



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, Current Account	1-01-02-020-24	387,138,476.64	
Cash in Bank - Local Currency, Savings Account	1-01-02-030-01	316,933.33	
Cash - Treasury/Agency Deposit, Trust	1-01-04-030-00	3,572,578.94	
Accounts Receivable	1-03-01-010-00	5,023,769.13	
Allowance for Impairment - Accounts Receivable	1-03-01-012-00		₱ 87,955.63
Due from National Government Agencies	1-03-03-010-00	1,230,608.96	
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 - Disallowances/Charges	1-03-05-010 00	1,230,182.93	
Due from Officers and Employees	1-03-05-020-00	1,923,209.42	
Other Receivables	1-03-05-990-00	1,366,272.30	
Drugs and Medicines for Distribution	1-04-02-030-00	65,772,680.04	
Office Supplies Inventory	1-04-04-010-00	4,906,005.48	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020-00	1,017,612.68	
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 Supplies Inventory	1-04-04-070-00	171,837,711.32	
Fuel, Oil and Lubricants Inventory	1-04-04-080-00	23,483.68	
Other Supplies and Materials Inventory	1-04-04-990-00	32,880,973.32	
Semi-Expendable Office Equipment	1-04-05-020-00	38,900.00	
Semi-Expendable Information and Communications Technology Equipment	1-04-05-030-00	68,043.50	
Semi-Expendable Medical Equipment	1-04-05-100-00	74,030.00	

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Account Title	UACS Code	Debit	Credit
Semi-Expendable Other Equipment	1-04-05-990-00	₱ 151,800.00	
Semi-Expendable Furniture and Fixtures	1-04-06-010-00	2,651,642.00	
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		4,024,036.66
Water Supply Systems	1-06-03-040-00	968,489.66	
Accumulated Depreciation - Water Supply Systems	1-06-03-041-00		131,437.92
Power Supply Systems	1-06-03-050-00	31,982,261.12	
Accumulated Depreciation - Power Supply Systems	1-06-03-051-00		16,944,334.11
Hospitals and Health Centers	1-06-04-030-00	1,123,409,628.50	
Accumulated Depreciation - Hospitals and Health Centers	1-06-04-031-00		321,521,781.73
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	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	1-06-05-070-00	10,256,544.24	
Accumulated Depreciation - Communication Equipment	1-06-05-071-00		3,850,578.72
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		9,986,052.16
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 Equipment	1-06-05-140-00	6,530,660.00	

# Post-Closing Trial Balance

## All Funds

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Account Title	UACS Code	Debit	Credit
Accumulated Depreciation - Technical and Scientific Equipment	1-06-05-141-00		₱ 4,857,937.58
Other Equipment	1-06-05-990-00	₱ 3,678,882.24	
Accumulated Depreciation - Other Equipment	1-06-05-991-00		2,626,399.62
Motor Vehicles	1-06-06-010-00	29,713,682.38	
Accumulated Depreciation - Motor Vehicles	1-06-06-011-00		17,334,944.31
Furniture & Fixtures	1-06-07-010-00	862,123.50	
Accumulated Depreciation - Furniture and Fixtures	1-06-07-011-00		537,943.20
Construction in Progress - Building and Other Structures	1-06-10-030-03	43,227,655.25	
Other Property, Plant and Equipment	1-06-99-990-00	5,208,496.20	
Accumulated Depreciation - Other Property, Plant and Equipment	1-06-99-991-00		4,302,171.09
Computer Software	1-08-01-020-00	1,239,400.00	
Accumulated Amortization - Computer Software	1-08-01-021-00		468,377.70
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 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
<b>TOTAL</b>		<b>₱ 2,574,339,112.81</b>	<b>₱ 2,574,339,112.81</b>

Certified Correct:

RIC B. CABRADILLA, CPA  
Chief, Accounting Section

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Other Prepayments	1-99-02-990-00	32,604.53	
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