

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
AS OF JUNE 30, 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	13,037,977.70	
Time Deposits-Local Currency	10105020-00	-	
Investments in Time Deposits-Local Currency	10211010-00	337,905,468.27	
Accounts Receivable	10301010-00	16,342,273.04	
Allowance for Impairment-Accounts Receivable	10301011-00		13,438,508.14
Notes Receivable	10301020-00	456,740.35	
Receivables-Disallowances/Charges	10305010-00	3,875,826.39	
Due from Officers and Employees	10305020-00	256,783.60	
Other Receivables	10305990-00	15,758.88	
Office Supplies Inventory	10404010-00	216,568.11	
Other Supplies and Materials Inventory	10404990-00	734,213.73	
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		81,664,525.08
Office Equipment	10605020-00	11,992,505.42	
Accumulated Depreciation-Office Equipment	10605021-00		9,096,389.34
Information and Communication Technology Equipment	10605030-00		
		19,202,440.72	
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00		13,010,055.19
Sports Equipment	10605130-00	183,183.00	
Accumulated Depreciation-Sports Equipment	10605131-00		82,799.90
Other Machinery and Equipment	10605990-00	1,396,012.74	
Accumulated Depreciation-Other Machinery and Equipment	10605991-00		397,851.38
Motor Vehicles	10606010-00	8,028,969.61	
Accumulated Depreciation-Motor Vehicles	10606011-00		5,679,145.31
Furniture and Fixtures	10607010-00	5,870,068.53	
Accumulated Depreciation-Furniture and Fixtures	10607011-00		5,452,382.27
Books	10607020-00	97,430.52	
Accumulated Depreciation-Books	10607021-00		92,559.02
Advances to Officers and Employees	19901040-00	878,296.62	
Advances to Contractors	19902010-00	883,135.70	
Prepaid Rent	19902020-00	325,586.56	
Prepaid Registration	19902030-00	8,478.33	
Prepaid Insurance	19902050-00	26,124.59	
Other Prepayments	19902990-00	470,915.06	
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		6,870,628.34
Due to Officers and Employees	20101020-00		3,343,686.93
Leave Benefits Payable	20601020-00		19,801,296.46
Tax Refunds Payable	20103010-00		163,998.05
Due to BIR	20201010-00		502,235.35

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
AS OF JUNE 30, 2019

Account Title	Account Code	Debit	Credit
Due to GSIS	20201020-00		567,529.02
Due to Pag-IBIG	20201030-00		87,702.28
Due to PhilHealth	20201040-00		58,256.54
Due to Government Corporations	20201060-00		3,350.00
Guaranty/Security Deposits Payable	20401040-00		802,241.53
Other Payables	29999990-00		6,590,913.75
Retained Earnings/(Deficit)	30701010-00		381,551,405.11
Other Service Income	40201990-00		33,229,622.64
Rent/Lease Income	40202050-00		6,160,534.88
Interest Income	40202210-00		1,728,200.48
Miscellaneous Income	40603990-00		59,000.00
Salaries and Wages-Regular	50101010-00	16,377,668.18	
Salaries and Wages-Casual/Contractual	50101020-00	4,448,291.80	
Personnel Economic Relief Allowance (PERA)	50102010-00	1,111,365.34	
Representation Allowance (RA)	50102020-00	285,000.00	
Transportation Allowance (TA)	50102030-00	231,000.00	
Clothing/Uniform Allowance	50102040-00	552,000.00	
Subsistence Allowance	50102050-00	28,400.00	
Laundry Allowance	50102060-00	3,947.62	
Hazard Pay	50102110-00	268,577.70	
Overtime and Night Pay	50102130-00	55,410.10	
Year End Bonus	50102140-00	-	
Cash Gift	50102150-00	-	
Other Bonuses and Allowances	50102990-00	3,471,064.00	
Retirement and Life Insurance Premiums	50103010-00	2,094,074.52	
Pag-IBIG Contributions	50103020-00	46,800.00	
PhilHealth Contributions	50103030-00	190,719.51	
Employees Compensation Insurance Premiums	50103040-00	46,700.00	
Terminal Leave Benefits	50104030-00	-	
Other Personnel Benefits	50104990-00	2,420,250.00	
Traveling Expenses-Local	50201010-00	3,243,702.89	
Traveling Expenses-Foreign	50201020-00	162,447.44	
Training Expenses	50202010-00	7,138,767.02	
Office Supplies Expenses	50203010-00	306,715.49	
Fuel, Oil and Lubricants Expenses	50203090-00	190,608.50	
Textbooks and Instructional Materials Expenses	50203110-00	1,700.00	
Semi-Expendable Machinery and Equipment Expenses	50203210-00	88,100.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220-00	62,406.00	
Other Supplies and Materials Expenses	50203990-00	282,524.98	
Water Expenses	50204010-00	107,123.62	
Electricity Expenses	50204020-00	1,811,299.73	
Postage and Courier Services	50205010-00	191,298.81	
Telephone Expenses	50205020-00	727,998.60	
Internet Subscription Expenses	50205030-00	146,536.08	
Extraordinary and Miscellaneous Expenses	50210030-00	139,638.70	
Legal Services	50211010-00	40,000.00	
Auditing Services	50211020-00		
Other Professional Services	50211990-00	1,380,273.91	
Janitorial Services	50212020-00	925,029.44	
Security Services	50212030-00	1,789,711.51	
Other General Services	50212990-00		
Repairs and Maintenance-Buildings and Other Structures	50213040-00	140,283.01	

**EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
AS OF JUNE 30, 2019**

Account Title	Account Code	Debit	Credit
Repairs and Maintenance-Machinery and Equipment	50213050-00	64,002.97	
Repairs and Maintenance-Transportation Equipment	50213060-00	209,731.05	
Fidelity Bond Premiums	50215020-00	23,866.71	
Insurance Expenses	50215030-00	41,887.04	
Advertising, Promotional and Marketing Expenses	50299010-00	1,249,328.32	
Printing and Publication Expenses	50299020-00		
Representation Expenses	50299030-00	5,680,384.28	
Transportation and Delivery Expenses	50299040-00	18,903.00	
Rent/Lease Expenses	50299050-00	716,279.96	
Membership Dues and Contributions to Organizations	50299060-00		
Subscription Expenses	50299070-00	15,696.00	
Donations	50299080-00	204,950.00	
Other Maintenance and Operating Expenses	50299990-00	898,993.62	
Bank Charges	50301040-00		
Depreciation-Buildings and Other Structures	50501040-00	410,901.48	
Depreciation-Machinery and Equipment	50501050-00	1,579,477.64	
Depreciation-Transportation Equipment	50501060-00	364,434.42	
Depreciation-Furniture, Fixtures and Books	50501070-00	17,499.06	
Total		590,434,816.99	590,434,816.99

Prepared by:

Certified Correct:

Approved by:

EVA S. PEREGRINO (SGD)

Accountant III

MARIA TERESA M. URBANO (SGD)

Chief, Finance Division

STELLA Z. BANAWIS (SGD)

Executive Director

July 10, 2019