

**EMPLOYEES' COMPENSATION COMMISSION  
TRIAL BALANCE  
AS OF MAY 31, 2021**

Account Title	Account Code	Debit	Credit
Cash-Collecting Officers	1-01-01-010-00	-	
Petty Cash	1-01-01-020-00	-	
Local Currency on Hand	1-01-01-030-00	-	
Cash in Bank-Local Currency, Current	1-01-02-020-00	25,736,059.85	
Time Deposits-Local Currency	1-01-05-020-00	17,029,524.06	
Investments in Time Deposits-Local	1-02-11-010-00	240,159,597.99	
Accounts Receivable	1-03-01-010-00	26,473,700.17	
Allowance for Impairment-Accounts	1-03-01-011-00	-	12,752,463.00
Notes Receivable	1-03-01-020-00	456,740.35	
Allowance for Impairment-Notes	1-03-01-021-00	-	456,740.35
Receivables-Disallowances/Charges	1-03-05-010-00	3,200,834.53	
Due from Officers and Employees	1-03-05-020-00	174,320.97	
Other Receivables	1-03-05-990-00	20,445.38	
Office Supplies Inventory	1-04-04-010-00	701,077.66	
Other Supplies and Materials	1-04-04-990-00	801,528.68	
Investment Property, Land	1-05-01-010-00	167,482.96	
Land	1-06-01-010-00	11,019,218.00	
Buildings	1-06-04-010-00	93,992,532.85	
Accumulated Depreciation-Buildings	1-06-04-011-00		83,369,725.48
Office Equipment	1-06-05-020-00	14,692,792.42	
Accumulated Depreciation-Office Equipment	1-06-05-021-00		11,186,779.70
Information and Communication Technology Equipment	1-06-05-030-00	19,727,537.72	
Accumulated Depreciation-Information and Communication Technology	1-06-05-031-00		16,169,347.97
Sports Equipment	1-06-05-130-00	183,183.00	
Accumulated Depreciation-Sports	1-06-05-131-00		117,712.52
Other Machinery and Equipment	1-06-05-990-00	1,477,600.79	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991-00		648,277.42
Motor Vehicles	1-06-06-010-00	12,028,968.61	
Accumulated Depreciation-Motor Vehicles	1-06-06-011-00		7,769,899.27
Furniture and Fixtures	1-06-07-010-00	5,903,568.53	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-00		5,507,327.14
Books	1-06-07-020-00	97,430.52	
Accumulated Depreciation-Books	1-06-07-021-00		93,808.87
Construction in progress Bulding &	1-06-99-030-00	-	
Advances to Officers and Employees	1-99-01-040-00	368,800.00	
Advances to Contractors	1-99-02-010-00	-	
Prepaid Rent	1-99-02-020-00	208,300.00	
Prepaid Registration	1-99-02-030-00	1,784.30	
Prepaid Insurance	1-99-02-050-00	57,531.89	
Other Prepayments	1-99-02-990-00	359,684.68	
Guaranty Deposits	1-99-03-020-00	133,800.00	
Other Assets	1-99-99-990-00	10,030.00	
Other Assets	1-99-99-990-00	2,716,050.94	
Accounts Payable	2-01-01-010-00		16,689,701.21
Due to Officers and Employees	2-01-01-020-00		596,458.33

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Account Title	Account Code	Debit	Credit
Leave Benefits Payable - Current	2-06-01-020-00		3,698,850.25
Leave Benefits Payable- Non-Current			17,125,914.28
Tax Refunds Payable	2-01-03-010-00		189,445.98
Due to BIR	2-02-01-010-00		613,415.91
Due to GSIS	2-02-01-020-00		690,615.96
Due to Pag-IBIG	2-02-01-030-00		8,088.82
Due to PhilHealth	2-02-01-040-00		24,754.35
Due to Government Corporations	2-02-01-060-00		14,648.00
Guaranty/Security Deposits Payable	2-04-01-040-00		684,650.98
Other Payables	2-99-99-990-00		3,807,709.61
Retained Earnings/(Deficit)	3-07-01-010-00		304,557,635.01
Other Service Income	4-02-01-990-00		29,739,731.00
Rent/Lease Income	4-02-02-050-00		5,231,214.95
Interest Income	4-02-02-210-00		1,070,041.37
Miscellaneous Income	4-06-03-990-00		27,130.50
Salaries and Wages-Regular	5-01-01-010-00	13,067,240.03	
Salaries and Wages-Casual/Contractual	5-01-01-020-00	3,617,916.39	
Personnel Economic Relief Allowance	5-01-02-010-00	917,092.29	
Representation Allowance (RA)	5-01-02-020-00	237,500.00	
Transportation Allowance (TA)	5-01-02-030-00	192,500.00	
Clothing/Uniform Allowance	5-01-02-040-00	552,000.00	
Subsistence Allowance	5-01-02-050-00	-	
Laundry Allowance	5-01-02-060-00	-	
Honoraria	5-01-02-100-00	-	
Hazard Pay	5-01-02-110-00	-	
Overtime and Night Pay	5-01-02-130-00	98,369.37	
Year End Bonus	5-01-02-140-00	-	
Cash Gift	5-01-02-150-00	-	
Other Bonuses and Allowances	5-01-02-990-00	3,346,971.00	
Retirement and Life Insurance Premiums	5-01-03-010-00	1,606,702.37	
Pag-IBIG Contributions	5-01-03-020-00	46,300.00	
PhilHealth Contributions	5-01-03-030-00	229,276.56	
Employees Compensation Insurance Premiums	5-01-03-040-00	36,800.00	
Terminal Leave Benefits	5-01-04-030-00	1,007.78	
Other Personnel Benefits	5-01-04-990-00	2,435,000.00	
Traveling Expenses-Local	5-02-01-010-00	111,012.99	
Traveling Expenses-Foreign	5-02-01-020-00	-	
Training Expenses	5-02-02-010-00	2,241,304.97	
Office Supplies Expenses	5-02-03-010-00	74,332.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090-00	171,260.48	
Textbooks and Instructional Materials Expenses	5-02-03-110-00	-	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	26,500.00	
Semi-Expendable Furniture, Fixtures and Books	5-02-03-220-00	52,895.00	
Other Supplies and Materials Expenses	5-02-03-990-00	6,000.00	
Water Expenses	5-02-04-010-00	140,663.70	
Electricity Expenses	5-02-04-020-00	1,265,572.50	
Postage and Courier Services	5-02-05-010-00	77,099.50	
Telephone Expenses	5-02-05-020-00	549,055.48	
Internet Subscription Expenses	5-02-05-030-00	121,410.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	27,624.00	
Legal Services	5-02-11-010-00	22,500.00	
Auditing Services	5-02-11-020-00	-	

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Account Title	Account Code	Debit	Credit
Other Professional Services	5-02-11-990-00	131,946.00	
Janitorial Services	5-02-12-020-00	1,184,771.12	
Security Services	5-02-12-030-00	1,477,280.26	
Other General Services	5-02-12-990-00	-	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-00	229,505.00	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-00	80,087.40	
Repairs and Maintenance-Transportation Equipment	5-02-13-060-00	238,702.90	
Fidelity Bond Premiums	5-02-15-020-00	20,423.74	
Insurance Expenses	5-02-15-030-00	40,757.48	
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	43,226.70	
Printing and Publication Expenses	5-02-99-020-00	-	
Representation Expenses	5-02-99-030-00	4,399,311.25	
Transportation and Delivery Expenses	5-02-99-040-00	-	
Rent/Lease Expenses	5-02-99-050-00	757,091.83	
Membership Dues and Contributions to Organizations	5-02-99-060-00	-	
Subscription Expenses	5-02-99-070-00	3,908.00	
Donations	5-02-99-080-00	-	
Other Maintenance and Operating Expenses	5-02-99-990-00	3,143,583.07	
Bank Charges	5-03-01-040-00	-	
Depreciation-Buildings and Other Structures	5-05-01-040-00	368,461.05	
Depreciation-Machinery and Equipment	5-05-01-050-00	1,096,020.42	
Depreciation-Transportation Equipment	5-05-01-060-00	448,729.50	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	6,249.25	
<b>Total</b>		<b>522,842,088.23</b>	<b>522,842,088.23</b>

Prepared by:

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Certified Correct:

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