

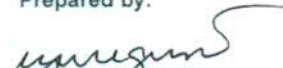
**EMPLOYEES' COMPENSATION COMMISSION**  
**TRIAL BALANCE**  
**As of March 31, 2014**

Particulars	Account Code	Debit	Credit
Cash - Collecting Officer	102		
Cash Advance - Payroll Fund	106		
Cash in Bank - Local Currency, Current Account	111	7,520,688.74	
Cash in Bank - Local Currency - Time Deposit	113	334,384,457.62	
Accounts Receivable	121	15,519,149.50	
Notes Receivable	122	497,800.27	
Due from Officers and Employees	123	260,160.45	
Receivables - Disallowances/Charges	146	3,402,474.11	
Advances to Officers & Employees	148	440,725.00	
Other Receivables	149	44,510.34	
Office Supplies - Inventory	155	226,185.21	
Other Supplies Inventory	165	304,476.31	
Prepaid Rent	177	14,400.00	
Prepaid Insurance	178	32,028.82	
Other Prepaid Expenses	185	359,898.54	
Guaranty Deposits	186	3,000.00	
Other Current Assets	189	10,030.00	
Investment Property		167,482.96	
Accum. Depreciation - Investment Property			
Land	201	11,019,218.00	
Office Building	211	87,779,385.05	
Allowance for Doubtful Account	301		12,936,031.93
Accum. Depreciation - Office Building	311		77,866,663.84
Office Equipment	221	9,888,945.23	
Accum. Depreciation - Office Equipment	321		7,858,565.59
Furniture and Fixtures	222	9,282,660.02	
Accum. Depreciation - Furniture and Fixtures	322		7,582,179.98
IT Equipment & Software	223	13,334,039.43	
Accum. Depreciation - IT Equipment & Software	323		8,233,634.87
Library Books	224	429,209.48	
Accum. Depreciation - Library Books	324		358,049.47
Firefighting Equipment and Accessories	231	26,590.50	
Accum. Depreciation - Firefighting Equip. & Acces.	331		23,931.45
Medical, Dental and Laboratory Equipment	233	25,952.00	
Accum. Depreciation-Med., Dental & Lab. Equip.	333		16,915.80
Sports Equipment	235	83,848.25	
Accum. Depreciation - Sports Equipment	335		33,730.34
Technical and Scientific Equipment	236	5,320.00	
Accum. Depreciation - Tech. & Scientific Equip.	336		4,788.00
Other Machineries and Equipment	240	291,439.50	
Accum. Depreciation - Other Mach. & Equipment	340		93,123.38
Motor Vehicles	241	4,700,839.00	
Accum. Depreciation - Motor Vehicles	341		2,685,789.96
Other Assets	290	3,088,564.41	
Accounts Payable	401		1,314,078.45
Due to Officers and Employees	403		210,573.52
Accrued Employee Benefit Payable	AEBP		11,157,652.81
Due to BIR	412		593,307.11
Due to GSIS	413		2,475.93
Due to Pag-ibig	414		2,539.96
Due to Philhealth	415		29,087.00
Due to GOCC's	417		4,150.00
Guaranty Deposits Payable	426		77,500.00
Performance/Bidders/Bail Bonds Payable	427		248,313.48
Tax Refund Payable	429		201,229.54
Other Payables	439		24,719,340.04
Government Equity	501		71,617.24
Retained Earnings	510		343,852,322.65
Other Service Income	628		15,817,900.00
Rent Income	642		1,847,069.88
Subsidy from Other Funds (ILO)	657		
Dividend Income	661		
Interest Income	664		614,264.84
Miscellaneous Income	678		78.19
Gain/Loss on Sale of Disposed Assets	682		
Salaries & Wages - Regular	701	4,724,433.01	
Salaries & Wages - Casual	705	1,202,509.32	
Salaries & Wages - Contractual	706		
PERA	711	441,800.83	
Additional Compensation	712		
Representation Allowance	713	127,500.00	
Transportation Allowance	714	100,500.00	
Clothing Allowance	715	295,000.00	
Subsistence & Laundry Allowance	716		

**EMPLOYEES' COMPENSATION COMMISSION**  
**TRIAL BALANCE**  
**As of March 31, 2014**

Particulars	Account Code	Debit	Credit
Productivity Incentive Allowance	717		
Other Bonuses and Allowances	719		
Honorarium	720		
Hazard Pay	721		
Longevity Pay	722		
Overtime and Night Pay	723	14,213.23	
Cash Gift	724		
Year-End Bonus	725		
Life & Retirement Insurance Premium	731	736,417.44	
Pag-ibig Contribution	732	14,900.00	
Philhealth Contribution	733	45,462.50	
EC Contribution	734	22,900.00	
Retirement Benefits	740		
Terminal Leave Credits	742	4,122.21	
Employee Benefit Expense - Leave Credits	EBE-LC		
Other Personnel Benefits	749	1,589,500.00	
Traveling Expenses - Local	751	317,904.41	
Traveling Expenses - Foreign	752		
Training Expenses	753	382,035.85	
Office Supplies Expense	755	20,949.42	
Gasoline, Oil and Lubricants Expenses	761	91,948.64	
Textbooks and Instructional Material Expenses	763		
Other Supplies Expenses	765	5,790.00	
Water Expenses	766	79,498.50	
Electricity Expenses	767	513,149.10	
Postage and Deliveries	771	65,607.53	
Telephone Expense - Landline	772	245,953.57	
Telephone Expense - Mobile	773	63,351.13	
Internet Expenses	774	48,720.00	
Cable, Satellite, Telegraph & Radio Expenses	775		
Membership Dues & Contribution to Organization	778		
Advertising Expenses	780	129,826.40	
Printing and Binding Expenses	781		
Rent Expense	782		
Representation Expenses	783	124,936.05	
Transportation and Delivery Expenses	784	27,723.40	
Subscription Expenses	786	6,400.00	
Legal Services	791	27,500.00	
Auditing Services	792		
General Services	795		
Janitorial Services	796	301,753.55	
Security Services	797	285,875.02	
Other Professional Services	799	86,931.00	
Repairs & Maintenance - Office Building	811	30,098.66	
Repairs & Maintenance - Office Equipment	821	1,825.00	
Repairs & Maintenance - Office Furnitures	822		
Repairs & Maintenance - IT Equipment	823	112,599.99	
Repairs & Maintenance - Motor Vehicle	841	55,089.00	
Donations	878		
Extraordinary Expenses	883	5,492.35	
Miscellaneous Expenses	884	18,150.70	
Taxes, Duties and Licences	891		
Fidelity Bond Premium	892	5,667.18	
Insurance Expenses	893	19,792.45	
Depreciation - Office Building	911	2,189,349.93	
Depreciation - Office Equipment	921	131,027.34	
Depreciation - Furniture & Fixtures	922	122,755.47	
Depreciation - IT Equipment	923	333,118.26	
Depreciation - Library Books	924	4,808.91	
Depreciation - Medical, Dental & Laboratory	933	429.42	
Depreciation - Sports Equipment	935	1,526.79	
Depreciation - Other Machine & Equipment	940	5,109.06	
Depreciation - Motor Vehicles	941	79,548.39	
Other MOOE	969	51,925.50	
<b>TOTAL</b>		<b>518,456,905.25</b>	<b>518,456,905.25</b>

Prepared by:

  
**EVA S. PEZAGRINO**  
 Accountant III

Certified Correct:

  
**MARIA TERESA M. URBANO**  
 Chief, Finance Division



**EMPLOYEES' COMPENSATION COMMISSION**  
**TRIAL BALANCE**  
**As of June 30, 2014**

Particulars	Account Code	Debit	Credit
Cash - Collecting Officer	102		
Cash Advance - Payroll Fund	106		
Cash in Bank - Local Currency, Current Account	111	9,048,217.82	
Cash in Bank - Local Currency - Time Deposit	113	338,305,664.51	
Accounts Receivable	121	16,404,887.71	
Notes Receivable	122	497,800.27	
Due from Officers and Employees	123	257,468.98	
Receivables - Disallowances/Charges	146	3,346,584.11	
Advances to Officers & Employees	148	1,002,083.94	
Other Receivables	149	42,470.65	
Office Supplies - Inventory	155	57,501.47	
Other Supplies Inventory	165	171,933.18	
Prepaid Rent	177	14,400.00	
Prepaid Insurance	178	15,519.25	
Other Prepaid Expenses	185	338,721.81	
Guaranty Deposits	186	3,000.00	
Other Current Assets	189	10,030.00	
Investment Property		167,482.96	
Accum. Depreciation - Investment Property			
Land	201	11,019,218.00	
Office Building	211	87,779,385.05	
Allowance for Doubtful Account	301		12,936,031.93
Accum. Depreciation - Office Building	311		79,001,446.55
Office Equipment	221	10,005,600.48	
Accum. Depreciation - Office Equipment	321		7,993,174.46
Furniture and Fixtures	222	9,430,028.12	
Accum. Depreciation - Furniture and Fixtures	322		7,706,642.37
IT Equipment & Software	223	13,877,724.43	
Accum. Depreciation - IT Equipment & Software	323		8,490,675.30
Library Books	224	429,209.48	
Accum. Depreciation - Library Books	324		362,815.18
Firefighting Equipment and Accessories	231	26,590.50	
Accum. Depreciation - Firefighting Equip. & Acces.	331		23,931.45
Medical, Dental and Laboratory Equipment	233	31,952.00	
Accum. Depreciation-Med., Dental & Lab. Equip.	333		17,345.22
Sports Equipment	235	83,848.25	
Accum. Depreciation - Sports Equipment	335		35,257.13
Technical and Scientific Equipment	236	5,320.00	
Accum. Depreciation - Tech. & Scientific Equip.	336		4,788.00
Other Machineries and Equipment	240	291,439.50	
Accum. Depreciation - Other Mach. & Equipment	340		98,232.44
Motor Vehicles	241	4,700,839.00	
Accum. Depreciation - Motor Vehicles	341		2,765,338.35
Other Assets	290	3,088,564.41	
Accounts Payable	401		1,240,613.45
Due to Officers and Employees	403		210,373.52
Accrued Employee Benefit Payable	AEBP		10,726,821.93
Due to BIR	412		178,171.54
Due to GSIS	413		357,726.66
Due to Pag-ibig	414		2,739.96
Due to Philhealth	415		9,712.00
Due to GOCC's	417		4,150.00
Guaranty Deposits Payable	426		77,500.00
Performance/Bidders/Bail Bonds Payable	427		310,313.48
Tax Refund Payable	429		201,229.54
Other Payables	439		24,719,340.04
Government Equity	501		71,617.24
Retained Earnings	510		343,769,000.65
Other Service Income	628		38,414,900.00
Rent Income	642		4,065,147.88
Subsidy from Other Funds (ILO)	657		
Dividend Income	661		
Interest Income	664		1,241,915.10
Miscellaneous Income	678		15,156.37
Gain/Loss on Sale of Disposed Assets	682		
Salaries & Wages - Regular	701	9,979,460.95	
Salaries & Wages - Casual	705	2,879,640.68	
Salaries & Wages - Contractual	706		
PERA	711	944,696.07	
Additional Compensation	712		
Representation Allowance	713	255,000.00	
Transportation Allowance	714	201,000.00	
Clothing Allowance	715	340,000.00	
Subsistence & Laundry Allowance	716		

**EMPLOYEES' COMPENSATION COMMISSION**  
**TRIAL BALANCE**  
**As of June 30, 2014**

Particulars	Account Code	Debit	Credit
Productivity Incentive Allowance	717		
Other Bonuses and Allowances	719		
Honorarium	720		
Hazard Pay	721		
Longevity Pay	722		
Overtime and Night Pay	723	39,357.49	
Cash Gift	724	177,500.00	
Year-End Bonus	725	982,998.00	
Life & Retirement Insurance Premium	731	1,307,695.80	
Pag-ibig Contribution	732	41,300.00	
Philhealth Contribution	733	145,862.50	
EC Contribution	734	40,300.00	
Retirement Benefits	740		
Terminal Leave Credits	742	4,122.21	
Employee Benefit Expense - Leave Credits	EBE-LC		
Other Personnel Benefits	749	1,704,000.00	
Traveling Expenses - Local	751	875,297.33	
Traveling Expenses - Foreign	752		
Training Expenses	753	1,361,419.10	
Office Supplies Expense	755	310,223.73	
Gasoline, Oil and Lubricants Expenses	761	204,863.89	
Textbooks and Instructional Material Expenses	763	450.00	
Other Supplies Expenses	765	217,946.31	
Water Expenses	766	207,380.22	
Electricity Expenses	767	1,522,570.84	
Postage and Deliveries	771	109,101.58	
Telephone Expense - Landline	772	506,057.98	
Telephone Expense - Mobile	773	180,624.85	
Internet Expenses	774	103,141.21	
Cable, Sattelite, Telegraph & Radio Expenses	775		
Membership Dues & Contribution to Organization	778		
Advertising Expenses	780	274,778.50	
Printing and Binding Expenses	781		
Rent Expense	782	43,200.00	
Representation Expenses	783	385,736.33	
Transportation and Delivery Expenses	784	58,217.16	
Subscription Expenses	786	16,236.00	
Legal Services	791	50,000.00	
Auditing Services	792		
General Services	795	369,072.45	
Janitorial Services	796	1,149,295.75	
Security Services	797	1,143,500.08	
Other Professional Services	799	637,471.00	
Repairs & Maintenance - Office Building	811	453,822.65	
Repairs & Maintenance - Office Equipment	821	20,178.00	
Repairs & Maintenance - Office Furnitures	822		
Repairs & Maintenance - IT Equipment	823	298,283.72	
Repairs & Maintenance - Motor Vehicle	841	101,564.09	
Donations	878	50,000.00	
Extraordinary Expenses	883	21,656.37	
Miscellaneous Expenses	884	44,384.45	
Taxes, Duties and Licences	891		
Fidelity Bond Premium	892	11,334.36	
Insurance Expenses	893	36,302.02	
Depreciation - Office Building	911	3,324,132.64	
Depreciation - Office Equipment	921	265,636.21	
Depreciation - Furniture & Fixtures	922	247,217.86	
Depreciation - IT Equipment	923	590,158.69	
Depreciation - Library Books	924	9,574.62	
Depreciation - Medical, Dental & Laboratory	933	858.84	
Depreciation - Sports Equipment	935	3,053.58	
Depreciation - Other Machine & Equipment	940	10,218.12	
Depreciation - Motor Vehicles	941	159,096.78	
Other MOOE	969	181,630.85	
<b>TOTAL</b>		<b>545,052,107.74</b>	<b>545,052,107.74</b>

Prepared by:

  
**EVA S. PEREZ-RINO**  
 Accountant III

Certified Correct:

  
**MARIA TERESA M. URBANO**  
 Chief, Finance Division



**EMPLOYEES' COMPENSATION COMMISSION**  
**TRIAL BALANCE**  
**As of September 30, 2014**

Particulars	Account Code	Debit	Credit
Cash - Collecting Officer	102		
Cash Advance - Payroll Fund	106		
Cash in Bank - Local Currency, Current Account	111	7,319,175.92	
Cash in Bank - Local Currency - Time Deposit	113	351,747,547.22	
Accounts Receivable	121	15,903,947.40	
Notes Receivable	122	497,800.27	
Due from Officers and Employees	123	257,569.58	
Receivables - Disallowances/Charges	146	3,272,724.11	
Advances to Officers & Employees	148	370,009.40	
Other Receivables	149	21,963.43	
Office Supplies - Inventory	155	204,504.86	
Other Supplies Inventory	165	315,903.87	
Prepaid Rent	177	14,400.00	
Prepaid Insurance	178	42,420.93	
Other Prepaid Expenses	185	406,476.37	
Guaranty Deposits	186	3,000.00	
Other Current Assets	189	10,030.00	
Investment Property		167,482.96	
Accum. Depreciation - Investment Property			-
Land	201	11,019,218.00	
Office Building	211	87,779,385.05	
Allowance for Doubtful Account	301		12,936,031.93
Accum. Depreciation - Office Building	311		79,001,446.55
Office Equipment	221	10,005,600.48	
Accum. Depreciation - Office Equipment	321		8,128,005.79
Furniture and Fixtures	222	9,430,028.12	
Accum. Depreciation - Furniture and Fixtures	322		7,832,612.94
IT Equipment & Software	223	13,910,402.43	
Accum. Depreciation - IT Equipment & Software	323		8,767,881.99
Library Books	224	429,209.48	
Accum. Depreciation - Library Books	324		367,473.78
Firefighting Equipment and Accessories	231	26,590.50	
Accum. Depreciation - Firefighting Equip. & Acces.	331		23,931.45
Medical, Dental and Laboratory Equipment	233	31,952.00	
Accum. Depreciation-Med., Dental & Lab. Equip.	333		17,774.64
Sports Equipment	235	83,848.25	
Accum. Depreciation - Sports Equipment	335		36,783.92
Technical and Scientific Equipment	236	5,320.00	
Accum. Depreciation - Tech. & Scientific Equip.	336		4,788.00
Other Machineries and Equipment	240	291,439.50	
Accum. Depreciation - Other Mach. & Equipment	340		103,341.50
Motor Vehicles	241	4,700,839.00	
Accum. Depreciation - Motor Vehicles	341		2,844,886.74
Other Assets	290	3,088,564.41	
Accounts Payable	401		1,240,613.45
Due to Officers and Employees	403		210,473.52
Accrued Employee Benefit Payable	AEBP		10,726,821.93
Due to BIR	412		532,907.72
Due to GSIS	413		342,774.09
Due to Pag-ibig	414		110,700.35
Due to Philhealth	415		36,799.50
Due to GOCC's	417		93,281.23
Guaranty Deposits Payable	426		77,500.00
Performance/Bidders/Bail Bonds Payable	427		236,313.48
Tax Refund Payable	429		201,229.54
Other Payables	439		24,719,340.04
Government Equity	501		71,617.24
Retained Earnings	510		343,769,000.65
Other Service Income	628		65,965,275.00
Rent Income	642		5,898,649.27
Subsidy from Other Funds (ILO)	657		
Dividend Income	661		
Interest Income	664		1,935,041.57
Miscellaneous Income	678		15,208.49
Gain/Loss on Sale of Disposed Assets	682	-	
Salaries & Wages - Regular	701	15,154,487.88	
Salaries & Wages - Casual	705	4,598,365.03	
Salaries & Wages - Contractual	706		
PERA	711	1,441,670.61	
Additional Compensation	712		
Representation Allowance	713	382,500.00	
Transportation Allowance	714	296,386.13	
Clothing Allowance	715	415,000.00	
Subsistence & Laundry Allowance	716		

**EMPLOYEES' COMPENSATION COMMISSION**  
**TRIAL BALANCE**  
**As of September 30, 2014**

Particulars	Account Code	Debit	Credit
Productivity Incentive Allowance	717	108,000.00	
Other Bonuses and Allowances	719	2,000,118.75	
Honorarium	720		
Hazard Pay	721		
Longevity Pay	722		
Overtime and Night Pay	723	65,736.08	
Cash Gift	724	177,500.00	
Year-End Bonus	725	982,998.00	
Life & Retirement Insurance Premium	731	2,153,364.48	
Pag-ibig Contribution	732	66,000.00	
Philhealth Contribution	733	198,062.50	
EC Contribution	734	65,800.00	
Retirement Benefits	740		
Terminal Leave Credits	742	4,122.21	
Employee Benefit Expense - Leave Credits	EBE-LC		
Other Personnel Benefits	749	1,828,500.00	
Traveling Expenses - Local	751	1,748,381.28	
Traveling Expenses - Foreign	752	862,624.29	
Training Expenses	753	2,876,768.87	
Office Supplies Expense	755	365,404.97	
Gasoline, Oil and Lubricants Expenses	761	305,300.78	
Textbooks and Instructional Material Expenses	763	450.00	
Other Supplies Expenses	765	229,796.31	
Water Expenses	766	371,330.59	
Electricity Expenses	767	2,281,746.56	
Postage and Deliveries	771	162,714.53	
Telephone Expense - Landline	772	784,674.74	
Telephone Expense - Mobile	773	296,916.36	
Internet Expenses	774	283,144.95	
Cable, Sattelite, Telegraph & Radio Expenses	775		
Membership Dues & Contribution to Organization	778	15,500.00	
Advertising Expenses	780	476,594.90	
Printing and Binding Expenses	781	327,195.00	
Rent Expense	782	64,800.00	
Representation Expenses	783	577,738.61	
Transportation and Delivery Expenses	784	85,689.66	
Subscription Expenses	786	29,532.00	
Legal Services	791	67,500.00	
Auditing Services	792		
General Services	795	369,072.45	
Janitorial Services	796	1,896,040.92	
Security Services	797	2,284,259.56	
Other Professional Services	799	1,481,111.00	
Repairs & Maintenance - Office Building	811	600,860.64	
Repairs & Maintenance - Office Equipment	821	20,178.00	
Repairs & Maintenance - Office Furnitures	822		
Repairs & Maintenance - IT Equipment	823	194,300.01	
Repairs & Maintenance - Motor Vehicle	841	167,789.76	
Donations	878	50,000.00	
Extraordinary Expenses	883	23,785.37	
Miscellaneous Expenses	884	71,720.39	
Taxes, Duties and Licences	891		
Fidelity Bond Premium	892	17,154.66	
Insurance Expenses	893	51,368.89	
Depreciation - Office Building	911	3,324,132.64	
Depreciation - Office Equipment	921	400,467.54	
Depreciation - Furniture & Fixtures	922	373,188.43	
Depreciation - IT Equipment	923	867,365.38	
Depreciation - Library Books	924	14,233.22	
Depreciation - Medical, Dental & Laboratory	933	1,288.26	
Depreciation - Sports Equipment	935	4,580.37	
Depreciation - Other Machine & Equipment	940	15,327.18	
Depreciation - Motor Vehicles	941	238,645.17	
Other MOOE	969	271,866.85	
<b>TOTAL</b>		<b>576,248,506.30</b>	<b>576,248,506.30</b>

Prepared by:

  
**EVA S. PERGRINO**  
 Accountant III

Certified Correct:

  
**MARIA TERESA M. URBANO**  
 Chief, Finance Division



**EMPLOYEES' COMPENSATION COMMISSION**  
**TRIAL BALANCE**  
**As of December 31, 2014**

Particulars	Account Code	Debit	Credit
Cash - Collecting Officer	102	57,262.04	
Cash Advance - Payroll Fund	106	-	
Cash in Bank - Local Currency, Current Account	111	9,691,334.14	
Cash in Bank - Local Currency - Time Deposit	113	354,678,686.76	
Accounts Receivable	121	23,006,668.07	
Notes Receivable	122	497,800.27	
Due from Officers and Employees	123	257,565.92	
Receivables - Disallowances/Charges	146	3,179,067.84	
Advances to Officers & Employees	148	-	
Other Receivables	149	233,580.37	
Office Supplies - Inventory	155	95,605.23	
Other Supplies Inventory	165	86,132.08	
Prepaid Rent	177	14,400.00	
Prepaid Insurance	178	34,255.41	
Other Prepaid Expenses	185	382,430.13	
Guaranty Deposits	186	3,000.00	
Other Current Assets	189	10,030.00	
Investment Property		167,482.96	
Accum. Depreciation - Investment Property			-
Land	201	11,019,218.00	
Office Building	211	87,779,385.05	
Allowance for Doubtful Account	301		12,936,031.93
Accum. Depreciation - Office Building	311		79,001,446.55
Office Equipment	221	10,811,146.72	
Accum. Depreciation - Office Equipment	321		8,263,524.07
Furniture and Fixtures	222	9,454,658.12	
Accum. Depreciation - Furniture and Fixtures	322		7,958,894.69
IT Equipment & Software	223	14,244,411.83	
Accum. Depreciation - IT Equipment & Software	323		9,043,229.00
Library Books	224	429,209.48	
Accum. Depreciation - Library Books	324		371,804.64
Firefighting Equipment and Accessories	231	26,590.50	
Accum. Depreciation - Firefighting Equip. & Acces.	331		23,931.45
Medical, Dental and Laboratory Equipment	233	31,952.00	
Accum. Depreciation-Med., Dental & Lab. Equip.	333		18,474.06
Sports Equipment	235	83,848.25	
Accum. Depreciation - Sports Equipment	335		38,310.71
Technical and Scientific Equipment	236	5,320.00	
Accum. Depreciation - Tech. & Scientific Equip.	336		4,788.00
Other Machineries and Equipment	240	291,439.50	
Accum. Depreciation - Other Mach. & Equipment	340		108,437.66
Motor Vehicles	241	6,146,371.61	
Accum. Depreciation - Motor Vehicles	341		2,955,410.83
Other Assets	290	3,088,564.41	
Accounts Payable	401		7,472,155.87
Due to Officers and Employees	403		1,035,935.42
Accrued Employee Benefit Payable	AEBP		12,111,572.76
Due to BIR	412		32,624.82
Due to GSIS	413		5,160.78
Due to Pag-ibig	414		9,439.96
Due to Philhealth	415		14,337.00
Due to GOCC's	417		4,150.00
Guaranty Deposits Payable	426		77,500.00
Performance/Bidders/Bail Bonds Payable	427		251,433.48
Tax Refund Payable	429		236,011.49
Other Payables	439		31,523,677.09
Government Equity	501		71,617.24
Retained Earnings	510		343,847,089.24
Other Service Income	628		99,823,000.00
Rent Income	642		7,323,827.28
Subsidy from Other Funds (ILO)	657		
Dividend Income	661		
Interest Income	664		2,779,773.16
Miscellaneous Income	678		15,372.49
Gain/Loss on Sale of Disposed Assets	682		
Salaries & Wages - Regular	701	20,825,679.34	
Salaries & Wages - Casual	705	6,365,282.79	
Salaries & Wages - Contractual	706	-	
PERA	711	1,993,934.44	
Additional Compensation	712	-	
Representation Allowance	713	510,000.00	
Transportation Allowance	714	396,886.13	
Clothing Allowance	715	420,000.00	
Subsistence & Laundry Allowance	716	1,686,750.00	

**EMPLOYEES' COMPENSATION COMMISSION**  
**TRIAL BALANCE**  
**As of December 31, 2014**

Particulars	Account Code	Debit	Credit
Productivity Incentive Allowance	717	112,000.00	
Other Bonuses and Allowances	719	2,585,923.75	
Honorarium	720	-	
Hazard Pay	721	5,036,740.35	
Longevity Pay	722	-	
Overtime and Night Pay	723	114,547.74	
Cash Gift	724	427,650.06	
Year-End Bonus	725	2,344,805.72	
Life & Retirement Insurance Premium	731	3,335,915.04	
Pag-ibig Contribution	732	102,700.00	
Philhealth Contribution	733	307,800.00	
EC Contribution	734	102,200.00	
Retirement Benefits	740	-	
Terminal Leave Credits	742	54,579.20	
Employee Benefit Expense - Leave Credits	EBE-LC	2,018,700.82	
Other Personnel Benefits	749	2,836,499.90	
Traveling Expenses - Local	751	2,031,436.85	
Traveling Expenses - Foreign	752	908,823.89	
Training Expenses	753	6,003,009.28	
Office Supplies Expense	755	685,220.84	
Gasoline, Oil and Lubricants Expenses	761	413,005.74	
Textbooks and Instructional Material Expenses	763	450.00	
Other Supplies Expenses	765	661,379.91	
Water Expenses	766	522,018.11	
Electricity Expenses	767	2,800,116.36	
Postage and Deliveries	771	198,533.76	
Telephone Expense - Landline	772	1,050,778.53	
Telephone Expense - Mobile	773	438,715.84	
Internet Expenses	774	389,544.95	
Cable, Sattelite, Telegraph & Radio Expenses	775	-	
Membership Dues & Contribution to Organization	778	115,500.00	
Advertising Expenses	780	838,273.64	
Printing and Binding Expenses	781	585,195.00	
Rent Expense	782	446,400.00	
Representation Expenses	783	890,132.90	
Transportation and Delivery Expenses	784	104,766.66	
Subscription Expenses	786	42,302.00	
Legal Services	791	90,000.00	
Auditing Services	792	1,807,332.00	
General Services	795	369,072.45	
Janitorial Services	796	2,895,711.03	
Security Services	797	3,416,797.24	
Other Professional Services	799	3,544,540.61	
Repairs & Maintenance - Office Building	811	1,031,332.96	
Repairs & Maintenance - Office Equipment	821	25,073.00	
Repairs & Maintenance - Office Furnitures	822	-	
Repairs & Maintenance - IT Equipment	823	242,900.00	
Repairs & Maintenance - Motor Vehicle	841	232,092.73	
Donations	878	53,499.00	
Extraordinary Expenses	883	116,987.50	
Miscellaneous Expenses	884	310,066.84	
Taxes, Duties and Licences	891	-	
Fidelity Bond Premium	892	23,446.84	
Insurance Expenses	893	68,011.94	
Depreciation - Office Building	911	3,324,132.64	
Depreciation - Office Equipment	921	535,985.82	
Depreciation - Furniture & Fixtures	922	499,470.18	
Depreciation - IT Equipment	923	1,142,712.39	
Depreciation - Library Books	924	18,564.08	
Depreciation - Medical, Dental & Laboratory	933	1,987.68	
Depreciation - Sports Equipment	935	6,107.16	
Depreciation - Other Machine & Equipment	940	20,423.34	
Depreciation - Motor Vehicles	941	349,169.26	
Other MOOE	969	721,928.75	
<b>TOTAL</b>		<b>627,358,961.67</b>	<b>627,358,961.67</b>

Prepared by:

  
**EYA S. PEREGRINO**  
 Accountant III

Certified Correct:

  
**MARIA TERESA M. URBANO**  
 Chief, Finance Division