



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 at December 31, 2024

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	1010101000	₱ 984,548.35	
Petty Cash	1010102000	254,905.83	
Cash in Bank - Local Currency, Current Account	1010202024	707,780,402.94	
Cash - Treasury/Agency Deposit, Trust	1010403000	7,917,456.75	
Accounts Receivable	1030101000	47,840,521.72	
Allowance for Impairment - Accounts Receivable	1030101200		₱ 1,775,730.55
Due from National Government Agencies	1030301000	87,493.42	
Due from Other Funds	1030405000	158,131,672.07	
Receivables - Disallowances/Charges	1039901000	1,364,222.85	
Due from Officers and Employees	1039902000	5,413,352.30	
Other Receivables	1039999000	3,557,124.62	
Drugs and Medicines for Distribution	1040203000	1,569,396.54	
Office Supplies Inventory	1040401000	12,557,413.72	
Accountable Forms, Plates and Stickers Inventory	1040402000	1,340,937.95	
Food Supplies Inventory	1040405000	91,979.23	
Drugs and Medicine Inventory	1040406000	79,605,856.67	
Medical, Dental and Laboratory Supplies Inventory	1040407000	116,690,954.59	
Fuel, Oil and Lubricants Inventory	1040408000	23,483.68	
Other Supplies and Materials Inventory	1040499000	42,673,381.37	
Semi-Expendable Office Equipment	1040502000	89,319.78	
Semi-Expendable Information and Communications Technology Equipment	1040503000	246,143.50	
Semi-Expendable Medical Equipment	1040510000	154,498.96	
Semi-Expendable Other Equipment	1040599000	2,441,564.06	
Semi-Expendable Furniture and Fixtures	1040601000	883,596.56	
Other Land Improvements	1060299000	45,552,987.09	
Accumulated Depreciation - Other Land Improvements	1060299100		42,153,005.11
Sewer Systems	1060303000	19,181,107.32	
Accumulated Depreciation - Sewer Systems	1060303100		5,846,241.94
Water Supply Systems	1060304000	968,489.66	
Accumulated Depreciation - Water Supply Systems	1060304100		197,156.88

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Power Supply Systems	1060305000	₱ 34,199,024.00	
Accumulated Depreciation - Power Supply Systems	1060305100		₱ 19,559,889.25
Hospitals and Health Centers	1060403000	1,202,289,184.86	
Accumulated Depreciation - Hospitals and Health Centers	1060403100		391,228,536.61
Other Structures	1060499000	590,306.45	
Accumulated Depreciation - Other Structures	1060499100		561,024.23
Office Equipment	1060502000	25,216,725.25	
Accumulated Depreciation - Office Equipment	1060502100		19,447,510.11
Information and Communication Technology Equipment	1060503000	94,779,626.84	
Accumulated Depreciation - Information and Communication Technology Equipment	1060503100		44,364,044.90
Communication Equipment	1060507000	10,256,544.24	
Accumulated Depreciation - Communication Equipment	1060507100		5,421,466.88
Disaster Response and Rescue Equipment	1060509001	10,448,795.03	
Accumulated Depreciation - Disaster Response and Rescue Equipment	1060509100		9,987,083.60
Medical Equipment	1060511000	307,170,177.75	
Accumulated Depreciation - Medical Equipment	1060511100		116,661,713.30
Technical and Scientific Equipment	1060514000	6,355,805.00	
Accumulated Depreciation - Technical and Scientific Equipment	1060514100		5,146,875.41
Other Equipment	1060599000	4,385,941.25	
Accumulated Depreciation - Other Equipment	1060599100		2,629,561.46
Motor Vehicles	1060601000	38,958,718.62	
Accumulated Depreciation - Motor Vehicles	1060601100		20,515,185.37
Furniture & Fixtures	1060701000	1,556,427.50	
Accumulated Depreciation - Furniture and Fixtures	1060701100		817,321.34
Books	1060702000	968,165.00	
Accumulated Depreciation - Books	1060702100		651,494.57
Construction in Progress - Building and Other Structures	1069803000	105,763,751.40	
Other Property, Plant and Equipment	1069999000	7,056,840.20	
Accumulated Depreciation - Other Property, Plant and Equipment	1069999100		5,216,947.24
Computer Software	1080102000	8,535,295.00	
Accumulated Amortization - Computer Software	1080102100		2,979,109.26


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Account Title	Account Code	Debit	Credit
Advances for Payroll	1990102000	₱ 1,657,496.58	
Advances to Officers and Employees	1990104000	89,900.00	
Advances to Contractors	1990201000	4,648,070.47	
Prepaid Insurance	1990205000	1,229,229.58	
Other Prepayments	1990299000	32,604.53	
Guaranty Deposits	1990302000	962,093.40	
Other Assets	1999999000	60,415,183.23	
Accounts Payable	2010101000		172,783,357.99
Due to Officers and Employees	2010102000		86,869,060.45
Tax Refunds Payable	2010301000		289,417.84
Due to BIR	2020101000		15,494,908.92
Due to GSIS	2020102001		1,779,789.97
Due to Pag-IBIG	2020103001		2,838,563.93
Due to PhilHealth	2020104000		503,619.95
Due to NGAs	2020105000		125,037,344.80
Due to GOCCs	2020106000		4,646.84
Due to Other Funds	2030105000		248,408,100.85
Guaranty/Security Deposits Payable	2040104000		19,523,546.58
Other Deferred Credits	2050199000		929,642.25
Other Payables	2999999000		1,666,532.03
Accumulated Surplus/(Deficit)	3010101000		1,813,680,287.30
TOTAL		₱ 3,184,968,717.71	₱ 3,184,968,717.71

Certified Correct:



RIC B. CABRADILLA, CPA
Chief, Accounting Section