

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
As of September 30, 2015

Particulars	Account Code	Debit	Credit
Cash - Collecting Officer	102	-	
Cash Advance - Payroll Fund	106	-	
Cash in Bank - Local Currency, Current Account	111	7,615,945.59	
Cash in Bank - Local Currency - Time Deposit	113	379,659,479.04	
Accounts Receivable	121	15,164,725.82	
Notes Receivable	122	497,800.27	
Due from Officers and Employees	123	256,783.57	
Receivables - Disallowances/Charges	146	9,268,425.52	
Advances to Officers & Employees	148	383,200.00	
Other Receivables	149	14,041.84	
Office Supplies - Inventory	155	233,751.06	
Other Supplies Inventory	165	430,449.22	
Prepaid Rent	177	26,900.00	
Prepaid Insurance	178	45,112.63	
Other Prepaid Expenses	185	414,942.41	
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		13,480,413.60
Accum. Depreciation - Office Building	311		75,720,947.13
Office Equipment	221	10,188,303.92	
Accum. Depreciation - Office Equipment	321		7,933,370.74
Furniture and Fixtures	222	8,879,675.10	
Accum. Depreciation - Furniture and Fixtures	322		7,595,404.31
IT Equipment & Software	223	12,897,552.85	
Accum. Depreciation - IT Equipment & Software	323		8,720,116.76
Library Books	224	429,209.48	
Accum. Depreciation - Library Books	324		384,626.94
Firefighting Equipment and Accessories	231	26,590.50	
Accum. Depreciation - Firefighting Equip. & Acc	331		23,931.45
Medical, Dental and Laboratory Equipment	233	31,952.00	
Accum. Depreciation-Med., Dental & Lab. Equip	333		20,167.32
Sports Equipment	235	83,848.25	
Accum. Depreciation - Sports Equipment	335		42,891.08
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. & Equipme	340		123,650.09
Motor Vehicles	241	5,658,371.61	
Accum. Depreciation - Motor Vehicles	341		2,894,246.65
Other Assets	290	3,380,394.91	
Accounts Payable	401		1,970,768.73
Due to Officers and Employees	403		424,224.34
Accrued Employee Benefit Payable	AEBP		11,651,339.23
Due to BIR	412		139,679.32
Due to GSIS	413		415,162.96
Due to Pag-ibig	414		61,815.00
Due to Philhealth	415		14,649.50
Due to GOCC's	417		4,150.00
Due to Other Funds	424		190,780.30
Guaranty Deposits Payable	426		77,500.00
Performance/Bidders/Bail Bonds Payable	427		182,933.48
Tax Refund Payable	429		236,011.49
Other Payables	439		31,406,230.39
Retained Earnings	510		371,982,209.89
Other Service Income	628		68,609,634.44
Rent Income	642		6,962,080.94
Interest Income	664		2,893,220.88
Miscellaneous Income	678		45,734.54
Salaries & Wages - Regular	701	17,050,035.64	
Salaries & Wages - Casual	705	5,448,894.89	
Salaries & Wages - Contractual	706		
PERA	711	1,694,809.62	
Additional Compensation	712		
Representation Allowance	713	387,500.00	
Transportation Allowance	714	306,500.00	
Clothing Allowance	715	475,000.00	
Subsistence & Laundry Allowance	716		
Productivity Incentive Allowance	717		
Other Bonuses and Allowances	719	5,867,982.50	
Honorarium	720	30,000.00	

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
As of September 30, 2015

Particulars	Account Code	Debit	Credit
Hazard Pay	721		
Longevity Pay	722		
Overtime and Night Pay	723	64,047.34	
Cash Gift	724	230,000.00	
Year-End Bonus	725	1,221,546.50	
Life & Retirement Insurance Premium	731	2,423,737.52	
Pag-ibig Contribution	732	94,505.68	
Philhealth Contribution	733	260,937.50	
EC Contribution	734	76,100.00	
Retirement Benefits	740		
Terminal Leave Credits	742		
Employee Benefit Expense - Leave Credits	EBE-LC		
Other Personnel Benefits	749	2,124,557.78	
Traveling Expenses - Local	751	1,527,393.04	
Traveling Expenses - Foreign	752	596,606.79	
Training Expenses	753	3,116,457.29	
Office Supplies Expense	755	441,638.22	
Gasoline, Oil and Lubricants Expenses	761	201,960.11	
Textbooks and Instructional Material Expenses	763		
Other Supplies Expenses	765	352,378.33	
Water Expenses	766	328,045.02	
Electricity Expenses	767	637,611.81	
Postage and Deliveries	771	213,586.25	
Telephone Expense - Landline	772	834,289.83	
Telephone Expense - Mobile	773	407,291.82	
Internet Expenses	774	271,581.09	
Cable, Sattelite, Telegraph & Radio Expenses	775		
Membership Dues & Contribution to Organization	778	100,000.00	
Advertising Expenses	780	495,090.46	
Printing and Binding Expenses	781	451,384.00	
Rent Expense	782	114,800.00	
Representation Expenses	783	653,437.59	
Transportation and Delivery Expenses	784	65,801.00	
Subscription Expenses	786	26,256.00	
Legal Services	791	102,500.00	
Auditing Services	792		
General Services	795	425,806.46	
Janitorial Services	796	1,919,342.35	
Security Services	797	2,303,213.38	
Other Professional Services	799	1,798,645.48	
Repairs & Maintenance - Office Building	811	313,933.17	
Repairs & Maintenance - Office Equipment	821	66,404.00	
Repairs & Maintenance - Office Furnitures	822	72,170.00	
Repairs & Maintenance - IT Equipment	823	87,695.09	
Repairs & Maintenance - Motor Vehicle	841	299,611.67	
Donations	878	110,300.00	
Extraordinary Expenses	883	45,904.85	
Miscellaneous Expenses	884	190,429.36	
Taxes, Duties and Licences	891		
Fidelity Bond Premium	892	20,586.59	
Insurance Expenses	893	50,174.77	
Depreciation - Office Building	911	364,499.91	
Depreciation - Office Equipment	921	474,444.21	
Depreciation - Furniture & Fixtures	922	165,901.39	
Depreciation - IT Equipment	923	951,793.55	
Depreciation - Library Books	924	12,822.30	
Depreciation - Medical, Dental & Laboratory	933	1,693.26	
Depreciation - Sports Equipment	935	4,580.37	
Depreciation - Other Machine & Equipment	940	15,212.43	
Depreciation - Motor Vehicles	941	378,035.82	
Other MOOE	969	581,884.37	
TOTAL		614,212,679.50	614,212,679.50

Prepared by:

Certified Correct: -

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