

EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
SEPTEMBER 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	67,150,790.63	
Time Deposits - Local Currency	1-01-05-020-00	175,407,446.92	
Investments in Time Deposits - Local Currency	1-02-11-010-00	172,299,666.14	
Accounts Receivable	1-03-01-010-00	13,860,789.33	
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	1,061,456.33	
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	3,413,808.78	
Due from Officers and Employees	1-03-05-020-00	192,678.43	
Other Receivables	1-03-99-990-00	455,111.82	
Office Supplies Inventory	1-04-04-010-00	997,534.71	
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	1,098,834.91	
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		84,951,409.49
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		10,611,111.43
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		12,636,328.87
Other Machinery and Equipment	1-06-05-990-00	1,297,734.74	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991-00		879,777.62
Motor Vehicles	1-06-06-010-00	17,205,856.61	
Accumulated Depreciation-Motor Vehicles	1-06-06-011-00		10,455,865.95
Furniture and Fixtures	1-06-07-010-00	3,856,192.24	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-00		3,634,566.19
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	3,278,747.70	
Advances to Contractors	1-99-02-010-00		
Prepaid Rent	1-99-02-020-00	514,056.00	
Prepaid Registration	1-99-02-030-00	6,656.73	
Prepaid Insurance	1-99-02-050-00	39,496.93	
Other Prepayments	1-99-02-990-00	326,105.51	
Guaranty Deposits	1-99-03-020-00	477,287.00	
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		5,778,442.55
Due to Officers and Employees	2-01-01-020-00		531,681.62
Leave Benefits Payable - Current	2-06-01-020-00		4,869,079.08
Leave Benefits Payable- Non-Current	2-01-01-100-00		17,556,004.36
Due to BIR	2-02-01-010-00		1,717,833.78
Due to GSIS	2-02-01-020-00		1,030,200.83
Due to Pag-IBIG	2-02-01-030-00		123,078.37
Due to PhilHealth	2-02-01-040-00		169,292.36
Due to Government Corporations	2-02-01-060-00		43,824.00
Guaranty/Security Deposits Payable	2-04-01-040-00		1,518,029.58
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		370,389,868.74
Other Service Income	4-02-01-990-00		208,868,697.30
Rent/Lease Income	4-02-02-050-00		8,395,171.96
Interest Income	4-02-02-210-00		1,805,760.13
Miscellaneous Income	4-06-03-990-00		59,000.51
Salaries and Wages-Regular	5-01-01-010-00	35,995,565.13	
Salaries and Wages-Casual/Contractual	5-01-01-020-00		
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	1,616,547.62	
Representation Allowance (RA)	5-01-02-020-00	427,500.00	
Transportation Allowance (TA)	5-01-02-030-00	337,155.19	
Clothing/Uniform Allowance	5-01-02-040-00	528,000.00	
Subsistence Allowance	5-01-02-050-00	99,250.00	
Laundry Allowance	5-01-02-060-00	14,426.55	
Honoraria	5-01-02-100-00		
Hazard Pay	5-01-02-110-00	1,248,778.08	
Overtime and Night Pay	5-01-02-130-00	254,233.74	
Year End Bonus	5-01-02-140-00		
Cash Gift	5-01-02-150-00		
Mid-year Bonus	5-01-02-160-00	3,715,679.00	
Director's and Committee Members Fees	5-01-02-170-00		
Other Bonuses and Allowances	5-01-02-990-00	130,217.46	
Retirement and Life Insurance Premiums	5-01-03-010-00	3,478,891.50	
Pag-IBIG Contributions	5-01-03-020-00	71,600.00	
PhilHealth Contributions	5-01-03-030-00	574,885.90	
Employees Compensation Insurance Premiums	5-01-03-040-00	70,300.00	
Terminal Leave Benefits	5-01-04-030-00	58,666.52	
Other Personnel Benefits	5-01-04-990-00	15,000.00	
Traveling Expenses-Local	5-02-01-010-00	2,512,677.18	
Traveling Expenses-Foreign	5-02-01-020-00	948,591.51	
Training Expenses	5-02-02-010-00	7,187,185.43	
Office Supplies Expenses	5-02-03-010-00	407,733.41	
Fuel, Oil and Lubricants Expenses	5-02-03-090-00	900,317.84	
Textbooks and Instructional Materials Expenses	5-02-03-110-00	6,500.00	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	348,912.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220-00	317,761.75	
Other Supplies and Materials Expenses	5-02-03-990-00	51,687.00	
Water Expenses	5-02-04-010-00	457,212.32	

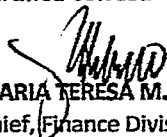
**EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
SEPTEMBER 30, 2023**

Account Title	Account Code	Debit	Credit
Electricity Expenses	5-02-04-020-00	3,563,963.94	
Postage and Courier Services	5-02-05-010-00	224,965.58	
Telephone Expenses	5-02-05-020-00	1,142,620.38	
Internet Subscription Expenses	5-02-05-030-00	487,901.30	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	523,047.51	
Legal Services	5-02-11-010-00	45,000.00	
Auditing Services	5-02-11-020-00	-	
Consultancy	5-02-11-030-00	899,766.00	
Other Professional Services	5-02-11-990-00	3,711,260.50	
Environment/Sanitary Services	5-02-12-010-00	67,200.00	
Janitorial Services	5-02-12-020-00	11,332,310.15	
Security Services	5-02-12-030-00	3,097,612.24	
Other General Services	5-02-12-990-00	-	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-00	459,007.00	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-00	228,767.70	
Repairs and Maintenance-Transportation Equipment	5-02-13-060-00	286,595.58	
Assistance - Others	5-02-14-990-00	13,145,000.00	
Tax, Duties and Licenses	5-02-15-010-00	38,681.45	
Fidelity Bond Premiums	5-02-15-020-00	54,234.59	
Insurance Expenses	5-02-15-030-00	88,938.70	
Member's Benefits	5-02-17-010-00	-	
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	429,282.96	
Printing and Publication Expenses	5-02-99-020-00	-	
Representation Expenses	5-02-99-030-00	655,033.50	
Transportation and Delivery Expenses	5-02-99-040-00	21,190.00	
Rent/Lease Expenses	5-02-99-050-00	2,519,018.56	
Membership Dues and Contributions to Organizations	5-02-99-060-00	-	
Subscription Expenses	5-02-99-070-00	473,150.00	
Donations	5-02-99-080-00	94,800.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	4,773,667.70	
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	347,804.46	
Depreciation-Machinery and Equipment	5-05-01-050-00	1,828,999.59	
Depreciation-Transportation Equipment	5-05-01-060-00	1,033,331.80	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	4,987.53	
TOTAL		759,248,471.74	759,248,471.74

Prepared by:


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Certified Correct:


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