

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

ACCOUNT	DEBIT	CREDIT
Cash and Cash Equivalents	30,210,040,403	-
Social Insurance Contributions Receivable	34,326,791,050	-
Optional Life Insurance Premiums Receivable	2,247,615,896	-
Pre-need Insurance Premiums Receivable	11,757,659	-
Employee Compensation Insurance Premiums Receivable	4,843,759,157	-
General Insurance Premiums Receivable	732,722,180	-
Allowance for Impairment - Contributions and Premiums Receivable	-	14,033,059,568
Consolidated Loan	184,991,680,630	-
Policy Loans	24,386,365,169	-
Salary Loan	13,151,654,270	-
Real Estate Loans	9,911,971,093	-
Emergency/Calamity Loans	15,569,718,572	-
Deeds of Conditional Sale	5,321,306,665	-
eCard/eCard Plus Cash Advance Loan	1,181,715,355	-
Pension Loan	1,347,956,086	-
Pensioners' Restructured Loan	241,504,432	-
Pensioners' Emergency Loan	161,319,144	-
Emergency Loan Assistance	514,344,722	-
Summer One Month Salary Loan	490,703,618	-
Educational Assistance Loans	2,085,740	-
Educational Assistance Fund Program Loan	3,042,107,642	-
Government Loans	14,174,153	-
Private Loans	2,118,643,763	-
Interim Loan	89,703,188	-
Lease Purchases	111,401,704	-
Fly PAL	391,517	-
Stock Purchase Loans	32,031,164	-
Home Emergency Loan Program	8,620,579,965	-
Allowance for Impairment - Loans and Receivable	-	25,566,276,420
Interest Receivable - Consolidated Loan	11,787,723,803	-
Interest Receivable - Salary Loan	2,153,335,876	-
Interest Receivable - Housing Loan/REL/DCS	602,941,411	-
Interest Receivable - Emergency/Calamity Loans	659,414,789	-
Interest Receivable - eCard/eCard Plus Cash Advance Loan	193,890,758	-
Interest Receivable - Pension Loan	8,408,717	-
Interest Receivable - Pensioners' Restructured Loan	303,806	-
Interest Receivable - Pensioners' Emergency Loan	125,496	-
Interest Receivable - Emergency Loan Assistance	217,727,864	-
Interest Receivable - Summer One Month Salary Loan	78,878,270	-
Interest Receivable - Educational Assistance Loan	5,039,963	-
Interest Receivable - Educational Assistance Fund Program Loan	137,079,537	-
Interest Receivable - Private Loan	823,153,174	-
Interest Receivable - Interim Loan	908,737	-
Interest Receivable - Fly PAL	270,876	-
Interest Receivable - Stock Purchase Loan	185,113,802	-
Interest Receivable - Home Emergency Loan Program	210,193,984	-
Allowance for Impairment - Interest Receivable on Loans	-	3,885,788,619
Accounts for Clearing	-	3,163,366,893
Stocks - Traded	198,106,889,418	-
ROP Notes and Bonds	375,549,359,190	-
Corporate Bonds	67,294,350,789	-
Global Peso Notes	6,288,989,290	-
Stocks - Non - Traded	802,585,402	-
Externally Managed Funds - Domestic Investments	28,969,270,501	-
Interest Receivable - Investments - ROP Notes and Bonds (Peso)	4,681,195,690	-
Interest Receivable - Investments - ROP Notes and Bonds (FCD)	599,658,219	-
Interest Receivable - Investments - Corporate Bonds	633,072,622	-
Interest Receivable - Investments - Global Peso Notes	100,403,469	-
Interest Receivable - Short Term Investment Placements	23,187,047	-
Short Term Investment Placements	12,970,804,782	-
Interest Receivable - HYSTP	38,405,811	-
Interest Receivable - Deficiency Billing	9,899,859	-
Interest Receivable - Dishonored Checks	3,137,013	-
Interest Receivable - Other Receivable - PPD Osteoarthritis	47,205	-
Interest Receivable - Receivables from Agencies with MOA	30,796,128	-
Interest Receivable - Premium in Arrears	49,355,866	-
Accrued Rental	22,069,090	-
Other Receivable - Agencies with MOA	452,858,384	-

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ACCOUNT	DEBIT	CREDIT
Other Receivable - Agency	65,953,682	-
Accounts Receivable	1,531,029,605	-
Due from Reinsurers	6,316,917,378	-
Other Receivable from Members	422,420,027	-
Other Receivable - PPD Osteoarthritis	16,850,056	-
Dividend Receivable - Investments	91,159,536	-
Deficiency Claims Receivable	17,071,461	-
Allowance for Impairment - Other Receivables	-	3,444,009,467
Investment Properties	62,857,097,409	-
Land	7,900,391,625	-
Land Improvements	22,093,478	-
Building and Building Improvements	2,264,396,821	-
Furniture, Equipment and Fixture	355,209,634	-
Construction in Progress	28,795,061	-
Information Technology (IT) Resources	366,912,631	-
Paintings and Tapestries	659,343,337	-
Prepaid Expenses	3,951,145	-
Supplies and Materials in Stock	20,478,233	-
Advances to Vendors/Contractors	5,062,389	-
Deposits	7,663,548	-
Cash Advances	62,248	-
Property Under Litigation	668,483,451	-
Other Assets - Others	1,100,000	-
Social Insurance Claims, Losses and Benefits Payable	-	964,302,903
Optional Life Insurance Claims, Losses and Benefits Payable	-	8,760,636
Pre-need Insurance Claims, Losses and Benefits Payable	-	3,342,454
Employee Compensation Insurance Claims, Losses and Benefits Payable	-	6,298,980
General Insurance Claims, Losses and Benefits Payable	-	249,933,976
Dividends Payable	-	27,802,934
Due to Reinsurers	-	1,085,422,272
Provision for Estimated GI Claims	-	5,578,125,812
Provisions for Pending Litigation	-	132,200,000
Funds Held In Trust	-	819,416,507
Accounts Payable	-	3,218,830,512
Derivatives - Deliverable and Non-Deliverable	-	4,719,049,254
Deferred Premium Collection	-	320,207
Unrealized Income	-	45,432,464
Unearned Premiums	-	1,182,003,907
Unapplied Collection	-	562,824,963
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
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

**GOVERNMENT SERVICE INSURANCE SYSTEM
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ACCOUNT	DEBIT	CREDIT
Beginning Balance, January 1	-	37,016,113,412
Surplus Adjustments	-	190,846,872
Revaluation Surplus	-	8,176,862,837
Social Insurance Contributions	-	73,723,938,036
Optional Insurance Premium	-	1,028,769,356
Employee Compensation Insurance Premium	-	1,921,886,567
Pre-need Insurance Premium	-	237,285
General Insurance Premium	-	4,484,555,218
Interest on Premium Arrearages	-	7,911,930
Commission on Reinsurance	-	115,419,490
Gain(Loss) on Foreign Exchange on Insurance	-	326,577
Interest on Conso Loan	-	13,563,473,245
Interest on Policy Loans	-	1,126,446,259
Interest on eCard/eCard Plus Cash Advance Loan	-	32,898,667
Interest on Salary Loans	-	282,685,696
Interest on Real Estate Loans	-	195,628,611
Interest on Pension Loan	-	166,086,219
Interest on Pensioners' Restructured Loan	-	15,646,145
Interest on Pensioners' Emergency Loan	-	13,935,465
Interest on Deeds of Conditional Sale	-	104,811,667
Interest on Emergency/Calamity Loans	-	902,376,412
Interest on SOS Loan	-	19,800,493
Interest on Emergency Loan Assistance	-	15,523,663
Interest on Educational Assistance Loan	-	2,600,170
Interest on Educational Assistance Fund Program Loan	-	91,351,810
Interest on Home Emergency Loan Program	-	383,592,906
Interest on Private Loans	-	13,597
Interest on Stock Purchase Loan	-	2,743,578
Interest on Fly PAL Pay Later Loans	-	228,903
Surcharge on Loans in Arrears	-	289,023,093
Service Income on Loans	-	1,046,381,742
Gain(Loss) on Valuation - Derivatives	-	1,612,768,241
Gain(Loss) on Valuation - Stocks	-	26,753,637,684
Gain(Loss) on Valuation - ROP Notes and Bonds	-	590,101,070
Gain(Loss) on Valuation - Corporate Bonds	-	1,495,512,919
Gain(Loss) on Valuation - Global Peso Notes	-	209,249,467
Gain(Loss) on Valuation - EMF	-	2,953,841,540
Gain on Sale of Stocks	-	580,596,725
Dividend on Stocks	-	3,097,776,757
Interest on ROP Notes and Bonds	-	15,854,648,621
Interest on Corporate Bonds	-	2,243,738,945
Interest on Global Peso Notes	-	288,648,716
Income(Loss) on Investment in EMF	-	149,116,642
Gain(Loss) on Sale of Bonds	83,608,859	-
Gain(Loss) on Foreign Exchange	-	2,146,103,417
Gain(Loss) on Investment - Derivatives	2,018,358,622	-
Gain (Loss) on Sale of Stocks - NT	-	8,596,435
Dividend on Stocks - NT	-	23,028,244
Gain(Loss) on Foreign Exchange - Others	-	88,384,649
Other Investment Income	-	403,687,110
Gain(Loss) on Valuation of Investment Properties	-	238,494,012
Gain(Loss) on Derecognition of Investment Properties	-	3,893,174
Rental from Investment Properties	-	238,765,647
Other Service Income	-	719,604
Income from Agencies with MOA	-	56,675,414
Interest Income from Other Receivable - PPD Osteoarthritis	-	30,328
Gain (Loss) on Derecognition of Assets	8,241,871	-
Refund of Gratuity/Discount from Lumpsum Ret Benefits	-	1,111,711
Income from Rental	-	122,543,798
Loss Recoveries	-	12,081,122
Others	-	1,211,012,725
Social Insurance Claims, Losses and Benefits	65,893,744,314	-
Optional Life Insurance Claims, Losses and Benefits	693,211,185	-
Employee Compensation Insurance Claims, Losses and Benefits	154,617,219	-
Pre-need Insurance Claims, Losses and Benefits	170,980,526	-
General Insurance Claims, Losses and Benefits	529,007,688	-
Investments Fees and Others	99,447,784	-
Foreclosure Expenses	-	6,310,276

**GOVERNMENT SERVICE INSURANCE SYSTEM
TRIAL BALANCE
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ACCOUNT	DEBIT	CREDIT
Expenses on Investment Properties	28,527,684	-
Reinsurance Expense	2,426,014,975	-
Other Insurance Expense/Other Expenses PYA	1,640	-
Other Expenses	281,216,230	-
Salaries and Wages	1,050,113,681	-
Allowances	389,558,459	-
Statutory Expenses	611,750,772	-
Bonus/Awards	343,615,165	-
Fringe Benefits	94,281,275	-
Overtime Expenses	81,002,010	-
Contractual Services	59,302,810	-
Separation Pay	849,060	-
Retainers and Consultants Fees	3,742,000	-
Rental Expenses	44,254,622	-
Legal Expenses	1,280,730	-
Auditing Expenses	38,362,290	-
Education, Training and Scholarship	6,441,783	-
Seminars and Workshops	52,660,144	-
Traveling Expenses	23,824,430	-
Athletic and Cultural Expenses	17,469,447	-
Supplies and Materials Expenses	44,159,959	-
Fuel and Gasoline Consumption	6,646,564	-
Assets and Facilities Maintenance Expense	287,382,801	-
Insurance Expense	84,539,746	-
Representation Expenses	5,092,833	-
Public Relations and Advertisement	38,444,947	-
Electric and Water Consumption	114,153,809	-
Communication Services	107,141,224	-
Contributions (Others)	75,490,500	-
Impairment Loss	37,749,776	-
MOA Related Expenses	5,482,508	-
Miscellaneous Expenses	5,252,588	-
Depreciation Expense	478,887,891	-
	1,217,483,246,750	1,217,483,246,750