



REPUBLIC OF THE PHILIPPINES  
Department of Health

# National Center for Mental Health

Nueve De Pebrero St., Barangay Mauway, Mandaluyong City

"PHILHEALTH ACCREDITED"

Tel. No.: 531-9001 Fax: 531-8682 website: www.ncmh.gov.ph



## Consolidated Post-Closing Trial Balance

As of December 31, 2015

Account Title	UACS Code	Debit	Credit
Cash - Collecting Officers	1-01-01-010-00	P 408,130.77	
Petty Cash	1-01-01-020-00	850,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-020-24	40,540,769.38	
Cash in Bank - Local Currency, Savings Account	1-01-02-030-01	902,472.27	
Cash - Treasury/Agency Deposit, Trust	1-01-04-030-00	3,076,291.49	
Cash - Modified Disbursement System (MDS-Regular)	1-01-04-040-00	3,437,782.75	
Cash - Modified Disbursement System (MDS-Trust)	1-01-04-060-00	19,195.14	
Accounts Receivable	1-03-01-010-00	28,557,465.60	
Allowance for Impairment - Accounts Receivable	1-03-03-011-00		P 1,117,933.14
Due from National Government Agencies	1-03-03-010-00	257,241.54	
Due from GOCCs	1-03-03-020-00	14,547,353.23	
Receivables - Disallowances/Charges	1-03-05-010 00	8,352,336.77	
Due from Officers and Employees	1-03-05-020-00	1,072,123.09	
Other Receivables	1-03-05-990-00	1,356,925.14	
Merchandise Inventory	1-04-01-010-02	1,991,720.51	
Drugs and Medicines for Distribution	1-04-02-030-00	2,803,117.27	
Office Supplies Inventory	1-04-04-010-00	498,770.21	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020-00	400,128.63	
Food Supplies Inventory	1-04-04-050-00	396,689.75	
Drugs and Medicine Inventory	1-04-04-060-00	8,875,518.72	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070-00	3,529,702.05	
Fuel, Oil and Lubricants Inventory	1-04-04-080-00	894,844.90	
Other Supplies and Materials Inventory	1-04-04-990-00	6,404,590.50	
Other Land Improvements	1-06-02-990-00	44,376,987.09	
Accumulated Depreciation - Other Land Improvements	1-06-02-991-00		41,883,923.91
Hospitals and Health Centers	1-06-04-030-00	626,987,737.33	
Accumulated Depreciation - Hospitals and Health Centers	1-06-04-031-00		134,147,866.83
Office Equipment	1-06-05-020-00	4,711,347.79	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		3,793,491.30
Information and Communication Technology Equipment	1-06-05-030-00	13,956,910.61	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		10,354,408.10
Communication Equipment	1-06-05-070-00	9,744,227.95	
Accumulated Depreciation - Communication Equipment	1-06-05-071-00		6,916,778.11
Other Structures	1-06-04-990-00	590,306.45	
Accumulated Depreciation - Other Structures	1-06-04-991-00		163,719.51
Leased Assets, Machinery and Equipment	1-06-08-030-00	4,998,000.00	
Accumulated Depreciation - Leased Assets, Machinery and Equipment	1-06-08-031-00		1,899,240.00
Medical Equipment	1-06-05-110-00	79,381,859.19	
Accumulated Depreciation - Medical Equipment	1-06-05-111-00		45,873,425.12
Technical and Scientific Equipment	1-06-05-140-00	14,313,234.01	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		12,982,902.09
Other Machineries and Equipment	1-06-05-990-00	3,655,218.39	
Accumulated Depreciation - Other Machineries and Equipment	1-06-05-991-00		2,840,599.03
Motor Vehicles	1-06-06-010-00	13,132,013.32	
Accumulated Depreciation - Motor Vehicles	1-06-06-011-00		9,036,053.73
Furniture & Fixtures	1-06-07-010-00	12,150,160.29	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		5,976,778.58
Books	1-06-07-020-00	58,000.00	

# Consolidated Post-Closing Trial Balance

As of December 31, 2015

Account Title	UACS Code	Debit	Credit
Accumulated Depreciation - Books	1-06-07-021-00		55,100.00
Construction in Progress - Building and Other Structures	1-06-10-030-03	P 49,638,539.14	
Other Property, Plant and Equipment	1-06-99-990-00	12,758,859.04	
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-99-991-00		P 9,802,978.48
Advances to Officers and Employees	1-99-01-040-00	550,407.01	
Prepaid Insurance	1-99-02-050-00	110,377.48	
Advances to Contractors	1-99-02-010-00	2,753,431.03	
Other Prepayments	1-99-02-990-00	17,217.99	
Guaranty Deposits	1-99-03-020-00	182,093.40	
Accounts Payable	2-01-01-010-00		11,276,400.01
Due to Officers and Employees	2-01-01-020-00		7,916,852.69
Finance Lease Payable	2-01-01-070-00		3,618,668.00
Due to BIR	2-02-01-010-00		3,578,138.64
Due to GSIS	2-02-01-020-00		436,489.16
Due to PAG-IBIG	2-02-01-030-00		1,682,652.75
Due to PHILHEALTH	2-02-01-040-00		58,331.25
Due to GOCCs	2-02-01-060-00		1,718,044.33
Due to Central Office	2-03-01-010-00		158,393.92
Guaranty/Security Deposits Payable	2-04-01-040-00		4,092,245.64
Other Payables	2-99-99-990-00		16,785,229.61
Other Deferred Credits	2-05-02-990-00		6,972,128.96
Accumulated Surplus/(Deficit)	3-01-01-010-00		678,101,324.33
<b>TOTAL</b>		<b>P 1,023,240,097.22</b>	<b>P 1,023,240,097.22</b>

Certified Correct:



DULCE B. VALERIO, CPA, MPA  
Chief, Accounting Section