

TRADE AND INVESTMENT DEVELOPMENT CORPORATION OF THE PHILIPPINES
Philippine Export Import Credit Agency
PhiEXIM

8-Jan-19
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TRIAL BALANCE
As of 30 September 2018

ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
10300	Revolving Fund	120,000.00	
10400	Petty Cash Fund	120,000.00	
10702	Cash in Bank DBP - Current	446,183.64	
10703	Cash in Bank LBP - Current	596,396.81	
10801	Foreign Currency Deposit - DBP (Savings)	61,810.33	
10803	Foreign Currency Deposit - LBP (Savings)	60,725.85	
10804	Foreign Currency Deposit - LBP (Time)	1,271,971.12	
10900	Treasury Bills	73,574,599.00	
11101	Accounts Receivable - Client (Short-term)	912,068.28	
11102	Accounts Receivable - Client (Long-term)	11,938,059.15	
11601	Loans Receivable - DLP (Short-term)	2,284,394.65	
11611	Loans Receivable - DLP (Long-term)	39,042,180.98	
11641	Loans Receivable - Past Due	494,699,753.65	
11642	Loans Receivable - Past Due - Restructured	26,801,733.91	
11701	Interest Receivable - Loans	2,350,349.95	
11803	Interest Receivable - Investments	222.23	
11804	Interest Receivable - Bonds	5,257,661.00	
11902	Receivable from Subrogated Claims (Long-	2,506,988,220.11	
11904	Restructured Receivable from Subrogated	3	
12301	Due from National Govt. Agencies (Short-term)	700,950.24	
13401	Advances to Officers & Employees (Current)	129,180.00	
13402	Advances to Officers & Employees (Non- Current)	627,187.97	
13501	Accounts Receivable - O & E (Short-term)	741,500.72	
13502	Accounts Receivable - O & E (Long-term)	5,251,367.91	
14001	Guarantee Fees Receivable (LT)	11	
14901	Other Receivables - Suppliers & Contractors	45,087,183.75	
14902	Other Receivable - National Government	6,765,587.77	
14905	Lease Income Receivable	1	
14907	Lease Payments Receivable (Current)	492,543.94	
14908	Lease Payments Receivable (Non-Current)	11,634,107.30	
15101	Office Supplies Inventory		111,906.81
17101	Prepaid Rent	171,090.02	
17201	Prepaid Insurance	382,440.10	
17802	Other Prepayments and Deposits	2,126,286.58	
17805	Prepaid Documentary Stamp Tax	284,661.42	
17807	Other Prepaid Expenses	1,373,347.61	
18301	Creditable Withholding Tax	1,488,942.00	
19102	Investment in T-Bills (HTM)	816,548,120.64	
19201	Investment in T-Bonds (AFS)	324,990,300.38	
19203	Investment in Retail T-Bonds (AFS)	91,897,070.98	
19232	Debenture Bonds	1	
19901	Investment in Option Savings Deposit - DBP	5,000,000.00	
19953	Investment Property - ROPA	75,003,732.11	
20401	Building	87,456,708.91	
20601	Leasehold Improvements - Plants, Bldg. & Other Structures	660,583.97	
20701	Office Equipment	6,697,688.06	
20702	Office Equipment - IT	36,380,066.91	
21401	Land Transport Equipment	14,905,268.36	
22601	Furniture and Fixtures	7,739,569.15	
23101	Intangible Assets - Leasehold Improvements		6,309.30
23102	Intangible Assets - Software	614,566.58	
24101	Deferred Tax Asset	333,455,155.96	
26401	Premium Reserve Fund - TIDCORP	286,498.90	
26701	Other Assets - Arts	3,114,463.19	
27901	Due from Provident Fund	27,862.01	
27903	Other Assets	19,830,551.94	
30101	Allowance for Bad Debts - Loans Receivable		22,843.93
30102	Allowance for Bad Debts - Loans Receivable		283,060,791.77
30104	Allowance for Bad Debts - Accounts Receivable		11,938,059.15

ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
30105	Allowance for Bad Debts - Receivable from		2,506,988,223.11
30106	Allowance for Bad Debts - Guarantee Fees		11
30107	Allowance for Bad Debts - A/R-National Gov't.		6,765,587.77
30108	Allowance for Bad Debts - Advances to Officers & Employees		627,187.97
30109	Allowance for Bad Debts - Lease Income Receivable		1
30111	Allowance for Bad Debts - Lease Payments Receivable (Non-Current)		818,750.00
30116	Allowance for Bad Debts - DB		1
30117	Allowance for Bad Debts - Other Asset		5,251,367.91
30401	Accumulated Depreciation - Building		39,798,877.69
30407	Accumulated Depreciation - IP-ROPA		8,180,964.01
30408	Accumulated Impairment Losses - IP-ROPA		18,798,022.16
30701	Accumulated Depreciation - Office Equipment		4,894,637.92
30702	Accumulated Impairment Losses - Office		403,752.37
30703	Accumulated Depreciation - Office Equipment-IT		24,126,859.69
30704	Accumulated Impairment Losses - Office		1,753,977.59
30705	Accumulated Depreciation - Other Leased		18,453.28
31401	Accumulated Depreciation - Land Transportation		11,569,256.64
31402	Accumulated Impairment Losses - Land Transportation Equipment		942,784.88
32601	Accumulated Depreciation - Furniture & Fixtures		6,613,110.26
32602	Accumulated Impairment Losses - Furniture & Fixtures		318,388.07
36101	Accumulated Amortization - Intangible Assets-Software		3,219,376.56
39900	Domestic Guaranteed Loans	8,859,200,000.00	
40101	Pari-Passu Payable - Banks		586,347,123.91
40102	Accounts Payable - Client		91,909.71
40103	Accounts Payable - Banks		8,214.04
40104	Accounts Payable - Others	12,887.35	
40501	Reinsurance Premium Payable		46,360.29
40601	Interest Payable		5,242,408.16
40901	Accrued Expenses - MOOE		11,087,585.44
40902	Accrued Salaries and Allowances		10,879,245.82
41000	Due to BIR - Withholding Tax		265,089.63
41001	Due to BIR - Withholding Tax-Compensation		399,650.84
41003	Due to BIR - Fringe Benefit Tax Payable		34,573.02
41005	Due to BIR - Expanded Withholding Tax		19,133.57
41006	Due to BIR - Government Money Payments-	59,035.20	
41007	Due to BIR - Government Money Payments-		81,553.32
41008	Due to BIR - Government Money Payments-		10.2
41009	Due to BIR - Withholding-Final Tax		2,010.60
41011	Documentary Stamp Taxes Payable		9,894.59
41012	Output Tax		34,094.76
41014	GRT Payable		2,778,458.08
41015	GRT Payable - Deferred		2,726,896.23
41301	Due to GOCC's - GSIS		1,073,583.95
41302	Due to GOCC's - HDMF		116,771.48
41304	Due to GOCC's - PhilHealth		70,630.54
42201	Due to Other Funds		1,290,028.87
42301	Accounts Payable - Officers & Employees		255,422.37
42403	Miscellaneous Deposit		2,291,354.96
42404	Trust Liabilities		21,059,358.75
42901	Accounts Payable - Suppliers & Contractors		1,067,455.55
42903	Accounts Payable - Government Agencies		413,042.28
42904	Accounts Payable - Other Payees		16,585.00
43301	Loans Payable - Maturing Portion		812,250,000.00
44100	Deferred tax liability		535,088.36
44102	Deferred Credits (Non-Current)		2,981,168.23
44203	Unearned Income (Current)		32,445,357.25

ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
44204	Unearned Income (Non-current)		331,007.43
45100	Clients Deposit		13,055,565.14
46900	Liability on Domestic Guaranteed Loans		8,859,200,000.00
47301	Capital Stock - Paid-up		5,961,899,438.00
47302	Subscription Receivable	4,038,100,562.00	
47500	Capital Stock - Subscribed		4,038,100,562.00
48100	RETAINED EARNINGS	5,008,970,687.75	
48104	Income tax expense/benefit - OCI		34,972,621.37
48106	Loss from Changes in Fair Value of Financial	116,575,404.57	
57500	Income from Guarantee Fees		28,737,367.12
61201	Interest Income - Direct Lending		4,659,978.97
61204	Miscellaneous Income - Application/		11,000.00
61251	Interest Income - Deposits		12,535.15
61252	Interest Income - Investment in Option Savings		20,803.68
61253	Interest Income - Investment in High Yield		1,245,117.37
61254	Interest Income - Investment in High Yield		24,585.56
61257	Interest Income - Investments in T-Bills		9,478,398.52
61258	Interest Income - Investment in Bonds		17,731,770.81
61801	Miscellaneous Income - Penalty (Direct		82,137.43
61901	Interest Income - Restructured Loans		132,742.75
61902	Miscellaneous Income - Interest (Remedial)		2,375,670.22
61903	Miscellaneous Income - Penalty (Remedial)		272,504.05
62100	Foreign Exchange Gains/(Losses)		106,506.02
62303	Gain/Loss on Sale of Equipment	7,174.55	
62904	Gain/Loss on Acquired Assets		3,460,000.00
65901	Miscellaneous Income		109.85
65910	Purchase Discount		5,005.00
70101	Basic Salary	31,424,144.49	
70701	Other Allowance - PERA	352,708.99	
70801	Other Allowance - ADDCOM	352,708.99	
71001	Other Allowance - Representation	4,040,720.96	
71101	Other Allowance - Transportation	661,899.95	
71201	Other Allowance - Clothing	402,500.00	
71402	Bonus Expense - Cash Gift	339,537.27	
71403	Bonus Expense - Mid-year	3,438,330.00	
71404	Bonus Expense - Year-end	3,081,428.18	
71901	Bonus Expense - PEI	311,250.00	
71902	Bonus Expense - Anniversary	393,333.33	
71903	Bonus Expense - Birthday	320,000.00	
71904	Bonus Expense - PIB	1,836,017.25	
71906	Bonus Expense - Grocery Subsidy	3,735,000.00	
71922	Meal Allowance	493,792.47	
71923	Other Allowance - Subsistence	259,659.61	
71925	Other Allowance - Amelioration	3,437,622.00	
71926	Other Allowance - Director's Per Diem	226,000.00	
71928	Children Allowance	31,766.77	
71929	Medicine Allowance	393,750.00	
71930	Rice Subsidy	860,618.18	
71931	Hospitalization Expense	673,976.21	
72100	Life and Retirement Insurance Contributions	3,702,700.84	
72200	Pag-Ibig Contributions	71,600.00	
72300	Philhealth Contributions	321,811.70	
72400	ECC Contributions	71,334.54	
72500	Provident Fund Contributions	7,856,038.36	
73100	Terminal Pay (Monetization of Leave Credits)	915,764.45	
73500	ESIAS (PRAISE)	102,000.00	
75101	Office Supplies Expense	328,268.14	
75201	Maintenance Supplies Expense	1,161.66	
75301	Other Supplies Expense	16,696.60	
75400	Semi-Expendable Machinery and Equipment	3,936.00	
76601	Travel Expense - Marketing	614,227.46	
76602	Travel Expense - Others	67,486.42	
76801	Water	33,128.50	
76901	Electricity	1,044,411.09	
77200	Postage and Deliveries	61,623.00	
77300	Telephone Expenses - Land Line	1,349,132.43	
77400	Telephone Expenses - Mobile	330,568.93	
77500	Internet Expenses	524,160.00	

ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
77701	Printing Services	262,500.00	
77801	Meetings - Bus. Dev't	174,451.11	
77802	Promotional and Marketing Expenses	564,500.00	
77901	Licenses and Taxes	100,111.99	
77902	Licenses and Taxes - GRT	1,631,173.84	
77903	Fringe Benefit Tax Expense	1,717,731.67	
77905	Investment Income Tax	5,738,430.06	
77906	Provision for Income Tax		57,915,137.52
78100	Insurance Expense	1,460,292.38	
78201	Meetings and Conferences	530,924.64	
78601	Rent / Lease Expense	655,770.09	
78602	Service Facility Fee	2,794,088.25	
78701	Credit Investigation - Marketing	37,527.84	
78702	Credit Investigation - Remedial	36,587.06	
78801	Collection Expense	97,324.41	
78902	Administration Expense	1,249,729.40	
80001	Repairs and Maintenance - Building	3,269.00	
80002	Repairs and Maintenance - Transportation	241,892.23	
80003	Repairs and Maintenance - Office Equipment	3,150.00	
80004	Repairs and Maintenance - Office Equipment-IT	32,339.00	
80006	Repair & Maintenance - Intangibles	806,085.58	
84200	Legal Fees and Other Services	41,950.00	
84301	Audit Fees and Services - Salaries	2,835,000.00	
84302	Audit Fees and Services - Office Supplies	1,986.00	
84308	Audit Fees and Services - Telephone Expense-	1,200.00	
84309	Audit Fees and Services - Travel Expense-Local	9,894.36	
84312	Audit Fees and Services - Dues & Subscription	1,842.15	
84313	Audit Fees and Services - Fuel, Oil &	84,030.63	
84314	Audit Fees and Services - Insurance Expense	2,694.77	
84316	Audit Fees and Services - Repairs &	10,763.25	
84318	Audit Fees and Services - Janitorial Expense	188,632.11	
84500	General / Janitorial Services	3,716,311.66	
84600	Security Services	553,175.64	
85000	Dues and Subscription	145,694.52	
85100	Membership Dues and Contributions to Organizations	1,000.00	
86000	Fuel, Oil and Lubricants	509,495.39	
90100	Bad Debts Expense	100,677,359.55	
90400	Depreciation Expense - Buildings & Other	2,053,804.86	
90500	Depreciation Expense - Furniture & Fixtures	136,375.80	
90600	Depreciation Expense - Land Transportation	227,571.48	
90701	Depreciation Expense - Office Equipment	99,003.30	
90702	Depreciation Expense - Office Equipment-IT	1,415,323.19	
90800	Depreciation Expense - Investment Property-ROPA	586,108.89	
93100	Amortization - Intangible Assets	269,992.08	
98900	Staff Training and Development	38,535.15	
98901	Training Fees	330,867.33	
98902	Travelling - Training	149,339.03	
98903	Cultural and Athletic Expenses	22,092.50	
98920	Miscellaneous Expense	74,196.41	
99100	Bank Charges	119,284.69	
99600	Interest and Financial Charges-Loans	31,225,241.32	
99601	Interest and Financial Charges-ROP Guarantee	3,123,425.57	
99700	Profit and Loss/Income Summary	133,131,472.36	
99902	Inventory Clearing		185.3
99903	Accounts Payable - Inventory	259,270.13	
		23,465,980,310.90	23,465,980,310.90

I certify that this trial balance consisting of 4 pages is a true and complete statement of all account totals and balances as of 30 September 2018 as shown by the ledger of this office.

MARILOU ADEA MEDINA
Sector Head - Finance & Information Management Sector