

GOVERNMENT SERVICE INSURANCE SYSTEM
TRIAL BALANCE (UNAUDITED)
As of June 30, 2015

ACCOUNT	DEBIT	CREDIT
Cash and Cash Equivalents	56,777,779,862	-
Social Insurance Contributions Receivable	29,345,713,396	-
UOLI, CEAP, HIP & GTI Premiums Receivable	1,533,963,194	-
Redemption Insurance Premiums Receivable	639,982,733	-
Pre-need Insurance Premiums Receivable	16,196,475	-
Employee Compensation Insurance Premiums Receivable	4,086,448,760	-
General Insurance Premiums Receivable	829,948,368	-
Allowance for Impairment - Contributions and Premiums Receivable	-	11,209,619,434
Consolidated Loan	149,222,667,598	-
Policy Loans	25,354,476,101	-
Salary Loan	15,079,374,436	-
Real Estate Loans	10,515,130,247	-
Emergency/Calamity Loans	17,141,052,716	-
Deeds of Conditional Sale	6,031,481,527	-
eCard/eCard Plus Cash Advance Loan	1,904,307,363	-
Pension Loan	964,207,987	-
Pensioners' Restructured Loan	177,473,411	-
Pensioners' Emergency Loan	265,630,689	-
Emergency Loan Assistance	625,235,246	-
Summer One Month Salary Loan	601,391,122	-
Educational Assistance Loans	2,695,617	-
Educational Assistance Fund Program Loan	2,280,821,922	-
Government Loans	951,322,406	-
Private Loans	2,118,502,446	-
Interim Loan	91,168,588	-
Lease Purchases	111,401,704	-
Fly PAL	375,641	-
Stock Purchase Loans	27,234,808	-
Home Emergency Loan Program	10,997,719,734	-
Allowance for Impairment - Loans and Receivable	-	27,440,994,711
Accounts for Clearing	-	1,797,895,183
Stocks - Traded	127,081,089,283	-
ROP Notes & Bonds	364,405,202,700	-
Corporate Bonds	42,678,679,940	-
Global Peso Notes	2,326,109,708	-
Stocks - Non - Traded	826,937,096	-
Externally Managed Funds - Domestic Investments	31,379,991,457	-
Investments - Securities - Equities - Subsidiaries	17,158,745	-
Land	7,900,391,625	-
Land Improvements	19,132,502	-
Building & Building Improvements	2,714,132,429	-
Furniture, Equipment and Fixture	362,911,738	-
Construction in Progress	102,300,847	-
Information Technology (IT) Resources	1,054,934,171	-
Investment Properties	31,683,659,181	-
Interest Receivable - Consolidated Loan	11,104,163,646	-
Interest Receivable - Salary Loan	2,083,694,512	-
Interest Receivable - Housing Loan/REL/DCS	1,504,679,304	-
Interest Receivable - Emergency/Calamity Loans	597,034,588	-
Interest Receivable - eCard/eCard Plus Cash Advance Loan	230,214,228	-
Interest Receivable - Pension Loan	7,989,651	-

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Interest Receivable - Pensioners' Restructured Loan	214,572.73	-
Interest Receivable - Pensioners' Emergency Loan	75,916	-
Interest Receivable - Emergency Loan Assistance	241,789,153	-
Interest Receivable - Summer One Month Salary Loan	72,307,688	-
Interest Receivable - Educational Assistance Loan	3,379,859	-
Interest Receivable - Educational Assistance Fund Program Loan	132,901,115	-
Interest Receivable - Government Loan	3,904,784	-
Interest Receivable - Private Loan	823,153,174	-
Interest Receivable - Interim Loan	908,737	-
Interest Receivable - Fly PAL	303,269	-
Interest Receivable - Stock Purchase Loan	183,294,286	-
Interest Receivable - Home Emergency Loan Program	110,919,783	-
Allowance for Impairment - Interest Receivable on Loans	-	3,609,510,339
Interest Receivable - Deficiency Billing	5,672,606	-
Interest Receivable - Dishonored Checks	1,396,638	-
Interest Receivable - Other Receivable - PPD Osteoarthritis	113,356	-
Interest Receivable - Premium in Arrears	50,892,902	-
Interest Receivable - Investments - ROP N&B (Peso)	3,659,236,094	-
Interest Receivable - Investments - ROP N&B (FCD)	755,801,882	-
Interest Receivable - Investments - Corporate Bonds	550,994,260	-
Interest Receivable - Investments - Global Peso Notes	43,939,599	-
Interest Receivable - HYSTP	162,082,372	-
Interest Receivable - Receivables from Agencies with MOA	38,595,532	-
Accrued Rental	99,219,059	-
Other Receivable - Agencies with MOA	765,454,561	-
Other Receivable - Agency	4,700,966	-
Sundry Accounts Receivable	1,048,930,245	-
Due from Reinsurers	6,222,641,505	-
Other Receivable from Members	149,157,255	-
Paintings & Tapestries	427,526,054	-
Other Receivable - PPD Osteoarthritis	21,025,579	-
Dividend Receivable - Investments	43,502,965	-
Supplies and Materials in Stock	18,822,669	-
Advances to Vendors/Contractors	5,107,444	-
Deposits	9,111,707	-
Cash Advances	14,610	-
Property Under Litigation	364,776,000	-
Deficiency Claims Receivable	9,142,188	-
Allowance for Impairment - Other Receivables	-	2,578,415,803
Social Insurance Claims, Losses and Benefits Payable	-	1,250,713,824
UOLI, CEAP, HIP & GTI Claims Payable	-	7,590,113
Pre-need Insurance Claims, Losses and Benefits Payable	-	3,585,033
Employee Compensation Insurance Claims, Losses and Benefits Payable	-	2,843,721
General Insurance Claims, Losses and Benefits Payable	-	505,796,021
Dividends Payable	-	17,561,245
Due to Reinsurers	-	2,398,010,276
Provision for Estimated GI Claims	-	6,154,592,830
Provisions for Pending Litigation	-	138,000,000
Funds Held In Trust	-	756,026,962
Sundry Accounts Payable	-	4,688,405,614
Due to Agency	-	198,188,564

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ACCOUNT	DEBIT	CREDIT
Derivatives - Deliverable and Non-Deliverable	-	1,983,342,694
Deferred Premium Collection	-	694,430,791
Unrealized Income	-	671,598,632
Unearned Premiums	-	555,740,411
Unrecognized Bank Collection	-	250,531,310
SIF- Appropriations -Old Age Benefits	-	595,837,200,000
SIF- Appropriations -Policies in Force	-	63,665,700,000
SIF- Appropriations -Survivorship Benefits	-	99,846,400,000
SIF- Appropriations -Disability Benefits	-	17,454,200,000
SIF- Appropriations -Burial Benefits	-	3,582,800,000
SIF- Appropriations -Contingencies	-	1,333,200,000
GIF- Appropriations -Losses	-	1,475,000,000
GIF- Appropriations -Contingencies	-	7,981,000,000
OLIF- Appropriations -Optional Additional & UOLI	-	2,557,865,000
OLIF- Appropriations -Hospitalization Insurance Plan	-	430,000
OLIF- Appropriations -College Education Assurance Plan	-	266,690,000
OLIF- Appropriations -Mortgage Redemption Insurance	-	303,370,000
OLIF- Appropriations -Sales Redemption Insurance	-	75,160,000
OLIF- Appropriations -Emergency Loan Redemption Insurance	-	135,375,000
OLIF- Appropriations -eCard Cash Plus Advance Redemption Insurance	-	2,360,000
OLIF- Appropriations -Pension Loan Redemption Insurance	-	30,560,000.00
OLIF- Appropriations -Conso-Loan Redemption Insurance	-	4,661,805,000
OLIF- Appropriations -Contingencies	-	401,685,000
PNF- Appropriations -EduChild	-	2,336,000,000
PNF- Appropriations -Health	-	2,000,000
ECIF- Appropriations -Claims Pending Settlement	-	1,950,000
ECIF- Appropriations -Future Claims	-	6,908,835,000
ECIF- Appropriations -Rehabilitation Services	-	860,000
ECIF- Appropriations -Occupational Safety Fund	-	43,960,000
ECIF- Appropriations -ECC Operating Fund	-	35,805,000
ECIF- Appropriations -Contingencies	-	53,260,000
Property Replacement Fund	-	27,487,087
Beginning Balance, January 1	-	69,701,622,422
Revaluation Surplus	-	7,946,883,759
Social Insurance Contributions	-	41,103,333,002
UOLI, CEAP, HIP & GTI Premiums	-	86,499,074
Redemption Insurance Premiums	-	498,451,175
Employee Compensation Insurance Premium	-	631,396,453
Pre-need Insurance Premium	-	1,695,898.62
General Insurance Premium	-	2,337,556,580
Interest on Premium Arrearages	-	662,711
Commission on Reinsurance	-	141,131,592
Gain(Loss) on Foreign Exchange on Insurance	-	(194,400)
Interest on Conso Loan	-	7,649,139,873
Interest on Policy Loans	-	799,079,146
Interest on eCard/eCard Plus Cash Advance Loan	-	35,887,165
Interest on Salary Loans	-	219,786,202
Interest on Real Estate Loans	-	100,242,518
Interest on Pension Loan	-	104,690,679
Interest on Pensioners' Restructured Loan	-	8,342,863
Interest on Pensioners' Emergency Loan	-	12,538,796

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ACCOUNT	DEBIT	CREDIT
Interest on Deeds of Conditional Sale	-	111,108,761
Interest on Emergency/Calamity Loans	-	669,490,120
Interest on SOS Loan	-	16,125,320
Interest on Emergency Loan Assistance	-	12,776,492
Interest on Educational Assistance Loan	-	290,928
Interest on Educational Assistance Fund Program Loan	-	68,906,581
Interest on Government Loans	-	24,050,257
Interest on Home Emergency Loan Program	-	324,872,613
Interest on Private Loans	-	93,609
Interest on Stock Purchase Loan	-	(1,077,046)
Interest on Fly PAL Pay Later Loans	-	344,619
Surcharge on Loans in Arrears	-	158,476,058
Service Income on Loans	-	481,747,188
Gain(Loss) on Valuation - Derivatives	-	(527,144,573)
Gain(Loss) on Valuation - Stocks	-	4,328,313,113
Gain(Loss) on Valuation - ROP Notes & Bonds	-	(5,300,064,750)
Gain(Loss) on Valuation - Corporate Bonds	-	7,944,839.07
Gain(Loss) on Valuation - Global Peso Notes	-	1,280,730.98
Gain(Loss) on Valuation - EMF	-	655,470,565.40
Gain on Sale of Stocks	-	444,347,706
Dividend on Stocks	-	1,555,820,741
Interest on ROP Notes & Bonds	-	10,036,199,664
Interest on Corporate Bonds	-	1,103,156,623
Interest on Global Peso Notes	-	69,339,798
Income(Loss) on Investment in EMF	-	233,326,785
Gain(Loss) on Sale of Bonds	-	50,401,003
Gain(Loss) on Foreign Exchange	-	388,712,816
Gain(Loss) on Investment - Derivatives	-	166,179,227.47
Equity Share in Net Inc. (Dec.) in the Net Assets of the Subsidiaries	-	(34,166,676)
Gain(Loss) on Foreign Exchange - Others	-	(920,632)
Other Investment Revenue	-	467,399,833
Gain(Loss) on Valuation of Investment Properties	-	337,534,312
Gain(Loss) on Disposition of Acquired Assets	-	(428,089,089)
Rental from Investment Properties	-	117,687,152
Other Service Income	-	615,636
Revenue from Agencies with MOA	-	69,042,451
Interest Revenue from Other Receivable - PPD Osteoarthritis	-	238,649
Gain (Loss) on Disposition of Assets	-	(2,522,436)
Refund of Gratuity/Discount from Lumpsum Ret Benefits	-	2,249,299
Revenue from Rental	-	76,210,235
Recovery from/(Loss on) Impairment	-	(20,686,789.12)
Loss Recoveries	-	4,095,912
Others	-	173,189,730
Social Insurance Claims, Losses and Benefits	37,219,610,008	-
UOL, CEAP, HIP & GTI Claims	226,401,277	-
Redemption Insurance Claims	159,236,195	-
Employee Compensation Insurance Claims, Losses and Benefits	79,303,860	-
Pre-need Insurance Claims, Losses and Benefits	165,511,068	-
General Insurance Claims, Losses and Benefits	20,841,398	-
Investments Fees and Others	68,685,743	-
Expenses on E - card	27,334,365	-

**GOVERNMENT SERVICE INSURANCE SYSTEM
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ACCOUNT	DEBIT	CREDIT
Foreclosure Expenses	4,461,981	-
Expenses on Investment Properties	20,927,532	-
Reinsurance Expense	641,965,123	-
Other Insurance Expense/Other Expenses PYA	86,127	-
Salaries and Wages	706,562,026	-
Allowances	291,981,680	-
Statutory Expenses	409,416,712	-
Bonus/Awards	80,194,520	-
Fringe Benefits	277,352,170	-
Overtime Expenses	36,733,897	-
Contractual Services	22,599,642	-
Separation Pay	119,320	-
Retainers & Consultants Fees	6,651,480	-
Rental Expenses	23,024,202	-
Legal Expenses	2,466,823.37	-
Auditing Expenses	17,277,383	-
Digitization Expense	14,015,196.25	-
Education, Training & Scholarship	362,691	-
Seminars and Workshops	19,269,286	-
Traveling Expenses	13,239,812	-
Athletic and Cultural Expenses	11,466,515	-
Supplies and Materials Expenses	21,212,826	-
Fuel & Gasoline Consumption	4,266,581	-
Assets & Facilities Maintenance Expense	120,303,097	-
Insurance Expense	78,290,085	-
Representation Expenses	2,879,269	-
Public Relations and Advertisement	35,529,160	-
Electric and Water Consumption	91,521,453	-
Communication Services	69,647,668	-
Contributions (Others)	68,361,600	-
MOA Related Expenses	2,733,372	-
Miscellaneous Expenses	2,958,990	-
Depreciation Expense	285,539,516	-
	1,023,155,463,481	1,023,155,463,481