

OCCUPATIONAL SAFETY AND HEALTH CENTER					
SEPTEMBER 2015 TRIAL BALANCE					
ACCOUNT NAME	CODE	Totals		TRIAL BALANCE	
		dr	cr	dr	cr
A S S E T S					
<b>Current Assets:</b>					
Cash - in Bank,Local Currency, Current Account	111	7,924,094.86	8,646,103.69	(722,008.83)	
Cash - in Bank,Local Currency, Time Deposit	113	263,048,920.04	-	263,048,920.04	
Cash - Collecting officer	102	2,871,273.88	2,768,049.08	103,224.80	
Petty cash fund	104	140,639.40	18,409.80	122,229.60	
Cash - Disbursing officer	106	7,252.81	-	7,252.81	
Accounts Receivable	121	3,118,798.30	565,947.00	2,552,851.30	
Due from Officers and Employees	123	208,789.06	-	208,789.06	
Interests Receivable	129	-	-	-	
Due from SIF-GSIS/SSS	132	29,479,749.98	20,879,600.00	8,600,149.98	
Due from NGAs	136	3,596,899.65	37,470.00	3,559,429.65	
Receivables-Disallowances	146	2,815,898.16	-	2,815,898.16	
Advances to Officers and employees	148	321,806.08	160,132.20	161,673.88	
Other Receivables	149	1,790,778.41	-	1,790,778.41	
Office Supplies Inventories	155	-	-	-	
Supplies-accountable forms	156	-	-	-	
Medicine and Drugs Inventory	159	-	-	-	
Medical and Laboratory supplies	160	-	-	-	
Info materials inventory	163	-	-	-	
Other supplies inventory (semi-expendable) (balance as of 1998)	165	-	-	-	
Spare parts inventory	167	-	-	-	
Prepaid Rent	177	-	-	-	
Prepaid Insurance	178	73,108.37	-	73,108.37	
Prepaid Supplies and Materials	179	-	-	-	
Prepaid Office Supplies	179-A	823,796.38	-	823,796.38	
Prepaid Supplies-Accountable Forms	179-B	11,180.00	-	11,180.00	
Prepaid Medicine and Drugs	179-C	41,064.35	-	41,064.35	
Prepaid Medical and Laboratory Supplies	179-D	479,811.33	-	479,811.33	
Prepaid Information Materials	179-E	1,022,500.87	-	1,022,500.87	
Prepaid Other Supplies	179-F	110,851.23	-	110,851.23	
Prepaid Spare Parts	179-G	-	-	-	
Other prepaid expenses	185	57,193.45	-	57,193.45	
Guaranty Deposits	186	467,682.29	-	467,682.29	
<b>Fixed Assets:</b>					
Office Buildings	211	165,549,949.06	-	165,549,949.06	
Other structures-bldg. improvements	215	6,602,607.91	-	6,602,607.91	
Office equipment, Furniture and Fixtures	221	29,595,549.50	-	29,595,549.50	
Office equipment, Furniture and Fixtures	221A	252,061.00	-	252,061.00	
Office equipment, Furniture and Fixtures	221B	262,483.00	-	262,483.00	
Office equipment, Furniture and Fixtures	221C	4,759.00	-	4,759.00	
Office equipment, Furniture and Fixtures	221D	-	-	-	
Office equipment, Furniture and Fixtures	221E	-	-	-	
Office equipment, Furniture and Fixtures	221F	22,590.00	-	22,590.00	
Office equipment, Furniture and Fixtures	221G	-	-	-	
Office equipment, Furniture and Fixtures	221H	-	-	-	
Office equipment, Furniture and Fixtures	221I	-	-	-	
Office equipment, Furniture and Fixtures	221J	-	-	-	
Furnitures and fixtures	222	2,673,471.25	-	2,673,471.25	
Furnitures and fixtures	222A	235,190.00	-	235,190.00	
Furnitures and fixtures	222B	133,100.00	-	133,100.00	
Furnitures and fixtures	222C	18,237.00	-	18,237.00	
Furnitures and fixtures	222D	24,820.00	-	24,820.00	
Furnitures and fixtures	222E	22,480.00	-	22,480.00	
Furnitures and fixtures	222F	-	-	-	
Furnitures and fixtures	222G	14,918.00	-	14,918.00	
Furnitures and fixtures	222H	9,040.00	-	9,040.00	
Furnitures and fixtures	222I	24,595.00	-	24,595.00	
Furnitures and fixtures	222J	-	-	-	
IT equipment and software	223	14,538,155.07	-	14,538,155.07	
IT equipment and software	223A	2,215.00	-	2,215.00	
IT equipment and software	223B	-	-	-	
IT equipment and software	223C	3,650.00	-	3,650.00	
Library books	224	1,767,406.72	-	1,767,406.72	
Communication equipment	229	24,980.00	-	24,980.00	
Equipment in transit	284	-	-	-	
Medical, Dental and Laboratory Equipment	233	23,031,473.75	-	23,031,473.75	
Technical and Scientific Equipment	236	105,222,426.68	-	105,222,426.68	
Motor vehicles	241	17,371,682.56	-	17,371,682.56	

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		<b>dr</b>	<b>cr</b>	<b>dr</b>	<b>cr</b>
Allowance for doubtful accounts	301	-	2,969,632.99	-	2,969,632.99
Accumulated dep'n-office buildings	311	-	137,897,328.94	-	137,897,328.94
Accumulated dep'n-other structures	315	-	3,227,358.00	-	3,227,358.00
Accumulated dep'n-office equipment	321	-	27,168,257.88	-	27,168,257.88
Accumulated dep'n-office equipment	321A	-	157,236.78	-	157,236.78
Accumulated dep'n-office equipment	321B	-	235,629.16	-	235,629.16
Accumulated dep'n-office equipment	321C	-	856.68	-	856.68
Accumulated dep'n-office equipment	321D	-	-	-	-
Accumulated dep'n-office equipment	321E	-	-	-	-
Accumulated dep'n-office equipment	321F	-	1,016.55	-	1,016.55
Accumulated dep'n-office equipment	321G	-	-	-	-
Accumulated dep'n-office equipment	321H	-	-	-	-
Accumulated dep'n-office equipment	321I	-	-	-	-
Accumulated dep'n-office equipment	321J	-	-	-	-
Accumulated dep'n-furniture and fixtures	322	-	834,134.81	-	834,134.81
Accumulated dep'n-furniture and fixtures	322A	-	207,564.00	-	207,564.00
Accumulated dep'n-furniture and fixtures	322B	-	70,533.26	-	70,533.26
Accumulated dep'n-furniture and fixtures	322C	-	4,103.55	-	4,103.55
Accumulated dep'n-furniture and fixtures	322D	-	1,633.08	-	1,633.08
Accumulated dep'n-furniture and fixtures	322E	-	1,011.63	-	1,011.63
Accumulated dep'n-furniture and fixtures	322F	-	-	-	-
Accumulated dep'n-furniture and fixtures	322G	-	223.77	-	223.77
Accumulated dep'n-furniture and fixtures	322H	-	-	-	-
Accumulated dep'n-furniture and fixtures	322I	-	-	-	-
Accumulated dep'n-furniture and fixtures	322J	-	-	-	-
Accumulated dep'n-IT equipt and sotware	323	-	3,858,548.83	-	3,858,548.83
Accumulated dep'n-IT equipt and sotware	323A	-	1,993.67	-	1,993.67
Accumulated dep'n-IT equipt and sotware	323B	-	-	-	-
Accumulated dep'n-IT equipt and sotware	323C	-	821.25	-	821.25
Accumulated dep'n-library books	324	-	1,539,364.13	-	1,539,364.13
Accumulated dep'n-communication equipment	329	-	20,324.10	-	20,324.10
Accumulated dep'n-medical,dental and lab equip	333	-	5,033,463.39	-	5,033,463.39
Accumulated dep'n-Tech and scientific equipt	336	-	95,802,431.41	-	95,802,431.41
Accumulated dep'n-motor vehicles	341	-	15,370,739.89	-	15,370,739.89
<b>LIABILITIES &amp; SURPLUS</b>		-	-	-	-
<b>Current Liabilities:</b>		-	-	-	-
Accounts payable		-	-	-	-
- Trade/Business	401	-	626,332.34	-	626,332.34
- Stale check	401-A	-	-	-	-
Due to Officers and Employees	403	305.00	3,408,737.50	-	3,408,432.50
Due to BIR	412	-	-	-	-
- withholding tax	412-A	481,534.50	568,613.70	-	87,079.20
- contractors' tax	412-B	312,797.99	726,694.87	-	413,896.88
- provision for income tax	412-C	-	-	-	-
Due to GSIS	413	-	-	-	-
-Life and Retirement	413-A	219,943.53	226,530.60	-	6,587.07
-Optional Insurance Premium	413-B	5,665.56	8,243.68	-	2,578.12
-Salary Loan Installments	413-C	119,676.59	126,160.75	-	6,484.16
-Summer-One-Month Salary Loan	413-D	-	1,663.66	-	1,663.66
-Policy Loan Installments	413-E	6,900.00	5,797.95	-	(1,102.05)
-Real Estate Loans Installments	413-F	2,108.31	3,750.26	-	1,641.95
-Optional loan installments	413-G	3,600.00	4,100.00	-	500.00
-Calamity Loan installments	413-H	9,177.84	10,106.83	-	928.99
-HIP	413-I	-	(32.61)	-	(32.61)
-ELA	413-J	-	-	-	-
-E-card Cash advance	413-K	1,016.04	2,709.44	-	1,693.40
-FHPP	413-L	-	-	-	-
-Educhild	413-M	-	-	-	-
-Educational Assistance	413-O	340.00	300.00	-	(40.00)
Due to PAG-IBIG	414	-	-	-	-
-Employees share	414-A	24,181.52	54,403.51	-	30,221.99
-Multi-purpose Loan	414-B	53,792.67	51,796.16	-	(1,996.51)
Due to Philhealth	415	28,125.00	49,190.43	-	21,065.43
Due to Employees Union (SAMA_OSHC)	416A	35,294.19	35,294.19	-	-
Due to Employees Union (3% share - canteen concessionaire)	416B	-	686,051.31	-	686,051.31
Due to Other GOCCs- LBP Loan	417	53,598.05	53,666.17	-	68.12
Due to other Funds	424	-	-	-	-
-NCDS-Lifestyle	424-A	-	56,135.77	-	56,135.77
-DOLE-ILO-UNDP	424-B	-	-	-	-
-JICA-TCTP	424-C	-	85,821.15	-	85,821.15
-NOSH - ILO	424-D	-	73,240.27	-	73,240.27
-World Safety and Health	424-E	-	572,579.82	-	572,579.82
-GHS	424-F	-	69,500.80	-	69,500.80
-WHO/TOBACCO	424-G	-	15,536.67	-	15,536.67
-NCFRW - Great Women	424-H	-	148,867.44	-	148,867.44
-KOSHA - Multi-sectoral	424-I	-	211,561.50	-	211,561.50
-UNDP HIV and Migration	424-J	-	76,033.10	-	76,033.10
-ILO - Child Labour (WEM)	424-K	-	54,364.80	-	54,364.80
Bidders bonds payable	427	-	320,960.00	-	320,960.00

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		<b>dr</b>	<b>cr</b>	<b>dr</b>	<b>cr</b>
Other Payables	439	-	-	-	-
-NCVDCP	439-A	-	176,438.67	-	176,438.67
-OSH for Korea OFW	439-B	-	268,233.45	-	268,233.45
-Training Meals (to Concessionaire)	439-D	-	323,420.00	-	323,420.00
-Philamlife Insurance	439-E	1,080.79	3,488.79	-	2,408.00
-Philam-Tri-life	439-F	1,461.10	1,461.10	-	-
-Creditor's Unclaimed balances	439-G	-	3,205.00	-	3,205.00
Other deferred Credits	455	-	175,747.00	-	175,747.00
Accrued Terminal Leave Pay	456	9,357.55	16,452,643.48	-	16,443,285.93
<b>Equity:</b>					
Retained Earnings	510	-	49,226,012.91	-	49,226,012.91
Donated Capital	501	-	249,042,285.08	-	249,042,285.08
Income Tax Expense - Corp.	563	-	-	-	-
Technical Services and Laboratory fees	619	-	-	-	-
-Income from Environmental Control Div	619-A	-	2,123,626.20	-	2,123,626.20
-Income from Safety Control Div	619-B	-	189,661.93	-	189,661.93
-Income from Health Control Div	619-C	-	23,535.00	-	23,535.00
Seminar fees	622	-	-	-	-
-BOSH	622-A	5,500.00	7,702,300.00	-	7,696,800.00
-Construction Safety Training	622-B	-	4,767,750.00	-	4,767,750.00
-Industrial Fire Safety	622-C	-	107,800.00	-	107,800.00
-Safe Use of Chemicals/GHS	622-D	-	333,000.00	-	333,000.00
-ZAP-MS	622-E	-	-	-	-
-WRD	622-F	-	25,200.00	-	25,200.00
-HIV/AIDS	622-G	-	-	-	-
- intro to IH / Industrial Ventilation	622-H	-	-	-	-
- WEM training workshop	622-I	-	243,360.00	-	243,360.00
- Noise Management	622-J	-	-	-	-
-Drug Assessment/Drug-free Workplace	622-K	-	128,800.00	-	128,800.00
-BOSH On line	622-L	-	249,425.00	-	249,425.00
-NOSH Congress	622-M	-	9,550.00	-	9,550.00
-Learning Session	622-N	-	-	-	-
-Learning Session - Safety	622-N1	-	4,500.00	-	4,500.00
-Learning Session - Health	622-N2	-	18,250.00	-	18,250.00
-Inorganic lead in the Workplace	622-O	-	-	-	-
-OSH Orientation	622-P	-	52,500.00	-	52,500.00
-Asbestos	622-Q	-	-	-	-
- Ergonomics in the workplace/Managing emerging health issues	622-R	-	144,222.00	-	144,222.00
OSH Accreditation Fee	623	-	51,350.00	-	51,350.00
OSH Standards Book	624	-	469,600.00	-	469,600.00
Income from Dormitory	635	-	758,850.00	-	758,850.00
Printing (Xerox)	641	-	320.00	-	320.00
Rent Income	642	-	-	-	-
-Auditorium	642-A	-	270,350.00	-	270,350.00
-LTR/STR	642-B	-	228,834.41	-	228,834.41
-Canteen	642-C	-	163,943.25	-	163,943.25
-Rental of equipment	648-B	-	42,455.00	-	42,455.00
Video dubbing	648-A	-	-	-	-
-Rental of booth	648-C	-	-	-	-
Income from Other Funds (State Insurance Fund)	657	-	-	-	-
-SSS	657-A	-	62,395,024.98	-	62,395,024.98
-GSIS	657-B	-	26,740,725.00	-	26,740,725.00
Interest Income	664	-	1,413,865.42	-	1,413,865.42
Miscellaneous Income	678	-	36,064.50	-	36,064.50
Unearned income	680	-	-	-	-
Prior years adjustments	684	-	-	-	-
<b>Expenses:</b>					
Salaries and Wages - Regular	701	19,716,356.80	-	19,716,356.80	-
Monetization	701-A	157,116.27	-	157,116.27	-
Salaries and Wages - Contractual	706	1,774,630.85	-	1,774,630.85	-
Personnel Economic Relief Allowance (PERA)	711	1,554,363.68	-	1,554,363.68	-
Personnel Economic Relief Allowance (PERA) - Contractual	711-A	178,272.77	-	178,272.77	-
Additional Compensation (ADCOM)	712	-	-	-	-
Representation Allowance (RA)	713	332,500.00	-	332,500.00	-
Transportation Allowance (TA)	714	325,349.26	-	325,349.26	-
Clothing/Uniform Allowance	715	420,000.00	5,000.00	415,000.00	-
Clothing/Uniform Allowance - Contractual	715-A	30,000.00	-	30,000.00	-
Subsistence, Laundry and Quarter Allowance	716	669,407.30	-	669,407.30	-
Subsistence, Laundry and Quarter Allowance - Contractual	716-A	68,620.38	-	68,620.38	-
Productivity Incentive Bonus	717	-	-	-	-
Productivity Incentive Bonus - Contractual	717-A	-	-	-	-
	718	-	-	-	-
Other Bonuses and Allowances	719	284,500.00	-	284,500.00	-
Other Bonuses and Allowances - Contractual	719-A	-	-	-	-
Hazard Pay	721	3,917,389.73	-	3,917,389.73	-
Hazard Pay - Contractual	721-A	379,046.10	-	379,046.10	-
Longevity Pay	722	-	-	-	-
Overtime and Night Pay	723	226,227.65	-	226,227.65	-
Overtime and Night Pay - Contractual	723-A	3,378.64	-	3,378.64	-
Cash Gift	724	207,500.00	-	207,500.00	-
Cash Gift - Contractual	724-A	15,000.00	-	15,000.00	-