

**EMPLOYEES' COMPENSATION COMMISSION**  
**TRIAL BALANCE**  
**June 30, 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	78,499,398.89	
Time Deposits-Local Currency	1-01-05-020-00	30,264,554.29	
Investments in Time Deposits-Local Currency	1-02-11-010-00	182,516,309.46	
Accounts Receivable	1-03-01-010-00	13,873,124.68	
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
Operating Lease Receivable	1-03-02-010-00	1,813,318.62	
Due from Other Government Corporations	1-03-03-050-00	42,156,034.20	
Receivables-Disallowances/Charges	1-03-99-010-00	3,193,808.78	
Due from Officers and Employees	1-03-99-020-00	175,027.22	
Other Receivables	1-03-99-990-00	289,701.42	
Office Supplies Inventory	1-04-04-010-00	717,723.39	
Other Supplies and Materials Inventory	1-04-04-990-00	1,354,191.47	
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	95,959,854.21	
Accumulated Depreciation-Buildings	1-06-04-011-00		84,368,735.13
Office Equipment	1-06-05-020-00	12,355,480.17	
Accumulated Depreciation-Office Equipment	1-06-05-021-00		9,323,479.77
Information and Communication Technology Equipment	1-06-05-030-00	14,791,314.46	
Accum. Dep'n-Information and Communication Tech. Equip.	1-06-05-031-00		11,012,127.78
Sports Equipment	1-06-05-130-00	-	
Accumulated Depreciation-Sports Equipment	1-06-05-131-00		-
Other Machinery and Equipment	1-06-05-990-00	1,297,734.74	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991-00		724,974.77
Motor Vehicles	1-06-06-010-00	13,528,968.61	
Accumulated Depreciation-Motor Vehicles	1-06-06-011-00		8,901,909.07
Furniture and Fixtures	1-06-07-010-00	3,856,192.24	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-00		3,622,359.62
Books	1-06-07-020-00	-	
Accumulated Depreciation-Books	1-06-07-021-00		-
Construction in progress Building & Other Structures	1-06-99-030-00	-	
Advances to Officers and Employees	1-99-01-040-00	715,005.56	
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	117.78	
Prepaid Insurance	1-99-02-050-00	48,540.69	
Other Prepayments	1-99-02-990-00	295,544.92	
Guaranty Deposits	1-99-03-020-00	183,080.00	

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Account Title	Account Code	Debit	Credit
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		9,308,000.66
Due to Officers and Employees	2-01-01-020-00		3,729,081.61
Leave Benefits Payable - Current	2-06-01-020-00		1,212,621.89
Leave Benefits Payable- Non-Current			19,736,557.08
Due to BIR	2-02-01-010-00		897,157.31
Due to GSIS	2-02-01-020-00		112,169.28
Due to Pag-IBIG	2-02-01-030-00		53,477.53
Due to PhilHealth	2-02-01-040-00		91,503.10
Due to Government Corporations	2-02-01-060-00		28,863.00
Guaranty/Security Deposits Payable	2-04-01-040-00		998,963.38
Other Payables	2-99-99-990-00		2,486,243.26
Accumulated Surplus/(Deficit)	3-01-01-010-00		347,259,035.85
Other Service Income	4-02-01-990-00		125,463,500.00
Rent/Lease Income	4-02-02-050-00		6,035,562.56
Interest Income	4-02-02-210-00		1,179,808.84
Miscellaneous Income	4-06-03-990-00		169,000.00
Salaries and Wages-Regular	5-01-01-010-00	20,790,336.05	
Salaries and Wages-Casual/Contractual	5-01-01-020-00	-	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	1,108,818.19	
Representation Allowance (RA)	5-01-02-020-00	285,000.00	
Transportation Allowance (TA)	5-01-02-030-00	231,000.00	
Clothing/Uniform Allowance	5-01-02-040-00	558,000.00	
Subsistence Allowance	5-01-02-050-00	61,300.00	
Laundry Allowance	5-01-02-060-00	6,108.93	
Honoraria	5-01-02-100-00	-	
Hazard Pay	5-01-02-110-00	583,235.08	
Overtime and Night Pay	5-01-02-130-00	208,916.59	
Year End Bonus	5-01-02-140-00	-	
Cash Gift	5-01-02-150-00	-	
Mid-year Bonus	5-01-02-160-00	3,484,148.00	
Director's and Committee Members Fees	5-01-02-170-00	-	
Other Bonuses and Allowances	5-01-02-990-00	2,509,750.00	
Retirement and Life Insurance Premiums	5-01-03-010-00	2,515,730.84	
Pag-IBIG Contributions	5-01-03-020-00	47,000.00	
PhilHealth Contributions	5-01-03-030-00	233,853.98	
Employees Compensation Insurance Premiums	5-01-03-040-00	56,000.00	
Terminal Leave Benefits	5-01-04-030-00	-	
Other Personnel Benefits	5-01-04-990-00	50,000.00	
Traveling Expenses-Local	5-02-01-010-00	737,210.68	
Traveling Expenses-Foreign	5-02-01-020-00	-	
Training Expenses	5-02-02-010-00	4,526,158.92	



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Account Title	Account Code	Debit	Credit
Office Supplies Expenses	5-02-03-010-00	169,792.77	
Fuel, Oil and Lubricants Expenses	5-02-03-090-00	562,722.96	
Textbooks and Instructional Materials Expenses	5-02-03-110-00	-	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	490,300.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220-00	117,224.50	
Other Supplies and Materials Expenses	5-02-03-990-00	14,397.00	
Water Expenses	5-02-04-010-00	279,839.07	
Electricity Expenses	5-02-04-020-00	2,108,364.47	
Postage and Courier Services	5-02-05-010-00	133,581.29	
Telephone Expenses	5-02-05-020-00	491,154.11	
Internet Subscription Expenses	5-02-05-030-00	151,700.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	137,209.12	
Legal Services	5-02-11-010-00	36,750.00	
Auditing Services	5-02-11-020-00	-	
Other Professional Services	5-02-11-990-00	1,644,688.53	
Environment/Sanitary Services	5-02-12-010-00	-	
Janitorial Services	5-02-12-020-00	4,572,399.46	
Security Services	5-02-12-030-00	1,692,714.95	
Other General Services	5-02-12-990-00	-	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-00	355,043.50	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-00	212,498.17	
Repairs and Maintenance-Transportation Equipment	5-02-13-060-00	502,611.56	
Fidelity Bond Premiums	5-02-15-020-00	22,569.01	
Insurance Expenses	5-02-15-030-00	47,680.50	
Member's Benefits	5-02-17-010-00	-	
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	582,814.82	
Printing and Publication Expenses	5-02-99-020-00	-	
Representation Expenses	5-02-99-030-00	77,310,006.00	
Transportation and Delivery Expenses	5-02-99-040-00	-	
Rent/Lease Expenses	5-02-99-050-00	1,486,562.84	
Membership Dues and Contributions to Organizations	5-02-99-060-00	-	
Subscription Expenses	5-02-99-070-00	325,020.00	
Donations	5-02-99-080-00	48,000.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	3,463,392.62	
Bank Charges	5-03-01-040-00	124,879.45	
Depreciation-Buildings and Other Structures	5-05-01-040-00	483,164.18	
Depreciation-Machinery and Equipment	5-05-01-050-00	1,240,662.97	
Depreciation-Transportation Equipment	5-05-01-060-00	537,906.66	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	3,325.02	
<b>Total</b>		<b>649,924,334.84</b>	<b>649,924,334.84</b>

Prepared by:

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Certified Correct:

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