

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
As of June 30, 2016

Particulars	Debit	Credit
Cash in Bank - Local Currency, Current Account	7,376,274.92	
Cash in Bank - Local Currency - Time Deposit	404,718,028.08	
Accounts Receivable	15,310,337.41	
Notes Receivable	497,800.27	
Due from Officers and Employees	256,783.57	
Receivables - Disallowances/Charges	7,820,606.02	
Advances to Officers & Employees	1,063,818.67	
Other Receivables	14,834.36	
Office Supplies - Inventory	244,616.17	
Other Supplies Inventory	477,249.55	
Prepaid Rent	27,908.00	
Prepaid Insurance	27,568.55	
Advances to Contractors	883,135.70	
Other Prepaid Expenses	444,251.68	
Guaranty Deposits	3,000.00	
Other Current Assets	10,030.00	
Investment Property	167,482.96	
Accum. Depreciation - Investment Property		-
Land	11,019,218.00	
Office Building	88,042,484.79	
Allowance for Doubtful Account		13,480,413.60
Accum. Depreciation - Office Building		76,087,420.29
Office Equipment	10,734,987.87	
Accum. Depreciation - Office Equipment		8,257,352.70
Furniture and Fixtures	8,979,032.60	
Accum. Depreciation - Furniture and Fixtures		7,644,304.31
IT Equipment & Software	13,483,802.18	
Accum. Depreciation - IT Equipment & Software		8,039,924.29
Library Books	429,209.48	
Accum. Depreciation - Library Books		386,288.58
Firefighting Equipment and Accessories	26,590.50	
Accum. Depreciation - Firefighting Equip. & Acces.		23,931.45
Medical, Dental and Laboratory Equipment	31,952.00	
Accum. Depreciation-Med., Dental & Lab. Equip.		21,860.58
Sports Equipment	283,335.75	
Accum. Depreciation - Sports Equipment		57,869.91
Technical and Scientific Equipment	5,320.00	
Accum. Depreciation - Tech. & Scientific Equip.		4,788.00
Other Machineries and Equipment	303,934.25	
Accum. Depreciation - Other Mach. & Equipment		138,983.94
Motor Vehicles	7,129,969.61	
Accum. Depreciation - Motor Vehicles		3,366,885.19
Other Assets	3,560,707.08	
Accounts Payable		6,773,254.19
Due to Officers and Employees		492,513.33
		12,767,634.43
Due to BIR		174,216.04
Due to GSIS		433,053.82
Due to Pag-ibig		16,729.64
Due to Philhealth		15,087.00
Due to GOCC's		3,200.00
Due to Other Funds		-
Guaranty Deposits Payable		77,500.00
Performance/Bidders/Bail Bonds Payable		195,073.48
Tax Refund Payable		105,326.31
Other Payables		8,292,613.15
Retained Earnings		416,114,852.98
Other Service Income		50,822,000.00
Rent Income		5,439,586.17
Interest Income		2,064,605.71
Miscellaneous Income		6,156.36
Salaries & Wages - Regular	11,951,009.50	
Salaries & Wages - Casual	3,454,369.18	
PERA	1,130,637.47	
Representation Allowance	252,500.00	
Transportation Allowance	198,500.00	
Clothing Allowance	470,000.00	
Subsistence & Laundry Allowance		
Other Bonuses and Allowances		
Honorarium		
Hazard Pay		
Overtime and Night Pay	63,292.63	

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TRIAL BALANCE
As of June 30, 2016

Particulars	Debit	Credit
Cash Gift		
Year-End Bonus	2,586,108.00	
Life & Retirement Insurance Premium	1,552,361.04	
Pag-ibig Contribution	57,000.00	
Philhealth Contribution	175,512.50	
EC Contribution	47,700.00	
Terminal Leave Benefit	3,422.28	
Employee Benefit Expense - Leave Credits		
Other Personnel Benefits	2,555,000.00	
Traveling Expenses - Local	1,078,511.14	
Traveling Expenses - Foreign	208,001.03	
Training Expenses	1,500,968.93	
Office Supplies Expense	260,510.56	
Gasoline, Oil and Lubricants Expenses	105,671.31	
Textbook & Instructional Materials Expense	600.00	
Other Supplies Expenses	158,840.93	
Water Expenses	212,608.48	
Electricity Expenses	793,787.36	
Postage and Deliveries	100,949.40	
Telephone Expense - Landline	561,622.87	
Telephone Expense - Mobile	221,748.83	
Internet Expenses	159,600.00	
Cable, Sattelite, Telegraph & Radio Expenses		
Membership Dues & Contribution to Organization	100,000.00	
Advertising Expenses	483,119.85	
Printing and Binding Expenses	52,500.00	
Rent Expense	164,702.25	
Representation Expenses	302,530.33	
Transportation and Delivery Expenses	25,011.00	
Subscription Expenses	16,942.00	
Legal Services	67,500.00	
Auditing Services		
General Services	380,307.41	
Janitorial Services	1,064,932.67	
Security Services	1,606,049.72	
Other Professional Services	1,106,327.35	
Repairs & Maintenance - Office Building	257,264.93	
Repairs & Maintenance - Office Equipment	90,337.82	
Repairs & Maintenance - Office Furnitures	-	
Repairs & Maintenance - IT Equipment	62,061.66	
Repairs & Maintenance - Motor Vehicle	132,914.56	
Donations	41,798.77	
Extraordinary Expenses	71,602.40	
Miscellaneous Expenses	46,043.11	
Fidelity Bond Premium	14,685.98	
Insurance Expenses	37,201.12	
Depreciation - Office Building	244,973.19	
Depreciation - Office Equipment	202,255.63	
Depreciation - Furniture & Fixtures	33,283.71	
Depreciation - IT Equipment	811,038.35	
Depreciation - Library Books	168.60	
Depreciation - Medical, Dental & Laboratory	1,128.84	
Depreciation - Sports Equipment	12,030.78	
Depreciation - Other Machine & Equipment	10,263.04	
Depreciation - Motor Vehicles	346,626.60	
Other MOOE	282,720.32	
TOTAL	621,303,425.45	621,303,425.45

Prepared by:

Certified Correct:

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