

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
As of September 30, 2016

Particulars	Debit	Credit
Cash in Bank - Local Currency, Current Account	5,072,892.43	
Cash in Bank - Local Currency - Time Deposit	414,492,926.82	
Accounts Receivable	15,428,968.60	
Notes Receivable	497,800.27	
Due from Officers and Employees	256,783.57	
Receivables - Disallowances/Charges	6,838,806.85	
Advances to Officers & Employees	652,310.00	
Other Receivables	14,834.36	
Office Supplies - Inventory	266,096.13	
Other Supplies Inventory	419,499.12	
Prepaid Rent	27,908.00	
Prepaid Insurance	49,862.69	
Advances to Contractors	883,135.70	
Other Prepaid Expenses	412,678.80	
Guaranty Deposits	3,000.00	
Other Current Assets	10,030.00	
Investment Property	167,482.96	
Accum. Depreciation - Investment Property		-
Land	11,019,218.00	
Office Building	87,536,252.05	
Allowance for Doubtful Account		13,480,413.60
Accum. Depreciation - Office Building		75,988,127.31
Office Equipment	10,741,586.82	
Accum. Depreciation - Office Equipment		8,359,811.54
Furniture and Fixtures	9,133,355.60	
Accum. Depreciation - Furniture and Fixtures		7,664,920.43
IT Equipment & Software	13,500,077.18	
Accum. Depreciation - IT Equipment & Software		8,432,506.53
Library Books	429,209.48	
Accum. Depreciation - Library Books		386,288.58
Firefighting Equipment and Accessories	26,590.50	
Accum. Depreciation - Firefighting Equip. & Acces.		23,931.45
Medical, Dental and Laboratory Equipment	31,952.00	
Accum. Depreciation-Med., Dental & Lab. Equip.		22,425.00
Sports Equipment	283,335.75	
Accum. Depreciation - Sports Equipment		63,885.30
Technical and Scientific Equipment	5,320.00	
Accum. Depreciation - Tech. & Scientific Equip.		4,788.00
Other Machineries and Equipment	810,166.99	
Accum. Depreciation - Other Mach. & Equipment		371,048.58
Motor Vehicles	7,129,969.61	
Accum. Depreciation - Motor Vehicles		3,540,198.49
Other Assets	3,560,707.08	
Accounts Payable		5,085,869.27
Due to Officers and Employees		499,513.33
		12,567,381.02
Due to BIR		1,352,820.05
Due to GSIS		424,994.89
Due to Pag-ibig		111,789.06
Due to Philhealth		42,149.50
Due to GOCC's		59,006.23
Due to Other Funds		-
Guaranty Deposits Payable		77,500.00
Performance/Bidders/Bail Bonds Payable		195,073.48
Tax Refund Payable		105,326.31
Other Payables		6,043,141.80
Retained Earnings		416,043,791.01
Other Service Income		76,233,000.00
Rent Income		7,940,280.45
Interest Income		3,110,061.77
Miscellaneous Income		18,208.48
Salaries & Wages - Regular	17,672,891.41	
Salaries & Wages - Casual	5,031,289.86	
PERA	1,661,905.50	
Representation Allowance	380,000.00	
Transportation Allowance	299,000.00	
Clothing Allowance	465,000.00	
Subsistence & Laundry Allowance		
Other Bonuses and Allowances	3,200,249.90	
Honorarium		
Hazard Pay		
Overtime and Night Pay	96,588.22	

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Particulars	Debit	Credit
Cash Gift		
Year-End Bonus	2,586,108.00	
Life & Retirement Insurance Premium	2,457,885.36	
Pag-ibig Contribution	84,600.00	
Philhealth Contribution	232,262.50	
EC Contribution	66,000.00	
Terminal Leave Benefit	3,422.28	
Employee Benefit Expense - Leave Credits		
Other Personnel Benefits	2,663,500.00	
Traveling Expenses - Local	1,694,334.64	
Traveling Expenses - Foreign	547,909.70	
Training Expenses	2,643,849.18	
Office Supplies Expense	485,685.83	
Gasoline, Oil and Lubricants Expenses	179,596.10	
Textbook & Instructional Materials Expense	2,800.00	
Other Supplies Expenses	484,095.02	
Water Expenses	329,891.99	
Electricity Expenses	1,198,526.90	
Postage and Deliveries	186,612.29	
Telephone Expense - Landline	769,916.90	
Telephone Expense - Mobile	340,495.58	
Internet Expenses	212,800.00	
Cable, Sattelite, Telegraph & Radio Expenses		
Membership Dues & Contribution to Organization	100,000.00	
Advertising Expenses	626,540.04	
Printing and Binding Expenses	52,500.00	
Rent Expense	213,901.20	
Representation Expenses	435,397.78	
Transportation and Delivery Expenses	40,179.50	
Subscription Expenses	27,178.00	
Legal Services	97,500.00	
Auditing Services		
General Services	386,003.73	
Janitorial Services	1,951,746.50	
Security Services	2,493,497.20	
Other Professional Services	1,812,677.60	
Repairs & Maintenance - Office Building	378,659.52	
Repairs & Maintenance - Office Equipment	90,877.82	
Repairs & Maintenance - Office Furnitures	-	
Repairs & Maintenance - IT Equipment	86,086.67	
Repairs & Maintenance - Motor Vehicle	199,885.26	
Donations	395,247.39	
Extraordinary Expenses	91,573.95	
Miscellaneous Expenses	96,644.11	
Fidelity Bond Premium	22,136.94	
Insurance Expenses	55,475.70	
Depreciation - Office Building	364,499.91	
Depreciation - Office Equipment	304,714.47	
Depreciation - Furniture & Fixtures	53,899.83	
Depreciation - IT Equipment	1,203,620.59	
Depreciation - Library Books	168.60	
Depreciation - Medical, Dental & Laboratory	1,693.26	
Depreciation - Sports Equipment	18,046.17	
Depreciation - Other Machine & Equipment	23,507.98	
Depreciation - Motor Vehicles	519,939.90	
Other MOOE	424,477.32	
TOTAL	648,248,251.46	648,248,251.46

Prepared by:

Certified Correct:

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October 14, 2016