

GOVERNMENT SERVICE INSURANCE SYSTEM
TRIAL BALANCE (UNAUDITED)
As of December 31, 2015

ACCOUNT	DEBIT	CREDIT
Cash and Cash Equivalents	39,473,065,605	-
Social Insurance Contributions Receivable	31,289,240,417	-
UOLI, CEAP, HIP & GTI Premiums Receivable	1,569,569,264	-
Redemption Insurance Premiums Receivable	610,459,347	-
Pre-need Insurance Premiums Receivable	12,926,722	-
Employee Compensation Insurance Premiums Receivable	4,349,092,111	-
General Insurance Premiums Receivable	550,639,528	-
Allowance for Impairment - Contributions and Premiums Receivable	-	12,942,878,158
Consolidated Loan	166,644,958,250	-
Policy Loans	25,566,103,517	-
Salary Loan	14,374,110,333	-
Real Estate Loans	10,478,918,425	-
Emergency/Calamity Loans	17,503,645,842	-
Deeds of Conditional Sale	5,735,251,868	-
eCard/eCard Plus Cash Advance Loan	1,570,381,606	-
Pension Loan	1,207,475,851	-
Pensioners' Restructured Loan	175,470,740	-
Pensioners' Emergency Loan	279,610,950	-
Emergency Loan Assistance	580,378,862	-
Summer One Month Salary Loan	556,817,112	-
Educational Assistance Loans	2,739,128	-
Educational Assistance Fund Program Loan	2,231,096,448	-
Government Loans	14,174,153	-
Private Loans	2,118,394,639	-
Interim Loan	91,168,588	-
Lease Purchases	111,401,704	-
Fly PAL	322,433	-
Stock Purchase Loans	31,809,064	-
Home Emergency Loan Program	10,507,868,181	-
Allowance for Impairment - Loans and Receivable	-	22,484,871,437
Interest Receivable - Consolidated Loan	10,030,281,970	-
Interest Receivable - Salary Loan	2,121,675,650	-
Interest Receivable - Housing Loan/REL/DCS	1,580,921,072	-
Interest Receivable - Emergency/Calamity Loans	568,481,126	-
Interest Receivable - eCard/eCard Plus Cash Advance Loan	206,957,001	-
Interest Receivable - Pension Loan	8,181,998	-
Interest Receivable - Pensioners' Restructured Loan	260,936	-
Interest Receivable - Pensioners' Emergency Loan	125,540	-
Interest Receivable - Emergency Loan Assistance	230,313,533	-
Interest Receivable - Summer One Month Salary Loan	71,274,289	-
Interest Receivable - Educational Assistance Loan	4,279,215	-
Interest Receivable - Educational Assistance Fund Program Loan	141,418,385	-
Interest Receivable - Private Loan	823,153,174	-
Interest Receivable - Interim Loan	908,737	-
Interest Receivable - Fly PAL	264,527	-
Interest Receivable - Stock Purchase Loan	204,821,311	-
Interest Receivable - Home Emergency Loan Program	149,152,673	-
Allowance for Impairment - Interest Receivable on Loans	-	3,357,773,092
Accounts for Clearing	-	2,696,743,031
Stocks - Traded	125,603,553,347	-
ROP Notes & Bonds	350,326,074,671	-
Corporate Bonds	44,520,124,181	-
Global Peso Notes	3,495,376,578	-
Stocks - Non - Traded	830,998,017	-
Externally Managed Funds - Domestic Investments	32,669,925,071	-
Interest Receivable - Investments - ROP N&B (Peso)	3,742,862,121	-
Interest Receivable - Investments - ROP N&B (FCD)	813,009,968	-

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Interest Receivable - Investments - Corporate Bonds	588,175,166	-
Interest Receivable - Investments - Global Peso Notes	76,798,627	-
Short Term Investment Placements	5,000,000,000	-
Interest Receivable - HYSTP	86,872,347	-
Interest Receivable - Deficiency Billing	6,123,697	-
Interest Receivable - Dishonored Checks	1,162,470	-
Interest Receivable - Other Receivable - PPD Osteoarthritis	151,545	-
Interest Receivable - Receivables from Agencies with MOA	37,820,281	-
Interest Receivable - Premium in Arrears	50,223,692	-
Accrued Rental	92,783,625	-
Other Receivable - Agencies with MOA	730,049,909	-
Other Receivable - Agency	4,111,659	-
Sundry Accounts Receivable	1,280,743,288	-
Due from Reinsurers	6,890,340,338	-
Other Receivable from Members	164,889,403	-
Other Receivable - PPD Osteoarthritis	20,014,119	-
Dividend Receivable - Investments	99,622,679	-
Deficiency Claims Receivable	9,557,208	-
Allowance for Impairment - Other Receivables	-	2,723,914,828
Investment Properties	58,471,219,713	-
Land	7,900,391,625	-
Land Improvements	19,120,424	-
Building & Building Improvements	2,636,422,809	-
Furniture, Equipment and Fixture	399,210,417	-
Construction in Progress	144,297,585	-
Information Technology (IT) Resources	962,458,263	-
Paintings & Tapestries	427,526,072	-
Supplies and Materials in Stock	10,974,138	-
Advances to Vendors/Contractors	5,035,955	-
Deposits	9,264,707	-
Cash Advances	1,175	-
Property Under Litigation	591,835,468	-
Other Assets - Others	14,289,736	-
Social Insurance Claims, Losses and Benefits Payable	-	3,886,277,198
UOLI, CEAP, HIP & GTI Claims Payable	-	19,319,908
Pre-need Insurance Claims, Losses and Benefits Payable	-	10,412,967
Employee Compensation Insurance Claims, Losses and Benefits Payable	-	11,905,078
General Insurance Claims, Losses and Benefits Payable	-	542,949,993
Dividends Payable	-	52,083,391
Due to Reinsurers	-	776,194,103
Provision for Estimated GI Claims	-	6,402,456,222
Provisions for Pending Litigation	-	132,895,000
Funds Held In Trust	-	589,736,694
Sundry Accounts Payable	-	4,287,823,256
Due to Agency	-	181,459,888
Derivatives - Deliverable and Non-Deliverable	-	4,512,665,890
Deferred Premium Collection	-	799,782,802
Unrealized Income	-	528,570,296
Unearned Premiums	-	1,372,409,175
Unapplied Collection	-	399,613,086
SIF- Appropriations -Old Age Benefits	-	654,317,600,000
SIF- Appropriations -Policies in Force	-	61,691,400,000
SIF- Appropriations -Survivorship Benefits	-	108,843,500,000
SIF- Appropriations -Disability Benefits	-	17,149,400,000
SIF- Appropriations -Burial Benefits	-	5,768,000,000
SIF- Appropriations -Contingencies	-	1,301,100,000
GIF- Appropriations -Losses	-	1,136,000,000

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GIF- Appropriations -Contingencies	-	8,713,000,000
OLIF- Appropriations -Optional Additional & UOLI	-	2,530,380,000
OLIF- Appropriations -Hospitalization Insurance Plan	-	250,000
OLIF- Appropriations -College Education Assurance Plan	-	255,250,000
OLIF- Appropriations -Mortgage Redemption Insurance	-	212,400,000
OLIF- Appropriations -Sales Redemption Insurance	-	67,700,000
OLIF- Appropriations -Emergency Loan Redemption Insurance	-	90,100,000
OLIF- Appropriations -eCard Cash Plus Advance Redemption Insurance	-	120,000
OLIF- Appropriations -Pension Loan Redemption Insurance	-	31,800,000
OLIF- Appropriations -Conso-Loan Redemption Insurance	-	5,847,500,000
OLIF- Appropriations -Contingencies	-	445,500,000
PNF- Appropriations -EduChild	-	1,921,000,000
PNF- Appropriations -Memorial	-	17,000,000
PNF- Appropriations -Health	-	1,000,000
ECIF- Appropriations -Claims Pending Settlement	-	1,300,000
ECIF- Appropriations -Future Claims	-	7,645,000,000
ECIF- Appropriations -Rehabilitation Services	-	1,000,000
ECIF- Appropriations -Occupational Safety Fund	-	46,000,000
ECIF- Appropriations -ECC Operating Fund	-	31,600,000
ECIF- Appropriations -Contingencies	-	55,100,000
Property Replacement Fund	-	27,487,087
Beginning Balance, January 1	-	69,833,577,364
Increase in Appropriations	-	(69,126,530,000)
Dividends Declared	-	(32,526,124)
Revaluation Surplus	-	7,946,883,759
Social Insurance Contributions	-	83,040,647,711
UOLI, CEAP, HIP & GTI Premiums	-	218,279,363
Redemption Insurance Premiums	-	1,059,707,078
Employee Compensation Insurance Premium	-	1,924,704,582
Pre-need Insurance Premium	-	6,826,117
General Insurance Premium	-	3,467,082,416
Interest on Premium Arrearages	-	3,957,149
Commission on Reinsurance	-	258,580,772
Gain(Loss) on Foreign Exchange on Insurance	-	(2,896,316)
Interest on Conso Loan	-	15,530,423,424
Interest on Policy Loans	-	1,597,704,403
Interest on eCard/eCard Plus Cash Advance Loan	-	68,486,720
Interest on Salary Loans	-	490,630,550
Interest on Real Estate Loans	-	270,865,703
Interest on Pension Loan	-	210,577,471
Interest on Pensioners' Restructured Loan	-	16,863,877
Interest on Pensioners' Emergency Loan	-	24,908,820
Interest on Deeds of Conditional Sale	-	237,774,830
Interest on Emergency/Calamity Loans	-	1,286,811,241
Interest on SOS Loan	-	31,912,059
Interest on Emergency Loan Assistance	-	25,759,115
Interest on Educational Assistance Loan	-	773,944
Interest on Educational Assistance Fund Program Loan	-	128,674,999
Interest on Government Loans	-	32,596,205
Interest on Home Emergency Loan Program	-	633,218,080
Interest on Private Loans	-	180,969
Interest on Stock Purchase Loan	-	616,890
Interest on Fly PAL Pay Later Loans	-	572,622
Surcharge on Loans in Arrears	-	327,910,334
Service Income on Loans	-	1,389,805,829
Gain(Loss) on Valuation - Derivatives	-	(3,056,467,769)
Gain(Loss) on Valuation - Stocks	-	(6,731,376,233)

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Gain(Loss) on Valuation - ROP Notes & Bonds	-	(22,661,806,731)
Gain(Loss) on Valuation - Corporate Bonds	-	(716,688,150)
Gain(Loss) on Valuation - Global Peso Notes	-	(7,903,313)
Gain(Loss) on Valuation - EMF	-	(317,726,371)
Gain on Sale of Stocks	-	608,589,986
Dividend on Stocks	-	2,612,201,939
Interest on ROP Notes & Bonds	-	20,190,025,623
Interest on Corporate Bonds	-	2,328,872,022
Interest on Global Peso Notes	-	158,590,254
Income(Loss) on Investment in EMF	-	848,576,379
Gain(Loss) on Sale of Bonds	-	314,919,397
Gain(Loss) on Foreign Exchange	-	3,532,331,218
Gain(Loss) on Investment - Derivatives	-	21,195,518
Gain(Loss) on Foreign Exchange - Others	-	20,973,457
Other Investment Income	-	911,118,438
Gain(Loss) on Valuation of Investment Properties	-	28,397,999,655
Gain(Loss) on Derecognition of Investment Properties	-	(2,193,256,752)
Rental from Investment Properties	-	257,884,065
Other Service Income	-	1,225,407
Income from Agencies with MOA	-	111,606,888
Interest Income from Other Receivable - PPD Osteoarthritis	-	530,492
Gain (Loss) on Derecognition of Assets	-	(11,558,308)
Refund of Gratuity/Discount from Lumpsum Ret Benefits	-	4,138,943
Income from Rental	-	152,462,140
Recovery from/(Loss on) Impairment	-	3,308,038,726
Loss Recoveries	-	13,833,122
Others	-	(127,939,383)
Social Insurance Claims, Losses and Benefits	84,575,225,435	-
UOLI, CEAP, HIP & GTI Claims	466,958,405	-
Redemption Insurance Claims	369,816,839	-
Employee Compensation Insurance Claims, Losses and Benefits	177,289,631	-
Pre-need Insurance Claims, Losses and Benefits	357,013,268	-
General Insurance Claims, Losses and Benefits	(16,313,092)	-
Investments Fees and Others	131,009,759	-
Expenses on E - card	57,893,756	-
Foreclosure Expenses	12,270,786	-
Expenses on Investment Properties	35,151,871	-
Reinsurance Expense	1,191,280,535	-
Other Insurance Expense/Other Expenses PYA	383,965	-
Service Fee	831,072	-
Salaries and Wages	1,415,755,464	-
Allowances	485,308,643	-
Statutory Expenses	825,110,423	-
Bonus/Awards	414,459,983	-
Fringe Benefits	367,643,825	-
Overtime Expenses	94,169,510	-
Contractual Services	55,200,205	-
Separation Pay	147,327,433	-
Retainers & Consultants Fees	19,329,850	-
Rental Expenses	47,302,874	-
Legal Expenses	4,537,116	-
Auditing Expenses	38,180,089	-
Digitization Expense	88,551,406	-
Education, Training & Scholarship	9,644,997	-
Seminars and Workshops	53,287,135	-
Traveling Expenses	31,665,869	-
Athletic and Cultural Expenses	25,905,903	-

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ACCOUNT	DEBIT	CREDIT
Supplies and Materials Expenses	76,707,789	-
Fuel & Gasoline Consumption	9,927,399	-
Assets & Facilities Maintenance Expense	411,966,119	-
Insurance Expense	149,471,295	-
Representation Expenses	6,053,441	-
Public Relations and Advertisement	106,566,776	-
Electric and Water Consumption	168,456,484	-
Communication Services	141,261,215	-
Contributions (Others)	66,286,669	-
MOA Related Expenses	5,583,372	-
Miscellaneous Expenses	8,522,519	-
Depreciation Expense	590,005,240	-
	1,095,735,975,198	1,095,735,975,198