

**EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
MARCH 31, 2024**

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	45,717,599.57	
Time Deposits - Local Currency	1-01-05-020-00	245,949,336.78	
Investments in Time Deposits - Local Currency	1-02-11-010-00	173,204,531.99	
Accounts Receivable	1-03-01-010-00	13,814,524.17	
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	1,500,250.10	
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	3,312,867.78	
Due from Officers and Employees	1-03-05-020-00	204,574.80	
Other Receivables	1-03-99-990-00	455,111.82	
Office Supplies Inventory	1-04-04-010-00	1,073,426.31	
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	1,168,368.91	
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		85,183,279.13
Other Structures	1-06-04-990-00		
Accumulated Depreciation- Other Structures	1-06-04-991-00		
Office Equipment	1-06-05-020-00	16,379,546.57	
Accumulated Depreciation-Office Equipment	1-06-05-021-00		11,337,895.07
Information and Communication Technology Equipment	1-06-05-030-00	19,522,029.34	
Accum. Dep'n-Information and Communication Tech. Equip.	1-06-05-031-00		13,445,601.42
Other Machinery and Equipment	1-06-05-990-00	2,377,734.74	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991-00		995,118.43
Motor Vehicles	1-06-06-010-00	17,205,856.61	
Accumulated Depreciation-Motor Vehicles	1-06-06-011-00		11,070,460.97
Furniture and Fixtures	1-06-07-010-00	3,856,192.24	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-00		3,637,891.21
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	4,351,071.88	
Advances to Contractors	1-99-02-010-00		
Prepaid Rent	1-99-02-020-00	553,056.00	
Prepaid Registration	1-99-02-030-00	4,520.04	
Prepaid Insurance	1-99-02-050-00	200,881.46	
Other Prepayments	1-99-02-990-00	319,374.50	
Guaranty Deposits	1-99-03-020-00	955,952.36	
Other Assets - Current	1-99-99-990-00	10,030.00	
Other Assets - Non-current	1-99-99-990-00	2,641,760.28	

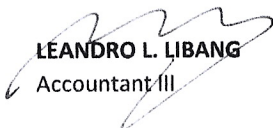
EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
MARCH 31, 2024

Account Title	Account Code	Debit	Credit
Accounts Payable	2-01-01-010-00		61,906,568.52
Due to Officers and Employees	2-01-01-020-00		8,761,945.23
Leave Benefits Payable - Current	2-06-01-020-01		7,882,415.29
Leave Benefits Payable- Non-Current	2-06-01-020-02		17,556,004.36
Due to BIR	2-02-01-010-00		1,212,538.64
Due to GSIS	2-02-01-020-00		896,847.46
Due to Pag-IBIG	2-02-01-030-00		121,633.17
Due to PhilHealth	2-02-01-040-00		110,925.69
Due to Government Corporations	2-02-01-060-00		39,824.00
Guaranty/Security Deposits Payable	2-04-01-040-00		1,635,611.53
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		493,341,718.31
Other Service Income	4-02-01-990-00		-
Rent/Lease Income	4-02-02-050-00		3,417,569.93
Interest Income	4-02-02-210-00		937,643.90
Miscellaneous Income	4-06-03-990-00		50,000.00
Salaries and Wages-Regular	5-01-01-010-00	12,747,878.12	
Salaries and Wages-Casual/Contractual	5-01-01-020-00		
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	558,173.31	
Representation Allowance (RA)	5-01-02-020-00	166,500.00	
Transportation Allowance (TA)	5-01-02-030-00	138,000.00	
Clothing/Uniform Allowance	5-01-02-040-00	581,000.00	
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	11,588.75	
Overtime and Night Pay	5-01-02-130-00	32,443.57	
Year End Bonus	5-01-02-140-00	-	
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	10,000.00	
Other Bonuses and Allowances	5-01-02-990-00	75,000.00	
Retirement and Life Insurance Premiums	5-01-03-010-00	911,636.07	
Pag-IBIG Contributions	5-01-03-020-00	27,400.00	
PhilHealth Contributions	5-01-03-030-00	205,057.02	
Employees Compensation Insurance Premiums	5-01-03-040-00	17,500.00	
Terminal Leave Benefits	5-01-04-030-00	3,068.38	
Other Personnel Benefits	5-01-04-990-00	50,824.78	
Traveling Expenses-Local	5-02-01-010-00	620,794.19	
Traveling Expenses-Foreign	5-02-01-020-00	-	
Training Expenses	5-02-02-010-00	2,566,847.09	
Office Supplies Expenses	5-02-03-010-00	80,906.35	
Fuel, Oil and Lubricants Expenses	5-02-03-090-00	260,681.21	
Textbooks and Instructional Materials Expenses	5-02-03-110-00	-	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	19,410.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220-00	15,630.00	
Other Supplies and Materials Expenses	5-02-03-990-00	4,400.00	
Water Expenses	5-02-04-010-00	196,704.82	

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Account Title	Account Code	Debit	Credit
Electricity Expenses	5-02-04-020-00	1,229,046.17	
Postage and Courier Services	5-02-05-010-00	12,035.00	
Telephone Expenses	5-02-05-020-00	320,216.52	
Internet Subscription Expenses	5-02-05-030-00	64,000.00	
Awards	5-02-06-010-00	80,880.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	4,140.50	
Legal Services	5-02-11-010-00	15,000.00	
Auditing Services	5-02-11-020-00	-	
Consultancy	5-02-11-030-00	-	
Other Professional Services	5-02-11-990-00	409,381.00	
Environment/Sanitary Services	5-02-12-010-00	-	
Janitorial Services	5-02-12-020-00	36,346.85	
Security Services	5-02-12-030-00	589,034.30	
Other General Services	5-02-12-990-00	-	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-00	104,641.23	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-00	-	
Repairs and Maintenance-Transportation Equipment	5-02-13-060-00	28,709.27	
Assistance - Others	5-02-14-990-00	4,180,000.00	
Tax, Duties and Licenses	5-02-15-010-00	-	
Fidelity Bond Premiums	5-02-15-020-00	18,898.41	
Insurance Expenses	5-02-15-030-00	33,273.08	
Member's Benefits	5-02-17-010-00	-	
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	36,293.47	
Printing and Publication Expenses	5-02-99-020-00	-	
Representation Expenses	5-02-99-030-00	117,356.39	
Transportation and Delivery Expenses	5-02-99-040-00	-	
Rent/Lease Expenses	5-02-99-050-00	933,639.27	
Membership Dues and Contributions to Organizations	5-02-99-060-00	-	
Subscription Expenses	5-02-99-070-00	-	
Donations	5-02-99-080-00	-	
Other Maintenance and Operating Expenses	5-02-99-990-00	3,440,147.63	
Bank Charges	5-03-01-040-00	-	
Other Financial Expenses	5-03-01-990-00	-	
Depreciation-Buildings and Other Structures	5-05-01-040-00	115,934.82	
Depreciation-Machinery and Equipment	5-05-01-050-00	813,070.76	
Depreciation-Transportation Equipment	5-05-01-060-00	341,860.47	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	1,662.51	
TOTAL		736,764,939.28	736,764,939.28

Prepared by:


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