

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of December 31, 2018
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	460,600.00	
Petty Cash	10101020	466,756.80	
Cash in Bank - Local Currency, Current Account	10102020	3,763,388.56	
Cash - Treasury/Agency Deposit, Regular	10104010	1,332,258,157.73	
Cash - Treasury/Agency Deposit, Trust	10104030	184,323,338.80	
Cash - Modified Disbursement System (MDS), Regular	10104040	6,655,895.99	
Due from National Government Agencies	10303010	2,665,201,131.14	
Due from Government-Owned and/or Controlled Corporations	10303020	4,956,015,840.41	
Due from Local Government Units	10303030	36,845,502.08	
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	41,251,884.57	
Due from Operating Units	10304040	8,567,790.99	
Receivables - Disallowances/Charges	10305010	123,507,246.78	
Due from Officers and Employees	10305020	3,403,200.38	
Due from Non-Government Organizations/People's Organizations	10305030	34,435,216.28	
Other Receivables	10305990	6,595,388.48	
Drugs and Medicines for Distribution	10402030	18,498,817,309.26	
Medical, Dental and Laboratory Supplies for Distribution	10402040	2,057,569,936.78	
Property and Equipment for Distribution	10402090	1,462,917,579.40	
Other Supplies and Materials for Distribution	10402990	1,684,366,488.06	
Office Supplies Inventory	10404010	36,704,271.74	
Accountable Forms, Plates and Stickers Inventory	10404020	142,000.00	
Chemical and Filtering Supplies Inventory	10404120	7,500,000.00	
Construction Materials Inventory	10404130	8,706,702.07	
Other Supplies and Materials Inventory	10404990	57,158,733.65	
Semi-Expendable Office Equipment	10405020	126,643.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	143,777.44	
Semi-Expendable Communications Equipment	10405070	98,482.80	
Semi-Expendable Medical Equipment	10405100	648,000.00	
Semi-Expendable Other Machinery and Equipment	10405190	2,351,250.00	
Semi-Expendable Furniture and Fixtures	10406010	2,664,722.00	
Buildings	10604010	477,949,923.86	
Accumulated Depreciation - Buildings	10604011		143,563,345.50
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		12,653,784.63
Other Structures	10604990	26,849,864.46	
Accumulated Depreciation - Other Structures	10604991		13,147,214.47
Office Equipment	10605020	47,640,915.09	
Accumulated Depreciation - Office Equipment	10605021		40,977,804.62
Information and Communication Technology Equipment	10605030	391,515,133.26	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		320,104,826.53
Communication Equipment	10605070	71,465,948.69	
Accumulated Depreciation - Communication Equipment	10605071		55,519,962.19
Medical Equipment	10605110	122,046,741.62	
Accumulated Depreciation - Medical Equipment	10605111		83,315,962.37
Sports Equipment	10605130	25,000.00	
Accumulated Depreciation - Sports Equipment	10605131		23,750.00
Other Machinery and Equipment	10605990	90,808,162.99	
Accumulated Depreciation - Other Machinery and Equipment	10605991		63,406,997.13
Motor Vehicles	10606010	103,017,979.42	
Accumulated Depreciation - Motor Vehicles	10606011		63,366,534.10
Furniture and Fixtures	10607010	17,762,892.99	
Accumulated Depreciation - Furniture and Fixtures	10607011		12,531,716.39
Other Property, Plant and Equipment	10698990	31,038,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		5,415,094.95
Construction in Progress - Buildings and Other Structures	10699030	1,641,988,361.91	
Computer Software	10801020	18,809,628.63	
Accumulated Amortization - Computer Software	10801021		5,127,815.99
Advances to Special Disbursing Officer	19901030	2,221,447.06	
Advances to Officers and Employees	19901040	840,232.93	

Department of Health

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Account Title	Account Code	Debit	Credit
Advances to Contractors	19902010	3,746,292,981.15	
Prepaid Insurance	19902050	192,547.49	
Deposit on Letters of Credit	19903010	9,385,102,685.12	
Guaranty Deposits	19903020	4,712,857.39	
Other Assets	19999990	1,150,905,332.33	
Accounts Payable	20101010		2,147,837,048.76
Due to Officers and Employees	20101020		5,737,923.66
Due to BIR	20201010		26,251.86
Due to GSIS	20201020		9,166,534.00
Due to Pag-IBIG	20201030		471,161.62
Due to PhilHealth	20201040		627,105.01
Due to NGAs	20201050		4,620,372.13
Due to GOCCs	20201060		2,117,910.20
Due to LGUs	20201070		10,000.00
Due to Operating Units	20301040		1,223,030.48
Due to Other Funds	20301050		2,651.79
Guaranty/Security Deposits Payable	20401040		240,780,409.02
Other Payables	29999990		47,970,037.68
Accumulated Surplus/(Deficit)	30101010		42,722,482,275.00
Permit Fees	40201010		1,470,900.00
Registration Fees	40201020		21,800.00
Clearance and Certification Fees	40201040		99,850.00
Licensing Fees	40201060		14,010,066.67
Verification and Authentication Fees	40201110		9,188,000.00
Affiliation Fees	40202020		128,754.21
Examination Fees	40202030		1,014,500.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		431,884.60
Interest Income	40202210		14,449.79
Subsidy from National Government	40301010		9,851,382,682.26
Subsidy from Other Funds	40301050		5,247,135.19
Income from Grants and Donations in Kind	40402020		126,881.00
Gain on Foreign Exchange (FOREX)	40501010		4,078.49
Miscellaneous Income	40609990		125,768,861.35
Salaries and Wages - Regular	50101010	344,128,830.12	
Salaries and Wages - Casual/Contractual	50101020	24,679,060.09	
Personal Economic Relief Allowance (PERA)	50102010	16,252,883.25	
Representation Allowance (RA)	50102020	7,984,934.02	
Transportation Allowance (TA)	50102030	4,739,031.25	
Clothing/Uniform Allowance	50102040	4,127,000.00	
Subsistence Allowance	50102050	7,811,840.00	
Laundry Allowance	50102060	1,208,154.82	
Productivity Incentive Allowance	50102080	138,500.00	
Honoraria	50102100	2,116,563.50	
Hazard Pay	50102110	56,210,746.56	
Longevity Pay	50102120	30,296,783.15	
Overtime and Night Pay	50102130	1,016,661.25	
Year End Bonus	50102140	31,307,983.00	
Cash Gift	50102150	3,456,000.00	
Other Bonuses and Allowances	50102990	57,599,503.00	
Retirement and Life Insurance Premiums	50103010	44,050,638.91	
Pag-IBIG Contributions	50103020	815,648.62	
PhilHealth Contributions	50103030	3,549,735.12	
Employees Compensation Insurance Premiums	50103040	813,200.00	
Terminal Leave Benefits	50104030	16,335,454.72	
Other Personnel Benefits	50104990	508,000.00	
Traveling Expenses - Local	50201010	35,928,132.64	
Traveling Expenses - Foreign	50201020	12,007,511.15	
Training Expenses	50202010	144,629,129.72	
Scholarship Grants/Expenses	50202020	60,541,864.45	
Office Supplies Expenses	50203010	10,983,897.94	
Accountable Forms Expenses	50203020	178,600.00	

Department of Health*San Lazaro Compound, Sta.Cruz, Manila***Central Office****Pre-Closing Trial Balance****As of December 31, 2018
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Account Title	Account Code	Debit	Credit
Drugs and Medicines Expenses	50203070	287,207.81	
Medical, Dental and Laboratory Supplies Expenses	50203080	77,741,077.49	
Fuel, Oil and Lubricants Expenses	50203090	6,312,118.28	
Semi-Expendable Machinery and Equipment Expenses	50203210	521,255.83	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	100,876.75	
Other Supplies and Materials Expenses	50203990	2,862,480.33	
Water Expenses	50204010	9,142,230.56	
Electricity Expenses	50204020	42,568,003.01	
Postage and Courier Services	50205010	642,753.00	
Telephone Expenses	50205020	13,402,568.12	
Internet Subscription Expenses	50205030	7,130,206.47	
Cable, Satellite, Telegraph and Radio Expenses	50205040	465,985.00	
Extraordinary and Miscellaneous Expenses	50210030	4,575,190.91	
Legal Services	50211010	905,000.00	
Auditing Services	50211020	149,925.05	
Consultancy Services	50211030	76,487,211.84	
Other Professional Services	50211990	274,954,013.86	
Janitorial Services	50212020	27,593,653.19	
Security Services	50212030	34,851,345.12	
Repairs and Maintenance - Buildings and Other Structures	50213040	1,119,339.54	
Repairs and Maintenance - Machinery and Equipment	50213050	9,963,666.89	
Repairs and Maintenance - Transportation Equipment	50213060	802,838.11	
Repairs and Maintenance - Furniture and Fixtures	50213070	35,312.20	
Financial Assistance to NGAs	50214020	1,057,197,979.36	
Financial Assistance to Local Government Units	50214030	77,846,927.29	
Budgetary Support to Government-Owned and/or Controlled Corporations	50214040	850,517,184.62	
Financial Assistance to NGOs/POs	50214050	13,341,293.63	
Subsidy to Regional Offices/Staff Bureaus	50214070	473,999,680.19	
Subsidy to Operating Units	50214080	523,013,198.53	
Subsidy to Other Funds	50214090	124,580.08	
Subsidies - Others	50214990	1,037,014.41	
Taxes, Duties and Licenses	50215010	323,548,335.71	
Fidelity Bond Premiums	50215020	516,307.50	
Insurance Expenses	50215030	18,046,752.33	
Labor and Wages	50216010	4,564,490.41	
Advertising Expenses	50299010	197,095,676.20	
Printing and Publication Expenses	50299020	2,853.00	
Representation Expenses	50299030	18,853,745.94	
Transportation and Delivery Expenses	50299040	133,183,424.29	
Rent/Lease Expenses	50299050	61,637,332.67	
Subscription Expenses	50299070	4,681,742.00	
Donations	50299080	140,976.00	
Other Maintenance and Operating Expenses	50299990	5,034,373.92	
Bank Charges	50301040	7,324.26	
Depreciation - Buildings and Other Structures	50501040	19,722,304.77	
Depreciation - Machinery and Equipment	50501050	39,509,939.90	
Depreciation - Transportation Equipment	50501060	8,228,625.42	
Depreciation - Furniture, Fixtures and Books	50501070	1,656,391.04	
Depreciation - Other Property, Plant and Equipment	50501990	2,957,919.96	
Amortization - Intangible Assets	50502010	3,740,700.57	
Loss on Foreign Exchange (FOREX)	50504010	146,979.25	

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Central Office

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**As of December 31, 2018
Regular Agency Fund**

Account Title	Account Code	Debit	Credit
TOTAL		<u>56,011,137,363.64</u>	<u>56,011,137,363.64</u>

Certified Correct :



LORICA C. RABAGO
Chief Accountant

Financial and Management Service