

**EMPLOYEES' COMPENSATION COMMISSION**  
**TRIAL BALANCE**  
**SEPTEMBER 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	45,745,264.08	
Time Deposits-Local Currency	1-01-05-020-00	30,013,600.00	
Investments in Time Deposits-Local Currency	1-02-11-010-00	213,309,048.49	
Accounts Receivable	1-03-01-010-00	13,626,105.03	
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	2,508,194.12	
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	176,333.14	
Other Receivables	1-03-99-990-00	289,701.42	
Office Supplies Inventory	1-04-04-010-00	539,298.55	
Other Supplies and Materials Inventory	1-04-04-990-00	942,649.08	
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		84,487,670.21
Office Equipment	1-06-05-020-00	12,750,905.97	
Accumulated Depreciation-Office Equipment	1-06-05-021-00		9,603,060.19
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		11,312,321.88
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		755,935.34
Motor Vehicles	1-06-06-010-00	13,528,968.61	
Accumulated Depreciation-Motor Vehicles	1-06-06-011-00		9,170,862.40
Furniture and Fixtures	1-06-07-010-00	3,856,192.24	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-00		3,627,916.15
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	3,350,137.30	
Advances to Contractors	1-99-02-010-00	-	
Prepaid Rent	1-99-02-020-00	487,556.00	
Prepaid Registration	1-99-02-030-00	2,168.02	
Prepaid Insurance	1-99-02-050-00	37,355.68	
Other Prepayments	1-99-02-990-00	317,676.24	
Guaranty Deposits	1-99-03-020-00	318,380.00	

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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	2,641,760.28	
Accounts Payable	2-01-01-010-00		8,742,419.37
Due to Officers and Employees	2-01-01-020-00		3,780,904.54
Leave Benefits Payable - Current	2-06-01-020-00		1,212,621.89
Leave Benefits Payable- Non-Current			13,827,668.67
Due to BIR	2-02-01-010-00		1,121,907.36
Due to GSIS	2-02-01-020-00		245,857.30
Due to Pag-IBIG	2-02-01-030-00		4,846.22
Due to PhilHealth	2-02-01-040-00		171,133.78
Due to Government Corporations	2-02-01-060-00		19,374.00
Guaranty/Security Deposits Payable	2-04-01-040-00		1,093,763.88
Other Payables	2-99-99-990-00		2,486,243.26
Accumulated Surplus/(Deficit)	3-01-01-010-00		347,180,851.17
Other Service Income	4-02-01-990-00		188,645,250.00
Rent/Lease Income	4-02-02-050-00		8,722,254.32
Interest Income	4-02-02-210-00		1,729,089.84
Miscellaneous Income	4-06-03-990-00		349,830.50
Salaries and Wages-Regular	5-01-01-010-00	34,201,000.33	
Salaries and Wages-Casual/Contractual	5-01-01-020-00	-	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	1,640,818.19	
Representation Allowance (RA)	5-01-02-020-00	418,500.00	
Transportation Allowance (TA)	5-01-02-030-00	346,500.00	
Clothing/Uniform Allowance	5-01-02-040-00	558,000.00	
Subsistence Allowance	5-01-02-050-00	118,600.00	
Laundry Allowance	5-01-02-060-00	15,013.24	
Honoraria	5-01-02-100-00	-	
Hazard Pay	5-01-02-110-00	1,137,919.97	
Overtime and Night Pay	5-01-02-130-00	338,583.88	
Year End Bonus	5-01-02-140-00	-	
Cash Gift	5-01-02-150-00	-	
Mid-year Bonus	5-01-02-160-00	3,901,292.80	
Director's and Committee Members Fees	5-01-02-170-00	-	
Other Bonuses and Allowances	5-01-02-990-00	2,609,750.00	
Retirement and Life Insurance Premiums	5-01-03-010-00	3,926,491.32	
Pag-IBIG Contributions	5-01-03-020-00	82,100.00	
PhilHealth Contributions	5-01-03-030-00	468,847.81	
Employees Compensation Insurance Premiums	5-01-03-040-00	82,400.00	
Terminal Leave Benefits	5-01-04-030-00	22,691.54	
Other Personnel Benefits	5-01-04-990-00	50,000.00	
Traveling Expenses-Local	5-02-01-010-00	2,129,709.14	
Traveling Expenses-Foreign	5-02-01-020-00	510,013.82	
Training Expenses	5-02-02-010-00	5,878,529.84	



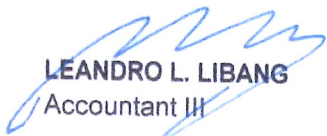
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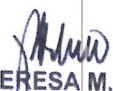
Account Title	Account Code	Debit	Credit
Office Supplies Expenses	5-02-03-010-00	798,955.01	
Fuel, Oil and Lubricants Expenses	5-02-03-090-00	786,659.09	
Textbooks and Instructional Materials Expenses	5-02-03-110-00	-	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	640,140.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220-00	155,023.50	
Other Supplies and Materials Expenses	5-02-03-990-00	871,661.87	
Water Expenses	5-02-04-010-00	486,858.23	
Electricity Expenses	5-02-04-020-00	3,527,583.55	
Postage and Courier Services	5-02-05-010-00	268,515.89	
Telephone Expenses	5-02-05-020-00	1,170,312.37	
Internet Subscription Expenses	5-02-05-030-00	363,253.54	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	185,397.39	
Legal Services	5-02-11-010-00	51,750.00	
Auditing Services	5-02-11-020-00	-	
Other Professional Services	5-02-11-990-00	2,689,078.00	
Environment/Sanitary Services	5-02-12-010-00	25,200.00	
Janitorial Services	5-02-12-020-00	9,147,073.10	
Security Services	5-02-12-030-00	2,929,997.38	
Other General Services	5-02-12-990-00	-	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-00	1,133,620.72	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-00	290,567.02	
Repairs and Maintenance-Transportation Equipment	5-02-13-060-00	764,916.22	
Fidelity Bond Premiums	5-02-15-020-00	38,090.89	
Insurance Expenses	5-02-15-030-00	71,958.55	
Member's Benefits	5-02-17-010-00	-	
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	663,424.71	
Printing and Publication Expenses	5-02-99-020-00	-	
Representation Expenses	5-02-99-030-00	101,173,040.35	
Transportation and Delivery Expenses	5-02-99-040-00	188.00	
Rent/Lease Expenses	5-02-99-050-00	2,268,396.29	
Membership Dues and Contributions to Organizations	5-02-99-060-00		
Subscription Expenses	5-02-99-070-00	354,753.49	
Donations	5-02-99-080-00	98,000.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	5,226,072.34	
Bank Charges	5-03-01-040-00	124,879.45	
Depreciation-Buildings and Other Structures	5-05-01-040-00	602,099.26	
Depreciation-Machinery and Equipment	5-05-01-050-00	1,851,398.06	
Depreciation-Transportation Equipment	5-05-01-060-00	806,859.99	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	4,987.53	
<b>Total</b>		<b>711,500,985.62</b>	<b>711,500,985.62</b>

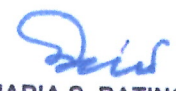
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