



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



Post - 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, 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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Account Title	UACS Code	Debit	Credit
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

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Account Title	UACS Code	Debit	Credit
Medical Equipment	1-06-05-110-00	89,452,248.35	
Accumulated Depreciation - Medical Equipment	1-06-05-111-00		₱ 48,888,606.02
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
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

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Account Title	UACS Code	Debit	Credit
Tax Refund Payable	2-01-03-010-00		4,517,008.41
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		893,058,604.16
TOTAL		₱ 1,300,220,020.65	₱ 1,300,220,020.65

Certified Correct:

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