

**EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
AS OF SEPTEMBER 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 | 6,588,644.36 | |
| Time Deposits-Local Currency | 10105020-00 | 48,392,679.28 | |
| Investments in Time Deposits-Local Currency | 10211010-00 | 326,050,449.03 | |
| Accounts Receivable | 10301010-00 | 16,823,422.80 | |
| Allowance for Impairment-Accounts Receivable | 10301011-00 | | 13,439,353.68 |
| Notes Receivable | 10301020-00 | 456,740.35 | |
| Receivables-Disallowances/Charges | 10305010-00 | 4,495,423.32 | |
| Due from Officers and Employees | 10305020-00 | 260,489.66 | |
| Other Receivables | 10305990-00 | 15,664.28 | |
| Office Supplies Inventory | 10404010-00 | 242,145.03 | |
| Other Supplies and Materials Inventory | 10404990-00 | 484,930.95 | |
| Investment Property, Land | 10501010-00 | 167,482.96 | |
| Land | 10601010-00 | 11,019,218.00 | |
| Buildings | 10604010-00 | 88,429,427.05 | |
| Accumulated Depreciation-Buildings | 10604011-00 | | 76,980,377.07 |
| Office Equipment | 10605020-00 | 11,774,833.42 | |
| Accumulated Depreciation-Office Equipment | 10605021-00 | | 8,029,968.40 |
| Information and Communication Technology Equipment | 10605030-00 | | |
| | | 17,347,940.72 | |
| Accumulated Depreciation-Information and Communication Technology Equipment | 10605031-00 | | 11,008,613.22 |
| Sports Equipment | 10605130-00 | 183,183.00 | |
| Accumulated Depreciation-Sports Equipment | 10605131-00 | | 69,138.44 |
| Other Machinery and Equipment | 10605990-00 | 1,396,012.74 | |
| Accumulated Depreciation-Other Machinery and Equipment | 10605991-00 | | 298,755.21 |
| Motor Vehicles | 10606010-00 | 8,028,969.61 | |
| Accumulated Depreciation-Motor Vehicles | 10606011-00 | | 5,132,493.68 |
| Furniture and Fixtures | 10607010-00 | 5,870,068.53 | |
| Accumulated Depreciation-Furniture and Fixtures | 10607011-00 | | 5,426,133.68 |
| Books | 10607020-00 | 97,430.52 | |
| Accumulated Depreciation-Books | 10607021-00 | | 92,559.02 |
| Advances to Officers and Employees | 19901040-00 | 1,210,172.16 | |
| Advances to Contractors | 19902010-00 | 1,577,011.84 | |
| Prepaid Rent | 19902020-00 | 67,986.56 | |
| Prepaid Registration | 19902030-00 | 9,131.46 | |
| Prepaid Insurance | 19902050-00 | 18,973.71 | |
| Other Prepayments | 19902990-00 | 319,808.76 | |
| 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 | | 4,587,663.18 |
| Due to Officers and Employees | 20101020-00 | | 1,187,427.69 |
| Accrued Benefits Payable | 20101100-00 | | 16,238,310.33 |
| Tax Refunds Payable | 20103010-00 | | 135,919.57 |
| Due to BIR | 20201010-00 | | 723,357.93 |

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|--|--------------|---------------|----------------|
| Due to GSIS | 20201020-00 | | 5,765.54 |
| Due to Pag-IBIG | 20201030-00 | | 11,012.04 |
| Due to PhilHealth | 20201040-00 | | 16,584.60 |
| Due to Government Corporations | 20201060-00 | | 3,225.00 |
| Guaranty/Security Deposits Payable | 20401040-00 | | 354,133.48 |
| Other Payables | 29999990-00 | | 6,437,590.38 |
| Retained Earnings/(Deficit) | 30701010-00 | | 426,367,245.40 |
| Other Service Income | 40201990-00 | | 54,643,860.50 |
| Rent/Lease Income | 40202050-00 | | 8,975,951.82 |
| Interest Income | 40202210-00 | | 2,974,701.41 |
| Miscellaneous Income | 40603990-00 | | 81,190.16 |
| Salaries and Wages-Regular | 50101010-00 | 22,170,852.72 | |
| Salaries and Wages-Casual/Contractual | 50101020-00 | 6,378,358.25 | |
| Personnel Economic Relief Allowance (PERA) | 50102010-00 | 1,669,541.96 | |
| Representation Allowance (RA) | 50102020-00 | 382,500.00 | |
| Transportation Allowance (TA) | 50102030-00 | 301,500.00 | |
| Clothing/Uniform Allowance | 50102040-00 | 556,000.00 | |
| Subsistence Allowance | 50102050-00 | 56,900.00 | |
| Laundry Allowance | 50102060-00 | 7,758.84 | |
| Hazard Pay | 50102110-00 | 483,242.56 | |
| Overtime and Night Pay | 50102130-00 | 78,574.89 | |
| Year End Bonus | 50102140-00 | - | |
| Cash Gift | 50102150-00 | - | |
| Other Bonuses and Allowances | 50102990-00 | 3,181,563.00 | |
| Retirement and Life Insurance Premiums | 50103010-00 | 3,460,183.05 | |
| Pag-IBIG Contributions | 50103020-00 | 94,100.00 | |
| PhilHealth Contributions | 50103030-00 | 334,415.62 | |
| Employees Compensation Insurance Premiums | 50103040-00 | 75,400.00 | |
| Terminal Leave Benefits | 50104030-00 | - | |
| Other Personnel Benefits | 50104990-00 | 2,799,000.00 | |
| Traveling Expenses-Local | 50201010-00 | 3,643,132.49 | |
| Traveling Expenses-Foreign | 50201020-00 | 32,036.88 | |
| Training Expenses | 50202010-00 | 8,028,067.43 | |
| Office Supplies Expenses | 50203010-00 | 605,627.95 | |
| Fuel, Oil and Lubricants Expenses | 50203090-00 | 217,170.30 | |
| Textbooks and Instructional Materials Expenses | 50203110-00 | 1,500.00 | |
| Semi-Expendable Machinery and Equipment | 50203210-00 | 165,850.75 | |
| Semi-Expendable Furniture, Fixtures and Books | 50203220-00 | 190,310.00 | |
| Other Supplies and Materials Expenses | 50203990-00 | 559,305.65 | |
| Water Expenses | 50204010-00 | 428,084.30 | |
| Electricity Expenses | 50204020-00 | 2,236,718.85 | |
| Postage and Courier Services | 50205010-00 | 283,990.41 | |
| Telephone Expenses | 50205020-00 | 1,030,081.43 | |
| Internet Subscription Expenses | 50205030-00 | 266,344.00 | |
| Extraordinary and Miscellaneous Expenses | 50210030-00 | 128,323.36 | |
| Legal Services | 50211010-00 | 67,500.00 | |
| Auditing Services | 50211020-00 | 2,777,609.00 | |
| Other Professional Services | 50211990-00 | 6,021,993.82 | |
| Janitorial Services | 50212020-00 | 2,187,640.20 | |
| Security Services | 50212030-00 | 2,585,741.37 | |

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| Other General Services | 50212990-00 | 415,364.38 | |
| Repairs and Maintenance-Buildings and Other Structures | 50213040-00 | 198,432.34 | |
| Repairs and Maintenance-Machinery and Equipment | 50213050-00 | 236,143.64 | |
| Repairs and Maintenance-Transportation Equipment | 50213060-00 | 126,792.02 | |
| Fidelity Bond Premiums | 50215020-00 | 32,430.68 | |
| Insurance Expenses | 50215030-00 | 54,803.71 | |
| Advertising, Promotional and Marketing Expenses | 50299010-00 | 3,440,170.34 | |
| Printing and Publication Expenses | 50299020-00 | 905,425.00 | |
| Representation Expenses | 50299030-00 | 5,545,185.67 | |
| Transportation and Delivery Expenses | 50299040-00 | 36,004.00 | |
| Rent/Lease Expenses | 50299050-00 | 936,064.05 | |
| Membership Dues and Contributions to Organizations | 50299060-00 | 100,000.00 | |
| Subscription Expenses | 50299070-00 | 35,630.00 | |
| Donations | 50299080-00 | 307,000.00 | |
| Other Maintenance and Operating Expenses | 50299990-00 | 237,821.31 | |
| Bank Charges | 50301040-00 | - | |
| Depreciation-Buildings and Other Structures | 50501040-00 | 384,749.91 | |
| Depreciation-Machinery and Equipment | 50501050-00 | 2,107,856.69 | |
| Depreciation-Transportation Equipment | 50501060-00 | 546,651.63 | |
| Depreciation-Furniture, Fixtures and Books | 50501070-00 | 30,565.94 | |
| Total | | 643,221,331.43 | 643,221,331.43 |

Prepared by:

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Accountant III

Certified Correct:

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Chief, Finance Division

Approved by:

STELLA Z. BANAWIS (SGD)
Executive Director

October 10, 2018