

**EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
AS OF MARCH 31, 2020**

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	47,009,272.03	
Time Deposits-Local Currency	10105020-00	-	
Investments in Time Deposits-Local Currency	10211010-00	304,285,840.68	
Accounts Receivable	10301010-00	14,934,021.89	
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	3,494,223.41	
Due from Officers and Employees	10305020-00	174,320.67	
Other Receivables	10305990-00	111,151.86	
Office Supplies Inventory	10404010-00	557,016.48	
Other Supplies and Materials Inventory	10404990-00	597,596.48	
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		82,340,005.46
Office Equipment	10605020-00	13,737,302.42	
Accumulated Depreciation-Office Equipment	10605021-00		9,905,374.23
Information and Communication Technology Equipment	10605030-00	19,727,537.72	
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00		14,389,639.43
Sports Equipment	10605130-00	183,183.00	
Accumulated Depreciation-Sports Equipment	10605131-00		96,461.36
Other Machinery and Equipment	10605990-00	1,396,012.74	
Accumulated Depreciation-Other Machinery and Equipment	10605991-00		494,929.70
Motor Vehicles	10606010-00	12,028,968.61	
Accumulated Depreciation-Motor Vehicles	10606011-00		6,497,225.42
Furniture and Fixtures	10607010-00	5,870,068.53	
Accumulated Depreciation-Furniture and Fixtures	10607011-00		5,478,630.86
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	1,467,844.00	
Advances to Contractors	19902010-00		-
Prepaid Rent	19902020-00	224,786.56	
Prepaid Registration	19902030-00	3,365.70	
Prepaid Insurance	19902050-00	53,534.59	
Other Prepayments	19902990-00	424,654.54	
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		48,909,673.51
Due to Officers and Employees	20101020-00		1,041,078.78
Leave Benefits Payable	20601020-00		20,932,875.58

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Account Title	Account Code	Debit	Credit
Tax Refunds Payable	20103010-00		85,436.60
Due to BIR	20201010-00		658,220.44
Due to GSIS	20201020-00		597,040.70
Due to Pag-IBIG	20201030-00		168,127.86
Due to PhilHealth	20201040-00		69,699.22
Due to Government Corporations	20201060-00		69,376.00
Guaranty/Security Deposits Payable	20401040-00		1,350,736.18
Other Payables	29999990-00		3,786,080.03
Retained Earnings/(Deficit)	30701010-00		327,733,769.31
Other Service Income	40201990-00		21,134,298.50
Rent/Lease Income	40202050-00		2,129,386.68
Interest Income	40202210-00		818,637.72
Miscellaneous Income	40603990-00		-
Salaries and Wages-Regular	50101010-00	8,282,306.01	
Salaries and Wages-Casual/Contractual	50101020-00	2,350,882.38	
Personnel Economic Relief Allowance (PERA)	50102010-00	578,000.53	
Representation Allowance (RA)	50102020-00	142,500.00	
Transportation Allowance (TA)	50102030-00	115,500.00	
Clothing/Uniform Allowance	50102040-00	552,000.00	
Subsistence Allowance	50102050-00		
Laundry Allowance	50102060-00		
Honoraria	50102100-00		
Hazard Pay	50102110-00		
Overtime and Night Pay	50102130-00	27,186.90	
Year End Bonus	50102140-00		
Cash Gift	50102150-00		
Other Bonuses and Allowances	50102990-00	267,000.00	
Retirement and Life Insurance Premiums	50103010-00	850,504.51	
Pag-IBIG Contributions	50103020-00	28,600.00	
PhilHealth Contributions	50103030-00	96,320.23	
Employees Compensation Insurance Premiums	50103040-00	19,100.00	
Terminal Leave Benefits	50104030-00		
Other Personnel Benefits	50104990-00	2,402,750.00	
Traveling Expenses-Local	50201010-00	838,357.92	
Traveling Expenses-Foreign	50201020-00		
Training Expenses	50202010-00	2,451,597.50	
Office Supplies Expenses	50203010-00	60,530.00	
Fuel, Oil and Lubricants Expenses	50203090-00	67,505.73	
Textbooks and Instructional Materials Expenses	50203110-00		
Semi-Expendable Machinery and Equipment Expenses	50203210-00	11,400.00	
Semi-Expendable Furniture, Fixtures and Books	50203220-00	5,800.00	
Other Supplies and Materials Expenses	50203990-00	22,168.75	
Water Expenses	50204010-00	89,497.49	
Electricity Expenses	50204020-00	296,796.07	
Postage and Courier Services	50205010-00	63,663.49	
Telephone Expenses	50205020-00	280,481.22	
Internet Subscription Expenses	50205030-00	88,370.00	
Extraordinary and Miscellaneous Expenses	50210030-00	21,372.49	
Legal Services	50211010-00	17,500.00	
Auditing Services	50211020-00		

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Account Title	Account Code	Debit	Credit
Other Professional Services	50211990-00	444,226.78	
Janitorial Services	50212020-00	228,593.90	
Security Services	50212030-00	641,513.11	
Other General Services	50212990-00		
Repairs and Maintenance-Buildings and Other Structures	50213040-00	64,776.00	
Repairs and Maintenance-Machinery and Equipment	50213050-00	25,418.10	
Repairs and Maintenance-Transportation Equipment	50213060-00	26,977.38	
Fidelity Bond Premiums	50215020-00	11,976.00	
Insurance Expenses	50215030-00	16,384.51	
Advertising, Promotional and Marketing Expenses	50299010-00	93,269.64	
Printing and Publication Expenses	50299020-00		
Representation Expenses	50299030-00	3,996,724.61	
Transportation and Delivery Expenses	50299040-00	3,717.00	
Rent/Lease Expenses	50299050-00	389,823.33	
Membership Dues and Contributions to Organizations	50299060-00		
Subscription Expenses	50299070-00	8,386.00	
Donations	50299080-00	10,415.50	
Other Maintenance and Operating Expenses	50299990-00	80,195.00	
Bank Charges	50301040-00		
Depreciation-Buildings and Other Structures	50501040-00	218,121.06	
Depreciation-Machinery and Equipment	50501050-00	761,768.80	
Depreciation-Transportation Equipment	50501060-00	317,931.45	
Depreciation-Furniture, Fixtures and Books	50501070-00	8,749.53	
Total		561,989,836.73	561,989,836.73

Prepared by:


EVA S. PEREGRINO
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Certified Correct:


MARIA TERESA M. URBANO
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Approved by:


STELLA Z. BANAWIS
Executive Director

June 22, 2020