

**EMPLOYEES' COMPENSATION COMMISSION**  
**TRIAL BALANCE**  
**JUNE 30, 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	55,427,707.33	
Time Deposits - Local Currency	1-01-05-020-00	90,403,486.06	
Investments in Time Deposits - Local Currency	1-02-11-010-00	171,846,687.61	
Accounts Receivable	1-03-01-010-00	14,139,933.57	
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 Receivables	1-03-02-010-00	1,000,670.22	
Due from NGAs	1-03-03-010-00		
Due from Other Government Corporations	1-03-03-050-00	42,156,034.20	
Receivables- Disallowances/ Charges	1-03-05-010-00	3,415,308.78	
Due from Officers and Employees	1-03-05-020-00	241,217.43	
Other Receivables	1-03-99-990-00	455,111.82	
Office Supplies Inventory	1-04-04-010-00	571,399.28	
Drugs and Medicines Inventory	1-04-04-060-00		
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070-00		
Textbooks and Instructional Materials Inventory	1-04-04-100-00		
Other Supplies and Materials Inventory	1-04-04-990-00	750,536.51	
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		84,835,474.67
Other Structures	1-06-04-990-00		
Accumulated Depreciation- Other Structures	1-06-04-991-00		
Office Equipment	1-06-05-020-00	13,822,845.97	
Accumulated Depreciation-Office Equipment	1-06-05-021-00		10,359,169.66
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		12,355,175.50
Other Machinery and Equipment	1-06-05-990-00	1,297,734.74	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991-00		848,817.05
Motor Vehicles	1-06-06-010-00	17,205,856.61	
Accumulated Depreciation-Motor Vehicles	1-06-06-011-00		10,148,568.44
Furniture and Fixtures	1-06-07-010-00	3,856,192.24	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-00		3,632,903.68
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	2,639,352.90	
Advances to Contractors	1-99-02-010-00		
Prepaid Rent	1-99-02-020-00	475,056.00	
Prepaid Registration	1-99-02-030-00	9,290.61	
Prepaid Insurance	1-99-02-050-00	64,330.02	
Other Prepayments	1-99-02-990-00	288,876.04	
Guaranty Deposits	1-99-03-020-00	418,787.00	
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		14,237,253.62
Due to Officers and Employees	2-01-01-020-00		531,681.62
Leave Benefits Payable - Current	2-06-01-020-00		5,200,410.02
Leave Benefits Payable- Non-Current	2-01-01-100-00		17,556,004.36
Due to BIR	2-02-01-010-00		1,008,099.35
Due to GSIS	2-02-01-020-00		718,197.49
Due to Pag-IBIG	2-02-01-030-00		105,102.66
Due to PhilHealth	2-02-01-040-00		128,091.58
Due to Government Corporations	2-02-01-060-00		65,567.00
Guaranty/Security Deposits Payable	2-04-01-040-00		1,496,659.58
Other Deferred Credits	2-05-01-990-00		-
Other Payables	2-99-99-990-00		14,243.67
Accumulated Surplus/(Deficit)	3-01-01-010-00		370,379,868.74
Other Service Income	4-02-01-990-00		57,081,623.65
Rent/Lease Income	4-02-02-050-00		5,440,410.60
Interest Income	4-02-02-210-00		1,131,653.31
Miscellaneous Income	4-06-03-990-00		32,000.50
Salaries and Wages-Regular	5-01-01-010-00	22,026,392.84	
Salaries and Wages-Casual/Contractual	5-01-01-020-00		
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	1,060,500.00	
Representation Allowance (RA)	5-01-02-020-00	285,000.00	
Transportation Allowance (TA)	5-01-02-030-00	223,568.98	
Clothing/Uniform Allowance	5-01-02-040-00	522,000.00	
Subsistence Allowance	5-01-02-050-00	55,100.00	
Laundry Allowance	5-01-02-060-00	7,826.71	
Honoraria	5-01-02-100-00	-	
Hazard Pay	5-01-02-110-00	589,290.21	
Overtime and Night Pay	5-01-02-130-00	140,800.57	
Year End Bonus	5-01-02-140-00	-	
Cash Gift	5-01-02-150-00	-	
Mid-year Bonus	5-01-02-160-00	3,468,931.00	
Director's and Committee Members Fees	5-01-02-170-00	-	
Other Bonuses and Allowances	5-01-02-990-00	84,009.70	
Retirement and Life Insurance Premiums	5-01-03-010-00	2,177,022.34	
Pag-IBIG Contributions	5-01-03-020-00	44,700.00	
PhilHealth Contributions	5-01-03-030-00	360,301.18	
Employees Compensation Insurance Premiums	5-01-03-040-00	43,800.00	
Terminal Leave Benefits	5-01-04-030-00	-	
Other Personnel Benefits	5-01-04-990-00	23,801.94	
Traveling Expenses-Local	5-02-01-010-00	1,435,061.12	
Traveling Expenses-Foreign	5-02-01-020-00	869,043.45	
Training Expenses	5-02-02-010-00	3,628,683.88	
Office Supplies Expenses	5-02-03-010-00	255,191.50	
Fuel, Oil and Lubricants Expenses	5-02-03-090-00	459,075.48	
Textbooks and Instructional Materials Expenses	5-02-03-110-00	-	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	94,339.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220-00	247,962.75	
Other Supplies and Materials Expenses	5-02-03-990-00	33,000.00	
Water Expenses	5-02-04-010-00	330,012.01	

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Account Title	Account Code	Debit	Credit
Electricity Expenses	5-02-04-020-00	2,293,659.57	
Postage and Courier Services	5-02-05-010-00	110,650.07	
Telephone Expenses	5-02-05-020-00	671,760.65	
Internet Subscription Expenses	5-02-05-030-00	220,759.32	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	460,715.22	
Legal Services	5-02-11-010-00	20,000.00	
Auditing Services	5-02-11-020-00	-	
Other Professional Services	5-02-11-990-00	1,670,229.12	
Environment/Sanitary Services	5-02-12-010-00	42,000.00	
Janitorial Services	5-02-12-020-00	7,045,686.14	
Security Services	5-02-12-030-00	1,797,459.98	
Other General Services	5-02-12-990-00	-	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-00	87,510.00	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-00	232,368.75	
Repairs and Maintenance-Transportation Equipment	5-02-13-060-00	216,466.50	
Assistance - Others	5-02-14-990-00	1,065,000.00	
Tax, Duties and Licenses	5-02-15-010-00	500.00	
Fidelity Bond Premiums	5-02-15-020-00	38,195.31	
Insurance Expenses	5-02-15-030-00	59,520.55	
Member's Benefits	5-02-17-010-00	-	
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	385,715.58	
Printing and Publication Expenses	5-02-99-020-00	-	
Representation Expenses	5-02-99-030-00	474,168.29	
Transportation and Delivery Expenses	5-02-99-040-00	18,240.00	
Rent/Lease Expenses	5-02-99-050-00	1,479,431.36	
Membership Dues and Contributions to Organizations	5-02-99-060-00	-	
Subscription Expenses	5-02-99-070-00	443,760.00	
Donations	5-02-99-080-00	44,800.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	3,483,655.00	
Bank Charges	5-03-01-040-00	60,000.00	
Other Financial Expenses	5-03-01-990-00	200.00	
Depreciation-Buildings and Other Structures	5-05-01-040-00	231,869.64	
Depreciation-Machinery and Equipment	5-05-01-050-00	1,264,943.88	
Depreciation-Transportation Equipment	5-05-01-060-00	726,034.29	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	3,325.02	
<b>TOTAL</b>		<b>610,516,180.10</b>	<b>610,516,180.10</b>

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