



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



Pre- Closing Trial Balance

[01] All Funds

As of December 31, 2020

Account Title	UACS Code	Debit	Credit
Cash - Collecting Officer	1-01-01-010-00	₱ 611,160.82	
Petty Cash	1-01-01-020-00	591,251.86	
Cash in Bank - Local Currency, Current Account	1-01-02-020-24	78,388,077.28	
Cash in Bank - Local Currency, Savings Account	1-01-02-030-01	396,515.86	
Cash - Treasury/Agency Deposit, Regular	1-01-04-010-00	9,621,634.93	
Cash - Treasury/Agency Deposit, Trust	1-01-04-030-00	5,274,814.83	
Accounts Receivable	1-03-01-010-00	15,234,548.87	
Allowance for Impairment - Accounts Receivable	1-03-03-011-00		₱ 405,513.46
Due from National Government Agencies	1-03-03-010-00	5,000,000.00	
Due from GOCCs	1-03-03-020-00	41,984,274.68	
Due from Other Funds	1-03-04-050-00	10,804,455.11	
Receivables - Disallowances/Charges	1-03-05-010 00	1,622,595.52	
Due from Officers and Employees	1-03-05-020-00	7,304,054.58	
Other Receivables	1-03-05-990-00	2,771,519.89	
Office Supplies Inventory	1-04-04-010-00	1,900,926.95	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020-00	994,427.97	
Drugs and Medicine Inventory	1-04-04-060-00	79,067,257.10	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070-00	128,416,022.29	
Fuel, Oil and Lubricants Inventory	1-04-04-080-00	23,484.23	
Other Supplies and Materials Inventory	1-04-04-990-00	20,056,004.15	
Semi-Expendable Information and Communications Technology Equipment	1-04-05-030-00	181,740.00	
Semi-Expendable Communication Equipment	1-04-05-070-00	33,840.00	
Semi-Expendable Medical Equipment	1-04-05-100-00	426,861.00	
Semi-Expendable Other Equipment	1-04-05-190-00	₱ 19,996.00	

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As of December 31, 2020

Account Title	UACS Code	Debit	Credit
Semi-Expendable Furniture and Fixtures	1-04-06-010-00	580,770.11	
Other Land Improvements	1-06-02-990-00	45,552,987.09	
Accumulated Depreciation - Other Land Improvements	1-06-02-991-00		₱ 42,133,650.41
Sewer Systems	1-06-03-030-00	19,181,107.32	
Accumulated Depreciation - Sewer Systems	1-06-03-031-00		2,201,831.38
Water Supply Systems	1-06-03-040-00	968,489.66	
Accumulated Depreciation - Water Supply Systems	1-06-03-041-00		65,718.96
Power Supply Systems	1-06-03-050-00	31,443,763.75	
Accumulated Depreciation - Power Supply Systems	1-06-03-051-00		13,412,768.03
Hospitals and Health Centers	1-06-04-030-00	983,341,043.42	
Accumulated Depreciation - Hospitals and Health Centers	1-06-04-031-00		258,100,993.48
Other Structures	1-06-04-990-00	590,306.45	
Accumulated Depreciation - Other Structures	1-06-04-991-00		553,754.71
Office Equipment	1-06-05-020-00	29,617,793.66	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		24,547,897.07
Accumulated Impairment Losses - Office Equipment	1-06-05-022-00		125,374.53
Information and Communication Technology Equipment	1-06-05-030-00	53,154,563.51	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		25,893,030.09
Accumulated Impairment Losses - ICT Equipment	1-06-05-032-00		210,693.50
Communication Equipment	1-06-05-070-00	3,717,731.24	
Accumulated Depreciation - Communication Equipment	1-06-05-071-00		2,326,784.50
Accumulated Impairment Losses - Communication Equipment	1-06-05-072-00		12,723.92
Disaster Response and Rescue Equipment	1-06-05-090-00	10,448,795.03	
Accumulated Depreciation - Disaster Response and Rescue Equipment	1-06-05-091-00		₱ 9,284,107.80

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Account Title	UACS Code	Debit	Credit
Medical Equipment	1-06-05-110-00	₱ 203,541,488.62	
Accumulated Depreciation - Medical Equipment	1-06-05-111-00		80,122,447.61
Accumulated Impairment Losses - Medical Equipment	1-06-05-112-00		5,510,286.87
Technical and Scientific Equipment	1-06-05-140-00	7,655,066.84	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		4,914,049.05
Accumulated Impairment Losses- Technical and Scientific Equipment	1-06-05-142-00		183,607.60
Other Equipment	1-06-05-990-00	4,280,580.28	
Accumulated Depreciation - Other Equipment	1-06-05-991-00		2,574,012.41
Accumulated Impairment Losses - Other Equipment	1-06-05-991-00		46,284.65
Motor Vehicles	1-06-06-010-00	23,312,794.38	
Accumulated Depreciation - Motor Vehicles	1-06-06-011-00		13,794,518.81
Accumulated Impairment Losses - Motor Vehicles	1-06-06-012-00		66,250.00
Furniture & Fixtures	1-06-07-010-00	4,558,086.97	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		2,160,190.53
Accumulated Impairment Losses - Furniture and Fixtures	1-06-07-012-00		30,973.78
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		
Accumulated Depreciation - Leased Assets, Machinery and Equipment	1-06-08-031-00		
Construction in Progress - Building and Other Structures	1-06-10-030-03	70,110,310.21	
Other Property, Plant and Equipment	1-06-99-990-00	7,474,185.66	
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-99-991-00		₱ 5,022,267.97

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As of December 31, 2020

Account Title	UACS Code	Debit	Credit
Accumulated Impairment Losses - Other Property, Plant and Equipment	1-06-99-992-00		126,449.10
Advances for Payroll	1-99-01-020-00	₱ 39,094.39	
Advances to Officers and Employees	1-99-01-040-00	60,493.26	
Advances to Contractors	1-99-02-010-00	7,251,523.08	
Other Prepayments	1-99-02-990-00	1,878,007.51	
Guaranty Deposits	1-99-03-020-00	262,093.40	
Other Assets	1-99-99-990-00	60,415,183.23	
Accounts Payable	2-01-01-010-00		80,539,900.75
Due to Officers and Employees	2-01-01-020-00		38,403,314.58
Tax Refund Payable	2-01-03-010-00		2,712,338.76
Due to BIR	2-02-01-010-00		26,298,745.71
Due to GSIS	2-02-01-020-00		3,939,128.80
Due to PAG-IBIG	2-02-01-030-00		2,169,557.28
Due to PHILHEALTH	2-02-01-040-00		530,094.33
Due to NGAs	2-02-01-050-00		522,976.87
Due to GOCCs	2-02-01-060-00		14,334,383.84
Due to Other Funds	2-03-01-050-00		19,738,230.25
Guaranty/Security Deposits Payable	2-04-01-040-00		14,677,534.30
Other Deferred Credits	2-05-01-990-00		851,525.96
Other Payables	2-99-99-990-00		873,426.92
Accumulated Surplus/(Deficit)	3-01-01-010-00		1,055,701,823.82
Other Service Income	4-02-01-990-99		3,488,500.88
Affiliation Fees	4-02-02-020-00		518,640.00
Sales Discount	4-02-02-161-00	18,740,794.15	
Hospital Fees	4-02-02-170-99		148,884,641.93
Interest Income	4-02-02-210-01		21,430.76
Subsidy from National Government	4-03-01-010-00		1,620,326,218.75
Subsidy From Central Office	4-03-01-060-00		₱ 428,546,180.72
Donations in Cash	4-04-02-010-00		480,322.82

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Account Title	UACS Code	Debit	Credit
Donations in Kind	4-04-02-020-00		1,464,783.20
Other Gains	4-05-01-990-00		6,081,443.63
Salaries and Wages - Regular	5-01-01-010-01	₱ 723,417,742.45	
Salaries and Wages - Casual/ Contractual	5-01-01-020-00	195,642.42	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	54,941,294.00	
Representation Allowance (RA)	5-01-02-020-00	389,289.58	
Transportation Allowance (TA)	5-01-02-030-01	298,741.19	
Clothing/Uniform Allowance	5-01-02-040-01	14,059,766.66	
Subsistence Allowance	5-01-02-050-03	27,806,313.64	
Laundry Allowance	5-01-02-060-04	3,790,260.06	
Honoraria	5-01-02-100-01	1,532,260.86	
Hazard Pay	5-01-02-110-05	171,246,746.31	
Longevity Pay	5-01-02-120-04	39,095,707.25	
Overtime and Night Pay	5-01-02-130-02	11,199,438.78	
Year End Bonus	5-01-02-140-01	60,934,662.92	
Cash Gift	5-01-02-150-01	11,408,375.00	
Other Bonuses and Allowances	5-01-02-990-00	104,445,384.90	
Retirement and Life Insurance Premiums	5-01-03-010-00	20,046,293.00	
PAG-IBIG Contributions	5-01-03-020-01	2,731,297.81	
PHILHEALTH Contributions	5-01-03-030-01	9,894,261.55	
Employees Compensation Insurance Premiums	5-01-03-040-01	2,709,255.38	
Terminal Leave Benefits	5-01-04-030-01	26,027,735.78	
Other Personnel Benefits	5-01-04-990-99	93,798,992.34	
Traveling Expenses - Local	5-02-01-010-00	978,127.00	
Training Expenses	5-02-02-010-00	4,307,843.28	
Office Supplies Expenses	5-02-03-010-00	3,226,273.02	
Accountable Forms Expenses	5-02-03-020-00	185,749.15	
Food Supplies Expenses	5-02-03-050-00	178,189,632.81	
Drugs and Medicines expenses	5-02-03-070-00	127,349,465.78	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-00	32,636,817.52	
Fuel, Oil and Lubricant Expenses	5-02-03-090-00	1,398,823.89	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	2,307,924.65	
Semi-Expendable Furniture and Fixtures and Books Expenses	5-02-03-220-00	1,192,796.00	
Other Supplies and Materials Expenses	5-02-03-990-00	₱ 21,234,811.57	
Water Expenses	5-02-04-010-00	25,800,334.77	
Electricity Expenses	5-02-04-020-00	19,147,752.33	

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Account Title	UACS Code	Debit	Credit
Postage and Courier Services	5-02-05-010-00	125,036.00	
Telephone Expenses - Landline	5-02-05-020-02	1,447,069.14	
Internet Subscription Expenses	5-02-05-030-00	1,676,750.64	
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040-00	25,149.00	
Awards/Rewards Expenses	5-02-06-010-00	482,236.70	
Extraordinary and Miscellaneous expenses	5-02-10-030-00	9,000.00	
Legal Services	5-02-11-010-00	2,380.00	
Auditing Services	5-02-11-020-00	745,764.06	
Consultancy Services	5-02-11-030-00	2,414,480.00	
Other Professional Services	5-02-11-990-00	11,837,407.33	
Environment/Sanitary Services	5-02-12-010-00	805,299.00	
Janitorial Services	5-02-12-020-00	7,904,590.09	
Security Services	5-02-12-030-00	7,835,976.96	
Other General Services	5-02-12-990-00	24,068,111.78	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040-00	4,692,550.22	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050-00	2,227,649.28	
Repairs and Maintenance - Transportation Equipment	5-02-13-060-01	464,714.55	
Repairs and Maintenance - Semi Expendable Machiney and Equipment	5-02-13-210-00	420.00	
Taxes, Duties and Licenses	5-02-15-010-01	68,291.20	
Fidelity Bond Premiums	5-02-15-020-00	289,856.87	
Insurance Expenses	5-02-15-030-00	1,650,245.07	
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	153,291.67	
Representation Expenses	5-02-99-030-00	8,600.00	
Transportation and Delivery Expenses	5-02-99-040-00	156,533.00	
Rent/Lease Expenses	5-02-99-050-04	1,100,050.93	
Membership Dues and Contributions to Organizations	5-02-99-060-00	1,000.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	33,924,394.40	
Depreciation - Land Improvements	5-05-01-020-99	46,074.96	
Depreciation - Infrastructure Assets	5-05-01-030-00	2,956,341.77	
Depreciation - Buildings and Other Structures	5-05-01-040-00	26,241,660.32	
Depreciation - Machinery and Equipment	5-05-01-050-00	24,727,943.02	
Depreciation - Transportation Equipment	5-05-01-060-01	₱ 1,991,311.24	
Depreciation - Furniture, Fixtures and Books	5-05-01-070-01	386,914.92	

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Account Title	UACS Code	Debit	Credit
Depreciation - Other Property, Plant and Equipment	5-05-01-990-99	695,993.76	
Impairment Loss - Loans & Receivables	5-05-03-020-00	405,513.46	
Impairment Loss - inventories	5-05-03-070-00	220,649.00	
Impairment Loss - Property, Plant and Equipment	5-05-03-090-00	6,312,643.95	
Loss on Sale of Property, Plant and Equipment	5-05-04-040-00		
TOTAL		₱ 3,964,952,225.08	₱ 3,964,952,225.08

Certified Correct:

RIC B. CABRADILLA, CPA
OIC - Chief, Accounting Section

This statement should be read in conjunction with the accompanying notes