

**EMPLOYEES' COMPENSATION COMMISSION  
TRIAL BALANCE  
AS OF MARCH 31, 2019**

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	13,643,126.77	
Time Deposits-Local Currency	10105020-00	-	
Investments in Time Deposits-Local Currency	10211010-00	334,389,705.55	
Accounts Receivable	10301010-00	16,843,717.19	
Allowance for Impairment-Accounts Receivable	10301011-00		13,439,353.68
Notes Receivable	10301020-00	456,740.35	
Receivables-Disallowances/Charges	10305010-00	4,029,737.57	
Due from Officers and Employees	10305020-00	256,783.60	
Other Receivables	10305990-00	108,218.66	
Office Supplies Inventory	10404010-00	318,426.94	
Other Supplies and Materials Inventory	10404990-00	585,466.87	
Investment Property, Land	10501010-00	167,482.96	
Land	10601010-00	11,019,218.00	
Buildings	10604010-00	92,310,507.57	
Accumulated Depreciation-Buildings	10604011-00		81,459,074.34
Office Equipment	10605020-00	11,992,505.42	
Accumulated Depreciation-Office Equipment	10605021-00		8,863,949.91
Information and Communication Technology Equipment	10605030-00	19,202,440.72	
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00		12,544,545.26
Sports Equipment	10605130-00	183,183.00	
Accumulated Depreciation-Sports Equipment	10605131-00		78,246.08
Other Machinery and Equipment	10605990-00	1,396,012.74	
Accumulated Depreciation-Other Machinery and Equipment	10605991-00		365,319.26
Motor Vehicles	10606010-00	8,028,969.61	
Accumulated Depreciation-Motor Vehicles	10606011-00		5,496,928.10
Furniture and Fixtures	10607010-00	5,870,068.53	
Accumulated Depreciation-Furniture and Fixtures	10607011-00		5,443,632.74
Books	10607020-00	97,430.52	
Accumulated Depreciation-Books	10607021-00		92,559.02
Advances to Officers and Employees	19901040-00	2,510,700.00	
Advances to Contractors	19902010-00	883,135.70	
Prepaid Rent	19902020-00	123,986.56	
Prepaid Registration	19902030-00	11,800.03	
Prepaid Insurance	19902050-00	40,381.44	
Other Prepayments	19902990-00	314,828.60	
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		8,419,714.46
Due to Officers and Employees	20101020-00		3,323,247.93
Leave Benefits Payable	20601020-00		20,244,176.36
Tax Refunds Payable	20103010-00		163,998.05
Due to BIR	20201010-00		723,302.03
Due to GSIS	20201020-00		4,987.70
Due to Pag-IBIG	20201030-00		10,739.66

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Account Title	Account Code	Debit	Credit
Due to PhilHealth	20201040-00		55,561.73
Due to Government Corporations	20201060-00		3,225.00
Guaranty/Security Deposits Payable	20401040-00		742,241.53
Other Payables	29999990-00		6,590,913.75
Retained Earnings/(Deficit)	30701010-00		381,550,559.57
Other Service Income	40201990-00		-
Rent/Lease Income	40202050-00		3,350,185.70
Interest Income	40202210-00		893,787.50
Miscellaneous Income	40603990-00		44,400.00
Salaries and Wages-Regular	50101010-00	8,081,643.21	
Salaries and Wages-Casual/Contractual	50101020-00	2,230,635.34	
Personnel Economic Relief Allowance (PERA)	50102010-00	548,182.52	
Representation Allowance (RA)	50102020-00	142,500.00	
Transportation Allowance (TA)	50102030-00	115,500.00	
Clothing/Uniform Allowance	50102040-00	540,000.00	
Subsistence Allowance	50102050-00	-	
Laundry Allowance	50102060-00	-	
Hazard Pay	50102110-00	-	
Overtime and Night Pay	50102130-00	19,618.95	
Year End Bonus	50102140-00	-	
Cash Gift	50102150-00	-	
Other Bonuses and Allowances	50102990-00	-	
Retirement and Life Insurance Premiums	50103010-00	1,240,852.91	
Pag-IBIG Contributions	50103020-00	27,500.00	
PhilHealth Contributions	50103030-00	74,393.25	
Employees Compensation Insurance Premiums	50103040-00	27,500.00	
Terminal Leave Benefits	50104030-00	-	
Other Personnel Benefits	50104990-00	2,313,250.00	
Traveling Expenses-Local	50201010-00	877,741.17	
Traveling Expenses-Foreign	50201020-00	115,990.47	
Training Expenses	50202010-00	1,651,362.89	
Office Supplies Expenses	50203010-00	37,082.00	
Fuel, Oil and Lubricants Expenses	50203090-00	80,467.56	
Textbooks and Instructional Materials Expenses	50203110-00	-	
Semi-Expendable Machinery and Equipment Expenses	50203210-00	-	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220-00	11,998.00	
Other Supplies and Materials Expenses	50203990-00	10,661.00	
Water Expenses	50204010-00	39,309.13	
Electricity Expenses	50204020-00	624,971.93	
Postage and Courier Services	50205010-00	52,164.70	
Telephone Expenses	50205020-00	360,834.19	
Internet Subscription Expenses	50205030-00	87,120.00	
Extraordinary and Miscellaneous Expenses	50210030-00	44,710.06	
Legal Services	50211010-00	20,000.00	
Auditing Services	50211020-00	-	
Other Professional Services	50211990-00	672,617.66	
Janitorial Services	50212020-00	570,514.26	
Security Services	50212030-00	814,187.05	
Other General Services	50212990-00	-	
Repairs and Maintenance-Buildings and Other Structures	50213040-00	42,720.01	
Repairs and Maintenance-Machinery and Equipment	50213050-00	19,781.69	
Repairs and Maintenance-Transportation Equipment	50213060-00	182,988.70	

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<b>Account Title</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Fidelity Bond Premiums	50215020-00	11,972.86	
Insurance Expenses	50215030-00	21,280.22	
Advertising, Promotional and Marketing Expenses	50299010-00	134,973.64	
Printing and Publication Expenses	50299020-00	-	
Representation Expenses	50299030-00	2,764,232.73	
Transportation and Delivery Expenses	50299040-00	6,703.00	
Rent/Lease Expenses	50299050-00	386,810.60	
Membership Dues and Contributions to Organizations	50299060-00	-	
Subscription Expenses	50299070-00	7,888.00	
Donations	50299080-00	-	
Other Maintenance and Operating Expenses	50299990-00	137,474.00	
Bank Charges	50301040-00		
Depreciation-Buildings and Other Structures	50501040-00	205,450.74	
Depreciation-Machinery and Equipment	50501050-00	844,442.34	
Depreciation-Transportation Equipment	50501060-00	182,217.21	
Depreciation-Furniture, Fixtures and Books	50501070-00	8,749.53	
<b>Total</b>		<b>553,904,649.36</b>	<b>553,904,649.36</b>

Prepared by:

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April 12, 2019