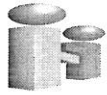


PHILIPPINE HEALTH INSURANCE CORPORATION
TRIAL BALANCE - CONSOLIDATED
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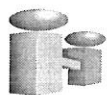
To GCS

ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
1 01 01 010	Cash-Collecting Officers	73,994,196.40	
1 01 01 020	Petty Cash	5,204,659.85	
1 01 02 020	Cash in Bank - Local Currency, Current Account	1,691,874,082.31	
1 01 02 030	Cash in Bank - Local Currency, Savings Account	3,937,137,490.52	
1 01 03 030	Cash in Bank - Foreign Currency, Savings Account	463,316.22	
1 01 05 060	Special Savings Deposit - Local Currency	29,146,697,786.06	
1 02 11 010	Investments in Time Deposits - Local Currency	136,662,739,943.37	
1 02 11 020	Investments in Time Deposits - Foreign Currency	1,339,770.57	
1 03 01 050	Interests Receivable	6,661,550,279.13	
1 03 01 090	Contributions & Premium Receivable	30,639,060,101.86	
1 03 01 092	Allowance for Impairment - Contributions & Premium Receivable		1,946,150,955.79
1 03 03 010	Due from National Government Agencies (NGAs)	42,638,239,037.32	
1 03 03 012	Allowance for Impairment - Due from NGAs		20,671,858,800.00
1 03 03 030	Due from Local Government Units (LGUs)	221,584,955.78	0.00
1 03 03 032	Allowance for Impairment - Due from LGUs		202,507,776.38
1 03 04 070	Due from Regional/Branch Offices	(73,133,979,815.57)	
1 03 99 010	Receivables - Disallowances/Charges	46,479,574.87	
1 03 99 020	Due from Officers and Employees	2,272,724.02	
1 03 99 022	Allowance for Impairment - Due from Officers and Employees		2,456,006.01
1 03 99 990	Other Receivables	63,416,746.57	
1 03 99 992	Allowance for Impairment - Other Receivables		55,787,793.61
1 04 04 010	Office Supplies Inventory	73,873,637.15	
1 04 04 012	Allowance for Impairment - Office Supplies Inventory		1,452,310.78
1 04 04 020	Accountable Forms, Plates, & Stickers Inventory	5,718,583.12	
1 04 04 060	Drugs and Medicines Inventory	67,352.50	
1 04 04 070	Medical, Dental & Laboratory Supplies Inventory	8,867,866.91	
1 04 04 990	Other Supplies & Materials Inventory	1,835,564.15	
1 04 05 020	Semi-Expendable Office Equipment	4,469,273.30	
1 04 05 030	Semi-Expendable Information & Communications Technology Equipment	4,085,110.91	
1 04 05 070	Semi-Expendable Communications Equipment	432,731.85	
1 04 05 080	Semi-Expendable Disaster Response and Rescue Equipment	(306,510.00)	
1 04 05 100	Semi-Expendable Medical Equipment	119,043.97	
1 04 05 120	Semi-Expendable Sports Equipment	97,100.00	
1 04 05 990	Semi-Expendable Other Machinery & Equipment	252,687.52	
1 04 06 010	Semi-Expendable Furniture & Fixtures	17,693,658.87	
1 04 06 020	Semi-Expendable Books	1,006,843.00	
1 02 02 050	Investments in Bonds - Local	316,176,351,933.14	
1 02 02 052	Allowance for Impairment - Investments in Bonds - Local - Expected Credit Loss (ECL)		1,477,067.36
1 05 01 010	Investment Property, Land	855,663,290.84	
1 05 01 012	Accumulated Impairment Losses - Investment Property, Land		
1 06 01 010	Land	18,201,200.00	
1 06 02 990	Other Land Improvements	2,312,862.12	
1 06 02 991	Accumulated Depreciation - Other Land Improvements		1,498,375.89
1 06 04 010	Buildings	37,595,454.81	
1 06 04 011	Accumulated Depreciation - Buildings		23,993,241.95
1 06 05 020	Office Equipment	352,459,792.61	0.00
1 06 05 021	Accumulated Depreciation - Office Equipment		267,896,606.99
1 06 05 030	Information and Communications Technology Equipment	1,731,508,656.21	
1 06 05 031	Accumulated Depreciation - Information and Communications Technology Equipment		1,409,531,091.71
1 06 05 070	Communications Equipment	65,767,086.51	
1 06 05 071	Accumulated Depreciation - Communications Equipment		51,652,329.98
1 06 05 090	Disaster Response and Rescue Equipment	304,900.00	
1 06 05 091	Accumulated Depreciation - Disaster Response and Rescue Equipment		55,256.25
1 06 05 110	Medical Equipment	15,400.00	
1 06 05 111	Accumulated Depreciation - Medical Equipment		0.00
1 06 05 130	Sports Equipment	87,999.00	
1 06 05 131	Accumulated Depreciation - Sports Equipment		659.99
1 06 05 990	Other Machinery and Equipment	4,230,073.00	
1 06 05 991	Accumulated Depreciation - Other Machinery and Equipment		320,071.35
1 06 06 010	Motor Vehicles	444,739,841.99	
1 06 06 011	Accumulated Depreciation - Motor Vehicles		200,460,902.92
1 06 07 010	Furniture & Fixtures	55,937,239.69	
1 06 07 011	Accumulated Depreciation - Furniture & Fixtures		35,729,216.21
1 06 09 020	Leased Assets Improvements, Buildings and Other Structures	226,280,971.07	
1 06 09 021	Accumulated Depreciation - Leased Assets Improvements, Buildings and Other Structures		164,660,978.95
1 06 09 990	Other Leased Assets Improvements	233,600.00	



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ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
1 06 09 991	Accumulated Depreciation-Other Leased Assets Improvements		21,024.00
1 06 98 030	Construction in Progress - Building & Other Structures	30,029,020.82	
1 08 01 020	Computer Software	478,365,213.48	
1 08 01 021	Accumulated Amortization - Computer Software		265,365,668.33
1 08 01 030	Websites	31,940.00	
1 08 01 031	Accumulated Amortization - Websites		0.00
1 08 98 020	Development in Progress-Computer Software	47,651,497.20	
1 13 01 020	Right-of-Use Assets, Buildings & Other Structures	1,156,743,160.42	
1 13 01 021	Accumulated Depreciation - Right-of-Use Assets, Buildings & Other Structures		793,551,019.87
1 13 01 022	Accumulated Impairment Losses - Right-of-Use Assets, Buildings & Other Structures		0.00
1 99 01 010	Advances for Operating Expenses	230,815.92	
1 99 01 030	Advances to Special Disbursing Officers	326,608.26	
1 99 01 040	Advances to Officers & Employees	5,581,505.39	
1 99 02 010	Advances to Contractors/Sub-Contractors	618,750.00	
1 99 02 020	Prepaid Rent	21,280.00	
1 99 02 050	Prepaid Insurance	7,597,802.12	
1 99 02 100	Prepaid Subscription	7,064,726.36	
1 99 02 990	Other Prepayments	1,292,738.57	
1 99 03 020	Guaranty Deposits	116,801,569.63	
1 99 03 990	Other Deposits	3,007,765.23	
1 99 99 990	Other Assets	1,056,638,155.13	
1 99 99 992	Accumulated Impairment Losses - Other Assets		982,936,676.40
2 01 01 010	Accounts Payable		567,047,477.66
2 01 01 020	Due to Officers & Employees		577,378,358.95
2 01 01 060	Operating Lease Payable		4,318,889.44
2 01 01 100	Accrued Benefits Payable		42,239,115,447.09
2 01 99 990	Other Financial Liabilities		15,000.00
2 02 01 010	Due to BIR		297,662,828.40
2 02 01 020	Due to GSIS		106,580,122.45
2 02 01 030	Due to PAG-IBIG		4,550,807.52
2 02 01 040	Due to PHILHEALTH		13,718,422.69
2 02 01 050	Due to NGAs		10,544,307.84
2 02 01 060	Due to Other Government Corporations		427,593,702.63
2 02 01 070	Due to LGUs		1,087,303.32
2 02 01 090	Due to Treasurer of the Philippines		10,809,620.00
2 03 01 060	Due to Central/Home/Head Office		(73,133,979,815.57)
2 04 01 010	Trust Liabilities		1,020,183,907.63
2 04 01 030	Bail Bonds Payable		1,852,447.89
2 04 01 040	Guaranty/Security Deposits Payable		29,236,685.72
2 04 01 080	Trust Liabilities - Disallowance/Charges		389,766.56
2 10 01 010	Lease Payable		402,208,608.87
2 99 99 040	Undistributed Collections		2,178,766,677.45
2 99 99 160	Due to Non-Government Organizaitons/Civil Society Organizations		433,329.17
2 99 99 990	Other Payables		25,360,113.59
2 05 01 990	Other Deferred Credits		1,210,101.01
2 05 02 990	Other Unearned Revenue/Income		11,598,158,099.68
2 06 01 020	Leave Benefits Payable		794,685,798.03
2 06 01 070	Provision for Health Benefits - IBNR		106,448,239,614.00
2 06 01 990	Other Provisions		266,873,312,531.00
3 07 01 010	Retained Earnings (Deficit)		34,489,090,128.00
4 02 01 140	Fines and Penalties - Service Income		120,000.00
4 02 01 210	Accreditation Fees		10,292,297.37
4 02 02 050	Rent/Lease Income		594,697.78
4 02 02 210	Interest Income		14,528,543,016.97
4 02 02 230	Fines & Penalties - Business Income		130,329,595.29
4 02 02 270	Members' Contribution		164,085,872,535.96
4 05 01 010	Gain on Foreign Exchange (FOREX)		150,922.83
4 05 01 040	Gain on Sale of Property, Plant & Equipment		14,100.00
4 05 01 170	Gain on Sale of Unserviceable Property		142,257.69
4 06 02 010	Reversal of Impairment Loss		454,115,402.60
4 06 99 010	Proceeds from Insurance/Indemnities		417,827.78
4 06 99 990	Miscellaneous Income		28,880,089.84
5 01 01 010	Salaries & Wages - Regular	1,371,126,505.52	
5 01 01 020	Salaries & Wages - Casual	748,245,230.91	
5 01 02 010	Personnel Economic Relief Allowance (PERA)	116,582,043.30	
5 01 02 020	Representation Allowance (RA)	8,648,750.00	
5 01 02 030	Transportation Allowance (TA)	7,950,916.00	
5 01 02 040	Clothing/Uniform Allowance	341,800.00	



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ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
5 01 02 050	Subsistence Allowance	81,070,554.10	
5 01 02 060	Laundry Allowance	8,707,779.52	
5 01 02 110	Hazard Pay	432,823,151.08	
5 01 02 120	Longevity Pay	23,103,614.26	
5 01 02 130	Overtime and Night Pay	80,852,552.45	
5 01 02 140	Year-End Bonus	11,069,816.55	
5 01 02 150	Cash Gift	47,500.00	
5 01 02 160	Mid-Year Bonus	207,074,404.01	
5 01 02 170	Directors and Committee Members' Fees	5,316,800.00	
5 01 02 990	Other Bonuses and Allowances	161,393,369.98	
5 01 03 010	Retirement and Life Insurance Premiums	211,498,866.77	
5 01 03 020	Pag-ibig Contributions	5,402,893.18	
5 01 03 030	PhilHealth Contributions	33,087,562.84	
5 01 03 040	Employee's Compensation Insurance Premiums	5,526,233.90	
5 01 03 050	Provident/Welfare Fund Contributions	157,675,347.23	
5 01 04 030	Terminal Leave Benefits	9,635,044.50	
5 01 04 990	OTHER PERSONNEL BENEFITS	3,566,952.65	
5 02 01 010	Travelling Expenses - Local	88,610,107.59	
5 02 01 020	Travelling Expenses - Foreign	1,246,163.40	
5 02 02 010	Training Expenses	19,880,014.03	
5 02 03 010	Office Supplies Expenses	78,031,041.58	
5 02 03 020	Accountable Forms Expenses	3,452,456.31	
5 02 03 070	Drugs & Medicines Expenses	657,570.30	
5 02 03 080	Medical, Dental & Laboratory Supplies Expenses	2,672,774.18	
5 02 03 090	Fuel, Oil and Lubricants Expenses	21,616,309.76	
5 02 03 110	Textbooks & Instructional Materials Expenses	9,975.00	
5 02 03 210	Semi-Expendable Machinery & Equipment Expenses	19,624,441.38	
5 02 03 220	Semi-Expendable Furniture, Fixtures & Books Expenses	16,446,229.88	
5 02 03 990	Other Supplies and Materials Expenses	5,221,120.03	
5 02 04 010	Water Expenses	5,113,420.60	
5 02 04 020	Electricity Expenses	121,513,633.77	
5 02 05 010	Postage & Courier Services	7,734,843.29	
5 02 05 020	Telephone Expenses	54,152,018.91	
5 02 05 030	Internet Subscription Expenses	19,528,248.62	
5 02 05 040	Cable, Satellite, Telegraph, and Radio Expenses	298,230.34	
5 02 06 010	Awards/Rewards Expenses	3,751,460.95	
5 02 07 020	Research, Exploration and Development Expenses	10,983,520.00	
5 02 10 030	Extraordinary and Miscellaneous Expenses	3,970,409.84	
5 02 11 020	Auditing Services	44,357,334.00	
5 02 11 030	Consultancy Services	100,000.00	
5 02 11 990	Other Professional Services	385,023,390.13	
5 02 12 020	Janitorial Services	58,008,709.24	
5 02 12 030	Security Services	126,440,854.09	
5 02 13 020	Repairs & Maintenance - Land Improvements	500.00	
5 02 13 040	Repairs & Maintenance - Buildings & Other Structures	896,870.94	
5 02 13 050	Repairs & Maintenance - Machinery & Equipment	6,679,169.07	
5 02 13 060	Repairs & Maintenance - Transportation Equipment	5,692,100.86	
5 02 13 070	Repairs & Maintenance - Furniture and Fixtures	102,724.00	
5 02 13 090	Repairs & Maintenance - Leased Assets Improvements	979,810.44	
5 02 13 210	Repairs & Maintenance - Semi-Expendable Machinery and Equipment	2,475.00	
5 02 15 010	Taxes, Duties and Licenses	473,873.64	
5 02 15 020	Fidelity Bond Premiums	7,630,503.62	
5 02 15 030	Insurance/Reinsurance Expenses	9,511,994.93	
5 02 17 010	MEMBERS' BENEFITS	94,024,370,929.95	
5 02 99 010	Advertising, Promotional and Marketing Expenses	53,282,261.93	
5 02 99 020	Printing and Publication Expenses	3,945,853.81	
5 02 99 030	Representation Expenses	37,557,217.01	
5 02 99 040	Transportation and Delivery Expenses	1,451,037.60	
5 02 99 050	Rent/Lease Expenses	232,385,405.45	
5 02 99 060	Membership Dues and Contributions to Organizations	6,667,539.71	
5 02 99 070	Subscription Expenses	2,372,361.54	
5 02 99 080	Donations	400,162.65	
5 02 99 180	Major Events and Conventions Expenses	11,635,333.98	
5 02 99 990	Other Maintenance and Operating Expenses	59,837,748.22	
5 03 01 020	Interest Expenses	11,473,934.84	
5 03 01 040	Bank Charges	65,270.08	
5 03 01 990	Other Financial Charges	15,675,662.80	
5 05 01 040	Depreciation - Buildings and Other Structures	1,067,910.67	
5 05 01 050	Depreciation - Machinery and Equipment	124,997,477.55	



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ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
5 05 01 060	Depreciation - Transportation Equipment	26,631,861.29	
5 05 01 070	Depreciation - Furniture, Fixtures and Books	3,260,748.04	
5 05 01 090	Depreciation - Leased Assets Improvements	17,670,763.18	
5 05 01 150	Depreciation - Right-of-Use Assets	173,596,878.98	
5 05 02 010	Amortization - Intangible Assets	4,138,362.60	
5 05 03 010	Impairment Loss - Financial Assets Held to Maturity	980,984.37	
5 05 03 020	Impairment Loss - Loans and Receivables	311,608.30	
5 05 03 060	Impairment Loss - Other Receivables	12,366,429.91	
5 05 03 070	Impairment Loss - Inventories	274,575.25	
5 05 03 090	Impairment Loss - Property, Plant and Equipment	159,731.62	
5 05 04 010	Loss on Foreign Exchange (Forex)	124,259.19	
5 05 04 090	Loss of Assets	561,914.81	
	TOTAL	601,308,406,855.85	601,308,406,855.85

Prepared 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:


MARY ANN A. MALINIS, CPA, MBA
Acting Division Chief, AICD
Comptrollership Department