

# HOME GUARANTY CORPORATION

## Trial Balance

As of December 31, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	1,824,318.75	
Cash in Bank - Local Currency-Current Account	111	1,932,012,606.06	
Cash in Bank - Local Currency-Savings Account	112	9,229,609.16	
Cash in Bank - Local Currency-Time Deposit	113	70,919,719.76	
Cash in Bank - Foreign Currency	116	2,221,113.94	
Accounts Receivable-Guaranty Call	121	274,938,193.06	
Provision for Losses - Guaranty Call	302		21,719,726.52
Accounts Receivable-Installments	121	4,445,167,419.37	
Notes Receivables	122	29,865,600.05	
Allowance for Doubtful Accounts	301		2,286,697.82
Due from Officers and Employees	123	10,236.67	
Interest Receivables	129	1,843,899.78	
Due from National Government Agencies	136	128,232,129.68	
Due from Government Owned or Controlled Corporation	137	1,108,927,515.75	
Allowance for Doubtful Accounts	301		245,777.38
Due from Local Government Units	138	3,170,165.43	
Due from Other Funds	144	226,540,574.93	
Receivables - Disallowances/Charges	146	112,521,539.75	
Advances to Officers and Employees	148	105,469.79	
Other Receivables	149	170,338,712.85	
Lease Receivables	149-002	324,811,273.57	
Allowance for Doubtful Accounts	301		22,163,568.34
Office Supplies Inventory	155	781,108.96	
Prepaid Insurance	178	118,410.18	
Other Prepaid expenses	185	65,918,559.16	
Guaranty Deposits	186	20,858,394.84	
Investments in Stocks	192	875,439,504.72	
Investments in Bonds	193	2,002,456.50	
Short-Term Investments-Time Deposits	194	1,348,248,565.10	
Other Investments - Investment Property	197	8,054,788,014.52	
Accumulated Depreciation - Land Improvements	302		11,092,288.19
Sinking Fund	198	589,535,078.14	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302		24,056,767.06
Leasehold Improvements, Buildings	219	31,446,914.88	
Accumulated Depreciation - Leasehold Improvements - Bldgs	319		13,527,140.00
Office Equipment	221	3,581,379.38	
Accumulated Depreciation - Office Equipment	321		2,553,220.43
Furniture and Fixtures	222	14,826,053.73	
Accumulated Depreciation - Furniture and Fixtures	322		6,809,216.11
IT Equipment and Software	223	70,647,690.57	
Accumulated Depreciation - IT Equipment and Software	323		47,225,874.50
Library Books	224	277,209.47	
Accumulated Depreciation - Library Books	324		243,176.75
Communication Equipment	229	1,227,901.65	
Accumulated Depreciation - Communication Equipment	329		879,857.68
Motor Vehicles	241	29,851,670.37	
Accumulated Depreciation - Motor Vehicles	341		23,057,399.60
Other Property, Plant and Equipment	250	5,272,621.17	
Accumulated Depreciation - Other PPE	350		2,395,450.20
Other Garnished/Foreclosed Assets	279	8,533,370,795.53	
Provision for Losses on Acquired Assets	302		218,463,699.44
Other Assets	290	1,222,518,681.60	
Other Assets-Abot Kaya Pabahay Fund	290-106	4,116,959,884.96	
Due to Officers and Employees	403		523,909.21
Interest Payable	409		12,588,000.00
Due to National Treasury-BTr	411		12,000,000,000.00
Due to BIR	412		3,377,336.10
Due to GSIS	413		1,270,293.30
Due to Pag-IBIG	414		1,081,870.34
Due to Philhealth	415		91,425.00
Due to Other NGAs	416		83,921.12
Due to Other GOCCs	417		9,678,423.58

## HOME GUARANTY CORPORATION

## Trial Balance

As of December 31, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Due to Other Funds	424		1,616,106,777.60
Due to Other Funds-Abot Kaya Pabahay Fund	424-106		4,116,959,884.96
Performance /Bidders/Bail Bonds Payable	427		16,508,661.40
Short-Term Bonds Payable	431		74,097,388.67
Other Payables	439		4,572,621,207.93
Bonds Payable - Domestic	442		230,854,785.50
Other Deferred Credits	455		3,065,485,752.02
Unrealized Gains (Losses)	500		3,666,398.50
Capital Stock	502		14,573,000,000.00
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	12,913,555,691.00	
Other Service Income	628		273,533.98
Rent Income	642		111,473,228.21
Dividend Income	661		2,123,677.50
Interest Income - Banks	664		1,832,839.62
Interest Income - Installment Receivable	664		37,131,416.14
Interest Income - Investments	664		63,358,481.46
Financing Fees- Guaranty Fees	677		594,860,261.45
Miscellaneous Income	678		1,021,914.25
Other Fines and Penalties	679		6,192,180.28
Gain/Loss on Foreign Exchange	681		160,906.68
Gain on Sale of Disposed Assets	682		7,657,171.73
Gain/Loss on Sale of Securities	683		5,763,858.47
Salaries and Wages-Regular	701	49,805,452.95	
Personnel Economic Relief Allowance	711	611,409.93	
Additional Compensation	712	1,834,229.87	
Representation Allowance	713	3,307,012.13	
Transportation Allowance	714	3,277,316.69	
Clothing/Uniform Allowance	715	516,998.49	
Productivity Incentive Allowance	717	682,819.93	
Other Bonuses and Allowances	719	14,084,663.42	
Honoraria	720	17,169.05	
Longevity Pay	722	153,038.88	
Cash Gift	724	509,377.54	
Year End Bonus	725	3,876,315.59	
Life and Retirement Insurance Contributions	731	5,478,808.89	
Pag-IBIG Contributions	732	122,898.83	
Philhealth Contribution	733	479,101.77	
ECC Contributions	734	121,760.07	
Terminal Leave Benefits	742	1,448,897.25	
Provident Fund Benefits	744	20,948,692.38	
Other Personnel Benefits	749	2,486,862.51	
Traveling Expenses-Local	751	1,835,515.74	
Traveling Expenses-Foreign	752	354,507.18	
Training Expenses	753	373,484.22	
Office Supplies Expenses	755	9,395,055.56	
Accountable Forms Expenses	756	83,708.95	
Gasoline, Oil and Lubricants Expenses	761	3,319,041.31	
Water Expenses	766	310,707.80	
Electricity Expenses	767	8,014,149.98	
Postage and Deliveries	771	146,495.93	
Telephone Expenses-Landline	772	1,392,244.71	
Telephone Expenses-Mobile	773	1,036,461.23	
Internet Expenses	774	568,145.15	
Cable, Satellite, Telegraph & Radio Expenses	775	105,754.31	
Membership Dues and Contributions to Organizations	778	12,701.59	
Advertising Expenses	780	3,967,679.81	
Printing, Binding and Reproduction Expenses	781	191,894.37	
Rent Expenses	782	27,979,840.52	
Representation Expenses	783	3,533,329.47	
Subscription Expenses	786	188,173.61	
Legal Services	791	76,069.38	

**HOME GUARANTY CORPORATION**

**Trial Balance**

As of December 31, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Auditing Services	792	5,142,466.00	
Consultancy Services	793	569,381.60	
General Services	795	211,979.59	
Janitorial Services	796	4,594,485.69	
Security Services	797	4,476,676.56	
Other Professional Services	799	27,389,068.81	
Council/Board Members Allowances & Other Benefits	800	404,698.92	
Repairs and Maintenance - Leasehold Improvement-Bldg.	819	969,185.59	
Repairs and Maintenance - IT Equipment and Software	823	10,467.86	
Repairs and Maintenance - Communication Equipment	829	0.00	
Repairs and Maintenance - Motor Vehicles	841	1,925,709.67	
Repairs and Maintenance - Other Property and Equipment	850	26,628.66	
Donations	878	607,095.47	
Extraordinary Expenses	883	3,965,322.16	
Miscellaneous Expenses	884	0.00	
Taxes, Duties and Licenses	891	41,761,183.38	
Final Tax	891	13,037,848.51	
Provision for Income Tax	891	12,518,855.66	
Fidelity Bond Premiums	892	394,318.66	
Insurance Expenses	893	619,364.24	
Depreciation - Land Improvement	902	3,048,103.04	
Depreciation - Leasehold Improvement-Bldg.	919	4,376,058.81	
Depreciation - Office Equipment	921	268,485.00	
Depreciation - Furniture and Fixtures	922	317,351.33	
Depreciation - IT Equipment and Software	923	6,549,112.14	
Depreciation - Library Books	924	7,291.73	
Depreciation - Communication Equipment	929	83,886.46	
Depreciation - Motor Vehicles	941	1,642,147.59	
Depreciation - Other Property and Equipment	950	555,622.04	
Other Maintenance and Operating Expenses	969	2,371,967.00	
Other Maintenance and Operating Expenses-Projects	969-100	29,875,659.97	
Bank Charges	971	53,667.94	
Other Financial Charges-Interest on Debenture Bonds	975-001	542,212.86	
Other Financial Charges-Guaranty Obligations	975-002	198,528,629.31	
Other Financial Charges-Interest on NG Advances	975-003	12,588,000.00	
Other Financial Charges-Interest On Zero Coupon Bond	979	652,805,243.73	
Other Losses-Technical Loss Reserves	987	572,411.34	
<b>TOTALS</b>		<b>48,003,162,232.42</b>	<b>48,003,162,232.42</b>

# HOME GUARANTY CORPORATION

## Trial Balance

As of September 30, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	5,976,595.90	
Cash - Disbursing Officers	103	900,000.00	
Payroll Fund	106	0.00	
Cash in Bank - Local Currency-Current Account	111	867,496,628.93	
Cash in Bank - Local Currency-Savings Account	112	8,183,523.25	
Cash in Bank - Local Currency-Time Deposit	113	1,880,244,115.40	
Cash in Bank - Foreign Currency	116	2,057,128.48	
Accounts Receivable-Guaranty Call	121	306,111,076.71	
Provision for Losses - Guaranty Call	302		21,147,315.18
Accounts Receivable-Installments	121	4,400,178,844.08	
Notes Receivables	122	29,865,600.05	
Allowance for Doubtful Accounts	301		2,286,697.82
Due from Officers and Employees	123	0.00	
Interest Receivables	129	1,708,970.18	
Due from National Government Agencies	136	128,781,057.81	
Due from Government Owned or Controlled Corporation	137	1,108,927,515.75	
Allowance for Doubtful Accounts	301		245,777.38
Due from Local Government Units	138	3,170,165.43	
Due from Other Funds	144	184,491,230.22	
Receivables - Disallowances/Charges	146	112,521,539.75	
Advances to Officers and Employees	148	668,637.03	
Other Receivables	149	159,267,438.47	
Lease Receivables	149-002	331,875,597.47	
Allowance for Doubtful Accounts	301		22,163,568.34
Office Supplies Inventory	155	2,333,359.31	
Other Supplies Inventory	165	0.00	
Prepaid Insurance	178	152,709.22	
Other Prepaid expenses	185	70,528,552.78	
Issue Cost	185	2,399,310.68	
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 & Marketable Securities-Corp. Shares	197-004	617,500.00	
Other Investments - Investment Property	197-002/003	8,054,170,514.52	
Accumulated Depreciation - Land Improvements	302		10,630,109.48
Sinking Fund	198	585,697,113.46	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302		23,649,025.24
Leasehold Improvements, Buildings	219	31,212,045.60	
Accumulated Depreciation - Leasehold Improvements - Bldg:	319		12,227,121.13
Office Equipment	221	3,544,295.86	
Accumulated Depreciation - Office Equipment	321		2,512,980.05
Furniture and Fixtures	222	14,826,053.73	
Accumulated Depreciation - Furniture and Fixtures	322		6,506,576.31
IT Equipment and Software	223	70,453,482.57	
Accumulated Depreciation - IT Equipment and Software	323		45,897,046.72
Library Books	224	277,209.47	
Accumulated Depreciation - Library Books	324		251,027.91
Communication Equipment	229	1,195,349.65	
Accumulated Depreciation - Communication Equipment	329		857,544.16
Motor Vehicles	241	28,543,434.09	
Accumulated Depreciation - Motor Vehicles	341		20,645,696.87
Other Property, Plant and Equipment	250	5,245,821.17	
Accumulated Depreciation - Other PPE	350		2,235,743.34
Other Garnished/Foreclosed Assets	279	8,540,913,468.57	
Provision for Losses on Acquired Assets	302		218,463,699.44
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		400,044.74
Interest Payable	409		10,147,096.11

# HOME GUARANTY CORPORATION

## Trial Balance

As of September 30, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Due to BIR	412		2,318,230.12
Due to GSIS	413		1,257,923.18
Due to Pag-IBIG	414		1,076,842.95
Due to Philhealth	415		89,700.00
Due to Other NGAs	416		83,921.12
Due to Other GOCCs	417		9,678,222.16
Due to Other Funds	424		1,603,552,043.51
Due to Other Funds-Abot Kaya Pabahay Fund	424-106		4,052,710,660.27
Performance /Bidders/Bail Bonds Payable	427		15,473,661.40
Short-Term Bonds Payable	431		11,973,176,567.70
Other Payables	439		4,413,849,268.13
Bonds Payable - Domestic	442		303,554,785.93
Other Deferred Credits	455		3,314,102,845.15
Unrealized Gains (Losses)	500		1,245,179.19
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	13,134,083,777.12	
Other Service Income	628		211,069.48
Rent Income	642		84,719,820.00
Dividend Income	661		1,647,277.50
Interest Income - Banks	664		884,001.87
Interest Income - Installment Receivable	664		28,335,026.93
Interest Income - Investments	664		54,549,712.73
Financing Fees- Guaranty Fees	677		431,258,670.17
Miscellaneous Income	678		750,355.19
Other Fines and Penalties	679		3,824,244.28
Gain on Sale of Disposed Assets	682		3,858,768.44
Gain/Loss on Sale of Securities	683		5,763,858.47
Salaries and Wages-Regular	701	42,957,808.87	
Personnel Economic Relief Allowance	711	525,264.46	
Additional Compensation	712	1,575,793.42	
Representation Allowance	713	2,839,500.00	
Transportation Allowance	714	2,814,300.00	
Clothing/Uniform Allowance	715	586,300.00	
Productivity Incentive Allowance	717	209,000.00	
Other Bonuses and Allowances	719	9,336,209.37	
Honoraria	720	19,600.00	
Longevity Pay	722	130,455.95	
Cash Gift	724	295,000.00	
Year End Bonus	725	2,242,589.00	
Life and Retirement Insurance Contributions	731	4,705,396.18	
Pag-IBIG Contributions	732	105,600.00	
Philhealth Contribution	733	411,825.00	
ECC Contributions	734	104,500.00	
Terminal Leave Benefits	742	1,585,094.54	
Provident Fund Benefits	744	17,990,417.31	
Other Personnel Benefits	749	2,187,311.60	
Traveling Expenses-Local	751	1,197,800.39	
Training Expenses	753	262,641.00	
Office Supplies Expenses	755	4,344,596.42	
Accountable Forms Expenses	756	80,561.25	
Gasoline, Oil and Lubricants Expenses	761	2,425,269.80	
Water Expenses	766	526,950.40	
Electricity Expenses	767	6,668,616.07	
Postage and Deliveries	771	93,819.20	
Telephone Expenses-Landline	772	1,054,001.21	
Telephone Expenses-Mobile	773	1,003,938.54	
Internet Expenses	774	468,837.44	
Cable, Satellite, Telegraph & Radio Expenses	775	120,728.00	
Membership Dues and Contributions to Organizations	778	14,500.00	

# HOME GUARANTY CORPORATION

## Trial Balance

As of September 30, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Advertising Expenses	780	791,833.22	
Printing, Binding and Reproduction Expenses	781	138,590.33	
Rent Expenses	782	23,788,330.58	
Representation Expenses	783	2,452,547.73	
Subscription Expenses	786	214,817.00	
Legal Services	791	60,440.00	
Auditing Services	792	2,958,758.02	
Consultancy Services	793	350,000.00	
General Services	795	173,844.45	
Janitorial Services	796	3,491,078.11	
Security Services	797	3,313,176.13	
Other Professional Services	799	14,820,656.09	
Council/Board Members Allowances & Other Benefits	800	342,000.00	
Repairs and Maintenance - Leasehold Improvement-Bldg.	819	646,603.00	
Repairs and Maintenance - Office Equipment	821	0.00	
Repairs and Maintenance - Furniture and Fixtures	822	0.00	
Repairs and Maintenance - IT Equipment and Software	823	11,950.00	
Repairs and Maintenance - Communication Equipment	829	0.00	
Repairs and Maintenance - Motor Vehicles	841	1,368,063.11	
Repairs and Maintenance - Other Property and Equipment	850	12,905.00	
Donations	878	564,354.85	
Extraordinary Expenses	883	1,192,574.50	
Miscellaneous Expenses	884	0.00	
Taxes, Duties and Licenses	891	26,811,955.79	
Final Tax	891	11,086,742.89	
Provision for Income Tax	891	5,503,301.52	
Fidelity Bond Premiums	892	139,087.50	
Insurance Expenses	893	539,816.16	
Depreciation - Land Improvement	902	2,609,761.59	
Depreciation - Leasehold Improvement-Bldg.	919	3,695,643.49	
Depreciation - Office Equipment	921	231,497.14	
Depreciation - Furniture and Fixtures	922	271,713.69	
Depreciation - IT Equipment and Software	923	5,579,920.33	
Depreciation - Library Books	924	7,505.28	
Depreciation - Communication Equipment	929	73,450.37	
Depreciation - Motor Vehicles	941	1,216,332.72	
Depreciation - Other Property and Equipment	950	474,585.37	
Other Maintenance and Operating Expenses	969-008	1,073,337.39	
Other Maintenance and Operating Expenses-Projects	969	18,534,952.94	
Bank Charges	971	1,100.00	
Other Financial Charges-Interest on Debenture Bonds	975	489,295.25	
Other Financial Charges-Guaranty Obligations	975-002	148,421,696.83	
Other Financial Charges-Interest On Zero Coupon Bond	979	541,699,243.32	
<b>TOTALS</b>		<b>47,257,836,593.49</b>	<b>47,257,836,593.49</b>

# HOME GUARANTY CORPORATION

## Trial Balance

As of June 30, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	4,250,557.41	
Cash - Disbursing Officers	103	900,000.00	
Cash in Bank - Local Currency-Current Account	111	701,679,550.55	
Cash in Bank - Local Currency-Savings Account	112	11,757,822.49	
Cash in Bank - Local Currency-Time Deposit	113	1,875,273,713.21	
Cash in Bank - Foreign Currency	116	2,057,128.48	
Accounts Receivable-Guaranty Call	121	308,082,070.06	
Provision for Losses - Guaranty Call	302		21,147,315.18
Accounts Receivable-Installments	121	4,443,923,504.56	
Notes Receivables	122	29,865,600.05	
Allowance for Doubtful Accounts	301		2,286,697.82
Due from Officers and Employees	123	0.00	
Interest Receivables	129	1,708,970.18	
Due from National Gov't. Agencies	136	128,604,087.34	
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	184,480,199.42	
Receivables - Disallowances/Charges	146	112,521,539.75	
Advances to Officers and Employees	148	237,440.00	
Other Receivables	149	148,074,066.42	
Lease Receivables	149-002	338,712,039.95	
Allowance for Doubtful Accounts	301		22,163,568.34
Office Supplies Inventory	155	1,852,199.31	
Other Supplies Inventory	165	0.00	
Prepaid Insurance	178	188,778.15	
Other Prepaid expenses	185	67,899,177.21	
Issue Cost	185	6,412,952.92	
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 & Marketable Securities-Corp. Shares	197-004	617,500.00	
Other Investments - Investment Property	197-002/003	8,054,170,514.52	
Accumulated Depreciation - Land Improvements	302		10,167,930.77
Sinking Fund	198	583,881,954.64	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302		23,241,283.42
Leasehold Improvements, Buildings	219	31,098,519.17	
Accumulated Depreciation - Leasehold Improvements - Bldg	319		10,940,435.11
Office Equipment	221	3,544,295.86	
Accumulated Depreciation - Office Equipment	321		2,436,314.39
Furniture and Fixtures	222	14,826,832.23	
Accumulated Depreciation - Furniture and Fixtures	322		6,416,005.08
IT Equipment and Software	223	70,453,482.57	
Accumulated Depreciation - IT Equipment and Software	323		43,981,363.89
Library Books	224	277,209.47	
Accumulated Depreciation - Library Books	324		250,122.27
Communication Equipment	229	1,195,349.65	
Accumulated Depreciation - Communication Equipment	329		833,474.23
Motor Vehicles	241	28,308,701.62	
Accumulated Depreciation - Motor Vehicles	341		20,240,252.63
Other Property, Plant and Equipment	250	5,173,321.17	
Accumulated Depreciation - Other PPE	350		2,078,190.56
Other Garnished/Foreclosed Assets	279	8,524,899,249.30	
Provision for Losses on Acquired Assets	302		218,463,699.44
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		390,249.38
Interest Payable	409		10,089,719.95
Due to BIR	412		1,503,208.67



## HOME GUARANTY CORPORATION

## Trial Balance

As of June 30, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Due to GSIS	413		1,238,611.73
Due to Pag-IBIG	414		1,077,996.66
Due to Philhealth	415		87,900.00
Due to Other NGAs	416		473,729.91
Due to Other GOCCs	417		9,675,322.24
Due to Other Funds	424		1,603,305,276.17
Due to Other Funds-Abot Kaya Pabahay Fund	424-106		4,052,710,660.27
Performance /Bidders/Bail Bonds Payable	427		14,863,505.80
Short-Term Bonds Payable	431		11,824,886,124.53
Other Payables	439		4,344,434,448.75
Bonds Payable - Domestic	442		303,554,785.93
Other Deferred Credits	455		3,318,099,868.10
Unrealized Gains (Losses)	500		1,245,179.19
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	13,161,936,981.62	
Other Service Income	628		139,223.10
Rent Income	642		57,919,808.49
Dividend Income	661		1,170,877.50
Interest Income - Banks	664		555,473.22
Interest Income - Installment Receivable	664		19,237,903.61
Interest Income - Investments	664		37,302,626.49
Financing Fees- Guaranty Fees	677		276,594,221.64
Miscellaneous Income	678		290,144.37
Other Fines and Penalties	679		2,708,393.24
Gain on Sale of Disposed Assets	682		1,706,983.75
Gain/Loss on Sale of Securities	683		5,763,858.47
Salaries and Wages-Regular	701	28,956,829.42	
Personnel Economic Relief Allowance	711	352,320.95	
Additional Compensation	712	1,056,962.90	
Representation Allowance	713	1,917,000.00	
Transportation Allowance	714	1,900,650.00	
Clothing/Uniform Allowance	715	590,000.00	
Productivity Incentive Allowance	717	204,000.00	
Other Bonuses and Allowances	719	8,221,849.10	
Longevity Pay	722	87,050.00	
Cash Gift	724	295,000.00	
Year End Bonus	725	2,242,589.00	
Life & Retirement Insurance Cont.	731	3,160,862.07	
Pag-IBIG Contributions	732	70,800.00	
Philhealth Contribution	733	275,937.50	
ECC Contributions	734	70,000.00	
Terminal Leave Benefits	742	1,346,397.88	
Provident Fund Benefits	744	12,083,353.89	
Other Personnel Benefits	749	1,356,145.92	
Traveling Expenses-Local	751	669,860.30	
Training Expenses	753	274,041.00	
Office Supplies Expenses	755	4,039,996.05	
Accountable Forms Expenses	756	70,400.00	
Gasoline, Oil & Lubricants Expenses	761	1,457,816.95	
Water Expenses	766	174,941.91	
Electricity Expenses	767	4,379,044.86	
Postage and Deliveries	771	46,478.20	
Telephone Expenses-Landline	772	526,281.21	
Telephone Expenses-Mobile	773	628,422.30	
Internet Expenses	774	237,158.72	
Cable, Satellite, Telegraph & Radio Expenses	775	60,364.00	
Membership Dues & Cont. to Organizations	778	39,245.00	
Advertising Expenses	780	723,500.42	
Printing, Binding & Reproduction Expenses	781	13,984.97	



## HOME GUARANTY CORPORATION

## Trial Balance

As of June 30, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Rent Expenses	782	15,619,036.29	
Representation Expenses	783	1,383,415.21	
Subscription Expenses	786	116,250.00	
Legal Services	791	26,350.00	
Auditing Services	792	93,988.02	
Consultancy Services	793	275,000.00	
General Services	795	115,297.45	
Janitorial Services	796	2,186,051.57	
Security Services	797	1,221,326.70	
Other Professional Services	799	6,632,326.16	
Council/Board Members Allowances & Other Benefits	800	171,000.00	
Repairs and Maintenance - Leasehold Improvement-Bldg.	819	424,603.00	
Repairs and Maintenance - Office Equipment	821	0.00	
Repairs and Maintenance - Furniture & Fixtures	822	0.00	
Repairs and Maintenance - IT Equip't & Software	823	11,950.00	
Repairs and Maintenance - Motor Vehicles	841	747,001.32	
Repairs and Maintenance - Other Property & Equipment	850	0.00	
Donations	878	193,500.00	
Extraordinary Expenses	883	1,126,754.50	
Taxes, Duties & Licenses	891	23,873,137.08	
Final Tax	891	7,571,619.93	
Provision for Income Tax	891	2,830,684.67	
Fidelity Bond Premiums	892	139,087.50	
Insurance Expenses	893	444,787.57	
Depreciation - Land Improvement	902	1,739,841.06	
Depreciation - Leasehold Improvement-Bldg.	919	2,408,957.47	
Depreciation - Office Equipment	921	154,831.48	
Depreciation - Furniture & Fixture	922	181,142.46	
Depreciation - IT Equipment & Software	923	3,664,237.50	
Depreciation - Library Books	924	6,599.64	
Depreciation - Communication Equipment	929	49,380.44	
Depreciation - Motor Vehicles	941	810,888.48	
Depreciation - Other Property & Equipment	950	317,032.59	
Other Maintenance and Operating Expenses	969-008	1,019,117.34	
Other Maintenance and Operating Expenses-Projects	969	8,392,318.98	
Bank Charges	971	1,100.00	
Other Financial Charges-Interest on Debenture Bonds	975	98,746,683.44	
Other Financial Charges-Interest On Zero Coupon Bond	979	359,148,582.57	
<b>TOTALS</b>		<b>46,825,515,399.07</b>	<b>46,825,515,399.07</b>

# HOME GUARANTY CORPORATION

## Trial Balance

As of March 31, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	5,360,503.91	
Cash - Disbursing Officers	103	850,000.00	
Payroll Fund	106	0.00	
Cash in Bank - Local Currency-Current Account	111	303,642,489.78	
Cash in Bank - Local Currency-Savings Account	112	10,876,877.38	
Cash in Bank - Local Currency-Time Deposit	113	2,154,830,020.49	
Cash in Bank - Foreign Currency	116	2,057,128.48	
Accounts Receivable-Guaranty Call	121	310,255,331.89	
Provision for Losses - Guaranty Call	302		21,147,315.18
Accounts Receivable-Installments	121	4,556,998,452.72	
Notes Receivables	122	29,865,600.05	
Allowance for Doubtful Accounts	301		2,286,697.82
Due from Officers and Employees	123	0.00	
Interest Receivables	129	1,708,970.18	
Due from National Gov't. Agencies	136	128,508,884.07	
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	184,468,708.79	
Receivables - Disallowances/Charges	146	112,521,539.75	
Advances to Officers and Employees	148	567,110.00	
Other Receivables	149	127,121,130.82	
Lease Receivables	149-002	345,548,482.43	
Allowance for Doubtful Accounts	301		22,163,568.34
Office Supplies Inventory	155	1,442,402.40	
Other Supplies Inventory	165	0.00	
Prepaid Insurance	178	291,751.02	
Other Prepaid expenses	185	55,139,141.65	
Issue Cost	185	10,382,968.61	
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	8,054,788,014.52	
Accumulated Depreciation - Land Improvements	302		9,705,752.06
Sinking Fund	198	582,723,598.91	
Land Improvements	202	53,797,173.33	
Accumulated Depreciation - Land Improvements	302		22,833,541.60
Leasehold Improvements, Buildings	219	29,763,339.78	
Accumulated Depreciation - Leasehold Improvements - Bldg	319		9,681,332.78
Office Equipment	221	3,544,295.86	
Accumulated Depreciation - Office Equipment	321		2,359,648.73
Furniture and Fixtures	222	14,826,832.23	
Accumulated Depreciation - Furniture and Fixtures	322		6,325,433.85
IT Equipment and Software	223	68,408,172.57	
Accumulated Depreciation - IT Equipment and Software	323		42,133,445.04
Library Books	224	277,209.47	
Accumulated Depreciation - Library Books	324		247,968.97
Communication Equipment	229	1,195,349.65	
Accumulated Depreciation - Communication Equipment	329		809,213.92
Motor Vehicles	241	28,308,701.62	
Accumulated Depreciation - Motor Vehicles	341		19,834,808.39
Other Property, Plant and Equipment	250	5,173,321.17	
Accumulated Depreciation - Other PPE	350		1,919,955.74
Other Garnished/Foreclosed Assets	279	8,578,149,389.28	
Provision for Losses on Acquired Assets	302		218,463,699.44
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		369,866.35
Interest Payable	409		10,153,068.79
Due to BIR	412		1,506,856.64

# HOME GUARANTY CORPORATION

## Trial Balance

As of March 31, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Due to GSIS	413		1,295,325.09
Due to Pag-IBIG	414		1,083,454.71
Due to Philhealth	415		92,750.00
Due to Other NGAs	416		84,423.97
Due to Other GOCCs	417		9,675,322.24
Due to Other Funds	424		1,603,285,811.60
Due to Other Funds-Abot Kaya Pabahay Fund	424-106		4,052,710,660.27
Performance /Bidders/Bail Bonds Payable	427		15,173,890.30
Short-Term Bonds Payable	431		12,062,399,801.40
Bond Discount	431		(383,620,928.90)
Other Payables	439		4,316,446,691.65
Bonds Payable - Domestic	442		303,554,785.93
Other Deferred Credits	455		3,529,513,196.11
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	13,301,966,985.82	
Other Service Income	628		77,223.10
Rent Income	642		28,965,376.09
Dividend Income	661		694,477.50
Interest Income - Installment Receivable	664		9,634,621.15
Interest Income - Investments	664		18,023,650.16
Financing Fees- Guaranty Fees	677		139,185,285.19
Miscellaneous Income	678		129,718.84
Other Fines and Penalties	679		1,407,176.09
Loss on Sale of Disposed Assets	682		729,851.00
Gain/Loss on Sale of Securities	683		
Salaries and Wages-Regular	701	14,865,820.73	
Personnel Economic Relief Allowance	711	178,612.90	
Additional Compensation	712	535,838.71	
Representation Allowance	713	976,500.00	
Transportation Allowance	714	968,700.00	
Clothing/Uniform Allowance	715	490,760.00	
Other Bonuses and Allowances	719	1,207,693.87	
Longevity Pay	722	43,650.00	
Life & Retirement Insurance Cont.	731	1,606,515.86	
Pag-IBIG Contributions	732	35,800.00	
Philhealth Contribution	733	140,212.50	
ECC Contributions	734	35,500.00	
Terminal Leave Benefits	742	1,346,397.88	
Provident Fund Benefits	744	6,139,495.10	
Other Personnel Benefits	749	310,213.69	
Traveling Expenses-Local	751	231,328.17	
Training Expenses	753	215,859.00	
Office Supplies Expenses	755	105,376.75	
Accountable Forms Expenses	756	55,400.00	
Gasoline, Oil & Lubricants Expenses	761	488,011.87	
Water Expenses	766	78,530.43	
Electricity Expenses	767	1,861,815.95	
Postage and Deliveries	771	2,173.00	
Telephone Expenses-Landline	772	133,676.49	
Telephone Expenses-Mobile	773	305,128.52	
Internet Expenses	774	113,599.36	
Cable, Satellite, Telegraph & Radio Expenses	775	10,060.67	
Membership Dues & Cont. to Organizations	778	32,245.00	
Advertising Expenses	780	32,256.00	
Printing, Binding & Reproduction Expenses	781	12,618.50	
Rent Expenses	782	7,677,066.65	
Representation Expenses	783	422,566.60	
Subscription Expenses	786	59,452.00	

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

As of March 31, 2013

(In Philippine Peso)

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Legal Services	791	8,550.00	
Auditing Services	792	51,304.39	
Consultancy Services	793	50,000.00	
General Services	795	31,878.00	
Janitorial Services	796	657,335.32	
Security Services	797	407,108.90	
Other Professional Services	799	3,055,932.40	
Council/Board Members Allowances & Other Benefits	800	45,000.00	
Repairs and Maintenance - Leasehold Improvement-Bldg.	819	148,000.00	
Repairs and Maintenance - Office Equipment	821	0.00	
Repairs and Maintenance - Furniture & Fixtures	822	0.00	
Repairs and Maintenance - IT Equip't & Software	823	11,950.00	
Repairs and Maintenance - Motor Vehicles	841	231,815.38	
Extraordinary Expenses	883	1,058,450.00	
Taxes, Duties & Licenses	891	6,646,141.44	
Final Tax	891	3,604,730.02	
Provision for Income Tax	891	0.00	
Fidelity Bond Premiums	892	138,525.00	
Insurance Expenses	893	41,736.83	
Depreciation - Land Improvement	902	869,920.53	
Depreciation - Leasehold Improvement-Bldg.	919	1,149,855.14	
Depreciation - Office Equipment	921	78,165.82	
Depreciation - Furniture & Fixture	922	90,571.23	
Depreciation - IT Equipment & Software	923	1,816,318.65	
Depreciation - Library Books	924	4,446.34	
Depreciation - Communication Equipment	929	25,120.13	
Depreciation - Motor Vehicles	941	405,444.24	
Depreciation - Other Property & Equipment	950	158,797.77	
Other Maintenance and Operating Expenses	969-008	18,380.45	
Other Maintenance and Operating Expenses-Projects	969	9,972,206.48	
Other Financial Charges-Interest on Debenture Bonds	975-001	373,401.70	
Other Financial Charges-Guaranty Obligations	975-002	48,752,472.42	
Other Financial Charges-Interest On Zero Coupon Bond	979	178,582,168.14	
<b>TOTALS</b>		<b>46,668,044,233.07</b>	<b>46,668,044,233.07</b>