

EMPLOYEES' COMPENSATION COMMISSION

TRIAL BALANCE

As of March 31, 2017

| PARTICULARS | AMOUNT | |
|--|----------------|---------------|
| | Debit | Credit |
| Cash-Collecting Officer | 0.02 | |
| Cash in Bank-Local Currency, Current Account | 4,095,691.98 | |
| Time Deposits-Local Currency | 437,757,057.06 | |
| Accounts Receivable | 16,013,612.79 | |
| Notes Receivable | 456,740.35 | |
| Due from Officers and Employees | 291,064.06 | |
| Receivables-Disallowances/Charges | 6,245,028.47 | |
| Advances to Officers and Employees | 617,380.48 | |
| Other Receivables | 14,834.36 | |
| Office Supplies Inventory | 275,728.90 | |
| Other Supplies and Materials Inventory | 395,176.66 | |
| Prepaid Rent | 27,908.00 | |
| Prepaid Registration | 6,397.09 | |
| Prepaid Insurance | 35,593.56 | |
| Advances to Contractors | 883,135.70 | |
| Other Prepayments | 406,437.52 | |
| Guaranty Deposits | 3,000.00 | |
| Other Assets | 10,030.00 | |
| Investment Property, Land | 167,482.96 | |
| Land | 11,019,218.00 | |
| Buildings | 87,536,252.05 | |
| Allowance for Impairment-Accounts Receivable | | 13,439,353.68 |
| Accumulated Depreciation-Buildings | | 76,231,127.25 |
| Office Equipment | 8,577,927.72 | |
| Accumulated Depreciation-Office Equipment | | 6,874,195.84 |
| Furniture and Fixtures | 5,800,068.53 | |
| Accumulated Depreciation-Furniture and Fixtures | | 5,105,518.96 |
| Information & Communication Technology Equipt | 12,899,984.00 | |
| Accumulated Depreciation-Information and Communication Technology Equipment | | 8,674,619.79 |
| Books | 97,430.52 | |
| Accumulated Depreciation-Books | | 87,687.50 |
| Sports Equipment | 183,183.00 | |
| Accumulated Depreciation-Sports Equipment | | 43,112.06 |
| Other Machinery and Equipment | 1,337,112.74 | |
| Accumulated Depreciation-Other Machinery & Equipt | | 97,583.87 |
| Motor Vehicles | 7,129,969.61 | |
| Accumulated Depreciation-Motor Vehicles | | 3,886,825.09 |
| Other Assets | 2,716,050.94 | |
| Accounts Payable | | 9,883,983.37 |
| Due to Officers and Employees | | 538,355.59 |
| Due to BIR | | 646,320.91 |
| Due to GSIS | | 445,738.85 |
| Due to Pag-IBIG | | 118,680.77 |
| Due to PhilHealth | | 43,087.00 |
| Due to Government Corporations EU | | 58,081.23 |
| Guaranty/Security Deposits Payable | | 186,433.48 |
| Tax Refunds Payable | | 136,701.79 |
| Accrued Benefits Payable | | 13,460,277.40 |
| Other Payables | | 5,883,592.55 |

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TRIAL BALANCE
As of March 31, 2017

| | | |
|---|----------------|----------------|
| Retained Earnings/(Deficit) | | 441,578,428.59 |
| Other Service Income | | 29,923,955.74 |
| Rent/Lease Income | | 3,449,889.53 |
| Interest Income | | 1,088,678.19 |
| Miscellaneous Income | | 2,246.60 |
| Salaries and Wages - Regular | 5,684,726.34 | |
| Salaries and Wages-Casual | 1,751,128.56 | |
| Personnel Economic Relief Allowance (PERA) | 540,273.01 | |
| Representation Allowance (RA) | 128,750.00 | |
| Transportation Allowance (TA) | 101,750.00 | |
| Clothing/Uniform Allowance | 420,000.00 | |
| Overtime and Night Pay | 23,162.46 | |
| Retirement and Life Insurance Premiums | 592,680.72 | |
| Pag-IBIG Contributions | 18,200.00 | |
| PhilHealth Contributions | 55,675.00 | |
| Employees Compensation Insurance Premiums | 18,200.00 | |
| Other Personnel Benefits | 2,165,500.00 | |
| Traveling Expenses-Local | 438,877.76 | |
| Training Expenses | 650,978.59 | |
| Office Supplies Expenses | 42,566.00 | |
| Fuel, Oil and Lubricants Expenses | 67,730.73 | |
| Other Supplies and Materials Expenses | 10,460.00 | |
| Semi Expendable Furn. Fixtures & Books Expenses | 28,978.00 | |
| Semi Expendable Mach & Equipt. Expenses | 54,379.00 | |
| Water Expenses | 38,614.31 | |
| Electricity Expenses | 171,992.75 | |
| Postage and Courier Services | 71,258.22 | |
| Telephone Expenses | 348,521.27 | |
| Internet Subscription Expenses | 79,800.00 | |
| Advertising, Promotional and Marketing Expenses | 322,217.56 | |
| Representation Expenses | 138,663.54 | |
| Transportation and Delivery Expenses | 8,804.50 | |
| Rent/Lease Expenses | 99,707.46 | |
| Subscription Expenses | 6,712.00 | |
| Legal Services | 30,000.00 | |
| Janitorial Services | 388,055.18 | |
| Security Services | 727,937.00 | |
| Other Professional Services | 309,911.76 | |
| Repairs and Maintenance-Bldg & Other Structures | 66,553.00 | |
| Repairs and Maintenance-Machinery & Equipment | 53,141.68 | |
| Repairs and Maintenance-Transportation Equipt | 128,598.35 | |
| Donations | 6,000.00 | |
| Extraordinary and Miscellaneous Expenses | 186,639.71 | |
| Fidelity Bond Premiums | 9,113.37 | |
| Insurance Expenses | 18,125.01 | |
| Depreciation-Buildings and Other Structures | 121,499.97 | |
| Depreciation-Machinery and Equipment | 394,124.99 | |
| Depreciation-Furniture, Fixtures and Books | 6,127.53 | |
| Depreciation-Transportation Equipment | 173,313.30 | |
| Other Maintenance and Operating Expenses | 185,529.93 | |
| | 621,884,475.63 | 621,884,475.63 |
| | 621,884,475.63 | 621,884,475.63 |

Prepared by:

Certified Correct:

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