

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

ACCOUNT	DEBIT	CREDIT
Cash and Cash Equivalents	40,357,062,961	-
Social Insurance Contributions Receivable	23,855,947,757	-
UOLI, CEAP, HIP & GTI Premiums Receivable	1,573,100,721	-
Redemption Insurance Premiums Receivable	582,541,338	-
Pre-need Insurance Premiums Receivable	13,090,827	-
Employee Compensation Insurance Premiums Receivable	3,484,814,405	-
General Insurance Premiums Receivable	1,022,799,065	-
Allowance for Impairment - Contributions and Premiums Receivable	-	1,070,519,278
Consolidated Loan	164,151,167,524	-
Policy Loans	25,389,873,611	-
Salary Loan	14,641,664,516	-
Real Estate Loans	10,465,522,686	-
Emergency/Calamity Loans	15,973,460,872	-
Deeds of Conditional Sale	6,005,668,591	-
eCard/eCard Plus Cash Advance Loan	1,675,933,272	-
Pension Loan	960,849,845	-
Pensioners' Restructured Loan	176,880,627	-
Pensioners' Emergency Loan	249,322,055	-
Emergency Loan Assistance	592,194,466	-
Summer One Month Salary Loan	569,585,727	-
Educational Assistance Loans	2,723,956	-
Educational Assistance Fund Program Loan	2,254,281,410	-
Government Loans	221,071,801	-
Private Loans	2,118,449,347	-
Interim Loan	91,168,588	-
Lease Purchases	111,401,704	-
Fly PAL	324,885	-
Stock Purchase Loans	31,486,467	-
Home Emergency Loan Program	10,745,343,006	-
Allowance for Impairment - Loans and Receivable	-	27,445,457,218
Accounts for Clearing	-	1,232,094,667
Stocks - Traded	123,678,282,555	-
ROP Notes & Bonds	359,373,210,277	-
Corporate Bonds	44,570,204,143	-
Global Peso Notes	3,100,472,347	-
Stocks - Non - Traded	826,937,096	-
Externally Managed Funds - Domestic Investments	31,046,123,442	-
Investments - Securities - Equities - Subsidiaries	27,052,644	-
Land	7,900,391,625	-
Land Improvements	19,126,463	-
Building & Building Improvements	2,679,121,937	-
Furniture, Equipment and Fixture	359,909,625	-
Construction in Progress	106,068,202	-
Information Technology (IT) Resources	990,606,927	-
Investment Properties	31,770,186,363	-
Interest Receivable - Consolidated Loan	9,994,802,421	-
Interest Receivable - Salary Loan	2,113,043,678	-
Interest Receivable - Housing Loan/REL/DCS	1,552,241,671	-
Interest Receivable - Emergency/Calamity Loans	573,586,993	-
Interest Receivable - eCard/eCard Plus Cash Advance Loan	213,100,829	-
Interest Receivable - Pension Loan	8,039,038	-

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Interest Receivable - Pensioners' Restructured Loan	242,726.74	-
Interest Receivable - Pensioners' Emergency Loan	95,801	-
Interest Receivable - Emergency Loan Assistance	232,307,506	-
Interest Receivable - Summer One Month Salary Loan	70,945,341	-
Interest Receivable - Educational Assistance Loan	4,083,051	-
Interest Receivable - Educational Assistance Fund Program Loan	141,303,409	-
Interest Receivable - Government Loan	862,074	-
Interest Receivable - Private Loan	823,153,174	-
Interest Receivable - Interim Loan	908,737	-
Interest Receivable - Fly PAL	258,715	-
Interest Receivable - Stock Purchase Loan	206,018,208	-
Interest Receivable - Home Emergency Loan Program	129,893,780	-
Allowance for Impairment - Interest Receivable on Loans	-	3,622,160,283
Interest Receivable - Deficiency Billing	5,696,051	-
Interest Receivable - Dishonored Checks	1,334,772	-
Interest Receivable - Other Receivable - PPD Osteoarthritis	120,624	-
Interest Receivable - Premium in Arrears	50,671,999	-
Interest Receivable - Investments - ROP N&B (Peso)	4,425,788,029	-
Interest Receivable - Investments - ROP N&B (FCD)	601,429,583	-
Interest Receivable - Investments - Corporate Bonds	606,294,521	-
Interest Receivable - Investments - Global Peso Notes	81,973,897	-
Interest Receivable - HYSTP	133,139,056	-
Interest Receivable - Receivables from Agencies with MOA	37,390,244	-
Accrued Rental	100,343,197	-
Other Receivable - Agencies with MOA	718,695,958	-
Other Receivable - Agency	4,700,966	-
Sundry Accounts Receivable	1,034,228,393	-
Due from Reinsurers	7,192,459,982	-
Other Receivable from Members	159,327,704	-
Paintings & Tapestries	427,526,054	-
Other Receivable - PPD Osteoarthritis	20,502,792	-
Dividend Receivable - Investments	26,117,441	-
Supplies and Materials in Stock	25,315,812	-
Advances to Vendors/Contractors	5,107,444	-
Deposits	9,264,707	-
Property Under Litigation	364,776,000	-
Deficiency Claims Receivable	9,141,697	-
Allowance for Impairment - Other Receivables	-	2,601,561,874
Social Insurance Claims, Losses and Benefits Payable	-	1,249,035,815
UOL, CEAP, HIP & GTI Claims Payable	-	7,682,593
Pre-need Insurance Claims, Losses and Benefits Payable	-	3,327,116
Employee Compensation Insurance Claims, Losses and Benefits Payable	-	2,999,621
General Insurance Claims, Losses and Benefits Payable	-	588,003,111
Dividends Payable	-	17,491,816
Due to Reinsurers	-	2,891,164,048
Provision for Estimated GI Claims	-	6,913,659,326
Provisions for Pending Litigation	-	137,895,000
Funds Held In Trust	-	572,303,397
Sundry Accounts Payable	-	3,123,557,147
Due to Agency	-	191,645,489
Derivatives - Deliverable and Non-Deliverable	-	4,093,070,841

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ACCOUNT	DEBIT	CREDIT
Deferred Premium Collection	-	784,343,673
Unrealized Income	-	636,581,205
Unearned Premiums	-	555,900,704
Unrecognized Bank Collection	-	224,595,970
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	-	55,464,960,356
UOLI, CEAP, HIP & GTI Premiums	-	175,677,275
Redemption Insurance Premiums	-	761,719,300
Employee Compensation Insurance Premium	-	507,080,460
Pre-need Insurance Premium	-	4,896,286.54
General Insurance Premium	-	3,501,333,231
Interest on Premium Arrearages	-	4,958,046
Commission on Reinsurance	-	232,017,857
Gain(Loss) on Foreign Exchange on Insurance	-	(3,227,253)
Interest on Conso Loan	-	11,797,350,691
Interest on Policy Loans	-	1,196,798,009
Interest on eCard/eCard Plus Cash Advance Loan	-	55,817,736
Interest on Salary Loans	-	395,131,529
Interest on Real Estate Loans	-	172,884,603
Interest on Pension Loan	-	157,536,902
Interest on Pensioners' Restructured Loan	-	12,588,175
Interest on Pensioners' Emergency Loan	-	18,629,903
Interest on Deeds of Conditional Sale	-	176,102,192

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Interest on Emergency/Calamity Loans	-	970,497,147
Interest on SOS Loan	-	25,070,179
Interest on Emergency Loan Assistance	-	20,125,351
Interest on Educational Assistance Loan	-	469,085
Interest on Educational Assistance Fund Program Loan	-	102,901,393
Interest on Government Loans	-	32,596,205
Interest on Home Emergency Loan Program	-	480,965,687
Interest on Private Loans	-	138,093
Interest on Stock Purchase Loan	-	670,710
Interest on Fly PAL Pay Later Loans	-	445,904
Surcharge on Loans in Arrears	-	261,196,984
Service Income on Loans	-	1,152,771,429
Gain(Loss) on Valuation - Derivatives	-	(2,636,872,720)
Gain(Loss) on Valuation - Stocks	-	(8,033,797,234)
Gain(Loss) on Valuation - ROP Notes & Bonds	-	(11,722,386,737)
Gain(Loss) on Valuation - Corporate Bonds	-	(620,727,819.51)
Gain(Loss) on Valuation - Global Peso Notes	-	(38,238,038.52)
Gain(Loss) on Valuation - EMF	-	(828,365,196.23)
Gain on Sale of Stocks	-	496,879,908
Dividend on Stocks	-	2,434,003,007
Interest on ROP Notes & Bonds	-	15,087,506,053
Interest on Corporate Bonds	-	1,715,074,474
Interest on Global Peso Notes	-	109,730,174
Income(Loss) on Investment in EMF	-	763,337,379
Gain(Loss) on Sale of Bonds	-	463,946,255
Gain(Loss) on Foreign Exchange	-	2,555,666,858
Gain(Loss) on Investment - Derivatives	-	34,366,641.15
Equity Share in Net Inc. (Dec.) in the Net Assets of the Subsidiaries	-	(24,272,778)
Gain(Loss) on Foreign Exchange - Others	-	828,741
Other Investment Revenue	-	701,415,610
Gain(Loss) on Valuation of Investment Properties	-	454,886,568
Gain(Loss) on Disposition of Acquired Assets	-	(452,010,447)
Rental from Investment Properties	-	172,752,838
Other Service Income	-	985,230
Revenue from Agencies with MOA	-	86,490,656
Interest Revenue from Other Receivable - PPD Osteoarthritis	-	336,665
Gain (Loss) on Disposition of Assets	-	(3,442,015)
Refund of Gratuity/Discount from Lumpsum Ret Benefits	-	3,426,566
Revenue from Rental	-	114,222,321
Recovery from/(Loss on) Impairment	-	10,077,777,587.66
Loss Recoveries	-	12,305,824
Others	-	770,615,719
Social Insurance Claims, Losses and Benefits	61,202,980,049	-
UOL, CEAP, HIP & GTI Claims	359,143,710	-
Redemption Insurance Claims	273,444,910	-
Employee Compensation Insurance Claims, Losses and Benefits	126,174,136	-
Pre-need Insurance Claims, Losses and Benefits	259,260,116	-
General Insurance Claims, Losses and Benefits	59,798,404	-
Investments Fees and Others	110,369,294	-
Expenses on E - card	38,015,992	-
Foreclosure Expenses	7,262,961	-

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ACCOUNT	DEBIT	CREDIT
Expenses on Investment Properties	27,096,989	-
Reinsurance Expense	1,586,018,599	-
Other Insurance Expense/Other Expenses PYA	89,307	-
Salaries and Wages	1,063,700,306	-
Allowances	386,097,933	-
Statutory Expenses	616,312,236	-
Bonus/Awards	151,402,578	-
Fringe Benefits	362,592,554	-
Overtime Expenses	65,119,890	-
Contractual Services	37,092,925	-
Separation Pay	278,520	-
Retainers & Consultants Fees	8,426,003	-
Rental Expenses	35,328,209	-
Legal Expenses	3,579,029.36	-
Auditing Expenses	18,528,532	-
Digitization Expense	40,295,142.50	-
Education, Training & Scholarship	4,302,784	-
Seminars and Workshops	32,057,339	-
Traveling Expenses	21,243,972	-
Athletic and Cultural Expenses	14,414,608	-
Supplies and Materials Expenses	40,388,793	-
Fuel & Gasoline Consumption	7,141,825	-
Assets & Facilities Maintenance Expense	218,164,566	-
Insurance Expense	149,231,268	-
Representation Expenses	4,291,916	-
Public Relations and Advertisement	61,790,110	-
Electric and Water Consumption	134,976,568	-
Communication Services	96,212,531	-
Contributions (Others)	68,361,600	-
MOA Related Expenses	4,503,372	-
Miscellaneous Expenses	5,548,679	-
Depreciation Expense	438,361,012	-
	1,034,011,059,017	1,034,011,059,017