



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, 2018

Account Title	UACS Code	Debit	Credit
Cash - Collecting Officer	1-01-01-010-00	P 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, Regular	1-01-04-010-00	4,742,065.87	
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 Allowance for Impairment - Accounts Receivable	1-03-01-010-00	19,243,068.26	
Due from GOCCs Receivables - Disallowances/Charges	1-03-03-011-00		P 721,955.65
Due from Officers and Employees	1-03-03-020-00	17,152,821.22	
Other Receivables	1-03-05-010 00	687,448.23	
Merchandise Inventory	1-03-05-020-00	1,147,657.58	
Office Supplies Inventory	1-03-05-990-00	2,014,311.53	
Accountable Forms, Plates and Stickers Inventory	1-04-01-010-02	3,539,281.30	
Food Supplies Inventory	1-04-04-010-00	1,241,616.69	
Drugs and Medicine Inventory	1-04-04-020-00	117,962.02	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-050-00	1,351,741.00	
Fuel, Oil and Lubricants Inventory	1-04-04-060-00	28,397,927.14	
	1-04-04-070-00	4,017,095.75	
	1-04-04-080-00	369,643.27	

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Account Title	UACS Code	Debit	Credit
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	
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	

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Account Title	UACS Code	Debit	Credit
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	
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

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Account Title	UACS Code	Debit	Credit
Due to BIR	2-02-01-010-00		P 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		892,848,184.45
Affiliation Fees	4-02-02-020-00		2,903,051.79
Rent/Lease Income	4-02-02-050-00		4,919,453.17
Sales Revenue	4-02-02-160-99		102,322,233.43
Sales Discount	4-02-02-161-00	₱ 11,720,270.73	
Hospital Fees	4-02-02-170-11		125,562,835.65
Interest Income	4-02-02-210-01		7,244.40
Other Business Income	4-02-02-990-00		2,093,120.00
Subsidy from National Government	4-03-01-010-00		1,289,179,341.71
Subsidy From Central Office	4-03-01-060-00		71,027,072.85
Income from Grants and Donations in Cash	4-04-02-010-00		644,754.90
Income from Grants and Donations in Kind	4-04-02-020-00		18,190,183.00
Other Gains	4-05-01-990-00		6,860,608.93
Sale of Unserviceable Property	4-06-01-020-00		808,088.00
Salaries and Wages - Regular	5-01-01-010-01	478,606,514.16	
Salaries and Wages - Casual/ Contractual	5-01-01-020-00	469,019.75	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	47,908,954.32	
Representation Allowance	5-01-02-020-00	396,000.00	
Transportation Allowance	5-01-02-030-01	292,500.00	
Clothing/ Uniform Allowance	5-01-02-040-01	11,809,825.20	

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Account Title	UACS Code	Debit	Credit
Subsistence Allowance	5-01-02-050-03	P 24,373,554.54	
Laundry Allowance	5-01-02-060-04	3,324,003.74	
Honoraria	5-01-02-100-01	2,504,725.01	
Hazard Pay	5-01-02-110-05	105,584,755.39	
Longevity Pay	5-01-02-120-04	26,936,613.40	
Overtime and Night Pay	5-01-02-130-02	5,411,818.96	
Year End Bonus	5-01-02-140-01	78,922,951.05	
Cash Gift	5-01-02-150-01	9,973,750.00	
Other Bonuses and Allowances	5-01-02-990-00	51,882,649.40	
Retirement and Life Insurance Premiums	5-01-03-010-00	57,144,409.15	
PAG-IBIG Contributions	5-01-03-020-01	2,389,876.39	
PHILHEALTH Contributions	5-01-03-030-01	6,146,939.64	
Employees Compensation Insurance Premiums	5-01-03-040-01	2,393,496.79	
Terminal Leave Benefits	5-01-04-030-01	9,807,359.18	
Other Personnel Benefits	5-01-04-990-99	1,375,679.92	
Travelling Expenses - Local	5-02-01-010-00	635,926.67	
Training Expenses	5-02-02-010-00	25,616,601.63	
Office Supplies Expenses	5-02-03-010-00	5,241,747.96	
Accountable Forms Expenses	5-02-03-020-00	1,017,237.21	
Food Supplies Expenses	5-02-03-050-00	139,248,674.41	
Drugs and Medicines expenses	5-02-03-070-00	78,417,678.85	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-00	13,590,420.77	
Fuel, Oil and Lubricant Expenses	5-02-03-090-00	1,979,720.34	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	4,323,645.81	
Semi-Expendable Furniture and Fixtures and Books Expenses	5-02-03-220-00	2,161,211.39	
Other Supplies and Materials Expenses	5-02-03-990-00	44,948,877.41	
Water Expenses	5-02-04-010-00	32,896,631.15	
Electricity Expenses	5-02-04-020-00	25,985,412.43	

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Account Title	UACS Code	Debit	Credit
Postage and Courier Services	5-02-05-010-00	P 271,770.00	
Telephone Expenses - Landline	5-02-05-020-02	1,314,394.56	
Internet Subscription Expenses	5-02-05-030-00	1,302,268.50	
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040-00	33,503.00	
Legal Services	5-02-11-010-00	1,600.00	
Auditing Services	5-02-11-020-00	242,928.59	
Consultancy Services	5-02-11-030-00	5,547,656.50	
Other Professional Services	5-02-11-990-00	4,087,143.83	
Janitorial Services	5-02-12-020-00	7,214,455.78	
Security Services	5-02-12-030-00	7,031,850.06	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030-00	12,000.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040-00	2,119,328.38	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050-00	1,638,867.50	
Repairs and Maintenance - Transportation Equipment	5-02-13-060-01	297,338.00	
Repairs and Maintenance - Other Property, Plant and Equipment	5-02-13-990-99	70,000.00	
Taxes, Duties and Licenses	5-02-15-010-01	295,123.54	
Fidelity Bond Premiums	5-02-15-020-00	238,376.25	
Insurance Expenses	5-02-15-030-00	1,763,597.95	
Advertising Expenses	5-02-99-010-00	38,304.00	
Representation Expenses	5-02-99-030-00	6,550.00	
Transportation and Delivery Expenses	5-02-99-040-00	51,125.00	
Rent/Lease Expenses	5-02-99-050-04	1,215,547.20	
Membership Dues and Contributions to Organizations	5-02-99-060-00	15,500.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	9,470,898.24	
Cost of Sales	5-04-02-010-00	79,459,150.11	
Depreciation - Land Improvements	5-05-01-020-99	45,806.16	

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All Funds
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Account Title	UACS Code	Debit	Credit
Depreciation - Infrastructure Assets	5-05-01-030-00	₱ 919,415.72	
Depreciation - Buildings and Other Structures	5-05-01-040-00	28,526,548.50	
Depreciation - Machinery and Equipment	5-05-01-050-00	17,754,970.44	
Depreciation - Transportation Equipment	5-05-01-060-01	1,303,549.02	
Depreciation - Furniture, Fixtures and Books	5-05-01-070-01	427,944.84	
Depreciation - Other Property, Plant and Equipment	5-05-01-990-99	865,920.92	
Impairment Loss - Loans & Receivables	5-05-03-020-00	450,518.52	
Loss on Sale of Property, Plant and Equipment	5-05-04-040-00	1,331,799.82	
TOTAL		₱ 2,977,897,755.41	₱ 2,977,897,755.41

Certified Correct:


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