



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



Pre- Closing Trial Balance

All Funds

As of December 31, 2021

Account Title	UACS Code	Debit	Credit
Cash - Collecting Officer	1-01-01-010-00	₱ 35,013.74	
Petty Cash	1-01-01-020-00	880,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-020-24	169,191,660.44	
Cash in Bank - Local Currency, Savings Account	1-01-02-030-01	299,073.91	
Cash - Treasury/Agency Deposit, Regular	1-01-04-010-00	6,490,633.58	
Cash - Treasury/Agency Deposit, Trust	1-01-04-030-00	3,768,487.31	
Cash - Modified Disbursement System (MDS), Regular	1-01-04-040-00	181,500.86	
Accounts Receivable	1-03-01-010-00	7,959,196.53	
Allowance for Impairment - Accounts Receivable	1-03-01-012-00		₱ 119,630.99
Due from GOCCs	1-03-03-020-00	121,645,274.32	
Due from Other Funds	1-03-04-050-00	28,217,860.21	
Receivables - Disallowances/Charges	1-03-05-010 00	1,230,182.93	
Due from Officers and Employees	1-03-05-020-00	2,041,462.89	
Other Receivables	1-03-05-990-00	2,749,690.95	
Drugs and Medicines for Distribution	1-04-02-030-00	10,029.65	
Office Supplies Inventory	1-04-04-010-00	3,484,613.77	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020-00	1,076,229.23	
Food Supplies Inventory	1-04-04-050-00	297,828.37	
Drugs and Medicine Inventory	1-04-04-060-00	85,889,518.11	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070-00	170,496,183.50	
Fuel, Oil and Lubricants Inventory	1-04-04-080-00	23,483.68	
Other Supplies and Materials Inventory	1-04-04-990-00	30,277,422.05	
Semi-Expendable Office Equipment	1-04-05-020-00	9,650.00	
Semi-Expendable Information and Communications Technology Equipment	1-04-05-030-00	576,313.79	

Pre- Closing Trial Balance

All Funds

As of December 31, 2021

Account Title	UACS Code	Debit	Credit
Semi-Expendable Communication Equipment	1-04-05-070-00	₱ 33,840.00	
Semi-Expendable Medical Equipment	1-04-05-100-00	698,139.15	
Semi-Expendable Other Equipment	1-04-05-990-00	210,391.00	
Semi-Expendable Furniture and Fixtures	1-04-06-010-00	580,770.11	
Semi-Expendable Books	1-04-06-020-00	345,634.89	
Other Land Improvements	1-06-02-990-00	45,552,987.09	
Accumulated Depreciation - Other Land Improvements	1-06-02-991-00		₱ 42,153,005.11
Sewer Systems	1-06-03-030-00	19,181,107.32	
Accumulated Depreciation - Sewer Systems	1-06-03-031-00		3,112,934.02
Water Supply Systems	1-06-03-040-00	968,489.66	
Accumulated Depreciation - Water Supply Systems	1-06-03-041-00		98,578.44
Power Supply Systems	1-06-03-050-00	31,443,763.75	
Accumulated Depreciation - Power Supply Systems	1-06-03-051-00		15,319,147.15
Hospitals and Health Centers	1-06-04-030-00	1,106,342,121.38	
Accumulated Depreciation - Hospitals and Health Centers	1-06-04-031-00		288,206,271.47
Other Structures	1-06-04-990-00	590,306.45	
Accumulated Depreciation - Other Structures	1-06-04-991-00		561,024.23
Office Equipment	1-06-05-020-00	29,960,585.92	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		23,561,764.93
Information and Communication Technology Equipment	1-06-05-030-00	50,058,335.28	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		27,427,685.67
Communication Equipment	1-06-05-070-00	10,292,344.24	
Accumulated Depreciation - Communication Equipment	1-06-05-071-00		2,921,060.78
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		9,727,441.08
Medical Equipment	1-06-05-110-00	274,111,309.05	

Pre- Closing Trial Balance

All Funds

As of December 31, 2021

Account Title	UACS Code	Debit	Credit
Accumulated Depreciation - Medical Equipment	1-06-05-111-00		₱ 81,938,575.84
Technical and Scientific Equipment	1-06-05-140-00	₱ 7,288,766.84	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		5,026,772.40
Other Equipment	1-06-05-990-00	3,963,880.28	
Accumulated Depreciation - Other Equipment	1-06-05-991-00		2,572,939.16
Motor Vehicles	1-06-06-010-00	27,564,794.38	
Accumulated Depreciation - Motor Vehicles	1-06-06-011-00		14,661,459.33
Furniture & Fixtures	1-06-07-010-00	4,390,755.94	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		2,388,870.18
Books	1-06-07-020-00	138,105.31	
Accumulated Depreciation - Books	1-06-07-021-00		26,654.39
Construction in Progress - Building and Other Structures	1-06-10-030-03	15,031,208.73	
Other Property, Plant and Equipment	1-06-99-990-00	6,457,972.28	
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-99-991-00		4,762,079.41
Computer Software	1-08-01-020-00	1,239,400.00	
Accumulated Amortization - Computer Software	1-08-01-021-00		30,161.11
Advances to Special Disbursing Officers	1-99-01-030-00	688.05	
Advances to Contractors	1-99-02-010-00	900,214.03	
Other Prepayments	1-99-02-990-00	377,322.97	
Guaranty Deposits	1-99-03-020-00	962,093.40	
Other Assets	1-99-99-990-00	60,415,183.23	
Accounts Payable	2-01-01-010-00		109,785,852.10
Due to Officers and Employees	2-01-01-020-00		66,483,653.26
Tax Refund Payable	2-01-03-010-00		1,563,401.36
Due to BIR	2-02-01-010-00		14,768,705.71
Due to GSIS	2-02-01-020-00		24,885,555.70
Due to PAG-IBIG	2-02-01-030-00		2,057,921.83
Due to PHILHEALTH	2-02-01-040-00		242,623.46
Due to NGAs	2-02-01-050-00		802,155.99
Due to GOCCs	2-02-01-060-00		3,986,216.17
Due to Other Funds	2-03-01-050-00		30,836,319.14

Pre- Closing Trial Balance

All Funds

As of December 31, 2021

Account Title	UACS Code	Debit	Credit
Guaranty/Security Deposits Payable	2-04-01-040-00		₱ 12,261,329.34
Other Deferred Credits	2-05-01-990-00		831,502.57
Other Payables	2-99-99-990-00		849,397.64
Accumulated Surplus/(Deficit)	3-01-01-010-00		1,294,389,303.61
Other Service Income	4-02-01-990-99		2,423,213.68
Affiliation Fees	4-02-02-020-00		68,896.00
Sales Discount	4-02-02-161-00	₱ 31,731,539.84	
Hospital Fees	4-02-02-170-99		270,526,839.16
Interest Income	4-02-02-210-01		32,469.88
Subsidy from National Government	4-03-01-010-00		2,430,435,918.46
Subsidy From Central Office	4-03-01-060-00		62,390,466.27
Donations in Cash	4-04-02-010-00		1,166,994.59
Donations in Kind	4-04-02-020-00		42,122,811.55
Other Gains	4-05-01-990-00		6,168,921.76
Sale of Unserviceable Property	4-06-01-020-00		360,000.00
Reversal of Impairment Loss	4-06-02-010-00		7,018,134.25
Salaries and Wages - Regular	5-01-01-010-01	819,272,485.53	
Salaries and Wages - Casual/ Contractual	5-01-01-020-00	581,397.26	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	58,439,936.65	
Representation Allowance (RA)	5-01-02-020-00	406,387.10	
Transportation Allowance (TA)	5-01-02-030-01	358,387.09	
Clothing/Uniform Allowance	5-01-02-040-01	14,591,176.25	
Subsistence Allowance	5-01-02-050-03	29,851,665.00	
Laundry Allowance	5-01-02-060-04	4,070,761.65	
Honoraria	5-01-02-100-01	6,760,955.15	
Hazard Pay	5-01-02-110-05	245,965,556.29	
Longevity Pay	5-01-02-120-04	34,509,095.08	
Overtime and Night Pay	5-01-02-130-02	13,527,694.29	
Year End Bonus	5-01-02-140-01	68,749,662.80	
Cash Gift	5-01-02-150-01	12,258,500.00	
Other Bonuses and Allowances	5-01-02-990-00	145,382,270.84	
Retirement and Life Insurance Premiums	5-01-03-010-00	98,146,914.30	
PAG-IBIG Contributions	5-01-03-020-01	2,945,084.51	
PHILHEALTH Contributions	5-01-03-030-01	11,791,300.54	
Employees Compensation Insurance Premiums	5-01-03-040-01	2,937,899.24	
Terminal Leave Benefits	5-01-04-030-01	29,494,374.79	
Other Personnel Benefits	5-01-04-990-99	25,841,707.27	

Pre- Closing Trial Balance

All Funds

As of December 31, 2021

Account Title	UACS Code	Debit	Credit
Traveling Expenses - Local	5-02-01-010-00	₱ 678,074.00	
Training Expenses	5-02-02-010-00	7,590,017.17	
Office Supplies Expenses	5-02-03-010-00	5,572,289.87	
Accountable Forms Expenses	5-02-03-020-00	85,325.94	
Food Supplies Expenses	5-02-03-050-00	215,086,819.13	
Drugs and Medicines Expenses	5-02-03-070-00	200,424,236.52	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-00	77,090,483.76	
Fuel, Oil and Lubricant Expenses	5-02-03-090-00	1,576,846.94	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	2,087,888.54	
Semi-Expendable Furniture and Fixtures and Books Expenses	5-02-03-220-00	483,385.50	
Other Supplies and Materials Expenses	5-02-03-990-00	22,601,673.71	
Water Expenses	5-02-04-010-00	29,765,771.78	
Electricity Expenses	5-02-04-020-00	31,836,546.85	
Postage and Courier Services	5-02-05-010-00	232,777.96	
Telephone Expenses - Landline	5-02-05-020-02	2,510,898.92	
Internet Subscription Expenses	5-02-05-030-00	2,157,192.26	
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040-00	35,026.00	
Awards/Rewards Expenses	5-02-06-010-00	501,200.00	
Legal Services	5-02-11-010-00	6,860.00	
Auditing Services	5-02-11-020-00	648,471.42	
Consultancy Services	5-02-11-030-00	3,420,775.00	
Other Professional Services	5-02-11-990-00	34,861,584.75	
Environment/Sanitary Services	5-02-12-010-00	4,272,954.00	
Janitorial Services	5-02-12-020-00	7,839,300.82	
Security Services	5-02-12-030-00	10,790,373.74	
Other General Services	5-02-12-990-00	38,791,175.91	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040-00	5,770,293.31	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050-00	2,697,405.72	
Repairs and Maintenance - Transportation Equipment	5-02-13-060-01	329,624.00	
Repairs and Maintenance - Semi Expendable Machinery and Equipment	5-02-13-210-00	3,000.00	
Taxes, Duties and Licenses	5-02-15-010-01	72,023.72	
Fidelity Bond Premiums	5-02-15-020-00	312,439.93	
Insurance Expenses	5-02-15-030-00	123,601.32	
Advertising Expenses	5-02-99-010-00	11,491.20	

Pre- Closing Trial Balance

All Funds

As of December 31, 2021

Account Title	UACS Code	Debit	Credit
Representation Expenses	5-02-99-030-00	₱ 8,300.00	
Transportation and Delivery Expenses	5-02-99-040-00	52,416.03	
Rent/Lease Expenses	5-02-99-050-04	1,065,179.57	
Membership Dues and Contributions to Organizations	5-02-99-060-00	4,480.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	123,439,192.09	
Cost of Sales	5-04-02-010-00		
Depreciation - Land Improvements	5-05-01-020-99	19,354.70	
Depreciation - Infrastructure Assets	5-05-01-030-00	2,850,341.24	
Depreciation - Buildings and Other Structures	5-05-01-040-00	30,112,547.51	
Depreciation - Machinery and Equipment	5-05-01-050-00	27,469,389.83	
Depreciation - Transportation Equipment	5-05-01-060-01	2,125,690.52	
Depreciation - Furniture, Fixtures and Books	5-05-01-070-01	389,107.56	
Depreciation - Other Property, Plant and Equipment	5-05-01-990-99	670,418.50	
Amortization - Intangible Assets	5-05-02-010-00	30,161.11	
Impairment Loss - Loans & Receivables	5-05-03-020-00	118,968.38	
Impairment Loss - Property, Plant and Equipment	5-05-03-090-00	708,958.89	
Loss of Assets	5-05-04-090-00	747,812.24	
Loss on Sale of Unserviceable Property	5-05-04-250-00	6,999,144.26	
TOTAL		₱ 4,911,074,659.17	₱ 4,911,074,659.17

Certified Correct:

RIC B. CABRADILLA, CPA
Chief, Accounting Section