



Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of December 31, 2019

Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	268,320.00	
Petty Cash	10101020	502,388.19	
Cash in Bank - Local Currency, Current Account	10102020	13,537,764.38	
Cash - Treasury/Agency Deposit, Regular	10104010	3,470,967,548.56	
Cash - Treasury/Agency Deposit, Trust	10104030	232,771,690.95	
Cash - Modified Disbursement System (MDS), Regular	10104040	347,435,201.57	
Accounts Receivable	10301010	964.38	
Due from National Government Agencies	10303010	3,032,994,936.82	
Due from Government-Owned and/or Controlled Corporations	10303020	5,644,317,705.44	
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	121,387,127.17	
Due from Officers and Employees	10305020	3,621,814.76	
Due from Non-Government Organizations/People's Organizations	10305030	34,375,216.28	
Other Receivables	10305990	7,059,472.10	
Drugs and Medicines for Distribution	10402030	17,835,077,000.01	
Medical, Dental and Laboratory Supplies for Distribution	10402040	2,634,361,824.46	
Property and Equipment for Distribution	10402090	2,287,715,512.94	
Other Supplies and Materials for Distribution	10402990	2,612,022,674.59	
Office Supplies Inventory	10404010	36,707,109.36	
Accountable Forms, Plates and Stickers Inventory	10404020	532,000.00	
Construction Materials Inventory	10404130	8,706,702.07	
Other Supplies and Materials Inventory	10404990	55,008,850.95	
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		158,696,498.76
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		15,817,230.75
Other Structures	10604990	26,849,864.46	
Accumulated Depreciation - Other Structures	10604991		13,864,894.03
Office Equipment	10605020	47,603,915.09	
Accumulated Depreciation - Office Equipment	10605021		41,872,609.94
Information and Communication Technology Equipment	10605030	472,932,747.93	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		344,881,840.92
Communication Equipment	10605070	72,139,797.93	
Accumulated Depreciation - Communication Equipment	10605071		59,830,740.66
Medical Equipment	10605110	116,161,556.20	
Accumulated Depreciation - Medical Equipment	10605111		84,003,699.60
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		65,620,801.19
Motor Vehicles	10606010	103,017,979.42	
Accumulated Depreciation - Motor Vehicles	10606011		69,727,190.52
Furniture and Fixtures	10607010	17,762,892.99	
Accumulated Depreciation - Furniture and Fixtures	10607011		14,185,227.05
Other Property, Plant and Equipment	10698990	31,038,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		8,373,014.91
Construction in Progress - Buildings and Other Structures	10699030	1,980,272,635.09	
Computer Software	10801020	32,127,749.79	
Accumulated Amortization - Computer Software	10801021		18,745,307.93
Advances to Special Disbursing Officer	19901030	150,069.73	



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Advances to Officers and Employees	19901040	3,772,588.32	
Advances to Contractors	19902010	3,825,296,828.08	
Prepaid Insurance	19902050	161,427.11	
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		3,753,383,625.07
Due to Officers and Employees	20101020		9,401,992.36
Due to BIR	20201010		124,418.00
Due to GSIS	20201020		10,317,248.98
Due to Pag-IBIG	20201030		797,445.56
Due to PhilHealth	20201040		703,527.92
Due to NGAs	20201050		24,768,779.09
Due to GOCCs	20201060		9,473,866.25
Due to LGUs	20201070		10,000.00
Due to Operating Units	20301040		1,301,349.38
Guaranty/Security Deposits Payable	20401040		265,504,208.59
Other Payables	29999990		50,544,555.59
Accumulated Surplus/(Deficit)	30101010		33,656,812,574.98
Permit Fees	40201010		1,385,900.00
Registration Fees	40201020		200.00
Clearance and Certification Fees	40201040		109,850.00
Licensing Fees	40201060		13,490,900.00
Verification and Authentication Fees	40201110		9,720,300.00
Examination Fees	40202030		454,000.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		403,600.00
Interest Income	40202210		4,480,286.72
Subsidy from National Government	40301010		21,806,368,384.35
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		124,789,006.48
Salaries and Wages - Regular	50101010	390,551,874.38	
Salaries and Wages - Casual/Contractual	50101020	39,925,247.50	
Personal Economic Relief Allowance (PERA)	50102010	16,953,281.25	
Representation Allowance (RA)	50102020	8,232,450.00	
Transportation Allowance (TA)	50102030	4,701,536.48	
Clothing/Uniform Allowance	50102040	4,320,000.00	
Subsistence Allowance	50102050	8,067,900.00	
Laundry Allowance	50102060	1,250,199.16	
Honoraria	50102100	1,651,400.00	
Hazard Pay	50102110	63,234,498.60	
Longevity Pay	50102120	31,938,734.49	
Overtime and Night Pay	50102130	849,353.42	
Year End Bonus	50102140	36,930,111.90	
Cash Gift	50102150	3,609,000.00	
Other Bonuses and Allowances	50102990	55,696,387.50	
Retirement and Life Insurance Premiums	50103010	50,986,714.42	
Pag-IBIG Contributions	50103020	845,638.31	
PhilHealth Contributions	50103030	3,787,884.81	
Employees Compensation Insurance Premiums	50103040	844,800.00	
Terminal Leave Benefits	50104030	21,633,493.21	
Other Personnel Benefits	50104990	7,289,000.00	
Traveling Expenses - Local	50201010	42,564,342.24	
Traveling Expenses - Foreign	50201020	13,510,012.78	
Training Expenses	50202010	106,956,839.84	
Scholarship Grants/Expenses	50202020	91,130,960.91	
Office Supplies Expenses	50203010	7,132,839.42	
Accountable Forms Expenses	50203020	19,200.00	
Drugs and Medicines Expenses	50203070	211,778,684.45	
Medical, Dental and Laboratory Supplies Expenses	50203080	97,209,612.82	



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Account Title	Account Code	Debit	Credit
Fuel, Oil and Lubricants Expenses	50203090	6,469,353.47	
Semi-Expendable Machinery and Equipment Expenses	50203210	30,770.14	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	13,200.00	
Other Supplies and Materials Expenses	50203990	1,455,766.10	
Water Expenses	50204010	9,737,341.37	
Electricity Expenses	50204020	44,739,322.67	
Postage and Courier Services	50205010	385,566.00	
Telephone Expenses	50205020	13,354,482.92	
Internet Subscription Expenses	50205030	2,166,724.75	
Extraordinary and Miscellaneous Expenses	50210030	4,852,973.33	
Legal Services	50211010	31,000.00	
Auditing Services	50211020	141,478.00	
Consultancy Services	50211030	60,763,842.91	
Other Professional Services	50211990	314,343,542.59	
Janitorial Services	50212020	30,546,379.77	
Security Services	50212030	37,148,953.88	
Repairs and Maintenance - Buildings and Other Structures	50213040	986,684.41	
Repairs and Maintenance - Machinery and Equipment	50213050	6,843,925.99	
Repairs and Maintenance - Transportation Equipment	50213060	1,088,392.43	
Repairs and Maintenance - Furniture and Fixtures	50213070	11,482.43	
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	50213220	5,245.00	
Financial Assistance to NGAs	50214020	589,097,464.48	
Financial Assistance to Local Government Units	50214030	1,072,821,460.48	
Budgetary Support to Government-Owned and/or Controlled Corporations	50214040	1,055,143,874.78	
Financial Assistance to NGOs/POs	50214050	50,373,229.79	
Subsidy to Regional Offices/Staff Bureaus	50214070	3,618,039,650.27	
Subsidy to Operating Units	50214080	176,550,473.04	
Subsidy to Other Funds	50214090	191,797.61	
Subsidies - Others	50214990	3,799,148.08	
Taxes, Duties and Licenses	50215010	327,920,547.98	
Fidelity Bond Premiums	50215020	479,823.75	
Insurance Expenses	50215030	26,155,624.99	
Labor and Wages	50216010	4,602,914.13	
Advertising Expenses	50299010	285,341,594.55	
Printing and Publication Expenses	50299020	20,960.00	
Representation Expenses	50299030	34,103,569.90	
Transportation and Delivery Expenses	50299040	210,268,044.56	
Rent/Lease Expenses	50299050	172,826,830.98	
Subscription Expenses	50299070	5,998,254.33	
Litigation/Acquired Assets Expenses	50299090	469,460.54	
Other Maintenance and Operating Expenses	50299990	3,930,709.75	
Bank Charges	50301040	9,989.83	
Depreciation - Buildings and Other Structures	50501040	19,014,278.94	
Depreciation - Machinery and Equipment	50501050	43,077,564.18	
Depreciation - Transportation Equipment	50501060	6,360,656.42	
Depreciation - Furniture, Fixtures and Books	50501070	1,653,510.66	
Depreciation - Other Property, Plant and Equipment	50501990	2,957,919.96	
Amortization - Intangible Assets	50502010	12,628,325.27	
Loss on Foreign Exchange (FOREX)	50504010	568,501.02	



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*San Lazaro Compound, Sta. Cruz, Manila*

**Central Office**

**Pre-Closing Trial Balance**

**As of December 31, 2019**

**Regular Agency Fund**

Account Title	Account Code	Debit	Credit
<b>TOTAL</b>		<b>60,708,214,603.39</b>	<b>60,708,214,603.39</b>

Certified Correct :

**LORICA C. RABAGO**

Chief Accountant

Financial and Management Service