-Investment Property, Bldg.	10501021	2	-	18,487,147.55	-	18,487,147.55	-	-
Sinking Fund	10207010	2	850,054,867.23	-	850,054,867.23	-	-	-
Other Land Improvements	10602990	2	53,797,173.33	-	53,797,173.33	-	-	-
Accu. Depreciation-Other Land Improvements	10602991	2	-	30,580,636.18	-	30,580,636.18	-	-
Leased Assets Improvements, Bldg.	10609020	2	31,670,911.88	-	31,670,911.88	-	-	-
Accu. Depreciation-Leased Assets Improvements, Bldg.	10609021	2	-	31,670,911.88	-	31,670,911.88	-	-
Office Equipment	10605020	2	2,790,356.54	-	2,790,356.54	-	-	-
Accu. Depreciation-Office Equipment	10605021	2	-	2,634,230.24	-	2,634,230.24	-	-
Furniture and Fixtures	10607010	2	12,362,887.52	-	12,362,887.52	-	-	-
Accu. Depreciation-Furniture and Fixtures	10607011	2	-	5,074,968.33	-	5,074,968.33	-	-
Information and Communication Technology (ICT)Equipment	10605030	2	56,185,888.95	-	56,185,888.95	-	-	-
Computer Software	10801020	2	31,016,123.40	-	31,016,123.40	-	-	-
Accu. Depreciation-ICT Equipment	10605031	2	-	43,608,866.25	-	43,608,866.25	-	-
Accu. Amortization-Computer Software	10801021	2	-	27,512,822.79	-	27,512,822.79	-	-
Books	10607020	2	291,330.47	-	291,330.47	-	-	-
Accu. Depreciation-Books	10607021	2	-	256,878.08	-	256,878.08	-	-
Communication Equipment	10605070	2	1,758,987.15	-	1,758,987.15	-	-	-
Accu. Depreciation-Communication Equipment	10605071	2	-	1,493,134.16	-	1,493,134.16	-	-
Motor Vehicles	10606010	2	24,487,828.38	-	24,487,828.38	-	-	-
Accu. Depreciation-Motor Vehicles	10606011	2	-	22,014,398.63	-	22,014,398.63	-	-
Other Property, Plant and Equipment	10698990	2	7,326,453.40	-	7,326,453.40	-	-	-
Accu. Depreciation-Other Property, Plant and Equipment	10698991	2	-	5,255,266.21	-	5,255,266.21	-	-
Non-Current Assets Held for Sale	11101010	1	9,774,321,923.26	-	9,774,321,923.26	-	-	-
Accu. Impairment Losses-Non-Current Assets Held for Sale	11101011	1	-	126,991,419.69	-	126,991,419.69	-	-
Accu. Impairment Losses-Non-Current Assets Held for Sale	11101011	1	-	760,765,932.79	-	760,765,932.79	-	-
Other Assets	19999990	2	157,753,473.55	-	157,753,473.55	-	-	-
Other Assets - Assets Held-in-Trust	19999990	2	1,083,698,394.82	-	-	-	1,083,698,394.82	-
Other Assets - Abot Kaya Pabahay Fund	19999990	2	3,095,275,751.61	-	3,095,275,751.61	-	-	-
Due to Officers and Employees	20101020	3	-	696,547.46	-	696,547.46	-	-
Dividends Payable	29999090	3	-	412,494,341.38	-	412,494,341.38	-	-
Interest Payable	20101050	3	-	464,433,420.76	-	464,433,420.76	-	-
Due to Treasurer of the Philippines	20201090	4	-	10,463,794,903.78	-	10,463,794,903.78	-	-
Due to BIR	20201010	3	-	5,296,960.52	-	5,296,960.52	-	-
Due to GSIS	20201020	3	-	3,932,134.24	-	3,932,134.24	-	-
Due to Pag-IBIG	20201030	3	-	1,288,230.99	-	1,288,230.99	-	-
Due to PhilHealth	20201040	3	-	137,125.00	-	137,125.00	-	-
Due to NGAs	20201050	3	-	4,215.73	-	4,215.73	-	-

Post-Closing Trial Balance

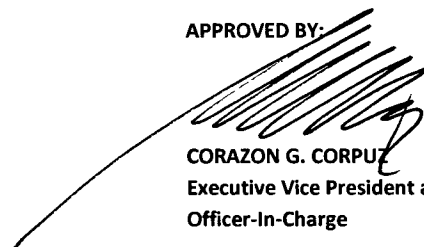
Government Corporation Name	Home Guaranty Corporation							
Cluster	2	1. - Current	5. Equity Accounts					
Region		2 - Non-Current	0. Revenue/Income and Expense Accounts					
Year	2017	3 - Current Liabilities						
Fund		4. Non-Current Liabilities						
		TOTAL ALL FUNDS			CORPORATE FUND		Trust Fund	
Account Title	Account Code	Current /Non-Current	Debit	Credit	Debit	Credit	Debit	Credit
Due to Government Corporations	20201060	3	-	9,668,594.04	-	9,668,594.04	-	-
Due to Other Funds	20301050	3	-	610,811,185.08	-	610,811,185.08	-	-
Trust Liabilities - Assets Held-in-Trust	20401010	4	-	1,083,698,394.82	-		-	1,083,698,394.82
Trust Liabilities - Abot Kaya Pabahay Fund	20401010	4	-	3,095,275,751.61	-	3,095,275,751.61	-	-
Guaranty/Security Deposit Payables	20401040	3	-	27,138,962.78	-	27,138,962.78	-	-
Bonds Payable-Domestic	20102020	3	-	7,316,352.27	-	7,316,352.27	-	-
Other Payables	29999990	3	-	5,105,127,556.54	-	5,105,127,556.54	-	-
Income Tax Payable	20201130	3	-	247,812,882.98	-	247,812,882.98	-	-
Bonds Payable-Domestic	20102020	4	-	7,352,281.62	-	7,352,281.62	-	-
Deferred Finance Lease Revenue	20501010	3	-	9,821,831.05	-	9,821,831.05		
Deferred Finance Lease Revenue	20501010	4	-	29,027,961.46	-	29,027,961.46		
Deferred Tax Liabilities	20901010	4	-	722,363,705.08	-	722,363,705.08	-	-
Other Deferred Credits	20501990	4	-	567,405,198.75	-	567,405,198.75	-	-
Other Unearned Revenue/Income	20502990	3	-	590,902,380.32	-	590,902,380.32	-	-
Other Unearned Revenue/Income	20502990	4	-	323,534,034.64	-	323,534,034.64		
Subscribed Share Capital	30801010	5	-	15,073,000,000.00	-	15,073,000,000.00	-	-
Revaluation Surplus	30201010	5	-	1,685,209,428.76	-	1,685,209,428.76	-	-
Retained Earnings/(Deficit)	30701010	5	8,288,936,682.55	-	8,288,936,682.55	-	-	-
			<b>41,649,421,737.98</b>	<b>41,649,421,737.98</b>	<b>40,565,723,343.16</b>	<b>40,565,723,343.16</b>	<b>1,083,698,394.82</b>	<b>1,083,698,394.82</b>

CERTIFIED CORRECT:



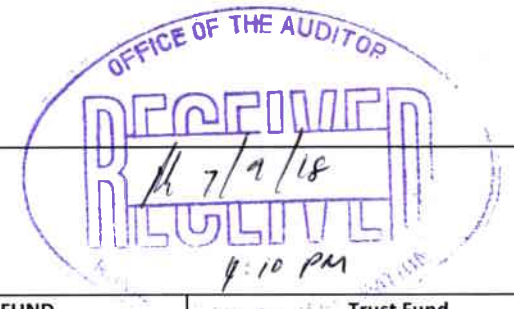
JIMMY B. SABONA  
 Vice President - Management Services Group and  
 Concurrent Vice President - Corporate Services Group

APPROVED BY:



CORAZON G. CORPUZ  
 Executive Vice President and  
 Officer-In-Charge

Pre-Closing Trial Balance



Government Corporation Name	Home Guaranty Corporation	1. - Current	5. Equity Accounts		0. Revenue/Income and Expense Accounts			
Cluster	2	2 - Non-Current						
Region		3 - Current Liabilities						
Year	2017	4. Non-Current Liabilities						
Fund			TOTAL ALL FUNDS		CORPORATE FUND		Trust Fund	
Account Title	Account Code	Current /Non-Current	Debit	Credit	Debit	Credit	Debit	Credit
Cash-Collecting Officers	10101010	1	35,611,060.06	-	35,611,060.06	-	-	-
Cash - Disbursing Officers		1	-	-	-	-	-	-
Petty Cash	10101020	1	-	-	-	-	-	-
Cash in Bank-Local Currency, Current Account	10102020	1	717,536,546.27	-	717,536,546.27	-	-	-
Cash in Bank-Local Currency, Savings Account	10102030	1	996,671.71	-	996,671.71	-	-	-
Time Deposits-Local Currency	10105020	1	262,160,428.87	-	262,160,428.87	-	-	-
Cash in Bank-Foreign Currency, Savings Account	10103030	1	2,510,507.36	-	2,510,507.36	-	-	-
Guaranty Call Receivable	10305090	1	316,780.07	-	316,780.07	-	-	-
Guaranty Call Receivable	10305090	2	2,851,020.63	-	2,851,020.63	-	-	-
Allowance for Impairment-Guaranty Call Receivable	10305091	1	-	83,470.00	-	83,470.00	-	-
Allowance for Impairment-Guaranty Call Receivable	10305091	2	-	751,230.00	-	751,230.00	-	-
Sales Contract Receivable	10301160	1	64,157,604.12	-	64,157,604.12	-	-	-
Sales Contract Receivable	10301160	2	577,418,437.06	-	577,418,437.06	-	-	-
Loans Receivable-Others	10301990	1	4,375,596.67	-	4,375,596.67	-	-	-
Loans Receivable-Others	10301990	2	39,380,369.99	-	39,380,369.99	-	-	-
Notes Receivable	10301020	2	29,860,322.00	-	29,860,322.00	-	-	-
Allowance for Impairment-Notes Receivables	10301021	2	-	2,286,697.82	-	2,286,697.82	-	-
Due from Officers and Employees	10305020	1	132,982.88	-	132,982.88	-	-	-
Interest Receivables	10301050	1	24,004,738.84	-	24,004,738.84	-	-	-
Due from National Agencies	10303010	2	131,159,985.35	-	131,159,985.35	-	-	-
Due from Government Corporations	10303050	1	46,507,309.54	-	46,507,309.54	-	-	-
Due from Government Corporations	10303050	2	1,046,553,165.21	-	1,046,553,165.21	-	-	-
Allowance for Impairment-Other Receivables	10305991	1	-	245,777.38	-	245,777.38	-	-
Due from Local Government Units	10303030	1	7,364,079.02	-	7,364,079.02	-	-	-
Due from Other Funds	10304050	1	345,091,729.74	-	345,091,729.74	-	-	-
Receivables-Disallowances/Charges	10305010	1	112,047,792.77	-	112,047,792.77	-	-	-
Advances to Officers and Employees	19901040	1	-	-	-	-	-	-
Other Receivables	10305990	1	128,781,574.50	-	128,781,574.50	-	-	-
Allowance for Impairment-Other Receivables	10305991	1	-	22,163,568.34	-	22,163,568.34	-	-
Finance Lease Receivable	10302020	1	29,909,435.85	-	29,909,435.85	-	-	-
Finance Lease Receivable	10302020	2	181,644,766.65	-	181,644,766.65	-	-	-
Office Supplies Inventory	10404010	1	300,814.86	-	300,814.86	-	-	-
Prepaid Insurance	19902050	1	1,797,167.15	-	1,797,167.15	-	-	-
Prepaid Rent	19902020	1	3,449,134.08	-	3,449,134.08	-	-	-
Deferred Tax Assets	11201010	2	37,428,499.36	-	37,428,499.36	-	-	-
Withholding Tax at Source	19902080	1	18,758,893.47	-	18,758,893.47	-	-	-
Other Prepayments	19902990	1	2,022,535.77	-	2,022,535.77	-	-	-
Guaranty Deposits	19903020	2	19,515,306.84	-	19,515,306.84	-	-	-
Investment in Stocks	10299010	2	855,218,352.84	-	855,218,352.84	-	-	-

**Pre-Closing Trial Balance**

Government Corporation Name	Home Guaranty Corporation							
Cluster	2	1. - Current	5. Equity Accounts					
Region		2. - Non-Current	0. Revenue/Income and Expense Accounts					
Year	2017	3. - Current Liabilities						
Fund		4. Non-Current Liabilities						
			TOTAL ALL FUNDS		CORPORATE FUND		Trust Fund	
Account Title	Account Code	Current /Non-Current	Debit	Credit	Debit	Credit	Debit	Credit
Investment in Bonds-Local	10202050	1	1,328,015.16	-	1,328,015.16	-	-	-
Investments in Time Deposits	10211010	1	4,131,669,560.95	-	4,131,669,560.95	-	-	-
Investment Property, Land	10501010	2	9,265,914,956.84	-	9,265,914,956.84	-	-	-
Investment Property, Bldg.	10501020	2	49,299,061.46	-	49,299,061.46	-	-	-
Other Investments	10299990	2	617,500.00	-	617,500.00	-	-	-
Accu. Depreciation-Investment Property, Bldg.	10501021	2	-	18,487,147.55	-	18,487,147.55	-	-
Sinking Fund	10207010	2	850,054,867.23	-	850,054,867.23	-	-	-
Land			-	-	-	-	-	-
Other Land Improvements	10602990	2	53,797,173.33	-	53,797,173.33	-	-	-
Accu. Depreciation-Other Land Improvements	10602991	2	-	30,580,636.18	-	30,580,636.18	-	-
Leased Assets Improvements, Bldg.	10609020	2	31,670,911.88	-	31,670,911.88	-	-	-
Accu. Depreciation-Leased Assets Improvements, Bldg.	10609021	2	-	31,670,911.88	-	31,670,911.88	-	-
Office Equipment	10605020	2	2,790,356.54	-	2,790,356.54	-	-	-
Accu. Depreciation-Office Equipment	10605021	2	-	2,634,230.24	-	2,634,230.24	-	-
Furniture and Fixtures	10607010	2	12,362,887.52	-	12,362,887.52	-	-	-
Accu. Depreciation-Furniture and Fixtures	10607011	2	-	5,074,968.33	-	5,074,968.33	-	-
Information and Communication Technology (ICT)Equipment	10605030	2	56,185,888.95	-	56,185,888.95	-	-	-
Computer Software	10801020	2	31,016,123.40	-	31,016,123.40	-	-	-
Accu. Depreciation-ICT Equipment	10605031	2	-	43,608,866.25	-	43,608,866.25	-	-
Accu. Amortization-Computer Software	10801021	2	-	27,512,822.79	-	27,512,822.79	-	-
Books	10607020	2	291,330.47	-	291,330.47	-	-	-
Accu. Depreciation-Books	10607021	2	-	256,878.08	-	256,878.08	-	-
Communication Equipment	10605070	2	1,758,987.15	-	1,758,987.15	-	-	-
Accu. Depreciation-Communication Equipment	10605071	2	-	1,493,134.16	-	1,493,134.16	-	-
Motor Vehicles	10606010	2	24,487,828.38	-	24,487,828.38	-	-	-
Accu. Depreciation-Motor Vehicles	10606011	2	-	22,014,398.63	-	22,014,398.63	-	-
Other Property, Plant and Equipment	10698990	2	7,326,453.40	-	7,326,453.40	-	-	-
Accu. Depreciation-Other Property, Plant and Equipment	10698991	2	-	5,255,266.21	-	5,255,266.21	-	-
Non-Current Assets Held for Sale	11101010	1	9,774,321,923.26	-	9,774,321,923.26	-	-	-
Accu. Impairment Losses-Non-Current Assets Held for Sale	11101011	1	-	126,991,419.69	-	126,991,419.69	-	-
Accu. Impairment Losses-Non-Current Assets Held for Sale	11101011	1	-	760,765,932.79	-	760,765,932.79	-	-
Other Assets	19999990	2	157,753,473.55	-	157,753,473.55	-	-	-
Other Assets - Assets Held-in-Trust	19999990	2	1,083,698,394.82	-	-	-	1,083,698,394.82	-
Other Assets - Abot Kaya Pabahay Fund	19999990	2	3,095,275,751.61	-	3,095,275,751.61	-	-	-
Due to Officers and Employees	20101020	3	-	696,547.46	-	696,547.46	-	-
Dividends Payable	29999090	3	-	412,494,341.38	-	412,494,341.38	-	-
Interest Payable	20101050	3	-	464,433,420.76	-	464,433,420.76	-	-
Due to Treasurer of the Philippines	20201090	4	-	10,463,794,903.78	-	10,463,794,903.78	-	-
Due to BIR	20201010	3	-	5,296,960.52	-	5,296,960.52	-	-

Pre-Closing Trial Balance

Government Corporation Name	Home Guaranty Corporation	1. - Current		5. Equity Accounts					
Cluster	2	2. - Non-Current		0. Revenue/Income and Expense Accounts					
Region		3. - Current Liabilities							
Year	2017	4. Non-Current Liabilities							
Fund				TOTAL ALL FUNDS		CORPORATE FUND		Trust Fund	
Account Title	Account Code	Current /Non-Current	Debit	Credit	Debit	Credit	Debit	Credit	
Due to GSIS	20201020	3	-	3,932,134.24	-	3,932,134.24	-	-	
Due to Pag-IBIG	20201030	3	-	1,288,230.99	-	1,288,230.99	-	-	
Due to PhilHealth	20201040	3	-	137,125.00	-	137,125.00	-	-	
Due to NGAs	20201050	3	-	4,215.73	-	4,215.73	-	-	
Due to Government Corporations	20201060	3	-	9,668,594.04	-	9,668,594.04	-	-	
Due to Other Funds	20301050	3	-	610,811,185.08	-	610,811,185.08	-	-	
Trust Liabilities - Assets Held-in-Trust	20401010	4	-	1,083,698,394.82	-	-	-	1,083,698,394.82	
Trust Liabilities - Abot Kaya Pabahay Fund	20401010	4	-	3,095,275,751.61	-	3,095,275,751.61	-	-	
Guaranty/Security Deposit Payables	20401040	3	-	27,138,962.78	-	27,138,962.78	-	-	
Bonds Payable-Domestic	20102020	3	-	7,316,352.27	-	7,316,352.27	-	-	
Other Payables	29999990	3	-	5,105,127,556.54	-	5,105,127,556.54	-	-	
Income Tax Payable	20201130	3	-	247,812,882.98	-	247,812,882.98	-	-	
Bonds Payable-Domestic	20102020	4	-	7,352,281.62	-	7,352,281.62	-	-	
Deferred Finance Lease Revenue	20501010	3	-	9,821,831.05	-	9,821,831.05	-	-	
Deferred Finance Lease Revenue	20501010	4	-	29,027,961.46	-	29,027,961.46	-	-	
Deferred Tax Liabilities	20901010	4	-	722,363,705.08	-	722,363,705.08	-	-	
Other Deferred Credits	20501990	4	-	567,405,198.75	-	567,405,198.75	-	-	
Other Unearned Revenue/Income	20502990	3	-	590,902,380.32	-	590,902,380.32	-	-	
Other Unearned Revenue/Income	20502990	4	-	323,534,034.64	-	323,534,034.64	-	-	
Cumulative Changes in Fair Value of Investments	31001010	5	-	-	-	-	-	-	
Subscribed Share Capital	30801010	5	-	15,073,000,000.00	-	15,073,000,000.00	-	-	
Revaluation Surplus	30201010	5	-	1,685,209,428.76	-	1,685,209,428.76	-	-	
Retained Earnings - Donated Capital	30701010	5	-	-	-	-	-	-	
Retained Earnings/(Deficit)	30701010	5	8,824,571,847.37	-	8,824,571,847.37	-	-	-	
Other Business Income	40202000	0	-	168,915.29	-	168,915.29	-	-	
Rent/Lease Income	40202050	0	-	191,335,765.84	-	191,335,765.84	-	-	
Interest Income	40202210	0	-	118,098,465.27	-	118,098,465.27	-	-	
Guarantee Income	40202180	0	-	1,308,787,107.69	-	1,308,787,107.69	-	-	
Miscellaneous Income	40603990	0	-	720,209.29	-	720,209.29	-	-	
Reversal of Impairment Loss	40602010	0	-	11,318,877.38	-	11,318,877.38	-	-	
Fines and Penalties - Business Income	40202230	0	-	8,564,135.04	-	8,564,135.04	-	-	
Gain on Foreign Exchange (Forex)	40501010	0	-	5,523.97	-	5,523.97	-	-	
Other Gains	40501990	0	-	20,152,011.70	-	20,152,011.70	-	-	
Other Losses	50504990	0	1,148,565.24	-	1,148,565.24	-	-	-	
Salaries and Wages	50101010	0	63,649,355.78	-	63,649,355.78	-	-	-	
Personnel Economic Relief Allowance (PERA)	50102010	0	2,574,196.43	-	2,574,196.43	-	-	-	
Representation Allowance (RA)	50102020	0	1,659,014.36	-	1,659,014.36	-	-	-	
Transportation Allowance (TA)	50102030	0	1,816,176.95	-	1,816,176.95	-	-	-	
Clothing/Uniform Allowance	50102040	0	526,378.63	-	526,378.63	-	-	-	

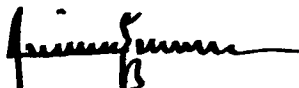
**Pre-Closing Trial Balance**

Government Corporation Name	Home Guaranty Corporation	1. - Current		5. Equity Accounts		0. Revenue/Income and Expense Accounts			
Cluster	2	2 - Non-Current							
Region		3 - Current Liabilities							
Year	2017	4. Non-Current Liabilities							
Fund				TOTAL ALL FUNDS		CORPORATE FUND		Trust Fund	
Account Title	Account Code	Current /Non-Current	Debit	Credit	Debit	Credit	Debit	Credit	
Productivity Incentive Allowance	50102080	0	527,971.65	-	527,971.65	-	-	-	
Other Bonuses and Allowances	50102990	0	18,341,861.88	-	18,341,861.88	-	-	-	
Honoraria	50102100	0	3,228,430.55	-	3,228,430.55	-	-	-	
Longevity Pay	50102120	0	169,553.24	-	169,553.24	-	-	-	
Cash Gift	50102150	0	527,971.65	-	527,971.65	-	-	-	
Year End Bonus	50102140	0	5,009,510.59	-	5,009,510.59	-	-	-	
Retirement and Life Insurance Premium	50103010	0	7,285,719.35	-	7,285,719.35	-	-	-	
Pag-IBIG Contributions	50103020	0	129,079.96	-	129,079.96	-	-	-	
PhilHealth Contributions	50103030	0	528,130.95	-	528,130.95	-	-	-	
Employees Compensation Insurance Premiums	50103040	0	129,079.96	-	129,079.96	-	-	-	
Terminal Leave Benefits	50104030	0	61,072.51	-	61,072.51	-	-	-	
Provident/Welfare Fund Contribution	50103050	0	12,142,865.62	-	12,142,865.62	-	-	-	
Other Personnel Benefits	50104990	0	2,742,114.78	-	2,742,114.78	-	-	-	
Travelling Expenses-Local	50201010	0	1,355,812.37	-	1,355,812.37	-	-	-	
Training Expenses	50202010	0	1,027,798.33	-	1,027,798.33	-	-	-	
Office Supplies Expense	50203010	0	8,791,521.98	-	8,791,521.98	-	-	-	
Accountable Forms Expenses	50203020	0	36,411.84	-	36,411.84	-	-	-	
Fuel, Oil And Lubricants Expenses	50203090	0	2,236,584.69	-	2,236,584.69	-	-	-	
Other Supplies and Materials Expenses	50203990	0	241,433.40	-	241,433.40	-	-	-	
Water Expenses	50204010	0	327,622.41	-	327,622.41	-	-	-	
Electricity Expenses	50204020	0	6,822,333.51	-	6,822,333.51	-	-	-	
Postage and Courier Services	50205010	0	187,626.21	-	187,626.21	-	-	-	
Telephone Expenses	50205020	0	2,444,261.33	-	2,444,261.33	-	-	-	
Internet Subscription Expenses	50205030	0	708,287.46	-	708,287.46	-	-	-	
Membership Dues and Contributions to Organizations	50299060	0	23,576.66	-	23,576.66	-	-	-	
Advertising, Promotional and Marketing Expenses	50299010	0	75,677.64	-	75,677.64	-	-	-	
Printing and Publication Expenses	50299020	0	38,952.47	-	38,952.47	-	-	-	
Rent/Lease Expenses	50299050	0	36,589,439.11	-	36,589,439.11	-	-	-	
Representation Expenses	50299030	0	484,780.77	-	484,780.77	-	-	-	
Subscription Expenses	50299070	0	161,445.86	-	161,445.86	-	-	-	
Legal Services	50211010	0	86,705.69	-	86,705.69	-	-	-	
Auditing Services	50211020	0	6,030,694.18	-	6,030,694.18	-	-	-	
Consultancy Services	50211030	0	4,983,870.28	-	4,983,870.28	-	-	-	
Other General Services	50212990	0	180,534.10	-	180,534.10	-	-	-	
Janitorial Services	50212020	0	5,002,172.38	-	5,002,172.38	-	-	-	
Security Services	50212030	0	4,638,858.00	-	4,638,858.00	-	-	-	
Other Professional Services	50211990	0	16,118,831.68	-	16,118,831.68	-	-	-	
Directors and Committee Member's Fees	50299120	0	912,116.53	-	912,116.53	-	-	-	
Repairs and Maintenance-Leased Assets Improvements	50213090	0	1,036,921.13	-	1,036,921.13	-	-	-	

**Pre-Closing Trial Balance**

Government Corporation Name	Home Guaranty Corporation	1. - Current		5. Equity Accounts				
Cluster	2	2 - Non-Current		0. Revenue/Income and Expense Accounts				
Region		3 - Current Liabilities						
Year	2017	4. Non-Current Liabilities						
Fund								
			TOTAL ALL FUNDS		CORPORATE FUND		Trust Fund	
Account Title	Account Code	Current /Non-Current	Debit	Credit	Debit	Credit	Debit	Credit
Repairs and Maintenance-Machinery and Equipment	50213050	0	982,472.62	-	982,472.62	-	-	-
Repairs and Maintenance-Furniture and Fixtures	50213070	0	6,412.81	-	6,412.81	-	-	-
Repairs and Maintenance-Transportation Equipment	50213060	0	1,587,772.41	-	1,587,772.41	-	-	-
Repairs and Maintenance-Other Property, Plant and Equipment	50213990	0	117,701.27	-	117,701.27	-	-	-
Donations	50299080	0	122,889.95	-	122,889.95	-	-	-
Extraordinary and Miscellaneous Expenses	50210030	0	2,908,885.74	-	2,908,885.74	-	-	-
Taxes, Duties and Licenses	50215010	0	98,158,347.89	-	98,158,347.89	-	-	-
Income Tax Expenses	50215040	0	210,486,064.65	-	210,486,064.65	-	-	-
Fidelity Bond Premiums	50215020	0	322,690.58	-	322,690.58	-	-	-
Insurance Expenses	50215030	0	172,895.22	-	172,895.22	-	-	-
Depreciation-Land Improvements	50501020	0	3,167,540.51	-	3,167,540.51	-	-	-
Depreciation-Leased Assets Improvements	50501090	0	2,022,027.00	-	2,022,027.00	-	-	-
Depreciation-Machinery and Equipment	50501050	0	1,619,036.98	-	1,619,036.98	-	-	-
Depreciation-Furniture, Fixtures and Books	50501070	0	168,352.32	-	168,352.32	-	-	-
Depreciation-Transportation Equipment	50501060	0	19,805.32	-	19,805.32	-	-	-
Depreciation-Other Property, Plant and Equipment	50501990	0	279,019.49	-	279,019.49	-	-	-
Amortization-Intangible Assets	50502010	0	1,846,276.81	-	1,846,276.81	-	-	-
Other Maintenance and Operating Expenses	50299990	0	5,351,402.26	-	5,351,402.26	-	-	-
Other Maintenance and Operating Expenses-Projects	50299990	0	95,625,595.16	-	95,625,595.16	-	-	-
Bank Charges	50301040	0	67,455.00	-	67,455.00	-	-	-
Documentary Stamps Expenses	50299140	0	190,703.46	-	190,703.46	-	-	-
Interest Expenses	50301020	0	474,716,479.11	-	474,716,479.11	-	-	-
Impairment Loss-Other Assets	50503990	0	834,700.00	-	834,700.00	-	-	-
			<b>43,308,572,749.45</b>	<b>43,308,572,749.45</b>	<b>42,224,874,354.63</b>	<b>42,224,874,354.63</b>	<b>1,083,698,394.82</b>	<b>1,083,698,394.82</b>

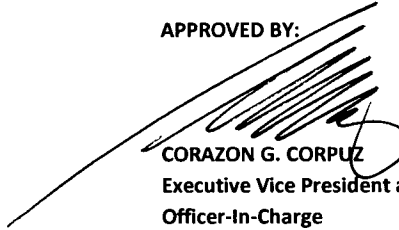
CERTIFIED CORRECT:



**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