

**EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
JUNE 30, 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	90,014,626.70	
Time Deposits - Local Currency	1-01-05-020-00	240,430,416.81	
Investments in Time Deposits - Local Currency	1-02-11-010-00	173,656,444.17	
Accounts Receivable	1-03-01-010-00	14,041,404.91	
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	1,578,119.37	
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	3,119,098.71	
Due from Officers and Employees	1-03-05-020-00	174,136.80	
Other Receivables	1-03-99-990-00	455,111.82	
Office Supplies Inventory	1-04-04-010-00	1,146,362.56	
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	1,489,929.81	
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		85,299,213.95
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		11,705,999.06
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		13,788,072.03
Other Machinery and Equipment	1-06-05-990-00	2,377,734.74	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991-00		1,047,882.01
Motor Vehicles	1-06-06-010-00	17,205,856.61	
Accumulated Depreciation-Motor Vehicles	1-06-06-011-00		11,402,154.34
Furniture and Fixtures	1-06-07-010-00	3,856,192.24	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-00		3,639,553.72
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	4,388,709.23	
Advances to Contractors	1-99-02-010-00		
Prepaid Rent	1-99-02-020-00	746,256.00	
Prepaid Registration	1-99-02-030-00	6,361.65	
Prepaid Insurance	1-99-02-050-00	165,343.64	
Other Prepayments	1-99-02-990-00	299,953.92	
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	
Accounts Payable	2-01-01-010-00		50,141,140.52
Due to Officers and Employees	2-01-01-020-00		8,742,678.19

**EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
JUNE 30, 2024**

Account Title	Account Code	Debit	Credit
Leave Benefits Payable - Current	2-06-01-020-01		5,774,518.09
Leave Benefits Payable- Non-Current	2-06-01-020-02		16,671,914.22
Due to BIR	2-02-01-010-00		854,364.84
Due to GSIS	2-02-01-020-00		769,845.23
Due to Pag-IBIG	2-02-01-030-00		98,214.44
Due to PhilHealth	2-02-01-040-00		109,006.50
Due to Government Corporations	2-02-01-060-00		82,920.00
Guaranty/Security Deposits Payable	2-04-01-040-00		1,680,520.53
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		493,372,718.31
Other Service Income	4-02-01-990-00		116,337,364.60
Rent/Lease Income	4-02-02-050-00		6,151,297.54
Interest Income	4-02-02-210-00		1,867,643.35
Miscellaneous Income	4-06-03-990-00		50,000.00
Salaries and Wages-Regular	5-01-01-010-00	25,271,388.36	
Salaries and Wages-Casual/Contractual	5-01-01-020-00	-	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	1,116,082.40	
Representation Allowance (RA)	5-01-02-020-00	324,625.00	
Transportation Allowance (TA)	5-01-02-030-00	270,000.00	
Clothing/Uniform Allowance	5-01-02-040-00	609,000.00	
Subsistence Allowance	5-01-02-050-00	48,400.00	
Laundry Allowance	5-01-02-060-00	6,633.89	
Honoraria	5-01-02-100-00	-	
Hazard Pay	5-01-02-110-00	585,479.75	
Overtime and Night Pay	5-01-02-130-00	93,033.59	
Year End Bonus	5-01-02-140-00	-	
Cash Gift	5-01-02-150-00	-	
Mid-year Bonus	5-01-02-160-00	4,099,098.00	
Director's and Committee Members Fees	5-01-02-170-00	18,000.00	
Other Bonuses and Allowances	5-01-02-990-00	115,000.00	
Retirement and Life Insurance Premiums	5-01-03-010-00	2,316,263.50	
Pag-IBIG Contributions	5-01-03-020-00	45,600.00	
PhilHealth Contributions	5-01-03-030-00	531,537.04	
Employees Compensation Insurance Premiums	5-01-03-040-00	44,300.00	
Terminal Leave Benefits	5-01-04-030-00	264,220.98	
Other Personnel Benefits	5-01-04-990-00	156,649.56	
Traveling Expenses-Local	5-02-01-010-00	2,813,756.58	
Traveling Expenses-Foreign	5-02-01-020-00	333,558.30	
Training Expenses	5-02-02-010-00	6,207,771.59	
Office Supplies Expenses	5-02-03-010-00	206,319.35	
Medical Supplies Expenses	5-02-03-080-00	24,370.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090-00	606,386.18	
Textbooks and Instructional Materials Expenses	5-02-03-110-00	-	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	38,902.00	
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	17,109.00	
Water Expenses	5-02-04-010-00	443,535.01	
Electricity Expenses	5-02-04-020-00	2,486,093.48	
Postage and Courier Services	5-02-05-010-00	53,544.00	
Telephone Expenses	5-02-05-020-00	871,868.74	


**EMPLOYEES' COMPENSATION COMMISSION
TRIAL BALANCE
JUNE 30, 2024**

Account Title	Account Code	Debit	Credit
Internet Subscription Expenses	5-02-05-030-00	256,000.00	
Awards	5-02-06-010-00	112,102.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	876,428.01	
Legal Services	5-02-11-010-00	40,000.00	
Auditing Services	5-02-11-020-00	-	
Consultancy	5-02-11-030-00	-	
Other Professional Services	5-02-11-990-00	1,603,060.05	
Environment/Sanitary Services	5-02-12-010-00	42,000.00	
Janitorial Services	5-02-12-020-00	6,870,832.27	
Security Services	5-02-12-030-00	2,048,568.46	
Other General Services	5-02-12-990-00	-	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-00	489,494.23	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-00	65,414.00	
Repairs and Maintenance-Transportation Equipment	5-02-13-060-00	270,141.06	
Assistance - Others	5-02-14-990-00	24,410,000.00	
Tax, Duties and Licenses	5-02-15-010-00	2,249.11	
Fidelity Bond Premiums	5-02-15-020-00	32,151.71	
Insurance Expenses	5-02-15-030-00	75,791.93	
Member's Benefits	5-02-17-010-00	-	
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	391,288.28	
Printing and Publication Expenses	5-02-99-020-00	108,000.00	
Representation Expenses	5-02-99-030-00	318,222.83	
Transportation and Delivery Expenses	5-02-99-040-00	30,400.00	
Rent/Lease Expenses	5-02-99-050-00	1,891,077.19	
Membership Dues and Contributions to Organizations	5-02-99-060-00	-	
Subscription Expenses	5-02-99-070-00	406,737.92	
Donations	5-02-99-080-00	167,100.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	5,345,387.74	
Bank Charges	5-03-01-040-00	18,000.00	
Other Financial Expenses	5-03-01-990-00	-	
Depreciation-Buildings and Other Structures	5-05-01-040-00	231,869.64	
Depreciation-Machinery and Equipment	5-05-01-050-00	1,576,408.94	
Depreciation-Transportation Equipment	5-05-01-060-00	673,553.84	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	3,325.02	
TOTAL		842,810,468.49	842,810,468.49


Prepared by:


LEANDRO L. LIBANG
Accountant III

Certified Correct:


MARIA TERESA M. URBANO
Chief, Finance Division

Approved by:


ATTY. RAIMA VIA B. VELASQUEZ
Executive Director