



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, 2019

Account Title	UACS Code	Debit	Credit
Cash - Collecting Officer	1-01-01-010-00	P 1,458,393.46	
Petty Cash	1-01-01-020-00	685,000.00	
Cash in Bank - Local			
Currency, Current Account	1-01-02-020-24	48,059,136.25	
Cash in Bank - Local			
Currency, Savings Account	1-01-02-030-01	651,468.45	
Cash - Treasury/Agency			
Deposit, Regular	1-01-04-010-00	2,305,395.49	
Cash - Treasury/Agency			
Deposit, Trust	1-01-04-030-00	5,069,471.52	
Cash - Modified			
Disbursement System			
(MDS), Regular	1-01-04-040-00	5,964,937.05	
Cash - Modified			
Disbursement System			
(MDS), Trust	1-01-04-060-00	44,391.85	
Accounts Receivable			
1-03-01-010-00		26,500,337.43	
Allowance for Impairment -			
Accounts Receivable	1-03-03-011-00		P 7,034,949.20
Due from GOCCs	1-03-03-020-00	38,320,973.22	
Due from Other Funds	1-03-04-050 00	4,838,498.48	
Receivables -			
Disallowances/Charges	1-03-05-010 00	650,541.58	
Due from Officers and			
Employees	1-03-05-020-00	1,703,884.69	
Other Receivables	1-03-05-990-00	2,125,202.75	
Merchandise Inventory	1-04-01-010-02	6,188,573.73	
Office Supplies Inventory	1-04-04-010-00	895,946.22	
Accountable Forms, Plates			
and Stickers Inventory	1-04-04-020-00	802,336.26	
Food Supplies Inventory	1-04-04-050-00	455,272.84	
Drugs and Medicine			
Inventory	1-04-04-060-00	40,136,429.53	
Medical, Dental and			
Laboratory Supplies	1-04-04-070-00	4,785,093.00	
Inventory			
Fuel, Oil and Lubricants			
Inventory	1-04-04-080-00	244,133.23	

**Pre- Closing Trial Balance**

**All Funds**

As of December 31, 2019

<b>Account Title</b>	<b>UACS Code</b>	<b>Debit</b>	<b>Credit</b>
Other Supplies and Materials Inventory	1-04-04-990-00	₱ 1,908,989.11	
Semi-Expendable Medical Equipment	1-04-05-100-00	426,861.00	
Semi-Expendable Furniture and Fixtures	1-04-06-010-00	770.11	
Other Land Improvements	1-06-02-990-00	45,552,987.09	
Accumulated Depreciation - Other Land Improvements	1-06-02-991-00		₱ 42,087,575.45
Sewer Systems	1-06-03-030-00	19,181,107.32	
Accumulated Depreciation - Sewer Systems	1-06-03-031-00		1,290,728.74
Water Supply Systems	1-06-03-040-00	968,489.66	
Accumulated Depreciation - Water Supply Systems	1-06-03-041-00		32,859.48
Power Supply Systems	1-06-03-050-00	31,397,663.75	
Accumulated Depreciation - Power Supply Systems	1-06-03-051-00		11,400,388.38
Hospitals and Health Centers	1-06-04-030-00	870,098,733.30	
Accumulated Depreciation - Hospitals and Health Centers	1-06-04-031-00		231,886,723.56
Other Structures	1-06-04-990-00	590,306.45	
Accumulated Depreciation - Other Structures	1-06-04-991-00		526,364.31
Office Equipment	1-06-05-020-00	29,103,599.21	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		21,905,855.45
Information and Communication Technology Equipment	1-06-05-030-00	31,533,873.72	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		18,670,127.41
Communication Equipment	1-06-05-070-00	3,717,731.24	
Accumulated Depreciation - Communication Equipment	1-06-05-071-00		2,026,519.80
Disaster Response and Rescue Equipment	1-06-05-090-00	9,048,795.03	

**Pre- Closing Trial Balance**

**All Funds**

As of December 31, 2019

Account Title	UACS Code	Debit	Credit
Accumulated Depreciation - Disaster Response and Rescue Equipment	1-06-05-091-00		₱ 7,700,901.68
Medical Equipment	1-06-05-110-00	₱ 135,326,676.06	
Accumulated Depreciation - Medical Equipment	1-06-05-111-00		66,928,673.67
Technical and Scientific Equipment	1-06-05-140-00	7,638,266.84	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		4,969,969.63
Other Machinery and Equipment	1-06-05-990-00	4,280,580.28	
Accumulated Depreciation - Other Machinery and Equipment	1-06-05-991-00		2,327,003.66
Motor Vehicles	1-06-06-010-00	22,322,794.38	
Accumulated Depreciation - Motor Vehicles	1-06-06-011-00		11,660,707.57
Furniture & Fixtures	1-06-07-010-00	5,026,438.42	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		2,026,355.96
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	7,478,979.66	
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-99-991-00		4,336,050.53
Construction in Progress - Building and Other Structures	1-06-10-030-03	128,314,150.06	
Advances for Payroll	1-99-01-020-00	298,730.30	
Advances to Special Disbursing Officers	1-99-01-030-00	2,886.10	
Advances to Contractors	1-99-02-010-00	15,620,936.65	
Other Prepayments	1-99-02-990-00	588,388.46	
Guaranty Deposits	1-99-03-020-00	262,093.40	
Other Assets	1-99-99-990-00	60,415,183.23	

**Pre- Closing Trial Balance**

**All Funds**

As of December 31, 2019

<b>Account Title</b>	<b>UACS Code</b>	<b>Debit</b>	<b>Credit</b>
Accounts Payable	2-01-01-010-00		₱ 72,040,955.18
Due to Officers and Employees	2-01-01-020-00		24,135,821.03
Tax Refund Payable	2-01-03-010-00		3,401,844.47
Due to BIR	2-02-01-010-00		7,949,419.46
Due to GSIS	2-02-01-020-00		1,439,976.58
Due to PAG-IBIG	2-02-01-030-00		2,061,130.08
Due to PHILHEALTH	2-02-01-040-00		175,196.77
Due to NGAs	2-02-01-050-00		728.01
Due to Central Office	2-03-01-010-00		738.02
Due to Other Funds	2-03-01-050-00		4,838,498.48
Guaranty/Security Deposits Payable	2-04-01-040-00		11,353,116.87
Other Deferred Credits	2-05-01-990-00		1,079,283.80
Other Payables	2-99-99-990-00		872,262.38
Accumulated Surplus/(Deficit)	3-01-01-010-00		1,024,332,641.70
Other Service Income	4-02-01-990-99		4,040,995.90
Affiliation Fees	4-02-02-020-00		1,857,396.00
Rent/Lease Income	4-02-02-050-00		1,034,962.09
Sales Revenue	4-02-02-160-99		92,910,391.34
Sales Discount	4-02-02-161-00	₱ 16,708,050.09	
Hospital Fees	4-02-02-170-99		130,579,489.78
Subsidy from National Government	4-03-01-010-00		1,408,712,478.13
Subsidy From Central Office	4-03-01-060-00		47,636,165.42
Income from Grants and Donations in Cash	4-04-02-010-00		1,268,090.02
Income from Grants and Donations in Kind	4-04-02-020-00		4,509,695.28
Other Gains	4-05-01-990-00		7,195,113.07
Salaries and Wages - Regular	5-01-01-010-01	594,018,812.30	
Salaries and Wages - Casual/ Contractual	5-01-01-020-00	196,671.93	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	51,016,193.93	
Representation Allowance	5-01-02-020-00	364,951.61	
Transportation Allowance	5-01-02-030-01	257,500.00	
Clothing/ Uniform Allowance	5-01-02-040-01	13,004,878.62	

**Pre- Closing Trial Balance**

**All Funds**

As of December 31, 2019

<b>Account Title</b>	<b>UACS Code</b>	<b>Debit</b>	<b>Credit</b>
Subsistence Allowance	5-01-02-050-03	₱ 25,908,200.00	
Laundry Allowance	5-01-02-060-04	3,530,502.71	
Honoraria	5-01-02-100-01	2,937,003.32	
Hazard Pay	5-01-02-110-05	121,477,130.55	
Longevity Pay	5-01-02-120-04	21,782,702.32	
Overtime and Night Pay	5-01-02-130-02	7,126,123.98	
Year End Bonus	5-01-02-140-01	94,789,918.20	
Cash Gift	5-01-02-150-01	10,841,750.00	
Other Bonuses and Allowances	5-01-02-990-00	69,439,328.97	
Retirement and Life Insurance Premiums	5-01-03-010-00	70,549,099.74	
PAG-IBIG Contributions	5-01-03-020-01	2,563,196.92	
PHILHEALTH Contributions	5-01-03-030-01	7,050,223.67	
Employees Compensation Insurance Premiums	5-01-03-040-01	2,348,006.81	
Terminal Leave Benefits	5-01-04-030-01	14,629,469.25	
Other Personnel Benefits	5-01-04-990-99	22,819,660.97	
Travelling Expenses - Local	5-02-01-010-00	1,006,032.34	
Travelling Expenses - Foreign	5-02-01-020-00	113,420.45	
Training Expenses	5-02-02-010-00	7,527,193.62	
Office Supplies Expenses	5-02-03-010-00	4,995,068.89	
Accountable Forms Expenses	5-02-03-020-00	271,317.76	
Food Supplies Expenses	5-02-03-050-00	139,001,007.69	
Drugs and Medicines expenses	5-02-03-070-00	110,721,768.92	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-00	16,888,785.22	
Fuel, Oil and Lubricant Expenses	5-02-03-090-00	2,035,340.56	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	1,155,098.63	
Semi-Expendable Furniture and Fixtures and Books Expenses	5-02-03-220-00	1,017,545.96	
Other Supplies and Materials Expenses	5-02-03-990-00	26,849,847.88	
Water Expenses	5-02-04-010-00	20,352,409.03	
Electricity Expenses	5-02-04-020-00	23,959,924.64	

**Pre- Closing Trial Balance**

**All Funds**

As of December 31, 2019

Account Title	UACS Code	Debit	Credit
Postage and Courier Services	5-02-05-010-00	₱ 307,990.00	
Telephone Expenses - Landline	5-02-05-020-02	1,393,242.72	
Internet Subscription Expenses	5-02-05-030-00	2,262,936.86	
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040-00	42,208.00	
Legal Services	5-02-11-010-00	2,050.00	
Auditing Services	5-02-11-020-00	588,199.95	
Consultancy Services	5-02-11-030-00	658,000.00	
Other Professional Services	5-02-11-990-00	7,093,143.13	
Janitorial Services	5-02-12-020-00	7,355,490.86	
Security Services	5-02-12-030-00	7,143,355.72	
Other General Services	5-02-12-990-00	6,287,501.26	
Repairs and Maintenance - Land Improvements	5-02-13-020-00	999,588.71	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030-00	64,675.52	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040-00	1,670,573.13	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050-00	1,332,232.39	
Repairs and Maintenance - Transportation Equipment	5-02-13-060-01	415,446.50	
Repairs and Maintenance - Other Property, Plant and Equipment	5-02-13-990-99	950,000.00	
Taxes, Duties and Licenses	5-02-15-010-01	84,915.83	
Fidelity Bond Premiums	5-02-15-020-00	279,747.74	
Insurance Expenses	5-02-15-030-00	1,369,727.98	
Advertising Expenses	5-02-99-010-00	431,812.80	
Printing and Publication Expenses	5-02-99-020-00	990.00	
Transportation and Delivery Expenses	5-02-99-040-00	139,985.00	
Rent/Lease Expenses	5-02-99-050-04	2,296,553.50	
Membership Dues and Contributions to Organizations	5-02-99-060-00	20,300.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	6,227,640.38	

**Pre- Closing Trial Balance**

**All Funds**

As of December 31, 2019

<b>Account Title</b>	<b>UACS Code</b>	<b>Debit</b>	<b>Credit</b>
Bank Charges	5-03-01-040-00	P 5,000.00	
Cost of Sales	5-04-02-010-00	53,959,049.50	
Depreciation - Land Improvements	5-05-01-020-99	45,806.16	
Depreciation - Infrastructure Assets	5-05-01-030-00	3,104,594.44	
Depreciation - Buildings and Other Structures	5-05-01-040-00	26,672,177.86	
Depreciation - Machinery and Equipment	5-05-01-050-00	21,370,827.38	
Depreciation - Transportation Equipment	5-05-01-060-01	1,634,816.40	
Depreciation - Furniture, Fixtures and Books	5-05-01-070-01	424,825.99	
Depreciation - Other Property, Plant and Equipment	5-05-01-990-99	658,441.99	
Impairment Loss - Loans & Receivables	5-05-03-020-00	697,631.30	
<b>TOTAL</b>		<b>P 3,290,259,044.34</b>	<b>P 3,290,259,044.34</b>

Certified Correct:

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