



## Consolidated Pre- Closing Trial Balance

As of December 31, 2016

Account Title	UACS Code	Debit	Credit
Cash - Collecting Officers	1-01-01-010-00	₱ 1,289,929.77	
Petty Cash	1-01-01-020-00	766,722.44	
Cash in Bank - Local Currency, Current Account	1-01-02-020-24	16,641,517.19	
Cash in Bank - Local Currency, Savings Account	1-01-02-030-01	132,688.78	
Cash - Treasury/Agency Deposit, Regular	1-01-04-010-00	6,464,623.45	
Cash - Treasury/Agency Deposit, Trust	1-01-04-030-00	5,944,520.96	
Cash - Modified Disbursement System (MDS), Regular	1-01-04-040-00	1,283,133.77	
Accounts Receivable	1-03-01-010-00	18,455,750.73	
Allowance for Impairment - Accounts Receivable	1-03-03-011-00		₱ 763,552.77
Due from National Government Agencies	1-03-03-010-00	47,102.02	
Due from GOCCs	1-03-03-020-00	30,060,089.23	
Receivables - Disallowances/Charges	1-03-05-010 00	4,076,257.31	
Due from Officers and Employees	1-03-05-020-00	784,612.38	
Other Receivables	1-03-05-990-00	1,258,592.50	
Merchandise Inventory	1-04-01-010-02	1,898,223.91	
Drugs and Medicines for Distribution	1-04-02-030-00	9,888.84	
Office Supplies Inventory	1-04-04-010-00	935,187.33	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020-00	704,908.02	
Food Supplies Inventory	1-04-04-050-00	290,760.80	
Drugs and Medicine Inventory	1-04-04-060-00	18,964,488.20	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070-00	2,391,793.56	
Fuel, Oil and Lubricants Inventory	1-04-04-080-00	742,260.14	
Other Supplies and Materials Inventory	1-04-04-990-00	6,267,990.62	
Semi-Expendable Office Equipment	1-04-05-020-00	15,797.76	
Semi-Expendable Medical Equipment	1-04-05-100-00	441,820.00	
Semi-Expendable Other Machinery and Equipment	1-04-05-190-00	43,236.00	
Semi-Expendable Furniture and Fixtures	1-04-06-010-00	1,556,908.48	
Semi-Expendable Books	1-04-06-010-020	129,664.00	
Other Land Improvements	1-06-02-990-00	45,552,987.09	
Accumulated Depreciation - Other Land Improvements	1-06-02-991-00		41,942,631.27
Power Supply Systems		1,643,040.00	
Hospitals and Health Centers	1-06-04-030-00	726,894,034.14	
Accumulated Depreciation - Hospitals and Health Centers	1-06-04-031-00		155,782,467.21
Other Structures	1-06-04-990-00	590,306.45	
Accumulated Depreciation - Other Structures	1-06-04-991-00		254,380.71
Office Equipment	1-06-05-020-00	17,534,571.37	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		12,146,278.02
Information and Communication Technology Equipment	1-06-05-030-00	17,945,380.31	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		11,092,146.24
Communication Equipment	1-06-05-070-00	9,615,454.84	
Accumulated Depreciation - Communication Equipment	1-06-05-071-00		6,945,729.23

Account Title	UACS Code	Debit	Credit
Medical Equipment	1-06-05-110-00	73,314,663.35	
Accumulated Depreciation - Medical Equipment	1-06-05-111-00		42,439,792.97
Technical and Scientific Equipment	1-06-05-140-00	13,506,372.74	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		12,250,895.66
Other Machineries and Equipment	1-06-05-990-00	3,931,155.02	
Accumulated Depreciation - Other Machineries and Equipment	1-06-05-991-00		2,287,547.41
Motor Vehicles	1-06-06-010-00	12,903,553.32	
Accumulated Depreciation - Motor Vehicles	1-06-06-011-00		8,775,764.37
Furniture & Fixtures	1-06-07-010-00	5,086,683.00	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		812,731.84
Books	1-06-07-020-00	58,000.00	
Accumulated Depreciation - Books	1-06-07-021-00		55,100.00
Other Property, Plant and Equipment	1-06-99-990-00	12,435,170.08	
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-99-991-00		10,112,488.62
Construction in Progress - Building and Other Structures	1-06-10-030-03	83,149,141.58	
Advances to Special Disbursing Officers	1-99-01-030-00	31,797.50	
Advances to Officers and Employees	1-99-01-040-00	177,596.50	
Advances to Contractors	1-99-02-010-00	5,004,551.99	
Prepaid Insurance	1-99-02-050-00	212,670.73	
Other Prepayments	1-99-02-990-00	194,053.67	
Guaranty Deposits	1-99-03-020-00	182,093.40	
Other Assets	1-99-99-990-00	780,814.49	
Accounts Payable	2-01-01-010-00		3,402,758.83
Due to Officers and Employees	2-01-01-020-00		19,319,606.32
Due to BIR	2-02-01-010-00		9,016,150.28
Due to GSIS	2-02-01-020-00		4,737,092.70
Due to PAG-IBIG	2-02-01-030-00		1,712,113.38
Due to PHILHEALTH	2-02-01-040-00		107,806.25
Due to GOCCs	2-02-01-060-00		2,000,000.00
Due to Central Office	2-03-01-010-00		157,656.20
Guaranty/Security Deposits Payable	2-04-01-040-00		5,046,164.99
Other Deferred Credits	2-05-02-990-00		634,045.62
Other Payables	2-99-99-990-00		23,097,456.17
Accumulated Surplus/(Deficit)	3-01-01-010-00		672,234,700.67
Other Service Income	4-02-01-990-99		192,239.35
Affiliation Fees	4-02-02-020-00		1,869,102.00
Rent/Lease Income	4-02-02-050-00		6,154,559.04
Sales Revenue	4-02-02-160-99		59,119,757.59
Sales Discount	4-02-02-161-00	4,222,247.26	
Hospital Fees	4-02-02-170-02		89,013,624.06
Interest Income	4-02-02-210-01		48,508.50
Other Business Income	4-02-02-990-00		1,534,540.00
Subsidy from National Government	4-03-01-010-00		1,065,878,398.72
Subsidy From Central Office	4-03-01-060-00		62,410,073.17
Income from Grants and Donations in Cash	4-04-02-010-00		2,373,104.32
Other Gains	4-05-01-990-00		5,511,751.14
Salaries and Wages - Regular	5-01-01-010-01	410,921,248.77	
Salaries and Wages - Casual/ Contractual	5-01-01-020-00	1,172,807.88	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	44,783,286.17	
Representation Allowance (RA)	5-01-02-020-00	399,250.00	
Transportation Allowance (TA)	5-01-02-030-01	291,022.62	
Clothing/Uniform Allowance	5-01-02-040-01	9,382,500.00	

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Subsistence Allowance	5-01-02-050-03	22,750,425.00	
Laundry Allowance	5-01-02-060-04	3,102,511.47	
Honoraria	5-01-02-100-01	2,771,191.22	
Hazard Pay	5-01-02-110-05	91,283,282.65	
Longevity Pay	5-01-02-120-04	27,143,193.40	
Overtime and Night Pay	5-01-02-130-02	6,091,314.78	
Year End Bonus	5-01-02-140-01	66,341,634.75	
Cash Gift	5-01-02-150-01	9,454,500.00	
Other Bonuses and Allowances	5-01-02-990-00	40,816,525.00	
Retirement and Life Insurance Premiums	5-01-03-010-00	48,490,451.65	
PAG-IBIG Contributions	5-01-03-020-01	2,268,553.28	
PHILHEALTH Contributions	5-01-03-030-01	4,740,262.50	
Employees Compensation Insurance Premiums	5-01-03-040-01	2,257,182.59	
Terminal Leave Benefits	5-01-04-030-01	13,214,977.85	
Other Personnel Benefits	5-01-04-990-99	1,348,239.30	
Travelling Expenses - Local	5-02-01-010-00	732,839.18	
Travelling Expenses - Foreign	5-02-01-020-00	633,021.62	
Training Expenses	5-02-02-010-00	1,587,406.98	
Office Supplies Expenses	5-02-03-010-00	3,280,892.05	P
Accountable Forms Expenses	5-02-03-020-00	475,608.01	
Food Supplies Expenses	5-02-03-050-00	106,344,669.71	
Drugs and Medicines expenses	5-02-03-070-00	34,962,414.09	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-00	9,078,868.91	
Fuel, Oil and Lubricant Expenses	5-02-03-090-00	2,239,878.62	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	125,361.76	
Semi-Expendable Furniture and Fixtures and Books Expenses	5-02-03-220-00	1,584,658.22	
Other Supplies and Materials Expenses	5-02-03-990-00	53,887,716.86	
Water Expenses	5-02-04-010-00	25,968,177.83	
Electricity Expenses	5-02-04-020-00	18,230,346.32	
Postage and Courier Services	5-02-05-010-00	259,066.00	
Telephone Expenses - Mobile	5-02-05-020-01	201,319.16	
Telephone Expenses - Landline	5-02-05-020-02	1,226,395.19	
Internet Subscription Expenses	5-02-05-030-00	433,482.67	
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040-00	24,135.00	
Legal Services	5-02-11-010-00	3,250.00	
Consultancy Services	5-02-11-030-00	155,316.00	
Other Professional Services	5-02-11-990-00	953,703.96	
Janitorial Services	5-02-12-020-00	5,612,503.97	
Security Services	5-02-12-030-00	6,359,799.76	
Repairs and Maintenance - Land Improvements	5-02-13-020-00	70,913.76	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040-00	1,649,374.90	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050-00	1,932,720.64	
Repairs and Maintenance - Transportation Equipment	5-02-13-060-01	325,540.71	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070-00	6,865.00	
Repairs and Maintenance - Other Property, Plant and Equipment	5-02-13-990-99	403,704.32	
Taxes, Duties and Licenses	5-02-15-010-01	147,403.55	
Fidelity Bond Premiums	5-02-15-020-00	267,438.75	
Insurance Expenses	5-02-15-030-00	12,670,551.76	
Advertising Expenses	5-02-99-010-00	223,490.40	
Printing and Publication Expenses	5-02-99-020-00	9,119.00	
Representation Expenses	5-02-99-030-00	5,200.00	
Transportation and Delivery Expenses	5-02-99-040-00	176,692.50	

<b>Account Title</b>	<b>UACS Code</b>	<b>Debit</b>	<b>Credit</b>
Rent/Lease Expenses	5-02-99-050-04	966,110.05	
Membership Dues and Contributions to Organizations	5-02-99-060-00	5,480.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	778,235.55	
Bank Charges	5-03-01-040-00	800.00	
Cost of Sales	5-04-02-010-00	44,514,226.97	
Depreciation - Land Improvements	5-05-01-020-99	58,707.36	
Depreciation - Buildings and Other Structures	5-05-01-040-00	21,585,432.06	
Depreciation - Machinery and Equipment	5-05-01-050-00	8,953,076.72	
Depreciation - Transportation Equipment	5-05-01-060-01	730,997.64	
Depreciation - Furniture, Fixtures and Books	5-05-01-070-01	190,210.66	
Depreciation - Leased Assets	5-05-01-080-02	949,620.00	
Depreciation - Other Property, Plant and Equipment	5-05-01-990-99	767,205.94	
Loss on Sale of Property, Plant and Equipment	5-05-04-040-00		
Impairment Loss - Loans & Receivables	5-05-03-020-00	3,893,597.61	
<b>TOTAL</b>		<b>P 2,341,232,715.62</b>	<b>P 2,341,232,715.62</b>

Certified Correct:

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