


EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
As of June 30, 2015

Particulars	Account Code	Debit	Credit
Cash - Collecting Officer	102	-	
Cash Advance - Payroll Fund	106	-	
Cash in Bank - Local Currency, Current Account	111	4,324,691.69	
Cash in Bank - Local Currency - Time Deposit	113	372,877,310.02	
Accounts Receivable	121	15,074,555.35	
Notes Receivable	122	497,800.27	
Due from Officers and Employees	123	256,783.57	
Receivables - Disallowances/Charges	146	9,352,695.52	
Advances to Officers & Employees	148	639,646.00	
Other Receivables	149	14,041.84	
Office Supplies - Inventory	155	213,753.84	
Other Supplies Inventory	165	399,195.85	
Prepaid Rent	177	26,900.00	
Prepaid Insurance	178	19,721.19	
Other Prepaid Expenses	185	328,757.53	
Guaranty Deposits	186	3,000.00	
Other Current Assets	189	10,030.00	
Investment Property		167,482.96	
Accum. Depreciation - Investment Property			-
Land	201	11,019,218.00	
Office Building	211	87,779,385.05	
Allowance for Doubtful Account	301		13,480,413.60
Accum. Depreciation - Office Building	311		75,599,447.16
Office Equipment	221	10,943,865.64	
Accum. Depreciation - Office Equipment	321		8,575,628.13
Furniture and Fixtures	222	9,464,906.12	
Accum. Depreciation - Furniture and Fixtures	322		8,109,093.56
IT Equipment & Software	223	12,872,252.85	
Accum. Depreciation - IT Equipment & Software	323		8,439,275.86
Library Books	224	429,209.48	
Accum. Depreciation - Library Books	324		380,352.84
Firefighting Equipment and Accessories	231	26,590.50	
Accum. Depreciation - Firefighting Equip. & Acces.	331		23,931.45
Medical, Dental and Laboratory Equipment	233	31,952.00	
Accum. Depreciation-Med., Dental & Lab. Equip.	333		19,602.90
Sports Equipment	235	83,848.25	
Accum. Depreciation - Sports Equipment	335		41,364.29
Technical and Scientific Equipment	236	5,320.00	
Accum. Depreciation - Tech. & Scientific Equip.	336		4,788.00
Other Machineries and Equipment	240	291,439.50	
Accum. Depreciation - Other Mach. & Equipment	340		118,579.28
Motor Vehicles	241	6,146,371.61	
Accum. Depreciation - Motor Vehicles	341		3,207,434.71
Other Assets	290	3,230,220.60	
Accounts Payable	401		1,970,768.73
Due to Officers and Employees	403		446,724.34
Accrued Employee Benefit Payable	AEBP		11,872,232.92
Due to BIR	412		1,034,846.21
Due to GSIS	413		392,437.70
Due to Pag-ibig	414		9,439.96
Due to Philhealth	415		14,349.50
Due to GOCC's	417		4,150.00
Due to Other Funds	424		30,743.79
Guaranty Deposits Payable	426		77,500.00
Performance/Bidders/Bail Bonds Payable	427		108,933.48
Tax Refund Payable	429		236,011.49
Other Payables	439		31,406,230.39
Retained Earnings	510		371,982,209.89
Other Service Income	628		43,062,125.00
Rent Income	642		4,760,291.31
Interest Income	664		1,894,848.88
Miscellaneous Income	678		30,156.36
Salaries & Wages - Regular	701	11,245,362.43	
Salaries & Wages - Casual	705	3,573,523.98	
Salaries & Wages - Contractual	706		
PERA	711	1,117,197.38	
Additional Compensation	712		
Representation Allowance	713	255,000.00	
Transportation Allowance	714	201,000.00	
Clothing Allowance	715	460,000.00	
Subsistence & Laundry Allowance	716		
Productivity Incentive Allowance	717		
Other Bonuses and Allowances	719	5,649,235.00	
Honorarium	720	15,000.00	

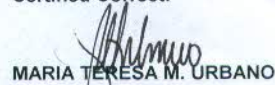
EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
As of June 30, 2015

Particulars	Account Code	Debit	Credit
Hazard Pay	721		
Longevity Pay	722		
Overtime and Night Pay	723	44,588.02	
Cash Gift	724	230,000.00	
Year-End Bonus	725	1,221,546.50	
Life & Retirement Insurance Premium	731	1,504,667.84	
Pag-ibig Contribution	732	65,505.68	
Philhealth Contribution	733	172,850.00	
EC Contribution	734	47,300.00	
Retirement Benefits	740		
Terminal Leave Credits	742		
Employee Benefit Expense - Leave Credits	EBE-LC		
Other Personnel Benefits	749	2,014,557.78	
Traveling Expenses - Local	751	997,947.51	
Traveling Expenses - Foreign	752	36,750.55	
Training Expenses	753	1,683,770.30	
Office Supplies Expense	755	266,369.07	
Gasoline, Oil and Lubricants Expenses	761	121,299.77	
Textbooks and Instructional Material Expenses	763		
Other Supplies Expenses	765	190,431.82	
Water Expenses	766	219,998.16	
Electricity Expenses	767	(160,672.99)	
Postage and Deliveries	771	164,046.68	
Telephone Expense - Landline	772	552,771.10	
Telephone Expense - Mobile	773	238,932.53	
Internet Expenses	774	138,581.09	
Cable, Sattelite, Telegraph & Radio Expenses	775		
Membership Dues & Contribution to Organization	778	100,000.00	
Advertising Expenses	780	359,902.66	
Printing and Binding Expenses	781	291,538.00	
Rent Expense	782	55,700.00	
Representation Expenses	783	324,809.48	
Transportation and Delivery Expenses	784	41,776.00	
Subscription Expenses	786	15,844.00	
Legal Services	791	72,500.00	
Auditing Services	792		
General Services	795	425,806.46	
Janitorial Services	796	1,165,465.29	
Security Services	797	1,576,051.63	
Other Professional Services	799	1,271,750.18	
Repairs & Maintenance - Office Building	811	64,027.18	
Repairs & Maintenance - Office Equipment	821	52,838.00	
Repairs & Maintenance - Office Furnitures	822	63,504.00	
Repairs & Maintenance - IT Equipment	823	49,749.98	
Repairs & Maintenance - Motor Vehicle	841	114,556.24	
Donations	878	60,000.00	
Extraordinary Expenses	883	37,063.20	
Miscellaneous Expenses	884	361,582.36	
Taxes, Duties and Licences	891		
Fidelity Bond Premium	892	13,668.80	
Insurance Expenses	893	32,545.47	
Depreciation - Office Building	911	242,999.94	
Depreciation - Office Equipment	921	312,104.06	
Depreciation - Furniture & Fixtures	922	150,198.87	
Depreciation - IT Equipment	923	670,952.65	
Depreciation - Library Books	924	8,548.20	
Depreciation - Medical, Dental & Laboratory	933	1,128.84	
Depreciation - Sports Equipment	935	3,053.58	
Depreciation - Other Machine & Equipment	940	10,141.62	
Depreciation - Motor Vehicles	941	252,023.88	
Other MOOE	969	333,575.73	
TOTAL		587,333,911.73	587,333,911.73

Prepared by:


EVA S. PEREGRINO
 Accountant III

Certified Correct:


MARIA TERESA M. URBANO
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