



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE (PRE-CLOSING)
As of December 31, 2023
(Revised)

ACCOUNT CODES	ACCOUNT TITLES	TB-HO (Pre-Closing)		TB-PROs (Pre-Closing)		CONSOLIDATED TB (Pre-Closing)	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1 01 01 010	Cash-Collecting Officers	15,658.81	0.00	92,885,882.00	0.00	92,901,540.81	0.00
1 01 01 020	Petty Cash	1,004,316.98	0.00	3,583,308.67	0.00	4,587,625.65	0.00
1 01 02 030	Cash in Bank - Local Currency, Current Account	548,043,278.09	0.00	540,770,109.66	0.00	1,088,813,387.75	0.00
1 01 02 040	Cash in Bank - Local Currency, Savings Account	2,854,070,800.76	0.00	197,272,722.42	0.00	3,051,343,523.18	0.00
1 01 03 030	Cash in Bank - Foreign Currency, Savings Account	452,005.87	0.00	0.00	0.00	452,005.87	0.00
1 01 03 060	Special Savings Deposit - Local Currency	26,541,020,999.00	0.00	0.00	0.00	26,541,020,999.00	0.00
1 02 11 010	Investments in Time Deposits - Local Currency	135,604,790,554.88	0.00	0.00	0.00	135,604,790,554.88	0.00
1 02 11 020	Investments in Time Deposits - Foreign Currency	1,306,982.52	0.00	0.00	0.00	1,306,982.52	0.00
1 03 01 050	Interests Receivable	6,450,894,712.97	0.00	0.00	0.00	6,450,894,712.97	0.00
1 03 01 090	Contributions & Premium Receivable	48,427,106,413.98	0.00	110,989,050.92	0.00	48,538,095,464.90	0.00
1 03 01 092	Allowance for Impairment - Contributions & Premium Receivable	0.00	3,157,686,010.47	0.00	15,422,581.20	0.00	3,173,108,591.67
1 03 03 010	Due from National Government Agencies (NGAs)	49,207,937,249.11	0.00	29,629,132.97	0.00	49,237,566,382.08	0.00
1 03 03 012	Allowance for Impairment - Due from NGAs	0.00	20,671,858,800.00	0.00	0.00	0.00	20,671,858,800.00
1 03 03 030	Due from Local Government Units (LGUs)	0.00	0.00	389,794,792.03	0.00	389,794,792.03	0.00
1 03 03 032	Allowance for Impairment - Due from LGUs	0.00	206,253,522.22	0.00	9,472,133.30	0.00	215,725,655.52
1 03 04 070	Due from Regional/Branch Offices	48,765,967,203.84	0.00	0.00	0.00	48,765,967,203.84	0.00
1 03 99 010	Receivables - Disallowances/Charges	4,399,762.24	0.00	41,870,633.40	0.00	46,270,395.64	0.00
1 03 99 020	Due from Officers and Employees	1,528,728.77	0.00	818,104.23	0.00	2,346,833.00	0.00
1 03 99 022	Allowance for Impairment - Due from Officers and Employees	0.00	1,617,157.55	0.00	0.00	0.00	1,617,157.55
1 03 99 090	Other Receivables	3,502,621.50	0.00	2,773,232,645.21	0.00	2,776,735,266.71	0.00
1 03 99 092	Allowance for Impairment - Other Receivables	0.00	53,935,189.45	0.00	249,790.00	0.00	54,184,979.45
1 04 04 010	Office Supplies Inventory	204,573.35	0.00	74,218,565.01	0.00	74,423,138.36	0.00
1 04 04 012	Allowance for Impairment - Office Supplies Inventory	0.00	0.00	0.00	1,452,310.78	0.00	1,452,310.78
1 04 04 020	Accountable Forms, Plates, & Stickers Inventory	5,135,332.00	0.00	228,920.92	0.00	5,364,252.92	0.00
1 04 04 060	Drugs and Medicines Inventory	0.00	0.00	24,847.00	0.00	24,847.00	0.00
1 04 04 070	Medical, Dental & Laboratory Supplies Inventory	2,880,741.00	0.00	5,597,884.29	0.00	8,478,625.29	0.00
1 04 04 090	Other Supplies & Materials Inventory	2,896.00	0.00	1,306,810.26	0.00	1,309,706.26	0.00
1 04 05 020	Semi-Expendable Office Equipment	11,892.25	0.00	4,618,772.26	0.00	4,630,664.51	0.00
1 04 05 030	Semi-Expendable Information & Communications Technology Equipment	0.00	0.00	12,904,373.91	0.00	12,904,373.91	0.00
1 04 05 070	Semi-Expendable Communications Equipment	0.00	0.00	432,731.85	0.00	432,731.85	0.00
1 04 05 080	Semi-Expendable Disaster Response and Rescue Equipment	776,040.75	0.00	0.00	0.00	776,040.75	0.00
1 04 05 100	Semi-Expendable Medical Equipment	0.00	0.00	117,031.97	0.00	117,031.97	0.00
1 04 05 120	Semi-Expendable Sports Equipment	34,700.00	0.00	74,000.00	0.00	108,700.00	0.00
1 04 05 990	Semi-Expendable Other Machinery & Equipment	39,344.00	0.00	285,189.52	0.00	324,533.52	0.00
1 04 06 010	Semi-Expendable Furniture & Fixtures	94,309.00	0.00	18,167,762.12	0.00	18,262,071.12	0.00
1 04 06 020	Semi-Expendable Books	0.00	0.00	11,843.00	0.00	11,843.00	0.00
1 02 02 050	Investments in Bonds - Local	336,128,167,444.24	0.00	0.00	0.00	336,128,167,444.24	0.00
1 02 02 052	Allowance for Impairment - Investments in Bonds - Local - Expected Credit Loss (ECL)	0.00	531,589.98	0.00	0.00	0.00	531,589.98
1 05 01 010	Investment Property, Land	855,663,290.84	0.00	0.00	0.00	855,663,290.84	0.00
1 05 01 012	Accumulated Impairment Losses - Investment Property, Land	0.00	0.00	0.00	0.00	0.00	0.00
1 06 01 010	Land	0.00	0.00	18,201,200.00	0.00	18,201,200.00	0.00
1 06 02 990	Other Land Improvements	1,356,907.52	0.00	955,954.60	0.00	2,312,862.12	0.00
1 06 02 991	Accumulated Depreciation - Other Land Improvements	0.00	1,221,216.76	0.00	277,159.13	0.00	1,498,375.89
1 06 03 050	Power Supply Systems	0.00	0.00	161,613.47	0.00	161,613.47	0.00
1 06 03 051	Accumulated Depreciation - Power Supply	0.00	0.00	0.00	0.00	0.00	0.00
1 06 04 010	Buildings	0.00	0.00	37,595,454.81	0.00	37,595,454.81	0.00
1 06 04 011	Accumulated Depreciation - Buildings	0.00	0.00	0.00	24,343,095.50	0.00	24,343,095.50
1 06 05 020	Office Equipment	13,368,825.88	0.00	356,004,411.40	0.00	369,373,237.28	0.00
1 06 05 021	Accumulated Depreciation - Office Equipment	0.00	11,296,906.09	0.00	260,298,641.45	0.00	271,595,547.54
1 06 05 030	Information and Communications Technology Equipment	828,263,235.20	0.00	925,530,399.71	0.00	1,753,793,634.91	0.00
1 06 05 031	Accumulated Depreciation - Information and Communications Technology Equipment	0.00	688,833,903.18	0.00	738,453,561.01	0.00	1,427,287,464.19



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		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1 06 05 070	Communications Equipment	43,467,871.91	0.00	21,844,558.40	0.00	65,312,430.31	0.00
1 06 05 071	Accumulated Depreciation - Communications Equipment	0.00	34,752,566.62	0.00	17,228,264.78	0.00	51,980,831.40
1 06 05 090	Disaster Response and Rescue Equipment	240,000.00	0.00	2,604,900.00	0.00	2,844,900.00	0.00
1 06 05 091	Accumulated Depreciation - Disaster Response and Rescue Equipment	0.00	9,150.00	0.00	334,047.00	0.00	343,197.00
1 06 05 110	Medical Equipment	0.00	0.00	15,400.00	0.00	15,400.00	0.00
1 06 05 111	Accumulated Depreciation - Medical Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1 06 05 130	Sports Equipment	205,999.98	0.00	1,730,499.00	0.00	1,936,498.98	0.00
1 06 05 131	Accumulated Depreciation - Sports Equipment	0.00	0.00	0.00	5,964.96	0.00	5,964.96
1 06 05 990	Other Machinery and Equipment	810,000.00	0.00	1,597,123.00	0.00	2,407,123.00	0.00
6 05 991	Accumulated Depreciation - Other Machinery and Equipment	0.00	97,200.00	0.00	130,094.79	0.00	227,294.79
6 06 010	Motor Vehicles	103,851,231.00	0.00	337,957,819.99	0.00	441,809,050.99	0.00
1 06 06 011	Accumulated Depreciation - Motor Vehicles	0.00	37,429,107.89	0.00	169,898,439.23	0.00	207,327,547.12
1 06 07 010	Furniture & Fixtures	9,673,331.46	0.00	47,210,497.10	0.00	56,883,828.56	0.00
1 06 07 011	Accumulated Depreciation - Furniture & Fixtures	0.00	5,712,549.73	0.00	30,403,493.76	0.00	36,116,043.49
1 06 09 020	Leased Assets Improvements, Buildings and Other Structures	23,982,865.25	0.00	208,578,103.68	0.00	232,560,968.93	0.00
1 06 09 021	Accumulated Depreciation - Leased Assets Improvements, Buildings and Other Structures	0.00	16,149,177.98	0.00	152,570,181.01	0.00	168,719,358.99
1 06 09 990	Other Leased Assets Improvements	0.00	0.00	1,286,020.00	0.00	1,286,020.00	0.00
1 06 09 991	Accumulated Depreciation-Other Leased Assets Improvements	0.00	0.00	0.00	31,536.00	0.00	31,536.00
1 06 98 030	Construction in Progress - Building & Other Structures	27,339,192.50	0.00	3,302,184.76	0.00	30,641,377.26	0.00
1 08 01 020	Computer Software	532,228,725.31	0.00	1,148,633.47	0.00	533,377,358.78	0.00
1 08 01 021	Accumulated Amortization - Computer Software	0.00	265,922,243.34	0.00	773,288.38	0.00	266,695,531.72
1 08 01 022	Accumulated Impairment Loss - Computer Software	0.00	55,012,145.30	0.00	0.00	55,012,145.30	0.00
1 08 01 030	Websites	31,940.00	0.00	0.00	0.00	31,940.00	0.00
1 08 01 031	Accumulated Amortization - Websites	0.00	0.00	0.00	0.00	0.00	0.00
1 08 98 020	Development in Progress-Computer Software	47,651,497.20	0.00	0.00	0.00	47,651,497.20	0.00
1 13 01 020	Right-of-Use Assets, Buildings & Other Structures	441,721,702.65	0.00	844,041,695.08	0.00	1,285,763,397.73	0.00
1 13 01 021	Accumulated Depreciation - Right-of-Use Assets, Buildings & Other Structures	0.00	395,366,235.60	0.00	458,226,796.11	0.00	853,593,031.71
1 13 01 022	Accumulated Impairment Losses - Right-of-Use Assets, Buildings & Other Structures	0.00	0.00	0.00	0.00	0.00	0.00
1 99 01 030	Advances to Special Disbursing Officers	53,405.19	0.00	19,561.46	0.00	72,966.65	0.00
1 99 01 040	Advances to Officers & Employees	1,432,111.71	0.00	104,086.37	0.00	1,536,198.08	0.00
99 02 010	Advances to Contractors/Sub-Contractors	618,750.00	0.00	0.00	0.00	618,750.00	0.00
99 02 020	Prepaid Rent	21,280.00	0.00	0.00	0.00	21,280.00	0.00
1 99 02 050	Prepaid Insurance	150,981.00	0.00	4,657,526.22	0.00	4,808,507.22	0.00
1 99 02 100	Prepaid Subscription	14,582,166.93	0.00	0.00	0.00	14,582,166.93	0.00
1 99 02 990	Other Prepayments	0.00	0.00	2,566,176.33	0.00	2,566,176.33	0.00
1 99 03 020	Guaranty Deposits	18,937,714.28	0.00	104,821,876.89	0.00	123,759,591.17	0.00
1 99 03 990	Other Deposits	0.00	0.00	3,007,765.23	0.00	3,007,765.23	0.00
1 99 99 990	Other Assets	552,932,087.89	0.00	496,416,455.73	0.00	1,049,348,543.62	0.00
1 99 99 992	Accumulated Impairment Losses - Other Assets	0.00	621,571,067.71	0.00	370,570,661.55	0.00	992,141,729.26
2 01 01 010	Accounts Payable	0.00	310,240,352.12	0.00	698,009,390.80	0.00	1,008,249,742.92
2 01 01 020	Due to Officers & Employees	0.00	240,406,887.27	0.00	236,403,877.50	0.00	476,810,764.77
2 01 01 060	Operating Lease Payable	0.00	1,594,579.13	0.00	2,979,134.11	0.00	4,573,713.24
2 01 01 100	Accrued Benefits Payable	0.00	32,168,145,501.32	0.00	5,070,462,244.04	0.00	37,238,607,745.36
2 01 99 990	Other Financial Liabilities	0.00	15,000.00	0.00	0.00	15,000.00	0.00
2 02 01 010	Due to BIR	0.00	36,084,962.81	0.00	167,572,460.51	0.00	203,657,423.32
2 02 01 020	Due to GSIS	0.00	45,337,716.65	0.00	52,683,122.00	0.00	98,020,838.65
2 02 01 030	Due to PAG-IBIG	0.00	1,392,327.01	0.00	3,168,397.81	0.00	4,560,724.82
2 02 01 040	Due to PHILHEALTH	0.00	3,955,193.34	0.00	10,929,111.27	0.00	14,884,304.61
2 02 01 050	Due to NGAs	0.00	10,339.44	0.00	0.00	10,339.44	0.00
2 02 01 060	Due to Other Government Corporations	0.00	427,443,702.63	0.00	0.00	427,443,702.63	0.00
2 02 01 070	Due to LGUs	0.00	0.00	0.00	829,627.61	0.00	829,627.61



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		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
2 02 01 090	Due to Treasurer of the Philippines	0.00	12,673,524.00	0.00	0.00	0.00	12,673,524.00
2 03 01 060	Due to Central/Home/Head Office	0.00	0.00	0.00	0.00	0.00	48,765,967,203.84
2 04 01 010	Trust Liabilities	0.00	918,738,132.96	0.00	48,765,967,203.84	0.00	993,013,551.26
2 04 01 030	Bail Bonds Payable	0.00	0.00	0.00	74,275,418.30	0.00	2,589,617.49
2 04 01 040	Guaranty/Security Deposits Payable	0.00	57,064,694.31	0.00	2,589,617.49	0.00	60,388,510.76
2 04 01 080	Trust Liabilities - Disallowance/Charges	0.00	389,766.56	0.00	3,323,816.45	0.00	389,766.56
2 10 01 010	Lease Payable	0.00	52,622,075.34	0.00	0.00	0.00	451,812,396.30
2 99 99 040	Undistributed Collections	0.00	468,892.97	0.00	399,190,319.96	0.00	2,424,370,183.37
2 99 99 160	Due to Non-Government Organizations/Civil Society Organizations	0.00	433,329.17	0.00	2,423,901,290.40	0.00	433,329.17
2 99 99 990	Other Payables	0.00	14,143,737.13	0.00	0.00	0.00	33,344,821.56
2 05 01 990	Other Deferred Credits	0.00	727,101.01	0.00	19,201,084.43	0.00	3,520,101.01
2 06 01 020	Other Unearned Revenue/Income	0.00	560,412,439.71	0.00	2,793,000.00	0.00	814,708,548.24
2 06 01 070	Leave Benefits Payable	0.00	813,941,619.83	0.00	254,296,108.53	0.00	814,468,333.85
2 06 01 090	Provision for Health Benefits - IBNR	0.00	57,507,818,227.22	0.00	526,714.02	0.00	57,507,818,227.22
3 07 01 010	Other Provisions	0.00	1,149,656,439,006.00	0.00	0.00	0.00	1,149,656,439,006.00
4 02 01 140	Retained Earnings (Deficit)	0.00	45,011,915,447.14	0.00	0.00	0.00	45,011,915,447.14
4 02 01 210	Fines and Penalties - Service Income	0.00	0.00	0.00	135,000.00	0.00	135,000.00
4 02 02 050	Accreditation Fees	0.00	456,667.65	0.00	31,688,050.83	0.00	32,124,718.48
4 02 02 210	Rent/Lease Income	0.00	0.00	0.00	714,697.78	0.00	714,697.78
4 02 02 230	Interest Income	0.00	20,700,631,438.52	0.00	250,313.00	0.00	20,700,881,751.52
4 02 02 270	Fines & Penalties - Business Income	0.00	544,748,017.39	0.00	155,753,757.66	0.00	700,501,775.05
4 05 01 010	Members' Contribution	0.00	206,068,429,010.42	0.00	30,090,221,305.23	0.00	236,158,650,315.65
4 05 01 040	Gain on Foreign Exchange (FOREX)	0.00	158,488.31	0.00	0.00	0.00	158,488.31
4 05 01 170	Gain on Sale of Property, Plant & Equipment	0.00	0.00	0.00	14,100.00	0.00	14,100.00
4 05 01 990	Gain on Sale of Unserviceable Property	0.00	0.00	0.00	322,547.69	0.00	322,547.69
4 06 02 010	Other Gains	0.00	0.00	0.00	6,500.00	0.00	6,500.00
4 06 02 010	Reversal of Impairment Loss	0.00	48,676,693.81	0.00	0.00	0.00	48,676,693.81
4 06 99 010	Proceeds from Insurance/Indemnities	0.00	41,579.25	0.00	376,248.53	0.00	417,827.78
4 06 99 990	Miscellaneous Income	0.00	1,505,483.13	0.00	30,767,284.98	0.00	32,272,768.11
5 01 01 010	Salaries & Wages - Regular	511,796,895.82	0.00	1,187,801,733.84	0.00	1,699,598,629.66	0.00
5 01 01 020	Salaries & Wages - Casual	88,452,141.68	0.00	882,451,954.07	0.00	970,904,095.75	0.00
5 01 02 010	Personnel Economic Relief Allowance (PERA)	21,474,577.41	0.00	127,906,110.51	0.00	149,380,687.92	0.00
5 01 02 030	Representation Allowance (RA)	6,662,417.00	0.00	5,151,125.00	0.00	11,813,542.00	0.00
5 01 02 040	Transportation Allowance (TA)	5,850,333.00	0.00	5,053,625.00	0.00	10,903,958.00	0.00
5 01 02 050	Clothing/Uniform Allowance	5,363,800.00	0.00	32,745,500.00	0.00	38,109,300.00	0.00
5 01 02 060	Subsistence Allowance	14,851,141.53	0.00	88,548,236.32	0.00	103,399,377.85	0.00
5 01 02 080	Laundry Allowance	1,603,752.27	0.00	9,574,860.17	0.00	11,178,612.44	0.00
5 01 02 100	Productivity Incentive Allowance	4,479,000.00	0.00	30,785,000.00	0.00	35,264,000.00	0.00
5 01 02 110	Honoraria	480.00	0.00	28,000.00	0.00	28,480.00	0.00
5 01 02 120	Hazard Pay	102,303,231.00	0.00	441,161,569.80	0.00	543,464,800.80	0.00
5 01 02 130	Longevity Pay	8,282,263.78	0.00	23,562,286.11	0.00	31,844,549.89	0.00
5 01 02 140	Overtime and Night Pay	38,448,817.00	0.00	99,404,746.49	0.00	137,853,563.49	0.00
5 01 02 150	Year-End Bonus	49,707,793.47	0.00	169,640,491.20	0.00	219,348,284.67	0.00
5 01 02 160	Cash Gift	4,524,409.81	0.00	26,620,500.00	0.00	31,144,909.81	0.00
5 01 02 170	Mid-Year Bonus	46,318,356.95	0.00	161,585,240.01	0.00	207,903,596.96	0.00
5 01 02 180	Directors and Committee Members' Fees	7,676,800.00	0.00	0.00	0.00	7,676,800.00	0.00
5 01 02 190	Other Bonuses and Allowances	75,082,866.73	0.00	440,954,728.62	0.00	516,037,595.35	0.00
5 01 03 010	Retirement and Life Insurance Premiums	70,160,527.05	0.00	232,541,800.00	0.00	302,702,327.05	0.00
5 01 03 020	Pag-ibig Contributions	1,089,700.00	0.00	6,286,693.18	0.00	7,376,393.18	0.00
5 01 03 030	PhilHealth Contributions	9,458,685.30	0.00	36,798,061.86	0.00	46,256,747.16	0.00
5 01 03 040	Employee's Compensation Insurance Premiums	1,087,716.96	0.00	6,211,410.13	0.00	7,299,127.09	0.00
5 01 03 050	Provident/Welfare Fund Contributions	51,522,215.44	0.00	160,875,280.61	0.00	212,397,496.05	0.00



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5 01 04 030	Terminal Leave Benefits	30,550,507.28	0.00	12,122,047.96	0.00	42,672,555.24	0.00
5 01 04 990	OTHER PERSONNEL BENEFITS	0.00	0.00	4,006,544.10	0.00	4,006,544.10	0.00
5 02 01 010	Travelling Expenses - Local	27,673,346.10	0.00	131,710,733.91	0.00	159,384,080.01	0.00
5 02 01 020	Travelling Expenses - Foreign	2,791,474.03	0.00	0.00	0.00	2,791,474.03	0.00
5 02 02 010	Training Expenses	10,414,231.87	0.00	29,187,076.42	0.00	39,601,308.29	0.00
5 02 03 010	Office Supplies Expenses	5,768,658.63	0.00	124,225,893.04	0.00	129,994,551.67	0.00
5 02 03 020	Accountable Forms Expenses	3,656,788.00	0.00	295,102.12	0.00	3,951,890.12	0.00
5 02 03 070	Drugs & Medicines Expenses	252,184.00	0.00	780,151.00	0.00	1,032,335.00	0.00
5 02 03 080	Medical, Dental & Laboratory Supplies Expenses	676,870.00	0.00	3,206,699.15	0.00	3,883,569.15	0.00
2 03 03 090	Fuel, Oil and Lubricants Expenses	5,803,571.95	0.00	29,919,691.09	0.00	35,723,263.04	0.00
2 03 03 110	Textbooks & Instructional Materials Expenses	9,975.00	0.00	0.00	0.00	9,975.00	0.00
5 02 03 210	Semi-Expendable Machinery & Equipment Expenses	1,371,531.88	0.00	38,296,393.62	0.00	39,667,925.50	0.00
5 02 03 220	Semi-Expendable Furniture, Fixtures & Books Expenses	4,138,976.00	0.00	29,267,510.63	0.00	33,406,486.63	0.00
5 02 03 990	Other Supplies and Materials Expenses	2,373,843.39	0.00	4,273,688.42	0.00	6,647,531.81	0.00
5 02 04 010	Water Expenses	3,027,546.01	0.00	7,214,636.14	0.00	10,242,182.15	0.00
5 02 04 020	Electricity Expenses	28,037,332.79	0.00	152,101,568.54	0.00	180,138,901.33	0.00
5 02 05 010	Postage & Courier Services	2,071,443.57	0.00	14,772,414.34	0.00	16,843,857.91	0.00
5 02 05 020	Telephone Expenses	16,598,357.41	0.00	60,340,506.74	0.00	76,938,864.15	0.00
5 02 05 030	Internet Subscription Expenses	98,254,972.98	0.00	10,068,531.48	0.00	108,323,504.46	0.00
5 02 05 040	Cable, Satellite, Telegraph, and Radio Expenses	279,808.55	0.00	124,666.55	0.00	404,475.10	0.00
5 02 06 010	Awards/Rewards Expenses	3,575,248.00	0.00	3,817,106.50	0.00	7,392,354.50	0.00
5 02 07 020	Research, Exploration and Development Expenses	33,630,660.00	0.00	451,948.44	0.00	34,082,608.44	0.00
5 02 10 030	Extraordinary and Miscellaneous Expenses	3,636,725.23	0.00	2,132,372.33	0.00	5,769,097.56	0.00
5 02 11 020	Auditing Services	82,765,175.44	0.00	0.00	0.00	82,765,175.44	0.00
5 02 11 030	Consultancy Services	2,616,840.00	0.00	0.00	0.00	2,616,840.00	0.00
5 02 11 990	Other Professional Services	65,579,147.49	0.00	514,433,078.98	0.00	580,012,226.47	0.00
5 02 12 020	Janitorial Services	12,655,364.66	0.00	79,088,715.46	0.00	91,744,080.12	0.00
5 02 12 030	Security Services	7,871,505.81	0.00	181,442,489.04	0.00	189,313,994.85	0.00
5 02 13 020	Repairs & Maintenance - Land Improvements	0.00	0.00	500.00	0.00	500.00	0.00
5 02 13 040	Repairs & Maintenance - Buildings & Other Structures	0.00	0.00	1,255,186.94	0.00	1,255,186.94	0.00
5 02 13 050	Repairs & Maintenance - Machinery & Equipment	861,614.67	0.00	13,467,066.14	0.00	14,328,680.81	0.00
5 02 13 060	Repairs & Maintenance - Transportation Equipment	745,897.84	0.00	11,091,498.31	0.00	11,837,396.15	0.00
2 13 070	Repairs & Maintenance - Furniture and Fixtures	15,000.00	0.00	367,517.87	0.00	382,517.87	0.00
2 13 090	Repairs & Maintenance - Leased Assets Improvements	148,734.00	0.00	2,986,794.54	0.00	3,135,528.54	0.00
5 02 13 210	Repairs & Maintenance - Semi-Expendable Machinery and Equipment	0.00	0.00	2,475.00	0.00	2,475.00	0.00
5 02 15 010	Taxes, Duties and Licenses	5,000.00	0.00	5,889,034.00	0.00	5,894,034.00	0.00
5 02 15 020	Fidelity Bond Premiums	1,181,714.18	0.00	9,248,591.94	0.00	10,430,306.12	0.00
5 02 15 030	Insurance/Reinsurance Expenses	6,750,178.50	0.00	7,912,043.00	0.00	14,662,221.50	0.00
5 02 17 010	MEMBERS' BENEFITS	(2,209,769,400.81)	0.00	76,416,957,665.50	0.00	74,207,188,264.69	0.00
5 02 99 010	Advertising, Promotional and Marketing Expenses	27,886,927.70	0.00	95,890,469.00	0.00	123,777,396.70	0.00
5 02 99 020	Printing and Publication Expenses	2,100,510.00	0.00	7,627,599.71	0.00	9,728,109.71	0.00
5 02 99 030	Representation Expenses	18,590,180.79	0.00	42,634,067.57	0.00	61,224,248.36	0.00
5 02 99 040	Transportation and Delivery Expenses	0.00	0.00	2,768,029.24	0.00	2,768,029.24	0.00
5 02 99 050	Rent/Lease Expenses	5,161,291.18	0.00	320,060,897.08	0.00	325,222,188.26	0.00
5 02 99 060	Membership Dues and Contributions to Organizations	7,500,367.83	0.00	2,346,103.32	0.00	9,846,471.15	0.00
5 02 99 070	Subscription Expenses	10,415,147.38	0.00	854,536.39	0.00	11,269,683.77	0.00
5 02 99 080	Donations	0.00	0.00	400,162.65	0.00	400,162.65	0.00
5 02 99 180	Major Events and Conventions Expenses	6,241,143.27	0.00	23,508,250.85	0.00	29,749,394.12	0.00
5 02 99 990	Other Maintenance and Operating Expenses	36,087,322.11	0.00	128,141,962.93	0.00	164,229,285.04	0.00
5 03 01 020	Interest Expenses	4,503,449.25	0.00	14,534,108.62	0.00	19,037,557.87	0.00
5 03 01 040	Bank Charges	69,388.10	0.00	17,462.46	0.00	86,850.56	0.00
5 03 01 990	Other Financial Charges	25,164,142.70	0.00	4,379,615.10	0.00	29,543,757.80	0.00
5 05 01 040	Depreciation - Buildings and Other Structures	0.00	0.00	1,417,764.22	0.00	1,417,764.22	0.00

PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE (PRE-CLOSING)
As of December 31, 2023
(Revised)

ACCOUNT CODES	A C C O U N T T I T L E S	TB-HO (Pre-Closing)		TB-PROs (Pre-Closing)		CONSOLIDATED TB (Pre-Closing)	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5 05 01 050	Depreciation - Machinery and Equipment	70,271,299.31	0.00	88,591,202.24	0.00	158,862,501.55	0.00
5 05 01 060	Depreciation - Transportation Equipment	15,476,199.42	0.00	21,025,297.18	0.00	36,501,496.60	0.00
5 05 01 070	Depreciation - Furniture, Fixtures and Books	582,178.51	0.00	3,768,038.70	0.00	4,350,217.21	0.00
5 05 01 090	Depreciation - Leased Assets Improvements	991,927.24	0.00	21,210,533.63	0.00	22,202,460.87	0.00
5 05 01 150	Depreciation - Right-of-Use Assets	102,084,329.46	0.00	170,374,165.79	0.00	272,458,495.25	0.00
5 05 02 010	Amortization - Intangible Assets	5,468,225.99	0.00	0.00	0.00	5,468,225.99	0.00
5 05 03 010	Impairment Loss - Financial Assets Held to Maturity	980,984.37	0.00	0.00	0.00	980,984.37	0.00
5 05 03 020	Impairment Loss - Loans and Receivables	833,077,801.48	0.00	311,608.30	0.00	833,389,409.78	0.00
5 05 03 060	Impairment Loss - Other Receivables	19,882,772.52	0.00	82,975.00	0.00	19,965,747.52	0.00
5 05 03 070	Impairment Loss - Inventories	0.00	0.00	274,575.25	0.00	274,575.25	0.00
5 05 03 090	Impairment Loss - Property, Plant and Equipment	67.75	0.00	171,586.72	0.00	171,654.47	0.00
5 05 03 110	Impairment Loss - Intangible Assets	6,287,168.39	0.00	0.00	0.00	6,287,168.39	0.00
5 05 04 010	Loss on Foreign Exchange (Forex)	175,951.41	0.00	0.00	0.00	175,951.41	0.00
5 05 04 080	Loss on Sale of Assets	0.00	0.00	131,918.15	0.00	131,918.15	0.00
5 05 04 090	Loss of Assets	0.00	0.00	608,932.13	0.00	608,932.13	0.00
5 05 04 990	Other Losses	882,783,126,475.00	0.00	0.00	0.00	882,783,126,475.00	0.00
TOTAL		1,541,432,317,673.42	1,541,432,317,673.42	90,749,473,784.71	90,749,473,784.71	1,632,181,791,458.13	1,632,181,791,458.13

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