

EMPLOYEES COMPENSATION COMMISSION
Trial Balance
December 31, 2017

Account Title	Account Code	Debit	Credit
Cash-Collecting Officers	10101010-00		
Petty Cash	10101020-00		
Local Currency on Hand	10101030-00		
Cash in Bank-Local Currency, Current Account	10102020-00	11,881,874.16	
Time Deposits-Local Currency	10105020-00		
Investments in Time Deposits-Local Currency	10211010-00	405,607,323.91	
Accounts Receivable	10301010-00	23,231,802.97	
Allowance for Impairment-Accounts Receivable	10301011-00		13,439,353.68
Notes Receivable	10301020-00	456,740.35	
Receivables-Disallowances/Charges	10305010-00	5,443,924.91	
Due from Officers and Employees	10305020-00	256,783.57	
Other Receivables	10305990-00	35,621.88	
Office Supplies Inventory	10404010-00	56,111.69	
Other Supplies and Materials Inventory	10404990-00	161,160.97	
Investment Property, Land	10501010-00	167,482.96	
Land	10601010-00	11,019,218.00	
Buildings	10604010-00	87,536,252.05	
Accumulated Depreciation-Buildings	10604011-00		76,595,627.16
Office Equipment	10605020-00	11,324,070.90	
Accumulated Depreciation-Office Equipment	10605021-00		7,369,392.81
Information and Communication Technology Equipment	10605030-00	14,749,304.00	
Accumulated Depreciation-Information and Communication	10605031-00		9,674,673.66
Sports Equipment	10605130-00	183,183.00	
Accumulated Depreciation-Sports Equipment	10605131-00		55,476.98
Other Machinery and Equipment	10605990-00	1,337,112.74	
Accumulated Depreciation-Other Machinery and Equipment	10605991-00		199,075.13
Motor Vehicles	10606010-00	8,028,969.61	
Accumulated Depreciation-Motor Vehicles	10606011-00		4,440,125.10
Furniture and Fixtures	10607010-00	5,800,068.53	
Accumulated Depreciation-Furniture and Fixtures	10607011-00		5,123,901.55
Books	10607020-00	97,430.52	
Accumulated Depreciation-Books	10607021-00		87,687.50
Advances to Officers and Employees	19901040-00	-	
Advances to Contractors	19902010-00	883,135.70	
Prepaid Rent	19902020-00	46,986.56	
Prepaid Registration	19902030-00	4,590.40	
Prepaid Insurance	19902050-00	34,244.40	
Other Prepayments	19902990-00	342,170.58	
Guaranty Deposits	19903020-00	3,000.00	
Other Assets	19999990-00	10,030.00	
Other Assets	19999990-00	2,716,050.94	
Accounts Payable	20101010-00		19,396,303.89
Due to Officers and Employees	20101020-00		5,298,988.92
Accrued Benefits Payable	20101100-00		17,457,156.25
Tax Refunds Payable	20103010-00		232,807.25
Due to BIR	20201010-00		593,641.40
Due to GSIS	20201020-00		17,295.70
Due to Pag-IBIG	20201030-00		10,539.96
Due to PhilHealth	20201040-00		37,217.00

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Due to Government Corporations	20201060-00		3,200.00
Guaranty/Security Deposits Payable	20401040-00		186,433.48
Other Payables	29999990-00		6,886,162.61
Retained Earnings/(Deficit)	30701010-00		441,962,612.28
Other Service Income	40201990-00		110,566,000.00
Rent/Lease Income	40202050-00		10,970,156.33
Interest Income	40202210-00		4,369,070.99
Miscellaneous Income	40603990-00		57,607.20
Salaries and Wages-Regular	50101010-00	26,850,147.60	
Salaries and Wages-Casual/Contractual	50101020-00	8,146,410.03	
Personnel Economic Relief Allowance (PERA)	50102010-00	2,199,215.99	
Representation Allowance (RA)	50102020-00	516,250.00	
Transportation Allowance (TA)	50102030-00	408,250.00	
Clothing/Uniform Allowance	50102040-00	470,000.00	
Subsistence Allowance	50102050-00	361,250.00	
Laundry Allowance	50102060-00	40,158.68	
Hazard Pay	50102110-00	1,997,780.84	
Overtime and Night Pay	50102130-00	142,875.82	
Year End Bonus	50102140-00	2,945,043.20	
Cash Gift	50102150-00	474,000.00	
Other Bonuses and Allowances	50102990-00	7,143,351.71	
Retirement and Life Insurance Premiums	50103010-00	4,211,946.02	
Pag-IBIG Contributions	50103020-00	112,100.00	
PhilHealth Contributions	50103030-00	364,930.50	
Employees Compensation Insurance Premiums	50103040-00	112,100.00	
Terminal Leave Benefits	50104030-00	4,747,616.31	
Other Personnel Benefits	50104990-00	3,265,500.00	
Traveling Expenses-Local	50201010-00	3,128,696.94	
Traveling Expenses-Foreign	50201020-00	416,033.26	
Training Expenses	50202010-00	9,415,105.23	
Office Supplies Expenses	50203010-00	619,185.46	
Fuel, Oil and Lubricants Expenses	50203090-00	278,334.42	
Textbooks and Instructional Materials Expenses	50203110-00		
Semi-Expendable Machinery and Equipment Expenses	50203210-00	486,259.50	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220-00	110,778.00	
Other Supplies and Materials Expenses	50203990-00	848,001.07	
Water Expenses	50204010-00	522,319.27	
Electricity Expenses	50204020-00	1,585,119.36	
Postage and Courier Services	50205010-00	360,905.81	
Telephone Expenses	50205020-00	1,452,632.59	
Internet Subscription Expenses	50205030-00	347,200.00	
Extraordinary and Miscellaneous Expenses	50210030-00	739,682.30	
Legal Services	50211010-00	90,000.00	
Auditing Services	50211020-00	2,511,410.00	
Other Professional Services	50211990-00	8,010,457.44	
Janitorial Services	50212020-00	3,297,225.10	
Security Services	50212030-00	3,526,478.65	
Other General Services	50212990-00	419,962.32	
Repairs and Maintenance-Buildings and Other Structures	50213040-00	1,163,442.76	

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Account Title	Account Code	Debit	Credit
Repairs and Maintenance-Machinery and Equipment	50213050-00	271,832.39	
Repairs and Maintenance-Transportation Equipment	50213060-00	497,596.51	
Fidelity Bond Premiums	50215020-00	39,842.02	
Insurance Expenses	50215030-00	74,163.44	
Advertising, Promotional and Marketing Expenses	50299010-00	30,868,471.74	
Printing and Publication Expenses	50299020-00	1,427,325.00	
Representation Expenses	50299030-00	752,621.19	
Transportation and Delivery Expenses	50299040-00	38,534.50	
Rent/Lease Expenses	50299050-00	521,684.89	
Membership Dues and Contributions to Organizations	50299060-00	100,000.00	
Subscription Expenses	50299070-00	49,438.00	
Donations	50299080-00	619,800.00	
Other Maintenance and Operating Expenses	50299990-00	1,265,816.60	
Bank Charges	50301040-00	10,223.75	
Depreciation-Buildings and Other Structures	50501040-00	485,999.88	
Depreciation-Machinery and Equipment	50501050-00	2,003,232.01	
Depreciation-Transportation Equipment	50501060-00	726,613.31	
Depreciation-Furniture, Fixtures and Books	50501070-00	24,510.12	
Total		735,030,506.83	735,030,506.83

Prepared by:

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Noted By:

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February 19, 2018