

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
As of December 31, 2015

Particulars	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	111	3,940,486.59	
Cash in Bank - Local Currency - Time Deposit	113	388,087,474.88	
Accounts Receivable	121	22,972,903.50	
Notes Receivable	122	497,800.27	
Due from Officers and Employees	123	259,517.13	
Receivables - Disallowances/Charges	146	8,711,627.99	
Advances to Officers & Employees	148	-	
Other Receivables	149	63,627.19	
Office Supplies - Inventory	155	86,897.90	
Other Supplies Inventory	165	211,502.04	
Prepaid Rent	177	26,900.00	
Prepaid Insurance	178	32,094.85	
Advances to Contractors	181	883,135.70	
Other Prepaid Expenses	185	377,894.37	
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		75,842,447.10
Office Equipment	221	10,363,337.87	
Accum. Depreciation - Office Equipment	321		8,055,097.07
Furniture and Fixtures	222	8,879,675.10	
Accum. Depreciation - Furniture and Fixtures	322		7,611,020.60
IT Equipment & Software	223	15,467,010.85	
Accum. Depreciation - IT Equipment & Software	323		9,076,068.67
Library Books	224	429,209.48	
Accum. Depreciation - Library Books	324		386,119.98
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		20,731.74
Sports Equipment	235	283,335.75	
Accum. Depreciation - Sports Equipment	335		45,839.13
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		128,720.90
Motor Vehicles	241	7,129,969.61	
Accum. Depreciation - Motor Vehicles	341		3,020,258.59
Other Assets	290	3,380,394.91	
Accounts Payable	401		13,204,577.72
Due to Officers and Employees	403		835,336.51
Accrued Employee Benefit Payable	AEBP		13,361,257.63
Due to BIR	412		40,264.77
Due to GSIS	413		9,892.11
Due to Pag-ibig	414		9,539.96
Due to Philhealth	415		14,949.50
Due to GOCC's	417		4,175.00
Due to Other Funds	424		-
Guaranty Deposits Payable	426		77,500.00
Performance/Bidders/Bail Bonds Payable	427		195,073.48
Tax Refund Payable	429		124,593.33
Other Payables	439		14,775,263.08
Retained Earnings	510		396,299,689.34
Other Service Income	628		101,643,563.00
Rent Income	642		8,701,714.85
Interest Income	664		3,906,001.25
Miscellaneous Income	678		57,812.85
Salaries & Wages - Regular	701	22,997,500.36	
Salaries & Wages - Casual	705	7,333,507.41	
PERA	711	2,275,361.37	
Representation Allowance	713	560,600.00	
Transportation Allowance	714	395,704.67	
Clothing Allowance	715	480,000.00	
Subsistence & Laundry Allowance	716	1,901,625.00	
Other Bonuses and Allowances	719	6,115,846.00	
Honorarium	720	61,500.00	
Hazard Pay	721	5,767,069.73	
Overtime and Night Pay	723	110,515.91	

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TRIAL BALANCE
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Particulars	Account Code	Debit	Credit
Cash Gift	724	486,500.00	
Year-End Bonus	725	2,591,613.50	
Life & Retirement Insurance Premium	731	3,676,547.84	
Pag-ibig Contribution	732	123,605.68	
Philhealth Contribution	733	350,037.50	
EC Contribution	734	115,000.00	
Employee Benefit Expense - Leave Credits	EBE-LC	1,742,437.76	
Other Personnel Benefits	749	2,332,146.89	
Traveling Expenses - Local	751	1,947,801.04	
Traveling Expenses - Foreign	752	598,406.79	
Training Expenses	753	5,477,333.96	
Office Supplies Expense	755	919,613.57	
Gasoline, Oil and Lubricants Expenses	761	295,447.98	
Other Supplies Expenses	765	709,516.72	
Water Expenses	766	477,944.83	
Electricity Expenses	767	1,027,865.79	
Postage and Deliveries	771	306,624.45	
Telephone Expense - Landline	772	1,111,844.24	
Telephone Expense - Mobile	773	636,151.03	
Internet Expenses	774	358,381.09	
Cable, Sattelite, Telegraph & Radio Expenses	775	9,995.00	
Membership Dues & Contribution to Organization	778	100,000.00	
Advertising Expenses	780	885,118.64	
Printing and Binding Expenses	781	671,384.00	
Rent Expense	782	173,900.00	
Representation Expenses	783	987,209.58	
Transportation and Delivery Expenses	784	87,797.00	
Subscription Expenses	786	42,742.00	
Legal Services	791	137,500.00	
Auditing Services	792	1,667,459.00	
General Services	795	425,806.46	
Janitorial Services	796	2,825,803.51	
Security Services	797	3,471,249.54	
Other Professional Services	799	8,598,459.20	
Repairs & Maintenance - Office Building	811	450,741.49	
Repairs & Maintenance - Office Equipment	821	75,856.00	
Repairs & Maintenance - Office Furnitures	822	72,170.00	
Repairs & Maintenance - IT Equipment	823	117,076.24	
Repairs & Maintenance - Motor Vehicle	841	411,408.25	
Donations	878	115,300.00	
Extraordinary Expenses	883	113,008.47	
Miscellaneous Expenses	884	513,659.81	
Fidelity Bond Premium	892	27,504.38	
Insurance Expenses	893	66,949.67	
Depreciation - Office Building	911	485,999.88	
Depreciation - Office Equipment	921	596,170.54	
Depreciation - Furniture & Fixtures	922	181,517.68	
Depreciation - IT Equipment	923	1,307,745.46	
Depreciation - Library Books	924	14,315.34	
Depreciation - Medical, Dental & Laboratory	933	2,257.68	
Depreciation - Sports Equipment	935	7,528.42	
Depreciation - Other Machine & Equipment	940	20,283.24	
Depreciation - Motor Vehicles	941	504,047.76	
Other MOOE	969	1,085,411.87	
TOTAL		670,956,641.21	670,956,641.21

Prepared by:

Certified Correct:

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