

HOME GUARANTY CORPORATION**Trial Balance**

As of December 31, 2014

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	8,823,632	
Petty Cash Fund	104	50	
Cash in Bank - Local Currency-Current Account	111	1,399,568,297	
Cash in Bank - Local Currency-Savings Account	112	6,014,923	
Cash in Bank - Local Currency-Time Deposits	113	2,559,292,341	
Cash in Bank - Foreign Currency	116	2,234,363	
Accounts Receivable - Guaranty Call	121	208,695,867	
Provision for Losses - Guaranty Call	302-001		23,826,657
Accounts Receivable-Installments	121	4,375,733,233	
Notes Receivables	122	29,853,584	
Allowance for Doubtful Accounts	301		2,286,698
Interest Receivables	129	1,698,205	
Due from National Government Agencies	136	130,799,980	
Due from Government Owned or Controlled Corporation	137	1,075,873,318	
Allowance for Doubtful Accounts	301		245,777
Due from Local Government Units	138	7,364,381	
Due from Other Funds	144	262,408,460	
Receivables - Disallowances/Charges	146	112,521,540	
Other Receivables	149	143,691,924	
Allowance for Doubtful Accounts	301		22,163,568
Lease Receivables	149-002	297,465,504	
Office Supplies Inventory	155	503,108	
Prepaid Insurance	178	94,496	
Deferred Tax Asset	184	339,167,221	
Other Prepaid expenses	185	63,111,970	
Guaranty Deposits	186	20,858,395	
Investments in Stocks	192	848,601,856	
Investments in Bonds	193	2,002,457	
Other Investments - Investment Property	197	8,054,788,015	
Accumulated Depreciation - Investment Property	302-003		12,941,003
Sinking Fund	198	724,639,875	
Land Improvements	202	53,797,173	
Accumulated Depreciation - Land Improvements	302-002		25,687,734
Leasehold Improvements, Buildings	219	31,630,915	
Accumulated Depreciation - Leasehold Improvements - Bldg.	319		18,822,555
Office Equipment	221	2,574,731	
Accumulated Depreciation - Office Equipment	321		2,280,394
Furniture and Fixtures	222	12,881,798	
Accumulated Depreciation - Furniture and Fixtures	322		4,688,324
IT Equipment and Software	223	73,483,220	
Accumulated Depreciation - IT Equipment and Software	323		56,148,894
Library Books	224	277,209	
Accumulated Depreciation - Library Books	324		248,387
Communication Equipment	229	1,714,917	
Accumulated Depreciation - Communication Equipment	329		1,348,964
Motor Vehicles	241	31,098,670	
Accumulated Depreciation - Motor Vehicles	341		25,962,097
Other Property, Plant and Equipment	250	6,628,742	
Accumulated Depreciation - Other Property and Equipment	350		4,211,443
Other Garnished/Foreclosed Assets	279	8,362,786,155	

HOME GUARANTY CORPORATION**Trial Balance**

As of December 31, 2014

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Provision for Losses on Acquired Assets	302-001		115,800,748
Other Assets	290	1,240,219,026	
Other Assets - Abot Kaya Pabahay Fund	290-106	4,151,034,713	
Due to Officers and Employees	403		492,847
Interest Payable	409		52,242,419
Due to National Treasury - BTr	411		11,551,668,000
Due to BIR	412		1,491,628
Due to GSIS	413		1,256,768
Due to Pag-IBIG	414		1,285,665
Due to Philhealth	415		90,900
Due to Other NGAs	416		259,986
Due to Other GOCCs	417		9,668,775
Due to Other Funds	424		1,635,042,246
Due to Other Funds - Abot Kaya Pabahay Fund	424-106		4,151,034,713
Performance /Bidders/Bail Bonds Payable	427		16,800,949
Short-Term Bonds Payable	431		100,000,000
Other Payables	439		4,731,171,338
Bonds Payable - Debenture Bonds	442		136,567,178
Other Deferred Credits	455		3,214,092,104
Unrealized Gains (Losses)	500		1,359,198
Capital Stock	502		15,073,000,000
Other Equity Accounts - Revaluation Surplus	508-001		2,407,442,041
Other Equity Accounts - Donated Capital	508-002		4,069,154,826
Retained Earnings	510	12,998,348,987	
Other Service Income	628		198,592
Rent Income	642		142,135,101
Dividend Income	661		1,905,600
Interest Income - Bank deposits	664		2,701,625
Interest Income - Installment Receivable	664		34,361,140
Interest Income - Investments	664		49,227,736
Financing Fees- Guaranty Fees	677		656,259,810
Miscellaneous Income	678		589,769
Other Fines and Penalties	679		5,149,233
Gain/Loss on Foreign Exchange	681		10,152
Gain/Loss on Sale of Disposed Assets	682		15,062,657
Salaries and Wages - Regular	701	49,992,427	
Personnel Economic Relief Allowance	711	610,422	
Additional Compensation	712	1,829,958	
Representation Allowance	713	3,351,151	
Transportation Allowance	714	3,321,196	
Clothing/Uniform Allowance	715	508,697	
Productivity Incentive Allowance	717	688,056	
Other Bonuses and Allowances	719	14,612,044	
Honoraria	720	2,283,840	
Longevity Pay	722	168,210	
Cash Gift	724	509,574	
Year End Bonus	725	3,911,603	
Life and Retirement Insurance Contributions	731	5,506,816	
Pag-IBIG Contributions	732	127,354	
Philhealth Contribution	733	478,937	

HOME GUARANTY CORPORATION**Trial Balance**

As of December 31, 2014

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
ECC Contributions	734	121,123	
Terminal Leave Benefits	742	151,485	
Provident Fund Benefits	744	21,065,016	
Other Personnel Benefits	749	2,422,555	
Traveling Expenses - Local	751	1,545,993	
Training Expenses	753	979,495	
Office Supplies Expenses	755	9,690,427	
Accountable Forms Expenses	756	35,083	
Gasoline, Oil and Lubricants Expenses	761	3,302,815	
Water Expenses	766	313,773	
Electricity Expenses	767	8,450,759	
Postage and Deliveries	771	203,247	
Telephone Expenses - Landline	772	1,354,055	
Telephone Expenses - Mobile	773	1,277,982	
Internet Expenses	774	461,963	
Cable, Satellite, Telegraph and Radio Expenses	775	105,886	
Membership Dues and Contributions to Organizations	778	56,571	
Advertising Expenses	780	4,154,210	
Printing, Binding and Reproduction Expenses	781	125,050	
Rent Expenses	782	29,510,527	
Representation Expenses	783	3,625,444	
Subscription Expenses	786	293,563	
Legal Services	791	67,579	
Auditing Services	792	5,427,639	
Consultancy Services	793	263,119	
General Services	795	185,901	
Janitorial Services	796	4,662,890	
Security Services	797	4,593,135	
Other Professional Services	799	26,891,107	
Council/Board Members Allowances and Other Benefits	800	620,961	
Repairs and Maintenance - Leasehold Improvements-Bldg.	819	982,019	
Repairs and Maintenance - Office Equipment	821	4,210	
Repairs and Maintenance - Motor Vehicles	841	2,468,379	
Repairs and Maintenance - Other Property and Equipment	850	45,786	
Donations	878	259,260	
Extraordinary Expenses	883	3,532,032	
Miscellaneous Expenses	884	1,128,168	
Taxes, Duties and Licenses	891	45,558,486	
Final Tax	891	10,385,454	
Income Tax Benefit	891-006		13,226,838
Fidelity Bond Premiums	892	329,688	
Insurance Expenses	893	472,898	
Depreciation - Land Improvements	902	3,051,903	
Depreciation - Leasehold Improvements-Bldg.	919	4,644,416	
Depreciation - Office Equipment	921	203,810	
Depreciation - Furniture and Fixtures	922	609,421	
Depreciation - IT Equipment and Software	923	6,306,526	
Depreciation - Library Books	924	4,570	
Depreciation - Communication Equipment	929	84,810	
Depreciation - Motor Vehicles	941	1,563,276	

HOME GUARANTY CORPORATION**Trial Balance**

As of December 31, 2014

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Depreciation - Other Property and Equipment	950	537,288	
Other Maintenance and Operating Expenses	969	3,264,012	
Other Maintenance and Operating Expenses-Projects	969-100	81,864,667	
Bank Charges	971	85,920	
Other Financial Charges - Interest on Debenture Bonds	975-001	147,629	
Other Financial Charges - Interest on Guaranty Obligations	975-002	198,793,808	
Other Financial Charges - Interest on NG Advances	975-003	161,142,419	
Other Losses - Technical Loss Reserves	987	1,999,337	
TOTALS		48,391,613,077.97	48,391,613,077.97