

**OCCUPATIONAL SAFETY AND HEALTH CENTER
PRECLOSING TRIAL BALANCE
AS OF DECEMBER 31, 2016**

ACCOUNT NAME	Code	Debit	Credit
Cash - in Bank,Local Currency, Current Account	111	16,496,524.54	
Cash - in Bank,Local Currency, Time Deposit	113	284,866,817.05	
Cash - Collecting officer	102	14,110.15	
Petty cash fund	104	117,250.00	
Cash - Disbursing officer	106	-	
Accounts Receivable	121	4,641,033.75	
Due from Officers and Employees	123	212,982.69	
Interests Receivable	129	-	
Due from SIF-GSIS/SSS	132	-	
Due from NGAs	136	3,322,812.82	
Receivables-Disallowances	146	2,893,062.16	
Receivables-HMO Disallowance	146-A	769,912.38	
Advances to Officers and employees	148	444,451.44	
Other Receivables	149	139,909.41	
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	165	-	
Spare parts inventory	167	-	
Prepaid Rent	177	-	
Prepaid Insurance	178	87,359.62	
Prepaid Supplies and Materials	179	-	
Prepaid Office Supplies	179-A	862,058.93	
Prepaid Supplies-Accountable Forms	179-B	-	
Prepaid Medicine and Drugs	179-C	34,464.35	
Prepaid Medical and Laboratory Supplies	179-D	381,651.15	
Prepaid Information Materials	179-E	975,140.00	
Prepaid Other Supplies	179-F	-	
Prepaid Spare Parts	179-G	-	
Other prepaid expenses	185	73,619.40	
Guaranty Deposits	186	468,690.29	
Fixed Assets:		-	
Office Buildings	211	165,549,949.06	
Other structures-bldg. improvements	215	6,602,607.91	
Office equipment, Furniture and Fixtures	221	36,934,851.50	
Office equipment, Furniture and Fixtures	221A	252,061.00	
Office equipment, Furniture and Fixtures	221B	262,483.00	
Office equipment, Furniture and Fixtures	221C	4,759.00	
Office equipment, Furniture and Fixtures	221D	-	
Office equipment, Furniture and Fixtures	221E	-	
Office equipment, Furniture and Fixtures	221F	22,590.00	
Office equipment, Furniture and Fixtures	221G	-	
Office equipment, Furniture and Fixtures	221H	27,200.00	
Office equipment, Furniture and Fixtures	221I	-	
Office equipment, Furniture and Fixtures	221J	15,290.00	
Furnitures and fixtures	222	3,198,043.75	
Furnitures and fixtures	222A	235,190.00	
Furnitures and fixtures	222B	133,100.00	
Furnitures and fixtures	222C	18,237.00	
Furnitures and fixtures	222D	24,820.00	
Furnitures and fixtures	222E	22,480.00	
Furnitures and fixtures	222F	-	

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ACCOUNT NAME	Code	Debit	Credit
Furnitures and fixtures	222G	14,918.00	
Furnitures and fixtures	222H	9,040.00	
Furnitures and fixtures	222I	24,595.00	
Furnitures and fixtures	222J	-	
Furnitures and fixtures	222K	11,900.00	
IT equipment and software	223	17,543,553.67	
IT equipment and software	223A	2,215.00	
IT equipment and software	223B	-	
IT equipment and software	223C	29,640.00	
Library books	224	1,852,914.72	
Communication equipment	229	24,980.00	
Equipment in transit	284	-	
Medical, Dental and Laboratory Equipment	233	23,213,396.75	
Technical and Scientific Equipment	236	113,851,685.94	
Motor vehicles	241	17,371,682.56	
Allowance for doubtful accounts	301		3,595,032.60
Accumulated dep'n-office buildings	311		143,378,325.70
Accumulated dep'n-other structures	315		4,953,882.26
Accumulated dep'n-office equipment	321		28,619,879.20
Accumulated dep'n-office equipment	321A		193,338.87
Accumulated dep'n-office equipment	321B		235,873.31
Accumulated dep'n-office equipment	321C		2,141.70
Accumulated dep'n-office equipment	321D		-
Accumulated dep'n-office equipment	321E		-
Accumulated dep'n-office equipment	321F		7,115.85
Accumulated dep'n-office equipment	321G		-
Accumulated dep'n-office equipment	321H		2,448.00
Accumulated dep'n-office equipment	321I		-
Accumulated dep'n-office equipment	321J		2,981.68
Accumulated dep'n-furniture and fixtures	322		1,229,179.88
Accumulated dep'n-furniture and fixtures	322A		211,209.00
Accumulated dep'n-furniture and fixtures	322B		87,635.24
Accumulated dep'n-furniture and fixtures	322C		9,027.81
Accumulated dep'n-furniture and fixtures	322D		8,334.48
Accumulated dep'n-furniture and fixtures	322E		7,081.41
Accumulated dep'n-furniture and fixtures	322F		-
Accumulated dep'n-furniture and fixtures	322G		4,251.63
Accumulated dep'n-furniture and fixtures	322H		2,169.76
Accumulated dep'n-furniture and fixtures	322I		5,902.88
Accumulated dep'n-furniture and fixtures	322J		-
Accumulated dep'n-furniture and fixtures	322K		178.50
Accumulated dep'n-IT equipt and sotware	323		6,208,946.32
Accumulated dep'n-IT equipt and sotware	323A		1,993.67
Accumulated dep'n-IT equipt and sotware	323B		-
Accumulated dep'n-IT equipt and sotware	323C		2,976.30
Accumulated dep'n-library books	324		1,585,149.92
Accumulated dep'n-communication equipment	329		22,751.40
Accumulated dep'n-medical,dental and lab equip	333		8,147,533.51
Accumulated dep'n-Tech and scientific equipt.	336		98,122,521.63
Accumulated dep'n-motor vehicles	341		15,914,110.98
Accounts payable			-
- Trade/Business	401		7,156,579.19
- Stale check	401-A		-
Due to Officers and Employees	403		8,736,724.93

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ACCOUNT NAME	Code	Debit	Credit
Due to BIR	412		-
- withholding tax	412-A		-
- contractors' tax	412-B		380,210.71
- provision for income tax	412-C		-
Due to GSIS	413		-
-Life and Retirement	413-A		12,411.93
-Optional Insurance Premium	413-B		2,584.39
-Salary Loan Installments	413-C		6,484.16
-Summer One-Month Salary Loan	413-D		1,663.66
-Policy Loan Installments	413-E		(1,102.05)
-Real Estate Loans Installments	413-F		(466.36)
-Optional loan installments	413-G		493.73
-Calamity Loan installments	413-H		2,240.11
-HIP	413-I		(32.61)
-ELA	413-J		-
-E-card Cash advance	413-K		1,693.40
-FHPP	413-L		-
-Educhild	413-M		-
-Educational Assistance	413-O		(40.00)
Due to PAG-IBIG	414		-
-Employees share	414-A		21,121.99
-Multi-purpose Loan	414-B		(1,996.51)
-Pag-ibig 2	414-C		-
Due to Philhealth	415		22,540.43
Due to Employees Union (SAMA_OSHC)	416A		27,560.01
Due to Employees Union (3% share - canteen concessionaire)	416B		905,280.64
Due to Other GOCCs- LBP Loan	417		1,508.47
Due to other Funds	424		-
-NCDS-Lifestyle	424-A		-
-DOLE-ILO-UNDP	424-B		-
-JICA-TCTP	424-C		85,821.15
-NOSH - ILO	424-D		67,440.27
-World Safety and Health	424-E		-
-GHS	424-F		-
-WHO/TOBACCO	424-G		-
-NCFRW - Great Women	424-H		-
-KOSHA - Multi-sectoral	424-I		211,561.50
-UNDP HIV and Migration	424-J		-
-ILO - Child Labour (WEM)	424-K		-
Guaranty Deposits	426		1,268,406.40
Bidders bonds payable	427		232,843.00
Other Payables	439		-
-NCVDCP	439-A		176,438.67
-OSH for Korea OFW	439-B		268,233.45
-Training Meals (to Concessionaire)	439-D		323,420.00
-Philamlife Insurance	439-E		2,408.00
-Philam-Tri-life	439-F		-
-Creditor's Unclaimed balances	439-G		3,205.00
Other deferred Credits	455		4,456,931.97
Other deferred Credits - Unreceipted deposits	455A		3,004,223.70
Accrued Terminal Leave Pay	456		20,265,565.54
Retained Earnings	510		309,904,615.72
Donated Capital	501		-
Income Tax Expense - Corp.	563		-

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ACCOUNT NAME	Code	Debit	Credit
Technical Services and Laboratory fees	619		-
-Income from Environmental Control Div	619-A		2,003,223.99
-Income from Safety Control Div	619-B		336,672.00
-Income from Health Control Div	619-C		799,872.00
Seminar fees	622		-
-BOSH	622-A		5,618,017.60
-Construction Safety Training	622-B		3,626,100.00
-Industrial Fire Safety	622-C		330,000.00
-Safe Use of Chemicals/GHS	622-D		472,000.00
-ZAP-MS	622-E		-
-WRD	622-F		193,200.00
-HIV/AIDS	622-G		-
- intro to IH / Industrial Ventilation	622-H		136,500.00
- WEM training workshop	622-I		418,500.00
- Noise Management	622-J		-
-Drug Assessment/Drug-free Workplace	622-K		131,600.00
-BOSH On line	622-L		73,578.00
-NOSH Congress	622-M		2,121,890.00
-Learning Session	622-N		-
-Learning Session - Safety	622-N1		-
-Learning Session - Health	622-N2		-
-Inorganic lead in the Workplace	622-O		-
-OSH Orientation	622-P		62,500.00
-Asbestos	622-Q		-
- Ergonomics in the workplace/Managing emerging health issues in the	622-R		103,600.00
OSH Accreditation Fee	623		53,200.00
OSH Standards Book	624		730,840.00
Income from Dormitory	635		389,500.00
Printing (Xerox)	641		778.00
Rent Income	642		-
-Auditorium	642-A		430,705.00
-LTR/STR	642-B		220,500.00
-Canteen	642-C		310,912.15
-Rental of equipment	648-B		41,800.00
Video dubbing	648-A		280,000.00
-Rental of booth	648-C		55,000.00
Income from Other Funds (State Insurance Fund)	657		-
-SSS	657-A		93,020,200.00
-GSIS	657-B		39,865,800.00
Interest Income	664		2,322,041.78
Miscellaneous Income	678		93,301.88
Unearned income	680		-
Prior years adjustments	684		-
Other Income - Donated Properties	685		8,535,444.00
Salaries and Wages - Regular	701	27,333,024.89	
Monetization	701-A	149,144.16	
Salaries and Wages - Contractual	706	1,461,523.34	
Personnel Economic Relief Allowance (PERA)	711	2,107,090.82	
Personnel Economic Relief Allowance (PERA) - Contractual	711-A	140,000.00	
Additional Compensation (ADCOM)	712		-
Representation Allowance (RA)	713	509,816.00	
Transportation Allowance (TA)	714	494,206.12	
Clothing/Uniform Allowance	715	420,000.00	
Clothing/Uniform Allowance - Contractual	715-A	35,000.00	

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<i>ACCOUNT NAME</i>	<i>Code</i>	<i>Debit</i>	<i>Credit</i>
Subsistence, Laundry and Quarter Allowance	716	1,503,662.50	
Subsistence, Laundry and Quarter Allowance - Contractual	716-A	91,475.00	
		106,750.00	
		5,550.00	
		-	
		-	
Productivity Incentive Bonus	717	-	
Productivity Incentive Bonus - Contractual	717-A	-	
	718	-	
Other Bonuses and Allowances	719	288,000.00	
Other Bonuses and Allowances - Contractual	719-A	-	
Honoraria	720	180,000.00	
Hazard Pay	721	5,893,726.81	
Hazard Pay - Contractual	721-A	341,802.46	
Longevity Pay	722	1,795,673.94	
Overtime and Night Pay	723	517,267.36	
Overtime and Night Pay - Contractual	723-A	-	
Cash Gift	724	453,000.00	
Cash Gift - Contractual	724-A	10,000.00	
Year End Bonus	725	2,326,137.00	
Year End Bonus - Contractual	725-A	33,480.00	
Midyear Bonus	725-B	2,148,508.00	
Midyear Bonus - Contractual	725-C	158,910.50	
Life and Retirement Insurance Contributions	731	3,414,869.28	
Life and Retirement Insurance Contributions - Contractual	731-A	-	
PAG-IBIG Contributions	732	93,800.00	
PAG-IBIG Contributions - Contractual	732-A	-	
PHILHEALTH Contributions	733	325,125.00	
PHILHEALTH Contributions - Contractual	733-A	-	
ECC Contributions	734	112,500.00	
ECC Contributions - Contractual	734-A	-	
Terminal Leave Benefits	742	2,746,768.36	
Other Personnel benefits	749	6,266,431.66	
Other Personnel benefits - Contractual	749-A	60,000.00	
Travelling Expenses - Local	751	3,512,270.66	
Travelling Expenses - Foreign	752	213,007.54	
Training Expenses	753	-	
-TPID Trainings	753-A	4,599,397.96	
-ECD Trainings	753-B	1,169,157.52	
-SCD Trainings	753-C	5,798,156.40	
-Info/RPIC/Promo	753-D	6,069,816.68	
-HRD - Training of Staff	753-E	975,410.36	
-HCD Trainings	753-F	1,457,983.49	
Office Supplies Expenses	755	1,985,983.72	
Accountable forms expenses	756	19,520.00	
Drugs and Medicines Expenses	759	75,710.00	
Medical, Dental and Laboratory Expenses	760	1,609,675.65	
Gasoline, Oil and Lubricants Expenses	761	497,705.05	
Textbooks and Instructional Material Expenses	763	2,200.00	
	764	-	
Other Supplies Expenses	765	817,885.42	
Water Expenses	766	563,838.21	
Electricity Expenses	767	4,148,345.49	

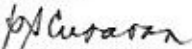
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<i>ACCOUNT NAME</i>	<i>Code</i>	<i>Debit</i>	<i>Credit</i>
Postage and Deliveries	771	86,915.70	
Telephone Expenses - Landline	772	712,104.26	
Telephone Expenses - Mobile	773	301,005.19	
Internet Expenses	774	1,219,256.53	
Membership Dues and Contributions to Organizations	778	14,343.00	
Advertising Expense	780	387,866.64	
Rent Expense	782	705,420.44	
Representation Expense - Board	783	-	
-RA-Board	783-A	5,000.00	
-GB Meeting	783-B	72,700.00	
-Discretionary -Chairman	783-C	-	
-inter-agency meeting expenses	783-D	1,738,452.29	
-per diem	783-E	20,000.00	
-Projects for Social Protection Floor for workers in the IS	783-F	-	
-Funds for Disaster/Calamity/Clearing Operation	783-G	300,000.00	
Transportation and Delivery Expenses	784	30,718.00	
Subscription Expenses	786	48,245.00	
Legal Services	791	-	
Auditing Services	792	686,180.45	
Consultancy Services	793	587,749.90	
Janitorial Services	796	4,348,036.46	
Security Services	797	5,362,298.74	
Other Professional Services	799	1,284,792.37	
Repairs and Maintenance - Land Improvements	802	-	
Repairs and Maintenance - Office Buildings	811	188,222.56	
Repairs and Maintenance - Other Structures	815	47,122.50	
Repairs and Maintenance - Office Equipment	821	52,284.55	
Repairs and Maintenance - Furniture and Fixtures	822	29,408.85	
Repairs and Maintenance - IT Equipment and Software	823	-	
Repairs and Maintenance - Communication Equipment	829	-	
Repairs and Maintenance -Medical, Dental and Laboratory Equipment	833	562,275.79	
Repairs and Maintenance - Technical and Scientific Equip.	836	1,960.00	
Repairs and Maintenance - Other Machineries and Equipment	840	1,002,430.00	
Repairs and Maintenance - Motor Vehicles	841	271,617.34	
Subsidy to NGAs	871	-	
Donations	878	47,684.75	
Extraordinary expenses (Discretionary- DEG)	883	3,000.00	
Miscellaneous Expenses	884	114,000.00	
Taxes, Duties and Licenses	891	46,843.48	
Fidelity Bond Premiums	892	50,345.45	
Insurance Expenses	893	319,362.96	
Bad Debts Expense	901	333,622.99	
Depreciation - Office Buildings	911	3,667,497.84	
Depreciation - Other Structures	915	1,147,173.28	
Depreciation - Office Equipment	921	1,202,299.03	
Depreciation - Office Equipment	921A	23,842.11	
Depreciation - Office Equipment	921B	-	
Depreciation - Office Equipment	921C	856.68	
Depreciation - Office Equipment	921D	-	
Depreciation - Office Equipment	921E	-	
Depreciation - Office Equipment	921F	4,066.20	

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ACCOUNT NAME	Code	cr	Debit	Credit
Depreciation - Office Equipment	921G		-	
Depreciation - Office Equipment	921H		2,448.00	
Depreciation - Office Equipment	921I		-	
Depreciation - Office Equipment	921J		2,752.32	
Depreciation - Furniture and Fixtures	922		266,739.87	
Depreciation - Furniture and Fixtures	922A		2,430.00	
Depreciation - Furniture and Fixtures	922B		11,401.32	
Depreciation - Furniture and Fixtures	922C		3,282.84	
Depreciation - Furniture and Fixtures	922D		4,467.60	
Depreciation - Furniture and Fixtures	922E		4,046.52	
Depreciation - Furniture and Fixtures	922F		-	
Depreciation - Furniture and Fixtures	922G		2,685.24	
Depreciation - Furniture and Fixtures	922H		1,627.32	
Depreciation - Furniture and Fixtures	922I		4,427.16	
Depreciation - Furniture and Fixtures	922J		-	
Depreciation - Furniture and Fixtures	922K		178.50	
Depreciation - IT Equipment	923		2,220,318.69	
Depreciation - IT Equipment	923A		-	
Depreciation - IT Equipment	923B		-	
Depreciation - IT Equipment	923C		1,826.55	
Depreciation - Library Books	924		28,275.69	
Depreciation - Communication Equipment	929	450.00	1,618.20	
Depreciation - Medical, Dental and Laboratory Equipment	933	175,846.72	2,084,580.87	
Depreciation - Technical and Scientific Equipment	936	43,040.72	1,641,586.64	
Depreciation - Motor Vehicles	941		292,772.21	
Other Miscellaneous and Operating expenses	969		185,157.81	
Bank Charges	971		836.86	
Documentary Stamps Expenses	974		21.60	
Totals		991,654,200.40	832,885,824.48	832,885,824.48

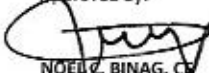
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 Officer-in-Charge, Finance and Admin. Div.

Approved by:


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 Executive Director
