

REVISED



Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of June 30, 2020

Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	67,550.00	
Petty Cash	10101020	645,213.52	
Cash in Bank - Local Currency, Current Account	10102020	4,794,900.61	
Cash - Treasury/Agency Deposit, Regular	10104010	103,056,640.34	
Cash - Treasury/Agency Deposit, Trust	10104030	233,210,117.81	
Cash - Modified Disbursement System (MDS), Regular	10104040	8,467,839,608.32	
Accounts Receivable	10301010	991.38	
Due from National Government Agencies	10303010	41,019,552,944.79	
Due from Government-Owned and/or Controlled Corporations	10303020	5,634,301,897.88	
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	8,424,443.28	
Receivables - Disallowances/Charges	10305010	120,420,402.80	
Due from Officers and Employees	10305020	3,510,805.68	
Due from Non-Government Organizations/People's Organizations	10305030	34,375,216.28	
Other Receivables	10305990	7,774,745.42	
Drugs and Medicines for Distribution	10402030	20,333,576,595.06	
Medical, Dental and Laboratory Supplies for Distribution	10402040	3,105,121,270.98	
Property and Equipment for Distribution	10402090	2,661,895,880.63	
Other Supplies and Materials for Distribution	10402990	1,318,129,000.65	
Office Supplies Inventory	10404010	38,693,924.67	
Accountable Forms, Plates and Stickers Inventory	10404020	532,000.00	
Construction Materials Inventory	10404130	11,205,608.07	
Other Supplies and Materials Inventory	10404990	55,875,566.95	
Semi-Expendable Office Equipment	10405020	138,629.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	574,417.44	
Semi-Expendable Communications Equipment	10405070	59,089.68	
Semi-Expendable Other Machinery and Equipment	10405190	841,250.00	
Semi-Expendable Furniture and Fixtures	10406010	4,264,339.75	
Semi-Expendable Books	10406020	91,947.00	
Land	10601010	56,056,560.00	
Buildings	10604010	477,949,923.86	
Accumulated Depreciation - Buildings	10604011		166,217,400.87
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		17,398,953.81
Other Structures	10604990	27,194,864.46	
Accumulated Depreciation - Other Structures	10604991		14,237,390.06
Office Equipment	10605020	48,502,910.09	
Accumulated Depreciation - Office Equipment	10605021		42,407,505.86
Information and Communication Technology Equipment	10605030	473,678,092.93	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		359,413,780.82
Communication Equipment	10605070	72,139,797.93	
Accumulated Depreciation - Communication Equipment	10605071		61,721,121.75
Medical Equipment	10605110	116,161,556.20	
Accumulated Depreciation - Medical Equipment	10605111		86,837,955.33
Sports Equipment	10605130	25,000.00	
Accumulated Depreciation - Sports Equipment	10605131		23,750.00
Other Machinery and Equipment	10605990	86,812,172.59	
Accumulated Depreciation - Other Machinery and Equipment	10605991		67,507,849.82
Motor Vehicles	10606010	106,321,546.28	
Accumulated Depreciation - Motor Vehicles	10606011		76,023,473.06
Furniture and Fixtures	10607010	17,762,892.99	
Accumulated Depreciation - Furniture and Fixtures	10607011		14,750,575.81
Other Property, Plant and Equipment	10698990	31,038,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		9,851,974.89
Construction in Progress - Buildings and Other Structures	10699030	2,034,121,130.07	
Computer Software	10801020	40,901,944.79	
Accumulated Amortization - Computer Software	10801021		24,123,239.01
Advances to Special Disbursing Officer	19901030	937,021.29	



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Advances to Officers and Employees	19901040	617,781.67	
Advances to Contractors	19902010	3,889,202,404.94	
Prepaid Insurance	19902050	15,032,937.73	
Deposit on Letters of Credit	19903010	90,630,407.98	
Guaranty Deposits	19903020	4,712,857.39	
Other Assets	19999990	1,150,905,332.33	
Accounts Payable	20101010		2,217,958,522.47
Due to Officers and Employees	20101020		3,457,100.75
Due to BIR	20201010		804,474.05
Due to GSIS	20201020		7,017,768.28
Due to Pag-IBIG	20201030		737,512.68
Due to PhilHealth	20201040		545,932.58
Due to NGAs	20201050		3,850,993.81
Due to GOCCs	20201060		148,755,128.66
Due to LGUs	20201070		10,000.00
Due to Operating Units	20301040		895,645.83
Guaranty/Security Deposits Payable	20401040		148,832,861.77
Other Payables	29999990		39,671,173.32
Accumulated Surplus/(Deficit)	30101010		36,086,398,827.62
Permit Fees	40201010		468,700.00
Clearance and Certification Fees	40201040		26,250.00
Licensing Fees	40201060		1,974,700.00
Verification and Authentication Fees	40201110		1,169,400.00
Examination Fees	40202030		4,000.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		109,950.00
Interest Income	40202210		47.99
Subsidy from National Government	40301010		53,671,273,105.22
Income from Grants and Donations in Kind	40402020		44,360,420.00
Miscellaneous Income	40609990		21,358,099.98
Salaries and Wages - Regular	50101010	199,822,652.59	
Salaries and Wages - Casual/Contractual	50101020	18,009,380.04	
Personal Economic Relief Allowance (PERA)	50102010	8,335,722.29	
Representation Allowance (RA)	50102020	3,879,300.00	
Transportation Allowance (TA)	50102030	2,024,650.00	
Clothing/Uniform Allowance	50102040	3,846,000.00	
Subsistence Allowance	50102050	4,051,175.00	
Laundry Allowance	50102060	613,876.28	
Hazard Pay	50102110	35,417,683.60	
Longevity Pay	50102120	15,817,889.65	
Overtime and Night Pay	50102130	338,871.11	
Other Bonuses and Allowances	50102990	35,994,404.00	
Retirement and Life Insurance Premiums	50103010	12,243,241.31	
Pag-IBIG Contributions	50103020	342,000.00	
PhilHealth Contributions	50103030	2,084,098.75	
Employees Compensation Insurance Premiums	50103040	341,700.00	
Terminal Leave Benefits	50104030	6,153,620.93	
Traveling Expenses - Local	50201010	5,117,785.67	
Traveling Expenses - Foreign	50201020	463,470.10	
Training Expenses	50202010	4,875,465.37	
Scholarship Grants/Expenses	50202020	14,231,379.77	
Office Supplies Expenses	50203010	1,574,805.54	
Accountable Forms Expenses	50203020	12,000.00	
Drugs and Medicines Expenses	50203070	284,081.65	
Medical, Dental and Laboratory Supplies Expenses	50203080	5,112.09	
Fuel, Oil and Lubricants Expenses	50203090	1,625,323.98	
Semi-Expendable Machinery and Equipment Expenses	50203210	219,173.06	
Other Supplies and Materials Expenses	50203990	48,376.94	
Water Expenses	50204010	3,805,295.43	
Electricity Expenses	50204020	7,363,862.01	
Postage and Courier Services	50205010	7,915.00	
Telephone Expenses	50205020	5,594,321.39	



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Internet Subscription Expenses	50205030	3,996.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	645,068.00	
Extraordinary and Miscellaneous Expenses	50210030	2,647,303.45	
Auditing Services	50211020	10,902.58	
Consultancy Services	50211030	5,719,375.85	
Other Professional Services	50211990	154,020,653.21	
Janitorial Services	50212020	5,633,334.11	
Repairs and Maintenance - Buildings and Other Structures	50213040	29,018.20	
Repairs and Maintenance - Transportation Equipment	50213060	126,688.69	
Repairs and Maintenance - Furniture and Fixtures	50213070	1,462.68	
Financial Assistance to NGAs	50214020	24,490,897.57	
Financial Assistance to Local Government Units	50214030	17,389,353.43	
Budgetary Support to Government-Owned and/or Controlled Corporations	50214040	152,848,078.27	
Financial Assistance to NGOs/POs	50214050	486.39	
Subsidy to Regional Offices/Staff Bureaus	50214070	297,030,453.39	
Subsidy to Operating Units	50214080	407,017.72	
Subsidy to Other Funds	50214090	190,266.00	
Subsidies - Others	50214990	19,885,407.98	
Taxes, Duties and Licenses	50215010	70,872,422.48	
Fidelity Bond Premiums	50215020	232,212.38	
Insurance Expenses	50215030	14,967,137.37	
Labor and Wages	50216010	997,599.58	
Advertising Expenses	50299010	3,878,267.68	
Representation Expenses	50299030	4,719,165.00	
Transportation and Delivery Expenses	50299040	30,923,032.50	
Rent/Lease Expenses	50299050	29,656,394.00	
Subscription Expenses	50299070	38,062.00	
Other Maintenance and Operating Expenses	50299990	2,700.00	
Bank Charges	50301040	400.00	
Depreciation - Buildings and Other Structures	50501040	9,475,121.20	
Depreciation - Machinery and Equipment	50501050	21,745,682.75	
Depreciation - Transportation Equipment	50501060	3,157,894.02	
Depreciation - Furniture, Fixtures and Books	50501070	565,842.76	
Depreciation - Other Property, Plant and Equipment	50501990	1,478,959.98	
Amortization - Intangible Assets	50502010	4,305,135.69	
TOTAL		93,340,195,586.10	93,340,195,586.10

Certified Correct :


FILIPINA V. VELASQUEZ
OIC-Chief Accountant

Financial and Management Service