



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



Post-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, 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	
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	

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Account Title	UACS Code	Debit	Credit
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	
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	

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Account Title	UACS Code	Debit	Credit
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
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		1,545,919,292.04
TOTAL		₱ 2,339,889,982.00	₱ 2,339,889,982.00

Certified Correct:

RIC B. CABRADILLA, CPA
Chief, Accounting Section