



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



**Post- 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, 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	
Semi-Expendable Furniture and Fixtures	1-04-06-010-00	₱ 580,770.11	

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As of December 31, 2020

<b>Account Title</b>	<b>UACS Code</b>	<b>Debit</b>	<b>Credit</b>
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 Sytems	1-06-03-040-00	968,489.66	
Accumulated Depreciation - Water Supply Sytems	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
Medical Equipment	1-06-05-110-00	₱ 203,541,488.62	

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<b>Account Title</b>	<b>UACS Code</b>	<b>Debit</b>	<b>Credit</b>
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
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
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	

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<b>Account Title</b>	<b>UACS Code</b>	<b>Debit</b>	<b>Credit</b>
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
Finance Lease Payable	2-01-01-070-00		
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 Central Office	2-03-01-010-00		
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		1,271,123,849.49
<b>TOTAL</b>		₱ <b>1,970,562,088.06</b>	₱ <b>1,970,562,088.06</b>

Certified Correct:

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

*This statement should be read in conjunction with the accompanying notes*