



PHILIPPINE HEALTH INSURANCE CORPORATION
TRIAL BALANCE - CONSOLIDATED (Pre-Closing)
As of December 31, 2024

ACCOUNT CODE	ACCOUNT NAME	TRIAL BALANCE H.O. (Pre-Closing)		TRIAL BALANCE PROs (Pre-Closing)		TRIAL BALANCE CONSOLIDATED (Pre-Closing)	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1 01 01 010	Cash-Collecting Officers						
1 01 01 020	Petty Cash	3,169.92		192,720,344.90		192,723,514.82	
1 01 02 020	Cash in Bank - Local Currency, Current Account	749,135.56		4,067,792.49		4,816,928.05	
1 01 02 030	Cash in Bank - Local Currency, Savings Account	621,401,717.50		927,742,507.77		1,549,144,225.27	
1 01 03 030	Cash in Bank - Foreign Currency, Savings Account	3,481,027,835.47		300,356,758.78		3,781,384,594.25	
1 01 05 020	Time Deposits - Local Currency	472,029.17		-		472,029.17	
1 01 05 030	Time Deposits - Foreign Currency	-		-		-	
1 01 05 060	Special Savings Deposit - Local Currency	-		-		-	
1 02 11 010	Investments in Time Deposits - Local Currency	48,743,566,042.74		-		48,743,566,042.74	
1 02 11 020	Investments in Time Deposits - Foreign Currency	51,940,265,674.99		-		51,940,265,674.99	
1 03 01 050	Interests Receivable	1,371,303.60		-		1,371,303.60	
1 03 01 090	Contributions & Premium Receivable	6,297,076,324.96		-		6,297,076,324.96	
1 03 01 092	Allowance for Impairment - Contributions & Premium Receivable	53,155,533,019.61		82,728,302.92		53,238,261,322.53	
1 03 02 010	Operating Lease Receivable	-	9,119,198,296.52	-	15,422,581.20	-	9,134,620,877.72
1 03 03 010	Due from National Government Agencies (NGAs)	-		-		-	
1 03 03 012	Allowance for Impairment - Due from NGAs	80,208,071,184.89		297,322,191.74		80,505,393,376.63	
1 03 03 030	Due from Local Government Units (LGUs)	-	20,671,858,800.00	-	-	-	20,671,858,800.00
1 03 03 032	Allowance for Impairment - Due from LGUs	-		257,251,169.06		257,251,169.06	
1 03 03 050	Due from Other Government Corporations	-	190,490,634.29	-	9,472,133.30	-	199,962,767.59
1 03 04 070	Due from Regional/Branch Offices	-		-		-	
1 03 99 010	Receivables - Disallowances/Charges	90,866,943,208.23		-		90,866,943,208.23	
1 03 99 020	Due from Officers and Employees	4,695,910.77		51,132,657.57		55,828,568.34	
1 03 99 022	Allowance for Impairment - Due from Officers and Employees	1,623,472.24		1,585,332.05		3,208,804.29	
1 03 99 160	Due from Private Primary Care Provider Networks	-		-		-	
1 03 99 990	Other Receivables	-		-		-	
1 03 99 992	Allowance for Impairment - Other Receivables	3,321,040.00		412,854,699.59		416,175,739.59	
1 04 04 010	Office Supplies Inventory	-	29,072,304.97	-	249,790.00	-	29,322,094.97
1 04 04 012	Allowance for Impairment - Office Supplies Inventory	642,822.90		97,269,666.99		97,912,689.89	
1 04 04 020	Accountable Forms, Plates, & Stickers Inventory	-		-	1,452,310.78	-	1,452,310.78
1 04 04 060	Drugs and Medicines Inventory	5,169,468.00		296,804.44		5,466,272.44	
1 04 04 070	Medical, Dental & Laboratory Supplies Inventory	-		284,468.15		284,468.15	
1 04 04 080	Fuel, Oil and Lubricants Inventory	-		3,467,930.58		3,467,930.58	
1 04 04 100	Textbook and Instructional Materials Inventory	-		-		-	
1 04 04 990	Other Supplies & Materials Inventory	-		-		-	
1 04 05 010	Semi-Expendable Machinery	370,939.50		2,194,703.66		2,565,643.16	
1 04 05 020	Semi-Expendable Office Equipment	-		-		-	
	Semi-Expendable Information & Communications Technology Equipment	102,274.30		4,326,222.51		4,428,496.81	
1 04 05 030							
1 04 05 070	Semi-Expendable Communications Equipment	2,929,274.68		35,677,958.10		38,607,232.78	
1 04 05 080	Semi-Expendable Disaster Response and Rescue Equipment	-		723,579.35		723,579.35	
1 04 05 100	Semi-Expendable Medical Equipment	-		-		-	
1 04 05 120	Semi-Expendable Sports Equipment	-		313,131.97		313,131.97	
1 04 05 990	Semi-Expendable Other Machinery & Equipment	58,000.00		180,856.00		238,856.00	
1 04 06 010	Semi-Expendable Furniture & Fixtures	21,006.00		579,956.52		600,962.52	
1 04 06 020	Semi-Expendable Books	667,309.44		18,522,176.95		19,189,486.39	
1 02 02 010	Investments in Treasury Bills - Local	-		11,843.00		11,843.00	
1 02 02 050	Investments in Bonds - Local	28,284,279,260.43		-		28,284,279,260.43	
	Allowance for Impairment - Investments in Bonds - Local - Expected Credit Loss (ECL)	363,376,529,665.68		-		363,376,529,665.68	
1 02 02 052							
1 05 01 010	Investment Property, Land	-	6,879,452.57	-	-	-	6,879,452.57
1 05 01 012	Accumulated Impairment Losses - Investment Property, Land	855,663,290.84		-		855,663,290.84	
1 06 01 010	Land	-		-		-	
1 06 02 990	Other Land Improvements	-		152,227,669.53		152,227,669.53	
1 06 02 991	Accumulated Depreciation - Other Land Improvements	1,356,907.52		2,100,169.20		3,457,076.72	
1 06 03 050	Power Supply Systems	-	1,221,216.76	-	345,812.01	-	1,567,028.77
1 06 03 051	Accumulated Depreciation - Power Supply Systems	-		161,613.47		161,613.47	
1 06 04 010	Buildings	-		29,090.42		-	29,090.42
1 06 04 011	Accumulated Depreciation - Buildings	-		39,190,854.81		39,190,854.81	
				25,889,301.33		-	25,889,301.33



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1 06 04 990	Other Structures	-	-	4,172,866.95	-	4,172,866.95	-
1 06 04 991	Accumulated Depreciation - Other Structures	-	-	-	-	-	-
1 06 05 020	Office Equipment	13,024,100.88	-	385,002,853.30	93,889.50	398,026,954.18	93,889.50
1 06 05 021	Accumulated Depreciation - Office Equipment	-	11,198,215.27	-	264,224,396.51	-	275,422,611.78
1 06 05 030	Information and Communications Technology Equipment	976,041,582.40	-	1,013,118,496.63	-	1,989,160,079.03	-
1 06 05 031	Accumulated Depreciation - Information and Communications Technology Equipment	-	745,844,282.43	-	749,094,548.33	-	1,494,938,830.76
1 06 05 070	Communications Equipment	43,452,525.23	-	22,434,824.30	-	65,887,349.53	-
1 06 05 071	Accumulated Depreciation - Communications Equipment	-	36,196,598.35	-	17,998,590.91	-	54,195,189.26
1 06 05 090	Disaster Response and Rescue Equipment	240,000.00	-	2,604,900.00	-	2,844,900.00	-
1 06 05 091	Accumulated Depreciation - Disaster Response and Rescue Equipment	-	52,350.00	-	808,095.00	-	860,445.00
1 06 05 110	Medical Equipment	-	-	162,000.00	-	162,000.00	-
1 06 05 111	Accumulated Depreciation - Medical Equipment	-	-	-	24,300.00	-	24,300.00
1 06 05 120	Printing Equipment	-	-	-	-	-	-
1 06 05 121	Accumulated Depreciation - Printing Equipment	-	-	-	-	-	-
1 06 05 130	Sports Equipment	205,999.98	-	2,625,989.00	-	2,831,988.98	-
1 06 05 131	Accumulated Depreciation - Sports Equipment	-	37,080.00	-	394,916.38	-	431,996.38
1 06 05 990	Other Machinery and Equipment	590,000.00	-	1,892,153.00	-	2,482,153.00	-
1 06 05 991	Accumulated Depreciation - Other Machinery and Equipment	-	175,440.00	-	465,689.55	-	641,129.55
1 06 06 010	Motor Vehicles	103,851,231.00	-	330,167,653.99	-	434,008,884.99	-
1 06 06 011	Accumulated Depreciation - Motor Vehicles	-	47,561,993.60	-	185,304,918.80	-	232,866,912.40
1 06 06 990	Other Transportation Equipment	-	-	-	-	-	-
1 06 06 991	Accumulated Depreciation - Other Transportation Equipment	-	-	-	-	-	-
1 06 07 010	Furniture & Fixtures	9,200,626.46	-	47,887,100.40	-	57,087,726.86	-
1 06 07 011	Accumulated Depreciation - Furniture & Fixtures	-	5,804,999.43	-	33,261,058.71	-	39,066,058.14
1 06 07 020	Books	-	-	-	-	-	-
1 06 07 021	Accumulated Depreciation - Books	-	-	-	-	-	-
1 06 09 010	Leased Assets Improvements, Land	-	-	-	-	-	-
1 06 09 011	Accumulated Depreciation-Leased Assets Improvements, Land	-	-	-	-	-	-
1 06 09 020	Leased Assets Improvements, Buildings and Other Structures	9,726,986.76	-	229,695,430.93	-	239,422,417.69	-
1 06 09 021	Accumulated Depreciation - Leased Assets Improvements, Buildings and Other Structures	-	2,072,237.34	-	152,554,984.17	-	154,627,221.51
1 06 09 990	Other Leased Assets Improvements	-	-	3,037,093.40	-	3,037,093.40	-
1 06 09 991	Accumulated Depreciation-Other Leased Assets Improvements	-	-	-	397,670.40	-	397,670.40
1 06 98 010	Construction in Progress - Land Improvements	-	-	-	-	-	-
1 06 98 030	Construction in Progress - Building & Other Structures	27,339,192.50	-	6,183,000.88	-	33,522,193.38	-
1 06 99 990	Other Property, Plant and Equipment	-	-	-	-	-	-
1 06 99 991	Accumulated Depreciation-Other Property, Plant & Equip.	-	-	-	-	-	-
1 08 01 020	Computer Software	737,989,676.24	-	1,148,341.97	-	739,138,018.21	-
1 08 01 021	Accumulated Amortization - Computer Software	-	318,482,588.07	-	773,288.38	-	319,255,876.45
1 08 01 022	Accumulated Impairment Losses - Computer Software	-	162,065,199.01	-	-	-	162,065,199.01
1 08 01 030	Websites	31,940.00	-	-	-	31,940.00	-
1 08 01 031	Accumulated Amortization - Websites	-	-	-	-	-	-
1 08 01 990	Other Intangible Assets	-	-	-	-	-	-
1 08 01 991	Accumulated Amortization - Other Intangible Assets	-	-	-	-	-	-
1 08 98 020	Development in Progress-Computer Software	47,651,497.20	-	-	-	47,651,497.20	-
1 08 98 030	Development in Progress-Websites	-	-	-	-	-	-
1 08 98 980	Development in Progress-Other Intangible Assets	-	-	-	-	-	-
1 13 01 010	Right-of-Use Assets, Land	-	-	-	-	-	-
1 13 01 012	Accumulated Impairment Losses - Right-of-Use Assets, Land	-	-	-	-	-	-
1 13 01 020	Right-of-Use Assets, Buildings & Other Structures	362,632,041.04	-	1,644,749,695.18	-	2,007,381,736.22	-
1 13 01 021	Accumulated Depreciation - Right-of-Use Assets, Buildings & Other Structures	-	70,511,785.80	-	621,545,202.13	-	692,056,987.93
1 13 01 022	Accumulated Impairment Losses - Right-of-Use Assets, Buildings & Other Structures	-	-	-	-	-	-
1 13 01 030	Right-of-Use Assets, Machinery and Equipment	-	-	-	-	-	-
1 13 01 031	Accumulated Depreciation - Right-of-Use Assets, Machinery and Equipment	-	-	-	-	-	-
1 13 01 032	Accumulated Impairment Losses - Right-of-Use Assets, Machinery and Equipment	-	-	-	-	-	-
1 13 01 040	Right-of-Use Assets, Transportation Equipment	-	-	-	-	-	-
1 13 01 041	Accumulated Depreciation - Right-of-Use Assets, Transportation Equipment	-	-	-	-	-	-
1 13 01 042	Accumulated Impairment Losses - Right-of-Use Assets, Transportation Equipment	-	-	-	-	-	-



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1 13 01 050	Right-of-Use Assets, Furniture and Fixtures	-	-	-	-	-	-
1 13 01 051	Accumulated Depreciation-Right-of-Use Assets, Furniture and Fixtures	-	-	-	-	-	-
1 13 01 052	Accumulated Impairment Losses-Right-of-Use Assets, Furniture and Fixtures	-	-	-	-	-	-
1 13 01 990	Other Right-of-Use Assets	-	-	-	-	-	-
1 13 01 991	Accumulated Depreciation-Other Right-of-Use Assets	-	-	-	-	-	-
1 13 01 992	Accumulated Impairment Losses-Other Right-of-Use Assets	-	-	-	-	-	-
1 99 01 010	Advances for Operating Expenses	-	-	-	-	-	-
1 99 01 020	Advances for Payroll	-	-	-	-	-	-
1 99 01 030	Advances to Special Disbursing Officers	-	-	-	-	-	-
1 99 01 040	Advances to Officers & Employees	1,604,000.00	-	11,160.00	-	1,615,160.00	-
1 99 02 010	Advances to Contractors/Sub-Contractors	272,197.18	-	63,755.25	-	335,952.43	-
1 99 02 020	Prepaid Rent	618,750.00	-	-	-	618,750.00	-
1 99 02 030	Prepaid Registration	21,280.00	-	-	-	21,280.00	-
1 99 02 040	Prepaid Interest	-	-	-	-	-	-
1 99 02 050	Prepaid Insurance	-	-	-	-	-	-
1 99 02 060	Input Tax	3,213,528.24	-	6,842,366.04	-	10,055,894.28	-
1 99 02 070	Creditable Input Tax	-	-	-	-	-	-
1 99 02 080	Withholding Tax at Source	-	-	-	-	-	-
1 99 02 100	Prepaid Subscription	-	-	-	-	-	-
1 99 02 990	Other Prepayments	26,227,500.61	-	-	-	26,227,500.61	-
1 99 03 020	Guaranty Deposits	-	-	809,756.32	-	809,756.32	-
1 99 03 990	Other Deposits	18,937,714.28	-	132,057,278.36	-	150,994,992.64	-
1 99 99 080	Deferred Charges/Losses	-	-	4,211,498.39	-	4,211,498.39	-
1 99 99 990	Other Assets	-	-	-	-	-	-
1 99 99 992	Accumulated Impairment Losses - Other Assets	551,342,604.37	-	487,479,689.47	-	1,038,822,293.84	-
2 01 01 010	Accounts Payable	-	625,128,811.27	-	369,191,673.01	-	994,320,484.28
2 01 01 020	Due to Officers & Employees	-	416,790,168.07	-	887,337,308.60	-	1,304,127,476.67
2 01 01 060	Operating Lease Payable	-	314,221,801.91	-	196,803,699.48	-	511,025,501.39
2 10 01 010	Lease Payable	-	1,282,720.83	-	3,126,625.71	-	4,409,346.54
2 01 01 080	Awards & Rewards Payable	-	-	-	-	-	-
2 01 01 100	Accrued Benefits Payable	-	-	-	-	-	-
2 01 99 990	Other Financial Liabilities	-	27,770,640,347.87	-	7,255,940,172.50	-	35,026,580,520.37
2 02 01 010	Due to BIR	-	15,000.00	-	-	-	15,000.00
2 02 01 020	Due to GSIS	-	21,869,017.77	-	221,841,378.20	-	243,710,395.97
2 02 01 030	Due to PAG-IBIG	-	24,886,340.21	-	54,166,196.18	-	79,052,536.39
2 02 01 040	Due to PHILHEALTH	-	167,092.18	-	6,569,692.57	-	6,736,784.75
2 02 01 050	Due to NGAS	-	2,288,876.86	-	12,066,087.94	-	14,354,964.80
2 02 01 060	Due to Other Government Corporations	-	29,883,914,749.43	-	-	-	29,883,914,749.43
2 02 01 070	Due to LGUs	-	427,443,702.63	-	-	-	427,443,702.63
2 02 01 090	Due to Treasurer of the Philippines	-	-	-	727,585.39	-	727,585.39
2 03 01 060	Due to Central/Home/Head Office	-	29,534,289.25	-	-	-	29,534,289.25
2 03 01 070	Due to Regional/Branch Offices	-	-	-	90,866,943,208.23	-	90,866,943,208.23
2 04 01 010	Trust Liabilities	-	-	-	-	-	-
2 04 01 020	Trust Liabilities - Disaster Risk Reduction & Management Fund	-	924,710,078.65	-	80,372,817.87	-	1,005,082,896.52
2 04 01 030	Bali Bonds Payable	-	-	-	-	-	-
2 04 01 040	Guaranty/Security Deposits Payable	-	-	-	2,888,192.59	-	2,888,192.59
2 04 01 080	Trust Liabilities - Disallowance/Charges	-	66,551,797.62	-	13,839,242.02	-	80,391,039.64
2 10 01 010	Lease Payable	-	389,766.56	-	-	-	389,766.56
2 99 99 040	Undistributed Collections	-	299,372,003.66	-	1,048,541,577.83	-	1,347,913,581.49
2 99 99 120	Return Premium Payable	-	468,892.97	-	1,274,390,546.69	-	1,274,859,439.66
2 99 99 160	Due to Non-Government Organizations/Civil Society Organizations	-	-	-	-	-	-
2 99 99 170	Payable to Primary Care Provider Networks	-	433,329.17	-	-	-	433,329.17
2 99 99 990	Other Payables	-	-	-	86,568,942.92	-	86,568,942.92
2 05 01 990	Other Deferred Credits	-	42,413,284.36	-	20,080,779.50	-	62,494,063.86
2 05 02 990	Other Unearned Revenue/Income	-	422,133.48	-	3,799,759.17	-	4,221,892.65
2 06 01 010	Pension Benefits Payable	-	539,938,078.74	-	224,929,920.84	-	764,867,999.58
2 06 01 020	Leave Benefits Payable	-	-	-	-	-	-
2 06 01 030	Retirement Gratuity Payable	-	843,294,933.36	-	523,950.74	-	843,818,884.10



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2 06 01 070	Provision for Health Benefits - IBNR		74,467,831,648.43	-	-		74,467,831,648.43
2 06 01 990	Other Provisions (Provisions for Insurance Contract Liabilities)		1,406,915,873,309.00	-	-		1,406,915,873,309.00
3 07 01 010 01	Retained Earnings (Deficit)		85,277,767,581.24	-	-		85,277,767,581.24
3 07 01 010 02	Reserve Fund		293,922,327,828.20	-	-		293,922,327,828.20
3 07 01 010 03	Contingent Capital		-	-	-		-
3 07 01 010 04	Prior Years' Adjustment		-	-	-		-
3 07 01 010 05	Provision for Insurance Contract Liabilities		(1,127,993,822,270.32)	-	-		(1,127,993,822,270.32)
4 02 01 140	Fines and Penalties - Service Income		-	-	-		-
4 02 01 200	Research Fees		-	-	-		-
4 02 01 210	Accreditation Fees		304,967.53		31,068,490.83		31,373,458.36
4 02 01 990	Other Service Income		-	-	-		-
4 02 02 040	Seminar/Training Fees		-	-	-		-
4 02 02 050	Rent/Lease Income		-	-	-		-
4 02 02 210	Interest Income		25,799,081,657.13		437,330.05		25,799,518,987.18
4 02 02 230	Fines & Penalties - Business Income		1,412,454.86		175,064,841.16		176,477,296.02
4 02 02 270	Members' Contribution		200,223,607,999.59		39,349,692,338.91		239,573,300,338.50
4 02 02 990	Other Business Income		-	-	-		-
4 04 01 020	Shares from PAGCOR/PCSO		-	-	-		-
4 04 02 010	Donations in Cash		-	-	-		-
4 04 02 020	Donations in Kind		350,000.00		19,092,960.44		19,442,960.44
4 05 01 010	Gain on Foreign Exchange (FOREX)		217,124.82		-		217,124.82
4 05 01 020	Gain on Sale/Redemption/Transfer of Investments		-	-	-		-
4 05 01 040	Gain on Sale of Property, Plant & Equipment		-	-	4,800.00		4,800.00
4 05 01 170	Gain on Sale of Unserviceable Property		4,531.40		277,046.66		281,578.06
4 05 01 990	Other Gains		-	-	31,684.44		31,684.44
4 06 01 020	Sale of Unserviceable Property		-	-	-		-
4 06 02 010	Reversal of Impairment Loss		47,304,627.41		-		47,304,627.41
4 06 99 010	Proceeds from Insurance/Indemnities		-	-	-		-
4 06 99 990	Miscellaneous Income		869,812.14		6,456,602.77		7,326,414.91
5 01 01 010	Salaries & Wages - Regular	523,838,612.20		1,163,154,111.65		1,686,992,723.85	
5 01 01 020	Salaries & Wages - Casual	86,373,758.05		844,857,551.74		931,231,309.79	
5 01 02 010	Personnel Economic Relief Allowance (PERA)	21,755,349.59		128,128,415.10		149,883,764.69	
5 01 02 020	Representation Allowance (RA)	7,706,125.00		6,021,625.00		13,727,750.00	
5 01 02 030	Transportation Allowance (TA)	6,704,750.00		5,983,000.00		12,687,750.00	
5 01 02 040	Clothing/Uniform Allowance	19,508,152.00		91,000.00		19,599,152.00	
5 01 02 050	Subsistence Allowance	15,397,626.00		87,034,188.99		102,431,814.99	
5 01 02 060	Laundry Allowance	1,630,156.82		9,640,153.09		11,270,309.91	
5 01 02 070	Quarter's Allowance	-		-		-	
5 01 02 080	Productivity Incentive Allowance	4,573,000.00		26,536,000.00		31,109,000.00	
5 01 02 090	Overseas Allowance	-		-		-	
5 01 02 100	Honoraria	-		-		-	
5 01 02 110	Hazard Pay	103,771,518.09		431,500,845.55		535,272,363.64	
5 01 02 120	Longevity Pay	14,961,273.19		43,445,654.64		58,406,927.83	
5 01 02 130	Overtime and Night Pay	43,475,109.93		132,905,633.28		176,380,743.21	
5 01 02 140	Year-End Bonus	51,976,280.00		167,736,243.55		219,712,523.55	
5 01 02 150	Cash Gift	4,580,050.00		26,677,500.00		31,257,550.00	
5 01 02 160	Mid-Year Bonus	49,773,436.00		164,088,043.80		213,861,479.80	
5 01 02 170	Directors and Committee Members' Fees	8,329,600.00		-		8,329,600.00	
5 01 02 990	Other Bonuses and Allowances	76,578,851.55		445,972,685.61		522,551,537.16	
5 01 03 010	Retirement and Life Insurance Premiums	68,377,767.34		240,204,197.18		308,581,964.52	
5 01 03 020	Pag-Ibig Contributions	1,914,200.00		12,420,100.00		14,334,300.00	
5 01 03 030	PhilHealth Contributions	12,390,606.39		48,861,734.50		61,252,340.89	
5 01 03 040	Employee's Compensation Insurance Premiums	1,093,112.21		6,608,852.87		7,701,965.08	
5 01 03 050	Provident/Welfare Fund Contributions	47,612,662.96		159,255,440.33		206,868,103.29	
5 01 04 010	Pension Benefits	-		-		-	
5 01 04 020	Retirement Gratuity	-		-		-	
5 01 04 030	Terminal Leave Benefits	133,846,654.20		5,332,806.19		139,179,460.39	



PHILIPPINE HEALTH INSURANCE CORPORATION
TRIAL BALANCE - CONSOLIDATED (Pre-Closing)
As of December 31, 2024

ACCOUNT CODE	ACCOUNT NAME	TRIAL BALANCE H.O. (Pre-Closing)		TRIAL BALANCE PROs (Pre-Closing)		TRIAL BALANCE CONSOLIDATED (Pre-Closing)	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5 01 04 990	OTHER PERSONNEL BENEFITS	-	-	-	-	-	-
5 02 01 010	Travelling Expenses - Local	45,431,963.25	-	27,258.05	-	27,258.05	-
5 02 01 020	Travelling Expenses - Foreign	12,124,375.79	-	209,608,116.41	-	255,040,079.66	-
5 02 02 010	Training Expenses	31,254,646.87	-	-	-	12,124,375.79	-
5 02 02 020	Scholarship Grants/Expenses	-	-	80,098,362.06	-	111,353,008.93	-
5 02 03 010	Office Supplies Expenses	5,494,033.26	-	-	-	-	-
5 02 03 020	Accountable Forms Expenses	5,766,169.80	-	157,931,929.19	-	163,425,962.45	-
5 02 03 060	Welfare Goods Expenses	-	-	353,229.87	-	6,119,399.67	-
5 02 03 070	Drugs & Medicines Expenses	377,077.31	-	-	-	-	-
5 02 03 080	Medical, Dental & Laboratory Supplies Expenses	7,036,189.85	-	767,614.30	-	1,144,691.61	-
5 02 03 090	Fuel, Oil and Lubricants Expenses	6,943,579.27	-	4,449,443.07	-	11,485,632.92	-
5 02 03 110	Textbooks & Instructional Materials Expenses	1,500.00	-	35,750,659.07	-	42,694,238.34	-
5 02 03 210	Semi-Expendable Machinery & Equipment Expenses	3,409,087.26	-	900.00	-	2,400.00	-
5 02 03 220	Semi-Expendable Furniture, Fixtures & Books Expenses	6,225,302.60	-	94,785,944.39	-	98,195,031.65	-
5 02 03 990	Other Supplies and Materials Expenses	2,096,994.64	-	28,042,065.06	-	34,267,367.66	-
5 02 04 010	Water Expenses	3,843,993.51	-	8,632,229.65	-	10,729,224.29	-
5 02 04 020	Electricity Expenses	43,064,416.60	-	10,291,937.96	-	14,135,931.47	-
5 02 04 990	Other Utility Expense	-	-	158,322,302.14	-	201,386,718.74	-
5 02 05 010	Postage & Courier Services	1,805,896.37	-	-	-	-	-
5 02 05 020	Telephone Expenses	16,568,907.94	-	21,633,717.86	-	23,439,614.23	-
5 02 05 030	Internet Subscription Expenses	13,301,786.82	-	60,083,362.80	-	76,652,270.74	-
5 02 05 040	Cable, Satellite, Telegraph, and Radio Expenses	216,425.64	-	10,551,081.80	-	23,852,868.72	-
5 02 06 010	Awards/Rewards Expenses	2,314,674.66	-	111,809.97	-	328,235.61	-
5 02 06 020	Prizes	-	-	4,959,337.50	-	7,274,012.16	-
5 02 06 030	Indemnities	-	-	-	-	-	-
5 02 07 010	Survey Expenses	-	-	-	-	-	-
5 02 07 020	Research, Exploration and Development Expenses	54,644,556.00	-	-	-	-	-
5 02 10 010	Confidential Expenses	-	-	2,027,674.61	-	56,672,230.61	-
5 02 10 020	Intelligence Expenses	-	-	-	-	-	-
5 02 10 030	Extraordinary and Miscellaneous Expenses	4,933,289.79	-	-	-	-	-
5 02 11 010	Legal Services	-	-	2,345,871.08	-	7,279,160.87	-
5 02 11 020	Auditing Services	85,512,141.99	-	-	-	-	-
5 02 11 030	Consultancy Services	10,990,000.00	-	-	-	85,512,141.99	-
5 02 11 990	Other Professional Services	126,682,082.15	-	898,888.00	-	11,888,888.00	-
5 02 12 020	Janitorial Services	15,086,631.05	-	656,933,996.47	-	783,616,078.62	-
5 02 12 030	Security Services	15,823,503.46	-	90,107,156.89	-	105,193,787.94	-
5 02 12 990	Other General Services	-	-	207,705,707.30	-	223,529,210.76	-
5 02 13 020	Repairs & Maintenance - Land Improvements	-	-	-	-	-	-
5 02 13 040	Repairs & Maintenance - Buildings & Other Structures	-	-	-	-	-	-
5 02 13 050	Repairs & Maintenance - Machinery & Equipment	708,325.98	-	967,557.98	-	967,557.98	-
5 02 13 060	Repairs & Maintenance - Transportation Equipment	1,099,394.26	-	14,848,600.16	-	15,556,926.14	-
5 02 13 070	Repairs & Maintenance - Furniture and Fixtures	-	-	15,015,360.09	-	16,114,754.35	-
5 02 13 080	Repairs & Maintenance - Leased Assets	-	-	289,449.75	-	289,449.75	-
5 02 13 090	Repairs & Maintenance - Leased Assets Improvements	140,899.50	-	-	-	-	-
5 02 13 210	Repairs & Maintenance - Semi-Expendable Machinery and Equipment	-	-	2,629,115.78	-	2,770,015.28	-
5 02 13 220	Repairs & Maintenance - Semi-Expendable Furniture, Fixtures and Books	-	-	-	-	-	-
5 02 13 990	Repairs & Maintenance - Other Property, Plant and Equipment	-	-	-	-	-	-
5 02 15 010	Taxes, Duties and Licenses	-	-	-	-	-	-
5 02 15 020	Fidelity Bond Premiums	1,362,486.41	-	930,732.87	-	930,732.87	-
5 02 15 030	Insurance/Reinsurance Expenses	11,678,344.29	-	10,583,044.72	-	11,945,531.13	-
5 02 17 010	MEMBERS' BENEFITS	55,849,809,794.31	-	10,901,306.43	-	22,579,650.72	-
5 02 99 010	Advertising, Promotional and Marketing Expenses	49,084,707.11	-	129,602,092,137.43	-	185,451,901,931.74	-
5 02 99 020	Printing and Publication Expenses	147,712.00	-	349,858,996.14	-	398,923,703.25	-
5 02 99 030	Representation Expenses	23,204,214.82	-	9,669,675.37	-	9,817,387.37	-
5 02 99 040	Transportation and Delivery Expenses	259.00	-	52,674,566.18	-	75,878,781.00	-
5 02 99 050	Rent/Lease Expenses	8,547,568.88	-	3,766,316.01	-	3,766,575.01	-
5 02 99 060	Membership Dues and Contributions to Organizations	9,531,149.88	-	398,714,291.43	-	407,261,860.31	-
5 02 99 070	Subscription Expenses	42,382,175.47	-	2,330,058.44	-	11,861,208.32	-
				959,555.35	-	43,341,730.82	-



PHILIPPINE HEALTH INSURANCE CORPORATION
TRIAL BALANCE - CONSOLIDATED (Pre-Closing)
As of December 31, 2024

ACCOUNT CODE	ACCOUNT NAME	TRIAL BALANCE H.O. (Pre-Closing)		TRIAL BALANCE PROs (Pre-Closing)		TRIAL BALANCE CONSOLIDATED (Pre-Closing)	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5 02 99 080	Donations	266,620.00	-	1,493,524.61	-	1,760,144.61	-
5 02 99 090	Litigation/Acquired Assets Expenses	-	-	-	-	-	-
5 02 99 140	Documentary Stamps Expenses	-	-	-	-	-	-
5 02 99 180	Major Events and Conventions Expenses	11,062,892.60	-	35,739,958.19	-	46,802,850.79	-
5 02 99 990	Other Maintenance and Operating Expenses	70,168,921.11	-	224,540,330.26	-	294,709,251.37	-
5 03 01 010	Management Supervision / Trusteeship Fees	-	-	-	-	-	-
5 03 01 020	Interest Expenses	13,021,913.79	-	23,817,132.25	-	36,839,046.04	-
5 03 01 040	Bank Charges	36,365.20	-	16,510.70	-	52,876.90	-
5 03 01 990	Other Financial Charges	28,013,266.12	-	3,765,080.98	-	29,778,347.10	-
5 05 01 020	Depreciation - Land Improvements	-	-	68,652.88	-	68,652.88	-
5 05 01 030	Depreciation - Power Supply Systems	-	-	29,090.42	-	29,090.42	-
5 05 01 040	Depreciation - Buildings and Other Structures	-	-	1,640,095.33	-	1,640,095.33	-
5 05 01 050	Depreciation - Machinery and Equipment	63,327,253.23	-	67,020,350.03	-	130,347,603.26	-
5 05 01 060	Depreciation - Transportation Equipment	10,132,885.71	-	26,385,535.05	-	36,518,420.76	-
5 05 01 070	Depreciation - Furniture, Fixtures and Books	502,383.38	-	3,176,688.19	-	3,679,071.57	-
5 05 01 150	Depreciation - Right-of-Use Assets	-	-	-	-	-	-
5 05 01 090	Depreciation - Leased Assets Improvements	1,855,828.15	-	14,737,635.42	-	16,593,463.57	-
5 05 01 150	Depreciation - Right-of-Use Assets	111,249,495.77	-	196,665,519.75	-	307,915,015.52	-
5 05 01 990	Depreciation - Other Property, Plant, and Equipment	-	-	-	-	-	-
5 05 02 010	Amortization - Intangible Assets	52,560,344.73	-	-	-	52,560,344.73	-
5 05 03 010	Impairment Loss - Financial Assets Held to Maturity	6,380,188.37	-	-	-	6,380,188.37	-
5 05 03 020	Impairment Loss - Loans and Receivables	5,961,512,286.05	-	-	-	5,961,512,286.05	-
5 05 03 021	Impairment Loss - Inter-Agency Receivables	-	-	-	-	-	-
5 05 03 060	Impairment Loss - Other Receivables	4,954,467.80	-	-	-	4,954,467.80	-
5 05 03 070	Impairment Loss - Inventories	-	-	-	-	-	-
5 05 03 090	Impairment Loss - Property, Plant and Equipment	-	-	169,301.66	-	169,301.66	-
5 05 03 110	Impairment Loss - Intangible Assets	107,441,845.71	-	-	-	107,441,845.71	-
5 05 03 190	Impairment Loss - Investment Securities at Amortized Cost - ECL	-	-	-	-	-	-
5 05 03 210	Impairment Loss-Right-of-Use Assets	-	-	-	-	-	-
5 05 03 990	Impairment Loss - Other Assets	3,632,647.43	-	74,903.87	-	3,707,551.30	-
5 05 03 991	Impairment Loss - Other Assets - Other Receivable	-	-	-	-	-	-
5 05 04 010	Loss on Foreign Exchange (Forex)	139,357.99	-	-	-	139,357.99	-
5 05 04 020	Loss on Sale/Redemption/Transfer of Investments	-	-	-	-	-	-
5 05 04 040	Loss on Sale of Property, Plant, and Equipment	-	-	745,015.78	-	745,015.78	-
5 05 04 070	Loss on Sale of Intangible Assets	-	-	-	-	-	-
5 05 04 080	Loss on Sale of Assets	-	-	258,883.49	-	258,883.49	-
5 05 04 090	Loss of Assets	-	-	62,456.58	-	62,456.58	-
5 05 04 150	Loss on Sale/Redemption/Transfer of Financial Liabilities	-	-	-	-	-	-
5 05 04 250	Loss on Sale of Unserviceable Property	1,417,523.93	-	-	-	1,417,523.93	-
5 05 04 270	Loss on Termination of Lease	-	-	-	-	-	-
5 05 04 990	Other Losses	257,259,434,303.00	-	1,424,746.95	-	257,260,859,049.95	-
		1,052,318,031,962.69	1,052,318,031,962.69	144,292,578,021.05	144,292,578,021.05	1,196,610,609,983.74	1,196,610,609,983.74

Consolidated by:

ELAINE P. MARPA
Fiscal Controller III

LILIA R. GARRIDO, CPA
Fiscal Controller III

Consolidation reviewed by:

ALFREDO C. REYES, JR., CPA
Head, Corporate Acctg. Section, AICD
Comptrollership Department

Certified Correct:

JUVY D. BALOLONG, CPA
Division Chief, AICD
Comptrollership Department