



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 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, Regular	1010401000	6,192,154.31	
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

## Pre - Closing Trial Balance

## All Funds

As at December 31, 2024

Account Title	Account Code	Debit	Credit
Sewer Systems	1060303000	P 19,181,107.32	
Accumulated Depreciation - Sewer Systems	1060303100		P 5,846,241.94
Water Supply Systems	1060304000	968,489.66	
Accumulated Depreciation - Water Supply Systems	1060304100		197,156.88
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

**Pre - Closing Trial Balance**  
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As at December 31, 2024

Account Title	Account Code	Debit	Credit
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
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		1,746,215,205.73
Other Service Income	4020199099		8,347,752.88
Affiliation Fees	4020202000		1,538,992.00
Hospital Fees - Drugs and Medicines	4020217001		165,804,461.66
Hospital Fees - Medical Supplies	4020217002		12,114,555.54
Hospital Fees - Operating Room	4020217003		2,485,539.10
Hospital Fees - Radiology	4020217004		6,960,928.55
Hospital Fees - Laboratory	4020217005		38,223,536.20
Hospital Fees - Hemodialysis	4020217006		9,185,510.00
Hospital Fees - Cardio-Vascular Services	4020217007		339,851.00
Hospital Fees - Nuclear Medicine Services	4020217008		67,919.00
Hospital Fees - Neurology Services	4020217011		3,800.00
Hospital Fees - Other Fees	4020217099		83,543,218.04
Hospital Discounts, Allowances and Free Services	4020217100	95,350,146.77	

**Pre - Closing Trial Balance**

**All Funds**

As at December 31, 2024

Account Title	Account Code	Debit	Credit
Interest Income - NG Deposits	4020221001		P 180,313.32
Interest Income - Others	4020221099		39,259.66
Subsidy from National Government	4030101000		3,194,052,070.54
Subsidy From Central Office	4030106000		10,889,810.20
Subsidy from Regional Office/Staff Bureaus	4030107000		10,852,719.93
Donations in Cash	4040201000		2,377,297.99
Donations in Kind	4040202000		63,614,609.90
Other Gains	4050199000		10,968,997.84
Salaries and Wages - Regular	5010101001	P 1,022,729,715.87	
Salaries and Wages - Casual/ Contractual	5010102000	1,945,361.16	
Personnel Economic Relief Allowance (PERA)	5010201001	66,753,385.19	
Representation Allowance (RA)	5010202000	457,500.00	
Transportation Allowance (TA)	5010203001	445,500.00	
Clothing/Uniform Allowance	5010204001	19,054,000.00	
Subsistence Allowance	5010205003	32,726,066.29	
Laundry Allowance	5010206004	4,461,398.19	
Honoraria - Civilian	5010210001	257,000.00	
Honoraria - Magna Carta R.A. 7305	5010210004	14,826,819.56	
Hazard Pay	5010211005	211,726,510.95	
Longevity Pay	5010212004	48,275,555.91	
Overtime and Night Pay - Overtime Pay	5010213001	73,503.70	
Overtime and Night Pay - Night-shift Differential Pay	5010213002	21,876,042.43	
Year End Bonus	5010214001	85,663,216.45	
Cash Gift	5010215001	13,492,500.00	
Mid-Year Bonus	5010216001	83,270,160.00	
Other Bonuses and Allowances - Collective Negotiation Agreement Incentive	5010299011	78,163,601.20	
Other Bonuses and Allowances - Productivity Enhancement Incentive	5010299012	13,324,000.00	
Retirement and Life Insurance Premiums	5010301000	123,732,175.78	
Pag-IBIG Contributions	5010302001	6,170,198.05	
PhilHealth Contributions	5010303001	26,917,017.65	
Employees Compensation Insurance Premiums	5010304001	3,251,747.14	
Terminal Leave Benefits	5010403001	29,810,322.19	
Other Personnel Benefits - Loyalty Award	5010499015	1,700,000.00	
Other Personnel Benefits - Other Personnel Benefits	5010499099	128,294,841.44	
Traveling Expenses - Local	5020101000	4,161,187.58	
Traveling Expenses - Foreign	5020102000	251,000.00	

**Pre - Closing Trial Balance**  
**All Funds**  
As at December 31, 2024

Account Title	Account Code	Debit	Credit
Training Expenses	5020201002	P 18,677,063.11	
Office Supplies Expenses - ICT Office Supplies	5020301001	42,270.00	
Office Supplies Expenses - Office Supplies Expenses	5020301002	6,663,358.58	
Accountable Forms Expenses	5020302000	86,093.69	
Food Supplies Expenses	5020305000	358,410,276.46	
Drugs and Medicines Expenses	5020307000	221,065,206.95	
Medical, Dental and Laboratory Supplies Expenses	5020308000	76,129,030.95	
Fuel, Oil and Lubricant Expenses	5020309000	2,433,199.00	
Semi-Expendable Machinery and Equipment Expenses - Office Equipment	5020321002	3,006,352.70	
Semi-Expendable Machinery and Equipment Expenses - ICT Equipment	5020321003	2,068,841.56	
Semi-Expendable Machinery and Equipment Expenses - Communication Equipment	5020321007	19,980.00	
Semi-Expendable Machinery and Equipment Expenses - Medical Equipment	5020321010	9,069,516.29	
Semi-Expendable Machinery and Equipment Expenses - Other Equipment	5020321099	10,222,439.77	
Semi-Expendable Furniture, Fixtures, and Books Expenses - Furniture and Fixtures	5020322001	7,168,551.04	
Semi-Expendable Furniture, Fixtures, and Books Expenses - Books	5020322002	760,602.00	
Other Supplies and Materials Expenses	5020399000	27,144,307.16	
Water Expenses	5020401000	40,554,250.02	
Electricity Expenses	5020402000	43,180,502.60	
Postage and Courier Services	5020501000	195,790.40	
Telephone Expenses - Mobile	5020502001	319,205.00	
Telephone Expenses - Landline	5020502002	838,299.90	
Internet Subscription Expenses	5020503000	5,835,442.39	
Cable, Satellite, Telegraph, and Radio Expenses	5020504000	9,321.00	
Awards/Rewards Expenses	5020601001	411,131.00	
Awards/Rewards Expenses - Rewards and Incentives	5020601002	4,473,056.00	
Research, Exploration and Development Expenses	5020702002	3,089,433.82	
Legal Services	5021101000	13,389.00	
Auditing Services	5021102000	391,269.02	

**Pre - Closing Trial Balance**

**All Funds**

As at December 31, 2024

Account Title	Account Code	Debit	Credit
Consultancy Services	5021103002	₱ 2,050,000.00	
Other Professional Services	5021199000	41,888,076.78	
Environment/Sanitary Services	5021201000	6,253,294.72	
Janitorial Services	5021202000	13,920,499.70	
Security Services	5021203000	20,992,955.61	
Other General Services	5021299000	39,552,087.71	
Repairs and Maintenance - Buildings and Other Structures - Hospital and Health Centers	5021304003	964,497.35	
Repairs and Maintenance - Machinery and Equipment - Communication Equipment	5021305007	180,000.00	
Repairs and Maintenance - Machinery and Equipment - Medical Equipment	5021305011	5,302,786.11	
Repairs and Maintenance - Machinery and Equipment - Technical and Scientific Equipment	5021305014	188,888.88	
Repairs and Maintenance - Transportation Equipment - Motor Vehicles	5021306001	582,062.87	
Subsidies - Others	5021499000	326,175,798.18	
Taxes, Duties and Licenses	5021501001	113,270.00	
Fidelity Bond Premiums	5021502000	198,733.50	
Insurance Expenses	5021503000	3,096,790.44	
Advertising Expenses, Promotional and Marketing Expenses	5029901000	69,020.00	
Printing and Publication Expenses	5029902000	30,000.00	
Rent/Lease Expenses - Rents-Equipment	5029905004	1,254,808.60	
Membership Dues and Contributions to Organizations	5029906000	2,000.00	
Subscription Expenses - ICT Software Subscription	5029907001	1,157,176.10	
Subscription Expenses - Other Subscription Expenses	5029907099	2,314,352.20	
Bank Transaction Fee	5029922000	1,619.00	
Other Maintenance and Operating Expenses	5029999099	19,636,110.41	
Depreciation - Infrastructure Assets - Sewer Systems	5050103003	911,102.64	
Depreciation - Infrastructure Assets - Water Supply Systems	5050103004	32,859.48	
Depreciation - Infrastructure Assets - Power Supply Systems	5050103005	1,563,291.13	
Depreciation - Buildings and Other Structures - Hospital and Health Centers	5050104003	33,931,961.43	

**Pre - Closing Trial Balance**

**All Funds**

As at December 31, 2024

Account Title	Account Code	Debit	Credit
Depreciation - Machinery and Equipment - Office Equipment	5050105002	₱ 1,470,342.47	
Depreciation - Machinery and Equipment - ICT Equipment	5050105003	11,901,206.21	
Depreciation - Machinery and Equipment - Communication Equipment	5050105007	759,344.36	
Depreciation - Machinery and Equipment - Medical Equipment	5050105011	21,302,125.40	
Depreciation - Machinery and Equipment - Technical and Scientific Equipment	5050105014	227,525.04	
Depreciation - Machinery and Equipment - Other Equipment	5050105099	260,875.57	
Depreciation - Transportation Equipment - Motor Vehicles	5050106001	3,033,269.23	
Depreciation - Furniture, Fixtures and Books - Furnitures and Fixtures	5050107001	170,618.64	
Depreciation - Furniture, Fixtures and Books - Books	5050107002	459,878.52	
Depreciation - Other Property, Plant and Equipment	5050199099	487,976.62	
Amortization - Intangible Assets - Computer Software	5050201002	1,831,945.60	
Impairment Loss - Loans and Receivables	5050302000	1,650,974.43	
Loss on Sale of Property, Plant and Equipment	5050404000	47,639.34	
Loss on Sale of Unserviceable Property	5050425000	527,490.29	
<b>TOTAL</b>		<b>₱ 6,739,094,779.49</b>	<b>₱ 6,739,094,779.49</b>

Certified Correct:

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