

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
MARCH 31, 2023

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	116,705,901.84	
Time Deposits-Local Currency	1-01-05-020-00	60,048,003.79	
Investments in Time Deposits-Local Currency	1-02-11-010-00	177,216,370.63	
Accounts Receivable	1-03-01-010-00	13,934,453.52	
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	1,299,596.23	
Due from Other Government Corporations	1-03-03-050-00	42,156,034.20	
Receivables-Disallowances/Charges	1-03-05-010-00	3,193,808.78	
Due from Officers and Employees	1-03-05-020-00	192,798.43	
Other Receivables	1-03-99-990-00	806,533.43	
Office Supplies Inventory	1-04-04-010-00	459,357.88	
Other Supplies and Materials Inventory	1-04-04-990-00	629,856.99	
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		84,719,539.85
Office Equipment	1-06-05-020-00	13,822,845.97	
Accumulated Depreciation-Office Equipment	1-06-05-021-00		10,107,227.89
Information and Communication Technology Equipment	1-06-05-030-00	16,660,640.46	
Accum. Dep'n-Information and Communication Tech. Equip.	1-06-05-031-00		12,060,698.38
Other Machinery and Equipment	1-06-05-990-00	1,297,734.74	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991-00		817,856.48
Motor Vehicles	1-06-06-010-00	17,205,856.61	
Accumulated Depreciation-Motor Vehicles	1-06-06-011-00		9,754,863.53
Furniture and Fixtures	1-06-07-010-00	3,856,192.24	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-00		3,631,241.17
Books	1-06-07-020-00	-	
Accumulated Depreciation-Books	1-06-07-021-00		-
Construction in progress Bulding & Other Structures	1-06-99-030-00	-	
Advances to Officers and Employees	1-99-01-040-00	2,847,600.00	
Advances to Contractors	1-99-02-010-00	143,458.74	
Prepaid Rent	1-99-02-020-00	475,056.00	
Prepaid Registration	1-99-02-030-00	2,901.38	
Prepaid Insurance	1-99-02-050-00	87,733.74	
Other Prepayments	1-99-02-990-00	308,016.48	
Guaranty Deposits	1-99-03-020-00	318,380.00	
Other Assets - Current	1-99-99-990-00	10,030.00	
Other Assets - Non-current	1-99-99-990-00	2,641,760.28	

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Account Title	Account Code	Debit	Credit
Accounts Payable	2-01-01-010-00		73,740,888.96
Due to Officers and Employees	2-01-01-020-00		726,301.62
Leave Benefits Payable - Current	2-06-01-020-00		5,545,423.77
Leave Benefits Payable- Non-Current	2-01-01-100-00		17,556,004.36
Due to BIR	2-02-01-010-00		1,155,738.85
Due to GSIS	2-02-01-020-00		874,645.31
Due to Pag-IBIG	2-02-01-030-00		111,809.37
Due to PhilHealth	2-02-01-040-00		132,388.72
Due to Government Corporations	2-02-01-060-00		56,911.00
Guaranty/Security Deposits Payable	2-04-01-040-00		1,043,681.83
Other Payables	2-99-99-990-00		14,243.67
Accumulated Surplus/(Deficit) /	3-01-01-010-00		369,934,052.60
Other Service Income	4-02-01-990-00		-
Rent/Lease Income	4-02-02-050-00		2,720,205.30
Interest Income	4-02-02-210-00		503,718.43
Miscellaneous Income	4-06-03-990-00		21,000.50
Salaries and Wages-Regular	5-01-01-010-00	11,106,902.27	
Salaries and Wages-Casual/Contractual	5-01-01-020-00	-	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	531,181.81	
Representation Allowance (RA)	5-01-02-020-00	142,500.00	
Transportation Allowance (TA)	5-01-02-030-00	115,258.63	
Clothing/Uniform Allowance	5-01-02-040-00	522,000.00	
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	52,918.81	
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	56,405.82	
Retirement and Life Insurance Premiums	5-01-03-010-00	815,738.61	
Pag-IBIG Contributions	5-01-03-020-00	18,400.00	
PhilHealth Contributions	5-01-03-030-00	143,029.94	
Employees Compensation Insurance Premiums	5-01-03-040-00	17,100.00	
Terminal Leave Benefits	5-01-04-030-00	-	
Other Personnel Benefits	5-01-04-990-00	-	
Traveling Expenses-Local	5-02-01-010-00	441,925.77	
Traveling Expenses-Foreign	5-02-01-020-00	-	
Training Expenses	5-02-02-010-00	518,107.50	
Office Supplies Expenses	5-02-03-010-00	167,859.20	
Fuel, Oil and Lubricants Expenses	5-02-03-090-00	244,802.57	


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Account Title	Account Code	Debit	Credit
Textbooks and Instructional Materials Expenses	5-02-03-110-00	-	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	27,536.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220-00	142,262.75	
Other Supplies and Materials Expenses	5-02-03-990-00	8,515.00	
Water Expenses	5-02-04-010-00	137,598.27	
Electricity Expenses	5-02-04-020-00	835,159.91	
Postage and Courier Services	5-02-05-010-00	33,204.00	
Telephone Expenses	5-02-05-020-00	320,267.85	
Internet Subscription Expenses	5-02-05-030-00	67,629.60	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	43,721.20	
Legal Services	5-02-11-010-00	10,000.00	
Auditing Services	5-02-11-020-00	-	
Other Professional Services	5-02-11-990-00	642,942.18	
Environment/Sanitary Services	5-02-12-010-00	16,800.00	
Janitorial Services	5-02-12-020-00	2,127,504.69	
Security Services	5-02-12-030-00	712,298.76	
Other General Services	5-02-12-990-00	-	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-00	28,170.00	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-00	14,436.00	
Repairs and Maintenance-Transportation Equipment	5-02-13-060-00	141,761.99	
Assistance - Others	5-02-14-990-00	(20,000.00)	
Tax, Duties and Licenses	5-02-15-010-00	500.00	
Fidelity Bond Premiums	5-02-15-020-00	18,905.54	
Insurance Expenses	5-02-15-030-00	29,953.64	
Member's Benefits	5-02-17-010-00	-	
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	89,226.19	
Printing and Publication Expenses	5-02-99-020-00	-	
Representation Expenses	5-02-99-030-00	65,208.00	
Transportation and Delivery Expenses	5-02-99-040-00	10,240.00	
Rent/Lease Expenses	5-02-99-050-00	752,521.68	
Membership Dues and Contributions to Organizations	5-02-99-060-00	-	
Subscription Expenses	5-02-99-070-00	7,260.00	
Donations	5-02-99-080-00	-	
Other Maintenance and Operating Expenses	5-02-99-990-00	2,188,181.75	
Bank Charges	5-03-01-040-00	30,000.00	
Depreciation-Buildings and Other Structures	5-05-01-040-00	115,934.82	
Depreciation-Machinery and Equipment	5-05-01-050-00	687,564.42	
Depreciation-Transportation Equipment	5-05-01-060-00	332,329.38	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	1,662.51	
Total		608,437,644.94	608,437,644.94

Prepared by:


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