

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

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	6,187,671.21	
Time Deposits-Local Currency	10105020-00	28,458,998.22	
Investments in Time Deposits-Local Currency	10211010-00	343,527,482.94	
Accounts Receivable	10301010-00	29,197,004.54	
Allowance for Impairment-Accounts Receivable	10301011-00		13,439,353.68
Notes Receivable	10301020-00	456,740.35	
Receivables-Disallowances/Charges	10305010-00	4,251,437.57	
Due from Officers and Employees	10305020-00	259,719.27	
Other Receivables	10305990-00	108,218.66	
Office Supplies Inventory	10404010-00	86,284.44	
Other Supplies and Materials Inventory	10404990-00	432,018.75	
Investment Property, Land	10501010-00	167,482.96	
Land	10601010-00	11,019,218.00	
Buildings	10604010-00	88,429,427.05	
Accumulated Depreciation-Buildings	10604011-00		81,253,623.60
Office Equipment	10605020-00	11,967,515.42	
Accumulated Depreciation-Office Equipment	10605021-00		8,629,213.56
Information and Communication Technology Equipment	10605030-00		
		17,347,940.72	
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00		11,972,270.39
Sports Equipment	10605130-00	183,183.00	
Accumulated Depreciation-Sports Equipment	10605131-00		73,692.26
Other Machinery and Equipment	10605990-00	1,396,012.74	
Accumulated Depreciation-Other Machinery and Equipment	10605991-00		332,441.96
Motor Vehicles	10606010-00	8,028,969.61	
Accumulated Depreciation-Motor Vehicles	10606011-00		5,314,710.89
Furniture and Fixtures	10607010-00	5,870,068.53	
Accumulated Depreciation-Furniture and Fixtures	10607011-00		5,434,883.21
Books	10607020-00	97,430.52	
Accumulated Depreciation-Books	10607021-00		92,559.02
Advances to Officers and Employees	19901040-00	-	
Advances to Contractors	19902010-00	1,577,011.84	
Prepaid Rent	19902020-00	81,986.56	
Prepaid Registration	19902030-00	5,117.61	
Prepaid Insurance	19902050-00	37,127.31	
Other Prepayments	19902990-00	310,229.40	
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		18,138,622.92
Due to Officers and Employees	20101020-00		7,329,607.58
Accrued Benefits Payable	20101100-00		20,308,023.94
Tax Refunds Payable	20103010-00		163,998.05
Due to BIR	20201010-00		682,579.02

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Account Title	Account Code	Debit	Credit
Due to GSIS	20201020-00		8,287.91
Due to Pag-IBIG	20201030-00		10,739.66
Due to PhilHealth	20201040-00		17,525.62
Due to Government Corporations	20201060-00		3,225.00
Guaranty/Security Deposits Payable	20401040-00		354,133.48
Other Payables	29999990-00		6,874,001.65
Retained Earnings/(Deficit)	30701010-00		424,442,045.04
Other Service Income	40201990-00		94,941,779.00
Rent/Lease Income	40202050-00		11,184,531.20
Interest Income	40202210-00		3,906,476.63
Miscellaneous Income	40603990-00		91,058.09
Salaries and Wages-Regular	50101010-00	29,858,983.04	
Salaries and Wages-Casual/Contractual	50101020-00	8,543,553.20	
Personnel Economic Relief Allowance (PERA)	50102010-00	2,233,631.35	
Representation Allowance (RA)	50102020-00	535,000.00	
Transportation Allowance (TA)	50102030-00	427,000.00	
Clothing/Uniform Allowance	50102040-00	580,000.00	
Subsistence Allowance	50102050-00	369,550.00	
Laundry Allowance	50102060-00	41,229.08	
Hazard Pay	50102110-00	2,199,996.19	
Overtime and Night Pay	50102130-00	136,083.82	
Year End Bonus	50102140-00	3,208,092.40	
Cash Gift	50102150-00	473,000.00	
Other Bonuses and Allowances	50102990-00	5,553,944.00	
Retirement and Life Insurance Premiums	50103010-00	4,643,145.82	
Pag-IBIG Contributions	50103020-00	113,000.00	
PhilHealth Contributions	50103030-00	446,769.15	
Employees Compensation Insurance Premiums	50103040-00	113,100.00	
Terminal Leave Benefits	50104030-00	4,088,691.54	
Other Personnel Benefits	50104990-00	7,225,350.00	
Traveling Expenses-Local	50201010-00	5,895,378.59	
Traveling Expenses-Foreign	50201020-00	195,744.04	
Training Expenses	50202010-00	15,151,971.68	
Office Supplies Expenses	50203010-00	913,513.56	
Fuel, Oil and Lubricants Expenses	50203090-00	322,820.47	
Textbooks and Instructional Materials Expenses	50203110-00	1,500.00	
Semi-Expendable Machinery and Equipment Expenses	50203210-00	401,375.75	
Semi-Expendable Furniture, Fixtures and Books	50203220-00	449,858.65	
Other Supplies and Materials Expenses	50203990-00	826,477.28	
Water Expenses	50204010-00	512,212.09	
Electricity Expenses	50204020-00	3,228,963.97	
Postage and Courier Services	50205010-00	517,394.73	
Telephone Expenses	50205020-00	1,433,185.55	
Internet Subscription Expenses	50205030-00	379,964.00	
Extraordinary and Miscellaneous Expenses	50210030-00	879,225.25	
Legal Services	50211010-00	87,500.00	
Auditing Services	50211020-00	2,777,609.00	
Other Professional Services	50211990-00	12,266,355.83	
Janitorial Services	50212020-00	3,732,564.19	

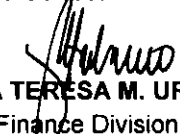
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Account Title	Account Code	Debit	Credit
Security Services	50212030-00	3,677,788.28	
Other General Services	50212990-00	415,364.38	
Repairs and Maintenance-Buildings and Other Structures	50213040-00	567,810.01	
Repairs and Maintenance-Machinery and Equipment	50213050-00	385,835.33	
Repairs and Maintenance-Transportation Equipment	50213060-00	279,659.47	
Fidelity Bond Premiums	50215020-00	43,968.35	
Insurance Expenses	50215030-00	84,713.34	
Advertising, Promotional and Marketing Expenses	50299010-00	9,669,166.99	
Printing and Publication Expenses	50299020-00	2,855,325.00	
Representation Expenses	50299030-00	6,743,402.05	
Transportation and Delivery Expenses	50299040-00	46,181.00	
Rent/Lease Expenses	50299050-00	1,312,714.73	
Membership Dues and Contributions to Organizations	50299060-00	100,000.00	
Subscription Expenses	50299070-00	51,374.00	
Donations	50299080-00	307,000.00	
Other Maintenance and Operating Expenses	50299990-00	1,128,912.90	
Bank Charges	50301040-00	650.00	
Depreciation-Buildings and Other Structures	50501040-00	551,183.79	
Depreciation-Machinery and Equipment	50501050-00	3,033,037.05	
Depreciation-Transportation Equipment	50501060-00	728,868.84	
Depreciation-Furniture, Fixtures and Books	50501070-00	39,315.47	
Total		714,999,383.36	714,999,383.36

Prepared by:


EVA S. PEREGRINO
Accountant III

Certified Correct:


MARIA TERESA M. URBANO
Chief, Finance Division

Approved by:


STELLA Z. BANAWIS
Executive Director

January 24, 2019