



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of March 31, 2024

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	2,500.00	0.00	31,194,822.92	0.00	31,197,322.92	0.00
1 01 01 020	Petty Cash	804,316.98	0.00	4,599,872.22	0.00	5,404,189.20	0.00
1 01 02 020	Cash in Bank - Local Currency, Current Account	561,911,827.62	0.00	668,523,961.40	0.00	1,230,435,789.02	0.00
1 01 02 030	Cash in Bank - Local Currency, Savings Account	2,863,666,488.68	0.00	471,763,483.13	0.00	3,335,429,971.81	0.00
1 01 03 030	Cash in Bank - Foreign Currency, Savings Account	457,842.56	0.00	0.00	0.00	457,842.56	0.00
1 01 05 020	Time Deposits - Local Currency	0.00	0.00	0.00	0.00	0.00	0.00
1 01 05 030	Time Deposits - Foreign Currency	0.00	0.00	0.00	0.00	0.00	0.00
1 01 05 060	Special Savings Deposit - Local Currency	40,205,587,385.93	0.00	0.00	0.00	40,205,587,385.93	0.00
1 02 11 010	Investments in Time Deposits - Local Currency	97,667,436,664.20	0.00	0.00	0.00	97,667,436,664.20	0.00
1 02 11 020	Investments in Time Deposits - Foreign Currency	1,330,339.89	0.00	0.00	0.00	1,330,339.89	0.00
1 03 01 050	Interests Receivable	7,141,085,539.82	0.00	0.00	0.00	7,141,085,539.82	0.00
1 03 01 090	Contributions & Premium Receivable	48,798,653,771.01	0.00	73,954,177.00	0.00	48,872,607,948.01	0.00
1 03 01 092	Allowance for Impairment - Contributions & Premium Receivable	0.00	3,224,256,067.84	0.00	15,422,581.20	0.00	3,239,678,649.04
1 03 02 010	Operating Lease Receivable	0.00	0.00	0.00	0.00	0.00	0.00
1 03 03 010	Due from National Government Agencies (NGAs)	59,290,593,248.11	0.00	31,608,815.73	0.00	59,322,202,063.84	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	387,402,592.03	0.00	387,402,592.03	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 03 050	Due from Other Government Corporations	0.00	0.00	0.00	0.00	0.00	0.00
1 03 04 070	Due from Regional/Branch Offices	(63,961,686,502.55)	0.00	0.00	0.00	(63,961,686,502.55)	0.00
1 03 99 010	Receivables - Disallowances/Charges	4,399,762.24	0.00	41,650,083.98	0.00	46,049,846.22	0.00
1 03 99 020	Due from Officers and Employees	1,440,128.60	0.00	717,903.56	0.00	2,158,032.16	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 99 160	Due from Private Primary Care Provider Networks	0.00	0.00	0.00	0.00	0.00	0.00
1 03 99 990	Other Receivables	3,709,114.73	0.00	3,359,122,445.74	0.00	3,362,831,560.47	0.00
1 03 99 992	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	38,762.55	0.00	73,690,392.82	0.00	73,729,155.37	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	3,898,416.00	0.00	257,735.50	0.00	4,156,151.50	0.00
1 04 04 060	Drugs and Medicines Inventory	0.00	0.00	25,457.73	0.00	25,457.73	0.00
1 04 04 070	Medical, Dental & Laboratory Supplies Inventory	0.00	0.00	5,147,146.10	0.00	5,147,146.10	0.00
1 04 04 080	Fuel, Oil and Lubricants Inventory	0.00	0.00	0.00	0.00	0.00	0.00
1 04 04 100	Textbook and Instructional Materials Inventory	0.00	0.00	0.00	0.00	0.00	0.00
1 04 04 990	Other Supplies & Materials Inventory	20,355.00	0.00	1,351,912.02	0.00	1,372,267.02	0.00
1 04 05 010	Semi-Expendable Machinery	0.00	0.00	0.00	0.00	0.00	0.00
1 04 05 020	Semi-Expendable Office Equipment	0.00	0.00	4,777,033.91	0.00	4,777,033.91	0.00
1 04 05 030	Semi-Expendable Information & Communications Technology Equipment	0.00	0.00	13,022,918.51	0.00	13,022,918.51	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	0.00	0.00	0.00	0.00	0.00	0.00
1 04 05 100	Semi-Expendable Medical Equipment	0.00	0.00	133,456.97	0.00	133,456.97	0.00
1 04 05 120	Semi-Expendable Sports Equipment	7,200.00	0.00	74,000.00	0.00	81,200.00	0.00
1 04 05 990	Semi-Expendable Other Machinery & Equipment	0.50	0.00	325,189.52	0.00	325,190.02	0.00
1 04 06 010	Semi-Expendable Furniture & Fixtures	(253,660.00)	0.00	19,306,206.66	0.00	19,052,546.66	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 02 010	Investments in Treasury Bills - Local	18,854,718,446.42	0.00	0.00	0.00	18,854,718,446.42	0.00
1 02 02 050	Investments in Bonds - Local	352,614,017,473.73	0.00	0.00	0.00	352,614,017,473.73	0.00
1 02 02 052	Allowance for Impairment - Investments in Bonds - Local - Expected Credit Loss (ECL)	0.00	3,593,827.08	0.00	0.00	0.00	3,593,827.08
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	58,896,200.00	0.00	58,896,200.00	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	7,272.61	0.00	7,272.61
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	24,692,949.05	0.00	24,692,949.05



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		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1 06 04 990	Other Structures	0.00	0.00	0.00	0.00	0.00	0.00
1 06 04 991	Accumulated Depreciation - Other Structures	0.00	0.00	0.00	0.00	0.00	0.00
1 06 05 020	Office Equipment	13,050,226.88	0.00	357,272,035.83	0.00	370,322,262.71	0.00
1 06 05 021	Accumulated Depreciation - Office Equipment	0.00	11,160,255.91	0.00	260,709,428.40	0.00	271,869,684.31
1 06 05 030	Information and Communications Technology Equipment	826,941,928.15	0.00	927,190,039.56	0.00	1,754,131,967.71	0.00
1 06 05 031	Accumulated Depreciation - Information and Communications Technology Equipment	0.00	702,025,729.55	0.00	742,576,357.78	0.00	1,444,602,087.33
1 06 05 070	Communications Equipment	43,439,866.19	0.00	22,434,824.30	0.00	65,874,690.49	0.00
1 06 05 071	Accumulated Depreciation - Communications Equipment	0.00	35,102,791.15	0.00	17,967,116.87	0.00	53,069,908.02
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	19,950.00	0.00	444,357.75	0.00	464,307.75
1 06 05 110	Medical Equipment	0.00	0.00	177,400.00	0.00	177,400.00	0.00
1 06 05 111	Accumulated Depreciation - Medical Equipment	0.00	0.00	0.00	26,730.00	0.00	26,730.00
1 06 05 120	Printing Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1 06 05 121	Accumulated Depreciation - Printing Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1 06 05 130	Sports Equipment	205,999.98	0.00	2,305,999.00	0.00	2,511,998.98	0.00
1 06 05 131	Accumulated Depreciation - Sports Equipment	0.00	9,270.00	0.00	50,497.70	0.00	59,767.70
1 06 05 990	Other Machinery and Equipment	590,000.00	0.00	1,857,153.00	0.00	2,447,153.00	0.00
1 06 05 991	Accumulated Depreciation - Other Machinery and Equipment	0.00	95,790.00	0.00	217,613.73	0.00	313,403.73
1 06 06 010	Motor Vehicles	103,851,231.00	0.00	336,308,619.99	0.00	440,159,850.99	0.00
1 06 06 011	Accumulated Depreciation - Motor Vehicles	0.00	39,985,472.18	0.00	175,207,271.68	0.00	215,192,743.86
1 06 06 990	Other Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1 06 06 991	Accumulated Depreciation - Other Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1 06 07 010	Furniture & Fixtures	9,200,626.46	0.00	47,713,939.40	0.00	56,914,565.86	0.00
1 06 07 011	Accumulated Depreciation - Furniture & Fixtures	0.00	5,444,958.14	0.00	31,729,802.62	0.00	37,174,760.76
1 06 07 020	Books	0.00	0.00	0.00	0.00	0.00	0.00
1 06 07 021	Accumulated Depreciation - Books	0.00	0.00	0.00	0.00	0.00	0.00
1 06 09 010	Leased Assets Improvements, Land	0.00	0.00	0.00	0.00	0.00	0.00
1 06 09 011	Accumulated Depreciation-Leased Assets Improvements, Land	0.00	0.00	0.00	0.00	0.00	0.00
1 06 09 020	Leased Assets Improvements, Buildings and Other Structures	23,982,865.25	0.00	209,789,056.38	0.00	233,771,921.63	0.00
1 06 09 021	Accumulated Depreciation - Leased Assets Improvements, Buildings and Other Structures	0.00	16,440,796.97	0.00	155,718,997.27	0.00	172,159,794.24
1 06 09 990	Other Leased Assets Improvements	0.00	0.00	2,199,831.05	0.00	2,199,831.05	0.00
1 06 09 991	Accumulated Depreciation-Other Leased Assets Improvements	0.00	0.00	0.00	96,381.17	0.00	96,381.17
1 06 98 010	Construction in Progress - Land Improvements	0.00	0.00	572,107.30	0.00	572,107.30	0.00
1 06 98 030	Construction in Progress - Building & Other Structures	27,339,192.50	0.00	4,742,592.82	0.00	32,081,785.32	0.00
1 06 99 990	Other Property, Plant and Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1 06 99 991	Accumulated Depreciation-Other Property, Plant & Equip.	0.00	0.00	0.00	0.00	0.00	0.00
1 08 01 020	Computer Software	477,216,580.01	0.00	1,148,341.97	0.00	478,364,921.98	0.00
1 08 01 021	Accumulated Amortization - Computer Software	0.00	267,252,106.76	0.00	773,288.38	0.00	268,025,395.14
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 01 990	Other Intangible Assets	0.00	0.00	0.00	0.00	0.00	0.00
1 08 01 991	Accumulated Amortization - Other Intangible Assets	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 08 98 030	Development in Progress-Websites	0.00	0.00	0.00	0.00	0.00	0.00
1 08 98 980	Development in Progress-Other Intangible Assets	0.00	0.00	0.00	0.00	0.00	0.00
1 13 01 010	Right-of-Use Assets, Land	0.00	0.00	0.00	0.00	0.00	0.00
1 13 01 012	Accumulated Impairment Losses - Right-of-Use Assets, Land	0.00	0.00	0.00	0.00	0.00	0.00
1 13 01 020	Right-of-Use Assets, Buildings & Other Structures	414,758,308.93	0.00	1,347,605,637.80	0.00	1,762,363,946.73	0.00
1 13 01 021	Accumulated Depreciation - Right-of-Use Assets, Buildings & Other Structures	0.00	393,474,548.14	0.00	505,286,052.89	0.00	898,760,601.03
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 13 01 030	Right-of-Use Assets, Machinery and Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1 13 01 031	Accumulated Depreciation - Right-of-Use Assets, Machinery and Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1 13 01 032	Accumulated Impairment Losses - Right-of-Use Assets, Machinery and Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1 13 01 040	Right-of-Use Assets, Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1 13 01 041	Accumulated Depreciation - Right-of-Use Assets, Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1 13 01 042	Accumulated Impairment Losses - Right-of-Use Assets, Transportation Equipment	0.00	0.00	0.00	0.00	0.00	0.00



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		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1 13 01 050	Right-of-Use Assets, Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00
1 13 01 051	Accumulated Depreciation-Right-of-Use Assets, Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00
1 13 01 052	Accumulated Impairment Losses-Right-of-Use Assets, Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00
1 13 01 990	Other Right-of-Use Assets	0.00	0.00	0.00	0.00	0.00	0.00
1 13 01 991	Accumulated Depreciation-Other Right-of-Use Assets	0.00	0.00	0.00	0.00	0.00	0.00
1 13 01 992	Accumulated Impairment Losses-Other Right-of-Use Assets	0.00	0.00	0.00	0.00	0.00	0.00
1 99 01 010	Advances for Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00
1 99 01 020	Advances for Payroll	0.00	0.00	0.00	0.00	0.00	0.00
1 99 01 030	Advances to Special Disbursing Officers	0.00	0.00	0.00	0.00	0.00	0.00
1 99 01 040	Advances to Officers & Employees	0.00	0.00	1,432,428.03	0.00	1,432,428.03	0.00
1 99 02 010	Advances to Contractors/Sub-Contractors	3,011,559.96	0.00	4,225,038.43	0.00	7,236,598.39	0.00
1 99 02 020	Prepaid Rent	618,750.00	0.00	0.00	0.00	618,750.00	0.00
1 99 02 030	Prepaid Registration	21,280.00	0.00	0.00	0.00	21,280.00	0.00
1 99 02 040	Prepaid Interest	0.00	0.00	0.00	0.00	0.00	0.00
1 99 02 050	Prepaid Insurance	0.00	0.00	0.00	0.00	0.00	0.00
1 99 02 060	Input Tax	150,981.00	0.00	6,561,957.48	0.00	6,712,938.48	0.00
1 99 02 070	Creditable Input Tax	0.00	0.00	0.00	0.00	0.00	0.00
1 99 02 080	Withholding Tax at Source	0.00	0.00	0.00	0.00	0.00	0.00
1 99 02 100	Prepaid Subscription	0.00	0.00	0.00	0.00	0.00	0.00
1 99 02 990	Other Prepayments	13,817,750.13	0.00	0.00	0.00	13,817,750.13	0.00
1 99 03 020	Guaranty Deposits	0.00	0.00	2,366,418.72	0.00	2,366,418.72	0.00
1 99 03 990	Other Deposits	18,937,714.28	0.00	106,002,462.53	0.00	124,940,176.81	0.00
1 99 99 080	Deferred Charges/Losses	0.00	0.00	3,776,395.23	0.00	3,776,395.23	0.00
1 99 99 990	Other Assets	0.00	0.00	0.00	0.00	0.00	0.00
1 99 99 992	Accumulated Impairment Losses - Other Assets	554,938,937.37	0.00	494,319,421.96	0.00	1,049,258,359.33	0.00
2 01 01 010	Accounts Payable	0.00	621,571,067.71	0.00	370,470,661.55	0.00	992,041,729.26
2 01 01 020	Due to Officers & Employees	0.00	189,591,141.10	0.00	522,451,219.62	0.00	712,042,360.72
2 01 01 060	Operating Lease Payable	0.00	226,471,945.89	0.00	200,959,221.60	0.00	427,431,167.49
2 10 01 010	Lease Payable	0.00	1,594,579.13	0.00	1,633,618.16	0.00	3,228,197.29
2 01 01 080	Awards & Rewards Payable	0.00	0.00	0.00	0.00	0.00	0.00
2 01 01 100	Accrued Benefits Payable	0.00	0.00	0.00	0.00	0.00	0.00
2 01 99 990	Other Financial Liabilities	0.00	8,947,649,656.98	0.00	19,071,763,856.49	0.00	28,019,413,513.47
2 02 01 010	Due to BIR	0.00	15,000.00	0.00	0.00	0.00	15,000.00
2 02 01 020	Due to GSIS	0.00	18,655,764.34	0.00	189,695,660.16	0.00	208,351,424.50
2 02 01 030	Due to PAG-IBIG	0.00	39,732,676.81	0.00	62,595,325.21	0.00	102,328,002.02
2 02 01 040	Due to PHILHEALTH	0.00	1,445,440.91	0.00	5,598,529.31	0.00	7,043,970.22
2 02 01 050	Due to NGAs	0.00	2,920,927.01	0.00	12,923,597.82	0.00	15,844,524.83
2 02 01 060	Due to Other Government Corporations	0.00	9,066.43	0.00	0.00	0.00	9,066.43
2 02 01 070	Due to LGUs	0.00	427,443,702.63	0.00	4,200.00	0.00	427,447,902.63
2 02 01 090	Due to Treasurer of the Philippines	0.00	0.00	0.00	618,821.63	0.00	618,821.63
2 03 01 060	Due to Central/Home/Head Office	0.00	12,673,524.00	0.00	0.00	0.00	12,673,524.00
2 04 01 010	Trust Liabilities	0.00	0.00	0.00	(63,961,686,502.55)	0.00	(63,961,686,502.55)
2 04 01 020	Trust Liabilities - Disaster Risk Reduction & Management Fund	0.00	952,444,513.48	0.00	75,627,378.78	0.00	1,028,071,892.26
2 04 01 030	Bail Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00
2 04 01 040	Guaranty/Security Deposits Payable	0.00	0.00	0.00	2,589,617.49	0.00	2,589,617.49
2 04 01 080	Trust Liabilities - Disallowance/Charges	0.00	17,380,944.01	0.00	3,298,167.80	0.00	20,679,111.81
2 10 01 010	Lease Payable	0.00	389,766.56	0.00	0.00	0.00	389,766.56
2 99 99 040	Undistributed Collections	0.00	34,029,566.49	0.00	868,166,851.91	0.00	902,196,418.40
2 99 99 120	Return Premium Payable	0.00	468,892.97	0.00	3,055,800,452.03	0.00	3,056,269,345.00
2 99 99 160	Due to Non-Government Organizaitons/Civil Society Organizations	0.00	0.00	0.00	0.00	0.00	0.00
2 99 99 990	Other Payables	0.00	433,329.17	0.00	0.00	0.00	433,329.17
2 05 01 990	Other Deferred Credits	0.00	7,845,334.93	0.00	19,345,121.65	0.00	27,190,456.58
2 05 02 990	Other Unearned Revenue/Income	0.00	422,133.48	0.00	1,763,235.30	0.00	2,185,368.78
2 06 01 010	Pension Benefits Payable	0.00	538,498,821.15	0.00	225,913,033.27	0.00	764,411,854.42
2 06 01 020	Leave Benefits Payable	0.00	0.00	0.00	0.00	0.00	0.00
2 06 01 030	Retirement Gratuity Payable	0.00	812,611,608.27	0.00	5,239.86	0.00	812,616,848.13
2 06 01 070	Provision for Health Benefits - IBNR	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	19,982,003,254.21	0.00	45,746,263,689.31	0.00	65,728,266,943.52



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of March 31, 2024

ACCOUNT CODES	ACCOUNT TITLES	TB-HO (Pre-Closing)		TB-PROs (Pre-Closing)		CONSOLIDATED TB (Pre-Closing)	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
2 06 01 990	Other Provisions	0.00	1,149,656,439.006.00	0.00	0.00	0.00	1,149,656,439.006.00
3 03 01 020	Revenue/Income and Expense Summary	0.00	0.00	0.00	0.00	0.00	0.00
3 07 01 010	Retained Earnings (Deficit)	0.00	(662,841,524,290.53)	0.00	0.00	0.00	(662,841,524,290.53)
4 02 01 140	Fines and Penalties - Service Income	0.00	0.00	0.00	0.00	0.00	0.00
4 02 01 200	Research Fees	0.00	0.00	0.00	0.00	0.00	0.00
4 02 01 210	Accreditation Fees	0.00	304,967.53	0.00	6,047,494.70	0.00	6,352,462.23
4 02 01 990	Other Service Income	0.00	0.00	0.00	0.00	0.00	0.00
4 02 02 040	Seminar/Training Fees	0.00	0.00	0.00	0.00	0.00	0.00
4 02 02 050	Rent/Lease Income	0.00	0.00	0.00	0.00	0.00	0.00
4 02 02 210	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00
4 02 02 230	Fines & Penalties - Business Income	0.00	6,349,689,301.97	0.00	61,300.95	0.00	6,349,750,602.92
4 02 02 270	Members' Contribution	0.00	1,035,376.46	0.00	32,306,998.31	0.00	33,342,374.77
4 02 02 990	Other Business Income	0.00	44,972,586,692.94	0.00	8,373,094,000.74	0.00	53,345,680,693.68
4 04 01 020	Shares from PAGCOR/PCSO	0.00	0.00	0.00	0.00	0.00	0.00
4 04 02 010	Donations in Cash	0.00	0.00	0.00	0.00	0.00	0.00
4 04 02 020	Donations in Kind	0.00	0.00	0.00	0.00	0.00	0.00
4 05 01 010	Gain on Foreign Exchange (FOREX)	0.00	0.00	0.00	0.00	0.00	0.00
4 05 01 020	Gain on Sale/Redemption/Transfer of Investments	0.00	45,900.49	0.00	0.00	0.00	45,900.49
4 05 01 040	Gain on Sale of Property, Plant & Equipment	0.00	0.00	0.00	0.00	0.00	0.00
4 05 01 170	Gain on Sale of Unserviceable Property	0.00	0.00	0.00	4,800.00	0.00	4,800.00
4 05 01 990	Other Gains	0.00	0.00	0.00	178,028.00	0.00	178,028.00
4 06 01 020	Sale of Unserviceable Property	0.00	0.00	0.00	0.00	0.00	0.00
4 06 02 010	Reversal of Impairment Loss	0.00	0.00	0.00	0.00	0.00	0.00
4 06 99 010	Proceeds from Insurance/Indemnities	0.00	32,325.78	0.00	0.00	0.00	32,325.78
4 06 99 990	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00
5 01 01 010	Salaries & Wages - Regular	113,944,688.95	170,468.93	0.00	7,608,553.85	0.00	7,779,022.78
5 01 01 020	Salaries & Wages - Casual	21,483,135.64	0.00	268,330,124.99	0.00	382,274,813.94	0.00
5 01 02 010	Personnel Economic Relief Allowance (PERA)	5,363,454.48	0.00	211,577,610.88	0.00	233,060,746.52	0.00
5 01 02 020	Representation Allowance (RA)	1,663,500.00	0.00	31,181,957.27	0.00	36,545,411.75	0.00
5 01 02 030	Transportation Allowance (TA)	1,456,625.00	0.00	1,314,375.00	0.00	2,977,875.00	0.00
5 01 02 040	Clothing/Uniform Allowance	329,000.00	0.00	1,305,250.00	0.00	2,761,875.00	0.00
5 01 02 050	Subsistence Allowance	3,911,550.00	0.00	27,000.00	0.00	356,000.00	0.00
5 01 02 060	Laundry Allowance	402,300.00	0.00	22,036,428.23	0.00	25,947,978.23	0.00
5 01 02 070	Quarter's Allowance	0.00	0.00	2,342,886.36	0.00	2,745,186.36	0.00
5 01 02 080	Productivity Incentive Allowance	0.00	0.00	0.00	0.00	0.00	0.00
5 01 02 090	Overseas Allowance	0.00	0.00	5,000.00	0.00	5,000.00	0.00
5 01 02 100	Honoraria	0.00	0.00	0.00	0.00	0.00	0.00
5 01 02 110	Hazard Pay	24,539,976.00	0.00	0.00	0.00	0.00	0.00
5 01 02 120	Longevity Pay	3,565,358.39	0.00	105,131,634.24	0.00	129,671,610.24	0.00
5 01 02 130	Overtime and Night Pay	6,038,689.72	0.00	11,907,066.64	0.00	15,472,425.03	0.00
5 01 02 140	Year-End Bonus	511.00	0.00	18,328,384.59	0.00	24,367,074.31	0.00
5 01 02 150	Cash Gift	0.00	0.00	8,947.00	0.00	9,458.00	0.00
5 01 02 160	Mid-Year Bonus	0.00	0.00	0.00	0.00	0.00	0.00
5 01 02 170	Directors and Committee Members' Fees	2,040,000.00	0.00	0.00	0.00	0.00	0.00
5 01 02 990	Other Bonuses and Allowances	7,676,970.00	0.00	0.00	0.00	2,040,000.00	0.00
5 01 03 010	Retirement and Life Insurance Premiums	10,940,855.95	0.00	45,783,766.18	0.00	53,460,736.18	0.00
5 01 03 020	Pag-ibig Contributions	270,200.00	0.00	47,360,301.29	0.00	58,301,157.24	0.00
5 01 03 030	PhilHealth Contributions	1,993,325.32	0.00	2,035,600.00	0.00	2,305,800.00	0.00
5 01 03 040	Employee's Compensation Insurance Premiums	179,672.84	0.00	10,324,900.54	0.00	12,318,225.86	0.00
5 01 03 050	Provident/Welfare Fund Contributions	8,456,426.60	0.00	1,299,400.00	0.00	1,479,072.84	0.00
5 01 04 010	Pension Benefits	0.00	0.00	33,273,617.42	0.00	41,730,044.02	0.00
5 01 04 020	Retirement Gratuity	0.00	0.00	0.00	0.00	0.00	0.00
5 01 04 030	Terminal Leave Benefits	0.00	0.00	0.00	0.00	0.00	0.00
5 01 04 990	OTHER PERSONNEL BENEFITS	0.00	0.00	3,102,947.85	0.00	3,102,947.85	0.00
5 02 01 010	Travelling Expenses - Local	2,379,966.87	0.00	33,057.58	0.00	33,057.58	0.00
5 02 01 020	Travelling Expenses - Foreign	0.00	0.00	15,754,226.18	0.00	18,134,193.05	0.00
5 02 02 010	Training Expenses	148,420.00	0.00	0.00	0.00	0.00	0.00
				2,371,605.19	0.00	2,520,025.19	0.00



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of March 31, 2024

ACCOUNT CODES	ACCOUNT TITLES	TB-HO (Pre-Closing)		TB-PROs (Pre-Closing)		CONSOLIDATED TB (Pre-Closing)	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5 02 02 020	Scholarship Grants/Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5 02 03 010	Office Supplies Expenses	304,128.54	0.00	18,747,066.43	0.00	19,051,194.97	0.00
5 02 03 020	Accountable Forms Expenses	1,241,594.00	0.00	59,388.81	0.00	1,300,982.81	0.00
5 02 03 060	Welfare Goods Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5 02 03 070	Drugs & Medicines Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5 02 03 080	Medical, Dental & Laboratory Supplies Expenses	2,932,200.00	0.00	165,350.52	0.00	165,350.52	0.00
5 02 03 090	Fuel, Oil and Lubricants Expenses	992,084.52	0.00	558,378.07	0.00	3,490,578.07	0.00
5 02 03 110	Textbooks & Instructional Materials Expenses	0.00	0.00	4,296,674.58	0.00	5,288,759.10	0.00
5 02 03 210	Semi-Expendable Machinery & Equipment Expenses	1,149,569.86	0.00	0.00	0.00	0.00	0.00
5 02 03 220	Semi-Expendable Furniture, Fixtures & Books Expenses	1,981,194.00	0.00	8,786,943.81	0.00	9,936,513.67	0.00
5 02 03 990	Other Supplies and Materials Expenses	19,914.00	0.00	1,685,383.00	0.00	3,666,577.00	0.00
5 02 04 010	Water Expenses	601,345.13	0.00	310,315.06	0.00	330,229.06	0.00
5 02 04 020	Electricity Expenses	6,415,548.91	0.00	1,550,858.12	0.00	2,152,203.25	0.00
5 02 04 990	Other Utility Expense	0.00	0.00	24,539,800.43	0.00	30,955,349.34	0.00
5 02 05 010	Postage & Courier Services	3,925.00	0.00	0.00	0.00	0.00	0.00
5 02 05 020	Telephone Expenses	3,898,380.58	0.00	2,216,077.29	0.00	2,220,002.29	0.00
5 02 05 030	Internet Subscription Expenses	0.00	0.00	13,881,424.04	0.00	17,779,804.62	0.00
5 02 05 040	Cable, Satellite, Telegraph, and Radio Expenses	24,062.77	0.00	1,768,448.96	0.00	1,768,448.96	0.00
5 02 06 010	Awards/Rewards Expenses	414,546.30	0.00	20,908.04	0.00	44,970.81	0.00
5 02 06 020	Prizes	0.00	0.00	674,791.00	0.00	1,089,337.30	0.00
5 02 06 030	Indemnities	0.00	0.00	0.00	0.00	0.00	0.00
5 02 07 010	Survey Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5 02 07 020	Research, Exploration and Development Expenses	2,078,908.00	0.00	0.00	0.00	0.00	0.00
5 02 10 010	Confidential Expenses	0.00	0.00	0.00	0.00	2,078,908.00	0.00
5 02 10 020	Intelligence Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5 02 10 030	Extraordinary and Miscellaneous Expenses	852,336.73	0.00	0.00	0.00	0.00	0.00
5 02 11 010	Legal Services	0.00	0.00	382,449.77	0.00	1,234,786.50	0.00
5 02 11 020	Auditing Services	6,579,875.99	0.00	0.00	0.00	0.00	0.00
5 02 11 030	Consultancy Services	150,000.00	0.00	0.00	0.00	6,579,875.99	0.00
5 02 11 990	Other Professional Services	17,500,108.44	0.00	0.00	0.00	150,000.00	0.00
5 02 12 020	Janitorial Services	1,298,174.17	0.00	124,257,627.69	0.00	141,757,736.13	0.00
5 02 12 030	Security Services	0.00	0.00	16,731,048.11	0.00	18,029,222.28	0.00
5 02 12 990	Other General Services	0.00	0.00	39,895,921.80	0.00	39,895,921.80	0.00
5 02 13 020	Repairs & Maintenance - Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
5 02 13 040	Repairs & Maintenance - Buildings & Other Structures	0.00	0.00	0.00	0.00	0.00	0.00
5 02 13 050	Repairs & Maintenance - Machinery & Equipment	100,333.83	0.00	252,277.00	0.00	252,277.00	0.00
5 02 13 060	Repairs & Maintenance - Transportation Equipment	218,522.70	0.00	864,191.50	0.00	964,525.33	0.00
5 02 13 070	Repairs & Maintenance - Furniture and Fixtures	0.00	0.00	1,415,562.27	0.00	1,634,084.97	0.00
5 02 13 080	Repairs & Maintenance - Leased Assets	0.00	0.00	2,614.00	0.00	2,614.00	0.00
5 02 13 090	Repairs & Maintenance - Leased Assets Improvements	23,554.00	0.00	0.00	0.00	0.00	0.00
5 02 13 210	Repairs & Maintenance - Semi-Expendable Machinery and Equipment	0.00	0.00	137,271.12	0.00	160,825.12	0.00
5 02 13 220	Repairs & Maintenance - Semi-Expendable Furniture, Fixtures and Books	0.00	0.00	0.00	0.00	0.00	0.00
5 02 13 990	Repairs & Maintenance - Other Property, Plant and Equipment	0.00	0.00	0.00	0.00	0.00	0.00
5 02 15 010	Taxes, Duties and Licenses	0.00	0.00	0.00	0.00	0.00	0.00
5 02 15 020	Fidelity Bond Premiums	428,477.51	0.00	292,559.27	0.00	292,559.27	0.00
5 02 15 030	Insurance/Reinsurance Expenses	2,044,822.08	0.00	2,548,761.77	0.00	2,977,239.28	0.00
5 02 17 010	MEMBERS' BENEFITS	28,786,373,681.14	0.00	2,509,573.22	0.00	4,554,395.30	0.00
5 02 99 010	Advertising, Promotional and Marketing Expenses	1,799,352.12	0.00	6,380,499,895.13	0.00	35,166,873,576.27	0.00
5 02 99 020	Printing and Publication Expenses	108,612.00	0.00	9,225,562.45	0.00	11,024,914.57	0.00
5 02 99 030	Representation Expenses	4,564,831.16	0.00	1,097,042.00	0.00	1,205,654.00	0.00
5 02 99 040	Transportation and Delivery Expenses	0.00	0.00	6,596,730.97	0.00	11,161,562.13	0.00
5 02 99 050	Rent/Lease Expenses	1,195,996.84	0.00	161,843.98	0.00	161,843.98	0.00
5 02 99 060	Membership Dues and Contributions to Organizations	1,942,722.88	0.00	93,849,656.92	0.00	95,045,653.76	0.00
5 02 99 070	Subscription Expenses	1,228,824.25	0.00	471,176.20	0.00	2,413,899.08	0.00
5 02 99 080	Donations	0.00	0.00	150,813.57	0.00	1,379,637.82	0.00
5 02 99 090	Litigation/Acquired Assets Expenses	0.00	0.00	39,500.00	0.00	39,500.00	0.00
5 02 99 140	Documentary Stamps Expenses	0.00	0.00	0.00	0.00	0.00	0.00



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of March 31, 2024

ACCOUNT CODES	ACCOUNT TITLES	TB-HO (Pre-Closing)		TB-PROs (Pre-Closing)		CONSOLIDATED TB (Pre-Closing)	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5 02 99 180	Major Events and Conventions Expenses	1,308,264.96	0.00	2,952,417.21	0.00	4,260,682.17	0.00
5 02 99 990	Other Maintenance and Operating Expenses	1,413,124.23	0.00	7,700,346.18	0.00	9,113,470.41	0.00
5 03 01 010	Management Supervision / Trusteeship Fees	0.00	0.00	0.00	0.00	0.00	0.00
5 03 01 020	Interest Expenses	283,947.31	0.00	1,983,360.90	0.00	2,267,308.21	0.00
5 03 01 040	Bank Charges	6,993.80	0.00	2,583.96	0.00	9,577.76	0.00
5 03 01 990	Other Financial Charges	2,945,901.73	0.00	272,800.00	0.00	3,218,701.73	0.00
5 05 01 020	Depreciation - Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
5 05 01 030	Depreciation - Power Supply Systems	0.00	0.00	7,272.61	0.00	7,272.61	0.00
5 05 01 040	Depreciation - Buildings and Other Structures	0.00	0.00	349,853.55	0.00	349,853.55	0.00
5 05 01 050	Depreciation - Machinery and Equipment	14,835,337.29	0.00	17,981,895.87	0.00	32,817,233.16	0.00
5 05 01 060	Depreciation - Transportation Equipment	2,556,364.29	0.00	6,491,222.45	0.00	9,047,586.74	0.00
5 05 01 070	Depreciation - Furniture, Fixtures and Books	142,342.09	0.00	974,542.25	0.00	1,116,884.34	0.00
5 05 01 150	Depreciation - Right-of-Use Assets	0.00	0.00	0.00	0.00	0.00	0.00
5 05 01 090	Depreciation - Leased Assets Improvements	291,618.99	0.00	3,283,961.43	0.00	3,575,580.42	0.00
5 05 01 150	Depreciation - Right-of-Use Assets	25,071,706.26	0.00	30,139,028.66	0.00	55,210,734.92	0.00
5 05 01 990	Depreciation - Other Property, Plant, and Equipment	0.00	0.00	0.00	0.00	0.00	0.00
5 05 02 010	Amortization - Intangible Assets	1,329,863.42	0.00	0.00	0.00	1,329,863.42	0.00
5 05 03 010	Impairment Loss - Financial Assets Held to Maturity	3,094,562.88	0.00	0.00	0.00	3,094,562.88	0.00
5 05 03 020	Impairment Loss - Loans and Receivables	0.00	0.00	0.00	0.00	0.00	0.00
5 05 03 021	Impairment Loss - Inter-Agency Receivables	0.00	0.00	0.00	0.00	0.00	0.00
5 05 03 060	Impairment Loss - Other Receivables	0.00	0.00	0.00	0.00	0.00	0.00
5 05 03 070	Impairment Loss - Inventories	0.00	0.00	0.00	0.00	0.00	0.00
5 05 03 090	Impairment Loss - Property, Plant and Equipment	0.00	0.00	0.00	0.00	0.00	0.00
5 05 03 110	Impairment Loss - Intangible Assets	0.00	0.00	0.00	0.00	0.00	0.00
5 05 03 190	Impairment Loss - Investment Securities at Amortized Cost - ECL	0.00	0.00	0.00	0.00	0.00	0.00
5 05 03 210	Impairment Loss-Right-of-Use Assets	0.00	0.00	0.00	0.00	0.00	0.00
5 05 03 990	Impairment Loss - Other Assets	0.00	0.00	0.00	0.00	0.00	0.00
5 05 03 991	Impairment Loss - Other Assets - Other Receivable	0.00	0.00	0.00	0.00	0.00	0.00
5 05 04 010	Loss on Foreign Exchange (Forex)	23,195.87	0.00	0.00	0.00	23,195.87	0.00
5 05 04 020	Loss on Sale/Redemption/Transfer of Investments	0.00	0.00	0.00	0.00	0.00	0.00
5 05 04 040	Loss on Sale of Property, Plant, and Equipment	0.00	0.00	425,244.50	0.00	425,244.50	0.00
5 05 04 070	Loss on Sale of Intangible Assets	0.00	0.00	0.00	0.00	0.00	0.00
5 05 04 080	Loss on Sale of Assets	0.00	0.00	69,467.91	0.00	69,467.91	0.00
5 05 04 090	Loss of Assets	0.00	0.00	56,287.49	0.00	56,287.49	0.00
5 05 04 150	Loss on Sale/Redemption/Transfer of Financial Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
5 05 04 250	Loss on Sale of Unserviceable Property	1,417,523.93	0.00	0.00	0.00	1,417,523.93	0.00
5 05 04 270	Loss on Termination of Lease	0.00	0.00	0.00	0.00	0.00	0.00
5 05 04 990	Other Losses	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	596,608,829,856.93	596,608,829,856.93	16,837,480,265.26	16,837,480,265.26	613,446,310,122.19	613,446,310,122.19

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