

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
March 31, 2022

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 Account	1-01-02-020-00	(28,125,540.53)	
Time Deposits-Local Currency	1-01-05-020-00	30,192,897.34	
Investments in Time Deposits-Local Currency	1-02-11-010-00	212,144,285.58	
Accounts Receivable	1-03-01-010-00	57,081,139.33	
Allowance for Impairment-Accounts Receivable	1-03-01-011-00	-	12,752,463.00
Notes Receivable	1-03-01-020-00	456,740.35	
Allowance for Impairment-Notes Receivable	1-03-01-021-00	-	456,740.35
Receivables-Disallowances/Charges	1-03-05-010-00	3,193,808.78	
Due from Officers and Employees	1-03-05-020-00	175,169.11	
Other Receivables	1-03-05-990-00	289,701.42	
Office Supplies Inventory	1-04-04-010-00	356,083.88	
Other Supplies and Materials Inventory	1-04-04-990-00	895,408.93	
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	93,608,743.85	
Accumulated Depreciation-Buildings	1-06-04-011-00		84,106,647.58
Office Equipment	1-06-05-020-00	16,078,799.62	
Accumulated Depreciation-Office Equipment	1-06-05-021-00		12,302,816.92
Information and Communication Technology Equipment	1-06-05-030-00	19,727,537.72	
Accum. Dep'n-Information and Communication Tech. Equip.	1-06-05-031-00		17,249,392.17
Sports Equipment	1-06-05-130-00	183,183.00	
Accumulated Depreciation-Sports Equipment	1-06-05-131-00		126,872.48
Other Machinery and Equipment	1-06-05-990-00	1,477,600.79	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991-00		763,626.82
Motor Vehicles	1-06-06-010-00	13,528,968.61	
Accumulated Depreciation-Motor Vehicles	1-06-06-011-00		8,632,955.74
Furniture and Fixtures	1-06-07-010-00	5,921,068.53	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-00		5,521,214.03
Books	1-06-07-020-00	97,430.52	
Accumulated Depreciation-Books	1-06-07-021-00		92,559.02
Construction in progress Building & Other Structures	1-06-99-030-00	-	
Advances to Officers and Employees	1-99-01-040-00	373,700.00	
Advances to Contractors	1-99-02-010-00	-	
Prepaid Rent	1-99-02-020-00	328,244.00	
Prepaid Registration	1-99-02-030-00	887.36	
Prepaid Insurance	1-99-02-050-00	64,301.63	
Other Prepayments	1-99-02-990-00	302,013.45	
Guaranty Deposits	1-99-03-020-00	183,080.00	
Other Assets	1-99-99-990-00	10,030.00	
Other Assets	1-99-99-990-00	2,716,050.94	

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Account Title	Account Code	Debit	Credit
Accounts Payable	2-01-01-010-00		16,782,791.18
Due to Officers and Employees	2-01-01-020-00		3,743,509.36
Leave Benefits Payable - Current	2-06-01-020-00		1,486,625.28
Leave Benefits Payable- Non-Current			19,736,557.08
Tax Refunds Payable	2-01-03-010-00		-
Due to BIR	2-02-01-010-00		845,043.57
Due to GSIS	2-02-01-020-00		108,705.04
Due to Pag-IBIG	2-02-01-030-00		52,309.15
Due to PhilHealth	2-02-01-040-00		70,198.32
Due to Government Corporations	2-02-01-060-00		19,374.00
Guaranty/Security Deposits Payable	2-04-01-040-00		1,422,802.38
Other Payables	2-99-99-990-00		2,486,243.26
Retained Earnings/(Deficit)	3-07-01-010-00		349,040,555.85
Other Service Income	4-02-01-990-00		-
Rent/Lease Income	4-02-02-050-00		2,686,691.76
Interest Income	4-02-02-210-00		617,379.35
Miscellaneous Income	4-06-03-990-00		58,000.00
Salaries and Wages-Regular	5-01-01-010-00	10,321,335.73	
Salaries and Wages-Casual/Contractual	5-01-01-020-00	-	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	553,636.35	
Representation Allowance (RA)	5-01-02-020-00	142,500.00	
Transportation Allowance (TA)	5-01-02-030-00	115,500.00	
Clothing/Uniform Allowance	5-01-02-040-00	534,000.00	
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	-	
Year End Bonus	5-01-02-140-00	59,065.95	
Cash Gift	5-01-02-150-00	-	
Mid-year Bonus	5-01-02-160-00	-	
Director's and Committee Members Fees	5-01-02-170-00		
Other Bonuses and Allowances	5-01-02-990-00	2,210,500.00	
Retirement and Life Insurance Premiums	5-01-03-010-00	1,248,168.17	
Pag-IBIG Contributions	5-01-03-020-00	18,800.00	
PhilHealth Contributions	5-01-03-030-00	92,465.62	
Employees Compensation Insurance Premiums	5-01-03-040-00	28,000.00	
Terminal Leave Benefits	5-01-04-030-00	-	
Other Personnel Benefits	5-01-04-990-00	40,000.00	
Traveling Expenses-Local	5-02-01-010-00	157,166.12	
Traveling Expenses-Foreign	5-02-01-020-00	-	
Training Expenses	5-02-02-010-00	1,418,440.00	
Office Supplies Expenses	5-02-03-010-00	57,463.77	

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Account Title	Account Code	Debit	Credit
Fuel, Oil and Lubricants Expenses	5-02-03-090-00	178,522.74	
Textbooks and Instructional Materials Expenses	5-02-03-110-00	-	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	42,735.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220-00	37,886.50	
Other Supplies and Materials Expenses	5-02-03-990-00	10,392.00	
Water Expenses	5-02-04-010-00	92,925.45	
Electricity Expenses	5-02-04-020-00	639,580.64	
Postage and Courier Services	5-02-05-010-00	35,355.00	
Telephone Expenses	5-02-05-020-00	305,428.72	
Internet Subscription Expenses	5-02-05-030-00	92,120.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	74,388.35	
Legal Services	5-02-11-010-00	-	
Auditing Services	5-02-11-020-00	-	
Other Professional Services	5-02-11-990-00	824,581.86	
Environment/Sanitary Services	5-02-12-010-00		
Janitorial Services	5-02-12-020-00	1,099,422.61	
Security Services	5-02-12-030-00	827,567.15	
Other General Services	5-02-12-990-00	-	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-00	81,225.00	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-00	201,898.09	
Repairs and Maintenance-Transportation Equipment	5-02-13-060-00	299,499.43	
Fidelity Bond Premiums	5-02-15-020-00	11,568.37	
Insurance Expenses	5-02-15-030-00	24,553.25	
Member's Benefits	5-02-17-010-00		
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	71,187.45	
Printing and Publication Expenses	5-02-99-020-00	-	
Representation Expenses	5-02-99-030-00	72,106,495.00	
Transportation and Delivery Expenses	5-02-99-040-00	-	
Rent/Lease Expenses	5-02-99-050-00	594,702.98	
Membership Dues and Contributions to Organizations	5-02-99-060-00	-	
Subscription Expenses	5-02-99-070-00	11,126.00	
Donations	5-02-99-080-00	-	
Other Maintenance and Operating Expenses	5-02-99-990-00	2,724,420.05	
Bank Charges	5-03-01-040-00	115,479.45	
Depreciation-Buildings and Other Structures	5-05-01-040-00	221,076.63	
Depreciation-Machinery and Equipment	5-05-01-050-00	720,017.67	
Depreciation-Transportation Equipment	5-05-01-060-00	268,953.33	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	3,888.09	
Total		541,162,073.69	541,162,073.69

Prepared by:

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