

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
As of September 30, 2017

PARTICULARS	AMOUNT	
	Debit	Credit
Cash-Collecting Officer		
Cash in Bank-Local Currency, Current Account	25,472,007.38	
Time Deposits-Local Currency	5,980,501.86	
Investment Time deposits	408,147,496.81	
Accounts Receivable	15,588,180.13	
Notes Receivable	456,740.35	
Due from Officers and Employees	256,783.57	
Receivables-Disallowances/Charges	5,802,239.89	
Advances to Officers and Employees	1,651,065.26	
Other Receivables	14,834.36	
Office Supplies Inventory	162,086.05	
Other Supplies and Materials Inventory	414,417.67	
Prepaid Rent	28,986.56	
Prepaid Registration	8,046.97	
Prepaid Insurance	53,458.43	
Advances to Contractors	883,135.70	
Other Prepayments	351,421.61	
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		76,474,127.19
Office Equipment	11,208,382.90	
Accumulated Depreciation-Office Equipment		7,162,758.23
Furniture and Fixtures	5,800,068.53	
Accumulated Depreciation-Furniture and Fixtures		5,117,774.02
Information & Communication Technology Equipmt	14,749,304.00	
Accumulated Depreciation-Information and Communication Technology Equipment		9,309,440.28
Books	97,430.52	
Accumulated Depreciation-Books		87,687.50
Sports Equipment	183,183.00	
Accumulated Depreciation-Sports Equipment		51,355.34
Other Machinery and Equipment	1,337,112.74	
Accumulated Depreciation-Other Machinery & Equipt		167,563.04
Motor Vehicles	8,028,969.61	
Accumulated Depreciation-Motor Vehicles		4,274,120.73
Other Assets	2,716,050.94	
Accounts Payable		4,683,348.97
Due to Officers and Employees		551,785.59
Due to BIR		638,312.09
Due to GSIS		468,361.75
Due to Pag-IBIG		118,597.56
Due to PhilHealth		15,237.00
Due to Government Corporations EU		3,175.00
Due to Other Funds		361,398.05
Guaranty/Security Deposits Payable		186,433.48
Tax Refunds Payable		129,202.70
Accrued Benefits Payable		12,821,115.73
Other Payables		5,211,808.82
Retained Earnings/(Deficit)		441,578,428.59
Other Service Income		74,632,050.00
Rent/Lease Income		8,942,404.01
Interest Income		3,274,800.06
Miscellaneous Income		35,729.02
Salaries and Wages - Regular	17,103,278.79	
Salaries and Wages-Casual	5,404,969.16	
Personnel Economic Relief Allowance (PERA)	1,642,274.90	
Representation Allowance (RA)	388,750.00	
Transportation Allowance (TA)	307,750.00	

EMPLOYEES' COMPENSATION COMMISSION

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Clothing/Uniform Allowance	450,000.00	
Subsistence Allowance	55,650.00	
Laundry Allowance	7,649.78	
Hazard Pay	368,150.74	
Overtime and Night Pay	101,253.24	
Year End Bonus	2,468,954.00	
Retirement and Life Insurance Premiums	2,411,143.32	
Pag-IBIG Contributions	74,200.00	
PhilHealth Contributions	255,975.00	
Employees Compensation Insurance Premiums	74,200.00	
Terminal Leave Benefits	10,543.00	
Other Personnel Benefits	2,565,000.00	
Traveling Expenses-Local	1,839,616.69	
Traveling Expenses-Foreign		
Training Expenses	3,177,055.56	
Office Supplies Expenses	417,840.99	
Fuel, Oil and Lubricants Expenses	199,977.89	
Textbooks and Instructional Materials Expenses		
Other Supplies and Materials Expenses	497,364.75	
Semi Expendable Furn. Fixtures & Books Expenses	81,218.00	
Semi Expendable Mach & Equipt. Expenses	471,519.50	
Water Expenses	256,412.41	
Electricity Expenses	1,114,003.02	
Postage and Courier Services	273,582.12	
Telephone Expenses	1,053,586.37	
Internet Subscription Expenses	239,400.00	
Advertising, Promotional and Marketing Expenses	1,401,046.54	
Printing and Publication Expenses	1,112,400.00	
Representation Expenses	426,614.62	
Transportation and Delivery Expenses	30,594.50	
Rent/Lease Expenses	364,386.90	
Membership Dues and Contributions to Organizations	100,000.00	
Subscription Expenses	33,966.00	
Legal Services	75,000.00	
Auditing Services	2,511,410.00	
Other General Services	419,962.32	
Janitorial Services	1,844,939.92	
Security Services	2,474,985.80	
Other Professional Services	2,791,968.30	
Repairs and Maintenance-Bldg & Other Structures	286,997.15	
Repairs and Maintenance-Machinery & Equipment	258,915.71	
Repairs and Maintenance-Transportation Equipt	374,765.19	
Donations	104,800.00	
Extraordinary and Miscellaneous Expenses	513,588.38	
Fidelity Bond Premiums	29,632.67	
Insurance Expenses	54,949.41	
Depreciation-Buildings and Other Structures	364,499.91	
Depreciation-Machinery and Equipment	1,395,730.32	
Depreciation-Furniture, Fixtures and Books	18,382.59	
Depreciation-Transportation Equipment	560,608.94	
Other Maintenance and Operating Expenses	747,016.18	
	<u>669,736,368.43</u>	<u>669,736,368.43</u>

Prepared by:

Certified Correct:

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October 23, 2017