

**EMPLOYEES' COMPENSATION COMMISSION  
TRIAL BALANCE  
SEPTEMBER 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	163,579,950.98	
Time Deposits - Local Currency	1-01-05-020-00	-	
Investments in Time Deposits - Local Currency	1-02-11-010-00	274,737,746.09	
Accounts Receivable	1-03-01-010-00	14,349,350.71	
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	1,409,704.05	
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	2,873,451.12	
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		85,415,148.77
Other Structures	1-06-04-990-00		
Accumulated Depreciation- Other Structures	1-06-04-991-00		
Office Equipment	1-06-05-020-00	17,461,041.19	
Accumulated Depreciation-Office Equipment	1-06-05-021-00		12,104,906.66
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		14,130,542.64
Other Machinery and Equipment	1-06-05-990-00	2,377,734.74	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991-00		1,100,645.59
Motor Vehicles	1-06-06-010-00	17,205,856.61	
Accumulated Depreciation-Motor Vehicles	1-06-06-011-00		11,713,513.03
Furniture and Fixtures	1-06-07-010-00	3,856,192.24	
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-00		3,641,216.23
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	8,150,298.97	
Advances to Officers and Employees	1-99-01-040-00	7,223,004.23	
Advances to Contractors	1-99-02-010-00	1,027,350.00	
Prepaid Rent	1-99-02-020-00	978,056.00	
Prepaid Registration	1-99-02-030-00	5,197.55	
Prepaid Insurance	1-99-02-050-00	47,707.20	
Other Prepayments	1-99-02-990-00	308,150.47	

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

Account Title	Account Code	Debit	Credit
Guaranty Deposits	1-99-03-020-00	1,364,352.36	
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		48,813,375.52
Due to Officers and Employees	2-01-01-020-00		8,827,300.06
Leave Benefits Payable - Current	2-06-01-020-01		4,743,182.21
Leave Benefits Payable- Non-Current	2-06-01-020-02		16,671,914.22
Due to BIR	2-02-01-010-00		1,023,135.41
Due to GSIS	2-02-01-020-00		(176,272.11)
Due to Pag-IBIG	2-02-01-030-00		108,689.68
Due to PhilHealth	2-02-01-040-00		123,760.96
Due to Government Corporations	2-02-01-060-00		139,372.66
Guaranty/Security Deposits Payable	2-04-01-040-00		2,612,403.63
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		494,415,718.31
Other Service Income	4-02-01-990-00		116,337,364.60
Rent/Lease Income	4-02-02-050-00		8,906,688.43
Interest Income	4-02-02-210-00		2,878,445.52
Miscellaneous Income	4-06-03-990-00		99,500.01
Salaries and Wages-Regular	5-01-01-010-00	38,043,438.94	
Salaries and Wages-Casual/Contractual	5-01-01-020-00		
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	1,705,173.31	
Representation Allowance (RA)	5-01-02-020-00	491,125.00	
Transportation Allowance (TA)	5-01-02-030-00	408,000.00	
Clothing/Uniform Allowance	5-01-02-040-00	623,000.00	
Subsistence Allowance	5-01-02-050-00	102,750.00	
Laundry Allowance	5-01-02-060-00	13,499.58	
Honoraria	5-01-02-100-00	-	
Hazard Pay	5-01-02-110-00	1,249,432.00	
Overtime and Night Pay	5-01-02-130-00	161,535.14	
Year End Bonus	5-01-02-140-00	-	
Cash Gift	5-01-02-150-00	-	
Mid-year Bonus	5-01-02-160-00	4,086,932.00	
Director's and Committee Members Fees	5-01-02-170-00	33,000.00	
Other Bonuses and Allowances	5-01-02-990-00	115,000.00	
Retirement and Life Insurance Premiums	5-01-03-010-00	3,942,502.05	
Pag-IBIG Contributions	5-01-03-020-00	99,400.00	
PhilHealth Contributions	5-01-03-030-00	826,598.45	
Employees Compensation Insurance Premiums	5-01-03-040-00	73,800.00	
Terminal Leave Benefits	5-01-04-030-00	306,096.76	
Other Personnel Benefits	5-01-04-990-00	182,474.34	
Traveling Expenses-Local	5-02-01-010-00	3,755,746.22	
Traveling Expenses-Foreign	5-02-01-020-00	1,923,325.96	
Training Expenses	5-02-02-010-00	10,436,116.57	
Office Supplies Expenses	5-02-03-010-00	254,341.50	

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

Account Title	Account Code	Debit	Credit
Medical Supplies Expenses	5-02-03-080-00	29,370.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090-00	827,698.24	
Textbooks and Instructional Materials Expenses	5-02-03-110-00	-	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	293,875.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220-00	273,960.40	
Other Supplies and Materials Expenses	5-02-03-990-00	31,679.00	
Water Expenses	5-02-04-010-00	639,449.15	
Electricity Expenses	5-02-04-020-00	3,812,471.90	
Postage and Courier Services	5-02-05-010-00	93,063.00	
Telephone Expenses	5-02-05-020-00	1,261,941.09	
Internet Subscription Expenses	5-02-05-030-00	459,141.98	
Awards	5-02-06-010-00	112,102.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	983,827.00	
Legal Services	5-02-11-010-00	80,000.00	
Auditing Services	5-02-11-020-00	-	
Consultancy	5-02-11-030-00	-	
Other Professional Services	5-02-11-990-00	2,525,081.71	
Environment/Sanitary Services	5-02-12-010-00	50,400.00	
Janitorial Services	5-02-12-020-00	9,222,613.37	
Security Services	5-02-12-030-00	3,236,632.10	
Other General Services	5-02-12-990-00	-	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-00	1,039,103.18	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-00	82,799.00	
Repairs and Maintenance-Transportation Equipment	5-02-13-060-00	341,684.16	
Assistance - Others	5-02-14-990-00	44,965,000.00	
Tax, Duties and Licenses	5-02-15-010-00	2,249.11	
Fidelity Bond Premiums	5-02-15-020-00	51,134.44	
Insurance Expenses	5-02-15-030-00	111,253.31	
Member's Benefits	5-02-17-010-00	-	
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	399,006.09	
Printing and Publication Expenses	5-02-99-020-00	159,350.00	
Representation Expenses	5-02-99-030-00	723,197.14	
Transportation and Delivery Expenses	5-02-99-040-00	30,600.00	
Rent/Lease Expenses	5-02-99-050-00	3,975,475.56	
Membership Dues and Contributions to Organizations	5-02-99-060-00	100,000.00	
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	5,634,625.29	
Bank Charges	5-03-01-040-00	36,000.00	
Other Financial Expenses	5-03-01-990-00	-	
Depreciation-Buildings and Other Structures	5-05-01-040-00	347,804.46	
Depreciation-Machinery and Equipment	5-05-01-050-00	2,370,550.73	
Depreciation-Transportation Equipment	5-05-01-060-00	984,912.53	
Depreciation-Furniture, Fixtures and Books	5-05-01-070-00	4,987.53	
<b>TOTAL</b>		<b>846,853,999.05</b>	<b>846,853,999.05</b>

Prepared by:

  
**LEANDRO L. LIBANG**  
Accountant III

Certified Correct:

  
**MARIA TERESA M. URBANO**  
Chief, Finance Division

Approved by:

  
**ATTY. KAIMA VIA B. VELASQUEZ**  
Executive Director