



REPUBLIC OF THE PHILIPPINES
Department of Health
National Center for Mental Health
9de Pebrero St., Brgy. Mauway, Mandaluyong City



Post- Closing Trial Balance

All Funds

As of December 31, 2018

Account Title	UACS Code	Debit	Credit
Cash - Collecting Officer	1-01-01-010-00	₱ 997,102.49	
Petty Cash	1-01-01-020-00	570,417.50	
Cash in Bank - Local Currency, Current Account	1-01-02-020-24	37,959,364.88	
Cash in Bank - Local Currency, Savings Account	1-01-02-030-01	731,161.89	
Cash - Treasury/Agency Deposit, Trust	1-01-04-030-00	6,347,601.35	
Cash - Modified Disbursement System (MDS), Regular	1-01-04-040-00	14,653,678.81	
Cash - Modified Disbursement System (MDS), Trust	1-01-04-060-00	37,250.00	
Accounts Receivable	1-03-01-010-00	19,243,068.26	
Allowance for Impairment - Accounts Receivable	1-03-03-011-00		₱ 721,955.65
Due from GOCCs	1-03-03-020-00	17,152,821.22	
Receivables - Disallowances/Charges	1-03-05-010 00	687,448.23	
Due from Officers and Employees	1-03-05-020-00	1,147,657.58	
Other Receivables	1-03-05-990-00	2,014,311.53	
Merchandise Inventory	1-04-01-010-02	3,539,281.30	
Office Supplies Inventory	1-04-04-010-00	1,241,616.69	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020-00	117,962.02	
Food Supplies Inventory	1-04-04-050-00	1,351,741.00	
Drugs and Medicine Inventory	1-04-04-060-00	28,397,927.14	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070-00	4,017,095.75	
Fuel, Oil and Lubricants Inventory	1-04-04-080-00	369,643.27	
Other Supplies and Materials Inventory	1-04-04-990-00	₱ 2,112,883.58	
Semi-Expendable Other Machinery and Equipment	1-04-05-190-00	4,212.06	
Other Land Improvements	1-06-02-990-00	45,552,987.09	
Accumulated Depreciation - Other Land Improvements	1-06-02-991-00		₱ 42,041,769.29
Sewer Systems	1-06-03-030-00	19,181,107.32	
Accumulated Depreciation - Sewer Systems	1-06-03-031-00		379,626.10
Water Supply Systems	1-06-03-040-00	968,489.66	
Power Supply Systems	1-06-03-050-00	18,584,981.83	
Accumulated Depreciation - Power Supply Systems	1-06-03-051-00		714,209.62
Hospitals and Health Centers	1-06-04-030-00	875,253,486.30	

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Account Title	UACS Code	Debit	Credit
Accumulated Depreciation - Hospitals and Health Centers	1-06-04-031-00		205,645,587.06
Other Structures	1-06-04-990-00	590,306.45	
Accumulated Depreciation - Other Structures	1-06-04-991-00		435,703.11
Office Equipment	1-06-05-020-00	27,725,961.65	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		17,856,637.01
Information and Communication Technology Equipment	1-06-05-030-00	28,597,338.10	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		13,773,701.60
Communication Equipment	1-06-05-070-00	3,717,731.24	
Accumulated Depreciation - Communication Equipment	1-06-05-071-00		1,676,761.20
Disaster Response and Rescue Equipment	1-06-05-090-00	9,048,795.03	
Accumulated Depreciation - Disaster Response and Rescue Equipment	1-06-05-091-00		4,835,449.88
Medical Equipment	1-06-05-110-00	126,139,326.06	
Accumulated Depreciation - Medical Equipment	1-06-05-111-00		₱ 52,147,126.54
Technical and Scientific Equipment	1-06-05-140-00	₱ 13,156,166.84	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		9,573,436.88
Other Machinery and Equipment	1-06-05-990-00	4,787,469.06	
Accumulated Depreciation - Other Machinery and Equipment	1-06-05-991-00		2,329,696.77
Motor Vehicles	1-06-06-010-00	19,415,833.67	
Accumulated Depreciation - Motor Vehicles	1-06-06-011-00		10,025,891.17
Furniture & Fixtures	1-06-07-010-00	5,063,191.00	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		1,631,445.59
Books	1-06-07-020-00	22,000.00	
Accumulated Depreciation - Books	1-06-07-021-00		20,900.00
Other Property, Plant and Equipment	1-06-99-990-00	13,473,985.84	
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-99-991-00		10,769,866.09
Construction in Progress - Building and Other Structures	1-06-10-030-03	51,301,329.63	
Advances for Payroll	1-99-01-020-00	61,760.74	
Advances to Special Disbursing Officers	1-99-01-030-00	172,500.00	
Advances to Contractors	1-99-02-010-00	20,386,390.51	
Prepaid Insurance	1-99-02-050-00	248,250.44	
Other Prepayments	1-99-02-990-00	252,089.78	

All Funds
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Account Title	UACS Code	Debit	Credit
Guaranty Deposits	1-99-03-020-00	182,093.40	
Other Assets	1-99-99-990-00	55,772,667.67	
Accounts Payable	2-01-01-010-00		43,419,230.85
Due to Officers and Employees	2-01-01-020-00		12,068,038.66
Tax Refund Payable	2-01-03-010-00		1,127,448.46
Due to BIR	2-02-01-010-00		₱ 5,914,924.80
Due to GSIS	2-02-01-020-00		13,050,102.31
Due to PAG-IBIG	2-02-01-030-00		1,776,350.18
Due to PHILHEALTH	2-02-01-040-00		34,605.27
Due to GOCCs	2-02-01-060-00		2,000.00
Due to Central Office	2-03-01-010-00		738.02
Guaranty/Security Deposits Payable	2-04-01-040-00		7,109,635.90
Other Deferred Credits	2-05-01-990-00		922,165.52
Other Payables	2-99-99-990-00		526,579.60
Accumulated Surplus/(Deficit)	3-01-01-010-00		1,021,818,902.73
TOTAL		₱ 1,482,350,485.86	₱ 1,482,350,485.86

Certified Correct:

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