

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

As of March 31, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Cash - Collecting Officers	102	5,881,346.23	
Cash - Disbursing Officers	103	699,777.65	
Cash in Bank - Local Currency-Current Account	111	2,362,977,736.25	
Cash in Bank - Local Currency-Savings Account	112	11,613,591.56	
Cash in Bank - Local Currency-Time Deposit	113	0.00	
Cash in Bank - Foreign Currency	116	2,190,723.18	
Accounts Receivable-Guaranty Call	121	462,581,247.05	
Provision for Losses - Guaranty Call	302		21,147,315.18
Accounts Receivable-Installments	121	1,762,059,237.61	
Notes Receivables	122	28,955,481.09	
Allowance for Doubtful Accounts	301		2,286,697.82
Due from Officers and Employees	123	6,222,506.05	
Interest Receivables	129	1,708,970.18	
Due from National Gov't. Agencies	136	104,988,457.19	
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	148,066,810.19	
Receivables - Disallowances/Charges	146	112,521,539.75	
Advances to Officers and Employees	148	142,421.48	
Other Receivables	149	109,486,170.05	
Lease Receivables	149-002	372,666,370.90	
Allow. for Doubtful Accounts	301		22,163,568.34
Office Supplies Inventory	155	2,218,338.80	
Other Supplies	165	688,469.30	
Prepaid Insurance	178	254,860.10	
Other Prepaid expenses	185	66,856,941.62	
Bond Issue Cost	185	26,306,657.94	
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	197-002	5,365,179,188.21	
Accumulated Depreciation - Land Improvements	302		7,857,038.07
Sinking Fund	198	553,746,739.75	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302		21,202,573.88
Leasehold Improvements, Buildings	219	19,957,499.80	
Accumulated Depreciation - Leasehold Improvements - Bldgs.	319		4,250,755.99
Office Equipment	221	2,769,203.68	
Accumulated Depreciation - Office Equipment	321		1,811,178.65
Furniture and Fixtures	222	20,877,099.59	
Accumulated Depreciation - Furniture and Fixtures	322		11,588,164.23
IT Equipment and Software	223	66,846,958.33	
Accumulated Depreciation - IT Equipment and Software	323		37,897,865.69

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of March 31, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Library Books	224	322,174.72	
Accumulated Depreciation - Library Books	324		273,556.99
Communication Equipment	229	1,142,065.60	
Accumulated Depreciation - Communication Equipment	329		626,606.83
Motor Vehicles	241	26,481,245.45	
Accumulated Depreciation - Motor Vehicles	341		18,325,651.75
Other Property, Plant and Equipment	250	5,713,336.93	
Accumulated Depreciation - Other PPE	350		2,364,451.74
Other Garnished/Foreclosed Assets	279	10,470,769,545.29	
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		369,166.85
Interest Payable	409		26,458,686.77
Due to BIR	412		1,266,368.76
Due to GSIS	413		6,288,596.60
Due to Pag-IBIG	414		1,027,518.08
Due to Philhealth	415		72,750.00
Due to Other NGAs	416		194,268.74
Due to Other GOCCs	417		9,685,847.89
Due to Other Funds	424		1,598,126,277.49
Due to Other Funds-Abot Kaya Pabahay Fund	424-106		3,995,427,962.49
Performance /Bidders/Bail Bonds Payable	427		7,237,270.90
Short-Term Bonds Payable	431		1,033,075,087.55
Other Payables	439		3,913,409,787.20
Bonds Payable - Domestic	442		11,628,794,217.83
Other Deferred Credits	455		2,385,806,799.81
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	12,766,434,797.39	
Other Service Income	628		101,200.04
Rent Income	642		26,473,694.33
Dividend Income	661		1,400.00
Interest Income - Installment Receivable	664		12,966,948.40
Interest Income - Investments	664		3,471,932.68
Financing Fees- Guaranty Fees	677		135,388,894.74
Miscellaneous Income	678		199,523.23
Other Fines and Penalties	679		1,224,518.52
Loss on Sale of Disposed Assets	682	96,155,622.12	
Salaries and Wages-Regular	701	12,606,016.84	
Personnel Economic Relief Allowance	711	167,755.00	
Additional Compensation	712	503,265.00	
Representation Allowance	713	770,600.00	
Transportation Allowance	714	768800.00	
Clothing/Uniform Allowance	715	373,000.00	
Other Bonuses and Allowances	719	1,173,823.70	
Longevity Pay	722	39,450.00	
Cash Gift	724	6,021.00	

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

As of March 31, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Life & Retirement Insurance Cont.	731	1,360,615.54	
Pag-IBIG Contributions	732	33,600.00	
Philhealth Contribution	733	114,800.00	
ECC Contributions	734	33,600.00	
Provident Fund Benefits	744	5,202,558.92	
Other Personnel Benefits	749	110,893.00	
Traveling Expenses-Local	751	374,967.09	
Training Expenses	753	235,649.00	
Office Supplies Expenses	755	914,098.62	
Accountable Forms Expenses	756	5,000.00	
Gasoline, Oil & Lubricants Expenses	761	432,483.68	
Water Expenses	766	145,036.06	
Electricity Expenses	767	2,353,291.40	
Postage and Deliveries	771	12,183.30	
Telephone Expenses-Landline	772	204,924.88	
Telephone Expenses-Mobile	773	338,252.97	
Internet Expenses	774	8,960.00	
Cable, Satellite, Telegraph & Radio Expenses	775	40,591.17	
Membership Dues & Cont. to Organizations	778	23,500.00	
Advertising Expenses	780	0.00	
Printing, Binding & Reproduction Expenses	781	35,732.00	
Rent Expenses	782	7,311,142.59	
Representation Expenses	783	514,806.65	
Subscription Expenses	786	48,919.00	
Legal Services	791	1,100.00	
Auditing Services	792	125,229.96	
Consultancy Services	793	135,000.00	
General Services	795	7,840.00	
Janitorial Services	796	203,991.50	
Security Services	797	328,585.00	
Other Professional Services	799	3,434,829.66	
Council/Board Members Allowances & Other Benefits	800	252,000.00	
Repairs and Maintenance - Leasehold Improvement-Bldg.	819	148,000.00	
Repairs and Maintenance - Furniture & Fixtures	822	7,800.00	
Repairs and Maintenance - Motor Vehicles	841	382,117.35	
Donations	878	237,760.00	
Extraordinary Expenses	883	1,175,921.00	
Taxes, Duties & Licenses	891	6,507,474.72	
Final Tax	891	694,386.54	
Provision for Income Tax	891	3,056,379.97	
Fidelity Bond Premiums	892	3,487.50	
Insurance Expenses	893	41,160.76	
Depreciation - Land Improvement	902	869,920.53	
Depreciation - Leasehold Improvement-Bldg.	919	465,727.43	
Depreciation - Office Equipment	921	54,436.88	
Depreciation - Furniture & Fixtures	922	96,338.45	
Depreciation - IT Equipment & Software	923	1,610,705.28	
Depreciation - Library Books	924	6,072.16	
Depreciation - Communication Equipment	929	31,549.64	
Depreciation - Motor Vehicles	941	471,762.19	
Depreciation - Other Property & Equipment	950	138,940.04	

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of March 31, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Other Maintenance and Operating Expenses	969-008	76,899.45	
Other Maintenance and Operating Expenses-Projects	969	2,324,738.26	
Other Financial Charges-Interest on Debenture Bonds	975-001	17,057,671.15	
Other Financial Charges-Interest On Zero Coupon Bond	979	180,237,647.31	
		<b>42,534,171,371.20</b>	<b>42,534,171,371.20</b>

0.00

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of June 30, 2012

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	38,806,489.72	
Cash - Disbursing Officers	103	660,000.00	
Cash in Bank - Local Currency-Current Account	111	8,396,519.15	
Cash in Bank - Local Currency-Savings Account	112	13,503,991.78	
Cash in Bank - Local Currency-Time Deposit	113	2,468,758,262.01	
Cash in Bank - Foreign Currency	116	2,190,723.18	
Accounts Receivable-Guaranty Call	121	461,719,916.13	
Provision for Losses - Guaranty Call	302		21,147,315.18
Accounts Receivable-Installments	121	1,748,761,162.88	
Notes Receivables	122	28,955,481.09	
Allowance for Doubtful Accounts	301		2,286,697.82
Due from Officers and Employees	123	6,230,336.64	
Interest Receivables	129	1,708,970.18	
Due from National Gov't. Agencies	136	105,036,729.07	
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	148,073,680.19	
Receivables - Disallowances/Charges	146	112,521,539.75	
Advances to Officers and Employees	148	296,166.61	
Other Receivables	149	109,414,689.55	
Lease Receivables	149-002	365,829,928.43	
Allow. for Doubtful Accounts	301		22,163,568.34
Office Supplies Inventory	155	2,401,439.29	
Other Supplies	165	688,469.30	
Prepaid Insurance	178	452,314.85	
Other Prepaid expenses	185	67,693,420.58	
Bond Issue Cost	185	22,336,642.25	
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	197-002	5,365,179,188.21	
Accumulated Depreciation - Land Improvements	302		8,319,216.78
Sinking Fund	198	553,935,684.13	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302		21,610,315.70
Leasehold Improvements, Buildings	219	20,657,613.20	
Accumulated Depreciation - Leasehold Improvements - Bldgs.	319		4,757,664.67
Office Equipment	221	2,813,301.60	
Accumulated Depreciation - Office Equipment	321		1,870,005.70
Furniture and Fixtures	222	20,967,699.59	
Accumulated Depreciation - Furniture and Fixtures	322		11,684,504.90

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of June 30, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
IT Equipment and Software	223	67,661,308.33	
Accumulated Depreciation - IT Equipment and Software	323		39,540,618.99
Library Books	224	322,174.72	
Accumulated Depreciation - Library Books	324		279,635.22
Communication Equipment	229	1,183,303.60	
Accumulated Depreciation - Communication Equipment	329		658,841.83
Motor Vehicles	241	26,481,245.45	
Accumulated Depreciation - Motor Vehicles	341		18,794,836.32
Other Property, Plant and Equipment	250	5,726,135.93	
Accumulated Depreciation - Other PPE	350		2,502,691.70
Other Garnished/Foreclosed Assets	279	10,437,044,560.66	
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		368,106.35
Interest Payable	409		13,380,620.88
Due to BIR	412		2,489,818.25
Due to GSIS	413		6,396,774.00
Due to Pag-IBIG	414		1,022,613.87
Due to Philhealth	415		76,675.00
Due to Other NGAs	416		445,500.07
Due to Other GOCCs	417		9,685,847.89
Due to Other Funds	424		1,598,186,175.17
Due to Other Funds-Abot Kaya Pabahay Fund	424-106		3,995,427,962.49
Performance /Bidders/Bail Bonds Payable	427		8,170,270.90
Short-Term Bonds Payable	431		535,830,319.52
Other Payables	439		3,918,368,504.59
Bonds Payable - Domestic	442		11,775,096,113.51
Other Deferred Credits	455		2,416,444,813.01
Unrealized Gains (Losses)	500		16,758,965.54
Capital Stock	502		14,073,000,000.00
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	12,758,036,816.86	
Other Service Income	628		162,352.58
Rent Income	642		54,060,269.94
Dividend Income	661		1,172,277.50
Interest Income - Banks	664		134,258.14
Interest Income - Installment Receivable	664		25,133,198.18
Interest Income - Investments	664		13,146,411.50
Financing Fees- Guaranty Fees	677		263,539,311.01
Miscellaneous Income	678		876,872.89
Other Fines and Penalties	679		3,785,301.68
Loss on Sale of Disposed Assets	682	90,323,828.79	
Salaries and Wages-Regular	701	25,159,824.29	
Personnel Economic Relief Allowance	711	336,685.25	
Additional Compensation	712	1,010,055.76	
Representation Allowance	713	1,526,200.00	
Transportation Allowance	714	1,522,600.00	
Clothing/Uniform Allowance	715	555,000.00	
Productivity Incentive Allowance	717	202,000.00	
Other Bonuses and Allowances	719	7,467,500.60	

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of June 30, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Longevity Pay	722	82,900.00	
Cash Gift	724	281,021.00	
Year End Bonus	725	1,907,404.00	
Life & Retirement Insurance Cont.	731	2,796,533.74	
Pag-IBIG Contributions	732	67,400.00	
Philhealth Contribution	733	232,637.50	
ECC Contributions	734	67,200.00	
Terminal Leave Benefits	742	168,195.39	
Provident Fund Benefits	744	10,692,480.19	
Other Personnel Benefits	749	184,529.00	
Traveling Expenses-Local	751	892,170.95	
Training Expenses	753	629,208.05	
Office Supplies Expenses	755	1,744,929.37	
Accountable Forms Expenses	756	20,000.00	
Gasoline, Oil & Lubricants Expenses	761	1,347,218.12	
Water Expenses	766	276,297.63	
Electricity Expenses	767	5,051,024.60	
Postage and Deliveries	771	46,059.95	
Telephone Expenses-Landline	772	705,034.60	
Telephone Expenses-Mobile	773	827,269.10	
Internet Expenses	774	234,538.40	
Cable, Satellite, Telegraph & Radio Expenses	775	40,591.17	
Membership Dues & Cont. to Organizations	778	30,500.00	
Advertising Expenses	780	615,634.64	
Printing, Binding & Reproduction Expenses	781	49,622.00	
Rent Expenses	782	14,830,239.28	
Representation Expenses	783	1,676,453.33	
Subscription Expenses	786	115,941.00	
Legal Services	791	4,440.00	
Auditing Services	792	2,550,088.11	
General Services	795	50,705.60	
Janitorial Services	796	1,920,422.48	
Security Services	797	985,755.00	
Other Professional Services	799	10,107,926.49	
Council/Board Members Allowances & Other Benefits	800	477,000.00	
Repairs and Maintenance - Leasehold Improvement-Bldg.	819	424,603.00	
Repairs and Maintenance - Furniture & Fixtures	822	7,800.00	
Repairs and Maintenance - Motor Vehicles	841	1,001,226.05	
Donations	878	361,260.00	
Extraordinary Expenses	883	2,385,610.98	
Taxes, Duties & Licenses	891	16,157,481.26	
Final Tax	891	2,656,133.94	
Provision for Income Tax	891	3,056,379.97	
Fidelity Bond Premiums	892	4,612.50	
Insurance Expenses	893	226,717.65	
Depreciation - Land Improvement	902	1,739,841.06	
Depreciation - Leasehold Improvement-Bldg.	919	972,636.11	
Depreciation - Office Equipment	921	113,263.93	
Depreciation - Furniture & Fixtures	922	192,679.12	
Depreciation - IT Equipment & Software	923	3,253,458.58	
Depreciation - Library Books	924	12,150.39	
Depreciation - Communication Equipment	929	63,784.64	

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of June 30, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Depreciation - Motor Vehicles	941	940,946.76	
Depreciation - Other Property & Equipment	950	277,180.00	
Other Maintenance and Operating Expenses	969-008	256,137.75	
Other Maintenance and Operating Expenses-Projects	969	8,123,919.53	
Bank Charges	971	800.00	
Other Financial Charges-Interest on Debenture Bonds	975-001	34,793,423.93	
Other Financial Charges-Interest On Zero Coupon Bond	979	360,804,061.74	
		<b>42,894,323,509.21</b>	<b>42,894,323,509.21</b>

0.00



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As of September 30, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Cash - Collecting Officers	102	3,273,411.25	
Cash - Disbursing Officers	103	660,000.00	
Cash in Bank - Local Currency-Current Account	111	221,553,117.28	
Cash in Bank - Local Currency-Savings Account	112	13,800,070.39	
Cash in Bank - Local Currency-Time Deposit	113	2,488,391,742.58	
Cash in Bank - Foreign Currency	116	2,190,723.18	
Accounts Receivable-Guaranty Call	121	447,235,535.33	
Provision for Losses - Guaranty Call	302		21,147,315.18
Accounts Receivable-Installments	121	1,725,142,670.47	
Notes Receivables	122	28,955,481.09	
Allowance for Doubtful Accounts	301		2,286,697.82
Due from Officers and Employees	123	5,789,320.87	
Interest Receivables	129	1,708,970.18	
Due from National Gov't. Agencies	136	105,203,678.03	
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	148,076,106.19	
Receivables - Disallowances/Charges	146	112,521,539.75	
Advances to Officers and Employees	148	738,992.71	
Other Receivables	149	111,407,607.99	
Lease Receivables	149-002	358,993,485.96	
Allow. for Doubtful Accounts	301		22,163,568.34
Office Supplies Inventory	155	2,401,439.29	
Other Supplies	165	688,469.30	
Prepaid Insurance	178	556,481.52	
Other Prepaid expenses	185	65,821,539.79	
Bond Issue Cost	185	18,323,000.01	
Guaranty Deposits	186	20,868,394.84	
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		8,781,394.64
Sinking Fund	198	554,422,145.68	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302		22,018,057.96
Leasehold Improvements, Buildings	219	23,491,067.89	
Accumulated Depreciation - Leasehold Improvements - Bldgs.	319		7,581,410.93
Office Equipment	221	2,894,925.60	
Accumulated Depreciation - Office Equipment	321		1,960,317.43
Furniture and Fixtures	222	21,007,499.59	
Accumulated Depreciation - Furniture and Fixtures	322		11,776,902.88
IT Equipment and Software	223	69,463,303.33	
Accumulated Depreciation - IT Equipment and Software	323		41,295,074.28
Library Books	224	322,174.72	
Accumulated Depreciation - Library Books	324		285,711.99
Communication Equipment	229	1,183,303.60	
Accumulated Depreciation - Communication Equipment	329		745,258.59
Motor Vehicles	241	28,308,701.62	
Accumulated Depreciation - Motor Vehicles	341		18,953,122.81

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As of September 30, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Other Property, Plant and Equipment	250	5,781,421.93	
Accumulated Depreciation - Other PPE	350		2,633,248.68
Other Garnished/Foreclosed Assets	279	10,425,794,827.23	
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		369,227.35
Interest Payable	409		23,466,797.19
Due to BIR	412		3,127,810.91
Due to GSIS	413		6,420,387.03
Due to Pag-IBIG	414		1,021,963.12
Due to Philhealth	415		80,775.00
Due to Other NGAs	416		109,641.48
Due to Other GOCCs	417		9,686,203.50
Due to Other Funds	424		1,598,266,721.74
Due to Other Funds-Abot Kaya Pabahay Fund	424-106		3,995,427,962.49
Performance /Bidders/Bail Bonds Payable	427		14,784,013.40
Short-Term Bonds Payable	431		535,097,518.74
Other Payables	439		4,096,712,770.80
Bonds Payable - Domestic	442		11,923,386,556.68
Other Deferred Credits	455		2,435,415,292.04
Unrealized Gains (Losses)	500		16,758,965.54
Capital Stock	502		14,073,000,000.00
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	12,754,265,786.71	
Other Service Income	628		224,810.74
Rent Income	642		81,221,881.10
Dividend Income	661		1,866,755.00
Interest Income - Banks	664		3,156,940.05
Interest Income - Installment Receivable	664		40,130,372.48
Interest Income - Investments	664		44,229,600.39
Financing Fees- Guaranty Fees	677		393,557,521.82
Miscellaneous Income	678		1,033,540.37
Other Fines and Penalties	679		7,381,230.35
Loss on Sale of Disposed Assets	682	89,059,554.38	
Salaries and Wages-Regular	701	40,500,858.34	
Personnel Economic Relief Allowance	711	515,564.24	
Additional Compensation	712	1,546,692.74	
Representation Allowance	713	2,298,300.00	
Transportation Allowance	714	2,296,200.00	
Clothing/Uniform Allowance	715	555,000.00	
Productivity Incentive Allowance	717	202,000.00	
Other Bonuses and Allowances	719	14,327,441.86	
Longevity Pay	722	125,458.28	
Cash Gift	724	281,021.00	
Year End Bonus	725	1,912,287.00	
Life & Retirement Insurance Cont.	731	4,428,434.60	
Pag-IBIG Contributions	732	103,700.00	
Philhealth Contribution	733	362,087.50	
ECC Contributions	734	103,000.00	

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

As of September 30, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Terminal Leave Benefits	742	168,195.39	
Provident Fund Benefits	744	16,927,168.92	
Other Personnel Benefits	749	1,524,788.99	
Traveling Expenses-Local	751	1,370,673.27	
Training Expenses	753	727,668.05	
Office Supplies Expenses	755	6,442,971.68	
Accountable Forms Expenses	756	30,000.00	
Gasoline, Oil & Lubricants Expenses	761	2,373,028.12	
Water Expenses	766	343,880.60	
Electricity Expenses	767	7,573,777.86	
Postage and Deliveries	771	70,778.95	
Telephone Expenses-Landline	772	1,099,130.73	
Telephone Expenses-Mobile	773	1,310,968.29	
Internet Expenses	774	465,707.75	
Cable, Satellite, Telegraph & Radio Expenses	775	100,955.17	
Membership Dues & Cont. to Organizations	778	41,500.00	
Advertising Expenses	780	1,014,324.96	
Printing, Binding & Reproduction Expenses	781	80,320.00	
Rent Expenses	782	22,665,644.03	
Representation Expenses	783	2,589,183.89	
Subscription Expenses	786	217,465.00	
Legal Services	791	58,190.00	
Auditing Services	792	2,727,082.15	
Consultancy Services	793	500,000.00	
General Services	795	101,495.60	
Janitorial Services	796	3,320,160.63	
Security Services	797	2,687,233.20	
Other Professional Services	799	18,098,955.40	
Council/Board Members Allowances & Other Benefits	800	702,000.00	
Repairs and Maintenance - Leasehold Improvement-Bldg.	819	707,551.95	
Repairs and Maintenance - Office Equipment	821	824.00	
Repairs and Maintenance - Furniture & Fixtures	822	7,800.00	
Repairs and Maintenance - IT Equipment & Software	823	250.00	
Repairs and Maintenance - Motor Vehicles	841	1,420,924.61	
Repairs and Maintenance - Other Property & Equipment	850	19,665.00	
Donations	878	541,591.50	
Extraordinary Expenses	883	2,569,940.98	
Taxes, Duties & Licenses	891	26,371,874.95	
Final Tax	891	9,477,308.09	
Provision for Income Tax	891	5,885,396.80	
Fidelity Bond Premiums	892	238,800.00	
Insurance Expenses	893	331,997.65	
Depreciation - Land Improvement	902	2,609,761.18	
Depreciation - Leasehold Improvement-Bldg.	919	2,065,015.16	
Depreciation - Office Equipment	921	194,636.00	
Depreciation - Furniture & Fixtures	922	285,077.10	
Depreciation - IT Equipment & Software	923	4,947,967.27	
Depreciation - Library Books	924	52,650.82	
Depreciation - Communication Equipment	929	84,576.32	
Depreciation - Motor Vehicles	941	1,330,573.75	
Depreciation - Other Property & Equipment	950	416,676.64	

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

As of September 30, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Other Maintenance and Operating Expenses	969-008	315,997.78	
Other Maintenance and Operating Expenses-Projects	969	14,423,905.46	
Bank Charges	971	800.00	
Other Financial Charges-Interest on Debenture Bonds	975-001	44,884,529.14	
Other Financial Charges-Interest on Guaranty Obligations	975-002	148,823,779.93	
Other Financial Charges-Interest On Zero Coupon Bond	979	543,354,722.49	
		<b>43,473,111,602.44</b>	<b>43,473,111,602.44</b>

0.00

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of December 31, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Cash - Collecting Officers	102	16,642,606.31	
Cash in Bank - Local Currency-Current Account	111	458,634,665.42	
Cash in Bank - Local Currency-Savings Account	112	9,070,269.24	
Cash in Bank - Local Currency-Time Deposit	113	1,892,137,773.33	
Cash in Bank - Foreign Currency	116	2,057,128.48	
Accounts Receivable-Guaranty Call	121	308,322,236.67	
Provision for Losses - Guaranty Call	302		21,296,571.49
Accounts Receivable-Installments	121	4,587,898,784.06	
Notes Receivables	122	29,865,600.05	
Allowance for Doubtful Accounts	301		2,286,697.82
Interest Receivables	129	1,708,970.18	
Due from National Gov't. Agencies	136	128,256,763.05	
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	184,440,129.11	
Receivables - Disallowances/Charges	146	112,521,539.75	
Advances to Officers and Employees	148	46,779.75	
Other Receivables	149	125,451,501.01	
Lease Receivables	149-002	352,157,043.49	
Allow. for Doubtful Accounts	301		22,163,568.34
Office Supplies Inventory	155	1,302,567.40	
Prepaid Insurance	178	188,853.79	
Other Prepaid expenses	185	55,182,391.44	
Bond Issue Cost	185	14,309,357.77	
Guaranty Deposits	186	20,868,394.84	
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	8,054,788,014.52	
Accumulated Depreciation - Land Improvements	302		9,243,573.35
Sinking Fund	198	581,970,183.87	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302		22,425,799.78
Leasehold Improvements, Buildings	219	27,959,135.54	
Accumulated Depreciation - Leasehold Improvements - Bldgs.	319		8,531,477.64
Office Equipment	221	3,539,945.86	
Accumulated Depreciation - Office Equipment	321		2,281,482.91
Furniture and Fixtures	222	14,826,832.23	
Accumulated Depreciation - Furniture and Fixtures	322		6,234,862.62
IT Equipment and Software	223	68,408,172.57	
Accumulated Depreciation - IT Equipment and Software	323		40,317,126.39
Library Books	224	277,209.47	
Accumulated Depreciation - Library Books	324		243,522.63
Communication Equipment	229	1,208,912.15	
Accumulated Depreciation - Communication Equipment	329		784,093.79
Motor Vehicles	241	28,308,701.62	
Accumulated Depreciation - Motor Vehicles	341		19,429,364.15
Other Property, Plant and Equipment	250	5,173,321.17	
Accumulated Depreciation - Other PPE	350		1,761,157.97
Other Garnished/Foreclosed Assets	279	8,627,308,182.50	
Provision for Losses on Acquired Assets	302		218,314,443.13

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of December 31, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Other Assets	290	1,226,120,464.72	
Other Assets-Abot Kaya Pabahay Fund	290-106	4,052,710,660.27	
Due to Officers and Employees	403		389,265.46
Interest Payable	409		10,089,719.94
Due to BIR	412		1,615,114.39
Due to GSIS	413		1,323,151.28
Due to Pag-IBIG	414		1,025,799.93
Due to Philhealth	415		89,600.00
Due to Other NGAs	416		96,733.43
Due to Other GOCCs	417		9,674,919.40
Due to Other Funds	424		1,603,242,623.97
Due to Other Funds-Abot Kaya Pabahay Fund	424-106		4,052,710,660.27
Performance /Bidders/Bail Bonds Payable	427		14,583,310.30
Short-Term Bonds Payable	431		12,296,809,880.71
Bond Discount	431		(528,687,666.79)
Other Payables	439		4,265,928,478.35
Bonds Payable - Domestic	442		303,554,785.93
Other Deferred Credits	455		3,373,719,443.56
Unrealized Gains (Losses)	500		15,716,851.16
Capital Stock	502		14,073,000,000.00
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	12,720,683,391.79	
Other Service Income	628		345,067.06
Rent Income	642		106,328,768.47
Dividend Income	661		2,343,155.00
Interest Income - Banks	664		6,226,913.72
Interest Income - Installment Receivable	664		50,369,996.95
Interest Income - Investments	664		85,448,655.00
Financing Fees- Guaranty Fees	677		565,094,408.57
Miscellaneous Income	678		1,211,839.79
Other Fines and Penalties	679		8,615,277.85
Gain/Loss on Foreign Exchange	681	136,446.42	0.00
Loss on Sale of Disposed Assets	682	86,166,370.87	
Gain/Loss on Sale of Securities	683	591,464.16	
Salaries and Wages-Regular	701	48,895,597.86	
Personnel Economic Relief Allowance	711	603,633.28	
Additional Compensation	712	1,810,899.86	
Representation Allowance	713	2,651,718.82	
Transportation Allowance	714	2,651,459.46	
Clothing/Uniform Allowance	715	479,804.37	
Productivity Incentive Allowance	717	174,631.50	
Other Bonuses and Allowances	719	13,401,116.75	
Longevity Pay	722	146,651.51	
Cash Gift	724	512,674.00	
Year End Bonus	725	3,918,302.50	
Life & Retirement Insurance Cont.	731	5,258,071.85	
Pag-IBIG Contributions	732	121,550.44	
Philhealth Contribution	733	426,107.34	
ECC Contributions	734	120,599.48	
Terminal Leave Benefits	742	145,407.00	
Provident Fund Benefits	744	20,094,350.68	

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

As of December 31, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Other Personnel Benefits	749	2,251,360.07	
Traveling Expenses-Local	751	2,011,416.25	
Training Expenses	753	851,739.25	
Office Supplies Expenses	755	10,618,363.50	
Accountable Forms Expenses	756	38,903.06	
Gasoline, Oil & Lubricants Expenses	761	3,056,321.88	
Water Expenses	766	444,096.62	
Electricity Expenses	767	8,582,632.37	
Postage and Deliveries	771	105,985.72	
Telephone Expenses-Landline	772	1,490,775.72	
Telephone Expenses-Mobile	773	1,657,572.54	
Internet Expenses	774	609,073.58	
Cable, Satellite, Telegraph & Radio Expenses	775	87,276.99	
Membership Dues & Cont. to Organizations	778	44,522.39	
Advertising Expenses	780	1,984,824.56	
Printing, Binding & Reproduction Expenses	781	285,849.00	
Rent Expenses	782	26,402,276.19	
Representation Expenses	783	3,930,660.51	
Subscription Expenses	786	189,218.42	
Legal Services	791	83,416.80	
Auditing Services	792	4,597,681.29	
Consultancy Services	793	1,210,317.33	
General Services	795	142,009.64	
Janitorial Services	796	4,306,623.13	
Security Services	797	3,600,926.78	
Other Professional Services	799	24,801,981.96	
Council/Board Members Allowances & Other Benefits	800	666,539.04	
Repairs and Maintenance - Leasehold Improvement-Bldg.	819	1,017,151.29	
Repairs and Maintenance - Office Equipment	821	2,830.41	
Repairs and Maintenance - Furniture & Fixtures	822	6,743.20	
Repairs and Maintenance - IT Equipment & Software	823	183,077.79	
Repairs and Maintenance - Communication Equipment	829	1,426.45	
Repairs and Maintenance - Motor Vehicles	841	1,813,378.48	
Repairs and Maintenance - Other Property & Equipment	850	55,542.33	
Donations	878	2,704,378.81	
Extraordinary Expenses	883	5,526,402.75	
Taxes, Duties & Licenses	891	42,212,862.65	
Final Tax	891	18,331,116.74	
Provision for Income Tax	891	12,138,497.57	
Fidelity Bond Premiums	892	271,283.98	
Insurance Expenses	893	611,655.14	
Depreciation - Land Improvement	902	3,008,227.91	
Depreciation - Leasehold Improvement-Bldg.	919	2,606,575.60	
Depreciation - Office Equipment	921	231,829.95	
Depreciation - Furniture & Fixtures	922	325,054.23	
Depreciation - IT Equipment & Software	923	5,787,434.82	
Depreciation - Library Books	924	50,348.11	
Depreciation - Communication Equipment	929	100,336.62	
Depreciation - Motor Vehicles	941	1,562,014.01	
Depreciation - Other Property & Equipment	950	479,683.76	
Other Maintenance and Operating Expenses	969-008	357,053.86	
Other Maintenance and Operating Expenses-Projects	969	37,157,670.73	

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

As of December 31, 2012

(In Philippine Peso)

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Bank Charges	971	32,517.50	
Other Financial Charges-Interest on Debenture Bonds	975-001	47,306,486.85	
Other Financial Charges-Interest on Guaranty Obligations	975-002	198,793,808.22	
Other Financial Charges-Interest On Zero Coupon Bond	979	725,905,383.24	
Other Losses-Technical Loss Reserves	987	149,256.31	
		<b>47,173,023,140.49</b>	<b>47,173,023,140.49</b>

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