



**EMPLOYEES'
COMPENSATION
COMMISSION**



**ANNUAL REPORT
2016**

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EMPLOYEES' COMPENSATION COMMISSION

The ECC is a government corporation attached to the Department of Labor and Employment for policy coordination and guidance.

It is a quasi-judicial corporate entity created to implement the Employees' Compensation Program (ECP). The ECP provides a package of benefits for public and private sector employees and their dependents in the event of work-connected contingencies such as sickness, injury, disability or death.

As implementor of the Employees Compensation Program, ECC is mandated by law to provide meaningful and appropriate compensation to workers. Its main functions are:

- To formulate policies and guidelines for the improvement of the Employees' Compensation Program;
- To review and decide on appeal all EC claims disapproved by the Social Security System and the Government Service Insurance System
- To initiate policies and programs toward adequate occupational health and safety and accident prevention in the working environment

LEGAL MANDATE

The ECC was created on November 1, 1974 by virtue of Presidential Decree No. 442 or the Labor Code of the Philippines. It, however, become fully operational with the issuance of Presidential Decree No. 626, otherwise known as the Employees' Compensation and State Insurance Fund, which took effect on January 1, 1975.

VISION

A nationally-acclaimed institution in social security promotion that is in full control of the Employees' Compensation Program, managing a sound, strong, and wisely invested State Insurance Fund and delivering promptly, effectively and efficiently to the Filipino worker a comprehensive package of services and benefits for work-connected contingencies through pro-active, humane and dynamic policies, programs and activities.

MISSION

The ECC champions the welfare of the Filipino worker. Its mission is to:

- Build and sustain among employees and employers a culture of safety and healthful environment in the workplace;
- Ensure at all times that workers are informed of their rights, benefits and privileges under the Employees' Compensation Program (ECP);
- Develop and implement innovative policies, programs and projects that meet the needs of workers with work-connected contingencies;
- Promptly and fairly resolve all cases brought before it;
- Restore dignity and self-esteem among occupationally disabled workers; and
- Safeguard the integrity of the State Insurance Fund.

QUALITY POLICY STATEMENT

Employees' Compensation Commission is committed to meeting quality requirements in order to efficiently and effectively provide benefits and services to workers and/or their beneficiaries who meet work-connected injuries, diseases, or death by;

- Ensuring adherence to rules, regulations, and policies;
 - Exercising responsibility for quality in all our activities; and
 - Striving for continual improvement in the services provided.
- ECC recognizes the value of empowering its staff to achieve success in both individual performance and teamwork.

CORPORATE VALUES

We, at the ECC are God-loving, dedicated and steadfast professionals and public servants.

We stand for transparency, efficiency and effectiveness in our office operations.

We deal with our clients and other publics with utmost courtesy, patience and compassion.

We deliver excellent services promptly and fairly to all.

Most of all, we are honest, industrious and committed to our work and to the Filipino worker.

CORPORATE GOVERNANCE CONFIRMATION STATEMENT

- The Manual on Corporate Governance contains the policies on disclosure and transparency in adherence to the State Policy that the governance of government-owned or controlled corporations (GOCCs) is carried out in a transparent, responsible and accountable manner and with the utmost degree of professionalism and effectiveness.
- The said Manual outlines the duties of this Commission to its employees and stakeholders.
- The Manual also underlines the importance of social responsibility and integrity in all dealing with stakeholders by the officials and employees in the performance of their duties and responsibilities.

There have been no deviations from the Manual since it was adopted.

Message from the Executive Director

In 2016, the Employees' Compensation Commission has continued its tradition of providing excellent services to its clients, the Filipino workers, and their families, through the Employees' Compensation Program. This year, we strived harder to surpass what we did in the past and continued to enhance, not only our programs and services but also the way we reached out and interacted with those who needed us the most.

This Annual Report outlines our achievements in 2016. We organized these accomplishments according to the group of persons who benefited from it.


We empowered the Filipino workers and their families by making them aware that there is an EC Program that they can depend on, in times of work-related sickness, accidents, or even death. To make this possible, we have strengthened our information dissemination campaign on the EC Program advocacy seminars, radio, television, Public Assistance Centers, among others and continued to reach more through our social media page.

Our dedication and passion for further enhancing the EC Program for the persons with work-related disabilities (PWRD) did not wane in 2016. New policies have been mandated and the old ones were amended to raise the standards of worker injury compensation in the Philippines. As a means of keeping up with the international standards and the ever growing needs of the workforce, benefits were increased, and conditions for compensability of diseases were revised.

Aside from the monetary benefits, we have guided and assisted the PWRDs from the time they filed for EC benefits claim up to the time that they are able to provide for themselves and their families.

The Employees' Compensation Commission will always remain as the champion of social protection for PWRDs. For the coming years, our commitment and dedication to safeguarding the well-being and dignity of the Filipino workers will never cease. The passion will keep on burning. It will further fuel our vision of the ECC as the nationally-acclaimed institution in social security promotion.

Mabuhay tayong lahat!


STELLA ZIPAGAN-BANAWIS
Executive Director
Employees' Compensation Commission



Employees' Compensation Commission's 42nd Founding Anniversary

“Proteksyon sa Manggawang Filipino”

The Employees' Compensation Program is a social insurance program designed to provide benefits and services to workers and/or their beneficiaries in the event of work-related injuries, diseases, or death. Consisting of three components namely the Prevention, Compensation, and Rehabilitation Services, the ECP aims to provide a double layer of protection to the Filipino workers-ensuring that their workplaces are healthy and safe, affording them and their families with income benefits the moment they suffer from work-related accident and injury, and facilitating their integration to the economic mainstream.

The Employees' Compensation Commission, a government corporation attached to the Department of Labor and Employment for policy guidance and coordination, was created by virtue of Presidential Decree No. 442, or the Labor Code of the Philippines. It, however, became operational with the issuance of Presidential Decree No. 626 or the Employees' Compensation and the State Insurance Fund on 17 March 1975. A quasi-judicial corporate entity, it is primarily mandated to initiate, rationalize, and coordinate the policies of the Employees' Compensation Program.



Employees' Compensation Commission (ECC) Building, 355 Sen. Gil Puyat Avenue, Makati City

2016 IN REVIEW

In 2016, the Employees' Compensation Commission carried on with its mission of providing adequate and fair benefits to the Filipino workers which started in 2011. Guided by the 3E's framework for its reform agenda-Enhance, Equalize, and Expand-these reforms were not only centered on policies alone but on service delivery, as well.

EC Equalized and Enhanced Benefits

EC Benefit	EC Benefits Equalized and Enhanced in 2010 - 2016	
1. Sickness Benefit	Public : Max P90/day since 1987 Private: Max P200/day since 1996	Equalized at P200/day in 2013
2. Funeral Benefit	Public : P 3,000 since 1987 Private : P10,000 since 1997	Equalized at P10,000 in 2013 Enhanced to P 20,000 for both sector in 2013 Enhanced to P 30,000 for private sector in 2016
3. Carer's Allowance	Public : None Private : P575 since 1991	Equalized at P575 in 2013
4. Doctor's Professional Fees	Public : P50- P60 since 1984 Private : P100- P150 since 1987	Equalized at private sector rate in 2013
5. EC Survivorship Pension	Public: Payment suspended in 2004 Private: No suspension	Lifted suspension in 2012 (prospective applies) Enhanced with a 10% across-the-board increase for private sector in 2014 Enhanced with a 10% across-the-board increase for public sector in 2015
6. EC Medical Reimbursement for Retirees and Workers Separated from the Service	Public: Payment suspended in 2004 Private: No suspension	Lifted suspension in 2013 (prospective application) Lifted suspension 2016 (retroactive applications)
7. Uniform schedule of Reimbursement Rates for Laboratory, X-ray, and other Diagnostic Examinations	Disparity in schedule of reimbursement with SSS schedule generally higher in amount compared to GSIS since 1984	Equalized the schedule of reimbursement rates in 2015 (for approval by the Office of the President of the Philippines)
8. Temporary Total Disability for the private Sector	Minimum daily income benefit at P10.00 since 1987 Maximum daily income benefit at P 200.00 since 1996	Increase the minimum to P110.00 and maximum to P480.00 in 2015 (for approval by the Office of the President of the Philippines)
9. Meals and Transportation Allowance for PWRDs during Rehabilitation	P1,800.00 since 2000	P2,500 since 2010

EC Enhanced Services

EC Benefits		Enhanced
Process Cycle Time (PCT) for Appealed Case Disposition	40 working days since 2004	20 working days since March 2015
Process Cycle Time (PCT) for Claims Disposition Social Security System (SSS)		<ul style="list-style-type: none"> a. Sickness – Temporary Total Disability <ul style="list-style-type: none"> 1. Notification – 5 WD 2. Reimbursement – 12 WD b. Disability – Permanent Partial Disability (PPD) or Permanent Total Disability (PTD) – 23 WD c. EC Medical Reimbursement - 25 WD d. Rehabilitation Services (Payment only) 12 WD e. Funeral Benefits – 5 WD f. Death Pension – 33 WD
Process Cycle Time (PCT) for Claims Disposition Government Service Insurance System (GSIS)		<ul style="list-style-type: none"> a. Sickness – TTD – 60 WD b. Disability – PPD, PTD – 60 WD c. EC Medical Reimbursement - 60 WD d. Rehabilitation Services – 60 WD e. Funeral Benefits – 60 WD f. Death Pension – 60 WD

Way to Go

Continue primacy of prevention of work related accidents and diseases
Review the EC Law and IRR
Study a possible adoption of a hospital billing scheme instead of a reimbursement scheme in availing EC medical benefits
Study a possible adoption of a case rate system for EC medical benefits similar to the Phil-health system
Strengthened information dissemination to expand actual coverage
Study the coverage of self employed workers to expand legal coverage

For the Filipino People

ECP Advocacy Campaign

In 2016, ECP lectures were organized and conducted nationwide as the ECC sought to have a personal interaction with the workers themselves and gather their inputs, as well. Topics such as prevention of work-related accidents and diseases, compensation that the worker and/or his family will receive if he figures in a work-related accident or got afflicted with a work-related disease, and rehabilitation services for persons with a work-related disability were discussed during the lectures.

ECC conducts three types of lectures-advocacy, on-site, and in-house seminars. Advocacy seminar campaigns are conducted in areas of the country not easily accessible and where ECP awareness is low. These seminars are held in venues which can accommodate more than 120 participants from different companies and establishments. Onsite seminars are done inside the premises of a company and are attended by its own employees while in-house seminars are initiated by the ECC Central Office and its Regional Extension Units (REU) and are attended by company representatives.



Through the conduct of 569 lectures in 2016, the ECC was able to reach 29,373 participants from 12,103 companies nationwide.



The ECC signed a Memorandum of Agreement (MOA) with the Bureau of Fire Protection (BFP) formalizing areas of collaboration on information dissemination and exchange of information on work-related contingencies.

The MOA aimed to ensure that all uniformed and non-uniformed personnel of the BFP will be made aware of their benefits and services under the ECP. ECC signed the same MOA with the Philippine National Police in 2015. Likewise, the ECC proposed the same

agreement with the Department of Education which resulted to a Memorandum Circular released by the DepEd to all public schools in the country institutionalizing the ECP information dissemination campaign.



Public Assistance Center

Workers, employers, or the general public who wants to personally consult the ECC on their EC benefits claim can visit the Public Assistance Center (PAC) located in the ECC Central Office or in its different REUs. The PAC is open during office hours and accepts walk-in claimants which are assisted by a PAC officer.

In 2016, the PAC was able to assist 1,340 walk-in clients and attended to 615 phone queries. Most clients who sought assistance from the PAC inquired on the process of filing for EC benefits claim, what to do after SSS or GSIS denied their claim, compensable diseases, contents of EC logbook, and others.



ECC Website

Taking part in the effort of the Philippine government to interconnect government offices to enhance operations and improve the delivery of services to the people, the ECC website is now maintained and hosted in iGov Government Web Hosting Service. It is also compliant with the requirements of the service such as security protocols, templates, and Content Management System.

Practicing good governance, the ECC promotes transparency in its operation by making available all financial documents and relevant information on its website. These are posted under the sections Transparency Seal and Corporate Governance.

Social Media

The ECC penetrated the online community through its Facebook account with the purpose of connecting with the netizens and gathering their insights and concerns about the ECP. Through the Facebook, workers were able to learn about the schedule of EC seminars which will be conducted in their respective areas, ask their EC-related questions, and seek advice on the filing of their EC claims.

With more Filipinos spending more time on social media, the ECC utilized this means to reach out to more workers, especially the millennials. Cost-effective, fast, and interactive, the Facebook page of ECC has accrued 30,995 likes as of 31 December 2016. Netizens liked that the Facebook page was active and ECC personnel handling the social media page were able to immediately answer their questions and attend to their concerns.



For the Persons with Work-Related Disabilities

Policy Development

In 2016, the ECC has formulated and approved several policies and guidelines which aimed to improve the Employees' Compensation Program. New policies have been mandated and old policies were amended to raise the standard of workers' injury compensation in the Philippines. Keeping up with the international standards and the ever growing requirements of the workforce, the ECC has rationalized the reimbursement rate for Hemodialysis through the amendment of ECC Board Resolution No. 98-09-0564 (1998). Conditions for the compensability of pneumonia under Annex A of the Amended Rules on Employees' Compensation have been likewise revised. Increased funeral benefits have also been approved for both the public and the private sector and is awaiting for the President's approval. Finally, the payment of retroactive EC medical reimbursement benefits prior to the effectivity of Board Resolution No. 13-10-30 has also been approved.



Rehabilitation Services

For the year 2016, a total of 278 PWRDs availed of the entrepreneurial and skills training. A total of 163 starter kits were provided by the program for the year 2016 amounting to Php859, 011.09. The program sponsored 73 PWRDs for skills training, amounting to a total of Php389, 529.00. Provision for transportation and meal allowances during training are also included in the program. A total of 23 PWRDs who underwent training requested for transportation and meal allowance, amounting to a total of Php 47, 875.00.

A total of 252 PWRDs, or 114% of assigned target (220) were provided with physical therapy/ occupational therapy and other related rehabilitation services. Sixty (60) PWRDs, or 157% of assigned target (38) were provided with prosthesis. One hundred fifty (150) PWRDs who underwent PT/OT sessions requested for transportation and meal allowance amounting to Php 262, 873.00. A total of Php 4, 276,800.00 was spent for PT/ OT/ assistive devise, inclusive of travel and meal expense.



Further, a Special Program for Employment of Students (SPES) was provided for children of PWRDs. The students were hired by ECC and other DOLE agencies for a period of two months. The ECC provided for 60% of their salary received, and the remaining 40% was shouldered by DOLE. In 2016, Php 386,148.04 was spent for the tuition fee of SPES students.



EC Appealed Case Disposition

Staying true to its mandate of ensuring the prompt and expeditious settlement of all EC claims whether filed at the Systems or on appeal at the Commission. For the year 2016, the ECC had an outstanding 95% case disposition rate. Efficiently and timely handling cases, appellants have found their cases resolved within the prescribed Process Cycle Time of twenty-working days.



For the Organization and for our People

Risk Management And Audit Committees

In 2016, the ECC Board has created five (5) committees to wit: (1) Risk Management Committee; (2) Audit Committee (3) Policies and Programs Committee (4) Nomination and Remuneration Committee and (5) Executive and Governance Committee.

The Board have yet to convene the said committees and is set to discuss the guidelines/Terms of Reference for each committee.



ISO Certification

The ECC has proven again its compliance with international quality standards after successfully passing the 2nd surveillance audit of the ISO 9001 with an upgrade to 2015 standard last 17 November 2016.

ECC was also awarded by the Government Quality Management Committee with a Certificate of Recognition during its 4th Recognition Ceremony held at the Land Bank of the Philippines Auditorium for having successfully established and maintained a QMS Certified to ISO 9001:2008.

ECC's certifying body, TUV Rheinland, noted that the organization has established and maintained an effective system that ensures compliance with its policy and objectives. It also confirms that the ECC's management system substantially complied with all the requirements of ISO 9001:2015



Promotion of Healthy and Safe Environment in the Workplace

The ECC invests in the employees' health to deliver a more productive workplace and prevent lifestyle diseases. In this year, ECC launched the ECC Physical Fitness and Recreation Center located at the 3rd Floor of the ECC Building.



ECC employees also took part in running events sponsored by different organizations and government agencies. As part of the celebration of the Nutrition Month, they also participated in a lecture on cardio-vascular diseases. They also learned rappelling skills which they can use in case of fire, as part of the ECC Team Building Activity held at Shercon Resort in Batangas.



As part of the continuing Sports Development Program, ECC held a Bowling Tournament which aimed to help maintain a work-life balance among the employees and break the monotony of the usual office work.



Family Welfare Program

The ECC is an advocate of work-life balance in the workplace and promotes healthy family relationships. For this reason, a fun-filled Halloween party dubbed as “Halloween Muna Tayo sa ECC”, took place 28 October 2016 in an effort to bring together families and co-workers in an activity that will be enjoyed by everyone.



Gender and Development

The ECC supports the advocacy of the Philippine government on Gender and Development, with an emphasis on gender equity, or the social construction gender and the assignment of specific roles, responsibilities, and expectations for both man and woman.

As GAD advocates, the ECC participated in the public event celebration of the International Women’s Day entitled “Sama-samang Pagsulong sa mga Agenda ni Juana” on 16 March 2016 at the Quirino Grandstand in Luneta Park, Manila. The event gathered more

than 5,000 participants from the national government agencies, local government units, state universities and colleges, government-owned and controlled corporations, private and civil society organizations, and the public.

The ECC also conducted a seminar on the importance of gender concerns and issues on the prevention and control of violence in the workplace specifically the psychological and legal aspect of Violence Against Women and Children (VAWC) on 15 March 2016 and a Gender Sensitivity Seminar Workshop on 19 December 2016.



Internal Audit

The ECC ensures and maintains the highest quality standards in terms of service and performance for the Filipino workers through its Internal Audit. In 2016, the Internal Audit Unit has succeeded in performing 100% of all its scheduled performance and reportorial audits. The unit has also seen a shift in perspective, in line with ECC's proactive stance on risk management, reflective in its development of risk assessment and management tools, and its continuous innovation in terms of feedback, complaint, risk, and document management.



Training and Development

ECC develops its employees through the provision of competency-based trainings. In 2016, more than 80 percent of ECC employees took part in either in-house or external training programs.

Jan. 05, 8, 11,12,18, 19,2016	CPCS-orientation and Deliberation – all divisions
January 15, 2016	Echo Session on Public Ethics and Service Accountability
Jan. 20, 2016	Launching/Orientation on the use of ECC Gym Equipment’s
Feb. 11, 2016	SPMS Orientation – 62 participants
Feb. 01-29,2016 to March 31, 2016	CSC Civil Service Professional Review – 9 participants
Mar. 2-3, 2016	ISO:QMS 9001:2015 Transition to ISO:9001:2015 - 28 participants
April 11, 2016	QMS COURSES: ISO 9001:2015 Documentation–28 participants
APRIL 14-15, 2016	360 Degree Marketing Communication Seminar Workshop- 13 participants
April 18-22,2016	News and Feature Writing/Corporate Communication/ Scriptwriting and Documentaries/ 19 participants
May 02, 2016	QMS: Risk Orientation-28 participants
May 11-12	Disability Awareness and Sensitivity Training
May 22-30,2016	Basics on Social Preparation, Confidence Building and Marketing Delivery of Prosthetic/orthotic services and workshop on work related disease and disability rating -22 participants
June 6-7, 2016	Competency Workshop – 22 participants
June 15-16,2016	Auditing ISO 9001:2015 Standard: Compliance Performance Risk based – 25 participants
Aug. 09, 2016	Job Levelling Orientation – 25 participants
Oct. 13, 2016	Town Hall Meeting - 60 pax
Oct. 21, 2016	QMS Audit Orientation c/o PPSMD

Whistle Blowing Policy

The Employees' Compensation Commission adopted the Department of Labor and Employment's Code of Conduct which contains the following Whistle Blowing Policy:

Rule X. Encouraging Reporting of Malpractice, Corruption, and Other Protected Disclosures

Section 1 Coverage:

This Rule shall cover a whistleblower as defined in this Code and other officials and employees with protected disclosures on any graft and corruption related activities.

Section 2. Conditions for Whistleblower and Protected Disclosure:

- a. The disclosure is made voluntarily, in writing and under oath;
- b. The disclosure is related to conduct constituting graft and corruption;
- c. The disclosure pertains to a matter not yet the subject of a complaint already filed with, or investigated by the Department, or by any other concerned office or pending before any court of justice or quasijudicial body;
- d. The whistleblower assists and/or participates in the acts or omission subject matter of the disclosure provided that he or she is the least guilty;
- e. The whistleblower should have personal knowledge of the existing facts and information covered by the disclosure;
- f. The information given by the whistleblower can be supported by other material evidence.

Section 3. Procedure for Protected Disclosures:

- a. The Agency-Level Efficiency and Integrity Board shall evaluate the written disclosure in ten (10) working days upon its receipt. If upon evaluation, the disclosure meets the conditions specified in Sec. 2, the appropriate complaint shall then be numbered and the whistleblower shall enjoy the rights under this Code.
- b. The Board shall conduct an investigation which should be completed not more than forty-five days reckoned from receipt of the complaint, including the submission of the complete investigation report and recommendation which shall be endorsed to the DOLE EIB.
- c. The Uniform Rules on Administrative Cases in the Civil Service (URACC) shall be observed in all proceedings involving whistleblowers and protected disclosures.

Section 4. Other Protected Disclosures:

- a. The disclosure is made by an official or employee who is not part of the anomaly, collusion, or offense but meets Sec. 2 Conditions a, b, c, and e.
- b. Such qualified person in the preceding statement (a) shall also be entitled to the rights, protection, and incentives of a whistleblower.

Section 5. Rights and Protection of Whistleblower:

- a. A person who has made or is believed or suspected to have made a protected disclosure under this Code is not liable to disciplinary action for making such protected disclosure. Any whistleblower or any official or employee with protected disclosure who refuses to follow orders of his/her immediate superior/supervisor outside his/her regular functions that would cause him/her to violate provision of this Code shall likewise be protected from reprisals and retaliatory action in the workplace, such as punitive transfer; undue performance reviews; obstruction of the investigation; withdrawal of essential resources; adverse reports; attachment of adverse notes in the personnel file; ostracism; questions and attacks on motives; accusations of disloyalty and dysfunction; public humiliation; and the denial of work necessary for promotion
- b. All information received shall be treated with strict confidentiality and every effort shall be made not to reveal the identity of the whistleblower or any official or employee with protected disclosure if he/she so wishes. At the appropriate time, however, he/she may need to come as a primary or state witness.
- c. A whistleblower will be provided with security officers from start of disclosure.
- d. He/she may be reassigned and shall be provided with relocation allowance of P20,000.00, monthly living quarter of P12,000.00 (computed as P400.00 x 30 days), and monthly food allowance of P7,200.00 (computed as P80.00 per meal x 3 x 30 days).
- e. A whistleblower shall also be applied for coverage/admission under the Republic Act 6981 "The Witness Protection Security and Benefit Act" provided they shall qualify.

Section 6. Incentives for Whistleblower:

- a. Provision of a healthcard with P100,000 coverage for the whistleblower for any harm, injury, and illness incurred or suffered in relation with the protected disclosure.
- b. He/she shall be provided with legal counsel, provided the EIB has evaluated and certified the complaint as “protected disclosure”.
- c. A whistleblower shall be entitled to other rights, privileges, and protection that may benefit him/her pursuant to future laws which may be passed regarding protection of whistleblowers.
- d. DOLE shall allocate yearly budgetary requirements, to be sourced from 1% of the MOOE net of fixed expenses, for the payment of the benefits of the protected whistleblower covered by this Code effective 2012 and thereafter.

Section 7, Unprotected Disclosures are as follows:

- a. Disclosure made by an official or employee in connection with a matter subject of his/her official investigation;
- b. Disclosure which later found to be without basis;
- c. False and misleading disclosures; and
- d. Disclosures that are later retracted by the whistleblower for any reason. Such “whistleblower” shall lose the right to claim protection under this Code for future disclosures.

Financial Statement



Republic of the Philippines
COMMISSION ON AUDIT
Corporate Government Sector
Cluster 2 – Social Security Services and Housing



March 27, 2017

Ms. Stella Zipagan-Banawis
Executive Director
Employees' Compensation Commission
355 Sen. Gil J. Puyat Avenue
Makati City

Dear Ms. Banawis:

Pursuant to Section 2, Article IX-D of the Philippine Constitution and Section 43 of Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines, we transmit herewith our report on the results of the audit of the accounts and operations of the Employees' Compensation Commission (ECC) for the years ended December 31, 2016 and 2015.

The report consists of the Independent Auditor's Report, the Audited Financial Statements, the Observations and Recommendations, and the Status of Implementation of Prior Years' Audit Recommendations.

We expressed an unqualified opinion on the fairness of the presentation of the financial statements of the ECC for the years ended December 31, 2016 and 2015. Notwithstanding our opinion, we observed that the Accounts Receivable of ECC totaling to P13.811 million remained long outstanding or dormant for more than ten years depriving the Commission of additional funds for its operation and further affecting the fair presentation of the account in the financial statements.

For the above observation, we recommend that Management exert more effort to collect the outstanding receivables and consider requesting from the Commission on Audit authority to write-off dormant receivables for more than ten years in accordance with the COA Circular No. 2016-005 dated December 19, 2016.

Other observation is discussed in details in Part II - Observations and Recommendations portion of the report.

We respectfully request that the recommendations contained in Part II of the report be implemented and that this Commission be informed of the actions taken thereon by accomplishing the Agency Action Plan and Status of Implementation on the audit observations and recommendations contained in the report within 60 days from the date of receipt thereof.

We acknowledge the support and cooperation that the Management extended to the Audit Team, thus facilitating the submission of the report.

Very truly yours,

COMMISSION ON AUDIT

By:


MARY S. ADELINO
Director IV
Cluster Director

Copy furnished:

The President of the Republic of the Philippines
The Vice President
The Speaker of the House of Representatives
The Chairperson – Senate Finance Committee
The Chairperson – Appropriations Committee
The Secretary of the Department of Budget and Management
The Governance Commission on Government Owned or Controlled Corporations
The Presidential Management Staff, Office the President
The UP Law Center
The National Library

EXECUTIVE SUMMARY

INTRODUCTION

The Employees' Compensation Commission (ECC) and the State Insurance Fund (SIF) were created by virtue of Presidential Decree (PD) No. 626, dated December 27, 1974, as amended and as embodied in Title II of Book IV of the Labor Code of the Philippines. Said PD took effect on January 1, 1975 and the ECC became fully operational by March 17, 1975. Under PD No. 626, ECC is mandated to provide meaningful and appropriate compensation to workers and their dependents in the event of work-related contingencies such as sickness, injury, disability or death. These benefits are being processed by the Government Service Insurance System (GSIS) and the Social Security System (SSS) for the public and the private sectors, respectively.

The ECC is a quasi-judicial corporate entity attached to the Department of Labor and Employment (DOLE) for policy coordination and guidance. As an appellate body, it decides cases denied by GSIS and SSS which are elevated to it for resolution. Cases denied by ECC are appealable to the Court of Appeals.

The governing body of the ECC is the Board of Commissioners composed of (a) six ex-officio members, namely: the Secretary of DOLE, the GSIS General Manager, the SSS President, the Chairman of Philippine Health Insurance Corporation, the Chairman of Civil Service Commission and the Executive Director of ECC; and (b) two appointive members, representing the employees and the employers, to be appointed by the President of the Philippines for a term of six years. The Board is assisted by the ECC Secretariat in discharging its functions.

As at December 31, 2016, ECC has 62 regular employees, 21 casual employees and four co-terminus employees assigned in the Office of the Board of Commissioners.

The registered office of the Commission is located at the 4th and 5th floors of ECC Building, Sen. Gil J. Puyat Avenue, Makati City. It has 13 regional offices throughout the country.

The funds of ECC approved by the Department of Budget and Management (DBM) for CY 2016 amounted to P141.563 million, of which P118.749 million for personal services and maintenance and other operating expenses was sourced from the remittances of GSIS and SSS as mandated under PD No. 626. Budget for capital outlay amounting to P22.814 million was obtained from the ECC's accumulated earnings. The budget utilization is shown below:

	DBM Approved Budget	Utilization	Variance
Personal services	59,930,000	53,729,090	6,200,910
Maintenance and other operating expense	58,819,000	48,792,761	10,026,239
Capital outlay	22,814,000	1,067,918	21,746,082
	141,563,000	103,589,769	37,973,231

FINANCIAL HIGHLIGHTS (In Philippine Peso)

I. Comparative Financial Position

	2016	2015	Increase (Decrease)
Assets	484,996,240	453,723,777	31,272,463
Liabilities	43,507,808	42,652,423	855,385
Equity	441,488,432	411,071,354	30,417,078

II. Comparative Results of Operations

	2016	2015	Increase (Decrease)
Income	133,063,554	114,309,092	18,754,462
Expenses	106,494,316	99,537,427	6,956,889
Net profit	26,569,238	14,771,665	11,797,573

OPERATIONAL HIGHLIGHTS

Activities	Targets	Accomplishments	Variance
1. Development and Review of Policies and Issuances on the Employees' Compensation Program (ECP)	5	6	1
2. ECC – Quick Response Program (QRP)			
• Monitored contingencies responded to/extended with services within 7 days from date of contingency	138	138	-
• All EC claims of ECC-QRP beneficiaries facilitated within 30 days upon completion of requirements	290	290	-
3. Kagabay Projects			
• Person with Work-related Disabilities (PWRDs) referred for vocational skills/entrepreneurial training and provided with start-up kits, as appropriate	275	278	3
• Home/Company visits conducted	83	119	36

	Activities	Targets	Accomplishments	Variance
4.	Job Placement Facilitation <ul style="list-style-type: none"> • PWRDs referral for job placement facilitated • Children of PWRDs enrolled under the Special Program of Employment for Students (SPES) 	as necessary 50	1 46	- (4)
5.	Physical Restoration of PWRDs Project <ul style="list-style-type: none"> • PWRDs provided with physical/ occupational therapy services • PWRDs provided with rehabilitation appliances/prosthesis • Memorandum of Agreements with program partners on physical restoration and training of PWRDs signed • Home/Company visits conducted 	. 220 38 13 83	 252 60 38 143	 32 22 25 60
6.	Intensification of ECP Information Campaign (ECP Advocacy)	460 advocacy seminar 26,000 Participants 12,000 Companies	569 advocacy seminar 29,373 Participants 12,103 Companies	109 3,373 103
7.	Speedy disposition of EC appealed cases	100% disposition rate by EO 2016 for EC appealed cases received as of 20 November 2016 100% disposition rate of cases resolved within the process cycle time (PCT)	95% disposition rate (81 cases disposed out of 85 cases handled) 100% disposition rate within the PCT (81 cases resolved within the PCT out of 81 cases resolved)	(5%) -

SCOPE OF AUDIT

Our audits covered the significant accounts and operations of the ECC for calendar years 2016 and 2015. Our audits were aimed to ascertain the accuracy of financial records and reports and the fairness of the presentation of the financial statements in

accordance with generally accepted accounting principles, and to assess the propriety of the financial transactions and compliance of ECC with laws, rules and regulations.

INDEPENDENT AUDITOR'S OPINION

We rendered an unqualified opinion on the fairness of the presentation of the financial statements of the ECC for the years ended December 31, 2016 and 2015.

SUMMARY OF SIGNIFICANT AUDIT OBSERVATION AND RECOMMENDATION

Accounts Receivable totaling to P13.811 million remained long outstanding or dormant for more than ten years depriving the Commission of additional funds for its operations and further affecting the fair presentation of the account in the financial statements.

We recommended that Management exert more effort to collect the outstanding receivables and consider requesting from the Commission on Audit authority to write-off dormant receivables for more than ten years in accordance with the COA Circular No. 2016-005 dated December 19, 2016.

STATUS OF IMPLEMENTATION OF PRIOR YEARS' AUDIT RECOMMENDATIONS

Out of the 16 prior years' audit recommendations, 11 were fully implemented, four were partially implemented and one was not implemented. Details are presented in Part III of this Report.



Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners

Employees' Compensation Commission
355 Sen. Gil J. Puyat Avenue, Makati City

Report on the Financial Statements

We have audited the accompanying financial statements of the Employees' Compensation Commission (ECC), which comprise the statements of financial position as at December 31, 2016 and 2015, and the statements of financial performance, statements of changes in equity and statements of cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting principles in the Philippines, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Philippine Public Sector Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of ECC as at December 31, 2016 and 2015, and its financial performance and its cash flows for the years then ended in accordance with generally accepted accounting principles in the Philippines.

Report on Other Legal and Regulatory Requirements

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information required under Revenue Regulation Nos. 15-2010 and 19-2011 in Note 15 to the financial statements is presented for purposes of filing with the Bureau of Internal Revenue and is not a required part of the basic financial statements. Such supplementary information is the responsibility of the Management of ECC. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

COMMISSION ON AUDIT


ROCHIE J. FELICES
Supervising Auditor

February 21, 2017



Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
EMPLOYEES' COMPENSATION COMMISSION
4th & 5th Floors, ECC Building, 355 Sen. Gil J. Puyat Avenue, City of Makati

Tel. No. 899-4251; 899-4252 • Fax No. 897-7597 • E-mail: info@ecc.gov.ph • Website: <http://www.ecc.gov.ph>



STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Management of the Employees' Compensation Commission (ECC) is responsible for the preparation and fair presentation of all information and representations contained in the Financial Statements for Calendar Years 2016 and 2015. The financial statements have been prepared in conformity with generally accepted state accounting principles and reflect amounts that are based on the best estimates and informed judgment of management with an appropriate considerations to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities recognized.

The Board of Commissioners authorizes the issuance of the financial statements to the regulators and other users.

The Commission on Audit, the legally mandated independent auditors, has examined the financial statements of the ECC in accordance with the Philippine Standards on Auditing and has expressed its opinion on the fairness of presentation upon completion of such audit.


MARIA TERESA M. URBANO
Chief, Finance Division


STELLA ZIPAGAN-BANAWIS
Executive Director

February 7, 2017

EMPLOYEES' COMPENSATION COMMISSION
STATEMENT OF FINANCIAL POSITION
As at December 31, 2016 and 2015
(In Philippine Peso)

	Note	2016	2015
ASSETS			
Current Assets			
Cash and cash equivalents	3	437,903,751	392,027,962
Receivables - net	4	1,726,346	9,214,298
Inventories	5	222,832	298,400
Other assets	6	1,332,030	1,333,055
		441,184,959	402,873,715
Non-current Assets			
Receivables - net	4	7,638,761	9,810,764
Investment property	7	167,483	167,483
Property and equipment - net	8	33,288,985	37,491,420
Other assets - net	6	2,716,052	3,380,395
		43,811,281	50,850,062
TOTAL ASSETS		484,996,240	453,723,777
LIABILITIES			
Current Liabilities			
Financial liabilities	9	19,780,956	19,658,687
Inter-agency payables	10	1,082,783	78,822
Trust liabilities	11	77,500	163,640
		20,941,239	20,101,149
Non-current Liabilities			
Financial liabilities	9	22,457,636	22,442,341
Trust liabilities	11	108,933	108,933
		22,566,569	22,551,274
TOTAL LIABILITIES		43,507,808	42,652,423
TOTAL ASSETS LESS TOTAL LIABILITIES		441,488,432	411,071,354
NET ASSETS/EQUITY			
Government equity			
Government equity		414,919,194	396,299,689
Add: Net surplus		26,569,238	14,771,665
TOTAL NET ASSETS/EQUITY		441,488,432	411,071,354

The Notes on pages 8 to 20 form part of these financial statements.

EMPLOYEES' COMPENSATION COMMISSION
STATEMENTS OF FINANCIAL PERFORMANCE
For the Years Ended December 31, 2016 and 2015
(In Philippine Peso)

	Note	2016	2015
REVENUE			
Service and Business Income	12	133,063,554	114,309,092
		133,063,554	114,309,092
LESS: CURRENT OPERATING EXPENSES			
Personal Services	13	53,729,090	59,417,120
Maintenance and Other Operating Expenses	14	48,792,761	37,000,441
Non-Cash Expenses	15	3,972,465	3,119,866
		106,494,316	99,537,427
NET SURPLUS FOR THE PERIOD		26,569,238	14,771,665

The Notes on pages 8 to 21 form part of these financial statements.

EMPLOYEES' COMPENSATION COMMISSION
STATEMENTS OF CHANGES IN EQUITY
For the Years Ended December 31, 2016 and 2015
(In Philippine Peso)

	Note	Accumulated Surplus/(Deficit)	
		2016	2015
BALANCE AT JANUARY 1		411,071,354	371,945,610
Prior period adjustments	16	3,847,840	24,354,079
RESTATED BALANCE		414,919,194	396,299,689
Add:			
Changes in Net Assets/Equity for the Calendar Year			
Surplus for the period		26,569,238	14,771,665
BALANCE AT DECEMBER 31		441,488,432	411,071,354

The Notes on pages 8 to 21 form part of these financial statements.

EMPLOYEES' COMPENSATION COMMISSION
STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2016 and 2015
(In Philippine Peso)

	Note	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipt of loading fund from the SSS and GSIS		126,372,267	101,507,021
Collection of receivables from tenants		14,333,260	14,774,273
Cash receipts from International Labor Organization		-	1,636,624
Return of cash advance		1,423,163	733,012
Cash receipts from overpayments/disallowance		157,385	250,794
Cash receipts from bidders		-	160,140
Collection from sale of bid forms		20,000	57,500
Rebates from remittance NHMFC		313	313
Miscellaneous cash receipts		143,663	13,742
Payments to suppliers and employees		(99,838,780)	(90,667,123)
Net cash provided by operating activities		42,611,271	28,466,296
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest earned on time deposits		4,166,254	3,890,239
Interest earned on savings deposits		17,730	15,762
Collection of receivables - LOI 1401		148,452	-
Purchase of furniture, fixture and equipment		(1,067,918)	(3,300,020)
Purchase of motor vehicle		-	(1,471,598)
Net cash used in investing activities		3,264,518	(865,617)
NET INCREASE IN CASH		45,875,789	27,600,679
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		392,027,962	364,427,283
CASH AND CASH EQUIVALENTS AT END OF YEAR	3	437,903,751	392,027,962

The Notes on pages 8 to 21 form part of these financial statements.



FINANCIAL STATUS STATE INSURANCE FUND As of December 31, 2016

A. ASSETS

	2016	% of Total	2015	% of Total	Peso Inc(dec)	% Inc(dec)
SSS	34,563,004,693.00	63%	33,124,126,268.00	65%	1,438,878,425.00	4%
GSIS	20,226,705,165.00	37%	17,635,402,733.00	35%	2,591,302,432.00	15%
Total	54,789,709,858.00	100%	50,759,529,001.00	100%	4,030,180,857.00	8%

*Data based on the unaudited FS submitted by the SSS and the GSIS

As of December 31, 2016, total assets of the State Insurance Fund (SIF) amounts to Php54.79B; sixty-three percent (63%) or Php34.56B under the Social Security System (SSS) while thirty-seven percent (37%) or P20.23B is under the Government Service Insurance System (GSIS). Assets have 8% or Php4.03 billion increase from December 31, 2015 to December 31, 2016.

B. RESERVES/NETWORTH

	As at Dec. 31, 2016	% of Total	as at Dec. 31, 2015	% of Total	Peso Inc(dec)	% Inc(dec)
SSS	34,550,639,297.00	63%	32,912,307,683.00	65%	1,638,331,614.00	5%
GSIS	20,209,090,481.00	37%	17,606,357,091.00	35%	2,602,733,390.00	15%
Total	54,759,729,778.00	100%	50,518,664,774.00	100%	4,241,065,004.00	8%

*Data based on the unaudited FS submitted by the SSS and the GSIS

*Reserves

** Net worth

Total Reserves for future payment of EC claims in both private and public sector amounts to Php54.76B which has eight percent (8%) or Php4.24 billion increase from December 31, 2015 to December 31, 2016.

As of December 31, 2016, total reserves of the SSS-managed SIF for future payment of EC claims in private sector amounted to Php34.55B. Total reserve is increased by 5% or Php1.64B from December 31, 2015 to December 31, 2016.

The GSIS SIF-managed fund total Net worth amounts to Php20.21B is broken down as follows:

Appropriated Surplus – ECIF	8,678,000,000.00
Unappropriated Surplus	11,531,090,481.00
Total Network	20,209,090,481.00

From Php17.61B in 2015 to Php20.21B as of December 31, 2016, the GSIS-ECIF total Net worth was increased by 15% or Php2.60B.

From the GSIS ECIF Net worth of Php20.21B as of December 31, 2016, a total amount of Ph8.68B is appropriated for payment of future claims, claims pending settlement, rehabilitation services, ECC and OSHC operating fund and for contingencies. Appropriations for years are as follows:

Years	Amount (in millions)
2010	613.96
2011	633.40
2012	1,095.95
2013	6,125.00
2014	7,045.00
2015	7,780.00
2016	8,678.00

C. REVENUE

Table C-1 Revenue Collected from January to December 31, 2016

Particulars	SSS	% of Total	GSIS	% of Total	TOTAL	% of Total
Members Contribution Investment and Other Income	1,913,619,552.00	55%	2,901,184,253.00	99%	4,814,803,805.00	75%
	1,578,487,617.00	45%	19,362,270.00	1%	1,597,849,887.00	25%
Total	3,492,107,169.00	100%	2,920,546,523.00	100%	6,412,653,692.00	100%
		54.5%		45.5%		

From January to December 31, 2016, **SIF generated total revenue of Ph6.41B**: seventy five percent (75%) or Php4.81B came from the collection of members' contributions while twenty five percent (25%) or Php1.598B from investment and other income.

Php3.49 billion or 54.5% of the total revenue came from the SSS while Php2.92 billion or 45.5% from the GSIS.

The table below shows the details of the members Contribution and Investment and other income.

Table C-2 Revenue Collected from January to December, 2015

Particulars	SSS	% of Total	GSIS	% of Total	TOTAL	% of Total
Members Contribution	1,828,701,491.00	64%	1,924,670,706.00	89%	3,753,372,197.00	75%
Investment and Other Income	1,026,998,283.00	36%	227,345,546.00	11%	1,254,343,829.00	25%
Total	2,855,699,774.00	100%	2,152,016,252.00	100%	5,007,716,026.00	100%
		57.0%		43.0%		

Table C-3 Comparative Net increase (decrease) in Revenues (December 31, 2015 and 2016)

Particulars	Php Increase (Decrease)	%	Ph Increase (Decrease)	%	TOTAL	% Inc (dec)
	Members' Contributions	Inc(dec)	Investment & Other Income	Inc (dec)		
SSS	84,918,061.00	8%	551,489,334.00	19%	636,407,395.00	22%
GSIS	976,513,547.00	430%	(207,983,276.00)	-10%	768,530,271.00	36%
TOTAL	1,061,431,608.00	21%	343,506,058.00	7%	1,404,937,666.00	28%

Total Combined Revenue from January to December 31, 2016 has a net increase of **Php1.404 B compared to same period in 2015**. *The total increase in collection of members' contribution amounts to Php1.06 billion while Investment and Other Income has a net increase of Php343.51 million.*

Total SSS revenue from January to December, 2016 has **gone up by 22% or Php636.41 million**. **Likewise**, the total GSIS revenue has **gone up by 36% or Php768.53M** compared to the same period in 2015.

D. INVESTMENT

I. Investment and Investment Income of Public Sector SIF

As of December 31, 2016, the **Government Service Insurance System (GSIS)** has a total investment amounting to Php15.825B with an investment income of Php1.39 million. Investment has increase by 22% or Php2.83B from the Php12.996B investment total at the end of 2015.

The table below shows the comparative details of investment as at December 31, 2015 and 2016:

Particulars	Jan. to Dec. 2016	Jan. to Dec. 2015	Ph Inc (dec)	% Inc (dec)
CURRENT INVESTMENT				
Held to Maturity Investment				
High Yield Short-term placement	212,079,778.00	261,221,694.00	(49,141,916.00)	-19%
NON-CURRENT INVESTMENT				
Fair Value Through Profit or Loss (FVPL)				
ROP Notes & Bonds AFS-Peso	11,424,123,214.00	10,509,130,847.00	914,992,367.00	9%
Corporate Bonds	2,762,669,371.00	1,677,483,300.00	1,085,186,071.00	100%
Stocks Traded	1,426,693,479.00	548,378,475.00	878,315,004.00	100%
Total Non-current Investments	15,613,486,064.00	12,734,992,622.00	2,878,493,442.00	23%
TOTAL INVESTMENT	15,825,565,842.00	12,996,214,316.00	2,829,351,526.00	22%
Return of Investment	0.88%	3.29%		

*Based on the report submitted by the GSIS; Investment Income as of Dec. 31, 2015 Php428,158,250.00

Of the total investment as of December 31, 2016, 99% or Ph15.61B is placed under non-current investment particularly in ROP Notes and Bonds AFS, Stocks Traded and Corporate Bonds while Ph212.68 million is placed under the Held to Maturity Investment particularly on High Yield Short-term Placement. Return of Investment is at 0.88%..

The table below shows the **comparative details of the investment income** from January to December 31, 2016 and 2015.

PARTICULARS	Jan. to Dec.	Jan. to Dec.	Ph	%
	2016	2015	Inc (dec)	Inc (dec)
CURRENT INVESTMENT				
Held to Maturity Investment				
High Yield Short-term placement	36,407,033.00	2,241,235.00	34,165,798.00	1524%
NON-CURRENT INVESTMENT				
Available for Sale Financial Assets				
Gain (Loss) on Valuation - Stocks	(101,099,298.00)	(12,271,524.00)	(88,827,774.00)	724%
Gain (Loss) on Valuation - ROP Notes	(296,958,871.00)	(285,500,681.00)	(11,458,190.00)	4%
Gain (Loss) on Valuation - Corporate Bonds	(85,063,929.00)	32,201,800.00	(117,265,729.00)	-364%
Gain on Sale of Stocks	-	4,530.00	(4,530.00)	-100%
Dividend on Stocks	28,623,016.00	20,818,380.00	7,804,636.00	37%
Interest on ROP Notes & Bonds AFS-Peso	426,966,859.00	481,033,463.00	(54,066,604.00)	-11%
Gain(Loss) on Sale of Bonds	20,600,798.00	105,440,880.00	(84,840,082.00)	-80%
Interest on Corporate Bonds - AFS	110,007,067.00	84,190,167.00	25,816,900.00	31%
Total Investment Income	139,482,675.00	428,158,250.00	(288,675,575.00)	-67%

The January to December, 2016 investment income is 67% or Php288.68M lower compared to the investment income earned during same period in 2015.

II. Investment of Private Sector SIF

As of December 31, 2016, total investment of Private Sector SIF amounts to Php33.68B. Investment is increased by 20% or Php5.59B from Php28.09B in December 31, 2015. Total Investment Income from January to December 31, 2016 amounts to Php1.578 billion. Investment Income has 96% or Php571.41M increase from Ph786.27M investment Income in 2015. Return of Investment is at 4.57%.

Eight percent (8%) or Php2.63B of the total Investment is placed under the Current Investment particularly on Corporate Notes, NHMFC and Commercial and Industrial loan while ninety two percent (92%) or Php31.05B is placed under the non-current investments. The table below shows the details of these non-current investments.

Total investment in Held on Maturity Investment in the amount of Ph17.30B comprised the highest rate (52%) of its investment under the Non-current Investment and generates total investment income in the amount of Php797.34M from January to December 31, 2016. Total investment in Members' Loan in the amount of Php6.98B comprised the highest rate (20%) of the investment under loans and receivables and contributed Php413.99M investment income.

Cash Equivalent and Interest Income

From January to December 31, 2016, the SIF at SSS has a total Cash and Cash Equivalent of Php556.16 million which is placed under a savings and term deposits. Such cash and cash equivalent generates a total interest income of Php19.8M.

Investment and other Income

Investment and other Income from January to September 30, 2016 amounts to Php1.512B broken down as follows:

Particulars	AMOUNT
Investment Income	1,537,678,969.45
Other Income	
Interest Income –Cash in Bank/term deposits	119,798,115.72
Miscellaneous Income	2,362,948.49
Recovery of impairment loss	18,647,583.76
Total Investment and Other Income	1,578,487,617.42

INVESTMENT AND INVESTMENT INCOME OF THE PRIVATE SECTOR SIF

Particulars	INVESTMENT As of Dec. 2016	% of total	Income from Investment Jan. to Dec. 2016	INVESTMENT As of Dec. 2015	% Inc. /-Dec Investment	Income from Investment Jan. to Dec. 2015
CURRENT INVESTMENT						
Held to Maturity investments						
-Short term money placement	-		10,581,100.28	1,123,697.91	-100%	51,595,181.62
-Corporate Note	2,489,305,568.05		-	498,511,389.60	399%	-
Held for Trading Financial Assets (FV)	66,778,188.00		20,893,514.25	-	100%	1,128,613.79
Loans and Receivables						
-NHMFC	72,344,685.78		-	71,130,128.83	2%	-
-Commercial and Industrial loans						
-Dormitory/apartment loan program	128,565.34		-	170,730.40	-25%	-
Total Current Investments	2,628,557,007.17	8%	31,474,614.53	570,935,946.74	360%	52,723,795.41
NON-CURRENT INVESTMENTS						
Non-current Financial assets						
Available-for-Sale financial assets						
- Marketable securities at FV net	5,449,528,829.90	16%	543,071,800.37	1,920,069,936.50	0%	15,237,570.41
Held on Maturity Investments						
-Corporate Notes	387,500,000.00		81,648,059.44	387,500,000.00	0%	12,948,961.56
-Corporate Bonds	14,710,994,017.29		106,910,444.90	14,764,618,934.55	0%	27,667,038.79
-Government Bonds	2,204,112,000.00		609,179,434.44	2,112,112,000.00	0%	277,450,553.73
Total	17,302,606,017.29	51%	797,737,938.78	17,264,230,934.55	0%	318,066,554.08
Loans and Receivables						
Members Loan						
- Salary/education/calamity	6,505,924,550.57		323,070,226.95	6,194,141,420.87	5%	325,672,011.40
- Separated member loan	29,967,392.54		11,693,901.92	39,964,937.01	-25%	27,586,305.15
- Emergency loan	256,740,303.01		79,221,397.71	276,620,444.59	-7%	24,101,493.29
- Student Assistance loan	-		231.00	-		(15,420.26)
- Loan to Voc/tech students	16,397.16		-	16,397.16	0%	-
Total	6,792,648,643.28	20%	413,985,757.58	6,510,743,199.63	4%	377,344,389.58
National Home Mortgage						
Finance Corporation	1,222,860,421.41	4%	(255,311,793.65)	1,513,224,257.67	-19%	2,768,193.00
Home Development Mutual Fund	-		-	-	0%	-
Housing loans						
- Real Estate loan	279,787,159.59	1%	6,138,590.43	309,019,890.92	-9%	20,067,400.71
Commercial and Industrial loans						
- Hospital financing program	-		-	-	0%	-
- Dormitory/apartment loan prog.	4,315,350.17		582,061.41	4,467,659.65	-3%	57,490.61
Total	4,315,350.17	0%	582,061.41	4,467,659.65	-3%	57,490.61
Total Loans and Receivables	8,299,611,574.45	25%	165,394,615.77	8,337,455,007.87	-28%	400,237,473.90
Total Non-Current Investments	31,051,746,421.64	92%	1,506,204,354.92	27,521,755,878.92	-3%	733,541,598.39
TOTAL INVESTMENT/ INCOME	33,680,303,428.81	100%	1,537,678,969.45	28,092,691,825.66	20%	786,265,393.80
Return on Investment			4.57%			2.80%

Note: Ph284.35M or 57% increase in Investment Income over the same period in 2014
Ph751.41M or 96% increase in Investment Income over the same period in 2015

E. EXPENDITURES

Particulars	SSS	% of Total	GSIS	% of Total	TOTAL	% of Total
Benefits Payments	1,095,105,411.00	93%	223,277,942.00	92%	1,318,383,353.00	93%
Operating Expenses*	77,714,517.00	7%	3,082,119.00	1%	80,796,636.00	6%
Management fees	-		15,962,572.00	7%	15,962,572.00	1%
Total	1,172,819,928.00	100%	242,322,633.00	100%	1,415,142,561.00	100%

*GSIS – refers to Investment Fees and Other Expenses

Total expenditures as of December 31, 2016 amounting to Php1.415B was spent by the Systems for benefits payments and operating expenses/management fee; Eighty-three percent (83%) or Php1.172 billion by the SSS while seventeen percent (17%) or Php242.32M by the GSIS.

SSS spent Php1.095B for the payment of 249,796 EC benefits claims in the private sector and Php77.71M for its operating expenses. The Operating Expenses is computed using the Benefit Payment Ratio formula re the percentage of the total ECC benefit payments over the combined SSS and ECC benefit payments from the total PS and MOOE of the entire SSS.

The **GSIS spent Php242.32M for payment of 40,404 EC benefits claims in the public sector and Management fee charged by the GSIS to SIF amounts to Php15.96M** computed also using the Benefit Payment ratio. The GSIS adopted the Benefit Payment Ratio formula in the computation of its management fee since 2015.

F. EC BENEFITS CLAIMS AND PAYMENTS

The table below shows the breakdown of the number of claims and benefits payments made by the Systems from January to December 31, 2016:

Particulars	SSS		GSIS	
	NO. OF CLAIMS	AMOUNT	NO. OF CLAIMS	AMOUNT
DEATH AND PENSION	203,257	848,755,859.00	35,136	166,013,978.00
DISABILITY	18,650	124,728,302.00	1,984	22,449,346.00
SICKNESS	25,051	100,442,068.00	630	9,087,944.00
MEDICAL SERVICES	1,100	13,119,467.00	2463	22,630,260.00
FUNERAL BENEFITS	348	6,500,000.00	163	2,990,359.00
REHABILITATION SERVICES	390	1,559,715.00	28	106,056.00
TOTAL	249,796	1,095,105,411.00	40,404	223,277,943.00

Death and pension benefits comprised the highest share in the EC benefit payments made both by the SSS in the private sector and the GSIS (survivorship pension) in the public sector.

COMPARATIVE FINANCIAL POSITION:

	SSS		GSIS	
	At December 31, 2016	At December. 31, 2015	At December 31, 2016	At Decemer 31, 2015
ASSETS	345,563,004,693.00	33,124,126,268.00	20,226,705,165.00	17,635,402,733.00
LIABILITIES	12,365,396.00	211,818,585.00	17,614,684.00	29,045,643.00
RESERVES	34,550,639,297.00	32,912,307,683.00	-	-
NETWORTH *	-	-	20,209,090,481.00	17,606,357,091.00

	At December 31, 2016	At December. 31, 2015	At December 31, 2016	At December 31, 2015
REVENUES	2,947,040,399.00	2,855,699,774.00	2,920,546,523.00	2,152,016,252.00
EXPENSES *	1,172,819,928.00	1,155,699,941.00	317,813,133.00	256,349,880.00
NET REVENUES	2,319,287,241.00	1,699,999,833.00	2,602,733,390.00	1,895,666,372.00
Total Comprehensive income**	1,814,476,114.00	1,652,547,564.00	-	-

* GSIS - Networth -

Surplus

- Surplus

Appropriated

- Surplus

Unappropriated

*GSIS- expenses inclusive of Management fee

**SSS- Net loss on FV

adjustment

(504,811,127.00)

(47,452,269.00)

8,678,000,000.00

7,780,000,000.00

11,531,090,481.00

9,826,357,091.00

Prepared by:

MARIA TERESA M. URBANO (SGD)
Chief, Finance Division

April 24, 2017

THE ECC Commissioners and their Designates

CHAIRMAN

SILVESTRE H. BELLO III

Secretary

Department of Labor and Employment

ALTERNATE

CIRIACO A. LAGUNZAD III

Undersecretary

Department of Labor and Employment

COMMISSIONERS

EMILIO S. DE QUIROS, JR.

President and CEO

Social Security System

DESIGNATE:

DR. BRENDA P. VIOLA

Assist. Vice President, Medical Services

Division Social Security System

NORA M. SALUDARES

OIC-President and General Manager

Government Service Insurance System

DESIGNATE:

DIONISIO C. EBDANE, JR.

SVP, VisMin Group

Government Service Insurance System

DR. PAULYN JEAN B. ROSELL-UBIAL

Secretary

Department of Health

DESIGNATE:

RAMON F. ARISTOZA JR.

President and CEO

Philippine Health Insurance Corporation

CARLITO P. ROBLE

National Executive Vice-President Alliance of

Filipino Workers

MIGUEL B. VARELA

Chairman

Employers' Confederation of the Philippines

STELLA ZIPAGAN-BANAWIS Executive Director

Employees' Compensation Commission



CHAIRMAN

Silvestre H. Bello III

Secretary

Department of Labor and Employment

Age: 72 years old

A lawyer, a human rights advocate, a peace worker, and a public servant, Secretary Silvestre H. Bello was appointed as the Secretary of Labor and Employment in June 2017. He is a seasoned public servant who has held various government posts since 1986, when he first served as the Undersecretary for the Department of Justice until 1991.

He became the Secretary for the Department of Justice twice—the first was during the late former President

Corazon Aquino's administration and the second one was during the term of former President Fidel V. Ramos.

He also served as the Solicitor General from September 1996 to June 1999 and held top executive posts of the PNO Development and Management Corporation (November 2004-December 2005) and for the Philippine Reclamation Authority (January-December 2006). Other government posts he held were as follows: Solicitor General (September 1996-June 1998); Chairman, GRP Negotiating Panel for Talks with the CPP/NPA/NDF (January 2001-August 2004); Presidential Adviser for New Government Centers (July 2007-July 2008); Cabinet Oversight Officer for IP and NCIP Matters and for Regional Development for Region II; Secretary to the Cabinet (July 2008-Feb 2010); and as Representative for 1BAP Partylist (2013-2016).

He was a member of the Board of Directors of the following Corporations until June 2016; Camp John Hay Development Corporation; CAP Realty, Inc.; College Assurance Plan; Comprehensive Annuity Plan & Pension Corp; Red Eagle Lending Investors Corp.; CAP Life Insurance Corp.; and CAP General Insurance Corp.

He took up Bachelor of Laws at the Ateneo de Manila University.

THE ECC Commissioners and t



ALTERNATE

CIRIACO A. LAGUNZAD III

Undersecretary

Department of Labor and Employment

Age: 62 years old

Date of First Appointment - March 18, 2013
Chairman-Alternate Ciriaco A. Lagunzad was appointed as Department of Labor and Employment Undersecretary for Workers' Welfare and Social Protection on 18 March 2013.

He first served as a Deputy Executive Director IV of the National Wages and Productivity Commission from 1990 up to 1997 until his appointment as Executive Director in 1997.

He was deployed in Brussels, Belgium as Labor Attache II as part of DOLE's Cross Posting Program.

In the private sector, he served as the Assistant Vice President of City Emporium Corporation from 1979-1980 and as an Assistant Manager for Filinvest Credit Corporation from 1976-1979.

He took up Masters in Public Management in National University of Singapore under the Joint Program of NUS, Singapore and Kennedy School of Government. He was also a recipient

of Lee Kuan Yew Fellowship during the said stint in Singapore.

their Designates

STELLA ZIPAGAN-BANAWIS

Executive Director
Employees' Compensation Commission

Age: 54 years old

Date of First Appointment - January 4, 2013

Executive Director Stella Zipagan-Banawis served as the Head of the Employees' Compensation Commission from December 2011 up to the present. Before she became the Executive Director of the ECC, she rose from the ranks at the Philippine Overseas Employment Administration (POEA) starting as an Overseas Employment Officer at the Market Development Department, a Senior Overseas Employment Officer and later became the Division Chief of POEA's Market Research and Standards Division.

Later on, she became the Director II of the Marketing Branch of the POEA before transferring to the Pre-employment Services Office. She held the position of a Deputy Administrator for Licensing and Adjudication Office before she was appointed to lead the Employees' Compensation Commission. She took up Masters in National Security Administration at the National Defense College of the Philippines from 1996 to 1997. She graduated from the University of the Philippines, Diliman with a bachelor of Arts Degree major in Economics.



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**MEMBER-DESIGNATE:
DR. BRENDA P. VIOLA**

Assist. Vice President, Medical Services Division
Social Security System

Age: 61 years old

Date of First Appointment - February 5, 2015

Currently the Department Manager III of the Medical Program Department and the Officer-in-Charge of the Medical Services Division in a concurrent capacity, Dra. Viola started her career as a Medical Examiner at the Social Security Systems in 1983. She rose from the ranks and occupied different positions in the 3 departments of the Medical Division.

She is also a member of the Philippine College of Occupational Medicine; Philippine Medical Association; SSS Record Management Improvement Committee, SSS Gender and Development Committee, ECC Technical Review Panel on Amending the Criteria for the Compensability of Musculoskeletal Disorders (MSD); ECC Technical Review Panel to Study/Review Update the Medical Benefits Policy; Committee on Decorum and Investigation on Sexual Harassment Cases; SSS Benefits Review Committee; and the SSS Medical Review Committee.

She earned the title Doctor of Medicine in 1983 and finished her Master in Public Administration on March 2013. She also completed the following courses: 1st International Postgraduate Course in Occupational Health and Safety at the University of the Philippines College of Public Health in 2008; Diplomate Course in Occupational Medicine in 2013 and Basic Program Management at the De La Salle University in 2013.

Member Designates

MEMBER-DESIGNATE:

ATTY. DIONISIO C. EBDANE, JR.

SVP, VisMin Group

Government Service Insurance System

Age: 53 years old

Date of First Appointment - October 18, 2010

He currently seats as member-designate in the Governing Board of Employees' Compensation Commission (ECC) and Occupational Safety and Health Commission (OSHC).

In 1995, he transferred to the Philippine Postal Corporation as Manager for its Investment Management Department and left in July 1998 to join a promising career with the Government Service Insurance System.

Shortly after he joined the GSIS, he was designated as team leader for different special projects, and was soon promoted as Manager for the Housing Finance Services Department in 2001.

He was promoted as Vice President for the Housing Finance Services in 2006, and was eventually transferred to the Operations Sector in 2007. He is now the Senior Vice President for GSIS' Visayas and Mindanao Operations Group.

He is a Certified Public Accountant, a Lawyer, and a Career Executive Service Officer IV.

He took up Bachelor of Law while working as Internal Auditor of the United Coconut Planters Bank in Makati City.



MEMBER-DESIGNATE:

Ramon F. Aristoza Jr.
Acting President and Chief Executive Officer
Philippine Health Insurance, Corporation

Age: 64 years old

He was appointed as the OIC President and the Chief Executive Officer of the PhilHealth in July 2016. He spent the majority of his public service at the Senate of the Philippines from 1987 to 1998 before joining the PhilHealth as an Assistant Vice President from 1998 to 2013. He, then, assumed the post of an Executive Vice President and Chief Operating Officer from July 2013 up to June 2016.

He took up Bachelor of Laws in the Far Eastern University.



CARLITO P. ROBLE

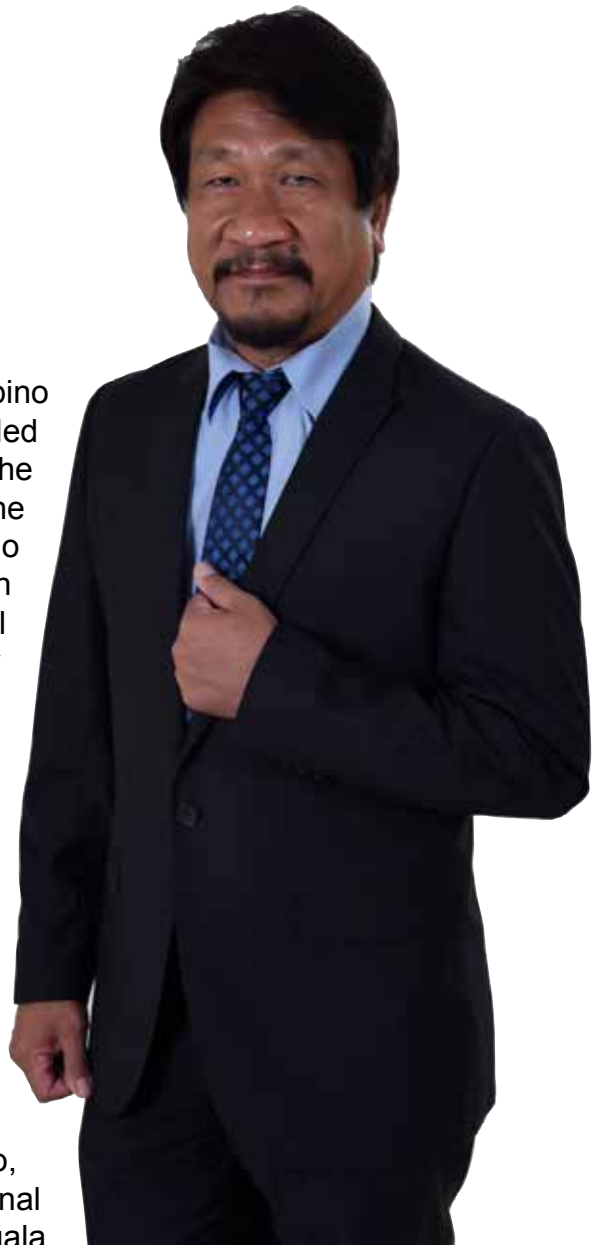
National Executive Vice-President
Alliance of Filipino Workers

Age: 57 years old

Date of First Appointment - January 4, 2013

For 26 years of service in the Alliance of Filipino Workers, Commissioner Carlito P. Roble provided an undying commitment to the members of the union in the health sector. He served as the National Vice President of the Alliance of Filipino Workers and Union President of the San Juan De Dios Educational Foundation Inc., Hospital (SJDEFIH) Employees Association. He is actively involved with various programs of the union such as empowering the health workers movement, enriching members' skills and knowledge on the rights given by the law and improving the working conditions and life of the health workers. Under his leadership, Comm. Roble continuously participated in organizing and building alliances with other non-member hospitals to strengthen the internal solidarity and cohesiveness among the health workers in our country.

He attended the following seminars and conferences NAPC 1st Sectoral and Council Meeting held on April 15-17, 2015 at San Mateo, Rizal; ASETUC Regional Training and Regional Conference (held on June 10-12, 2015 in Kuala Lumpur, Malaysia; NAPC All Forman Labor and Migrant Workers Sector Council Members 2nd Sectoral Council Meeting held on June 15-17, 2015 at Robbinsdale Residences, Araneta Avenue, Quezon City; and PSI Financing Trends in Health Sector, Inputs on Health Workers in Asia and Pacific (held on September 7-8, 2015 at Astoria Plaza, Ortigas, Pasig City.



MIGUEL B. VARELA (+)

Chairman

Employers' Confederation of the Philippines

Age: 76 years old

Date of First Appointment - January 4, 2013

Mr. Varela has been Commissioner of the Employees' Compensation Commission (ECC) and Member of the Board of the Occupational Safety and Health Center (OSHC), as Employers Representative, since 1990. He is presently Vice-Chairman of Megaworld Corporation and has been a member of the company's Board of Directors since June 2006; Chairman, Employers Confederation of the Philippines (ECOP); Chairman, Philippine Chamber of Commerce and Industry (PCCI); Chairman, Torche Global Marketing, Inc.; Chairman, MVV Synergy, Incorporated; Chairman, GSI Philippines; Vice Chairman, Emperador, Inc.; Vice Chairman, Richmonde Hotel; Director, Global Ferronickel Holding, Inc.; Director, Ausphil Tollways Corporation; Director, NPC Alliance Corporation; Director, Global Estates, Inc.; Director, Philippine Estate Realty; Director, Wellex Industries, Inc.; Board of Trustee of Philippines Trade Foundation, Inc.; and Chairman, Philippine Dispute Resolution Center, Inc. (PDRCI).

A member of the Philippine Bar, he pursued his Bachelor of Laws in the Ateneo de Manila Law School and his Associate in Liberal Arts from San Beda College.



MA. TERESITA S. CUCUECO, M.D.
Executive Director
Occupational Safety and Health Center

Age: 57 years old

Dr. Ma. Teresita S. Cucueco was appointed on October 11, 2010 as Executive Director of the Occupational Safety and Health Center (OSHC), a specialized attached agency of the Department of Labor and Employment (DOLE). Her work involves managing the national preventive program on occupational safety and health, mobilizing resources and expanding network on OSH.

Prior to her appointment as Executive Director, she worked with the OSHC in various capacities i.e. Occupational Health Officer from September 1988 to December 1989; Senior Occupational Health Officer from December 1989 to September 1998; Division Chief, Health Control Division from September 1998 to April 7, 2009 and Deputy Executive Director on April 7, 2009. On February 14, 2012, she received her appointment as Career Executive Service Officer (CESO) Rank III from the Career Executive Service Board (CESB).





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Concurrent Chief, Appeals Division

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Board Secretary III

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THE ECC Management and the D



STELLA ZIPAGAN-BANAWIS

Executive Director
Employees' Compensation Commission (ECC)



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Division Heads



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The Employees' Compensation Commission Divisions and Staff



Office of the Executive Director



Deputy Executive Director's Office and Appeals Division



Work Contingency Prevention & Rehabilitation Division



Information and Public Assistance Division



Administrative Division



Finance Division



Policy, Programs & Systems Management Division

Regional Extension Units:

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ECC REU VI

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Email: reu8@ecc.gov.ph

ECC-REU No. IX

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ECC-REU NO. X

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Email: reu11@ecc.gov.ph

ECC-REU XII

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Nimfa Tiu Building, J.P. Rosales Avenue, Butuan City
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EMPLOYEES' COMPENSATION COMMISSION

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E-mail: info@ecc.gov.ph / Website: <http://www.ecc.gov.ph>



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