



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, 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, Regular	1-01-04-010-00	5,828,428.32	
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 Other Receivables	1-03-05-020-00	1,923,209.42	
	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	

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Account Title	UACS Code	Debit	Credit
Semi-Expendable Medical Equipment	1-04-05-100-00	₱ 74,030.00	
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

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Account Title	UACS Code	Debit	Credit
Technical and Scientific Equipment	1-06-05-140-00	₱ 6,530,660.00	
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		1,485,717,558.21
Other Service Income	4-02-01-990-99		2,949,081.97

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Account Title	UACS Code	Debit	Credit
Affiliation Fees	4-02-02-020-00		₱ 195,640.00
Hospital Fees	4-02-02-170-99		386,109,701.31
Hospital Discounts, Allowances and Free Services	4-02-02-171-00	₱ 37,845,134.07	
Interest Income	4-02-02-210-01		50,568.97
Subsidy from National Government	4-03-01-010-00		3,057,036,243.17
Subsidy From Central Office	4-03-01-060-00		11,394,647.66
Subsidy From Regional Office/Bureau	4-03-01-070-00		1,309,772.00
Donations in Cash	4-04-02-010-00		1,394,179.92
Donations in Kind	4-04-02-020-00		5,358,572.20
Other Gains	4-05-01-990-00		8,665,316.63
Salaries and Wages - Regular	5-01-01-010-01	888,331,435.66	
Salaries and Wages - Casual/ Contractual	5-01-01-020-00	1,187,769.67	
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	61,509,024.29	
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	15,444,000.00	
Subsistence Allowance	5-01-02-050-03	31,462,608.81	
Laundry Allowance	5-01-02-060-04	4,294,365.44	
Honoraria	5-01-02-100-01	20,428,114.48	
Hazard Pay	5-01-02-110-05	179,265,291.18	
Longevity Pay	5-01-02-120-04	41,913,624.84	
Overtime and Night Pay	5-01-02-130-02	14,002,027.54	
Year End Bonus	5-01-02-140-01	147,526,841.35	
Cash Gift	5-01-02-150-01	12,753,000.00	
Other Bonuses and Allowances	5-01-02-990-00	126,751,885.67	
Retirement and Life Insurance Premiums	5-01-03-010-00	107,494,830.62	
PAG-IBIG Contributions	5-01-03-020-01	3,065,575.83	
PHILHEALTH Contributions	5-01-03-030-01	17,683,152.03	
Employees Compensation Insurance Premiums	5-01-03-040-01	2,573,947.28	
Terminal Leave Benefits	5-01-04-030-01	21,117,837.22	
Other Personnel Benefits	5-01-04-990-99	249,757,417.52	
Traveling Expenses - Local	5-02-01-010-00	3,459,716.33	
Training Expenses	5-02-02-010-00	12,519,305.47	
Office Supplies Expenses	5-02-03-010-00	8,411,748.53	
Accountable Forms Expenses	5-02-03-020-00	91,064.55	

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Account Title	UACS Code	Debit	Credit
Food Supplies Expenses	5-02-03-050-00	₱ 231,415,201.43	
Drugs and Medicines Expenses	5-02-03-070-00	212,964,539.25	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-00	68,133,744.63	
Fuel, Oil and Lubricant Expenses	5-02-03-090-00	2,469,126.27	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-00	18,628,308.09	
Semi-Expendable Furniture and Fixtures and Books Expenses	5-02-03-220-00	451,569.00	
Other Supplies and Materials Expenses	5-02-03-990-00	26,771,571.15	
Water Expenses	5-02-04-010-00	26,676,759.44	
Electricity Expenses	5-02-04-020-00	39,154,205.91	
Postage and Courier Services	5-02-05-010-00	221,602.00	
Telephone Expenses - Landline	5-02-05-020-02	1,153,316.00	
Internet Subscription Expenses	5-02-05-030-00	2,079,368.90	
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040-00	19,183.00	
Awards/Rewards Expenses	5-02-06-010-00	870,000.00	
Legal Services	5-02-11-010-00	259,900.00	
Auditing Services	5-02-11-020-00	403,118.37	
Consultancy Services	5-02-11-030-00	7,642,200.00	
Other Professional Services	5-02-11-990-00	25,436,650.06	
Environment/Sanitary Services	5-02-12-010-00	2,408,932.50	
Janitorial Services	5-02-12-020-00	7,958,806.30	
Security Services	5-02-12-030-00	13,323,143.24	
Other General Services	5-02-12-990-00	23,115,500.03	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040-00	1,900,165.53	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050-00	3,403,607.61	
Repairs and Maintenance - Transportation Equipment	5-02-13-060-01	359,853.95	
Subsidy to Operating Units	5-02-14-080-00	293,615,613.46	
Subsidies - Others	5-02-14-990-00	260,783,783.90	
Taxes, Duties and Licenses	5-02-15-010-01	273,750.72	
Fidelity Bond Premiums	5-02-15-020-00	348,719.54	
Insurance Expenses	5-02-15-030-00	2,416,945.61	
Transportation and Delivery Expenses	5-02-99-040-00	6,551,619.60	
Rent/Lease Expenses	5-02-99-050-04	2,381,287.04	
Membership Dues and Contributions to Organizations	5-02-99-060-00	1,000.00	


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Account Title	UACS Code	Debit	Credit
Bank Transaction Fee	5-02-99-220-00	₱ 400.00	
Other Maintenance and Operating Expenses	5-02-99-990-00	14,487,839.95	
Depreciation - Infrastructure Assets	5-05-01-030-00	2,573,893.56	
Depreciation - Buildings and Other Structures	5-05-01-040-00	33,342,587.98	
Depreciation - Machinery and Equipment	5-05-01-050-00	27,461,650.76	
Depreciation - Transportation Equipment	5-05-01-060-01	2,673,484.98	
Depreciation - Furniture, Fixtures and Books	5-05-01-070-01	76,391.64	
Depreciation - Other Property, Plant and Equipment	5-05-01-990-99	568,352.56	
Amortization - Intangible Assets	5-05-02-010-00	438,216.59	
Impairment Loss - Loans & Receivables	5-05-03-020-00	87,293.02	
TOTAL		₱ 5,955,128,463.08	₱ 5,955,128,463.08

Certified Correct:


RIC B. CABRADILLA, CPA
Chief, Accounting Section