

**OCCUPATIONAL SAFETY AND HEALTH CENTER
PRE-TRIAL BALANCE
AS OF SEPTEMBER 30, 2021**

Account Title	Account Code	Current/ NonCurrent	Totals		Net Totals	
			Debit	Credit	Debit	Credit
Cash-Collecting Officers	10101010-00	1	185,192.38	4,298.55	180,893.83	
Petty Cash	10101020-00	1	520,000.00	-	520,000.00	
Cash in Bank-Local Currency, Current Account	10102020-00	1	17,492,805.12	16,594,719.38	898,085.74	
Cash in Bank-Local Currency, Savings Account			2,868,611.91		2,868,611.91	
Time Deposits-Local Currency	10105020-00	1	169,735,043.34	-	169,735,043.34	
Investments in Time Deposits-Local Currency	10211010-00	1	170,268,118.32	-	170,268,118.32	
Accounts Receivable	10301010-00	1	3,694,462.42	108,596.00	3,585,866.42	
Allowance for Impairment-Accounts Receivable	10301011-00	1		4,980,748.03		4,980,748.03
Notes Receivable	10301020-00	2				
Receivables-Disallowances/Charges	10305010-00	2	5,105,587.16		5,105,587.16	
Due from Officers and Employees	10305020-00	2	(644.02)	4,785.20	(5,429.22)	
Due from Government Corporations (GSIS/SSS)	10303050-00		177,532,510.91		177,532,510.91	
Due from NGAs	10303010-00		3,597,440.36	-	3,597,440.36	
Other Receivables	10305990-00	1	139,608.41		139,608.41	
Office Supplies Inventory	10404010-00	1	2,316,107.71	-	2,316,107.71	
Drugs and Medicines Inventory	10404060-00		58,754.00	-	58,754.00	
Medical, Dental and Laboratory supplies Inventory	10404070-00		721,198.62	-	721,198.62	
Textbooks and Instructional materials Inventory	104040100-00		1,202,270.00	-	1,202,270.00	
Other Supplies and Materials Inventory	10404990-00	1	357,934.00	-	357,934.00	
Investment Property, Land	10501010-00	2				
Land	10601010-00	2				
Buildings	10604010-00	2	159,842,679.00		159,842,679.00	
Accumulated Depreciation-Buildings	10604011-00	2		143,858,412.06		143,858,412.06
Other Structures	10604990-00		29,525,704.91		29,525,704.91	
Accumulated Depreciation-Other Structures	10604991-00			22,668,165.97		22,668,165.97
Office Equipment	10605020-00	2	36,652,974.54		36,652,974.54	
Accumulated Depreciation-Office Equipment	10605021-00	2		34,926,909.92		34,926,909.92
Information and Communication Technology Equipment	10605030-00	2	44,013,877.95		44,013,877.95	
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00	2		27,486,846.82		27,486,846.82
Sports Equipment	10605130-00	2				
Accumulated Depreciation-Sports Equipment	10605131-00	2				
Other Machinery and Equipment	10605990-00	2				
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2				
Motor Vehicles	10606010-00	2	20,039,948.28		20,039,948.28	
Accumulated Depreciation-Motor Vehicles	10606011-00	2		13,497,307.27		13,497,307.27
Furniture and Fixtures	10607010-00	2	3,574,451.38		3,574,451.38	
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2		2,847,196.32		2,847,196.32
Books	10607020-00	2	896,831.20		896,831.20	
Accumulated Depreciation-Books	10607021-00	2		806,337.97		806,337.97
Communication Equipment	10605070-00		206,698.50		206,698.50	
Accumulated Depreciation-Communication Equipment	10605071-00			139,560.21		139,560.21
Medical Equipment	10605110-00		50,458,978.21		50,458,978.21	
Accumulated Depreciation-Medical Equipment	10605111-00			21,752,925.95		21,752,925.95
Technical and Scientific Equipment	10605140-00		68,004,013.43		68,004,013.43	
Accumulated Depreciation-Technical and Scientific Equipment	10605141-00			39,803,026.22		39,803,026.22
Construction in Progress - Buildings and Other Structures	10699030-00	2	25,594,822.15	413,037.56	25,181,784.59	
Advances to Officers and Employees	19901040-00	1	1,281,438.00	200,220.00	1,081,218.00	
Advances to Contractors	19902010-00	1				
Prepaid Rent	19902020-00	1	266,968.00		266,968.00	
Prepaid Registration	19902030-00	1				
Prepaid Insurance	19902050-00	1	85,953.31	-	85,953.31	
Other Prepayments	19902990-00	1	14,536.04	-	14,536.04	

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Account Title	Account Code	Current/ NonCurrent	Totals		Net Totals	
			Debit	Credit	Debit	Credit
Guaranty Deposits	19903020-00	1	520,099.92		520,099.92	
Other Assets	19999990-00	1				
Other Assets	19999990-00	2				
Accounts Payable	20101010-00	3				
Due to Officers and Employees	20101020-00	3	6,174,092.02	60,844,553.22		54,670,461.20
Leave Benefits Payable	20601120-00	4	-	5,667,927.34		5,667,927.34
Tax Refunds Payable	20103010-00	3		31,058,574.77		31,058,574.77
Due to BIR	20201010-00	3	292,361.66	3,357,437.96		3,065,076.30
Due to GSIS	20201020-00	3	-	577,671.85		577,671.85
Due to Pag-IBIG	20201030-00	3	-	156,960.63		156,960.63
Due to PhilHealth	20201040-00	3	-	46,303.94		46,303.94
Due to Government Corporations	20201060-00	3	179,733.87	368,801.89		189,068.02
Guaranty/Security Deposits Payable	20401040-00	3	-	5,388,954.62		5,388,954.62
Other Deferred Credits	20501990-00		4,656.65	2,080,351.98		2,075,695.33
Other Payables	29999990-00	3	1,461.10	1,461.10		
Retained Earnings/(Deficit)	30701010-00	5	20,000.00	479,995,996.73		479,975,996.73
Other Service Income	40202040-00	0	-	193,243,198.70		193,243,198.70
Business Income	40202990-01		-	1,126,837.75		1,126,837.75
Rent/Lease Income	40202050-00	0	-	34,464.10		34,464.10
Interest Income	40202210-00	0	-	546,792.82		546,792.82
Miscellaneous Income	40603990-00	0	-	(55,988.35)		(55,988.35)
Salaries and Wages-Regular	50101010-00	0	31,761,856.46		31,761,856.46	
Salaries and Wages-Casual/Contractual	50101020-00	0	-			
Personnel Economic Relief Allowance (PERA)	50102010-00	0	1,884,538.91		1,884,538.91	
Representation Allowance (RA)	50102020-00	0	467,500.00		467,500.00	
Transportation Allowance (TA)	50102030-00	0	387,500.00		387,500.00	
Clothing/Uniform Allowance	50102040-00	0	636,000.00		636,000.00	
Subsistence Allowance	50102050-00	0	901,500.00		901,500.00	
Laundry Allowance	50102060-00	0	88,350.00		88,350.00	
Hazard Pay	50102110-00	0	4,507,606.45		4,507,606.45	
Honoraria	50102100-00		-			
Longevity Pay	50102120-00		31,486.77		31,486.77	
Overtime and Night Pay	50102130-00	0	178,306.56		178,306.56	
Year End Bonus	50102140-00	0	70,947.60		70,947.60	
Cash Gift	50102150-00	0	10,000.00		10,000.00	
Other Bonuses and Allowances	50102990-00	0	184,500.00		184,500.00	
Retirement and Life Insurance Premiums	50103010-00	0	3,456,836.81		3,456,836.81	
Pag-IBIG Contributions	50103020-00	0	84,300.00		84,300.00	
PhilHealth Contributions	50103030-00	0	393,257.98		393,257.98	
Employees Compensation Insurance Premiums	50103040-00	0	86,300.00		86,300.00	
Terminal Leave Benefits	50104030-00	0	137,351.19		137,351.19	
Other Personnel Benefits	50104990-00	0	4,039,206.00		4,039,206.00	
Traveling Expenses-Local	50201010-00	0	195,001.70	4,450.00		190,551.70
Traveling Expenses-Foreign	50201020-00	0				
Training Expenses	50202010-00	0	5,784,102.29		5,784,102.29	
Office Supplies Expenses	50203010-00	0	161,832.37		161,832.37	
Accountable Forms Expenses	50203020-00		7,200.00		7,200.00	
Drugs and Medicines Expenses	50203070-00		30,051.30		30,051.30	
Medical, Dental and Laboratory supplies Expenses	50203080-00		667,260.34		667,260.34	
Fuel, Oil and Lubricants Expenses	50203090-00	0	909,188.01		909,188.01	
Textbooks and Instructional Materials Expenses	50203110-00	0				
Semi-Expendable Machinery and Equipment Expenses	50203210-00	0	202,858.00		202,858.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220-00	0	225,479.00		225,479.00	

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Account Title	Account Code	Current/ NonCurrent	Totals		Net Totals	
			Debit	Credit	Debit	Credit
Other Supplies and Materials Expenses	50203990-00	0	362,453.48		362,453.48	
Water Expenses	50204010-00	0	587,571.30		587,571.30	
Electricity Expenses	50204020-00	0	2,871,693.29		2,871,693.29	
Postage and Courier Services	50205010-00	0	101,863.24		101,863.24	
Telephone Expenses	50205020-00	0	1,351,670.94		1,351,670.94	
Internet Subscription Expenses	50205030-00	0	207,513.09		207,513.09	
Extraordinary and Miscellaneous Expenses	50210030-00	0	75,859.10		75,859.10	
Legal Services	50211010-00	0				
Auditing Services	50211020-00	0	2,306,764.80		2,306,764.80	
Consultancy Services	50211030-00		600.00		600.00	
Other Professional Services	50211990-00	0	1,347,777.77		1,347,777.77	
Janitorial Services	50212020-00	0	17,447,818.86		17,447,818.86	
Security Services	50212030-00	0	2,258,755.75		2,258,755.75	
Other General Services	50212990-00	0				
Repairs and Maintenance-Buildings and Other Structures	50213010-00	0	32,400.00		32,400.00	
Repairs and Maintenance-Buildings and Other Structures	50213040-00	0	148,941.00		148,941.00	
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	2,487,565.91		2,487,565.91	
Repairs and Maintenance-Transportation Equipment	50213060-00	0	346,388.93		346,388.93	
Repairs and Maintenance-Furniture and Fixtures						
Taxes, Duties and Licenses	50215010-00		23,934.94		23,934.94	
Fidelity Bond Premiums	50215020-00	0	139,169.73		139,169.73	
Insurance Expenses	50215030-00	0	1,507,095.71		1,507,095.71	
Advertising, Promotional and Marketing Expenses	50299010-00	0	53,760.00		53,760.00	
Printing and Publication Expenses	50299020-00	0				
Representation Expenses	50299030-02	0	2,054,655.05		2,054,655.05	
Transportation and Delivery Expenses	50299040-00	0				
Rent/Lease Expenses	50299050-00	0	1,962,111.24		1,962,111.24	
Membership Dues and Contributions to Organizations	50299060-00	0				
Subscription Expenses	50299070-00	0	18,544.00		18,544.00	
Donations	50299080-00	0	179,331.78		179,331.78	
Other Maintenance and Operating Expenses	50299990-00	0	35,938.50		35,938.50	
Bank Charges	50301040-00	0	62,691.55		62,691.55	
Depreciation-Buildings and Other Structures	50501040-00	0	2,404,864.62		2,404,864.62	
Depreciation-Machinery and Equipment	50501050-00	0	12,346,400.46		12,346,400.46	
Depreciation-Transportation Equipment	50501060-00	0	755,718.03		755,718.03	
Depreciation-Furniture, Fixtures and Books	50501070-00	0	120,392.91		120,392.91	
Impairment Loss- Loans and Receivable						
Total			1,114,537,844.48	1,114,537,844.48	1,090,535,432.49	1,090,535,432.49

Prepared by:

psunanan
PATRICIA S. CUNANAN
Accountant III

Certified Correct by:

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PRINCE RAINER C. DOMINGO
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