

GOVERNMENT SERVICE INSURANCE SYSTEM
TRIAL BALANCE
As of June 30, 2017 (Unaudited)

ACCOUNT	DEBIT	CREDIT
Cash and Cash Equivalents	22,722,872,639	-
Social Insurance Contributions Receivable	33,982,580,335	-
Optional Life Insurance Premiums Receivable	2,258,811,428	-
Pre-need Insurance Premiums Receivable	11,786,874	-
Employee Compensation Insurance Premiums Receivable	4,915,879,004	-
General Insurance Premiums Receivable	1,132,440,725	-
Allowance for Impairment - Contributions and Premiums Receivable	-	14,033,088,784
Consolidated Loan	181,497,125,848	-
Policy Loans	24,811,895,631	-
Salary Loan	13,342,536,857	-
Real Estate Loans	10,013,370,292	-
Emergency/Calamity Loans	16,582,420,421	-
Deeds of Conditional Sale	5,326,613,667	-
eCard/eCard Plus Cash Advance Loan	1,274,277,262	-
Pension Loan	1,331,939,518	-
Pensioners' Restructured Loan	224,546,774	-
Pensioners' Emergency Loan	187,417,504	-
Emergency Loan Assistance	524,640,325	-
Summer One Month Salary Loan	501,117,878	-
Educational Assistance Loans	2,073,006	-
Educational Assistance Fund Program Loan	2,015,208,361	-
Government Loans	14,174,153	-
Private Loans	2,118,645,909	-
Interim Loan	89,703,188	-
Lease Purchases	111,401,704	-
Fly PAL	376,794	-
Stock Purchase Loans	32,331,002	-
Home Emergency Loan Program	8,912,391,770	-
Allowance for Impairment - Loans and Receivable	-	25,566,276,420
Interest Receivable - Consolidated Loan	11,770,246,293	-
Interest Receivable - Salary Loan	2,123,989,873	-
Interest Receivable - Housing Loan/REL/DCS	448,606,657	-
Interest Receivable - Emergency/Calamity Loans	667,733,034	-
Interest Receivable - eCard/eCard Plus Cash Advance Loan	197,879,715	-
Interest Receivable - Pension Loan	8,350,733	-
Interest Receivable - Pensioners' Restructured Loan	214,827	-
Interest Receivable - Pensioners' Emergency Loan	117,581	-
Interest Receivable - Emergency Loan Assistance	218,180,695	-
Interest Receivable - Summer One Month Salary Loan	75,822,141	-
Interest Receivable - Educational Assistance Loan	4,928,974	-
Interest Receivable - Educational Assistance Fund Program Loan	181,884,479	-
Interest Receivable - Private Loan	823,153,174	-
Interest Receivable - Interim Loan	908,737	-
Interest Receivable - Fly PAL	212,330	-
Interest Receivable - Stock Purchase Loan	187,988,708	-
Interest Receivable - Home Emergency Loan Program	207,974,313	-
Allowance for Impairment - Interest Receivable on Loans	-	3,885,788,619
Accounts for Clearing	-	4,516,539,910
Stocks - Traded	186,169,407,426	-
ROP Notes and Bonds	390,457,347,811	-
Corporate Bonds	66,178,724,200	-
Global Peso Notes	6,327,482,721	-
Stocks - Non - Traded	804,898,002	-
Externally Managed Funds - Domestic Investments	27,920,714,972	-
Interest Receivable - Investments - ROP Notes and Bonds (Peso)	4,373,273,922	-
Interest Receivable - Investments - ROP Notes and Bonds (FCD)	830,950,907	-
Interest Receivable - Investments - Corporate Bonds	579,726,366	-
Interest Receivable - Investments - Global Peso Notes	120,086,599	-
Interest Receivable - Short Term Investment Placements	14,967,694	-
Short Term Investment Placements	3,297,180,000	-
Interest Receivable - HYSTP	21,027,083	-

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ACCOUNT	DEBIT	CREDIT
Interest Receivable - Deficiency Billing	9,856,438	-
Interest Receivable - Dishonored Checks	2,963,187	-
Interest Receivable - Other Receivable - PPD Osteoarthritis	38,749	-
Interest Receivable - Receivables from Agencies with MOA	30,918,807	-
Interest Receivable - Premium in Arrears	49,608,179	-
Accrued Rental	22,854,754	-
Other Receivable - Agencies with MOA	491,627,824	-
Other Receivable - Agency	65,910,990	-
Accounts Receivable	1,466,825,586	-
Due from Reinsurers	6,078,154,475	-
Other Receivable from Members	402,172,555	-
Other Receivable - PPD Osteoarthritis	17,405,732	-
Dividend Receivable - Investments	147,420,874	-
Deficiency Claims Receivable	14,551,040	-
Allowance for Impairment - Other Receivables	-	3,441,572,431
Investment Properties	62,777,365,447	-
Land	7,900,391,625	-
Land Improvements	22,177,300	-
Building and Building Improvements	2,302,042,529	-
Furniture, Equipment and Fixture	355,040,328	-
Construction in Progress	42,692,491	-
Information Technology (IT) Resources	427,192,391	-
Paintings and Tapestries	659,343,328	-
Prepaid Expenses	3,951,145	-
Supplies and Materials in Stock	21,043,037	-
Advances to Vendors/Contractors	5,062,389	-
Deposits	7,963,548	-
Cash Advances	-	67,280
Property Under Litigation	668,483,451	-
Other Assets - Others	1,100,000	-
Social Insurance Claims, Losses and Benefits Payable	-	1,035,240,540
Optional Life Insurance Claims, Losses and Benefits Payable	-	9,517,486
Pre-need Insurance Claims, Losses and Benefits Payable	-	3,623,405
Employee Compensation Insurance Claims, Losses and Benefits Payable	-	5,765,849
General Insurance Claims, Losses and Benefits Payable	-	373,431,509
Dividends Payable	-	27,790,864
Due to Reinsurers	-	1,197,790,076
Provision for Estimated GI Claims	-	5,691,986,254
Provisions for Pending Litigation	-	132,200,000
Funds Held In Trust	-	852,385,921
Accounts Payable	-	3,303,267,218
Due to Agency	-	12,813,635
Derivatives - Deliverable and Non-Deliverable	-	5,928,371,394
Deferred Premium Collection	-	1,223,574
Unrealized Income	-	44,471,731
Unearned Premiums	-	1,181,675,130
Unapplied Collection	-	408,957,851
SIF- Appropriations -Old Age Benefits	-	703,404,400,000
SIF- Appropriations -Policies in Force	-	62,121,200,000
SIF- Appropriations -Survivorship Benefits	-	117,537,900,000
SIF- Appropriations -Disability Benefits	-	20,472,400,000
SIF- Appropriations -Burial Benefits	-	5,962,050,000
SIF- Appropriations -Contingencies	-	1,321,050,000
GIF- Appropriations -Losses	-	1,178,000,000
GIF- Appropriations -Contingencies	-	9,708,000,000
OLIF- Appropriations -Optional Additional and UOLI	-	2,932,000,000
OLIF- Appropriations -Hospitalization Insurance Plan	-	150,000
OLIF- Appropriations -College Education Assurance Plan	-	282,950,000
OLIF- Appropriations -Mortgage Redemption Insurance	-	212,500,000
OLIF- Appropriations -Sales Redemption Insurance	-	67,700,000
OLIF- Appropriations -Emergency Loan Redemption Insurance	-	87,500,000

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OLIF- Appropriations -Pensioners' Emergency Loan Redemption Insurance	-	11,100,000
OLIF- Appropriations -Pensioners' Restructured Loan Redemption Insurance	-	6,000,000
OLIF- Appropriations -Pension Loan Redemption Insurance	-	46,500,000
OLIF- Appropriations -Conso-Loan Redemption Insurance	-	7,124,500,000
OLIF- Appropriations -Contingencies	-	510,100,000
PNF- Appropriations -EduChild	-	1,770,000,000
PNF- Appropriations -Memorial	-	11,100,000
PNF- Appropriations -Health	-	900,000
ECIF- Appropriations -Claims Pending Settlement	-	2,000,000
ECIF- Appropriations -Future Claims	-	8,514,000,000
ECIF- Appropriations -Rehabilitation Services	-	1,000,000
ECIF- Appropriations -Occupational Safety Fund	-	58,000,000
ECIF- Appropriations -ECC Operating Fund	-	42,500,000
ECIF- Appropriations -Contingencies	-	60,500,000
Property Replacement Fund	-	27,487,087
Beginning Balance, January 1	-	37,016,113,412
Surplus Adjustments	1,157,782,806	
Revaluation Surplus	-	8,176,862,837
Social Insurance Contributions	-	48,240,836,443
Optional Insurance Premium	-	668,396,129
Employee Compensation Insurance Premium	-	1,383,889,442
Pre-need Insurance Premium	216,658	
General Insurance Premium	-	2,794,661,781
Interest on Premium Arrearages	-	4,841,540
Commission on Reinsurance	-	95,202,904
Gain(Loss) on Foreign Exchange on Insurance	-	1,402,783
Interest on Conso Loan	-	8,883,181,179
Interest on Policy Loans	-	765,650,269
Interest on eCard/eCard Plus Cash Advance Loan	-	17,764,570
Interest on Salary Loans	-	156,461,176
Interest on Real Estate Loans	-	730,982,048
Interest on Pension Loan	-	109,960,727
Interest on Pensioners' Restructured Loan	-	10,067,696
Interest on Pensioners' Emergency Loan	-	9,992,780
Interest on Deeds of Conditional Sale	-	645,472,188
Interest on Emergency/Calamity Loans	-	634,050,453
Interest on SOS Loan	-	10,688,629
Interest on Emergency Loan Assistance	-	7,037,528
Interest on Educational Assistance Loan	-	2,429,530
Interest on Educational Assistance Fund Program Loan	-	60,994,205
Interest on Home Emergency Loan Program	-	259,818,393
Interest on Private Loans	-	9,138
Interest on Stock Purchase Loan	-	2,675,914
Interest on Fly PAL Pay Later Loans	-	80,213
Surcharge on Loans in Arrears	-	169,975,095
Service Income on Loans	-	670,278,174
Gain(Loss) on Valuation - Derivatives	-	403,446,102
Gain(Loss) on Valuation - Stocks	-	20,868,476,083
Gain(Loss) on Valuation - ROP Notes and Bonds	-	2,005,282,225
Gain(Loss) on Valuation - Corporate Bonds	-	767,904,072
Gain(Loss) on Valuation - Global Peso Notes	-	239,185,290
Gain(Loss) on Valuation - EMF	-	2,028,500,928
Gain on Sale of Stocks	-	196,299,845
Dividend on Stocks	-	2,219,633,194
Interest on ROP Notes and Bonds	-	10,505,757,785
Interest on Corporate Bonds	-	1,492,475,955
Interest on Global Peso Notes	-	207,278,524
Income(Loss) on Investment in EMF	-	149,116,625
Gain(Loss) on Sale of Bonds	100,392,162	
Gain(Loss) on Foreign Exchange	-	1,453,558,832
Gain(Loss) on Investment - Derivatives	1,088,290,704	

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ACCOUNT	DEBIT	CREDIT
Gain(Loss) on Foreign Exchange - Others	-	62,591,299
Other Investment Income	-	255,872,033
Gain(Loss) on Valuation of Investment Properties	-	110,895,797
Gain(Loss) on Derecognition of Investment Properties	28,176,647	
Rental from Investment Properties	-	161,404,243
Other Service Income	-	405,594
Income from Agencies with MOA	-	43,682,628
Interest Income from Other Receivable - PPD Osteoarthritis	57,486	
Gain (Loss) on Derecognition of Assets	6,302,536	
Refund of Gratuity/Discount from Lumpsum Ret Benefits	-	772,301
Income from Rental	-	79,983,606
Loss Recoveries	-	8,645,540
Others	-	912,219,988
Social Insurance Claims, Losses and Benefits	41,157,959,113	-
Optional Life Insurance Claims, Losses and Benefits	463,389,418	-
Employee Compensation Insurance Claims, Losses and Benefits	100,738,551	-
Pre-need Insurance Claims, Losses and Benefits	118,438,486	-
General Insurance Claims, Losses and Benefits	351,276,479	-
Investments Fees and Others	59,384,431	-
Expenses on E - card	28,587,870	-
Foreclosure Expenses	9,728,721	-
Expenses on Investment Properties	20,922,194	-
Reinsurance Expense	1,194,283,370	-
Other Insurance Expense/Other Expenses PYA		60
Other Expenses	281,216,230	-
Salaries and Wages	701,503,665	-
Allowances	298,899,614	-
Statutory Expenses	408,707,145	-
Bonus/Awards	129,834,492	-
Fringe Benefits	90,846,933	-
Overtime Expenses	49,161,092	-
Contractual Services	38,073,972	-
Separation Pay	494,440	-
Retainers and Consultants Fees	1,963,500	-
Rental Expenses	27,475,065	-
Legal Expenses	890,766	-
Auditing Expenses	23,416,507	-
Education, Training and Scholarship	1,049,644	-
Seminars and Workshops	33,173,936	-
Traveling Expenses	13,994,329	-
Athletic and Cultural Expenses	14,766,426	-
Supplies and Materials Expenses	22,189,088	-
Fuel and Gasoline Consumption	4,287,570	-
Assets and Facilities Maintenance Expense	175,177,959	-
Insurance Expense	70,252,284	-
Representation Expenses	3,399,441	-
Public Relations and Advertisement	24,981,908	-
Electric and Water Consumption	75,465,606	-
Communication Services	69,196,610	-
Contributions (Others)	75,490,500	-
Impairment Loss	35,341,955	-
MOA Related Expenses	1,320,000	-
Miscellaneous Expenses	3,561,135	-
Depreciation Expense	321,722,208	-
	1,170,830,498,691	1,170,830,498,691