



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



Pre - 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, Regular	1-01-04-010-00	6,086,157.95	
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	

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Account Title	UACS Code	Debit	Credit
Semi-Expendable Other Equipment	1-04-05-190-00	₱ 2,080,076.93	
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
Accumulated Surplus/(Deficit)	3-01-01-010-00		1,647,286,925.53

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Account Title	UACS Code	Debit	Credit
Other Service Income	4-02-01-990-00		₱ 5,206,725.25
Affiliation Fees	4-02-02-020-00		1,266,754.00
Hospital Fees	4-02-02-170-99		617,756,181.91
Hospital Discounts, Allowances and Free Services	4-02-02-171-00	₱ 164,842,753.01	
Interest Income	4-02-02-210-99		138,851.29
Subsidy from National Government	4-03-01-010-00		3,652,543,004.98
Subsidy From Central Office	4-03-01-060-00		12,996,533.83
Subsidy from Regional Office/Staff Bureau	4-03-01-070-00		19,789,301.24
Donations in Cash	4-04-02-010-00		1,611,287.12
Donations in Kind	4-04-02-020-00		1,993,618.27
Other Gains	4-05-01-990-00		11,220,448.48
Sale of Unserviceable Property	4-06-01-020-00		630,890.00
Salaries and Wages - Regular	5-01-01-010-01	954,810,489.58	
Salaries and Wages - Casual/ Contractual	5-01-01-020-00	1,483,711.41	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	64,396,338.19	
Representation Allowance (RA)	5-01-02-020-00	408,000.00	
Transportation Allowance (TA)	5-01-02-030-01	360,000.00	
Clothing/Uniform Allowance	5-01-02-040-01	16,098,000.00	
Subsistence Allowance	5-01-02-050-03	32,489,189.58	
Laundry Allowance	5-01-02-060-04	4,429,100.82	
Honoraria	5-01-02-100-01	16,672,450.31	
Hazard Pay	5-01-02-110-05	195,935,828.14	
Longevity Pay	5-01-02-120-04	44,541,460.58	
Overtime and Night Pay	5-01-02-130-02	21,926,336.65	
Year End Bonus	5-01-02-140-01	157,875,747.19	
Cash Gift	5-01-02-150-01	13,305,000.00	
Other Bonuses and Allowances	5-01-02-990-00	93,729,357.73	
Retirement and Life Insurance Premiums	5-01-03-010-00	116,481,126.40	
PAG-IBIG Contributions	5-01-03-020-01	3,173,404.34	
PHILHEALTH Contributions	5-01-03-030-01	19,642,478.60	
Employees Compensation Insurance Premiums	5-01-03-040-01	2,910,047.96	
Terminal Leave Benefits	5-01-04-030-01	34,395,495.02	
Other Personnel Benefits	5-01-04-990-99	189,989,922.70	
Traveling Expenses - Local	5-02-01-010-00	1,296,105.37	
Training Expenses	5-02-02-010-00	12,902,095.73	
Office Supplies Expenses	5-02-03-010-00	9,222,526.25	
Accountable Forms Expenses	5-02-03-020-00	79,463.04	
Food Supplies Expenses	5-02-03-050-00	325,814,957.51	
Drugs and Medicines Expenses	5-02-03-070-00	249,963,690.24	

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Account Title	UACS Code	Debit	Credit
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-00	₱ 147,711,928.01	
Fuel, Oil and Lubricant Expenses	5-02-03-090-00	1,696,793.27	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	17,534,392.56	
Semi-Expendable Furniture and Fixtures and Books Expenses	5-02-03-220-00	1,480,347.00	
Other Supplies and Materials Expenses	5-02-03-990-00	30,677,139.47	
Water Expenses	5-02-04-010-00	34,802,990.33	
Electricity Expenses	5-02-04-020-00	46,716,368.51	
Postage and Courier Services	5-02-05-010-00	213,883.80	
Telephone Expenses - Landline	5-02-05-020-02	1,709,836.72	
Internet Subscription Expenses	5-02-05-030-00	11,031,011.20	
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040-00	5,976.00	
Awards/Rewards Expenses	5-02-06-010-00	1,397,000.00	
Research, Exploration and Development Expenses	5-02-07-020-00	28,634.00	
Legal Services	5-02-11-010-00	8,250.00	
Auditing Services	5-02-11-020-00	295,619.50	
Consultancy Services	5-02-11-030-00	10,556,000.00	
Other Professional Services	5-02-11-990-00	31,021,851.03	
Environment/Sanitary Services	5-02-12-010-00	5,363,458.91	
Janitorial Services	5-02-12-020-00	8,522,109.14	
Security Services	5-02-12-030-00	16,787,888.90	
Other General Services	5-02-12-990-00	24,154,609.67	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030-00	533,650.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040-00	1,111,668.75	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050-00	5,482,061.04	
Repairs and Maintenance - Transportation Equipment	5-02-13-060-01	299,129.24	
Repairs and Maintenance - Semi Expendable Machinery and Equipment	5-02-13-210-00	27,900.00	
Subsidy to Operating Units	5-02-14-080-00	216,008,461.99	
Subsidies - Others	5-02-14-990-00	613,577,474.48	
Taxes, Duties and Licenses	5-02-15-010-01	181,389.06	
Fidelity Bond Premiums	5-02-15-020-00	230,194.82	
Insurance Expenses	5-02-15-030-00	2,680,348.24	
Advertising Expenses	5-02-99-010-00	71,960.00	
Transportation and Delivery Expenses	5-02-99-040-00	21,154,814.08	

Pre - Closing Trial Balance

All Funds

As of December 31, 2023

Account Title	UACS Code	Debit	Credit
Rent/Lease Expenses	5-02-99-050-04	P 1,963,946.46	
Membership Dues and Contributions to Organizations	5-02-99-060-00	13,960.00	
Bank Transaction Fee	5-02-99-220-00	9,978.20	
Other Maintenance and Operating Expenses	5-02-99-990-00	43,606,344.59	
Depreciation - Infrastructure Assets	5-05-01-030-00	2,428,855.62	
Depreciation - Buildings and Other Structures	5-05-01-040-00	34,614,470.19	
Depreciation - Machinery and Equipment	5-05-01-050-00	29,150,794.75	
Depreciation - Transportation Equipment	5-05-01-060-01	2,800,074.84	
Depreciation - Furniture, Fixtures and Books	5-05-01-070-01	291,384.48	
Depreciation - Other Property, Plant and Equipment	5-05-01-990-99	690,952.44	
Amortization - Intangible Assets	5-05-02-010-00	678,785.96	
Impairment Loss - Loans & Receivables	5-05-03-020-00	36,800.49	
Loss on Sale of Unserviceable Property	5-05-04-250-00	994,042.79	
TOTAL		P 6,978,717,122.66	P 6,978,717,122.66

Certified Correct:



RIC B. CABRADILLA, CPA
Chief, Accounting Section