

**EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
AS OF MARCH 31, 2018**

Account Title	Account Code	Debit	Credit
Cash in Bank-Local Currency, Current Account	10102020-00	20,760,034.59	
Investments in Time Deposits-Local Currency	10211010-00	378,904,985.55	
Accounts Receivable	10301010-00	15,657,824.96	
Allowance for Impairment-Accounts Receivable			13,439,353.68
Notes Receivable	10301020-00	456,740.35	
Receivables-Disallowances/Charges	10305010-00	5,134,324.91	
Due from Officers and Employees	10305020-00	256,783.57	
Other Receivables	10305990-00	35,621.88	
Office Supplies Inventory	10404010-00	151,920.02	
Other Supplies and Materials Inventory	10404990-00	643,639.10	
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		76,717,127.13
Office Equipment	10605020-00	11,369,509.90	
Accumulated Depreciation-Office Equipment	10605021-00		7,578,585.52
Information and Communication Technology Equipment	10605030-00	14,749,304.00	
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00		10,064,697.69
Sports Equipment	10605130-00	183,183.00	
Accumulated Depreciation-Sports Equipment	10605131-00		59,598.62
Other Machinery and Equipment	10605990-00	1,396,012.74	
Accumulated Depreciation-Other Machinery and Equipment	10605991-00		230,587.22
Motor Vehicles	10606010-00	8,028,969.61	
Accumulated Depreciation-Motor Vehicles	10606011-00		4,606,129.47
Furniture and Fixtures	10607010-00	5,870,068.53	
Accumulated Depreciation-Furniture and Fixtures	10607011-00		5,131,137.42
Books	10607020-00	97,430.52	
Accumulated Depreciation-Books	10607021-00		87,687.50
Advances to Officers and Employees	19901040-00	1,069,100.00	
Advances to Contractors	19902010-00	883,135.70	
Prepaid Rent	19902020-00	46,986.56	
Prepaid Registration	19902030-00	1,647.84	
Prepaid Insurance	19902050-00	43,821.20	
Other Prepayments	19902990-00	348,694.02	
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		12,315,760.75
Due to Officers and Employees	20101020-00		4,428,663.19
Accrued Benefits Payable	20101100-00		17,294,239.21
Tax Refunds Payable	20103010-00		135,919.57
Due to BIR	20201010-00		642,708.67
Due to GSIS	20201020-00		540,097.23
Due to Pag-IBIG	20201030-00		127,000.00
Due to PhilHealth	20201040-00		54,368.92
Due to Government Corporations	20201060-00		56,181.23
Guaranty/Security Deposits Payable	20401040-00		186,433.48
Other Payables	29999990-00		6,437,590.38
Retained Earnings/(Deficit)	30701010-00		424,309,585.27
Rent/Lease Income	40202050-00		3,552,489.84
Interest Income	40202210-00		1,037,906.52
Miscellaneous Income	40603990-00		38,852.22

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Account Title	Account Code	Debit	Credit
Salaries and Wages-Regular	50101010-00	7,345,646.71	
Salaries and Wages-Casual/Contractual	50101020-00	2,188,380.09	
Personnel Economic Relief Allowance (PERA)	50102010-00	555,908.71	
Representation Allowance (RA)	50102020-00	127,500.00	
Transportation Allowance (TA)	50102030-00	100,500.00	
Clothing/Uniform Allowance	50102040-00	550,000.00	
Overtime and Night Pay	50102130-00	19,867.56	
Retirement and Life Insurance Premiums	50103010-00	776,821.77	
Pag-IBIG Contributions	50103020-00	19,100.00	
PhilHealth Contributions	50103030-00	74,675.48	
Employees Compensation Insurance Premiums	50103040-00	19,300.00	
Other Personnel Benefits	50104990-00	2,373,000.00	
Traveling Expenses-Local	50201010-00	395,845.69	
Training Expenses	50202010-00	1,368,376.64	
Office Supplies Expenses	50203010-00	47,983.00	
Fuel, Oil and Lubricants Expenses	50203090-00	48,602.62	
Semi-Expendable Machinery and Equipment Expenses	50203210-00	43,909.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220-00	113,622.00	
Other Supplies and Materials Expenses	50203990-00	20,106.00	
Water Expenses	50204010-00	259,580.23	
Electricity Expenses	50204020-00	442,412.98	
Postage and Courier Services	50205010-00	26,547.16	
Telephone Expenses	50205020-00	271,097.81	
Internet Subscription Expenses	50205030-00	55,450.00	
Extraordinary and Miscellaneous Expenses	50210030-00	31,342.88	
Legal Services	50211010-00	17,500.00	
Other Professional Services	50211990-00	419,336.44	
Janitorial Services	50212020-00	441,263.91	
Security Services	50212030-00	760,618.05	
Repairs and Maintenance-Buildings and Other Structures	50213040-00		
		85,625.99	
Repairs and Maintenance-Machinery and Equipment	50213050-00	30,457.07	
Repairs and Maintenance-Transportation Equipment	50213060-00	38,290.53	
Fidelity Bond Premiums	50215020-00	11,126.13	
Insurance Expenses	50215030-00	20,126.55	
Advertising, Promotional and Marketing Expenses	50299010-00	508,470.24	
Printing and Publication Expenses	50299020-00	81,000.00	
Representation Expenses	50299030-00	638,515.05	
Transportation and Delivery Expenses	50299040-00	6,598.00	
Rent/Lease Expenses	50299050-00	201,324.07	
Subscription Expenses	50299070-00	7,808.00	
Other Maintenance and Operating Expenses	50299990-00	57,701.19	
Depreciation-Buildings and Other Structures	50501040-00	121,499.97	
Depreciation-Machinery and Equipment	50501050-00	634,850.47	
Depreciation-Transportation Equipment	50501060-00	166,004.37	
Depreciation-Furniture, Fixtures and Books	50501070-00	7,235.87	
Total		589,072,700.73	589,072,700.73

Prepared by:

Certified Correct:

Approved by:

EVA S. PEREGRINO (SGD)
Accountant III
April 18, 2018

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Chief, Finance Division

STELLA Z. BANAWIS (SGD)
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