



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



**Pre- Closing Trial Balance**

**All Funds**

As of December 31, 2017

Account Title	UACS Code	Debit	Credit
Cash - Collecting Officer	1-01-01-010-00	₱ 661,250.79	
Petty Cash	1-01-01-020-00	623,216.83	
Cash in Bank - Local Currency, Current Account	1-01-02-020-24	20,765,793.39	
Cash in Bank - Local Currency, Savings Account	1-01-02-030-01	133,435.81	
Cash - Treasury/Agency Deposit, Regular	1-01-04-010-00	2,506,644.78	
Cash - Treasury/Agency Deposit, Trust	1-01-04-030-00	5,975,743.33	
Cash - Modified Disbursement System (MDS), Regular	1-01-04-040-00	2,523,728.66	
Cash - Modified Disbursement System (MDS), Trust	1-01-04-060-00	106,752.99	
Accounts Receivable	1-03-01-010-00	17,274,930.42	
Allowance for Impairment - Accounts Receivable	1-03-03-011-00		₱ 688,383.32
Due from GOCCs	1-03-03-020-00	26,174,119.22	
Receivables - Disallowances/Charges	1-03-05-010 00	2,297,547.98	
Due from Officers and Employees	1-03-05-020-00	2,235,517.64	
Other Receivables	1-03-05-990-00	1,355,997.64	
Merchandise Inventory	1-04-01-010-02	2,317,053.01	
Office Supplies Inventory	1-04-04-010-00	1,091,988.22	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020-00	610,853.23	
Food Supplies Inventory	1-04-04-050-00	669,830.82	
Drugs and Medicine Inventory	1-04-04-060-00	24,828,163.80	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070-00	1,895,733.69	
Fuel, Oil and Lubricants Inventory	1-04-04-080-00	248,757.69	

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Other Supplies and Materials Inventory	1-04-04-990-00	₱ 5,457,885.85	
Semi-Expendable Medical Equipment	1-04-05-100-00	183,155.09	
Semi-Expendable Other Machinery and Equipment	1-04-05-190-00	300,000.00	
Semi-Expendable Furniture and Fixtures	1-04-06-010-00	27,452.36	
Other Land Improvements	1-06-02-990-00	45,552,987.09	
Accumulated Depreciation - Other Land Improvements	1-06-02-991-00		₱ 41,995,963.13
Water Supply Systems	1-06-03-040-00	968,489.66	
Power Supply Systems	1-06-03-050-00	11,776,223.00	
Accumulated Depreciation - Power Supply Systems	1-06-03-051-00		174,420.00
Hospitals and Health Centers	1-06-04-030-00	775,678,911.21	
Accumulated Depreciation - Hospitals and Health Centers	1-06-04-031-00		178,111,629.20
Other Structures	1-06-04-990-00	590,306.45	
Accumulated Depreciation - Other Structures	1-06-04-991-00		345,041.91
Office Equipment	1-06-05-020-00	25,391,192.24	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		16,517,841.30
Information and Communication Technology Equipment	1-06-05-030-00	21,615,828.63	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		13,832,510.86
Communication Equipment	1-06-05-070-00	9,666,055.24	
Accumulated Depreciation - Communication Equipment	1-06-05-071-00		6,977,910.40
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		1,969,998.08
Medical Equipment	1-06-05-110-00	89,452,248.35	

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Accumulated Depreciation - Medical Equipment	1-06-05-111-00		₱ 48,888,606.02
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-140-00	₱ 13,506,372.74	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		12,324,669.50
Accumulated Depreciation - Other Machinery and Equipment	1-06-05-990-00	4,842,296.06	
Accumulated Depreciation - Other Machinery and Equipment	1-06-05-991-00		2,455,608.77
Motor Vehicles	1-06-06-010-00	18,753,553.32	
Accumulated Depreciation - Motor Vehicles	1-06-06-011-00		10,120,742.15
Furniture & Fixtures	1-06-07-010-00	5,086,683.00	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		1,243,757.13
Books	1-06-07-020-00	22,000.00	
Accumulated Depreciation - Books	1-06-07-021-00		20,900.00
Leased Assets, Machinery and Equipment	1-06-08-030-00	981,900.00	
Other Property, Plant and Equipment	1-06-99-990-00	13,228,965.20	
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-99-991-00		11,035,136.29
Construction in Progress - Building and Other Structures	1-06-10-030-03	132,480,629.42	
Advances to Special Disbursing Officers	1-99-01-030-00	987,306.82	
Advances to Contractors	1-99-02-010-00	2,239,478.01	
Prepaid Insurance	1-99-02-050-00	262,520.63	
Other Prepayments	1-99-02-990-00	146,276.69	
Guaranty Deposits	1-99-03-020-00	182,093.40	
Accounts Payable	2-01-01-010-00		3,268,041.32
Due to Officers and Employees	2-01-01-020-00		17,097,144.65
Finance Lease Payable	2-01-01-070-00		654,600.00
Tax Refund Payable	2-01-03-010-00		4,517,008.41

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Due to BIR	2-02-01-010-00		₱ 9,543,099.00
Due to GSIS	2-02-01-020-00		519,079.19
Due to PAG-IBIG	2-02-01-030-00		1,790,848.84
Due to PHILHEALTH	2-02-01-040-00		125,304.12
Due to NGAs	2-02-01-050-00		14,769.94
Due to GOCCs	2-02-01-060-00		547,143.46
Due to Central Office	2-03-01-010-00		738.02
Guaranty/Security Deposits Payable	2-04-01-040-00		7,722,339.95
Other Payables	2-99-99-990-00		14,658,181.53
Accumulated Surplus/(Deficit)	3-01-01-010-00		770,198,611.85
Affiliation Fees	4-02-02-020-00		2,010,989.90
Rent/Lease Income	4-02-02-050-00		5,785,228.69
Sales Revenue	4-02-02-160-99		80,912,422.56
Sales Discount	4-02-02-161-00	₱ 7,855,685.51	
Hospital Fees	4-02-02-170-11		
Hospital Fees	4-02-02-170-99		102,987,023.59
Interest Income	4-02-02-210-01		35,125.58
Other Business Income	4-02-02-990-00		1,442,153.89
Subsidy from National Government	4-03-01-010-00		1,088,471,738.12
Subsidy From Central Office	4-03-01-060-00		142,902,355.81
Income from Grants and Donations in Cash	4-04-02-010-00		507,380.97
Income from Grants and Donations in Kind	4-04-02-020-00		1,661,348.92
Other Gains	4-05-01-990-00		6,440,561.13
Sale of Unserviceable Property	4-06-01-020-00		520,000.00
Salaries and Wages - Regular	5-01-01-010-01	449,901,274.84	
Salaries and Wages - Casual/ Contractual	5-01-01-020-00	376,468.10	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	47,206,982.91	
Representation Allowance	5-01-02-020-00	415,500.00	
Transportation Allowance	5-01-02-030-01	307,500.00	
Clothing/Uniform Allowance	5-01-02-040-01	10,112,012.50	

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<b>Account Title</b>	<b>UACS Code</b>	<b>Debit</b>	<b>Credit</b>
Subsistence Allowance	5-01-02-050-03	₱ 23,659,895.45	
Laundry Allowance	5-01-02-060-04	3,225,519.94	
Honoraria	5-01-02-100-01	2,583,835.67	
Hazard Pay	5-01-02-110-05	98,508,460.19	
Longevity Pay	5-01-02-120-04	25,967,695.02	
Overtime and Night Pay	5-01-02-130-02	5,488,452.91	
Year End Bonus	5-01-02-140-01	73,120,711.95	
Cash Gift	5-01-02-150-01	9,950,000.00	
Other Bonuses and Allowances	5-01-02-990-00	29,571,275.00	
Retirement and Life Insurance Premiums	5-01-03-010-00	54,121,667.32	
PAG-IBIG Contributions	5-01-03-020-01	2,366,658.88	
PHILHEALTH Contributions	5-01-03-030-01	5,039,943.75	
Employees Compensation Insurance Premiums	5-01-03-040-01	2,370,361.78	
Terminal Leave Benefits	5-01-04-030-01	12,880,527.76	
Other Personnel Benefits	5-01-04-990-99	1,226,054.58	
Travelling Expenses - Local	5-02-01-010-00	956,812.22	
Travelling Expenses - Foreign	5-02-01-020-00	800,928.38	
Training Expenses	5-02-02-010-00	11,871,395.84	
Office Supplies Expenses	5-02-03-010-00	3,571,513.57	
Accountable Forms Expenses	5-02-03-020-00	431,657.04	
Food Supplies Expenses	5-02-03-050-00	123,537,863.33	
Drugs and Medicines expenses	5-02-03-070-00	42,876,626.71	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-00	10,606,957.26	
Fuel, Oil and Lubricant Expenses	5-02-03-090-00	2,302,447.67	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	2,632,407.82	
Semi-Expendable Furniture and Fixtures and Books Expenses	5-02-03-220-00	2,274,898.92	
Other Supplies and Materials Expenses	5-02-03-990-00	49,026,364.89	
Water Expenses	5-02-04-010-00	27,057,489.81	

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<b>Account Title</b>	<b>UACS Code</b>	<b>Debit</b>	<b>Credit</b>
Electricity Expenses	5-02-04-020-00	23,759,557.05	
Postage and Courier Services	5-02-05-010-00	₱ 420,639.00	
Telephone Expenses - Landline	5-02-05-020-02	1,270,114.16	
Internet Subscription Expenses	5-02-05-030-00	700,872.36	
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040-00	24,155.00	
Legal Services	5-02-11-010-00	2,950.00	
Consultancy Services	5-02-11-030-00	2,055,116.00	
Other Professional Services	5-02-11-990-00	4,274,423.24	
Environment/Sanitary Services	5-02-12-010-00	61,077.00	
Janitorial Services	5-02-12-020-00	6,604,672.32	
Security Services	5-02-12-030-00	6,261,706.72	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040-00	1,373,585.16	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050-00	1,851,386.75	
Repairs and Maintenance - Transportation Equipment	5-02-13-060-01	270,963.14	
Repairs and Maintenance - Other Property, Plant and Equipment	5-02-13-990-99	400.00	
Taxes, Duties and Licenses	5-02-15-010-01	129,946.54	
Fidelity Bond Premiums	5-02-15-020-00	259,976.25	
Insurance Expenses	5-02-15-030-00	8,494,278.40	
Advertising Expenses	5-02-99-010-00	170,016.00	
Representation Expenses	5-02-99-030-00	2,200.00	
Transportation and Delivery Expenses	5-02-99-040-00	210,847.89	
Rent/Lease Expenses	5-02-99-050-04	1,117,491.66	
Membership Dues and Contributions to Organizations	5-02-99-060-00	5,200.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	1,951,801.52	
Cost of Sales	5-04-02-010-00	60,062,467.68	
Depreciation - Land Improvements	5-05-01-020-99	53,331.86	

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<b>Account Title</b>	<b>UACS Code</b>	<b>Debit</b>	<b>Credit</b>
Depreciation - Infrastructure Assets	5-05-01-030-00	₱ 174,420.00	
Depreciation - Buildings and Other Structures	5-05-01-040-00	23,504,791.80	
Depreciation - Machinery and Equipment	5-05-01-050-00	14,404,203.73	
Depreciation - Transportation Equipment	5-05-01-060-01	1,344,977.78	
Depreciation - Furniture, Fixtures and Books	5-05-01-070-01	431,025.29	
Depreciation - Other Property, Plant and Equipment	5-05-01-990-99	772,846.43	
Impairment Loss - Loans & Receivables	5-05-03-020-00	1,300,792.13	
Loss on Sale of Property, Plant and Equipment	5-05-04-040-00	783,611.69	
<b>TOTAL</b>		<b>₱ 2,611,036,357.50</b>	<b>₱ 2,611,036,357.50</b>

Certified Correct:

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