

**OCCUPATIONAL SAFETY AND HEALTH CENTER**  
**MARCH 2016 TRIAL BALANCE**

ACCOUNT NAME	CODE	Totals		TRIAL BALANCE	
		dr	cr	dr	cr
		<b>ASSETS</b>			
<b>Current Assets:</b>					
Cash - in Bank,Local Currency, Current Account	111	54,133,601.40	19,261,204.43	34,872,396.97	
Cash - in Bank,Local Currency, Time Deposit	113	290,980,862.77	32,206,668.98	258,774,193.79	
Cash - Collecting officer	102	1,842,946.99	1,787,867.19	55,079.80	
Petty cash fund	104	103,023.80	20,000.00	83,023.80	
Cash - Disbursing officer	106	128,631.90	-	128,631.90	
Accounts Receivable	121	3,715,843.61	270,760.24	3,445,083.37	
Due from Officers and Employees	123	200,697.72	-	200,697.72	
Interests Receivable	129	-	-	-	
Due from SIF-GSIS/SSS	132	8,948,399.99	-	8,948,399.99	
Due from NGAs	136	2,964,006.13	-	2,964,006.13	
Receivables-Disallowances	146	2,893,062.16	-	2,893,062.16	
Receivables-HMO Disallowance	146-A	1,515,832.00	19,291.00	1,496,541.00	
Advances to Officers and employees	148	363,060.14	297,828.24	65,231.90	
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	131,328.62	-	131,328.62	
Prepaid Supplies and Materials	179	-	-	-	
Prepaid Office Supplies	179-A	1,223,410.45	343,756.77	879,653.68	
Prepaid Supplies-Accountable Forms	179-B	2,700.00	-	2,700.00	
Prepaid Medicine and Drugs	179-C	83,468.35	-	83,468.35	
Prepaid Medical and Laboratory Supplies	179-D	334,111.80	-	334,111.80	
Prepaid Information Materials	179-E	785,141.40	115,472.00	669,669.40	
Prepaid Other Supplies	179-F	160,526.00	-	160,526.00	
Prepaid Spare Parts	179-G	-	-	-	
Other prepaid expenses	185	97,527.35	-	97,527.35	
Guaranty Deposits	186	468,690.29	-	468,690.29	
<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	34,761,394.10	-	34,761,394.10	
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	15,290.00	-	15,290.00	
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	16,221,569.07	-	16,221,569.07	
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	1,852,914.72	-	1,852,914.72	
Communication equipment	229	24,980.00	-	24,980.00	
Equipment in transit	284	-	-	-	
Medical, Dental and Laboratory Equipment	233	24,557,685.25	-	24,557,685.25	
Technical and Scientific Equipment	236	107,426,912.18	-	107,426,912.18	
Motor vehicles	241	17,371,682.56	-	17,371,682.56	

**OCCUPATIONAL SAFETY AND HEALTH CENTER**  
**MARCH 2016 TRIAL BALANCE**

		Totals		TRIAL BALANCE	
ACCOUNT NAME	CODE	dr	cr	dr	cr
Allowance for doubtful accounts	301	-	3,261,409.61		3,261,409.61
Accumulated dep'n-office buildings	311	-	139,724,327.86	139,724,327.86	
Accumulated dep'n-other structures	315	-	3,806,708.98	3,806,708.98	
Accumulated dep'n-office equipment	321	-	27,417,580.17	27,417,580.17	
Accumulated dep'n-office equipment	321A	-	169,496.76	169,496.76	
Accumulated dep'n-office equipment	321B	-	235,873.31	235,873.31	
Accumulated dep'n-office equipment	321C	-	1,285.02	1,285.02	
Accumulated dep'n-office equipment	321D	-	-	-	
Accumulated dep'n-office equipment	321E	-	-	-	
Accumulated dep'n-office equipment	321F	-	3,049.65	3,049.65	
Accumulated dep'n-office equipment	321G	-	-	-	
Accumulated dep'n-office equipment	321H	-	-	-	
Accumulated dep'n-office equipment	321I	-	-	-	
Accumulated dep'n-office equipment	321J	-	229.36	229.36	
Accumulated dep'n-furniture and fixtures	322	-	962,440.01	962,440.01	
Accumulated dep'n-furniture and fixtures	322A	-	208,779.00	208,779.00	
Accumulated dep'n-furniture and fixtures	322B	-	76,233.92	76,233.92	
Accumulated dep'n-furniture and fixtures	322C	-	5,744.97	5,744.97	
Accumulated dep'n-furniture and fixtures	322D	-	3,866.88	3,866.88	
Accumulated dep'n-furniture and fixtures	322E	-	3,034.89	3,034.89	
Accumulated dep'n-furniture and fixtures	322F	-	-	-	
Accumulated dep'n-furniture and fixtures	322G	-	1,566.39	1,566.39	
Accumulated dep'n-furniture and fixtures	322H	-	542.44	542.44	
Accumulated dep'n-furniture and fixtures	322I	-	1,475.72	1,475.72	
Accumulated dep'n-furniture and fixtures	322J	-	-	-	
Accumulated dep'n-IT equipt and swtare	323	-	3,988,627.63	3,988,627.63	
Accumulated dep'n-IT equipt and swtare	323A	-	1,993.67	1,993.67	
Accumulated dep'n-IT equipt and swtare	323B	-	-	-	
Accumulated dep'n-IT equipt and swtare	323C	-	1,149.75	1,149.75	
Accumulated dep'n-library books	324	-	1,556,874.23	1,556,874.23	
Accumulated dep'n-communication equipment	329	-	21,133.20	21,133.20	
Accumulated dep'n-medical,dental and lab equip	333	-	6,062,952.64	6,062,952.64	
Accumulated dep'n-Tech and scientific equipt.	336	-	96,480,934.99	96,480,934.99	
Accumulated dep'n-motor vehicles	341	-	15,621,338.77	15,621,338.77	
<b>LIABILITIES &amp; SURPLUS</b>					
<b>Current Liabilities:</b>					
Accounts payable					
- Trade/Business	401		3,089,056.84	3,089,056.84	
- State check	401-A		-	-	
Due to Officers and Employees	403	1,415,876.39	9,431,219.56		8,015,343.17
Due to BIR	412				
- withholding tax	412-A	566,015.33	1,363,435.97		807,420.64
- contractors' tax	412-B	226,205.19	995,625.35		769,420.16
- provision for income tax	412-C				
Due to GSIS	413				
-Life and Retirement	413-A	209,688.48	425,808.75		216,120.27
-Optional Insurance Premium	413-B	4,956.27	12,496.93		7,540.66
-Salary Loan Installments	413-C	112,853.31	229,456.76		116,603.45
-Summer-One-Month Salary Loan	413-D		1,663.66		1,663.66
-Policy Loan Installments	413-E	10,183.33	19,264.61		9,081.28
-Real Estate Loans Installments	413-F	4,216.62	5,858.57		1,641.95
-Optional loan installments	413-G	4,950.00	11,927.06		6,977.06
-Calamity Loan installments	413-H	2,622.24	6,173.47		3,551.23
-HIP	413-I		(32.61)		(32.61)
-ELA	413-J		-		-
-E-card Cash advance	413-K	338.68	2,370.76		2,032.08
-FHPP	413-L		-		-
-Educhild	413-M		-		-
-Educational Assistance	413-O	340.00	640.00		300.00
Due to PAG-IBIG	414				
-Employees share	414-A	47,663.04	77,885.03		30,221.99
-Multi-purpose Loan	414-B	106,831.55	103,835.04		(1,996.51)
-Pag-ibig 2	414-C	8,000.00	8,000.00		
Due to Philhealth	415	26,825.00	74,627.93		47,802.93
Due to Employees Union (SAMA_OSHC)	416A	92,360.73	41,525.73		(50,835.00)
Due to Employees Union (3% share - canteen concessionaire)	416B		726,180.53		726,180.53
Due to Other GOCCs- LBP Loan	417	46,124.84	99,188.32		53,063.48
Due to other Funds	424				
-NCDS-Lifestyle	424-A		-		-
-DOLE-ILO-UNDP	424-B		-		-
-JICA-TCTP	424-C		85,821.15		85,821.15
-NOSH - ILO	424-D		67,440.27		67,440.27
-World Safety and Health	424-E		-		-

OCCUPATIONAL SAFETY AND HEALTH CENTER					
MARCH 2016 TRIAL BALANCE					
ACCOUNT NAME	CODE	Totals		TRIAL BALANCE	
		dr	cr	dr	cr
-GHS	424-F	-	-	-	-
-WHO/TOBACCO	424-G	-	-	-	-
-NCFRW - Great Women	424-H	-	-	-	-
-KOSHA - Multi-sectoral	424-I	-	211,561.50	-	211,561.50
-UNDP HIV and Migration	424-J	-	-	-	-
-ILO - Child Labour (WEM)	424-K	-	-	-	-
Bidders bonds payable	427	-	726,193.00	-	726,193.00
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	1,827.18	4,235.18	-	2,408.00
-Philam-Tri-life	439-F	2,922.20	2,922.20	-	-
-Creditor's Unclaimed balances	439-G	-	3,705.00	-	3,705.00
Other deferred Credits	455	1,538,600.00	36,051,076.93	-	34,512,476.93
Accrued Terminal Leave Pay	456	-	16,693,907.39	-	16,693,907.39
<b>Equity:</b>					
Retained Earnings	510	-	312,142,127.75	-	312,142,127.75
Donated Capital	501	-	-	-	-
Income Tax Expense - Corp	563	-	-	-	-
Technical Services and Laboratory fees	619	-	-	-	-
-Income from Environmental Control Div	619-A	-	330,480.00	-	330,480.00
-Income from Safety Control Div	619-B	-	23,442.00	-	23,442.00
-Income from Health Control Div	619-C	-	266,475.00	-	266,475.00
Seminar fees	622	-	-	-	-
-BOSH	622-A	40,650.00	2,395,640.00	-	2,354,990.00
-Construction Safety Training	622-B	8,250.00	702,600.00	-	694,350.00
-Industrial Fire Safety	622-C	-	93,500.00	-	93,500.00
-Safe Use of Chemicals/GHS	622-D	-	206,000.00	-	206,000.00
-ZAP-MS	622-E	-	-	-	-
-WRD	622-F	-	-	-	-
-HIV/AIDS	622-G	-	-	-	-
-intro to IH / Industrial Ventilation	622-H	-	-	-	-
-WEM training workshop	622-I	-	-	-	-
-Noise Management	622-J	-	-	-	-
Drug Assessment/Drug free Workplace	622-K	-	-	-	-
-BOSH On line	622-L	274,400.00	648,378.00	-	373,978.00
-NOSH Congress	622-M	-	-	-	-
-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	-	-	-	-
-Asbestos	622-Q	-	-	-	-
-Ergonomics in the workplace/Managing emerging health issues	622-R	-	-	-	-
OSH Accreditation Fee	623	-	10,600.00	-	10,600.00
OSH Standards Book	624	-	180,000.00	-	180,000.00
Income from Dormitory	635	1,200.00	99,550.00	-	98,350.00
Printing (Xerox)	641	-	106.00	-	106.00
Rent Income	642	-	-	-	-
-Auditorium	642-A	-	76,675.00	-	76,675.00
-LTR/STR	642-B	-	61,650.00	-	61,650.00
-Canteen	642-C	-	34,885.02	-	34,885.02
-Rental of equipment	648-B	-	5,550.00	-	5,550.00
Video dubbing	648-A	-	-	-	-
-Rental of booth	648-C	-	-	-	-
Income from Other Funds (State Insurance Fund)	657	-	-	-	-
-SSS	657-A	-	8,948,400.00	-	8,948,400.00
-GSIS	657-B	-	20,879,600.01	-	20,879,600.01
Interest Income	664	-	124,071.48	-	124,071.48
Miscellaneous Income	678	-	21,758.56	-	21,758.56
Unearned income	680	-	-	-	-
Prior years adjustments	684	-	-	-	-
<b>Expenses:</b>					
Salaries and Wages - Regular	701	6,752,597.00	1,086.23	6,751,510.77	-
Monetization	701-A	-	-	-	-
Salaries and Wages - Contractual	706	502,614.00	-	502,614.00	-
Personnel Economic Relief Allowance (PERA)	711	510,090.91	-	510,090.91	-
Personnel Economic Relief Allowance (PERA) - Contractual	711-A	48,000.00	-	48,000.00	-
Additional Compensation (ADCOM)	712	-	-	-	-
Representation Allowance (RA)	713	122,500.00	-	122,500.00	-
Transportation Allowance (TA)	714	119,994.85	-	119,994.85	-
Clothing/Uniform Allowance	715	-	-	-	-
Clothing/Uniform Allowance - Contractual	715-A	-	-	-	-
Subsistence, Laundry and Quarter Allowance	716	388,087.50	-	388,087.50	-
Subsistence, Laundry and Quarter Allowance - Contractual	716-A	34,475.00	-	34,475.00	-

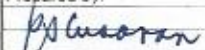
**OCCUPATIONAL SAFETY AND HEALTH CENTER  
MARCH 2016 TRIAL BALANCE**

ACCOUNT NAME	CODE	Totals		TRIAL BALANCE	
		dr	cr	dr	cr
Productivity Incentive Bonus	717	-	-	-	-
Productivity Incentive Bonus - Contractual	717-A	-	-	-	-
Other Bonuses and Allowances	719	72,000.00	-	72,000.00	-
Other Bonuses and Allowances - Contractual	719-A	-	-	-	-
Hazard Pay	721	1,426,303.31	2,878.42	1,423,424.89	-
Hazard Pay - Contractual	721-A	192,839.39	-	192,839.39	-
Longevity Pay	722	-	-	-	-
Overtime and Night Pay	723	51,160.38	-	51,160.38	-
Overtime and Night Pay - Contractual	723-A	-	-	-	-
Cash Gift	724	-	-	-	-
Cash Gift - Contractual	724-A	-	-	-	-
Year End Bonus	725	27,280.00	-	27,280.00	-
Year End Bonus - Contractual	725-A	-	-	-	-
Life and Retirement Insurance Contributions	731	557,553.48	-	557,553.48	-
Life and Retirement Insurance Contributions - Contractual	731-A	-	-	-	-
PAG-IBIG Contributions	732	28,000.00	-	28,000.00	-
PAG-IBIG Contributions - Contractual	732-A	-	-	-	-
PHILHEALTH Contributions	733	53,437.50	-	53,437.50	-
PHILHEALTH Contributions - Contractual	733-A	-	-	-	-
ECC Contributions	734	18,600.00	-	18,600.00	-
ECC Contributions - Contractual	734-A	-	-	-	-
Terminal Leave Benefits	742	-	-	-	-
Other Personnel benefits	749	5,000.00	-	5,000.00	-
Other Personnel benefits - Contractual	749-A	-	-	-	-
Travelling Expenses - Local	751	401,346.50	17,080.00	384,266.50	-
Travelling Expenses - Foreign	752	50,427.94	-	50,427.94	-
Training Expenses	753	-	-	-	-
-TPID Trainings	753-A	755,178.00	-	755,178.00	-
-ECD Trainings	753-B	106,800.00	-	106,800.00	-
-SCD Trainings	753-C	282,128.00	-	282,128.00	-
-Info/RPIC/Promo	753-D	307,033.60	-	307,033.60	-
-HRD - Training of Staff	753-E	94,765.00	-	94,765.00	-
-HCD Trainings	753-F	5,400.00	-	5,400.00	-
Office Supplies Expenses	755	409,076.77	-	409,076.77	-
Accountable forms expenses	756	-	-	-	-
Drugs and Medicines Expenses	759	-	-	-	-
Medical, Dental and Laboratory Expenses	760	128,940.06	-	128,940.06	-
Gasoline, Oil and Lubricants Expenses	761	77,597.00	4,000.00	73,597.00	-
Textbooks and Instructional Material Expenses	763	-	-	-	-
	764	-	-	-	-
Other Supplies Expenses	765	82,394.25	400.00	81,994.25	-
Water Expenses	766	70,400.17	25,693.06	44,707.11	-
Electricity Expenses	767	303,875.23	32,223.82	271,651.41	-
Postage and Deliveries	771	49,080.65	-	49,080.65	-
Telephone Expenses - Landline	772	140,843.36	-	140,843.36	-
Telephone Expenses - Mobile	773	53,689.01	-	53,689.01	-
Internet Expenses	774	217,294.65	-	217,294.65	-
Membership Dues and Contributions to Organizations	778	-	-	-	-
Advertising Expense	780	12,768.00	-	12,768.00	-
Rent Expense	782	109,204.66	-	109,204.66	-
Representation Expense - Board	783	-	-	-	-
-RA-Board	783-A	5,000.00	-	5,000.00	-
-GB Meeting	783-B	-	-	-	-
-Discretionary -Chairman	783-C	-	-	-	-
- inter-agency meeting expenses	783-D	229,846.20	-	229,846.20	-
-per diem	783-E	-	-	-	-
Transportation and Delivery Expenses	784	680.00	-	680.00	-
Subscription Expenses	786	6,558.00	-	6,558.00	-
Legal Services	791	-	-	-	-
Auditing Services	792	-	-	-	-
Consultancy Services	793	375,500.00	-	375,500.00	-
Janitorial Services	796	142,172.42	-	142,172.42	-
Security Services	797	61,288.53	-	61,288.53	-
Other Professional Services	799	80,361.11	-	80,361.11	-
Repairs and Maintenance - Land Improvements	802	-	-	-	-
Repairs and Maintenance - Office Buildings	811	30,721.00	-	30,721.00	-
Repairs and Maintenance - Other Structures	815	628.75	-	628.75	-
Repairs and Maintenance - Office Equipment	821	9,930.00	-	9,930.00	-
Repairs and Maintenance - Furniture and Fixtures	822	-	-	-	-
Repairs and Maintenance - IT Equipment and Software	823	-	-	-	-
Repairs and Maintenance - Communication Equipment	829	-	-	-	-
Repairs and Maintenance -Medical, Dental and Laboratory Equipmen	833	-	-	-	-
Repairs and Maintenance - Technical and Scientific Equip.	836	1,960.00	-	1,960.00	-
Repairs and Maintenance - Other Machineries and Equipment	840	993,350.00	-	993,350.00	-
Repairs and Maintenance - Motor Vehicles	841	64,980.89	-	64,980.89	-
Donations	878	9,500.00	-	9,500.00	-

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MARCH 2016 TRIAL BALANCE**

ACCOUNT NAME	CODE	Totals		TRIAL BALANCE	
		dr	cr	dr	cr
Extraordinary expenses (Discretionary- DEG)	883	-	-	-	
Miscellaneous Expenses	884	29,177.71	-	29,177.71	
Taxes, Duties and Licenses	891	6,500.00	-	6,500.00	
Fidelity Bond Premiums	892	20,625.00	-	20,625.00	
Insurance Expenses	893	240,716.23	-	240,716.23	
Bad Debts Expense	901	-	-	-	
Depreciation - Office Buildings	911	-	-	-	
Depreciation - Other Structures	915	-	-	-	
Depreciation - Office Equipment	921	-	-	-	
Depreciation - Office Equipment	921A	-	-	-	
Depreciation - Office Equipment	921B	-	-	-	
Depreciation - Office Equipment	921C	-	-	-	
Depreciation - Office Equipment	921D	-	-	-	
Depreciation - Office Equipment	921E	-	-	-	
Depreciation - Office Equipment	921F	-	-	-	
Depreciation - Office Equipment	921G	-	-	-	
Depreciation - Office Equipment	921H	-	-	-	
Depreciation - Office Equipment	921I	-	-	-	
Depreciation - Office Equipment	921J	-	-	-	
Depreciation - Furniture and Fixtures	922	-	-	-	
Depreciation - Furniture and Fixtures	922A	-	-	-	
Depreciation - Furniture and Fixtures	922B	-	-	-	
Depreciation - Furniture and Fixtures	922C	-	-	-	
Depreciation - Furniture and Fixtures	922D	-	-	-	
Depreciation - Furniture and Fixtures	922E	-	-	-	
Depreciation - Furniture and Fixtures	922F	-	-	-	
Depreciation - Furniture and Fixtures	922G	-	-	-	
Depreciation - Furniture and Fixtures	922H	-	-	-	
Depreciation - Furniture and Fixtures	922I	-	-	-	
Depreciation - Furniture and Fixtures	922J	-	-	-	
Depreciation - IT Equipment	923	-	-	-	
Depreciation - IT Equipment	923A	-	-	-	
Depreciation - IT Equipment	923B	-	-	-	
Depreciation - IT Equipment	923C	-	-	-	
Depreciation - Library Books	924	-	-	-	
Depreciation - Communication Equipment	929	-	-	-	
Depreciation - Medical, Dental and Laboratory Equipment	933	-	-	-	
Depreciation - Technical and Scientific Equipment	936	-	-	-	
Depreciation - Motor Vehicles	941	-	-	-	
Other Miscellaneous and Operating expenses	969	39,594.25	-	39,594.25	
Bank Charges	971	-	-	-	
Documentary Stamps Expenses	974	-	-	-	
		772,617,012.02	772,617,012.02	713,467,901.26	713,467,901.26


Prepared by:

  
**PATRICIA S. CUNANAN**  
 Accountant III

Certified Correct by:

  
**REY A. ESTILLORE**  
 OIC - Finance and Admin.

Approved by:

  
**MA. TERESITA S. CUCUECO, MD CESO III**  
 Executive Director