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SOCIAL SECURITY SYSTEM
CONSOLIDATED TRIAL BALANCE
As at December 31, 2015

Account Name	Debit	Credit
Petty Cash Fund	307,364.61	
Change Fund	183,500.00	
Cash Collecting Officer	312,695,675.15	
Special Savings Deposits	14,256,119,912.48	
Cash in Bank	4,543,061,764.77	
Short Term Money Placements	4,812,861,865.24	
Held-for-Trading Financial Assets	4,295,367,446.45	
Interest Receivable - Term Deposits	25,854,884.31	
Interest Receivable - Short Term Money Placements	25,019,915.44	
Interest Receivable - Government Notes & Bonds	3,093,078,188.58	
Interest Receivable - Corporate Notes & Bonds	214,786,706.83	
Interest Receivable - Loans	1,083,521.46	
Receivable - Collecting Bank/Collecting Agent/Bayad Center	3,684,297,010.55	
Receivable - Rental	81,457,375.58	
Receivable - Officials & Employees	2,226,984.51	
Receivable - Insurance Company	853,198.26	
Receivable - Dividends	14,112,674.28	
Receivable - Sale-Held for Trading Financial Assets & Available for Sale Financial Assets	520,652,087.50	
Receivable from P.E.S.O. Fund	50,000,000.00	
Supplies & Materials Inventory	286,341,613.56	
Prepaid Expenses	12,466,871.17	
Advances - Officials & Employees	167,888.24	
Revolving Fund	1,499,946.61	
Available-for-Sale Financial Assets at Fair Value	93,330,827,941.98	
Available-for-Sale Financial Assets at Cost	3,139,505,771.17	
Government Notes & Bonds	170,003,443,495.59	
Corporate Notes & Bonds	32,760,890,176.53	
Loans - Salary/Educational/Calamity/Separated Members	66,670,064,490.34	
Loans - Educational Assistance Loan Program	3,657,834,654.58	
Emergency Loan	370,679,901.43	
Student Assistance Loans - Study-Now-Pay-Later Program	39,320,334.16	
Student Assistance Loans - Student Assistance Program	5,673.01	
Stock Investment Loan	92,934,743.02	
Privatization Loan Fund	94,005,428.88	
Loan to Vocational/Technical Students	120,898.42	
Special Educational Loan Fund	180,396.55	
Loan to National Home Mortgage Finance Corporation	10,809,657,945.06	
Real Estate Loans	2,217,474,493.81	
Employee Housing Loan Program	458,271,620.50	
Commercial & Industrial Loan	268,628,100.58	
Program MADE	17,219,220.02	
Loan to Other Government Agency/Corp - UP PGH	22,334,250.72	
Sales Contract Receivable	721,146,776.67	



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Account Name	Debit	Credit
Restructured Loans - Salary/Educational/Calamity/Separated Members	627,587,715.52	
Restructured Emergency Loan	7,268,680.98	
Investment Property	19,488,937,708.68	
Property & Equipment - Land	3,317,260,000.00	
Property & Equipment - Land Improvement	10,752,881.00	
Property & Equipment - Building	962,021,427.97	
Property & Equipment - Building Improvement	235,223,291.65	
Property & Equipment - Furniture & Equipment	978,796,789.90	
Property & Equipment - Transportation Equipment	175,833,918.57	
Property & Equipment - Leasehold Improvement	180,928,550.46	
Property & Equipment - Fixtures	7,865,746.45	
Property & Equipment - Computer Equipment	1,715,280,126.04	
Property & Equipment - Books	617,245.32	
Property & Equipment - Construction in Progress	28,396,099.32	
Intangible Assets - Software	593,431,885.93	
Real & Other Properties Acquired	4,399,855,936.50	
Non-current Receivable - Interest Receivable - Loans	12,594,711,524.13	
Non-current Receivable - Interest Receivable - Available-for-Sale Financial Assets - Corporate Notes	120,443,594.60	
Non-current Receivable - Government Agencies/Corporations	340,123,746.88	
Non-current Receivable - Officials & Employees	177,825,891.76	
Non-current Receivable - Stock Brokers	12,500.00	
Non-current Receivable - Deficiency Claim	299,547,407.35	
Non-current Receivable - LBP-Long-term Commercial Paper	35,985,446.10	
Non-current Receivable - Nasipit	8,761,615.07	
Non-current Receivable - Rental	16,559,452.68	
Non-current Advances	224,745,648.25	
Deposits	66,246,327.73	
Contingent Assets	7,040,276.41	
Philam Tower Club	2,500,000.00	
Souvenir Items	200,000.00	
Unserviceable Assets	125.00	
Non-current Receivable - Others	119,000.00	
Non-current Receivable - Collecting Bank - Regular	1,615,613,721.90	
Accumulated Depreciation - Land Improvement		7,946,997.53
Accumulated Depreciation - Building		499,111,356.00
Accumulated Depreciation - Building Improvement		181,680,565.69
Accumulated Depreciation - Furniture & Equipment		662,362,711.61
Accumulated Depreciation - Transportation Equipment		143,492,224.69
Accumulated Depreciation - Leasehold Improvement		173,320,466.80
Accumulated Depreciation - Computer Equipment		1,390,094,523.79
Accumulated Depreciation - Books		553,323.00
Accumulated Amortization Intangible Assets - Software		376,330,763.47
Accumulated Impairment Loss - Interest Receivable Commercial and Industrial Loans		11,673,434.75



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Account Name	Debit	Credit
Accumulated Impairment Loss - Interest Receivable Loan to NHMFC		12,575,520,928.84
Accumulated Impairment Loss - Interest Receivable - Available for Sale Financial Asset - Corporate Notes		120,443,593.60
Accumulated Impairment Loss - Available for Sale Financial Assets at Cost		1,291,701,489.64
Accumulated Impairment Loss - Commercial & Industrial Loans		63,807,555.99
Accumulated Impairment Loss - Real Estate Loan		202,803,224.67
Accumulated Impairment Loss - Loan to NHMFC		1,080,965,794.51
Accumulated Impairment Loss - PMADE		17,219,219.02
Accumulated Impairment Loss - Property & Equipment		139,521,418.34
Accumulated Impairment Loss - Real and Other Properties Acquired		13,658,853.95
Accumulated Impairment Loss - Non-Current Receivables - Government Agency/Corporation		283,746,970.74
Accumulated Impairment Loss - Non-Current Receivables - Stock Brokers		12,499.00
Accumulated Impairment Loss - Non-Current Receivables - Rental		16,559,449.68
Accumulated Impairment Loss - Non-Current Receivables - Nasipit		8,761,614.07
Accumulated Impairment Loss - Non Current Advances Fire Insurance Premium - Commercial & Industrial Loans		541,805.92
Accumulated Impairment Loss - Non-Current Receivable - Officials & Employees		2,975.95
Accumulated Impairment Loss - Non-Current Receivable - Deficiency Claim		196,852,907.35
Accumulated Impairment Loss - Non-Current Receivable - Others		118,999.00
Accumulated Impairment Loss - Employee Housing Loan		972,769.09
Accumulated Impairment Loss - Intangible Asset-Software/Licenses		75,828,226.69
Accumulated Impairment Loss - Member Loans		5,058,555,915.40
Accumulated Impairment Loss - Sales Contract Receivable		33,731,118.15
Accumulated Impairment Loss - Receivable - Collecting Banks		122,348,842.64
Accounts Payable		2,368,330,124.49
Accrued Expenses		1,691,819,291.44
Other Current Liabilities		2,018,275,378.48
Funds Held in Trust		765,881,516.91
Deferred Income		510,661,710.89
Accrued Retirement Benefits		1,501,493,327.49
Rent Payable		18,455,690.16
Reserve Fund		404,042,364,481.86
Unrealized Gain/(Loss) on Available-for-Sale Financial Assets	12,648,278,319.66	
Property Valuation Reserve		2,879,088,354.38
Contingent Surplus		7,040,647.10
Donated Property		11,391,980.00
Flexi Fund - Members' Equity		531,619,227.43
P.E.S.O Members' Equity - Contributions		6,484,000.00
Premium Contribution		131,759,567,015.87
Penalty on Contribution in Arrears		851,859,134.97
Interest Income on Installment Payment of Contribution		3,575,476.85
Interest Income - Short Term Money Placements		349,030,438.76
Interest Income - Government Notes & Bonds		11,034,993,708.92
Interest Income - Corporate Notes & Bonds		1,414,073,972.87
Interest Income - Salary/Educational/Calamity/Separated Member Loans		3,116,946,874.66



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Account Name	Debit	Credit
Interest Income - Emergency Loan		3,098,786.55
Interest Income - Student Assistance Loans - Study-Now-Pay-Later		3,190.64
Interest Income - Stock Investment Loan Program		431,622.71
Interest Income - Privatization Loan		234,541.68
Interest Income - Loan to National Home Mortgage Finance Corporation		91,747,958.09
Interest Income - Real Estate Loans		113,377,490.44
Interest Income - Employee Housing Loan Program		28,522,849.88
Interest Income - Commercial & Industrial Loans		14,287,484.13
Interest Income - Loan to Other Government Agency/Corp - UP PGH		1,611,256.10
Interest Income - Sales Contract Receivable		43,455,730.43
Penalty on Overdue Amortization - Salary/Educational/Calamity/Separated Member Loans		1,766,215,021.89
Penalty on Overdue Amortization - Emergency Loans		30,509,430.85
Penalty on Overdue Amortization - Student Assistance Loans - Study-Now-Pay-Later		8,661.55
Penalty on Overdue Amortization - Stock Investment Loan Program		4,961,452.84
Penalty on Overdue Amortization - Privatization Loan Fund		4,395,898.71
Penalty on Overdue Amortization - Real Estate Loans		149,761,693.18
Penalty on Overdue Amortization - Employee Housing Loan Program		506,459.26
Penalty on Overdue Amortization - Commercial & Industrial Loans		638,358.22
Penalty on Overdue Amortization - Sales Contract Receivable		11,373,276.36
Dividend Income - Held-for-Trading Financial Assets		168,700,036.92
Dividend Income - Available-for-Sale Financial Assets at Cost - Ordinary & Preference Stocks		8,665,326.36
Dividend Income - Available-for-Sale Financial Assets at Fair Value		3,155,766,140.57
Realized Gain/(Loss) on Sale-Held-for-Trading Financial Assets		404,818,118.28
Realized Gain/(Loss) on Sale-Available-for-Sale Financial Assets at Fair Value		5,868,817,041.28
Realized Gain/(Loss) on Sale-Government Notes & Bonds		23,237,720.92
Realized Gain/(Loss) on Sale-Investment Property		72,000.00
Fair Value Gain/(Loss) - Held-for-Trading Financial Assets	1,498,549,950.50	
Fair Value Gain/(Loss) - Investment Property - Land		1,536,767,519.00
Fair Value Gain/(Loss) - Investment Property - Building	5,262,409.19	
Rental Income - Investment Property		507,811,126.91
Penalty on Rental - Investment Property		1,282,335.79
Investment Expense - Real Estate Loans	117,132.92	
Investment Expense - Investment Property	83,892,499.06	
Investment Expense - Flexi-fund-Guaranteed Income	8,218,449.68	
Investment Expense - Available for Sale Financial Assets at Cost - Ordinary & Preference Stocks	355.00	
Investment Expense - Real & Other Properties Acquired	3,564,470.90	
Investment Expense - Held-for-Trading Financial Assets	37,387,833.76	
Investment Expense - Corporate Notes and Bonds	546,210.00	
Investment Expense - Government Notes and Bonds	265,468.33	
Investment Expense - Available-for-Sale Financial Assets at Fair Value	7,737,579.48	
Impairment Loss - Loan to National Home Mortgage Finance Corporation	55,467,577.97	
Impairment Loss - Real Estate Loans	15,488.04	
Impairment Loss - Non-Current Advances Fire Insurance Premium - Commercial & Industrial Loans	73,854.74	



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Account Name	Debit	Credit
Impairment Loss - Real and Other Properties Acquired	6,076,304.79	
Impairment Loss - Employee Housing Loan	159,218.61	
Impairment Loss - Member Loans	398,614,398.80	
Impairment Loss - Sales Contract Receivable	2,986,755.38	
Interest Income - Cash in Bank		55,247,573.98
Interest Income - Time Deposit		76,441,644.00
Interest Income - Special Savings Deposit		160,147,427.82
Interest Income - Non-Current Advances - Fire Insurance Premium		792,395.66
Interest Income - Non-Current Advances - Mortgage Redemption Insurance		1,078,744.39
Rental Income - Operating Assets		11,029,674.98
Income from Car Insurance		21,160.12
Director's Fee		65,326,539.91
Inspection Fees Real Estate Loans - Regular		18,600.00
Gain/(Loss) on Foreign Exchange	20,821,250.84	
Gain/(Loss) on Sale/Disposal of Property & Equipment	867,955.95	
Gain/(Loss) on Sale/Disposal of Intangible Assets	19,605,468.40	
Management Fee - Flexi-fund		4,538,513.82
Pre-termination Fee - Flexi-fund		974.94
Gain/(Loss) on Sale/Disposal of Real & Other Properties Acquired - Cash Sale		28,752,123.47
Gain/(Loss) on Sale/Disposal of Real & Other Properties Acquired - Installment Sale		108,971,674.69
Rental Income - Real and Other Property Acquired		67,267,008.37
Income from Cancelled Sale - Real & Other Properties Acquired		3,789,440.59
Recovery of Impairment Loss - Property and Equipment		31,182,909.65
Recovery of Impairment Loss - Real and Other Properties Acquired		357,329.08
Recovery of Impairment Loss - Commercial & Industrial Loans		9,835.17
Recovery of Impairment Loss - Employee Housing Loan		24,577.12
Recovery of Impairment Loss - Member Loans		39,868,031.15
Recovery of Impairment Loss - Non Current Receivable - Deficiency Claim		43,055,000.00
Recovery of Impairment Loss - Sales Contract Receivable - Real and Other Properties Acquired		3,581.54
Recovery of Impairment Loss - Real Estate Loans		23,110,613.85
Penalty on Late Remittance/Undertransfer of Collecting Banks	417,494.40	
Employers' Liabilities/Damages for Non-remittance of Contributions		978,509.06
Income from Employers' Registration Plates/Stickers		104,209.23
Income from ID Replacement		101,306,842.02
Income from SSS Dormitory		283,949.08
SSS Dormitory Expenses	49,159.50	
Notarial and Legal Fees		300.00
MIA Fire Insurance Premium		6,312,221.00
MIA Expenses	209,726.07	
Service Fee - Salary Loan		288,607,785.24
Processing Fee - Housing Loan		2,500.00
Subsidy Income from National Government		406,869,920.00
Miscellaneous Income		256,148,543.09



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Account Name	Debit	Credit
Benefit Payments - Retirement	63,084,598,734.92	
Benefit Payments - Death	34,793,885,369.76	
Benefit Payments - Disability	4,152,579,447.80	
Benefit Payments - Sickness	2,226,135,700.85	
Benefit Payments - Funeral Grant	3,073,285,313.46	
Benefit Payments - Maternity	5,213,138,152.77	
Benefit Payments - Medical Services	15,973,343.31	
Benefit Payments - Rehabilitation Services	1,224,384.34	
Salaries & Wages	2,422,720,545.30	
Provident Fund Contributions	968,206,190.35	
Bonus	694,038,147.09	
Rice Grant	163,744,135.57	
Medical Benefits	160,487,092.77	
Meal Expense - Subsistence Allowance	2,915,500.00	
Overtime Pay	31,343,261.07	
Economic Relief Allowance	64,258,282.14	
GSIS Premium	290,790,752.03	
Terminal Leave Pay	132,229,299.00	
Hazards Pay & Tellers' Allowance	10,755,322.88	
PHIC Contributions	22,662,537.50	
Pag-ibig Contributions	6,602,695.59	
EC Contributions	6,596,707.20	
Clothing Allowance	24,289,966.13	
Incentive Award	535,383,522.59	
Representative & Transportation Allowance	149,762,681.28	
Housing Allowance	2,970,502.24	
Foreign Service Allowance	65,356,103.43	
Communications Expense	220,123,791.42	
Maintenance & Repairs - Furniture & Equipment	171,979,882.84	
Maintenance & Repairs - Building & Leasehold Improvement	309,265,161.35	
Supplies & Materials	178,684,720.04	
Light & Water	227,185,626.88	
Publication Expense	187,703,771.90	
Office Space Rentals	227,949,316.57	
Traveling Expense - Local	56,085,106.48	
Traveling Expense - Foreign	10,466,773.37	
Training & Personnel Improvement	54,503,323.93	
Funeral Benefits	25,000.00	
Insurance, Bonds & Other Fees	13,172,950.81	
Extraordinary & Miscellaneous Expenses	566,480.75	
Service Bureau Expense	283,129,663.44	
Anniversary Expense	10,114,374.06	
COA Audit Services	45,440,552.85	



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Freight Charges	13,287,180.15	
Maintenance & Repairs - Transportation Equipment	24,256,717.69	
Social Security Commission Expenses	24,710,293.00	
Donations	13,019,144.25	
Bank Charges	2,941,394.19	
Athletics & Cultural Expense	9,489,446.41	
Furniture/Equipment/Computer Expenses	19,645,109.08	
Printing & Reproducing	224,018,758.59	
Professional Fees	16,217,831.49	
Books & Subscription	7,046,357.39	
Dues & Membership Fees	5,637,710.45	
Discretionary Expenses	1,002,962.86	
Collection Agency Charges	54,853,361.31	
Special Project	235,044,183.46	
Gender and Development	2,132,179.85	
Miscellaneous Expense - Others	11,522,096.00	
Data Capture Fee	157,370,937.46	
Depreciation Expense - Land Improvement	637,078.59	
Depreciation Expense - Building	19,861,432.07	
Depreciation Expense - Building Improvement	5,478,720.25	
Depreciation Expense - Furniture & Equipment	38,908,230.93	
Depreciation Expense - Transportation Equipment	13,225,781.10	
Depreciation Expense - Leasehold Improvement	4,453,705.65	
Depreciation Expense - Computer Equipment	92,617,698.69	
Depreciation Expense - Books	1,908.81	
Amortization Expense - Software	46,258,115.43	
Impairment Loss - Property and Equipment	25,774,354.34	
Impairment Loss - Non-Current Receivable	118,999.00	
Impairment Loss - Receivable - Collecting Banks	25,339,376.39	
Asset Budget Clearing	389,367,246.39	
Asset Budget Contra (Profit & Loss)		389,367,246.39
	605,745,290,822.05	605,745,290,822.05