

EMPLOYEES' COMPENSATION COMMISSION
PRE TRIAL BALANCE
As of December 31, 2016

Particulars	Debit	Credit
Cash in Bank - Local Currency, Current Account	6,415,662.78	
Cash in Bank - Local Currency - Time Deposit	431,488,087.76	
Accounts Receivable	15,456,963.49	
Notes Receivable	456,740.35	
Due from Officers and Employees	301,245.78	
Receivables - Disallowances/Charges	6,538,833.25	
Advances to Officers & Employees	-	
Other Receivables	50,678.91	
Office Supplies - Inventory	29,171.83	
Other Supplies Inventory	193,660.44	
Prepaid Rent	27,908.00	
Prepaid Insurance	31,551.82	
Advances to Contractors	883,135.70	
Other Prepaid Expenses	376,404.35	
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		13,439,353.68
Accum. Depreciation - Office Building		76,109,627.28
Office Equipment	8,469,895.72	
Accum. Depreciation - Office Equipment		6,798,233.03
Furniture and Fixtures	5,800,068.53	
Accum. Depreciation - Furniture and Fixtures		5,099,391.43
IT Equipment & Software	12,899,984.00	
Accum. Depreciation - IT Equipment & Software		8,371,226.37
Library Books	97,430.52	
Accum. Depreciation - Library Books		87,687.50
Firefighting Equipment and Accessories		
Accum. Depreciation - Firefighting Equip. & Acces.		
Medical, Dental and Laboratory Equipment		
Accum. Depreciation-Med., Dental & Lab. Equip.		
Sports Equipment	183,183.00	
Accum. Depreciation - Sports Equipment		38,990.42
Technical and Scientific Equipment		
Accum. Depreciation - Tech. & Scientific Equip.		
Other Machineries and Equipment	458,587.74	
Accum. Depreciation - Other Mach. & Equipment		86,936.75
Motor Vehicles	7,129,969.61	
Accum. Depreciation - Motor Vehicles		3,713,511.79
Other Assets	2,716,050.94	
Accounts Payable		19,836,895.43
Due to Officers and Employees		1,185,107.92
		13,803,419.49
Due to BIR		1,049,311.68
Due to GSIS		3,867.30
Due to Pag-ibig		11,178.69
Due to Philhealth		15,249.50
Due to GOCC's		3,175.00
Due to Other Funds		-
Guaranty Deposits Payable		77,500.00
Performance/Bidders/Bail Bonds Payable		108,933.48
Tax Refund Payable		193,051.68
Other Payables		7,220,117.64
Retained Earnings		414,919,193.76
Other Service Income		118,749,000.00
Rent Income		9,946,903.44
Interest Income		4,304,166.96
Miscellaneous Income		63,483.58
Gain/Loss on Sale of Disposed Assets	929,956.46	
Salaries & Wages - Regular	23,447,060.29	
Salaries & Wages - Casual	6,489,432.44	
PERA	2,166,269.25	
Representation Allowance	507,500.00	
Transportation Allowance	390,272.73	
Clothing Allowance	465,000.00	
Subsistence & Laundry Allowance	465,300.00	
Other Bonuses and Allowances	3,984,909.90	
Honorarium	34,000.00	
Hazard Pay	1,670,396.10	

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PRE TRIAL BALANCE
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Particulars	Debit	Credit
Overtime and Night Pay	147,974.27	
Cash Gift	462,000.00	
Year-End Bonus	5,054,437.30	
Life & Retirement Insurance Premium	3,617,555.04	
Pag-ibig Contribution	119,800.00	
Philhealth Contribution	340,837.50	
EC Contribution	101,200.00	
Terminal Leave Benefit	76,350.87	
Employee Benefit Expense - Leave Credits	1,419,793.89	
Other Personnel Benefits	2,769,000.00	
Traveling Expenses - Local	2,591,171.09	
Traveling Expenses - Foreign	696,428.54	
Training Expenses	6,538,918.04	
Office Supplies Expense	900,232.60	
Gasoline, Oil and Lubricants Expenses	267,106.71	
Textbook & Instructional Materials Expense	2,800.00	
Other Supplies Expenses	1,849,690.95	
Water Expenses	427,212.65	
Electricity Expenses	1,630,628.64	
Postage and Deliveries	303,304.26	
Telephone Expense - Landline	1,112,251.72	
Telephone Expense - Mobile	441,471.73	
Internet Expenses	341,876.42	
Cable, Sattelite, Telegraph & Radio Expenses		
Membership Dues & Contribution to Organization	100,000.00	
Advertising Expenses	10,892,902.96	
Printing and Binding Expenses	1,289,450.00	
Rent Expense	373,131.58	
Representation Expenses	706,082.10	
Transportation and Delivery Expenses	54,230.50	
Subscription Expenses	43,474.00	
Legal Services	120,000.00	
Auditing Services	2,439,104.00	
General Services	386,003.73	
Janitorial Services	2,947,044.52	
Security Services	3,512,609.00	
Other Professional Services	5,387,306.90	
Repairs & Maintenance - Office Building	1,135,627.52	
Repairs & Maintenance - Office Equipment	95,387.82	
Repairs & Maintenance - Office Furnitures	-	
Repairs & Maintenance - IT Equipment	101,728.35	
Repairs & Maintenance - Motor Vehicle	273,773.32	
Donations	395,247.39	
Extraordinary Expenses	117,600.10	
Miscellaneous Expenses	296,581.31	
Fidelity Bond Premium	29,337.90	
Insurance Expenses	73,786.57	
Depreciation - Office Building	485,999.88	
Depreciation - Office Equipment	298,256.77	
Depreciation - Furniture & Fixtures	21,348.39	
Depreciation - IT Equipment	1,494,712.28	
Depreciation - Library Books	-	
Depreciation - Medical, Dental & Laboratory	-	
Depreciation - Sports Equipment	16,486.56	
Depreciation - Other Machine & Equipment	32,451.63	
Depreciation - Motor Vehicles	693,253.20	
Other MOOE	919,258.60	
TOTAL	705,235,513.80	705,235,513.80

Prepared by:

Certified Correct:

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