

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
AS OF SEPTEMBER 30, 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	13,151,581.35	
Time Deposits-Local Currency	10105020-00	-	
Investments in Time Deposits-Local Currency	10211010-00	266,913,304.47	
Accounts Receivable	10301010-00	20,968,425.93	
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	3,380,218.83	
Due from Officers and Employees	10305020-00	176,682.97	
Other Receivables	10305990-00	99,015.23	
Office Supplies Inventory	10404010-00	373,229.86	
Other Supplies and Materials Inventory	10404990-00	519,665.92	
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		82,776,247.58
Office Equipment	10605020-00	13,737,302.42	
Accumulated Depreciation-Office Equipment	10605021-00		10,430,225.57
Information and Communication Technology	10605030-00		
Equipment		19,727,537.72	
Accumulated Depreciation-Information and	10605031-00		15,294,406.71
Communication Technology Equipment			
Sports Equipment	10605130-00	183,183.00	
Accumulated Depreciation-Sports Equipment	10605131-00		105,569.00
Other Machinery and Equipment	10605990-00	1,396,012.74	
Accumulated Depreciation-Other Machinery and	10605991-00		559,648.58
Equipment			
Motor Vehicles	10606010-00	12,028,968.61	
Accumulated Depreciation-Motor Vehicles	10606011-00		7,051,932.07
Furniture and Fixtures	10607010-00	5,870,068.53	
Accumulated Depreciation-Furniture and Fixtures	10607011-00		5,495,024.85
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	1,423,700.00	
Advances to Contractors	19902010-00		-
Prepaid Rent	19902020-00	224,786.56	
Prepaid Registration	19902030-00	1,345.43	
Prepaid Insurance	19902050-00	27,588.48	
Other Prepayments	19902990-00	383,165.13	
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		33,703,967.51
Due to Officers and Employees	20101020-00		1,060,515.88
Leave Benefits Payable	20601020-00		20,666,194.90
Tax Refunds Payable	20103010-00		85,436.60
Due to BIR	20201010-00		985,518.02
Due to GSIS	20201020-00		615,469.11

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Account Title	Account Code	Debit	Credit
Due to Pag-IBIG	20201030-00		149,178.89
Due to PhilHealth	20201040-00		69,593.98
Due to Government Corporations	20201060-00		74,927.00
Guaranty/Security Deposits Payable	20401040-00		1,394,736.18
Other Payables	29999990-00		2,913,315.45
Retained Earnings/(Deficit)	30701010-00		327,743,769.31
Other Service Income	40201990-00		21,134,298.50
Rent/Lease Income	40202050-00		11,255,866.10
Interest Income	40202210-00		2,296,987.51
Miscellaneous Income	40603990-00		20,000.46
Salaries and Wages-Regular	50101010-00	24,414,209.05	
Salaries and Wages-Casual/Contractual	50101020-00	6,935,213.01	
Personnel Economic Relief Allowance (PERA)	50102010-00	1,710,366.40	
Representation Allowance (RA)	50102020-00	422,500.00	
Transportation Allowance (TA)	50102030-00	341,500.00	
Clothing/Uniform Allowance	50102040-00	582,000.00	
Subsistence Allowance	50102050-00	36,600.00	
Laundry Allowance	50102060-00	5,093.06	
Honoraria	50102100-00	-	
Hazard Pay	50102110-00	348,536.44	
Overtime and Night Pay	50102130-00	95,017.25	
Year End Bonus	50102140-00	-	
Cash Gift	50102150-00	-	
Other Bonuses and Allowances	50102990-00	3,774,540.00	
Retirement and Life Insurance Premiums	50103010-00	3,383,829.60	
Pag-IBIG Contributions	50103020-00	87,400.00	
PhilHealth Contributions	50103030-00	382,496.63	
Employees Compensation Insurance Premiums	50103040-00	76,900.00	
Terminal Leave Benefits	50104030-00	27,936.95	
Other Personnel Benefits	50104990-00	2,651,750.00	
Traveling Expenses-Local	50201010-00	1,288,212.90	
Traveling Expenses-Foreign	50201020-00	130,465.50	
Training Expenses	50202010-00	5,504,224.14	
Office Supplies Expenses	50203010-00	406,904.52	
Fuel, Oil and Lubricants Expenses	50203090-00	212,832.91	
Textbooks and Instructional Materials Expenses	50203110-00	-	
Semi-Expendable Machinery and Equipment Expenses	50203210-00	34,381.40	
Semi-Expendable Furniture, Fixtures and Books	50203220-00	5,800.00	
Other Supplies and Materials Expenses	50203990-00	121,289.31	
Water Expenses	50204010-00	216,083.91	
Electricity Expenses	50204020-00	1,905,782.61	
Postage and Courier Services	50205010-00	114,647.99	
Telephone Expenses	50205020-00	969,407.63	
Internet Subscription Expenses	50205030-00	180,852.45	
Extraordinary and Miscellaneous Expenses	50210030-00	75,708.09	
Legal Services	50211010-00	27,500.00	
Auditing Services	50211020-00	-	
Other Professional Services	50211990-00	720,607.78	
Janitorial Services	50212020-00	3,021,130.42	
Security Services	50212030-00	2,778,092.72	
Other General Services	50212990-00	-	
Repairs and Maintenance-Buildings and Other Structures	50213040-00	234,134.75	

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Account Title	Account Code	Debit	Credit
Repairs and Maintenance-Machinery and Equipment	50213050-00	56,205.87	
Repairs and Maintenance-Transportation Equipment	50213060-00	88,593.04	
Fidelity Bond Premiums	50215020-00	35,180.14	
Insurance Expenses	50215030-00	49,237.14	
Advertising, Promotional and Marketing Expenses	50299010-00	1,325,936.49	
Printing and Publication Expenses	50299020-00	-	
Representation Expenses	50299030-00	16,779,972.57	
Transportation and Delivery Expenses	50299040-00	7,917.00	
Rent/Lease Expenses	50299050-00	1,083,562.42	
Membership Dues and Contributions to Organizations	50299060-00	-	
Subscription Expenses	50299070-00	8,386.00	
Donations	50299080-00	87,415.50	
Other Maintenance and Operating Expenses	50299990-00	3,703,991.51	
Bank Charges	50301040-00	-	
Depreciation-Buildings and Other Structures	50501040-00	654,363.18	
Depreciation-Machinery and Equipment	50501050-00	2,265,213.94	
Depreciation-Transportation Equipment	50501060-00	872,638.10	
Depreciation-Furniture, Fixtures and Books	50501070-00	25,143.52	
Total		559,185,962.92	559,185,962.92

Prepared by:


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Certified Correct:


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