



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, 2023

Account Title	UACS Code	Debit	Credit
Cash - Collecting Officer	1-01-01-010-00	₱ 614,026.78	
Petty Cash	1-01-01-020-00	350,712.01	
Cash in Bank - Local Currency, Current Account	1-01-02-020-24	696,031,081.36	
Cash - Treasury/Agency Deposit, Trust	1-01-04-030-00	5,435,797.10	
Accounts Receivable	1-03-01-010-00	47,641,199.78	
Allowance for Impairment - Accounts Receivable	1-03-01-012-00		₱ 124,756.12
Due from National Government Agencies	1-03-03-010-00	1,154,659.66	
Due from Other Funds	1-03-04-050-00	102,615,380.26	
Receivables - Disallowances/Charges	1-03-05-010 00	1,230,182.93	
Due from Officers and Employees	1-03-05-020-00	7,329,970.82	
Other Receivables	1-03-05-990-00	2,039,070.25	
Drugs and Medicines for Distribution	1-04-02-030-00	1,569,396.54	
Office Supplies Inventory	1-04-04-010-00	4,517,489.77	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020-00	924,981.64	
Food Supplies Inventory	1-04-04-050-00	91,979.23	
Drugs and Medicine Inventory	1-04-04-060-00	65,094,241.81	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070-00	109,407,743.12	
Fuel, Oil and Lubricants Inventory	1-04-04-080-00	23,483.68	
Other Supplies and Materials Inventory	1-04-04-990-00	30,463,702.70	
Semi-Expendable Office Equipment	1-04-05-020-00	92,960.00	
Semi-Expendable Information and Communications Technology Equipment	1-04-05-030-00	118,043.50	
Semi-Expendable Medical Equipment	1-04-05-100-00	2,396,794.00	
Semi-Expendable Other Equipment	1-04-05-190-00	2,080,076.93	

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Account Title	UACS Code	Debit	Credit
Semi-Expendable Furniture and Fixtures	1-04-06-010-00	₱ 39,527.00	
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		4,935,139.30
Water Supply Sytems	1-06-03-040-00	968,489.66	
Accumulated Depreciation - Water Supply Sytems	1-06-03-041-00		164,297.40
Power Supply Systems	1-06-03-050-00	32,480,966.00	
Accumulated Depreciation - Power Supply Systems	1-06-03-051-00		17,947,724.61
Hospitals and Health Centers	1-06-04-030-00	1,196,026,043.02	
Accumulated Depreciation - Hospitals and Health Centers	1-06-04-031-00		356,136,251.92
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	24,493,689.20	
Accumulated Depreciation - Office Equipment	1-06-05-021-00		19,388,542.61
Information and Communication Technology Equipment	1-06-05-030-00	54,842,062.02	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		32,504,722.77
Communication Equipment	1-06-05-070-00	10,256,544.24	
Accumulated Depreciation - Communication Equipment	1-06-05-071-00		4,662,122.52
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		9,987,083.60
Medical Equipment	1-06-05-110-00	244,057,478.75	
Accumulated Depreciation - Medical Equipment	1-06-05-111-00		97,250,925.67
Technical and Scientific Equipment	1-06-05-140-00	6,447,160.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		5,006,137.62

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Account Title	UACS Code	Debit	Credit
Other Equipment	1-06-05-990-00	₱ 3,494,632.24	
Accumulated Depreciation - Other Equipment	1-06-05-991-00		₱ 2,659,154.22
Motor Vehicles	1-06-06-010-00	32,636,682.38	
Accumulated Depreciation - Motor Vehicles	1-06-06-011-00		19,225,869.15
Furniture & Fixtures	1-06-07-010-00	1,556,427.50	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		646,702.70
Books	1-06-07-020-00	968,165.00	
Accumulated Depreciation - Books	1-06-07-021-00		191,616.05
Construction in Progress - Building and Other Structures	1-06-98-030-00	6,376,844.47	
Other Property, Plant and Equipment	1-06-99-990-00	6,556,746.20	
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-99-991-00		4,844,211.03
Computer Software	1-08-01-020-00	3,339,295.00	
Accumulated Amortization - Computer Software	1-08-01-021-00		1,147,163.66
Advances for Payroll	1-99-01-020-00	8,529,855.59	
Advances to Special Disbursing Officers	1-99-01-030-00	296,793.26	
Advances to Officers and Employees	1-99-01-040-00	39,050.00	
Advances to Contractors	1-99-02-010-00	1,287,855.38	
Other Prepayments	1-99-02-990-00	32,604.53	
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		159,273,785.17
Due to Officers and Employees	2-01-01-020-00		72,845,884.77
Tax Refund Payable	2-01-03-010-00		289,417.84
Due to BIR	2-02-01-010-00		28,654,812.70
Due to GSIS	2-02-01-020-00		2,195,234.02
Due to PAG-IBIG	2-02-01-030-00		2,062,128.06
Due to PHILHEALTH	2-02-01-040-00		784,121.30
Due to NGAs	2-02-01-050-00		156,648.21
Due to GOCCs	2-02-01-060-00		9,799,455.74
Due to Other Funds	2-03-01-050-00		98,817,404.37
Guaranty/Security Deposits Payable	2-04-01-040-00		11,137,698.78
Other Deferred Credits	2-05-01-990-00		588,092.03
Other Payables	2-99-99-990-00		135,467.48

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Account Title	UACS Code	Debit	Credit
Accumulated Surplus/(Deficit)	3-01-01-010-00		P 1,846,823,757.07
TOTAL		P 2,853,100,357.83	P 2,853,100,357.83

Certified Correct:



RIC B. CABRADILLA, CPA
Chief, Accounting Section