

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
As of March 31, 2016

Particulars	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	111	10,472,406.41	
Cash in Bank - Local Currency - Time Deposit	113	395,906,887.73	
Accounts Receivable	121	15,748,002.27	
Notes Receivable	122	497,800.27	
Due from Officers and Employees	123	256,783.57	
Receivables - Disallowances/Charges	146	8,568,771.16	
Advances to Officers & Employees	148	327,900.00	
Other Receivables	149	63,627.19	
Office Supplies - Inventory	155	198,699.82	
Other Supplies Inventory	165	355,721.00	
Prepaid Rent	177	26,900.00	
Prepaid Insurance	178	29,870.08	
Advances to Contractors	181	883,135.70	
Other Prepaid Expenses	185	358,894.56	
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		75,963,947.07
Office Equipment	221	10,662,137.87	
Accum. Depreciation - Office Equipment	321		8,153,149.77
Furniture and Fixtures	222	8,879,675.10	
Accum. Depreciation - Furniture and Fixtures	322		7,626,745.49
IT Equipment & Software	223	15,467,010.85	
Accum. Depreciation - IT Equipment & Software	323		9,482,002.15
Library Books	224	429,209.48	
Accum. Depreciation - Library Books	324		386,221.14
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		21,296.16
Sports Equipment	235	283,335.75	
Accum. Depreciation - Sports Equipment	335		51,854.52
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		133,791.71
Motor Vehicles	241	7,129,969.61	
Accum. Depreciation - Motor Vehicles	341		3,193,571.89
Other Assets	290	3,380,394.91	
Accounts Payable	401		7,037,253.69
Due to Officers and Employees	403		471,513.33
Accrued Employee Benefit Payable	AEBP		13,095,190.73
Due to BIR	412		560,648.36
Due to GSIS	413		416,870.11
Due to Pag-ibig	414		120,397.76
Due to Philhealth	415		44,049.50
Due to GOCC's	417		103,181.23
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		105,326.31
Other Payables	439		14,567,148.08
Retained Earnings	510		411,071,354.07
Other Service Income	628		25,411,000.00
Rent Income	642		2,986,625.07
Interest Income	664		1,035,416.38
Miscellaneous Income	678		52.12
Salaries & Wages - Regular	701	5,976,757.59	
Salaries & Wages - Casual	705	1,709,273.42	
PERA	711	568,364.51	
Representation Allowance	713	125,000.00	
Transportation Allowance	714	98,000.00	
Clothing Allowance	715		
Subsistence & Laundry Allowance	716		
Other Bonuses and Allowances	719		
Honorarium	720		
Hazard Pay	721		
Overtime and Night Pay	723	26,496.09	

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Particulars	Account Code	Debit	Credit
Cash Gift	724		
Year-End Bonus	725		
Life & Retirement Insurance Premium	731	625,107.36	
Pag-ibig Contribution	732	19,300.00	
Philhealth Contribution	733	59,125.00	
EC Contribution	734	19,300.00	
Employee Benefit Expense - Leave Credits	EBE-LC		
Other Personnel Benefits	749	2,450,000.00	
Traveling Expenses - Local	751	222,502.09	
Traveling Expenses - Foreign	752	133,156.92	
Training Expenses	753	462,169.26	
Office Supplies Expense	755	73,197.25	
Gasoline, Oil and Lubricants Expenses	761	44,888.90	
Textbook & Instructional Materials Expense	763	600.00	
Other Supplies Expenses	765	8,070.00	
Water Expenses	766	73,837.50	
Electricity Expenses	767	293,342.48	
Postage and Deliveries	771	53,113.95	
Telephone Expense - Landline	772	280,107.24	
Telephone Expense - Mobile	773	71,829.49	
Internet Expenses	774	79,800.00	
Cable, Satellite, Telegraph & Radio Expenses	775		
Membership Dues & Contribution to Organization	778	100,000.00	
Advertising Expenses	780	145,618.08	
Printing and Binding Expenses	781	52,500.00	
Rent Expense	782	54,891.30	
Representation Expenses	783	95,975.33	
Transportation and Delivery Expenses	784	14,386.00	
Subscription Expenses	786	6,854.00	
Legal Services	791	30,000.00	
Auditing Services	792		
General Services	795		
Janitorial Services	796	344,628.52	
Security Services	797	730,022.60	
Other Professional Services	799	341,518.25	
Repairs & Maintenance - Office Building	811	95,008.83	
Repairs & Maintenance - Office Equipment	821	18,781.00	
Repairs & Maintenance - Office Furnitures	822	10,135.00	
Repairs & Maintenance - IT Equipment	823	30,419.99	
Repairs & Maintenance - Motor Vehicle	841	60,785.68	
Donations	878	10,000.00	
Extraordinary Expenses	883	15,470.35	
Miscellaneous Expenses	884	8,221.00	
Fidelity Bond Premium	892	7,067.81	
Insurance Expenses	893	18,890.35	
Depreciation - Office Building	911	121,499.97	
Depreciation - Office Equipment	921	98,052.70	
Depreciation - Furniture & Fixtures	922	15,724.89	
Depreciation - IT Equipment	923	405,933.48	
Depreciation - Library Books	924	101.16	
Depreciation - Medical, Dental & Laboratory	933	564.42	
Depreciation - Sports Equipment	935	6,015.39	
Depreciation - Other Machine & Equipment	940	5,070.81	
Depreciation - Motor Vehicles	941	173,313.30	
Other MOOE	969	67,972.57	
TOTAL		595,820,313.17	595,820,313.17

Prepared by:

Certified Correct:

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