

**EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
AS OF DECEMBER 31, 2019**

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	27,420,250.83	
Time Deposits-Local Currency	10105020-00	-	
Investments in Time Deposits-Local Currency	10211010-00	323,473,679.34	
Accounts Receivable	10301010-00	35,549,156.91	
Allowance for Impairment-Accounts Receivable	10301011-00		12,753,833.79
Notes Receivable	10301020-00	456,740.35	
Allowance for Impairment-Notes Receivable			456,740.35
Receivables-Disallowances/Charges	10305010-00	3,653,723.41	
Due from Officers and Employees	10305020-00	182,563.73	
Other Receivables	10305990-00	111,151.86	
Office Supplies Inventory	10404010-00	102,094.87	
Other Supplies and Materials Inventory	10404990-00	399,857.71	
Investment Property, Land	10501010-00	167,482.96	
Land	10601010-00	11,019,218.00	
Buildings	10604010-00	93,377,483.13	
Accumulated Depreciation-Buildings	10604011-00		82,121,884.40
Office Equipment	10605020-00	13,656,714.42	
Accumulated Depreciation-Office Equipment	10605021-00		9,637,570.41
Information and Communication Technology Equipment	10605030-00		
		19,502,440.72	
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00		13,932,587.71
Sports Equipment	10605130-00	183,183.00	
Accumulated Depreciation-Sports Equipment	10605131-00		91,907.54
Other Machinery and Equipment	10605990-00	1,396,012.74	
Accumulated Depreciation-Other Machinery and Equipment	10605991-00		462,570.26
Motor Vehicles	10606010-00	12,028,968.61	
Accumulated Depreciation-Motor Vehicles	10606011-00		6,179,293.97
Furniture and Fixtures	10607010-00	5,870,068.53	
Accumulated Depreciation-Furniture and Fixtures	10607011-00		5,469,881.33
Books	10607020-00	97,430.52	
Accumulated Depreciation-Books	10607021-00		92,559.02
Construction in progress Bulding & Other Structures	10699030-00	354,240.00	
Advances to Officers and Employees	19901040-00	-	
Advances to Contractors	19902010-00		-
Prepaid Rent	19902020-00	224,786.56	
Prepaid Registration	19902030-00	2,634.93	
Prepaid Insurance	19902050-00	6,425.56	
Other Prepayments	19902990-00	441,014.89	
Guaranty Deposits	19903020-00	133,800.00	
Other Assets	19999990-00	10,030.00	
Other Assets	19999990-00	2,716,050.94	
Accounts Payable	20101010-00		58,687,224.40
Due to Officers and Employees	20101020-00		5,378,573.04
Leave Benefits Payable	20601020-00		20,998,182.46
Tax Refunds Payable	20103010-00		101,108.57
Due to BIR	20201010-00		1,099,254.76
Due to GSIS	20201020-00	2,936.67	
Due to Pag-IBIG	20201030-00		100,926.75
Due to PhilHealth	20201040-00		20,238.69
Due to Government Corporations	20201060-00		1,740.00
Guaranty/Security Deposits Payable	20401040-00		1,301,291.78
Other Payables	29999990-00		5,935,402.65

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Account Title	Account Code	Debit	Credit
Retained Earnings/(Deficit)	30701010-00		405,426,757.04
Other Service Income	40201990-00		120,767,420.00
Rent/Lease Income	40202050-00		11,162,696.39
Interest Income	40202210-00		3,403,896.69
Miscellaneous Income	40603990-00		232,200.27
Salaries and Wages-Regular	50101010-00	32,520,956.93	
Salaries and Wages-Casual/Contractual	50101020-00	8,862,527.05	
Personnel Economic Relief Allowance (PERA)	50102010-00	2,226,906.12	
Representation Allowance (RA)	50102020-00	570,000.00	
Transportation Allowance (TA)	50102030-00	462,000.00	
Clothing/Uniform Allowance	50102040-00	576,000.00	
Subsistence Allowance	50102050-00	367,735.09	
Laundry Allowance	50102060-00	30,643.27	
Honoraria	50102100-00	140,125.00	
Hazard Pay	50102110-00	2,295,336.30	
Overtime and Night Pay	50102130-00	133,346.09	
Year End Bonus	50102140-00	3,554,356.60	
Cash Gift	50102150-00	478,500.00	
Other Bonuses and Allowances	50102990-00	4,872,564.00	
Retirement and Life Insurance Premiums	50103010-00	4,982,866.01	
Pag-IBIG Contributions	50103020-00	102,900.00	
PhilHealth Contributions	50103030-00	459,774.63	
Employees Compensation Insurance Premiums	50103040-00	112,100.00	
Terminal Leave Benefits	50104030-00	5,267,063.56	
Other Personnel Benefits	50104990-00	6,773,000.00	
Traveling Expenses-Local	50201010-00	7,264,984.25	
Traveling Expenses-Foreign	50201020-00	488,126.08	
Training Expenses	50202010-00	18,198,766.15	
Office Supplies Expenses	50203010-00	805,635.62	
Fuel, Oil and Lubricants Expenses	50203090-00	402,832.30	
Textbooks and Instructional Materials Expenses	50203110-00	1,700.00	
Semi-Expendable Machinery and Equipment Expenses	50203210-00	296,017.00	
Semi-Expendable Furniture, Fixtures and Books	50203220-00	217,340.50	
Other Supplies and Materials Expenses	50203990-00	744,690.45	
Water Expenses	50204010-00	272,843.40	
Electricity Expenses	50204020-00	4,322,222.43	
Postage and Courier Services	50205010-00	413,648.46	
Telephone Expenses	50205020-00	1,571,988.18	
Internet Subscription Expenses	50205030-00	381,498.20	
Extraordinary and Miscellaneous Expenses	50210030-00	457,436.75	
Legal Services	50211010-00	90,000.00	
Auditing Services	50211020-00	3,188,702.00	
Other Professional Services	50211990-00	13,984,452.06	
Janitorial Services	50212020-00	5,362,363.79	
Security Services	50212030-00	3,987,874.56	
Other General Services	50212990-00		
Repairs and Maintenance-Buildings and Other Structures	50213040-00	1,066,003.41	
Repairs and Maintenance-Machinery and Equipment	50213050-00	404,249.01	
Repairs and Maintenance-Transportation Equipment	50213060-00	505,192.11	
Fidelity Bond Premiums	50215020-00	47,522.09	
Insurance Expenses	50215030-00	61,586.07	
Advertising, Promotional and Marketing Expenses	50299010-00	47,883,393.26	
Printing and Publication Expenses	50299020-00	1,104,775.00	
Representation Expenses	50299030-00	15,950,309.79	
Transportation and Delivery Expenses	50299040-00	43,268.00	
Rent/Lease Expenses	50299050-00	1,776,241.56	
Membership Dues and Contributions to Organizations	50299060-00	100,000.00	
Subscription Expenses	50299070-00	54,008.00	
Donations	50299080-00	214,950.00	

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Account Title	Account Code	Debit	Credit
Other Maintenance and Operating Expenses	50299990-00	1,937,420.20	
Bank Charges	50301040-00		
Depreciation-Buildings and Other Structures	50501040-00	868,260.80	
Depreciation-Machinery and Equipment	50501050-00	3,117,017.75	
Depreciation-Transportation Equipment	50501060-00	864,583.08	
Depreciation-Furniture, Fixtures and Books	50501070-00	34,998.12	
Total		<u>765,815,742.27</u>	<u>765,815,742.27</u>

Prepared by:

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January 29, 2020