

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
AS OF MARCH 31, 2021

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	21,507,253.40	
Time Deposits-Local Currency	10105020-00	47,205,053.25	
Investments in Time Deposits-Local Currency	10211010-00	210,039,879.17	
Accounts Receivable	10301010-00	26,332,153.41	
Allowance for Impairment-Accounts Receivable	10301011-00		12,752,463.00
Notes Receivable	10301020-00	456,740.35	
Allowance for Impairment-Notes Receivable			456,740.35
Receivables-Disallowances/Charges	10305010-00	3,207,517.89	
Due from Officers and Employees	10305020-00	174,320.97	
Other Receivables	10305990-00	20,445.38	
Office Supplies Inventory	10404010-00	629,931.76	
Other Supplies and Materials Inventory	10404990-00	624,928.68	
Investment Property, Land	10501010-00	167,482.96	
Land	10601010-00	11,019,218.00	
Buildings	10604010-00	93,608,743.85	
Accumulated Depreciation-Buildings	10604011-00		83,222,341.06
Office Equipment	10605020-00	14,586,292.42	
Accumulated Depreciation-Office Equipment	10605021-00		10,983,996.06
Information and Communication Technology Equipment	10605030-00	19,727,537.72	
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00		15,952,389.13
Sports Equipment	10605130-00	183,183.00	
Accumulated Depreciation-Sports Equipment	10605131-00		114,676.64
Other Machinery and Equipment	10605990-00	1,477,600.79	
Accumulated Depreciation-Other Machinery and Equipment	10605991-00		625,925.46
Motor Vehicles	10606010-00	12,028,968.61	
Accumulated Depreciation-Motor Vehicles	10606011-00		7,590,407.47
Furniture and Fixtures	10607010-00	5,903,568.53	
Accumulated Depreciation-Furniture and Fixtures	10607011-00		5,506,077.29
Books	10607020-00	97,430.52	
Accumulated Depreciation-Books	10607021-00		92,559.02
Construction in progress Building & Other Structures	10699030-00	-	
Advances to Officers and Employees	19901040-00	630,300.00	
Advances to Contractors	19902010-00		-
Prepaid Rent	19902020-00	208,300.00	
Prepaid Registration	19902030-00	-	
Prepaid Insurance	19902050-00	74,252.69	
Other Prepayments	19902990-00	368,128.65	
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		21,673,902.83
Due to Officers and Employees	20101020-00		943,717.81
Leave Benefits Payable - Current	20601020-00		3,813,560.56
Leave Benefits Payable- Non-Current			17,125,914.28

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Account Title	Account Code	Debit	Credit
Tax Refunds Payable	20103010-00		189,445.98
Due to BIR	20201010-00		460,116.78
Due to GSIS	20201020-00		691,917.33
Due to Pag-IBIG	20201030-00		182,018.85
Due to PhilHealth	20201040-00		70,576.38
Due to Government Corporations	20201060-00		80,375.00
Guaranty/Security Deposits Payable	20401040-00		669,750.98
Other Payables	29999990-00		3,807,709.61
Retained Earnings/(Deficit)	30701010-00		304,557,635.01
Other Service Income	40201990-00		-
Rent/Lease Income	40202050-00		2,799,184.21
Interest Income	40202210-00		649,546.79
Miscellaneous Income	40603990-00		27,130.50
Salaries and Wages-Regular	50101010-00	7,836,993.46	
Salaries and Wages-Casual/Contractual	50101020-00	2,223,207.54	
Personnel Economic Relief Allowance (PERA)	50102010-00	553,728.25	
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	61,162.25	
Year End Bonus	50102140-00	-	
Cash Gift	50102150-00	-	
Other Bonuses and Allowances	50102990-00	-	
Retirement and Life Insurance Premiums	50103010-00	800,494.68	
Pag-IBIG Contributions	50103020-00	18,400.00	
PhilHealth Contributions	50103030-00	91,610.16	
Employees Compensation Insurance Premiums	50103040-00	18,300.00	
Terminal Leave Benefits	50104030-00	1,007.78	
Other Personnel Benefits	50104990-00	2,316,750.00	
Traveling Expenses-Local	50201010-00	54,841.99	
Traveling Expenses-Foreign	50201020-00	-	
Training Expenses	50202010-00	556,904.97	
Office Supplies Expenses	50203010-00	66,996.00	
Fuel, Oil and Lubricants Expenses	50203090-00	60,836.20	
Textbooks and Instructional Materials Expenses	50203110-00	-	
Semi-Expendable Machinery and Equipment	50203210-00	6,500.00	
Semi-Expendable Furniture, Fixtures and Books	50203220-00	-	
Other Supplies and Materials Expenses	50203990-00	-	
Water Expenses	50204010-00	67,644.60	
Electricity Expenses	50204020-00	156,675.84	
Postage and Courier Services	50205010-00	17,507.00	
Telephone Expenses	50205020-00	253,991.49	
Internet Subscription Expenses	50205030-00	59,580.00	
Extraordinary and Miscellaneous Expenses	50210030-00	17,549.00	
Legal Services	50211010-00	12,500.00	
Auditing Services	50211020-00	-	

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Account Title	Account Code	Debit	Credit
Other Professional Services	50211990-00	28,050.00	
Janitorial Services	50212020-00	309,909.35	
Security Services	50212030-00	650,462.88	
Other General Services	50212990-00	-	
Repairs and Maintenance-Buildings and Other Structures	50213040-00	136,515.00	
Repairs and Maintenance-Machinery and Equipment	50213050-00	40,760.34	
Repairs and Maintenance-Transportation Equipment	50213060-00	190,621.62	
Fidelity Bond Premiums	50215020-00	11,310.58	
Insurance Expenses	50215030-00	24,036.68	
Advertising, Promotional and Marketing Expenses	50299010-00	25,580.76	
Printing and Publication Expenses	50299020-00	-	
Representation Expenses	50299030-00	34,756.25	
Transportation and Delivery Expenses	50299040-00	-	
Rent/Lease Expenses	50299050-00	315,452.79	
Membership Dues and Contributions to Organizations	50299060-00	-	
Subscription Expenses	50299070-00	3,908.00	
Donations	50299080-00	-	
Other Maintenance and Operating Expenses	50299990-00	2,921,466.00	
Bank Charges	50301040-00	-	
Depreciation-Buildings and Other Structures	50501040-00	221,076.63	
Depreciation-Machinery and Equipment	50501050-00	650,890.10	
Depreciation-Transportation Equipment	50501060-00	269,237.70	
Depreciation-Furniture, Fixtures and Books	50501070-00	3,749.55	
Total		495,040,078.38	495,040,078.38

Prepared by:


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