

OCCUPATIONAL SAFETY AND HEALTH CENTER							
DECEMBER 31, 2014 TRIAL BALANCE							
ACCOUNT NAME	CODE	Unadjusted Trial Balance		Year-end Adjustments		Adjusted Trial Balance	
		dr	cr	dr	cr	dr	cr
ASSETS							
Current Assets:							
Cash - in Bank, Local Currency, Current Account	111	236,306,495.28			230,250,303.10	6,056,192.18	
Cash - in Bank, Local Currency, Time Deposits	113			230,250,303.10		230,250,303.10	
Cash - Collecting officer	102	(0.00)				(0.00)	
Petty cash fund	104	33,371.90				33,371.90	
Cash - Disbursing officer	106	7,252.81				7,252.81	
Accounts Receivable	121	2,976,900.29		637,322.96	124,790.44	3,489,432.81	
Due from Officers and Employees	123	208,789.06				208,789.06	
Interests Receivable	129	-				-	
Due from SIF-GSIS/SSS	132	9,793,620.37				9,793,620.37	
Due from NGAs	136	2,902,107.65				2,902,107.65	
Receivables-Disallowances	146	2,767,905.58		125,156.58		2,893,062.16	
Advances to Officers and employees	148	341,123.36				341,123.36	
Other Receivables	149	265,065.99		1,650,869.00	125,156.58	1,790,778.41	
Office Supplies Inventories	155	723,492.14			723,492.14	-	
Supplies-accountable forms	156	9,500.00			9,500.00	-	
Medicine and Drugs Inventory	159	41,064.35			41,064.35	-	
Medical and Laboratory supplies	160	1,041,135.09			1,041,135.09	-	
Info materials inventory	163	1,105,629.20			1,105,629.20	-	
Other supplies inventory (semi-expendable) (balance as of 1998)	165	101,851.23			101,851.23	-	
Spare parts inventory	167	-				-	
Prepaid Rent	177	-				-	
Prepaid Insurance	178	65,937.65				65,937.65	
Prepaid Supplies and Materials	179					-	
Prepaid Office Supplies	179-A			723,492.14		723,492.14	
Prepaid Supplies-Accountable forms	179-B			9,500.00		9,500.00	
Prepaid Medicine and Drugs	179-C			41,064.35		41,064.35	
Prepaid Medical and Laboratory Supplies	179-D			1,041,135.09		1,041,135.09	
Prepaid Info materials	179-E			1,105,629.20		1,105,629.20	
Prepaid Other supplies	179-F			101,851.23		101,851.23	
Prepaid Spare parts	179-G					-	
Other prepaid expenses	185	77,963.98				77,963.98	
Guaranty Deposits	186	467,682.29				467,682.29	
Fixed Assets:							
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	33,714,514.64		764,329.00	4,910,694.14	29,568,149.50	
Office equipment, Furniture and Fixtures	221A	252,061.00				252,061.00	
Office equipment, Furniture and Fixtures	221B	262,883.00			400.00	262,483.00	
Office equipment, Furniture and Fixtures	221C	4,759.00				4,759.00	
Furnitures and fixtures	222	3,219,800.25			546,329.00	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	
IT equipment and software	223	7,579,515.07			830,744.50	6,748,770.57	
IT equipment and software	223A	4,015.00				4,015.00	
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	355,655.00				355,655.00	
Equipment in transit	284	-				-	
Medical, Dental and Laboratory Equipment	233	22,831,228.50				22,831,228.50	
Technical and Scientific Equipment	236	105,042,461.68			162,110.00	104,880,351.68	
Motor vehicles	241	17,371,682.56				17,371,682.56	
Allowance for doubtful accounts	301		2,978,208.46	8,575.47			2,969,632.99
Accumulated dep'n-office buildings	311		136,070,330.02				136,070,330.02
Accumulated dep'n-other structures	315		2,648,007.03				2,648,007.03
Accumulated dep'n-office equipment	321		31,198,574.93	4,899,323.88	595,669.60		26,894,920.65
Accumulated dep'n-office equipment	321A		144,200.79				144,200.79
Accumulated dep'n-office equipment	321B		235,217.88	264.00			234,953.88
Accumulated dep'n-office equipment	321C		642.51				642.51
Accumulated dep'n-furniture and fixtures	322		1,116,070.31	415,431.60			700,638.71
Accumulated dep'n-furniture and fixtures	322A		206,349.00				206,349.00
Accumulated dep'n-furniture and fixtures	322B		64,832.60				64,832.60
Accumulated dep'n-furniture and fixtures	322C		2,462.13				2,462.13
Accumulated dep'n-IT equipt and swtare	323		4,452,521.25	731,619.96			3,720,901.29
Accumulated dep'n-IT equipt and swtare	323A		3,547.21				3,547.21
Accumulated dep'n-IT equipt and swtare	323B		-				-
Accumulated dep'n-IT equipt and swtare	323C		492.75				492.75
Accumulated dep'n-library books	324		1,521,213.65				1,521,213.65
Accumulated dep'n-communication equipment	329		43,415.63				43,415.63
Accumulated dep'n-medical, dental and lab equip	333		4,012,060.38				4,012,060.38
Accumulated dep'n-Tech and scientific equipt.	336		94,991,340.80	145,539.60	239,849.34		95,085,650.54
Accumulated dep'n-motor vehicles	341		15,120,141.01				15,120,141.01

OFFICE OF THE CORPORATE AUDITOR
RECEIVED

DATE: _____
BY: _____



