

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of March 31, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Cash - Collecting Officers	102	1,730,791.04	
Cash - Disbursing Officers	103	786,333.00	
Cash in Bank - Local Currency-Current Account	111	117,961,728.02	
Cash in Bank - Local Currency-Savings Account	112	8,518,575.25	
Cash in Bank - Local Currency-Time Deposit	113	1,481,931,064.97	
Cash in Bank - Foreign Currency	116	2,344,485.03	
Accounts Receivable-Guaranty Call	121	428,268,227.31	
Provision for Losses - Guaranty Call	302		18,340,148.37
Accounts Receivable-Installments	121	1,083,384,457.27	
Notes Receivables	122	28,858,376.65	
Allowance for Doubtful Accounts	301		2,286,697.82
Due from Officers and Employees	123	6,124,972.22	
Interest Receivables	129	1,708,970.18	
Due from National Gov't. Agencies	136	105,705,040.96	
Due from Gov't. Owned or Contr. Corp.	137	1,108,927,515.75	
Allowance for Doubtful Accounts	301		245,777.38
Due from Local Gov't. Units	138	2,882,524.43	
Due from Other Funds	144	112,138,791.94	
Receivables - Disallowances/Charges	146	1,699,753.02	
Advances to Officers and Employees	148	385,087.00	
Other Receivables	149	102,221,041.82	
Lease Receivables	149-002	399,788,236.02	
Allow. for Doubtful Accounts	301		22,163,568.34
Office Supplies Inventory	155	2,621,509.27	
Other Supplies	165	704,154.30	
Prepaid Insurance	178	375,328.99	
Other Prepaid expenses	185	74,713,811.09	
Bond Issue Cost	185	42,273,973.80	
Guaranty Deposits	186	20,858,394.84	
Investments in Stocks	192	875,439,504.72	
Investments in Bonds	193	90,677,171.35	
Other Short-term Investments	194	145,732.47	
Other Investments - Available for Sale Securities	197-920	6,674,000.00	
Other Investments - Investment Property	197-002	3,985,633,188.21	
Accumulated Depreciation - Land Improvements	302		6,008,323.23
Sinking Fund	198	3,044,789,820.63	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302		19,571,606.60
Leasehold Improvements, Buildings	219	18,469,756.91	
Accumulated Depreciation - Leasehold Improvements - Bldgs.	319		2,488,297.79
Office Equipment	221	2,443,709.68	
Accumulated Depreciation - Office Equipment	321		1,595,090.81
Furniture and Fixtures	222	20,568,964.51	
Accumulated Depreciation - Furniture and Fixtures	322		13,038,799.60
IT Equipment and Software	223	53,817,524.93	
Accumulated Depreciation - IT Equipment and Software	323		34,027,341.24

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of March 31, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Library Books	224	321,374.72	
Accumulated Depreciation - Library Books	324		234,114.60
Communication Equipment	229	1,030,571.60	
Accumulated Depreciation - Communication Equipment	329		508,458.93
Motor Vehicles	241	26,791,907.26	
Accumulated Depreciation - Motor Vehicles	341		16,766,181.61
Other Property, Plant and Equipment	250	5,448,058.05	
Accumulated Depreciation - Other PPE	350		1,842,154.90
Other Garnished/Foreclosed Assets	279	11,540,087,990.42	
Provision for Losses on Acquired Assets	302		218,314,443.13
Other Assets	290	1,217,516,647.49	
Other Assets-Abot Kaya Pabahay Fund	290-106	3,901,881,797.45	
Due to Officers and Employees	403		373,320.81
Interest Payable	409		32,908,874.34
Due to BIR	412		1,704,071.51
Due to GSIS	413		6,198,417.85
Due to Pag-IBIG	414		1,011,502.09
Due to Philhealth	415		73,542.76
Due to Other NGAs	416		176,064.61
Due to Other GOCCs	417		9,677,459.63
Due to Other Funds	424		1,597,278,661.02
Due to Other Funds-Abot Kaya Pabahay Fund	424-106		3,901,881,797.45
Performance /Bidders/Bail Bonds Payable	427		17,869,580.40
Short-Term Bonds Payable	431		3,161,926,756.07
Other Payables	439		2,103,118,276.07
Bonds Payable - Domestic	442		12,319,778,099.51
Other Deferred Credits	455		2,377,353,275.72
Unrealized Gains (Losses)	500		11,918,406.81
Capital Stock	502		12,673,000,000.00
Other Equity Accounts - Revaluation Surplus	508		2,407,442,041.09
Retained Earnings	510	10,806,504,656.55	
Other Service Income	628		123,147.88
Rent Income	642		21,504,728.00
Dividend Income	661		884,610.83
Interest Income - Installment Receivable	664		10,917,971.34
Interest Income - Investments	664		19,452,850.44
Financing Fees- Guaranty Fees	677		78,862,717.86
Miscellaneous Income	678		271,443.48
Other Fines and Penalties	679		1,752,430.37
Loss on Sale of Disposed Assets	682	244,376.36	
Salaries and Wages-Regular	701	10,471,405.62	
Personnel Economic Relief Allowance	711	171,341.34	
Additional Compensation	712	514,024.04	
Representation Allowance	713	772,600.00	
Transportation Allowance	714	802,050.00	
Clothing/Uniform Allowance	715	294,150.00	
Productivity Incentive Allowance	717	384,054.80	
Other Bonuses and Allowances	719	1,122,106.61	

**HOME GUARANTY CORPORATION****Trial Balance**

As of March 31, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Longevity Pay	722	39,300.00	
Life & Retirement Insurance Cont.	731	1,155,278.02	
Pag-IBIG Contributions	732	34,500.00	
Philhealth Contribution	733	106,142.75	
ECC Contributions	734	34,790.00	
Provident Fund Benefits	744	4,410,118.79	
Other Personnel Benefits	749	94,120.00	
Traveling Expenses-Local	751	161,826.04	
Training Expenses	753	457,092.00	
Office Supplies Expenses	755	807,966.87	
Accountable Forms Expenses	756	15,000.00	
Gasoline, Oil & Lubricants Expenses	761	622,915.52	
Water Expenses	766	141,101.07	
Electricity Expenses	767	2,003,347.05	
Postage and Deliveries	771	22,370.66	
Telephone Expenses-Landline	772	365,119.16	
Telephone Expenses-Mobile	773	253,054.92	
Internet Expenses	774	139,080.00	
Cable, Satellite, Telegraph & Radio Expenses	775	8,833.25	
Membership Dues & Cont. to Organizations	778	19,200.00	
Advertising Expenses	780	287,702.24	
Printing, Binding & Reproduction Expenses	781	40,956.00	
Rent Expenses	782	7,005,668.31	
Representation Expenses	783	555,303.33	
Subscription Expenses	786	56,230.00	
Legal Services	791	7,750.00	
Auditing Services	792	94,345.83	
Consultancy Services	793	367,500.00	
General Services	795	37,730.00	
Janitorial Services	796	547,698.05	
Security Services	797	626,837.88	
Other Professional Services	799	2,200,586.38	
Council/Board Members Allowances & Other Benefits	800	110,000.00	
Repairs and Maintenance - Leasehold Improvement-Bldg.	819	253,400.00	
Repairs and Maintenance - Motor Vehicles	841	571,504.92	
Repairs and Maintenance - Other Property & Equipment	850	3,105.00	
Donations	878	127,227.55	
Extraordinary Expenses	883	1,442,719.40	
Taxes, Duties & Licenses	891	4,943,965.90	
Final Tax	891	3,890,570.14	
Provision for Income Tax	891	1,726,781.91	
Fidelity Bond Premiums	892	7,751.25	
Insurance Expenses	893	76,677.69	
Depreciation - Land Improvement	902	869,920.53	
Depreciation - Leasehold Improvement-Bldg.	919	393,896.70	
Depreciation - Office Equipment	921	48,514.38	
Depreciation - Furniture & Fixtures	922	39,618.50	

**HOME GUARANTY CORPORATION****Trial Balance**

As of March 31, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Depreciation - IT Equipment & Software	923	978,157.67	
Depreciation - Library Books	924	12,333.93	
Depreciation - Communication Equipment	929	27,460.04	
Depreciation - Motor Vehicles	941	471,413.13	
Depreciation - Other Property & Equipment	950	143,632.22	
Other Maintenance and Operating Expenses	969-008	132,701.65	
Other Maintenance and Operating Expenses-Projects	969	8,763,811.71	
Bank Charges	971	1,253.75	
Other Financial Charges-Interest on Debenture Bonds	975	25,156,156.80	
Other Financial Charges-Interest On Zero Coupon Bond	979	238,250,210.18	
		<b>41,114,891,052.29</b>	<b>41,114,891,052.29</b>

0.00

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of June 30, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Cash - Collecting Officers	102	38,035,851.45	
Cash - Disbursing Officers	103	1,310,000.00	
Cash in Bank - Local Currency-Current Account	111	157,622,076.89	
Cash in Bank - Local Currency-Savings Account	112	9,469,496.06	
Cash in Bank - Local Currency-Time Deposit	113	1,049,059,934.19	
Cash in Bank - Foreign Currency	116	2,344,485.03	
Accounts Receivable-Guaranty Call	121	427,487,833.98	
Provision for Losses - Guaranty Call	302		18,340,148.37
Accounts Receivable-Installments	121	1,083,035,445.41	
Notes Receivables	122	28,858,376.65	
Allowance for Doubtful Accounts	301		2,286,697.82
Due from Officers and Employees	123	6,104,562.88	
Interest Receivables	129	1,708,970.18	
Due from National Gov't. Agencies	136	105,847,029.99	
Due from Gov't. Owned or Contr. Corp.	137	1,108,927,515.75	
Allowance for Doubtful Accounts	301		245,777.38
Due from Local Gov't. Units	138	2,882,524.43	
Due from Other Funds	144	112,227,267.87	
Receivables - Disallowances/Charges	146	1,699,753.02	
Advances to Officers and Employees	148	245,585.60	
Other Receivables	149	108,290,300.35	
Lease Receivables	149-002	393,277,339.02	
Allow. for Doubtful Accounts	301		22,163,568.34
Office Supplies Inventory	155	2,621,509.27	
Other Supplies	165	704,154.30	
Prepaid Insurance	178	375,328.99	
Other Prepaid expenses	185	73,608,482.26	
Bond Issue Cost	185	38,303,958.11	
Guaranty Deposits	186	20,858,394.84	
Investments in Stocks	192	875,439,504.72	
Investments in Bonds	193	90,677,171.35	
Other Short-term Investments	194	145,732.47	
Other Investments - Available for Sale Securities	197-920	6,674,000.00	
Other Investments - Investment Property	197-002	3,985,633,188.21	
Accumulated Depreciation - Land Improvements	302		6,470,501.94
Sinking Fund	198	512,857,748.11	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302		19,979,348.42
Leasehold Improvements, Buildings	219	18,716,731.79	
Accumulated Depreciation - Leasehold Improvements - Bldgs.	319		2,911,846.34
Office Equipment	221	2,534,709.68	
Accumulated Depreciation - Office Equipment	321		1,647,831.85
Furniture and Fixtures	222	20,623,221.65	
Accumulated Depreciation - Furniture and Fixtures	322		13,083,812.57
IT Equipment and Software	223	53,982,524.93	
Accumulated Depreciation - IT Equipment and Software	323		35,062,588.26

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of June 30, 2011  
(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Library Books	224	321,374.72	
Accumulated Depreciation - Library Books	324		246,602.29
Communication Equipment	229	1,037,471.60	
Accumulated Depreciation - Communication Equipment	329		537,019.48
Motor Vehicles	241	26,791,907.26	
Accumulated Depreciation - Motor Vehicles	341		17,242,832.65
Other Property, Plant and Equipment	250	5,448,058.05	
Accumulated Depreciation - Other PPE	350		1,982,946.94
Other Garnished/Foreclosed Assets	279	11,522,915,598.52	
Provision for Losses on Acquired Assets	302		218,314,443.13
Other Assets	290	1,217,516,647.49	
Other Assets-Abot Kaya Pabahay Fund	290-106	3,901,881,797.45	
Due to Officers and Employees	403		360,411.55
Interest Payable	409		50,553,181.75
Due to BIR	412		2,015,798.95
Due to GSIS	413		6,223,306.63
Due to Pag-IBIG	414		1,007,872.92
Due to Philhealth	415		76,417.76
Due to Other NGAs	416		405,344.28
Due to Other GOCCs	417		9,677,493.23
Due to Other Funds	424		1,597,260,099.62
Due to Other Funds-Abot Kaya Pabahay Fund	424-106		3,901,881,797.45
Performance /Bidders/Bail Bonds Payable	427		11,211,080.40
Short-Term Bonds Payable	431		34,632,549.71
Other Payables	439		2,135,552,959.01
Bonds Payable - Domestic	442		12,490,270,698.29
Other Deferred Credits	455		2,500,840,095.20
Unrealized Gains (Losses)	500		11,918,406.81
Capital Stock	502		12,673,000,000.00
Other Equity Accounts - Revaluation Surplus	508-001		2,407,442,041.09
Retained Earnings	510	10,807,319,767.41	
Other Service Income	628		161,060.31
Rent Income	642		43,834,756.58
Dividend Income	661		1,548,710.83
Interest Income - Banks	664		145,451.73
Interest Income - Installment Receivable	664		21,279,840.99
Interest Income - Investments	664		105,222,339.80
Financing Fees- Guaranty Fees	677		172,228,343.37
Miscellaneous Income	678		373,019.72
Other Fines and Penalties	679		2,574,925.85
Loss on Sale of Disposed Assets	682	2,123,776.17	
Salaries and Wages-Regular	701	20,488,750.91	
Personnel Economic Relief Allowance	711	344,303.41	
Additional Compensation	712	1,032,910.26	
Representation Allowance	713	1,542,400.00	
Transportation Allowance	714	1,605,450.05	
Clothing/Uniform Allowance	715	409,435.00	
Productivity Incentive Allowance	717	384,054.80	
Other Bonuses and Allowances	719	6,619,431.39	

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of June 30, 2011  
(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Longevity Pay	722	78,150.00	
Cash Gift	724	267,500.00	
Year End Bonus	725	1,517,649.00	
Life & Retirement Insurance Cont.	731	2,310,315.82	
Pag-IBIG Contributions	732	69,200.00	
Philhealth Contribution	733	212,655.25	
ECC Contributions	734	69,860.00	
Terminal Leave Benefits	742	148,409.60	
Provident Fund Benefits	744	8,819,336.74	
Other Personnel Benefits	749	204,624.00	
Traveling Expenses-Local	751	474,810.77	
Traveling Expenses-Foreign	752	1,210,786.18	
Training Expenses	753	626,360.00	
Office Supplies Expenses	755	5,512,362.13	
Accountable Forms Expenses	756	25,000.00	
Gasoline, Oil & Lubricants Expenses	761	1,740,913.47	
Water Expenses	766	227,215.39	
Electricity Expenses	767	4,161,322.55	
Postage and Deliveries	771	63,887.92	
Telephone Expenses-Landline	772	726,911.10	
Telephone Expenses-Mobile	773	677,743.76	
Internet Expenses	774	308,400.00	
Cable, Satellite, Telegraph & Radio Expenses	775	8,833.25	
Membership Dues & Cont. to Organizations	778	28,200.00	
Advertising Expenses	780	635,432.00	
Printing, Binding & Reproduction Expenses	781	77,529.00	
Rent Expenses	782	14,184,975.94	
Representation Expenses	783	1,403,224.99	
Subscription Expenses	786	107,671.00	
Legal Services	791	19,650.00	
Auditing Services	792	214,018.51	
Consultancy Services	793	1,282,500.00	
General Services	795	93,850.00	
Janitorial Services	796	1,476,903.01	
Security Services	797	1,410,385.23	
Other Professional Services	799	14,721,946.69	
Council/Board Members Allowances & Other Benefits	800	572,000.00	
Repairs and Maintenance - Leasehold Improvement-Bldg.	819	448,003.00	
Repairs and Maintenance - IT Equipment & Software	823	156,025.00	
Repairs and Maintenance - Motor Vehicles	841	1,206,393.23	
Repairs and Maintenance - Other Property & Equipment	850	3,105.00	
Donations	878	190,287.55	
Extraordinary Expenses	883	2,645,206.17	
Taxes, Duties & Licenses	891	15,542,546.23	
Final Tax	891	21,073,558.39	
Provision for Income Tax	891	3,551,898.17	
Fidelity Bond Premiums	892	7,751.25	
Insurance Expenses	893	88,042.10	
Depreciation - Land Improvement	902	1,739,841.06	
Depreciation - Leasehold Improvement-Bldg.	919	817,445.25	
Depreciation - Office Equipment	921	101,255.42	
Depreciation - Furniture & Fixtures	922	84,631.47	

**HOME GUARANTY CORPORATION****Trial Balance**

As of June 30, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Depreciation - IT Equipment & Software	923	2,013,404.69	
Depreciation - Library Books	924	24,821.62	
Depreciation - Communication Equipment	929	56,020.59	
Depreciation - Motor Vehicles	941	948,064.17	
Depreciation - Other Property & Equipment	950	284,424.26	
Other Maintenance and Operating Expenses	969-008	336,956.26	
Other Maintenance and Operating Expenses-Projects	969	19,635,281.41	
Bank Charges	971	4,033.75	
Other Financial Charges-Interest on Debenture Bonds	975	46,698,326.82	
Other Financial Charges-Interest On Zero Coupon Bond	979	445,095,096.20	
		<b>38,542,213,969.61</b>	<b>38,542,213,969.61</b>

0.00



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**Trial Balance**

As of September 30, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Cash - Collecting Officers	102	13,663,682.82	
Cash - Disbursing Officers	103	1,320,000.00	
Cash in Bank - Local Currency-Current Account	111	132,966,916.20	
Cash in Bank - Local Currency-Savings Account	112	10,894,305.46	
Cash in Bank - Local Currency-Time Deposit	113	1,218,612,729.95	
Cash in Bank - Foreign Currency	116	2,344,485.03	
Accounts Receivable-Guaranty Call	121	427,696,005.86	
Provision for Losses - Guaranty Call	302		18,340,148.37
Accounts Receivable-Installments	121	1,078,358,346.23	
Notes Receivables	122	28,858,376.65	
Allowance for Doubtful Accounts	301		2,286,697.82
Due from Officers and Employees	123	6,042,569.99	
Interest Receivables	129	1,708,970.18	
Due from National Gov't. Agencies	136	105,872,105.27	
Due from Gov't. Owned or Contr. Corp.	137	1,108,927,515.75	
Allowance for Doubtful Accounts	301		245,777.38
Due from Local Gov't. Units	138	3,187,884.43	
Due from Other Funds	144	112,229,532.43	
Receivables - Disallowances/Charges	146	98,441,788.93	
Advances to Officers and Employees	148	703,405.23	
Other Receivables	149	108,091,339.18	
Lease Receivables	149-002	386,766,442.02	
Allow. for Doubtful Accounts	301		22,163,568.34
Office Supplies Inventory	155	2,621,509.27	
Other Supplies	165	704,154.30	
Prepaid Insurance	178	375,328.99	
Other Prepaid expenses	185	75,255,283.22	
Bond Issue Cost	185	34,290,315.87	
Guaranty Deposits	186	20,858,394.84	
Investments in Stocks	192	875,439,504.72	
Investments in Bonds	193	90,677,171.35	
Other Short-term Investments	194	145,732.47	
Other Investments - Available for Sale Securities	197-920	6,674,000.00	
Other Investments - Investment Property	197-002	3,985,633,188.21	
Accumulated Depreciation - Land Improvements	302		6,932,680.65
Sinking Fund	198	514,114,024.98	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302		20,387,090.24
Leasehold Improvements, Buildings	219	18,806,673.22	
Accumulated Depreciation - Leasehold Improvements - Bldgs.	319		3,347,133.95
Office Equipment	221	2,590,209.68	
Accumulated Depreciation - Office Equipment	321		1,701,182.55
Furniture and Fixtures	222	22,916,721.65	
Accumulated Depreciation - Furniture and Fixtures	322		13,160,183.37
IT Equipment and Software	223	53,978,224.93	
Accumulated Depreciation - IT Equipment and Software	323		36,113,028.19

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of September 30, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Library Books	224	321,374.72	
Accumulated Depreciation - Library Books	324		258,855.60
Communication Equipment	229	1,122,917.60	
Accumulated Depreciation - Communication Equipment	329		565,949.93
Motor Vehicles	241	26,791,907.26	
Accumulated Depreciation - Motor Vehicles	341		17,721,605.66
Other Property, Plant and Equipment	250	5,648,816.05	
Accumulated Depreciation - Other PPE	350		2,120,588.01
Other Garnished/Foreclosed Assets	279	11,502,350,361.74	
Provision for Losses on Acquired Assets	302		218,314,443.13
Other Assets	290	1,217,516,647.49	
Other Assets-Abot Kaya Pabahay Fund	290-106	3,901,881,797.45	
Due to Officers and Employees	403		349,248.13
Interest Payable	409		30,647,657.72
Due to BIR	412		1,627,070.94
Due to GSIS	413		6,301,024.56
Due to Pag-IBIG	414		1,015,160.92
Due to Philhealth	415		73,792.76
Due to Other NGAs	416		194,268.74
Due to Other GOCCs	417		9,688,781.73
Due to Other Funds	424		1,597,754,782.24
Due to Other Funds-Abot Kaya Pabahay Fund	424-106		3,901,881,797.45
Performance /Bidders/Bail Bonds Payable	427		11,398,210.28
Short-Term Bonds Payable	431		34,039,436.45
Other Payables	439		2,167,319,382.39
Bonds Payable - Domestic	442		12,638,561,141.46
Other Deferred Credits	455		2,539,755,455.09
Unrealized Gains (Losses)	500		11,918,406.81
Capital Stock	502		12,673,000,000.00
Other Equity Accounts - Revaluation Surplus	508		2,407,442,041.09
Retained Earnings	510	10,710,096,678.97	
Other Service Income	628		383,707.90
Rent Income	642		66,553,078.31
Dividend Income	661		2,389,930.00
Interest Income - Banks	664		145,451.73
Interest Income - Installment Receivable	664		32,689,690.42
Interest Income - Investments	664		123,088,143.77
Financing Fees- Guaranty Fees	677		288,865,006.58
Miscellaneous Income	678		525,232.95
Other Fines and Penalties	679		4,106,317.38
Loss on Sale of Disposed Assets	682	4,123,189.29	
Salaries and Wages-Regular	701	34,307,113.86	
Personnel Economic Relief Allowance	711	516,920.10	
Additional Compensation	712	1,550,760.34	
Representation Allowance	713	2,325,000.00	
Transportation Allowance	714	2,420,600.05	
Clothing/Uniform Allowance	715	428,000.00	
Productivity Incentive Allowance	717	384,054.80	
Other Bonuses and Allowances	719	7,792,332.06	

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of September 30, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Honoraria	720	105,000.00	
Longevity Pay	722	116,180.65	
Cash Gift	724	270,000.00	
Year End Bonus	725	1,530,319.50	
Life & Retirement Insurance Cont.	731	3,787,878.82	
Pag-IBIG Contributions	732	104,000.00	
Philhealth Contribution	733	331,417.75	
ECC Contributions	734	104,750.00	
Terminal Leave Benefits	742	305,720.56	
Provident Fund Benefits	744	14,453,185.04	
Other Personnel Benefits	749	1,940,390.26	
Traveling Expenses-Local	751	1,264,113.36	
Traveling Expenses-Foreign	752	1,210,786.18	
Training Expenses	753	883,880.00	
Office Supplies Expenses	755	6,289,971.11	
Accountable Forms Expenses	756	35,000.00	
Gasoline, Oil & Lubricants Expenses	761	2,293,167.87	
Water Expenses	766	316,778.74	
Electricity Expenses	767	6,386,038.95	
Postage and Deliveries	771	123,265.92	
Telephone Expenses-Landline	772	1,297,819.68	
Telephone Expenses-Mobile	773	1,246,262.10	
Internet Expenses	774	434,896.65	
Cable, Satellite, Telegraph & Radio Expenses	775	20,933.25	
Membership Dues & Cont. to Organizations	778	33,640.00	
Advertising Expenses	780	775,701.60	
Printing, Binding & Reproduction Expenses	781	135,180.00	
Rent Expenses	782	21,508,695.17	
Representation Expenses	783	2,209,145.97	
Subscription Expenses	786	179,424.00	
Legal Services	791	32,770.00	
Auditing Services	792	364,769.38	
Consultancy Services	793	2,475,000.00	
General Services	795	126,970.00	
Janitorial Services	796	1,841,021.23	
Security Services	797	2,507,351.52	
Other Professional Services	799	20,357,533.90	
Council/Board Members Allowances & Other Benefits	800	1,061,000.00	
Repairs and Maintenance - Leasehold Improvement-Bldg.	819	798,106.00	
Repairs and Maintenance - Furniture & Fixtures	822	1,500.00	
Repairs and Maintenance - IT Equipment & Software	823	156,025.00	
Repairs and Maintenance - Communication Equipment	829	1,950.00	
Repairs and Maintenance - Motor Vehicles	841	1,533,812.75	
Repairs and Maintenance - Other Property & Equipment	850	15,605.00	
Donations	878	246,787.55	
Extraordinary Expenses	883	4,217,010.08	
Taxes, Duties & Licenses	891	23,962,549.19	
Final Tax	891	24,646,719.19	
Provision for Income Tax	891	3,551,898.17	
Fidelity Bond Premiums	892	251,077.50	
Insurance Expenses	893	157,536.99	
Depreciation - Land Improvement	902	2,609,761.59	
Depreciation - Leasehold Improvement-Bldg.	919	1,252,732.86	
Depreciation - Office Equipment	921	154,606.12	
Depreciation - Furniture & Fixtures	922	161,002.27	

**HOME GUARANTY CORPORATION****Trial Balance**

As of September 30, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Depreciation - IT Equipment & Software	923	3,063,844.62	
Depreciation - Library Books	924	37,074.93	
Depreciation - Communication Equipment	929	84,951.04	
Depreciation - Motor Vehicles	941	1,426,837.18	
Depreciation - Other Property & Equipment	950	422,065.33	
Other Maintenance and Operating Expenses	969-008	368,865.75	
Other Maintenance and Operating Expenses-Projects	969	27,736,211.83	
Bank Charges	971	4,033.75	
Other Financial Charges-Interest on Debenture Bonds	975	67,262,385.77	
Other Financial Charges-Interest On Zero Coupon Bond	979	627,645,756.95	
		<b>38,915,373,150.99</b>	<b>38,915,373,150.99</b>

0.00

**HOME GUARANTY CORPORATION****Trial Balance**

As of December 31, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Cash - Collecting Officers	102	2,273,819.68	
Cash - Disbursing Officers	103	81,868.41	
Cash in Bank - Local Currency-Current Account	111	2,492,216,797.96	
Cash in Bank - Local Currency-Savings Account	112	9,658,425.52	
Cash in Bank - Foreign Currency	116	2,190,723.18	
Accounts Receivable-Guaranty Call	121	435,085,765.14	
Provision for Losses - Guaranty Call	302		21,147,315.18
Accounts Receivable-Installments	121	1,097,727,321.58	
Notes Receivables	122	28,955,481.09	
Allowance for Doubtful Accounts	301		2,286,697.82
Due from Officers and Employees	123	6,222,741.53	
Interest Receivables	129	1,708,970.18	
Due from National Gov't. Agencies	136	105,475,260.94	
Due from Gov't. Owned or Contr. Corp.	137	1,108,927,515.75	
Allowance for Doubtful Accounts	301		245,777.38
Due from Local Gov't. Units	138	3,170,165.43	
Due from Other Funds	144	148,133,096.84	
Receivables - Disallowances/Charges	146	112,521,539.75	
Advances to Officers and Employees	148	225,899.18	
Other Receivables	149	108,895,989.58	
Lease Receivables	149-002	379,285,783.08	
Allow. for Doubtful Accounts	301		22,163,568.34
Office Supplies Inventory	155	1,617,762.85	
Other Supplies	165	688,469.30	
Other Prepaid expenses	185	69,158,649.47	
Bond Issue Cost	185	30,276,673.63	
Guaranty Deposits	186	20,858,394.84	
Investments in Stocks	192	875,439,504.72	
Investments in Bonds	193	16,107,313.32	
Other Short-term Investments	194	145,732.47	
Other Investments - Investment Property	197	5,365,179,188.21	
Accumulated Depreciation - Land Improvements	302		7,394,859.36
Sinking Fund	198	552,151,424.81	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302		20,794,832.06
Leasehold Improvements, Buildings	219	18,806,673.22	
Accumulated Depreciation - Leasehold Improvements - Bldgs.	319		3,785,028.56
Office Equipment	221	2,596,204.68	
Accumulated Depreciation - Office Equipment	321		1,756,741.77
Furniture and Fixtures	222	20,897,588.05	
Accumulated Depreciation - Furniture and Fixtures	322		11,491,825.78

**HOME GUARANTY CORPORATION****Trial Balance**

As of December 31, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
IT Equipment and Software	223	64,590,569.45	
Accumulated Depreciation - IT Equipment and Software	323		36,287,160.41
Library Books	224	321,374.72	
Accumulated Depreciation - Library Books	324		267,484.83
Communication Equipment	229	1,126,867.60	
Accumulated Depreciation - Communication Equipment	329		595,057.19
Motor Vehicles	241	26,481,245.45	
Accumulated Depreciation - Motor Vehicles	341		17,853,889.56
Other Property, Plant and Equipment	250	5,604,764.05	
Accumulated Depreciation - Other PPE	350		2,225,511.70
Other Garnished/Foreclosed Assets	279	11,473,461,999.70	
Provision for Losses on Acquired Assets	302		218,314,443.13
Other Assets	290	1,218,364,667.68	
Other Assets-Abot Kaya Pabahay Fund	290-106	3,995,427,962.49	
Due to Officers and Employees	403		397,602.55
Interest Payable	409		10,089,719.94
Due to BIR	412		1,778,803.88
Due to GSIS	413		6,298,075.31
Due to Pag-IBIG	414		1,022,126.26
Due to Philhealth	415		73,100.00
Due to Other NGAs	416		194,268.74
Due to Other GOCCs	417		9,688,781.73
Due to Other Funds	424		1,598,619,067.83
Due to Other Funds-Abot Kaya Pabahay Fund	424-106		3,995,427,962.49
Performance /Bidders/Bail Bonds Payable	427		11,170,770.90
Short-Term Bonds Payable	431		1,307,415,985.27
Other Payables	439		3,979,092,294.01
Bonds Payable - Domestic	442		11,482,115,627.30
Other Deferred Credits	455		2,480,480,898.59
Unrealized Gains (Losses)	500		16,758,965.54
Capital Stock	502		13,573,000,000.00
Other Equity Accounts - Revaluation Surplus	508-001		2,407,442,041.09
Other Equity Accounts - Donated Capital	508-002		1,379,546,000.00
Retained Earnings	510	12,138,508,870.77	
Other Service Income	628		546,501.83
Rent Income	642		90,762,935.69
Dividend Income	661		10,750.00
Interest Income - Banks	664		3,014,995.65
Interest Income - Installment Receivable	664		43,927,283.13
Interest Income - Investments	664		153,882,345.26
Financing Fees- Guaranty Fees	677		506,529,215.29
Miscellaneous Income	678		624,889.94

**HOME GUARANTY CORPORATION****Trial Balance**

As of December 31, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Other Fines and Penalties	679		6,012,636.78
Gain/Loss on Foreign Exchange	681		765.41
Loss on Sale of Disposed Assets	682	1,834,071.81	
Gain/Loss on Sale of Securities	683	230,540.60	
Salaries and Wages-Regular	701	40,483,967.16	
Personnel Economic Relief Allowance	711	596,548.82	
Additional Compensation	712	1,795,729.83	
Representation Allowance	713	2,668,102.26	
Transportation Allowance	714	2,773,772.30	
Clothing/Uniform Allowance	715	396,286.88	
Productivity Incentive Allowance	717	333,762.88	
Other Bonuses and Allowances	719	13,298,166.53	
Honoraria	720	91,250.27	
Longevity Pay	722	136,771.69	
Cash Gift	724	508,394.41	
Year End Bonus	725	3,443,764.65	
Life & Retirement Insurance Cont.	731	4,487,505.33	
Pag-IBIG Contributions	732	119,928.93	
Philhealth Contribution	733	389,067.51	
ECC Contributions	734	120,493.82	
Terminal Leave Benefits	742	313,598.58	
Provident Fund Benefits	744	17,131,454.16	
Other Personnel Benefits	749	2,434,053.62	
Traveling Expenses-Local	751	2,085,253.62	
Traveling Expenses-Foreign	752	1,057,217.01	
Training Expenses	753	1,199,217.25	
Office Supplies Expenses	755	10,953,378.35	
Accountable Forms Expenses	756	43,452.51	
Gasoline, Oil & Lubricants Expenses	761	3,106,047.14	
Water Expenses	766	353,160.27	
Electricity Expenses	767	7,531,253.29	
Postage and Deliveries	771	135,115.54	
Telephone Expenses-Landline	772	1,883,747.02	
Telephone Expenses-Mobile	773	1,681,991.57	
Internet Expenses	774	571,840.09	
Cable, Satellite, Telegraph & Radio Expenses	775	18,192.05	
Membership Dues & Cont. to Organizations	778	59,421.32	
Advertising Expenses	780	847,280.21	
Printing, Binding & Reproduction Expenses	781	209,792.55	
Rent Expenses	782	25,149,342.64	
Representation Expenses	783	3,730,546.05	
Subscription Expenses	786	155,928.48	
Legal Services	791	59,938.40	
Auditing Services	792	4,582,032.84	
Consultancy Services	793	58,660.89	
General Services	795	179,110.60	
Janitorial Services	796	3,973,723.23	
Security Services	797	3,321,242.06	

**HOME GUARANTY CORPORATION****Trial Balance**

As of December 31, 2011

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Other Professional Services	799	28,912,489.85	
Council/Board Members Allowances & Other Benefits	800	988,503.67	
Repairs and Maintenance - Leasehold Improvement-Bldg.	819	1,358,813.97	
Repairs and Maintenance - Office Equipment	821	651.79	
Repairs and Maintenance - Furniture & Fixtures	822	1,303.58	
Repairs and Maintenance - IT Equipment & Software	823	135,593.57	
Repairs and Maintenance - Communication Equipment	829	12,966.23	
Repairs and Maintenance - Motor Vehicles	841	1,765,235.34	
Repairs and Maintenance - Other Property & Equipment	850	22,839.85	
Donations	878	308,932.20	
Extraordinary Expenses	883	9,488,346.19	
Taxes, Duties & Licenses	891	41,060,181.26	
Final Tax	891	30,910,677.56	
Provision for Income Tax	891	10,500,808.11	
Fidelity Bond Premiums	892	359,897.62	
Insurance Expenses	893	507,852.51	
Depreciation - Land Improvement	902	3,024,018.67	
Depreciation - Leasehold Improvement-Bldg.	919	1,469,240.25	
Depreciation - Office Equipment	921	182,644.24	
Depreciation - Furniture & Fixtures	922	224,563.09	
Depreciation - IT Equipment & Software	923	3,833,979.48	
Depreciation - Library Books	924	39,719.21	
Depreciation - Communication Equipment	929	100,811.42	
Depreciation - Motor Vehicles	941	1,654,483.58	
Depreciation - Other Property & Equipment	950	492,435.01	
Other Maintenance and Operating Expenses	969-008	396,371.72	
Other Maintenance and Operating Expenses-Projects	969	34,193,708.16	
Bank Charges	971	69,444.89	
Other Financial Charges-Interest on Debenture Bonds	975-001	87,820,341.08	
Other Financial Charges-Interest on Guaranty Obligations	975-002	198,793,808.22	
Other Financial Charges-Interest On Zero Coupon Bond	979	810,196,417.70	
Other Losses-Technical Loss Reserves	987	2,807,166.81	
		<b>43,432,534,603.48</b>	<b>43,432,534,603.48</b>

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