

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
AS OF SEPTEMBER 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	19,741,748.15	
Time Deposits-Local Currency	10105020-00	-	
Investments in Time Deposits-Local Currency	10211010-00	307,078,167.27	
Accounts Receivable	10301010-00	14,739,419.83	
Allowance for Impairment-Accounts Receivable	10301011-00		13,415,980.34
Notes Receivable	10301020-00	456,740.35	
Receivables-Disallowances/Charges	10305010-00	3,806,123.40	
Due from Officers and Employees	10305020-00	256,783.57	
Other Receivables	10305990-00	15,758.88	
Office Supplies Inventory	10404010-00	202,736.81	
Other Supplies and Materials Inventory	10404990-00	729,257.19	
Investment Property, Land	10501010-00	167,482.96	
Land	10601010-00	11,019,218.00	
Buildings	10604010-00	93,377,483.13	
Accumulated Depreciation-Buildings	10604011-00		81,903,763.34
Office Equipment	10605020-00	13,427,731.42	
Accumulated Depreciation-Office Equipment	10605021-00		9,348,845.83
Information and Communication Technology Equipment	10605030-00	19,502,440.72	
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00		13,470,588.19
Sports Equipment	10605130-00	183,183.00	
Accumulated Depreciation-Sports Equipment	10605131-00		87,353.72
Other Machinery and Equipment	10605990-00	1,396,012.74	
Accumulated Depreciation-Other Machinery and Equipment	10605991-00		430,210.82
Motor Vehicles	10606010-00	8,028,969.61	
Accumulated Depreciation-Motor Vehicles	10606011-00		5,861,362.52
Furniture and Fixtures	10607010-00	5,870,068.53	
Accumulated Depreciation-Furniture and Fixtures	10607011-00		5,461,131.80
Books	10607020-00	97,430.52	
Accumulated Depreciation-Books	10607021-00		92,559.02
Advances to Officers and Employees	19901040-00	1,160,373.82	
Advances to Contractors	19902010-00		0.02
Prepaid Rent	19902020-00	325,586.56	
Prepaid Registration	19902030-00	6,553.76	
Prepaid Insurance	19902050-00	14,146.63	
Other Prepayments	19902990-00	447,479.56	
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		2,545,216.33
Due to Officers and Employees	20101020-00		3,322,227.63
Leave Benefits Payable	20601020-00		16,437,520.43
Tax Refunds Payable	20103010-00		163,998.05
Due to BIR	20201010-00		594,744.19
Due to GSIS	20201020-00		587,584.83
Due to Pag-IBIG	20201030-00		88,550.68

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Account Title	Account Code	Debit	Credit
Due to PhilHealth	20201040-00		70,405.92
Due to Government Corporations	20201060-00		97,351.00
Guaranty/Security Deposits Payable	20401040-00		1,008,149.83
Other Payables	29999990-00		6,590,913.75
Retained Earnings/(Deficit)	30701010-00		381,244,099.82
Other Service Income	40201990-00		47,470,889.48
Rent/Lease Income	40202050-00		8,912,460.08
Interest Income	40202210-00		2,562,440.05
Miscellaneous Income	40603990-00		219,200.00
Salaries and Wages-Regular	50101010-00	24,334,214.55	
Salaries and Wages-Casual/Contractual	50101020-00	6,728,136.79	
Personnel Economic Relief Allowance (PERA)	50102010-00	1,666,268.61	
Representation Allowance (RA)	50102020-00	421,250.00	
Transportation Allowance (TA)	50102030-00	340,250.00	
Clothing/Uniform Allowance	50102040-00	570,000.00	
Subsistence Allowance	50102050-00	55,900.00	
Laundry Allowance	50102060-00	7,697.53	
Hazard Pay	50102110-00	555,949.20	
Overtime and Night Pay	50102130-00	93,305.04	
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	3,339,318.46	
Pag-IBIG Contributions	50103020-00	75,100.00	
PhilHealth Contributions	50103030-00	305,500.84	
Employees Compensation Insurance Premiums	50103040-00	74,800.00	
Terminal Leave Benefits	50104030-00	595,697.70	
Other Personnel Benefits	50104990-00	2,772,250.00	
Traveling Expenses-Local	50201010-00	4,935,574.97	
Traveling Expenses-Foreign	50201020-00	308,840.64	
Training Expenses	50202010-00	10,864,832.01	
Office Supplies Expenses	50203010-00	513,752.44	
Fuel, Oil and Lubricants Expenses	50203090-00	282,278.14	
Textbooks and Instructional Materials Expenses	50203110-00	1,700.00	
Semi-Expendable Machinery and Equipment Expenses	50203210-00	296,017.00	
Semi-Expendable Furniture, Fixtures and Books	50203220-00	128,216.00	
Other Supplies and Materials Expenses	50203990-00	431,195.52	
Water Expenses	50204010-00	172,872.51	
Electricity Expenses	50204020-00	2,923,020.44	
Postage and Courier Services	50205010-00	348,434.71	
Telephone Expenses	50205020-00	1,131,980.77	
Internet Subscription Expenses	50205030-00	237,238.04	
Extraordinary and Miscellaneous Expenses	50210030-00	180,316.35	
Legal Services	50211010-00	62,500.00	
Auditing Services	50211020-00		
Other Professional Services	50211990-00	4,433,191.30	
Janitorial Services	50212020-00	2,391,481.36	
Security Services	50212030-00	2,651,934.98	
Other General Services	50212990-00		
Repairs and Maintenance-Buildings and Other Structures	50213040-00	463,849.81	
Repairs and Maintenance-Machinery and Equipment	50213050-00	220,095.91	
Repairs and Maintenance-Transportation Equipment	50213060-00	346,104.28	
Fidelity Bond Premiums	50215020-00	35,305.52	

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Account Title	Account Code	Debit	Credit
Insurance Expenses	50215030-00	53,865.00	
Advertising, Promotional and Marketing Expenses	50299010-00	1,830,685.76	
Printing and Publication Expenses	50299020-00	161,975.00	
Representation Expenses	50299030-00	10,275,133.25	
Transportation and Delivery Expenses	50299040-00	28,846.00	
Rent/Lease Expenses	50299050-00	1,095,813.84	
Membership Dues and Contributions to Organizations	50299060-00		
Subscription Expenses	50299070-00	36,986.00	
Donations	50299080-00	204,950.00	
Other Maintenance and Operating Expenses	50299990-00	1,199,459.70	
Bank Charges	50301040-00		
Depreciation-Buildings and Other Structures	50501040-00	650,139.74	
Depreciation-Machinery and Equipment	50501050-00	2,329,380.39	
Depreciation-Transportation Equipment	50501060-00	546,651.63	
Depreciation-Furniture, Fixtures and Books	50501070-00	26,248.59	
Total		<u>601,987,547.67</u>	<u>601,987,547.67</u>

Prepared by:

Certified Correct:

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Chief, Finance Division

October 9, 2019