

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, 2022

Account Title	UACS Code	Debit	Credit
Cash - Collecting Officer	1-01-01-010-00	₱ 197,105.34	
Petty Cash	1-01-01-020-00	1,001,169.97	
Cash in Bank - Local Currency,	1-01-02-020-24	297 129 476 64	
Current Account	1-01-02-020-24	387,138,476.64	·
Cash in Bank - Local Currency,	1-01-02-030-01	216 022 22	
Savings Account	1-01-02-030-01	316,933.33	
Cash - Treasury/Agency Deposit,	1-01-04-030-00	2 572 579 04	
Trust	1-01-04-030-00	3,572,578.94	
Accounts Receivable	1-03-01-010-00	5,023,769.13	
Allowance for Impairment -	1-03-01-012-00		Đ 07.055.63
Accounts Receivable	1-03-01-012-00	·	₹ 87,955.63
Due from National Government	1-03-03-010-00	1,230,608.96	
Agencies	1-03-03-010-00	1,230,008.96	·
Due from GOCCs	1-03-03-020-00	49,952,706.58	
Due from Other Funds	1-03-04-050-00	54,092,223.10	
Receivables -	1-03-05-010 00	1,230,182.93	
Disallowances/Charges	1-03-03-010 00	1,230,182.93	
Due from Officers and	1-03-05-020-00	1,923,209.42	
Employees		1,923,209.42	
Other Receivables	1-03-05-990-00	1,366,272.30	
Drugs and Medicines for	1-04-02-030-00	65,772,680.04	
Distribution		05,772,080.04	
Office Supplies Inventory	1-04-04-010-00	4,906,005.48	
Accountable Forms, Plates and	1-04-04-020-00	1,017,612.68	
Stickers Inventory			
Food Supplies Inventory	1-04-04-050-00	245,336.23	
Drugs and Medicine Inventory	1-04-04-060-00	73,372,862.86	
Medical, Dental and Laboratory	1-04-04-070-00	171,837,711.32	
Supplies Inventory	2 0 1 0 1 0 7 0 0 0	1,1,00,,711.02	
Fuel, Oil and Lubricants	1-04-04-080-00	23,483.68	
Inventory		20,100.00	
Other Supplies and Materials	1-04-04-990-00	32,880,973.32	
Inventory		02,000,510.52	
Semi-Expendable Office	1-04-05-020-00	38,900.00	
Equipment		2 3,5 3 3,00	
Semi-Expendable Information	4.04.07.07.5		
and Communications Technology	1-04-05-030-00	68,043.50	
Equipment			
Semi-Expendable Medical	1-04-05-100-00	74,030.00	
Equipment			

Post-Closing Trial Balance All Funds

As of December 31, 2022

Semi-Expendable Other Equipment 1-04-05-990-00 P 151,800.00	Account Title	UACS Code	Debit	Credit
Equipment Semi-Expendable Furniture and Fixtures 1-04-06-010-00 1-04-06-010-00 1-04-06-010-00 1-06-02-990-00 45,552,987.09 1-06-02-991-00 1-06-03-030-00 1-06-03-030-00 1-06-03-031-00 1-06-03-031-00 1-06-03-040-00 1-06-03-040-00 1-06-03-050-00 1-06-03-050-00 1-06-03-051-00 1-0				Credit
Semi-Expendable Furniture and Fixtures	•	1-04-05-990-00	₱ 151,800.00	
Fixtures Cother Land Improvements 1-06-02-990-00 A5,552,987.09 A2,153,005.11 Accumulated Depreciation - Other Land Improvements 1-06-02-991-00 A5,552,987.09 A2,153,005.11 Accumulated Depreciation - Other Supply Systems Accumulated Depreciation - Other Supply Systems Accumulated Depreciation - Other Structures Accumul		1.04.06.010.00	0 (54 (40 00	·
Accumulated Depreciation		1-04-06-010-00	2,651,642.00	
Other Land Improvements 1-06-02-030-00 1-06-03-030-00 1-06-03-030-00 1-06-03-030-00 1-06-03-031-	Other Land Improvements	1-06-02-990-00	45,552,987.09	·
Other Land Improvements 1-06-03-030-00 19,181,107.32 4,024,036.66 Accumulated Depreciation - Water Supply Systems 1-06-03-041-00 968,489.66 Accumulated Depreciation - Water Supply Systems 1-06-03-050-00 31,982,261.12 Accumulated Depreciation - Power Supply Systems 1-06-03-051-00 1-06-0	Accumulated Depreciation -	1 06 02 001 00		Đ 40 150 005 11
Accumulated Depreciation - Sewer Systems Water Supply Systems Accumulated Depreciation - Water Supply Systems Accumulated Depreciation - Water Supply Systems Power Supply Systems Accumulated Depreciation - Power Supply Systems Hospitals and Health Centers Accumulated Depreciation - Hospitals and Health Centers Accumulated Depreciation - Hospitals and Health Centers Accumulated Depreciation - Other Structures Other Structures Office Equipment Accumulated Depreciation - Information and Communication Technology Equipment Accumulated Depreciation - Communication Equipment Accumulated Depreciation - Communication Equipment Communication Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment Disaster Response and Rescue Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment Accumulated Depreciation - Communication Equipment Accumulated Depreciation - Lo6-05-091-00 Disaster Response and Rescue Equipment Accumulated Depreciation - Lo6-05-091-00 Disaster Response and Rescue Equipment Accumulated Depreciation - Lo6-05-091-00 Accumulated Depreciation - Lo6-05-111-00 Accumulated Depreciation - Lo6-05-05-111-00 Accumulated Depreciation - Lo6-05-05-111-00 Accumulated Depreciatio	_	1-00-02-991-00	•	42,153,005.11
1-06-03-041-00 1-06-03-040-00 1-06-03-040-00 1-06-03-050-00 1-06	1	1-06-03-030-00	19,181,107.32	
Sewer Systems 1-06-03-040-00 968,489.66 131,437.92 1-06-03-041-00 1-06-03-050-00 31,982,261.12 1-06-03-051-00 1-06-05-021-00 1-06-05-021-00 1-06-05-021-00 1-06-05-031-00 1-06-0	1 -	1-06-03-031-00		4 024 036 66
Accumulated Depreciation - Water Supply Systems Power Supply Systems Power Supply Systems Hospitals and Health Centers Accumulated Depreciation - Hospitals and Health Centers Accumulated Depreciation - Under Structures Other Structures Office Equipment Accumulated Depreciation - Office Equipment Accumulated Depreciation - Office Equipment Accumulated Depreciation - Understructures Office Equipment Accumulated Depreciation - Office Equipment Accumulated Depreciation - Understructure Accum	1			1,021,030.00
Water Supply Systems 1-06-03-041-00 131,437,92 106-03-050-00 31,982,261.12 16,944,334.11 106-03-050-00 1-06-03-051-00 1-06-0	1	1-06-03-040-00	968,489.66	
Power Supply Systems		1-06-03-041-00		131,437,92
Accumulated Depreciation - Power Supply Systems	l c	1 06 02 050 00	21 000 261 12	
Power Supply Systems	1	1-00-03-030-00	31,982,201.12	
Hospitals and Health Centers Accumulated Depreciation - Hospitals and Health Centers 1-06-04-030-00 1-06-04-031-00 1-06-04-990-00 1-06-04-990-00 1-06-04-990-00 1-06-04-991-00 1-06-04-991-00 1-06-04-991-00 1-06-04-991-00 1-06-05-020-00 23,392,166.81 1-06-05-020-00 1-06-05-020-00 1-06-05-030-00 1	-	1-06-03-051-00		16,944,334.11
Accumulated Depreciation - Hospitals and Health Centers Office Structures Accumulated Depreciation - Other Structures Office Equipment Accumulated Depreciation - Office Equipment Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Communication Equipment Communication Equipment Disaster Response and Rescue Equipment Accumulated Depreciation - Disaster Respon		1-06-04-030-00	1 123 409 628 50	
Hospitals and Health Centers 1-06-04-031-00 1-06-04-990-00 1-06-04-991-00 1-06-04-991-00 1-06-04-991-00 1-06-05-020-00 1-06-05-021-00 1-06-05-021-00 1-06-05-021-00 1-06-05-031-00 1-06-05	_		1,125,707,026.50	
Other Structures 1-06-04-990-00 590,306.45 Accumulated Depreciation - Other Structures 1-06-04-991-00 23,392,166.81 Office Equipment 1-06-05-020-00 23,392,166.81 Accumulated Depreciation - Office Equipment 1-06-05-021-00 48,202,740.88 Information and Communication Technology Equipment 1-06-05-030-00 48,202,740.88 Accumulated Depreciation - Information and Communication Technology Equipment 1-06-05-031-00 25,193,430.16 Communication Equipment Accumulated Depreciation - Communication Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment Medical Equipment Accumulated Depreciation - Medical Equipment Accumulated Depreciation - Medical Equipment Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-110-00 240,110,354.75 86,094,532.17 1-06-05-111-00 1-06-05-111-00 6 530,660.00 6 6 50,660.00	I	1-06-04-031-00		321,521,781.73
Accumulated Depreciation - Other Structures Office Equipment Accumulated Depreciation - Office Equipment Accumulated Depreciation - Office Equipment Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment Disaster Response and Rescue Equipment Medical Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment Medical Equipment Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 561,024.23 23,392,166.81 19,697,286.25 19,697,286.25 19,697,286.25 10,25,544.24 10,25,544		1-06-04-990-00	590,306.45	
Office Equipment 1-06-05-020-00 23,392,166.81 Accumulated Depreciation - Office Equipment 1-06-05-021-00 19,697,286.25 Information and Communication Technology Equipment 1-06-05-030-00 48,202,740.88 Accumulated Depreciation - Information and Communication Technology Equipment 1-06-05-031-00 25,193,430.16 Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment 1-06-05-091-00 10,448,795.03 Accumulated Depreciation - Medical Equipment Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-111-00 240,110,354.75 9,986,052.16 86,094,532.17	Accumulated Depreciation -	1 06 04 001 00	,	561 004 00
Accumulated Depreciation - Offfice Equipment Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment Medical Equipment Medical Equipment Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-140-00	Other Structures	1-00-04-991-00	, i	561,024.23
Office Equipment 1-06-05-021-00 19,697,286.25 Information and Communication Technology Equipment 1-06-05-030-00 48,202,740.88 Accumulated Depreciation - Information and Communication Technology Equipment 1-06-05-031-00 25,193,430.16 Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment Medical Equipment Accumulated Depreciation - Medical Equipment Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-110-00 10,448,795.03 1-06-05-111-00 240,110,354.75 86,094,532.17		1-06-05-020-00	23,392,166.81	
1-06-05-030-00 48,202,740.88 Accumulated Depreciation - 1-06-05-031-00 1-06-05-031-00 25,193,430.16 25,193,430.16 1-06-05-070-00 10,256,544.24 Accumulated Depreciation - 1-06-05-070-00 10,256,544.24 Accumulated Depreciation - 1-06-05-071-00 10,448,795.03 1-06-05-090-00 10,448,795.03 1-06-05-091-00 10,448,795.03 1-06-05-110-00 1-06-05-110-00 1-06-05-110-00 1-06-05-111-00 1-06-05-11	·	1-06-05-021-00		10 607 286 25
Technology Equipment 1-06-05-030-00 48,202,740.88 Accumulated Depreciation - Information and Communication Technology Equipment 1-06-05-031-00 25,193,430.16 Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment Medical Equipment 1-06-05-090-00 10,448,795.03 Medical Equipment Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-110-00 240,110,354.75 Medical Equipment Technical and Scientific 1-06-05-140-00 6 530 660 00	Office Equipment	1 00 03 021 00		19,091,260.23
1-06-05-031-00 25,193,430.16 Technology Equipment 1-06-05-070-00 10,256,544.24 1-06-05-071-00 10,256,544.24 1-06-05-071-00 10,448,795.03 1	ſ :	1-06-05-030-00	48,202,740.88	
Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment Medical Equipment Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-071-00 1-06-05-090-00 1-06-05-091-00 1-06-05-091-00 240,110,354.75 1-06-05-111-00 86,094,532.17	Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031-00		25,193,430.16
Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment Medical Equipment Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-071-00 1-06-05-090-00 1-06-05-091-00 1-06-05-110-00 1-06-05-111-00 1-06-05-111-00 1-06-05-140-00	Communication Equipment	1-06-05-070-00	10,256,544.24	
Disaster Response and Rescue Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment Medical Equipment Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-140-00 10,448,795.03 10,448,795.03 9,986,052.16 240,110,354.75 1-06-05-111-00 86,094,532.17	Accumulated Depreciation -	1 06 05 071 00	, ,	2 250 550 50
Equipment Accumulated Depreciation - Disaster Response and Rescue Equipment Medical Equipment Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-090-00 10,448,795.03 9,986,052.16 240,110,354.75 1-06-05-110-00 86,094,532.17	Communication Equipment	1-00-03-071-00		3,850,578.72
Accumulated Depreciation - Disaster Response and Rescue Equipment Medical Equipment Accumulated Depreciation - Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00	Disaster Response and Rescue	1-06-05-000-00	10 448 705 02	
Disaster Response and Rescue Equipment Medical Equipment Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-140-00 1-06-05-140-00 9,986,052.16 240,110,354.75 1-06-05-111-00 86,094,532.17	Equipment	1-00-03-090-00	10,440,793.03	
Equipment Medical Equipment Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00 1-06-05-140-00	-			
Medical Equipment 1-06-05-110-00 240,110,354.75 Accumulated Depreciation - Medical Equipment 1-06-05-111-00 86,094,532.17 Technical and Scientific 1-06-05-140-00 6 530,660.00	-	1-06-05-091-00		9,986,052.16
Accumulated Depreciation - Medical Equipment Technical and Scientific 1-06-05-140-00 1-06-05-140-00 6 530 660 00		1.06.07.140.00	0404400#4==	
Medical Equipment Technical and Scientific 1-06-05-111-00 1-06-05-140-00 6 530 660 00		1-06-05-110-00	240,110,354.75	
Technical and Scientific 1-06-05-140-00 6 530 660 00	_	1-06-05-111-00		86,094,532.17
1 1-06-05-140-00 1 6 530 660 00 1				•
	Equipment	1-06-05-140-00	6,530,660.00	

Post-Closing Trial Balance

All Funds

As of December 31, 2022

Account Title	UACS Code	Debit	Credit
Accumulated Depreciation -			
Technical and Scientific	1-06-05-141-00		₱ 4,857,937.58
Equipment			- 1,007,507.50
Other Equipment	1-06-05-990-00	₹ 3,678,882.24	
Accumulated Depreciation -	1 06 05 001 00		
Other Equipment	1-06-05-991-00		2,626,399.62
Motor Vehicles	1-06-06-010-00	29,713,682.38	
Accumulated Depreciation -	1-06-06-011-00		17.224.044.01
Motor Vehicles	1-00-00-011-00		17,334,944.31
Furniture & Fixtures	1-06-07-010-00	862,123.50	
Accumulated Depreciation -	1-06-07-011-00		527.040.00
Furniture and Fixtures	1-00-07-011-00		537,943.20
Construction in Progress -	1-06-10-030-03	43,227,655.25	
Building and Other Structures	1-00-10-050-05	43,227,033.23	
Other Property, Plant and	1-06-99-990-00	5,208,496.20	
Equipment	1-00-99-990-00	3,208,490.20	
Accumulated Depreciation -			
Other Property, Plant and	1-06-99-991-00		4,302,171.09
Equipment			
Computer Software	1-08-01-020-00	1,239,400.00	
Accumulated Amortization -	1-08-01-021-00		468,377.70
Computer Software			. +00,577.70
Advances for Payroll	1-99-01-020-00	4,113,701.92	·
Advances to Contractors	1-99-02-010-00	4,160,947.08	
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		190,901,962.59
Due to Officers and Employees	2-01-01-020-00		111,891,654.50
Tax Refund Payable	2-01-03-010-00		289,417.84
Due to BIR	2-02-01-010-00		43,263,764.82
Due to GSIS	2-02-01-020-00		3,031,753.06
Due to PAG-IBIG	2-02-01-030-00	11,983.48	,
Due to PHILHEALTH	2-02-01-040-00	ŕ	613,903.34
Due to NGAs	2-02-01-050-00		152,418.26
Due to GOCCs	2-02-01-060-00		14,206,891.18
Due to Other Funds	2-03-01-050-00	·	49,006,992.37
Guaranty/Security Deposits	2-04-01-040-00		,
Payable	∠-V4-V1-V4U-VU		14,932,649.61
Other Deferred Credits	2-05-01-990-00		970,319.43
Other Payables	2-99-99-990-00		5,312,225.69
Accumulated Surplus/(Deficit)	3-01-01-010-00		1,579,391,931.77
TOTAL		₱ 2,574,339,112.81	₱ 2,574,339,112.81

Certified Correct:

RIC B. CABRADILLA, CPA Chief, Accounting Section

Post-Closing Trial Balance All Funds

As of December 31, 2022

Account Title	UACS Code	Debit	Credit
Accumulated Depreciation -			
Technical and Scientific	1-06-05-141-00		₹ 4,857,937.58
Equipment			
Other Equipment	1-06-05-990-00	₹ 3,678,882.24	
Accumulated Depreciation -	1-06-05-991-00		2 626 200 62
Other Equipment	1-00-03-991-00		2,626,399.62
Motor Vehicles	1-06-06-010-00	29,713,682.38	
Accumulated Depreciation -	1-06-06-011-00		17,334,944.31
Motor Vehicles	1-00-00-011-00		17,554,544.51
Furniture & Fixtures	1-06-07-010-00	862,123.50	
Accumulated Depreciation -	1-06-07-011-00		537,943.20
Furniture and Fixtures	1-00-07-011-00		331,343.20
Construction in Progress -	1-06-10-030-03	43,227,655.25	
Building and Other Structures	1-00-10-030-03	45,227,033.23	-
Other Property, Plant and	1-06-99-990-00	5,208,496.20	
Equipment	1-00-99-990-00	3,208,490.20	
Accumulated Depreciation -			
Other Property, Plant and	1-06-99-991-00		4,302,171.09
Equipment			
Computer Software	1-08-01-020-00	1,239,400.00	
Accumulated Amortization -	1-08-01-021-00		. 468,377.70
Computer Software	·		. +00,577.70
Advances for Payroll	1-99-01-020-00	4,113,701.92	
Advances to Contractors	1-99-02-010-00	4,160,947.08	
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		190,901,962.59
Due to Officers and Employees	2-01-01-020-00		111,891,654.50
Tax Refund Payable	2-01-03-010-00		289,417.84
Due to BIR	2-02-01-010-00		43,263,764.82
Due to GSIS	2-02-01-020-00	·	3,031,753.06
Due to PAG-IBIG	2-02-01-030-00	11,983.48	, ,
Due to PHILHEALTH	2-02-01-040-00	,	613,903.34
Due to NGAs	2-02-01-050-00		152,418.26
Due to GOCCs	2-02-01-060-00		14,206,891.18
Due to Other Funds	2-03-01-050-00		49,006,992.37
Guaranty/Security Deposits	2 04 01 040 00		14 022 640 61
Payable	2-04-01-040-00		14,932,649.61
Other Deferred Credits	2-05-01-990-00		970,319.43
Other Payables	2-99-99-990-00	•	5,312,225.69
Accumulated Surplus/(Deficit)	3-01-01-010-00		1,579,391,931.77
TOTAL		₱ 2,574,339,112.81	₱ 2,574,339,112.81

Certified Correct.

RIC B. CABRADILLA, CPA Chief, Accounting Section