



**SOCIAL SECURITY SYSTEM**  
**TRIAL BALANCE**  
**(ALL FUNDS)**  
**As of December 31, 2021**

Account Name	Debit	Credit
Cash on Hand	796,322,123	
Cash in Bank - Local Currency	4,476,650,236	
Cash in Bank - Foreign Currency	190,207,759	
Cash equivalents	16,612,068,890	
Financial Assets at FVTPL	67,934,104,818	
Financial Assets Held to Maturity	249,900,956,746	
Loans and Receivables	148,692,338,547	
Allowance for Impairment - Loans and Receivables		26,458,740,417
Lease Receivables	305,988,344	
Allowance for Impairment - Lease Receivables		175,244,922
Other Receivables	2,854,323,321	
Allowance for Impairment - Other Receivables		487,742,698
Inventory Held for Consumption	79,840,046	
Allowance for Impairment - Inventory held for consumption		10,672,519
Non-current Assets Held for Sale	192,660,236	
Accumulated Impairment Losses-Non-current Assets Held for Sale		3,999,564
Prepayments	5,702,265,741	
Financial Asset-FVTOCI	142,782,757,648	
Investment Property	79,076,648,180	
Land	7,069,778,600	
Land Improvements	20,714,232	
Accumulated Depreciation - Land Improvements		13,953,592
Accumulated Impairment Losses - Land Improvements		345,844
Buildings and Other Structures	1,389,239,317	
Accumulated Depreciation - Buildings and Other Structures		852,762,184
Accumulated Impairment Losses-Buildings and Other Structures		89,400,625
Machinery and Equipment	3,402,434,218	
Accumulated Depreciation - Machinery and Equipment		2,444,889,227
Transportation Equipment	337,121,653	
Accumulated Depreciation - Transportation Equipment		153,254,172
Fixtures and Books	8,006,633	
Accumulated Depreciation - Books		447,588
Leased Assets, Buildings & Other Structures	1,383,881,513	
Accumulated Depreciation-Leased Assets , Buildings & Other Structures		647,349,074
Leased Assets Improvements	69,569,739	
Accumulated Depreciation - Leased Assets Improvements		61,331,000
Construction in Progress	60,370,681	
Intangible Assets	795,608,276	
Accumulated Amortization - Intangible Assets		625,718,463
Accumulated Impairment Losses-Intangible Assets		49,896,000
Deposits	99,462,696	
Other Assets	316,437,275	
Accumulated Impairment Losses-Other Assets		71,876,036
Financial Liabilities		5,064,957,047
Inter-Agency Payables		203,764,400
Trust Liabilities		1,089,073,312
Deferred Credits/Unearned Income		390,998,519
Other Payables		807,360,817
Provisions		2,134,002,987
Insurance contract liability		7,629,580,348,453
Revaluation Surplus		6,572,652,754
Reserve Fund	6,107,223,141,148	
Cumulative Changes in Fair Value	9,167,674,519	
Members' Equity		16,863,603,589



**SOCIAL SECURITY SYSTEM  
TRIAL BALANCE  
(ALL FUNDS)  
As of December 31, 2021**

Account Name	Debit	Credit
Members' Contribution		225,648,375,466
Rent/Lease Income		1,183,610,613
Dividend Income		3,730,308,666
Interest Income		21,164,523,170
Fines and Penalties-Business Income		3,177,763,026
Income from Acquired/Foreclosed Assets		14,383,180
Management Fees		11,647,182
Other Business Income		383,474,727
Gain on Foreign Exchange (FOREX)		31,796,556
Gain on Sale/Redemption/Transfer of Investments		1,127,664,127
Gain on Sale of Investment Property		19,150,928
Gain on Sale of Property, Plant and Equipment		3,181,451
Gain from Changes in Fair Value of Financial Instruments		10,001,098,877
Gain from Changes in Fair Value of Investment Property		7,693,934,051
Reversal of Impairment Loss		1,173,348,799
Miscellaneous Income		964,835,995
Members' Benefits	223,981,986,472	
Change in Policy Reserves	872,359,500,057	
Salaries and Wages	3,493,641,133	
Other Compensation	1,967,953,966	
Personnel Benefit Contributions	1,587,516,717	
Other Personnel Benefits	677,922,760	
Traveling Expenses	23,072,189	
Training Expenses	7,998,374	
Supplies and Materials Expenses	54,745,595	
Utility Expenses	196,339,897	
Communication Expenses	134,310,843	
Awards/Rewards Expenses	2,348,245	
Extraordinary and Miscellaneous Expenses	1,119,974	
Professional Services	91,317,388	
General Services	415,706,451	
Repairs and Maintenance	258,895,606	
Taxes, Insurance Premiums and Other Fees	27,214,051	
Labor and Wages	173,605,631	
Other Maintenance and Operating Expenses	298,426,713	
Financial Expenses	214,094,554	
Depreciation	614,666,658	
Amortization	40,317,779	
Impairment Loss	2,257,440,118	
Loss on Foreign Exchange (FOREX)	6,783,751	
Loss on Sale/Redemption/Transfer of Investments	455,801,069	
Loss on Sale of Investment Property	531,245	
Loss on Sale of Property, Plant and Equipment	2,055,074	
Loss from Changes in Fair Value of Financial Instruments	7,731,406,906.00	
Loss from Changes in Fair Value of Investment Property	3,166,190,266.00	
	<u>7,971,183,482,617</u>	<u>7,971,183,482,617</u>

Prepared by:

  
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