

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
AS OF JUNE 30, 2018

Account Title	Account Code	Debit	Credit
Cash-Collecting Officers	10101010-00	-	
Petty Cash	10101020-00	-	
Local Currency on Hand	10101030-00	-	
Cash in Bank-Local Currency, Current Account	10102020-00	14,120,025.73	
Time Deposits-Local Currency	10105020-00	91,670,987.80	
Investments in Time Deposits-Local Currency	10211010-00	263,739,949.16	
Accounts Receivable	10301010-00	17,125,465.44	
Allowance for Impairment-Accounts Receivable	10301011-00		13,439,353.68
Notes Receivable	10301020-00	456,740.35	
Receivables-Disallowances/Charges	10305010-00	4,662,219.08	
Due from Officers and Employees	10305020-00	256,783.67	
Other Receivables	10305990-00	15,664.28	
Office Supplies Inventory	10404010-00	187,482.47	
Other Supplies and Materials Inventory	10404990-00	519,523.24	
Investment Property, Land	10501010-00	167,482.96	
Land	10601010-00	11,019,218.00	
Buildings	10604010-00	87,536,252.05	
Accumulated Depreciation-Buildings	10604011-00		76,838,627.10
Office Equipment	10605020-00	11,774,833.42	
Accumulated Depreciation-Office Equipment	10605021-00		7,805,400.88
Information and Communication Technology Equipment	10605030-00	17,347,940.72	
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00		10,562,550.75
Sports Equipment	10605130-00	183,183.00	
Accumulated Depreciation-Sports Equipment	10605131-00		63,720.26
Other Machinery and Equipment	10605990-00	1,396,012.74	
Accumulated Depreciation-Other Machinery and Equipment	10605991-00		263,498.18
Motor Vehicles	10606010-00	8,028,969.61	
Accumulated Depreciation-Motor Vehicles	10606011-00		4,772,133.48
Furniture and Fixtures	10607010-00	5,870,068.53	
Accumulated Depreciation-Furniture and Fixtures	10607011-00		5,138,927.46
Books	10607020-00	97,430.52	
Accumulated Depreciation-Books	10607021-00		87,687.50
Advances to Officers and Employees	19901040-00	558,430.00	
Advances to Contractors	19902010-00	1,577,011.84	
Prepaid Rent	19902020-00	46,986.56	
Prepaid Registration	19902030-00	6,543.80	
Prepaid Insurance	19902050-00	29,533.02	
Other Prepayments	19902990-00	337,324.35	
Guaranty Deposits	19903020-00	3,000.00	
Other Assets	19999990-00	10,030.00	
Other Assets	19999990-00	2,716,050.94	
Accounts Payable	20101010-00		8,212,807.18
Due to Officers and Employees	20101020-00		1,565,719.89
Accrued Benefits Payable	20101100-00		16,566,880.17
Tax Refunds Payable	20103010-00		135,919.57
Due to BIR	20201010-00		756,712.68

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Account Title	Account Code	Debit	Credit
Due to GSIS	20201020-00		511,154.44
Due to Pag-IBIG	20201030-00		123,759.98
Due to PhilHealth	20201040-00		53,495.88
Due to Government Corporations	20201060-00		61,156.23
Bail Bonds Payable	20401030-00		167,700.00
Guaranty/Security Deposits Payable	20401040-00		186,433.48
Other Payables	29999990-00		6,437,590.38
Retained Earnings/(Deficit)	30701010-00		426,529,500.06
Other Service Income	40201990-00		8,292,450.00
Rent/Lease Income	40202050-00		6,218,944.32
Interest Income	40202210-00		1,997,739.38
Miscellaneous Income	40603990-00		70,930.39
Salaries and Wages-Regular	50101010-00	14,755,562.18	
Salaries and Wages-Casual/Contractual	50101020-00	4,253,370.33	
Personnel Economic Relief Allowance (PERA)	50102010-00	1,103,363.99	
Representation Allowance (RA)	50102020-00	255,000.00	
Transportation Allowance (TA)	50102030-00	201,000.00	
Clothing/Uniform Allowance	50102040-00	550,000.00	
Subsistence Allowance	50102050-00	27,200.00	
Laundry Allowance	50102060-00	3,708.97	
Hazard Pay	50102110-00	234,186.93	
Overtime and Night Pay	50102130-00	46,504.80	
Other Bonuses and Allowances	50102990-00	3,181,563.00	
Retirement and Life Insurance Premiums	50103010-00	1,929,707.36	
Pag-IBIG Contributions	50103020-00	56,500.00	
PhilHealth Contributions	50103030-00	186,468.09	
Employees Compensation Insurance Premiums	50103040-00	38,000.00	
Other Personnel Benefits	50104990-00	2,574,000.00	
Traveling Expenses-Local	50201010-00	2,281,447.58	
Training Expenses	50202010-00	5,124,115.42	
Office Supplies Expenses	50203010-00	346,988.16	
Fuel, Oil and Lubricants Expenses	50203090-00	127,810.42	
Textbooks and Instructional Materials Expenses	50203110-00	1,500.00	
Semi-Expendable Machinery and Equipment Expenses	50203210-00	91,608.00	
Semi-Expendable Furniture, Fixtures and Books	50203220-00	163,027.00	
Other Supplies and Materials Expenses	50203990-00	261,807.97	
Water Expenses	50204010-00	331,232.18	
Electricity Expenses	50204020-00	1,332,808.42	
Postage and Courier Services	50205010-00	99,529.75	
Telephone Expenses	50205020-00	695,967.42	
Internet Subscription Expenses	50205030-00	179,224.00	
Extraordinary and Miscellaneous Expenses	50210030-00	76,641.18	
Legal Services	50211010-00	32,500.00	
Other Professional Services	50211990-00	2,848,831.87	
Janitorial Services	50212020-00	1,256,224.93	
Security Services	50212030-00	1,673,179.71	
Other General Services	50212990-00	356,687.90	
Repairs and Maintenance-Buildings and Other Structures	50213040-00	158,047.33	
Repairs and Maintenance-Machinery and Equipment	50213050-00	150,007.09	

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Account Title	Account Code	Debit	Credit
Repairs and Maintenance-Transportation Equipment	50213060-00	86,207.96	
Fidelity Bond Premiums	50215020-00	21,497.03	
Insurance Expenses	50215030-00	41,224.75	
Advertising, Promotional and Marketing Expenses	50299010-00	1,879,738.14	
Printing and Publication Expenses	50299020-00	532,925.00	
Representation Expenses	50299030-00	2,905,443.30	
Transportation and Delivery Expenses	50299040-00	24,433.00	
Rent/Lease Expenses	50299050-00	474,752.85	
Subscription Expenses	50299070-00	19,448.00	
Donations	50299080-00	257,500.00	
Other Maintenance and Operating Expenses	50299990-00	184,572.31	
Depreciation-Buildings and Other Structures	50501040-00	242,999.94	
Depreciation-Machinery and Equipment	50501050-00	1,396,551.49	
Depreciation-Transportation Equipment	50501060-00	332,008.38	
Depreciation-Furniture, Fixtures and Books	50501070-00	15,025.91	
Total		596,860,793.32	596,860,793.32

Prepared by:

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Certified Correct:

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Approved by:

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July 17, 2018