

Pag-IBIG Fund  
Trial Balance

Of the ledger of Pag-IBIG Fund showing balances of debit and credit transactions from January 01, 2015 to February 28, 2015, and balances of accounts on February 28, 2015

ACCOUNT TITLE	As Restated		As Presented	
	DEBIT	CREDIT	DEBIT	CREDIT
Cash and Cash Equivalents	13,854,607,356.51		3,195,004,698.74	
Investments	51,891,084,734.24		58,969,593,420.28	
Short-Term Loans	54,344,556,624.05		55,081,053,711.57	
Loans Receivable-National Home Mortgage Finance Corporation	3,414,819,872.76		3,414,819,872.76	
Wholesale Loans	2,434,622,604.40		2,434,622,604.40	
Mortgage Contracts Receivable	170,904,474,672.42		170,904,474,672.42	
Sales Contracts Receivable	98,439,878,880.83		98,439,878,880.83	
Accounts Receivable-Developer	2,024,145,162.75		2,024,145,162.75	
Non-Current Assets Held for Sale	1,325,000,800.53		1,325,000,800.53	
Other Receivables	3,743,231,340.80		4,006,655,648.67	
Items Under Litigation	6,016,935,815.10		6,016,935,815.10	
Investment Property	25,171,178,470.28		25,171,178,470.28	
Property and Equipment	3,169,290,065.67		3,228,250,133.59	
Intangible Assets	763,563,447.34		763,563,447.34	
Other Assets	914,915,714.92		327,815,767.51	
Accumulated Depreciation and Amortization		2,487,710,965.58		2,540,323,800.20
Allowance for Impairment Loss		51,567,590,501.55		51,567,590,501.55
Current Liabilities		30,055,758,608.15		27,227,445,133.42
Deferred Credits		17,922,667,995.01		21,756,960,132.63
Long-term Liabilities		12,000,000,000.00		12,000,000,000.00
Members' Equity		268,668,197,390.36		268,668,121,623.43
Retained Earnings		47,604,369,416.69		47,589,993,540.88
Net Unrealized Gains (Losses) from				
Funds Held in Trust- TOLF		4,153,846,570.20		394,259.60
Donated Surplus		250,890.00		250,890.00
Interest Income on Mortgage/Sales Contracts Receivable		2,980,611,123.30		2,980,611,123.30
Interest Income on Wholesale Loans		14,474,880.86		14,474,880.86
Interest Income on Other Housing Related Loans		2,279,338.48		2,279,338.48
Other Housing Related Income		527,515,002.55		527,515,002.55
Multi Purpose Loans		1,114,281,572.04		1,114,281,572.04
Fund Management		410,381,974.57		410,381,974.57
Miscellaneous Income		36,612,234.86		36,612,234.86
Personal Services	411,911,395.98		411,911,395.98	
Maintenance and Other Operating Expenses	493,664,689.14		493,664,689.14	

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	DEBIT	CREDIT	DEBIT	CREDIT
Depreciation and Amortization Expenses	38,354,467.20		38,354,467.20	
Impairment Loss	419,016.39		419,016.39	
Interest Expense	119,643,302.03		119,643,302.03	
Acquired Asset Management Costs	15,864,175.91		15,864,175.91	
Foreclosure Expenses	36,926,611.65		36,926,611.65	
Death Benefit	17,459,243.30		17,459,243.30	
<b>TOTAL</b>	<b>439,546,548,464.20</b>	<b>439,546,548,464.20</b>	<b>436,437,236,008.37</b>	<b>436,437,236,008.37</b>

\* Restatement is due to revaluation of investment portfolio