


EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
DECEMBER 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	114,619,494.90	
Cash in Bank-Local Currency, Savings Account			
Time Deposits-Local Currency	1-01-05-020-00	-	
Investments in Time Deposits-Local Currency	1-02-11-010-00	176,777,307.63	
Accounts Receivable	1-03-01-010-00	14,179,517.85	
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	1,637,351.06	
Due from NGAs	1-03-03-010-00		
Due from Other Government Corporations	1-03-03-050-00	212,998,547.20	
Receivables-Disallowances/Charges	1-03-05-010-00	3,193,808.78	
Due from Officers and Employees	1-03-05-020-00	293,547.93	
Other Receivables	1-03-99-990-00	806,533.43	
Office Supplies Inventory	1-04-04-010-00	459,357.88	
Drugs and Medicines Inventory	1-04-04-060-00		
Medical, Dental and Laboratory supplies Inventory	1-04-04-070-00		
Textbooks and Intructional materials Inventory	1-04-04-100-00		
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		84,603,605.03
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		9,839,611.12
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		11,671,711.30
Communication Equipment	10605070-00		
Accumulated Depreciation-Communication Equipment	10605071-00		
Medical Equipment	10605110-00		
Accumulated Depreciation-Medical Equipment	10605111-00		
Sports Equipment	1-06-05-130-00	-	
Accumulated Depreciation-Sports Equipment	1-06-05-131-00		
Technical and Scientific Equipment	1-06-05-140-00		
Accumulated Depreciation-Technical and Scientific Equipmt	1-06-05-141-00		
Other Machinery and Equipment	1-06-05-990-00	1,297,734.74	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991-00		786,895.91
Motor Vehicles	1-06-06-010-00	13,528,968.61	
Accumulated Depreciation-Motor Vehicles	1-06-06-011-00		9,422,534.15
Furniture and Fixtures	1-06-07-010-00	3,856,192.24	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-00		3,629,578.66
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	-	
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	6,318.48	
Prepaid Insurance	1-99-02-050-00	12,512.82	
Other Prepayments	1-99-02-990-00	319,459.52	
Guaranty Deposits	1-99-03-020-00	318,380.00	
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		145,581,023.72
Due to Officers and Employees	2-01-01-020-00		10,004,104.31
Leave Benefits Payable - Current	2-06-01-020-00		6,106,130.91
Leave Benefits Payable- Non-Current	2-01-01-100-00		17,556,004.36
Due to BIR	2-02-01-010-00		1,710,341.60
Due to GSIS	2-02-01-020-00		236,407.92
Due to Pag-IBIG	2-02-01-030-00		5,760.78
Due to PhilHealth	2-02-01-040-00		91,356.46
Due to Government Corporations	2-02-01-060-00		19,374.00
Guaranty/Security Deposits Payable	2-04-01-040-00		1,049,518.08
Other Deferred Credits	2-05-01-990-00		
Other Payables	2-99-99-990-00		691,304.03
Accumulated Surplus/(Deficit) /	3-01-01-010-00		351,261,528.20
Other Service Income	4-02-01-990-00		402,342,288.00
Business Income	4-02-02-990-01		
Rent/Lease Income	4-02-02-050-00		10,746,767.04
Interest Income	4-02-02-210-00		2,250,842.26
Miscellaneous Income	4-06-03-990-00		364,384.34
Salaries and Wages-Regular	5-01-01-010-00	45,282,727.45	
Salaries and Wages-Casual/Contractual	5-01-01-020-00	-	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	2,167,818.19	
Representation Allowance (RA)	5-01-02-020-00	565,750.00	
Transportation Allowance (TA)	5-01-02-030-00	493,750.00	
Clothing/Uniform Allowance	5-01-02-040-00	558,000.00	
Subsistence Allowance	5-01-02-050-00	223,335.00	
Laundry Allowance	5-01-02-060-00	29,160.22	
Honoraria	5-01-02-100-00	-	
Hazard Pay	5-01-02-110-00	2,527,589.28	
Overtime and Night Pay	5-01-02-130-00	436,620.66	
Year End Bonus	5-01-02-140-00	3,996,871.70	
Cash Gift	5-01-02-150-00	462,500.00	
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	11,026,000.00	
Retirement and Life Insurance Premiums	5-01-03-010-00	5,274,265.34	
Pag-IBIG Contributions	5-01-03-020-00	108,400.00	
PhilHealth Contributions	5-01-03-030-00	849,582.35	
Employees Compensation Insurance Premiums	5-01-03-040-00	108,300.00	
Terminal Leave Benefits	5-01-04-030-00	6,814,893.51	
Other Personnel Benefits	5-01-04-990-00	155,000.00	
Traveling Expenses-Local	5-02-01-010-00	3,488,285.39	
Traveling Expenses-Foreign	5-02-01-020-00	767,055.58	
Training Expenses	5-02-02-010-00	14,092,875.47	
Office Supplies Expenses	5-02-03-010-00	1,344,201.78	
Fuel, Oil and Lubricants Expenses	5-02-03-090-00	1,283,249.68	
Textbooks and Instructional Materials Expenses	5-02-03-110-00	-	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	966,019.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220-00	357,793.45	
Other Supplies and Materials Expenses	5-02-03-990-00	1,115,923.85	
Water Expenses	5-02-04-010-00	722,547.58	

Electricity Expenses	5-02-04-020-00	5,370,457.24	
Postage and Courier Services	5-02-05-010-00	384,506.25	
Telephone Expenses	5-02-05-020-00	2,070,733.96	
Internet Subscription Expenses	5-02-05-030-00	488,197.94	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	388,700.30	
Legal Services	5-02-11-010-00	69,500.00	
Auditing Services	5-02-11-020-00	2,314,247.10	
Other Professional Services	5-02-11-990-00	8,162,121.39	
Environment/Sanitary Services	5-02-12-010-00	58,800.00	
Janitorial Services	5-02-12-020-00	15,267,283.03	
Security Services	5-02-12-030-00	4,226,108.70	
Other General Services	5-02-12-990-00	-	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-00	2,320,486.72	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-00	491,577.02	
Repairs and Maintenance-Transportation Equipment	5-02-13-060-00	873,996.76	
Assistance - Others	5-02-14-990-00	219,276,000.00	
Fidelity Bond Premiums	5-02-15-020-00	56,433.86	
Insurance Expenses	5-02-15-030-00	96,801.41	
Member's Benefits	5-02-17-010-00	-	
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	10,630,812.29	
Printing and Publication Expenses	5-02-99-020-00	200,000.00	
Representation Expenses	5-02-99-030-00	463,360.57	
Transportation and Delivery Expenses	5-02-99-040-00	15,910.00	
Rent/Lease Expenses	5-02-99-050-00	3,210,504.95	
Membership Dues and Contributions to Organizations	5-02-99-060-00	100,000.00	
Subscription Expenses	5-02-99-070-00	536,493.49	
Donations	5-02-99-080-00	98,000.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	6,354,521.69	
Bank Charges	5-03-01-040-00	124,879.45	
Depreciation-Buildings and Other Structures	5-05-01-040-00	718,034.08	
Depreciation-Machinery and Equipment	5-05-01-050-00	2,478,298.98	
Depreciation-Transportation Equipment	5-05-01-060-00	1,058,531.74	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	6,650.04	
Total		1,083,180,275.53	1,083,180,275.53

Prepared by:


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