



Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of November 30, 2019

Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	2,588,215.45	
Petty Cash	10101020	732,376.48	
Cash in Bank - Local Currency, Current Account	10102020	12,528,201.68	
Cash - Treasury/Agency Deposit, Regular	10104010	3,455,282,524.83	
Cash - Treasury/Agency Deposit, Trust	10104030	212,861,870.23	
Cash - Modified Disbursement System (MDS), Regular	10104040	239,305,220.62	
Cash - Modified Disbursement System (MDS), Trust	10104060	14,102,441.00	
Due from National Government Agencies	10303010	2,934,952,182.59	
Due from Government-Owned and/or Controlled Corporations	10303020	6,028,541,930.51	
Due from Local Government Units	10303030	32,056,208.27	
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	25,919,925.69	
Due from Operating Units	10304040	8,425,528.28	
Receivables - Disallowances/Charges	10305010	121,481,384.11	
Due from Officers and Employees	10305020	3,363,127.39	
Due from Non-Government Organizations/People's Organizations	10305030	34,675,216.28	
Other Receivables	10305990	6,603,636.91	
Drugs and Medicines for Distribution	10402030	18,692,634,811.70	
Medical, Dental and Laboratory Supplies for Distribution	10402040	2,668,789,389.72	
Property and Equipment for Distribution	10402090	2,277,282,352.10	
Other Supplies and Materials for Distribution	10402990	2,682,731,375.57	
Office Supplies Inventory	10404010	37,022,029.04	
Accountable Forms, Plates and Stickers Inventory	10404020	532,000.00	
Construction Materials Inventory	10404130	8,706,702.07	
Other Supplies and Materials Inventory	10404990	55,009,010.95	
Semi-Expendable Office Equipment	10405020	126,643.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	574,417.44	
Semi-Expendable Communications Equipment	10405070	65,655.20	
Semi-Expendable Other Machinery and Equipment	10405190	841,250.00	
Semi-Expendable Furniture and Fixtures	10406010	4,047,881.75	
Semi-Expendable Books	10406020	68,195.00	
Land	10601010	56,056,560.00	
Buildings	10604010	477,949,923.86	
Accumulated Depreciation - Buildings	10604011		157,442,886.19
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		15,553,610.24
Other Structures	10604990	26,849,864.46	
Accumulated Depreciation - Other Structures	10604991		13,805,087.40
Office Equipment	10605020	47,603,915.09	
Accumulated Depreciation - Office Equipment	10605021		41,784,597.37
Information and Communication Technology Equipment	10605030	465,561,772.94	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		342,355,478.39
Communication Equipment	10605070	72,139,797.93	
Accumulated Depreciation - Communication Equipment	10605071		59,482,861.80
Medical Equipment	10605110	112,219,956.20	
Accumulated Depreciation - Medical Equipment	10605111		83,327,713.84
Sports Equipment	10605130	25,000.00	
Accumulated Depreciation - Sports Equipment	10605131		23,750.00
Other Machinery and Equipment	10605990	87,052,172.59	
Accumulated Depreciation - Other Machinery and Equipment	10605991		65,188,053.49
Motor Vehicles	10606010	103,017,979.42	
Accumulated Depreciation - Motor Vehicles	10606011		69,200,874.85
Furniture and Fixtures	10607010	17,762,892.99	
Accumulated Depreciation - Furniture and Fixtures	10607011		14,061,555.13
Other Property, Plant and Equipment	10698990	31,038,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		8,126,521.58
Construction in Progress - Buildings and Other Structures	10699030	1,809,551,977.48	
Computer Software	10801020	32,127,749.79	
Accumulated Amortization - Computer Software	10801021		18,745,307.93
Advances to Special Disbursing Officer	19901030	186,152.33	



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Advances to Officers and Employees	19901040	6,110,361.69	
Advances to Contractors	19902010	3,865,089,526.56	
Prepaid Insurance	19902050	2,528,668.41	
Deposit on Letters of Credit	19903010	4,067,703,676.98	
Guaranty Deposits	19903020	4,712,857.39	
Other Assets	19999990	1,150,905,332.33	
Accounts Payable	20101010		4,894,923,020.28
Due to Officers and Employees	20101020		2,124,877.42
Due to GSIS	20201020		5,662,680.88
Due to Pag-IBIG	20201030		652,117.05
Due to PhilHealth	20201040		728,228.68
Due to NGAs	20201050		2,584,018.09
Due to GOCCs	20201060		177,275.59
Due to LGUs	20201070		10,000.00
Due to Operating Units	20301040		889,145.83
Guaranty/Security Deposits Payable	20401040		180,716,395.48
Other Payables	29999990		37,459,952.50
Accumulated Surplus/(Deficit)	30101010		33,720,646,715.13
Permit Fees	40201010		1,354,100.00
Registration Fees	40201020		200.00
Clearance and Certification Fees	40201040		103,100.00
Licensing Fees	40201060		10,641,000.00
Verification and Authentication Fees	40201110		7,217,100.00
Examination Fees	40202030		229,250.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		365,500.00
Interest Income	40202210		4,480,208.91
Subsidy from National Government	40301010		18,201,608,835.45
Income from Grants and Donations in Cash	40402010		60,000.00
Income from Grants and Donations in Kind	40402020		66,465,135.15
Gain on Foreign Exchange (FOREX)	40501010		1,700,642.66
Miscellaneous Income	40609990		106,193,586.72
Salaries and Wages - Regular	50101010	356,511,956.91	
Salaries and Wages - Casual/Contractual	50101020	33,715,488.50	
Personal Economic Relief Allowance (PERA)	50102010	15,392,875.20	
Representation Allowance (RA)	50102020	7,229,550.00	
Transportation Allowance (TA)	50102030	4,117,750.00	
Clothing/Uniform Allowance	50102040	4,278,000.00	
Subsistence Allowance	50102050	7,396,600.00	
Laundry Allowance	50102060	1,135,600.82	
Honoraria	50102100	978,800.00	
Hazard Pay	50102110	57,415,499.26	
Longevity Pay	50102120	29,162,074.37	
Overtime and Night Pay	50102130	706,790.78	
Year End Bonus	50102140	36,739,178.90	
Cash Gift	50102150	3,591,000.00	
Other Bonuses and Allowances	50102990	33,935,529.00	
Retirement and Life Insurance Premiums	50103010	42,527,560.19	
Pag-IBIG Contributions	50103020	705,838.31	
PhilHealth Contributions	50103030	3,134,266.35	
Employees Compensation Insurance Premiums	50103040	771,400.00	
Terminal Leave Benefits	50104030	9,505,670.64	
Traveling Expenses - Local	50201010	29,228,158.43	
Traveling Expenses - Foreign	50201020	11,456,247.05	
Training Expenses	50202010	63,536,599.39	
Scholarship Grants/Expenses	50202020	48,056,832.66	
Office Supplies Expenses	50203010	6,701,113.51	
Accountable Forms Expenses	50203020	18,400.00	
Drugs and Medicines Expenses	50203070	174,462,396.08	
Medical, Dental and Laboratory Supplies Expenses	50203080	66,740,532.82	
Fuel, Oil and Lubricants Expenses	50203090	5,136,118.65	
Semi-Expendable Machinery and Equipment Expenses	50203210	30,770.14	



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Account Title	Account Code	Debit	Credit
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	13,200.00	
Other Supplies and Materials Expenses	50203990	960,339.10	
Water Expenses	50204010	9,689,534.73	
Electricity Expenses	50204020	39,997,174.38	
Postage and Courier Services	50205010	237,230.00	
Telephone Expenses	50205020	12,092,029.29	
Internet Subscription Expenses	50205030	266,924.75	
Extraordinary and Miscellaneous Expenses	50210030	4,432,173.33	
Legal Services	50211010	31,000.00	
Auditing Services	50211020	129,894.96	
Consultancy Services	50211030	60,540,744.19	
Other Professional Services	50211990	247,564,268.00	
Janitorial Services	50212020	25,953,350.30	
Security Services	50212030	18,302,992.46	
Repairs and Maintenance - Buildings and Other Structures	50213040	390,859.91	
Repairs and Maintenance - Machinery and Equipment	50213050	5,685,619.38	
Repairs and Maintenance - Transportation Equipment	50213060	921,957.80	
Repairs and Maintenance - Furniture and Fixtures	50213070	1,817.50	
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	50213220	5,245.00	
Financial Assistance to NGAs	50214020	381,698,938.53	
Financial Assistance to Local Government Units	50214030	622,145,266.53	
Budgetary Support to Government-Owned and/or Controlled Corporations	50214040	820,889,148.79	
Financial Assistance to NGOs/POs	50214050	6,698,026.50	
Subsidy to Regional Offices/Staff Bureaus	50214070	1,741,279,205.19	
Subsidy to Operating Units	50214080	133,137,859.57	
Subsidy to Other Funds	50214090	95,320.82	
Subsidies - Others	50214990	1,846,900.49	
Taxes, Duties and Licenses	50215010	302,855,612.19	
Fidelity Bond Premiums	50215020	478,072.50	
Insurance Expenses	50215030	23,714,802.14	
Labor and Wages	50216010	4,110,720.21	
Advertising Expenses	50299010	214,515,210.08	
Printing and Publication Expenses	50299020	4,685.00	
Representation Expenses	50299030	19,468,997.90	
Transportation and Delivery Expenses	50299040	87,818,748.84	
Rent/Lease Expenses	50299050	109,497,085.29	
Subscription Expenses	50299070	4,121,489.33	
Litigation/Acquired Assets Expenses	50299090	450,520.54	
Other Maintenance and Operating Expenses	50299990	2,066,550.00	
Bank Charges	50301040	9,989.83	
Depreciation - Buildings and Other Structures	50501040	17,437,239.23	
Depreciation - Machinery and Equipment	50501050	39,006,576.76	
Depreciation - Transportation Equipment	50501060	5,834,340.75	
Depreciation - Furniture, Fixtures and Books	50501070	1,529,838.74	
Depreciation - Other Property, Plant and Equipment	50501990	2,711,426.63	
Amortization - Intangible Assets	50502010	12,628,325.27	
Loss on Foreign Exchange (FOREX)	50504010	560,798.87	
TOTAL		58,136,091,384.03	58,136,091,384.03

Certified Correct :

LORICA C. RABAGO

Chief Accountant

Financial and Management Service