

**PHILIPPINE HEALTH INSURANCE CORPORATION**  
**CONSOLIDATED TRIAL BALANCE**  
**As of March 31, 2019**

|                                                           |                |                    | Final HO & PRO Consolidation |                          |
|-----------------------------------------------------------|----------------|--------------------|------------------------------|--------------------------|
| ACCOUNTS                                                  | Old Acct. Code | New Acct. Code     | DR                           | CR                       |
| <b>ASSETS</b>                                             |                | <b>1</b>           | <b>196,403,488,836.00</b>    | <b>17,951,085,918.15</b> |
| <b>CURRENT ASSETS</b>                                     |                |                    |                              |                          |
| <b>CASH</b>                                               |                | <b>1 01</b>        | <b>13,489,755,914.24</b>     |                          |
| <b>Cash on Hand</b>                                       |                | <b>1 01 01</b>     |                              |                          |
| Cash - Collecting Officers                                | 102-00         | 1 01 01 010        | 85,940,659.52                |                          |
| Petty Cash Fund                                           | 103-20         | 1 01 01 020        | 3,511,882.77                 |                          |
| <b>Cash in Bank - Local Currency</b>                      |                | <b>1 01 02 020</b> | <b>1,198,312,122.69</b>      |                          |
| Cash in Bank - Current Account                            | 111-00         | 1 01 02 020        | 1,198,312,122.69             |                          |
| Cash in Bank - Development Bank of the Philippine         | 111-10         |                    | 36,040,018.00                |                          |
| DBP Operational Fund PROs                                 | 111-16         | 1 01 02 020 01     | 30,493,802.07                |                          |
| DBP 0-0455-010479-030 Mother Account                      | 111-16 2       | 1 01 02 020 02     | 5,735,425.00                 |                          |
| DBP 0405-010479-530 Overseas                              | 111-16 3       | 1 01 02 020 03     | (189,209.07)                 |                          |
| Cash in Bank - Land Bank of the Philippine                | 111-20         |                    | 939,660,297.40               |                          |
| LBP HIF - Government PROs                                 | 111-21         | 1 01 02 020 04     | 439,939.36                   |                          |
| LBP 0672-1088-61 Coll. - LGUs                             | 111-21 1       | 1 01 02 020 05     | 531,840.72                   |                          |
| LBP IBCA 0672-1091-61                                     | 111-21 2       | 1 01 02 020 06     | 49,972.56                    |                          |
| LBP HIF - Private PROs                                    | 111-22         | 1 01 02 020 07     | 443,913,315.07               |                          |
| LBP IBCA 0672-1092-05 Provident Fund                      | 111-22 1       | 1 01 02 020 08     | 246,386.99                   |                          |
| LBP Collection 0671-0770-16                               | 111-23 2       | 1 01 02 020 09     | 44,323.16                    |                          |
| LBP Pasig 0672-1087-30 - SAGIP Project                    | 111-24         | 1 01 02 020 10     | 10,552,918.48                |                          |
| LBP 0672-1094-50 - PhilHealth Information Exchange F.     | 111-241        | 1 01 02 020 11     | 244,471.17                   |                          |
| LBP HIF - Indigent PROs                                   | 111-25         | 1 01 02 020 12     | 152,329.34                   |                          |
| LBP 0672-1089-34 Various & Other Coll. Acct.              | 111-25 1       | 1 01 02 020 13     | 44,983,203.04                |                          |
| LBP 0672-1089-42 Unclaimed Refund Account                 | 111-25 2       | 1 01 02 020 14     | 359,244,122.35               |                          |
| LBP 0672-1089-50 UMID Account                             | 111-25 3       | 1 01 02 020 15     | -                            |                          |
| LBP Operational Fund PROs                                 | 111-26         | 1 01 02 020 16     | 53,715,049.39                |                          |
| LBP 0672-1054-63 Corporate Account *                      | 111-26 1       | 1 01 02 020 17     | 17,235,245.16                |                          |
| LBP IBCA 0672-1090-78 Philhealth ICD 10 Training Program  | 111-26 2       | 1 01 02 020 18     | -                            |                          |
| LBP 0672-1085-94 Great Women Project                      | 111-27         | 1 01 02 020 19     | -                            |                          |
| LBP 0672-1076-10 UNFPA Proj.                              | 111-28         | 1 01 02 020 20     | 533,118.25                   |                          |
| LBP 0672-1085-27 PTI                                      | 111-29         | 1 01 02 020 21     | 7,763,546.32                 |                          |
| LBP 0671-0915-15 EPS (Electronic Payment System)          |                | 1 01 02 020 27     | 10,516.04                    |                          |
| Cash in Bank - Philippine Veterans Bank                   | 111-40         |                    | 221,696,173.89               |                          |
| PVB Operational Fund PROs                                 | 111-46         | 1 01 02 020 22     | 166,250,563.69               |                          |
| PVB 0037-000467-101 Mother Account                        | 111-46 1       | 1 01 02 020 23     | 51,671,325.49                |                          |
| PVB 0037-000467-100 Payroll                               | 111-46 2       | 1 01 02 020 24     | 3,774,284.71                 |                          |
| PVB 0037-006284-100 Overseas Collections                  | 111-46 3       | 1 01 02 020 23     | -                            |                          |
| Cash in Bank - Philhealth Run                             | 111-50         |                    | 915,633.40                   |                          |
| Philhealth Run 2013                                       | 111-50         | 1 01 02 020 25     | 251,582.80                   |                          |
| Philhealth Run 2015                                       | 111-60         | 1 01 02 020 26     | 664,050.60                   |                          |
| Cash in Bank - Local Currency, Savings Account            | 112-00         | 1 01 02 030        | 724,797,243.79               |                          |
| DBP - Dedicated Savings - PROs                            | 112-18         | 1 01 02 030 01     | 8,393,822.27                 |                          |
| LBP 0671-0780-12 PHIC Calamity Victims                    | 112-23         | 1 01 02 030 02     | -                            |                          |
| LBP 0671-0780-12 Philhealth Calamity 2                    | 112-231        | 1 01 02 030 03     | 657,072.61                   |                          |
| LBP 0671-0413-05 Mother Account *                         | 112-26 1       | 1 01 02 030 04     | 135,499,627.29               |                          |
| LBP 0672-1070-40 New BTR Account *                        | 112-26 2       | 1 01 02 030 05     | 30,153.91                    |                          |
| LBP 0672-1090-86 Philhealth OFDA                          | 112-26 3       | 1 01 02 030 06     | 385,306,736.71               |                          |
| LBP - Dedicated Savings - PROs                            | 112-28         | 1 01 02 030 07     | 85,048,938.38                |                          |
| PNB 260-550646-4 / 37065-07000-15 Mother Account          | 112-36         | 1 01 02 030 08     | 73,799,735.83                |                          |
| PNB - Dedicated Savings - PROs                            | 112-38         | 1 01 02 030 09     | 10,161.26                    |                          |
| PVB - Dedicated Savings - PROs                            | 112-48         | 1 01 02 030 10     | 35,948,262.74                |                          |
| PVB 0037-006284-100 Overseas Collections                  | 112-46 3       | 1 01 02 030 11     | 102,732.79                   |                          |
| <b>Cash in Bank - Foreign Currency</b>                    |                | <b>1 01 03</b>     |                              |                          |
| Cash in Bank - Foreign Currency, Savings Account          | 116-00         | 1 01 03 030        | 355,806.30                   |                          |
| LBP 0674-0010-29 Mother Account Dollar Account            | 116-26         | 1 01 03 030 01     | 355,806.30                   |                          |
| <b>Cash Equivalents</b>                                   |                | <b>1 01 05</b>     | <b>11,474,440,633.22</b>     |                          |
| Time Deposits - Local Currency                            | 113-00         | 1 01 05 020        | 11,473,237,849.09            |                          |
| Time Deposits - Foreign Currency                          | 117-00         | 1 01 05 030        | 1,202,784.13                 |                          |
| <b>INVESTMENTS</b>                                        |                | <b>1 02</b>        | <b>127,842,657,772.77</b>    |                          |
| <b>Financial Assets - Held to Maturity</b>                |                | <b>1 02 02</b>     |                              |                          |
| Investment in Treasury Bills - Local                      | 207-00         | 1 02 02 010        | 5,487,196,201.20             |                          |
| Investment in Bonds - Local                               | 209-00         | 1 02 02 050        | 122,355,461,571.57           |                          |
| <b>RECEIVABLES</b>                                        |                | <b>1 03</b>        | <b>48,216,304,748.61</b>     | <b>12,494,151.00</b>     |
| <b>Receivable Accounts</b>                                |                | <b>1 03 01</b>     |                              |                          |
| <b>Contributions &amp; Premium Receivable</b>             | <b>125-00</b>  | <b>1 03 01 090</b> | <b>7,123,273,816.40</b>      |                          |
| Premium Rec'ble - ACAs                                    | 125-10         | 1 03 01 090 01     | 4,713,125,799.75             |                          |
| Premium Rec'ble - ACAs - Formal Economy (FE)              |                | 1 03 01 090 01 01  | 4,713,125,799.75             |                          |
| Premium Rec'ble - ACAs - F.E.- Gov't.                     |                | 1 03 01 090 01 01A | 600,784,530.94               |                          |
| Premium Rec'ble - ACAs - F.E.- Private                    |                | 1 03 01 090 01 01B | 4,112,341,268.81             |                          |
| Premium Rec'ble - ACAs - F.E.- Enterprise Owner           |                | 1 03 01 090 01 01C | -                            |                          |
| Premium Rec'ble - ACAs - F.E.- Household Help/ Kasambahay |                | 1 03 01 090 01 01D | -                            |                          |

| PHILIPPINE HEALTH INSURANCE CORPORATION<br>CONSOLIDATED TRIAL BALANCE<br>As of March 31, 2019 |                |                     |                              |                   |
|-----------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|
|                                                                                               |                |                     | Final HO & PRO Consolidation |                   |
| ACCOUNTS                                                                                      | Old Acct. Code | New Acct. Code      | DR                           | CR                |
| Premium Rec'ble - ACAs - Informal Economy (I.E.)                                              |                | 1 03 01 090 01 02   | -                            |                   |
| Premium Rec'ble - ACAs - I.E. - Migrant Worker                                                |                | 1 03 01 090 01 02A  | -                            |                   |
| Premium Rec'ble - ACAs - I.E. - Informal Sector                                               |                | 1 03 01 090 01 02B  | -                            |                   |
| Premium Rec'ble - ACAs - I.E. - Self-Earning Individual                                       |                | 1 03 01 090 01 02C  | -                            |                   |
| Premium Rec'ble - ACAs - I.E. - Organized Group                                               |                | 1 03 01 090 01 02D  | -                            |                   |
| Premium Rec'ble - Over the Counter (OTC)                                                      | 137-00         | 1 03 01 090 02      | 2,410,148,016.65             |                   |
| Premium Rec'ble - OTC - F.E.                                                                  |                | 1 03 01 090 02 01   | 2,404,392,816.65             |                   |
| Premium Rec'ble - OTC - F.E. - Gov't                                                          |                | 1 03 01 090 02 01A  | 66,179,038.44                |                   |
| Premium Rec'ble - OTC - F.E. - Priv't                                                         |                | 1 03 01 090 02 01B  | 2,337,850,503.21             |                   |
| Premium Rec'ble - OTC - F.E. - Enterprise Owner                                               |                | 1 03 01 090 02 01C  | -                            |                   |
| Premium Rec'ble - OTC - F.E. - Household Help / Kasambahay                                    |                | 1 03 01 090 02 01D  | 363,275.00                   |                   |
| Premium Rec'ble - OTC - I.E.                                                                  |                | 1 03 01 090 02 02   | 5,755,200.00                 |                   |
| Premium Rec'ble - OTC - I.E. - Migrant Worker                                                 |                | 1 03 01 090 02 02A  | -                            |                   |
| Premium Rec'ble - OTC - I.E. - Informal Sector                                                |                | 1 03 01 090 02 02B  | -                            |                   |
| Premium Rec'ble - OTC - I.E. - Self-Earning Individual                                        |                | 1 03 01 090 02 02C  | 5,755,200.00                 |                   |
| Premium Rec'ble - OTC - I.E. - Organized Group                                                |                | 1 03 01 090 02 02D  | -                            |                   |
| Allowance for Impairment - Contributions & Premium Rec'ble                                    |                | 1 03 01 091         |                              | 12,494,151.00     |
| <b>Inter-Agency Receivables</b>                                                               |                | <b>1 03 03</b>      |                              |                   |
| Due from NGAs                                                                                 | 147-00         | 1 03 03 010         | 40,354,400,954.56            |                   |
| Due from NGAs- NHTS                                                                           | 147-10         | 1 03 03 010 01      | 10,266,093,000.00            |                   |
| Due from NGAs- Bangsamoro Program                                                             | 147-20         | 1 03 03 010 02      | 12,396,600.00                |                   |
| Due from NGAs- PAMANA                                                                         | 147-30         | 1 03 03 010 03      | 13,837,200.00                |                   |
| Due from NGAs- Senior Citizen                                                                 | 147-40         | 1 03 03 010 04      | 28,975,581,284.00            |                   |
| Due from NGAs- Fortuitous Events                                                              | 147-50         | 1 03 03 010 05      | 134,724,000.00               |                   |
| Due from NGAs- Others                                                                         | 147-90         | 1 03 03 010 06      | 24,830,036.96                |                   |
| Due from NGAs- Point of Service                                                               |                | 1 03 03 010 07      | 926,938,833.60               |                   |
| Due from GOCCs                                                                                | 148-00         | 1 03 03 050         | -                            |                   |
| Due from LGUs                                                                                 | 149-00         | 1 03 03 030         | 738,629,977.65               |                   |
| <b>Intra-Agency Receivables</b>                                                               |                |                     |                              |                   |
| Due from Regional Offices - Operational Fund                                                  | 153-00         | 1 03 04 070 (01-07) | -                            |                   |
| Due to Regional Offices - Remitted Collection from PhROs                                      | 153-80         | 1 03 04 070 08      | -                            |                   |
| <b>OTHER CURRENT ASSETS</b>                                                                   |                |                     | <b>1,189,758,853.98</b>      | <b>249,790.00</b> |
| <b>Inventories Held for Consumption</b>                                                       |                |                     | <b>90,334,515.59</b>         |                   |
| Office Supplies Inventory                                                                     |                | 1 04 04 010         | 81,683,658.22                |                   |
| Common Office Supplies Inventory                                                              | 174-10         | 1 04 04 010 01      | 27,743,429.69                |                   |
| Common IT Supplies Inventory                                                                  | 174-20         | 1 04 04 010 02      | 49,965,873.47                |                   |
| Inventory Custodian Supplies                                                                  | 174-40         | 1 04 04 010 03      | 3,974,355.06                 |                   |
| Accountable Forms Inventory                                                                   | 174-30         | 1 04 04 020         | 8,121,526.02                 |                   |
| Medical, Dental & Laboratory Supplies Inventory                                               | 179-00         | 1 04 04 070         | 210,151.47                   |                   |
| Textbooks and Instructional Materials Inventory                                               | 180-00         | 1 04 04 100         | -                            |                   |
| Other Supplies & Materials Inventory                                                          |                | 1 04 04 990         | 319,179.88                   |                   |
| Spare Parts Inventory                                                                         | 184-00         | 1 04 04 990 01      | 95,600.00                    |                   |
| Other Supplies & Materials Inventory                                                          | 186-00         | 1 04 04 990 09      | 223,579.88                   |                   |
| Semi-Expendable Machinery and Equipment                                                       |                | 1 04 05             | 2,867,312.49                 |                   |
| Semi-Expendable Office Equipment                                                              |                | 1 04 05 020         | 1,426,631.29                 |                   |
| Semi-Expendable Information & Comm. Technology Equip.                                         |                | 1 04 05 030         | 1,213,629.80                 |                   |
| Semi-Expendable Communication Equipment                                                       |                | 1 04 05 070         | 178,844.12                   |                   |
| Semi-Expendable Medical Equipment                                                             |                | 1 04 05 100         | 20,020.00                    |                   |
| Semi-Expendable Printing Equipment                                                            |                | 1 04 05 110         | -                            |                   |
| Semi-Expendable Other Machinery & Equipment                                                   |                | 1 04 05 190         | 28,187.28                    |                   |
| Semi-Expendable Furniture & Fixtures                                                          |                | 1 04 06 010         | 14,489,653.44                |                   |
| Semi-Expendable - Books                                                                       |                | 1 04 06 020         | 1,004,065.00                 |                   |
| Interest Receivables                                                                          | 130-00         | 1 03 01 050         | 1,007,733,258.45             |                   |
| Accrued Interest Rec'ble - Investment                                                         | 130-10         | 1 03 01 050 01      | 1,007,733,258.45             |                   |
| Other Rec'bles                                                                                |                |                     | 73,330,049.01                | 249,790.00        |
| Operating Lease Receivable                                                                    | 132-00         | 1 03 02 010         | -                            |                   |
| Receivables - Disallowances/Charges                                                           | 160-00         | 1 03 05 010         | 28,262.00                    |                   |
| Due from Officers & Employees                                                                 |                | 1 03 05 020         | 1,022,652.42                 |                   |
| Other Receivables                                                                             | 165-00         | 1 03 05 990         | 72,279,134.59                | 249,790.00        |
| Due from Collecting Banks - Accrued Fines & Penalties                                         | 125-90         | 1 03 05 990 01      | 1,281,379.20                 |                   |
| Other Receivables - Personal calls                                                            | 165-02         | 1 03 05 990 02      | 68,945.23                    |                   |
| Accrued Penalties & Interest - ACB's                                                          | 165-03         |                     | -                            |                   |
| Other Receivable - Ref. fr. Ben. Pay't - employer                                             | 165-04         | 1 03 05 990 03      | 6,520,092.45                 |                   |
| Other Receivable - Off. & Employ. - Filing Fee                                                | 165-06         | 1 03 05 990 04      | 188,932.46                   |                   |
| Other Receivable - Off. & Employ. Disallowances (Registration Fees)                           | 165-07         | 1 03 05 990 05      | 26,200.00                    |                   |
| Other Receivables - Other                                                                     | 165-09         | 1 03 05 990 09      | 64,126,112.25                |                   |
| Other Receivables - Other - GPAI                                                              | 165-10         | 1 03 05 990 06      | 67,473.00                    |                   |

| PHILIPPINE HEALTH INSURANCE CORPORATION<br>CONSOLIDATED TRIAL BALANCE<br>As of March 31, 2019 |                |                |                              |                          |
|-----------------------------------------------------------------------------------------------|----------------|----------------|------------------------------|--------------------------|
|                                                                                               |                |                | Final HO & PRO Consolidation |                          |
| ACCOUNTS                                                                                      | Old Acct. Code | New Acct. Code | DR                           | CR                       |
| Allowance for Impairment - Other Rec'ble - Others                                             |                | 1 03 05 991    |                              | 249,790.00               |
| <b>PLANT, PROPERTY &amp; EQUIPMENT</b>                                                        |                | <b>1 06</b>    | <b>3,950,117,402.04</b>      | <b>1,696,139,807.94</b>  |
| <b>LAND AND LAND IMPROVEMENTS</b>                                                             |                |                |                              |                          |
| Land                                                                                          | 220-00         | 1 06 01 010    | 872,778,490.84               |                          |
| Other Land Improvements                                                                       | 230-00         | 1 06 02 990    | 2,312,862.12                 |                          |
| Accu. Dep'n - Other Land Improvements                                                         | 330-00         | 1 06 02 991    |                              | 1,449,550.27             |
| <b>BUILDING</b>                                                                               |                | <b>1 06 04</b> |                              |                          |
| Building                                                                                      | 234-00         | 1 06 04 010    | 37,303,454.81                |                          |
| Accu. Dep'n - Office Buildings                                                                | 334-00         | 1 06 04 011    |                              | 18,076,575.70            |
| <b>MACHINERY &amp; EQUIPMENT</b>                                                              |                | <b>1 06 05</b> |                              |                          |
| Office Equipment                                                                              | 238-10         | 1 06 05 020    | 369,780,053.73               |                          |
| Accu. Dep'n - Office Equipment                                                                | 338-10         | 1 06 05 021    |                              | 228,752,667.65           |
| Information & Communication Technology Equipment                                              | 238-20         | 1 06 05 030    | 2,019,914,492.47             |                          |
| Accu. Dep'n - Information and Communication Technology Equipment                              | 338-20         | 1 06 05 031    |                              | 1,122,983,032.28         |
| Communication Equipments                                                                      | 238-30         | 1 06 05 070    | 81,713,836.71                |                          |
| Accu. Dep'n - Communication Equipment                                                         | 338-30         | 1 06 05 071    |                              | 38,178,205.98            |
| Medical Equipment                                                                             | 246-00         | 1 06 05 110    | 113,351.50                   |                          |
| Accu. Dep'n - Medical Equipment                                                               | 346-00         | 1 06 05 111    |                              | 100,433.55               |
| <b>TRANSPORTATION EQUIPMENT</b>                                                               |                | <b>1 06 06</b> |                              |                          |
| Motor Vehicles                                                                                | 243-00         | 1 06 06 010    | 244,275,230.54               |                          |
| Accu. Dep'n - Motor Vehicles                                                                  | 343-00         | 1 06 06 011    |                              | 140,247,098.20           |
| <b>Furniture, Fixtures &amp; Books</b>                                                        |                | <b>1 06 07</b> |                              |                          |
| Furniture and Fixtures                                                                        | 239-00         | 1 06 07 010    | 156,997,728.41               |                          |
| Accu. Dep'n - Furniture & Fixtures                                                            | 339-00         | 1 06 07 011    |                              | 73,852,857.59            |
| Books                                                                                         | 240-00         | 1 06 07 020    | 250,735.36                   |                          |
| Accu. Dep'n - Books                                                                           | 340-00         | 1 06 07 021    |                              | 178,155.84               |
| <b>LEASED ASSETS</b>                                                                          |                |                |                              |                          |
| Leased Assets, Buildings & Other Structures                                                   |                | 1 06 08 020    | -                            |                          |
| Accu. Dep'n - Leased Assets, Buildings & Other Structures                                     |                | 1 06 08 021    |                              | 0.00                     |
| <b>LEASEHOLD ASSETS IMPROVEMENTS</b>                                                          |                | <b>1 06 09</b> |                              |                          |
| Leasehold Improvements, Land                                                                  |                |                | -                            |                          |
| Leasehold Improvements, Buildings                                                             | 237-00         | 1 06 09 020    | 140,464,566.31               |                          |
| Accu. Dep'n - Leased Assets Improvements, Buildings                                           | 337-00         | 1 06 09 021    |                              | 72,321,230.88            |
| <b>CONSTRUCTION IN PROGRESS</b>                                                               |                | <b>1 06 99</b> |                              |                          |
| Construction in Progress - Building & Structures                                              | 264-00         | 1 06 99 030    | 27,569,240.50                |                          |
| <b>INTANGIBLE ASSETS</b>                                                                      |                | <b>1 08 01</b> |                              |                          |
| Computer Software                                                                             | 276-00         | 1 08 01 020    | 285,592,199.98               |                          |
| <b>OTHER ASSETS</b>                                                                           |                | <b>1 99</b>    | <b>1,429,301,944.38</b>      | <b>16,242,202,169.21</b> |
| <b>Advances</b>                                                                               |                | <b>1 99 01</b> |                              |                          |
| Advances to Disbursing Officers                                                               | 103-10         | 1 99 01 030    | 1,006,400.00                 |                          |
| Advances to Offices & Employees                                                               | 126-00         | 1 99 01 040    | 5,253,656.49                 |                          |
| <b>PREPAYMENTS</b>                                                                            |                | <b>1 99 02</b> | <b>31,055,485.01</b>         |                          |
| Advances to Contractors                                                                       | 127-00         | 1 99 02 010    | 618,750.00                   |                          |
| Prepaid Rent                                                                                  | 188-00         | 1 99 02 020    | 46,280.00                    |                          |
| Prepaid Insurance                                                                             | 189-00         | 1 99 02 050    | 8,207,998.86                 |                          |
| Other Prepaid Expenses                                                                        | 195-00         | 1 99 02 990    | 22,182,456.15                |                          |
| Procurement - PS-DBM                                                                          | 195-10         | 1 99 02 990 01 | 20,015,126.98                |                          |
| Subscription - Mag. / Journals                                                                | 195-20         | 1 99 02 990 02 | 1,570.88                     |                          |
| Others                                                                                        | 195-90         | 1 99 02 990 09 | 2,165,758.29                 |                          |
|                                                                                               |                |                | <b>86,896,286.95</b>         |                          |
| <b>DEPOSITS</b>                                                                               |                | <b>1 99 03</b> |                              |                          |
| Guaranty Deposits                                                                             | 199-00         | 1 99 03 020    | 86,896,286.95                |                          |
| <b>Other Assets - Others</b>                                                                  |                | <b>1 99 99</b> |                              |                          |
| Deferred Charges                                                                              | 286-00         | 1 99 99 080    | 809,293.81                   |                          |
| Other Assets - Others                                                                         | 290-00         | 1 99 99 990    | 1,304,280,822.12             | 0.00                     |
| Other Assets - Unserviceable Equipment                                                        | 290-70         | 1 99 99 990 01 | 38,161,968.78                |                          |
| Other Assets - Serviceable Equipment                                                          | 290-80         | 1 99 99 990 02 | 3,474,434.49                 |                          |

**PHILIPPINE HEALTH INSURANCE CORPORATION**  
**CONSOLIDATED TRIAL BALANCE**  
**As of March 31, 2019**

|                                                                      |                |                 | Final HO & PRO Consolidation |                   |
|----------------------------------------------------------------------|----------------|-----------------|------------------------------|-------------------|
| ACCOUNTS                                                             | Old Acct. Code | New Acct. Code  | DR                           | CR                |
| Other Assets - Long Term Receivable from DBM (during transfer of NH  | 290-10         | 1 99 99 990 03  | 155,235,240.00               |                   |
| Allowance for Impairment - Other Assets - Receivabel from DBM        | 319-10         | 1 99 99 991 03  |                              | 155,235,240.00    |
| Other Assets - Long Term Receivable from PSCO (Enhanced GMA Pro      | 290-20         | 1 99 99 990 04  | 115,000,000.00               |                   |
| Allowance for Impairment - Other Assets - Receivabel from PCSC       | 319-20         | 1 99 99 991 04  |                              | 115,000,000.00    |
| Other Assets - Long Term Receivable from PDIC (per MB Reso. 459 dt   | 290-30         | 1 99 99 990 05  | 327,103.25                   |                   |
| Allowance for Impairment - Other Assets - Receivabel from PDIC       | 319-30         | 1 99 99 991 05  |                              | 327,103.25        |
| Other Assets - Long Term Receivable from Officers & Employees COA    | 290-40         | 1 99 99 990 06  | 1,456,748.97                 |                   |
| Allowance for Impairment - Other Assets - Receivabel from Off. &     | 319-40         | 1 99 99 991 06  |                              | 0.00              |
| Other Assets - Long Term Receivable from PMCC (before transition)    | 290-50         | 1 99 99 990 07  | 0.00                         |                   |
| Allowance for Impairment - Other Assets - Receivabel from PMCC       | 319-50         | 1 99 99 991 07  |                              | 0.00              |
| Other Assets - Long Term Receivable from Various Health Providers (f | 290-60         | 1 99 99 990 08  | 635,559.23                   |                   |
| Allowance for Impairment - Other Assets - Receivable from Variou     | 319-60         | 1 99 99 991 08  |                              | 267,862.46        |
| Other Assets - Receivable from DOH                                   | 290-91         | 1 99 99 990 09  | 0.00                         |                   |
| Other Assets - Receivable from NGAs                                  | 290-92         | 1 99 99 990 10  | 394,741,430.00               |                   |
| Allowance for Impairment - Other Assets - Receivable from NGAs       | 319-92         | 1 99 99 991 10  |                              | 15,510,858,230.00 |
| Other Assets - Receivable from PCSO                                  | 290-93         | 1 99 99 990 11  | 100,566,336.32               |                   |
| Allowance for Impairment - Other Assets - Receivable from PCSC       | 319-93         | 1 99 99 991 11  |                              | 100,566,336.32    |
| Other Assets - Receivable from LGUs                                  | 290-100        | 1 99 99 990 12  | 490,838,145.64               |                   |
| Allowance for Impairment - Other Assets - Receivable from LGUs       | 319-94         | 1 99 99 991 12  |                              | 359,947,397.18    |
| Other Assets - Intangibles                                           |                | 1 99 99 990 13  | 3,843,855.44                 |                   |
| LIABILITIES                                                          |                |                 |                              | 79,240,586,939.63 |
| FINANCIAL LIABILITIES                                                |                | 2 01            |                              |                   |
| PAYABLES                                                             |                | 2 01 01         |                              | 51,514,025,935.27 |
| Account Payable                                                      | 401-00         | 2 01 01 010     |                              | 8,261,419,570.57  |
| Accounts Payable - Operational                                       | 401-10         | 2 01 01 010 01  |                              | 1,587,658,551.64  |
| Account Payable - PS                                                 | 401-11         | 2 01 01 010 01A |                              | 708,643,136.34    |
| Account Payable - MOOE                                               | 401-12         | 2 01 01 010 01B |                              | 812,507,764.79    |
| Account Payable - Capital Outlay                                     | 401-13         | 2 01 01 010 01C |                              | 66,507,650.51     |
| Accounts Payable-Benefit Claims Processed                            | 401-20         | 2 01 01 010 02  |                              | 6,662,021,792.48  |
| Accounts Payable-PFPR - PCB Processed                                |                | 2 01 01 010 03  |                              | 11,739,226.45     |
| Accrued Benefits Payable                                             |                | 2 01 01 100     |                              | 43,252,606,364.70 |
| Accrued Benefit Claims - In Course of Settlement (ICS)               | 401-29         | 2 01 01 100 01  |                              | 5,947,319,182.35  |
| Accrued Benefit Claims - Incurred but not yet received (IBNR)        | 401-30         | 2 01 01 100 02  |                              | 27,351,563,982.10 |
| Accrued Benefit Claims - Primary Care Benefit (PCB)                  | 401-31         | 2 01 01 100 03  |                              | 9,953,723,200.25  |
| Tax Refund Payable                                                   |                | 2 01 03 110     |                              | 249,975.28        |
| INTER-AGENCY PAYABLES                                                |                | 2 02 01         |                              | 253,426,626.53    |
| Due to BIR                                                           | 412-00         | 2 02 01 010     |                              | 168,400,484.83    |
| Due to BIR - Regular                                                 | 412-61         | 2 02 01 010 01  |                              | 23,453,980.91     |
| Due to BIR - Contractors                                             | 412-62         | 2 02 01 010 02  |                              | 953,961.41        |
| Due to BIR - Casual                                                  | 412-64         | 2 02 01 010 03  |                              | 188,212.31        |
| Due to BIR - Suppliers -Final Tax                                    | 412-636        | 2 02 01 010 04  |                              | 9,537,530.83      |
| Due to BIR - Suppliers - Expanded VAT                                | 412-637        | 2 02 01 010 05  |                              | 2,698,003.90      |
| Due to BIR - Benefit Payment                                         |                | 2 02 01 010 06  |                              | 131,568,795.47    |
| Due to BIR - B.P. - Gov't                                            |                | 2 02 01 010 06A |                              | 11,689,408.80     |
| Due to BIR - B.P. - Priv't                                           |                | 2 02 01 010 06B |                              | 61,992,036.02     |
| Due to BIR - B.P. - Migrant                                          |                | 2 02 01 010 06C |                              | 1,292,379.91      |
| Due to BIR - B.P. - Self-Employed                                    |                | 2 02 01 010 06D |                              | 14,882,884.29     |
| Due to BIR - B.P. - NHTS PR                                          |                | 2 02 01 010 06E |                              | 14,735,263.38     |
| Due to BIR - B.P. - Sponsored                                        |                | 2 02 01 010 06F |                              | 3,782,315.11      |
| Due to BIR - B.P. - Non Paying Members                               |                | 2 02 01 010 06G |                              | 9,110,319.48      |
| Due to BIR - B.P. - Senior Citizen                                   |                | 2 02 01 010 06H |                              | 14,084,188.48     |
| Due to GSIS                                                          | 413-00         | 2 02 01 020     |                              | 62,187,350.51     |
| Due to GSIS - Life & Retirement - Regular                            | 413-01         | 2 02 01 020 01  |                              | 44,633,750.58     |
| Due to GSIS - Life & Retirement - Casual                             | 413-01A        | 2 02 01 020 02  |                              | 7,951,105.47      |
| Due to GSIS - Salary Loan & Conso. Loan - Regular                    | 413-02         | 2 02 01 020 03  |                              | 4,865,780.14      |
| Due to GSIS - Salary Loan & Conso. Loan - Casual                     | 413-02A        | 2 02 01 020 04  |                              | 3,410,381.63      |
| Due to GSIS - Calamity / Emergency Loan - Regular                    | 413-03         | 2 02 01 020 05  |                              | 452,526.36        |
| Due to GSIS - Calamity / Emergency Loan - Casual                     | 413-03A        | 2 02 01 020 06  |                              | 467,460.11        |
| Due to GSIS - Regular Policy - Regular                               | 413-04         | 2 02 01 020 07  |                              | 254,821.23        |
| Due to GSIS - Regular Policy - Casual                                | 413-04A        | 2 02 01 020 08  |                              | 32,631.93         |
| Due to GSIS - Optional/ Add'l                                        | 413-05         | 2 02 01 020 09  |                              | 5,508.39          |
| Due to GSIS - Home Emergency Loan Program                            | 413-06         | 2 02 01 020 10  |                              | 180,072.68        |
| Due to GSIS - Real Estate / Housing Loan                             | 413-07         | 2 02 01 020 11  |                              | (11,181.51)       |
| Due to GSIS - Educational Assistance Loan                            | 413-08         | 2 02 01 020 12  |                              | 23,663.77         |
| Due to GSIS - E-Card Plus                                            | 413-90         | 2 02 01 020 13  |                              | (79,170.27)       |
| Due to PAG-IBIG                                                      | 414-00         | 2 02 01 030     |                              | 4,391,694.89      |
| Due to Pag-ibig - HDMF Contributions - Regular                       | 414-01         | 2 02 01 030 01  |                              | 1,360,490.53      |
| Due to Pag-ibig - HDMF Contributions - Casual                        | 414-01A        | 2 02 01 030 02  |                              | 337,484.80        |

| <b>PHILIPPINE HEALTH INSURANCE CORPORATION</b><br><b>CONSOLIDATED TRIAL BALANCE</b><br><b>As of March 31, 2019</b> |                |                     |                              |                       |
|--------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-----------------------|
|                                                                                                                    |                |                     | Final HO & PRO Consolidation |                       |
| ACCOUNTS                                                                                                           | Old Acct. Code | New Acct. Code      | DR                           | CR                    |
| <i>Due to Pag-ibig - HDMF Multi-Purpose Loan - Regular</i>                                                         | 414-02         | 2 02 01 030 03      |                              | 1,098,808.84          |
| <i>Due to Pag-ibig - HDMF Multi-Purpose Loan - Casual</i>                                                          | 414-02A        | 2 02 01 030 04      |                              | 204,122.45            |
| <i>Due to Pag-ibig - HDMF Emergency - Regular</i>                                                                  | 414-03         | 2 02 01 030 05      |                              | 1,000,304.01          |
| <i>Due to Pag-ibig - HDMF Emergency - Casual</i>                                                                   |                | 2 02 01 030 06      |                              | 50,020.84             |
| <i>Due to Pag-big - Housing Loan - Regular</i>                                                                     | 414-04         | 2 02 01 030 07      |                              | (95,441.52)           |
| <i>Due to Pag-big - Housing Loan - Casual</i>                                                                      |                | 2 02 01 030 08      |                              | 9,804.94              |
| <i>Due to Pag-ibig - Modified Pag-ibig 2 - Regular</i>                                                             | 414-05         | 2 02 01 030 09      |                              | 308,100.00            |
| <i>Due to Pag-ibig - Modified Pag-ibig 2 - Casual</i>                                                              | 414-05A        | 2 02 01 030 10      |                              | 118,000.00            |
| Due to PHILHEALTH                                                                                                  | 415-00         | 2 02 01 040         |                              | 6,851,849.20          |
| <i>Due to PhilHealth - Regular</i>                                                                                 | 415-01         | 2 02 01 040 01      |                              | 7,113,600.21          |
| <i>Due to PhilHealth - Casual</i>                                                                                  | 415-01A        | 2 02 01 040 02      |                              | 1,431,262.58          |
| <i>Insurance Premium</i>                                                                                           | 415-02         | 2 02 01 040 03      |                              | (1,693,013.59)        |
| Due to Other NGAs                                                                                                  | 416-00         | 2 02 01 050         |                              | 10,473,864.50         |
| Due to Other GOCCs                                                                                                 | 417-00         | 2 02 01 060         |                              | 751,489.30            |
| Due to LGUs                                                                                                        | 418-00         | 2 02 01 070         |                              | 369,893.30            |
| <b>INTRA-AGENCY PAYABLES</b>                                                                                       |                | <b>2 03 01</b>      |                              | <b>0.00</b>           |
| Due to Central / Home / Head Office                                                                                | 421-00         | 2 03 01 060         |                              | 0.00                  |
| <i>Due to Head Office - Operational</i>                                                                            |                | 2 03 01 060 (01-07) |                              | 0.00                  |
| <i>Due to Head Office - Gov't</i>                                                                                  |                | 2 03 01 060 01      |                              | 0.00                  |
| <i>Due to Head Office - Private</i>                                                                                |                | 2 03 01 060 02      |                              | 0.00                  |
| <i>Due to Head Office - Migrant Worker</i>                                                                         |                | 2 03 01 060 03      |                              | 0.00                  |
| <i>Due to Head Office - Self-Employed</i>                                                                          |                | 2 03 01 060 04      |                              | 0.00                  |
| <i>Due to Head Office - Indigent</i>                                                                               |                | 2 03 01 060 05      |                              | 0.00                  |
| <i>Due to Head Office - Operations</i>                                                                             |                | 2 03 01 060 06      |                              | 0.00                  |
| <i>Due to Head Office - Non-Cash Transfer</i>                                                                      |                | 2 03 01 060 07      |                              | 0.00                  |
| <i>Unremitted Income</i>                                                                                           | 421-80         | 2 03 01 060 08      |                              | 0.00                  |
| <b>OTHER CURRENT LIABILITIES</b>                                                                                   |                |                     |                              | <b>734,364,784.04</b> |
| Trust Liabilities                                                                                                  | 440-00         | 2 04 01 010         |                              | 701,482,620.84        |
| <i>Trust Liabilities - Donations</i>                                                                               | 440-01         | 2 04 01 010 01      |                              | 8,957,284.86          |
| <i>Trust Liabilities - Sale of Bid Documents</i>                                                                   | 440-04         | 2 04 01 010 02      |                              | 10,040,224.93         |
| <i>Trust Liabilities - GSIS Remuneration</i>                                                                       | 440-05         | 2 04 01 010 03      |                              | 0.00                  |
| <i>Trust Liabilities - PHIC UNFPA</i>                                                                              | 440-07         | 2 04 01 010 04      |                              | 36,529.17             |
| <i>Trust Liabilities - Health Provider Protest Bond</i>                                                            | 440-09         | 2 04 01 010 05      |                              | 6,245,000.00          |
| <i>Trust Liabilities - Unclaimed Benefit Payment from UST</i>                                                      | 440-11         | 2 04 01 010 06      |                              | 76,064,663.48         |
| <i>Trust Liabilities - UMID</i>                                                                                    | 440-12         | 2 04 01 010 07      |                              | 0.00                  |
| <i>Trust Liabilities - Child Minding &amp; Day Care</i>                                                            | 440-13         | 2 04 01 010 08      |                              | 218,660.00            |
| <i>Trust Liabilities - Unclaimed B.P. fr. Other Service Provider</i>                                               | 440-14         | 2 04 01 010 09      |                              | 258,061,658.47        |
| <i>Trust Liabilities - Retention Fee</i>                                                                           | 440-15         | 2 04 01 010 10      |                              | 44,863,319.95         |
| <i>Trust Liabilities - Center for Global Development P4P</i>                                                       | 440-16         | 2 04 01 010 11      |                              | 1,849,269.01          |
| <i>Trust Liabilities - PTI</i>                                                                                     | 440-19         | 2 04 01 010 12      |                              | 4,160,056.89          |
| <i>Trust Liabilities - Interest Income for Unclaimed Refund</i>                                                    | 440-22         | 2 04 01 010 13      |                              | 23,885,655.38         |
| <i>Trust Liabilities - Philhealth Run 2013</i>                                                                     | 440-23         | 2 04 01 010 14      |                              | 900.00                |
| <i>Trust Liabilities - Calamity Fund</i>                                                                           | 440-24         | 2 04 01 010 15      |                              | 30,739.76             |
| <i>Trust Liabilities - PhilHealth Provident Fund (PPF)</i>                                                         | 440-26         | 2 04 01 010 16      |                              | 6,870,861.63          |
| <i>Trust Liabilities - PPF - All Purpose Loan</i>                                                                  | 440-26A        | 2 04 01 010 17      |                              | 667,813.34            |
| <i>Trust Liabilities - PPF - Educational Loan</i>                                                                  |                | 2 04 01 010 17A     |                              | 57,028.60             |
| <i>Trust Liabilities - PhilHealth Run 2015</i>                                                                     | 440-27         | 2 04 01 010 18      |                              | 316,587.98            |
| <i>Trust Liabilities - Philhealth Calamity 2</i>                                                                   | 440-28         | 2 04 01 010 19      |                              | 722,072.61            |
| <i>Trust Liabilities - Employees Tax Refund</i>                                                                    | 440-80         | 2 04 01 010 20      |                              | 2,653,084.55          |
| <i>Trust Liabilities - Others</i>                                                                                  | 440-90         | 2 04 01 010 90      |                              | 255,781,210.23        |
| Bail Bonds Payable                                                                                                 | 432-00         | 2 04 01 030         |                              | 6,912,379.52          |
| Guaranty / Security Deposits Payable                                                                               | 432-00         | 2 04 01 040         |                              | 25,969,783.68         |
| <b>DEFERRED CREDITS / UNEARNED INCOME</b>                                                                          |                | <b>2 05</b>         |                              | <b>698,384,675.58</b> |
| Other Deferred Credits                                                                                             | 465-00         | 2 05 01 990         |                              | 17,288,536.29         |
| <i>Other Deferred Credits - Accreditation - HCPs</i>                                                               | 465-50         | 2 05 01 990 01      |                              | 608,800.00            |
| <i>Other Deferred Credits - ACAs</i>                                                                               | 465-60         | 2 05 01 990 02      |                              | 482,761.29            |
| <i>Other Deferred Credits - Others</i>                                                                             | 465-90         | 2 05 01 990 09      |                              | 16,196,975.00         |
| Other Unearned Revenue/Income                                                                                      | 465-00         | 2 05 02 990         |                              | 681,096,139.29        |
| <i>Other Unearned Revenue - Informal Economy</i>                                                                   | 465-10         | 2 05 02 990 01      |                              | 38,503,615.00         |
| <i>Other Unearned Revenue - NHTS</i>                                                                               | 465-20         | 2 05 02 990 02      |                              | 516,844,200.00        |
| <i>Other Unearned Revenue - Special Gov't Program</i>                                                              | 465-30         | 2 05 02 990 03      |                              | 0.00                  |
| <i>Other Unearned Revenue - Sponsored LGUs</i>                                                                     | 465-40         | 2 05 02 990 04      |                              | 39,869,626.37         |
| <i>Other Unearned Revenue - Senior Citizen</i>                                                                     | 465-80         | 2 05 02 990 05      |                              | 38,062,147.92         |
| <i>Other Unearned Revenue - Formal Economy</i>                                                                     | 465-70         | 2 05 02 990 06      |                              | 47,753,250.00         |
| <i>Other Unearned Revenue - Others</i>                                                                             | 465-80         | 2 05 02 990 09      |                              | 63,300.00             |



| <b>PHILIPPINE HEALTH INSURANCE CORPORATION</b><br><b>CONSOLIDATED TRIAL BALANCE</b><br><b>As of March 31, 2019</b> |                       |                       |                                         |                          |
|--------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------------------------|--------------------------|
|                                                                                                                    |                       |                       | <b>Final HO &amp; PRO Consolidation</b> |                          |
| <b>ACCOUNTS</b>                                                                                                    | <b>Old Acct. Code</b> | <b>New Acct. Code</b> | <b>DR</b>                               | <b>CR</b>                |
| <i>Other Unearned Revenue - POS</i>                                                                                |                       | 2 05 02 990 10        |                                         | 0.00                     |
| <b>OTHER PAYABLE - PHICEA</b>                                                                                      | <b>415-90</b>         | <b>2 99 99 990</b>    |                                         | 5,210,976.93             |
| Other Payable - PHICEA Premium                                                                                     | 415-90A               | 2 99 99 990 01        |                                         | 392,383.25               |
| Other Payable - PHICEA Loans                                                                                       | 415-90B               | 2 99 99 990 02        |                                         | 182,102.48               |
| Other Payable - PROs Coop                                                                                          |                       | 2 99 99 990 03        |                                         | 4,636,491.20             |
| <b>Other Provisions - Insurance Liability for Lifetime Members</b>                                                 | <b>450-01</b>         | <b>2 06 01 990 01</b> |                                         | 26,034,923,966.00        |
| <b>EQUITY</b>                                                                                                      |                       |                       | <b>0.00</b>                             | <b>99,211,815,978.22</b> |
| <b>GOVERNMENT EQUITY</b>                                                                                           |                       |                       |                                         |                          |
| Retained Earnings                                                                                                  | 480-00                | 3 07 01 010           | 0.00                                    | 96,773,101,724.14        |
| Retained Earnings -                                                                                                | 480-10                | 3 07 01 010 01        | 0.00                                    | 0.00                     |
| Retained Earnings - Reserve Fund                                                                                   | 480-20                | 3 07 01 010 02        | 0.00                                    | 96,771,318,376.64        |
| Retained Earnings - Contingent Capital                                                                             | 480-30                | 3 07 01 010 03        | 0.00                                    | 1,783,347.50             |
| Prior Year's Adjustment                                                                                            | 490-00                | 3 07 01 010 04        | 0.00                                    | 0.00                     |
| Net Unrealized Gain/Loss in value of Externally Managed Fund                                                       | 480-80                | 3 10 01 010           | 0.00                                    | 0.00                     |
| Net Income for the Period                                                                                          |                       |                       | 0.00                                    | 2,438,714,254.08         |
| <b>REVENUES</b>                                                                                                    |                       |                       |                                         |                          |
| <b>REVENUE</b>                                                                                                     |                       | <b>4</b>              |                                         |                          |
| <b>Service and Business Income</b>                                                                                 |                       | <b>4 02</b>           |                                         |                          |
| <b>Service Income</b>                                                                                              |                       | <b>4 02 01</b>        |                                         |                          |
| Accreditation Fees                                                                                                 | 629-00                | 4 02 01 210           | 0.00                                    | 0.00                     |
| Accreditation Fees - Institution                                                                                   | 629-10                | 4 02 01 210 01        | -                                       | -                        |
| Accreditation Fees - Hospital                                                                                      | 629-11                | 4 02 01 210 01 01     | -                                       | 0.00                     |
| Accreditation Fees - RHU                                                                                           | 629-12                | 4 02 01 210 01 02     | -                                       | 0.00                     |
| Discount on Accreditation - Institutions                                                                           | 957-10                | 4 02 01 211 01        | -                                       | 0.00                     |
| Accreditation Fees - Physician                                                                                     | 629-20                | 4 02 01 210 02        | 0.00                                    | 0.00                     |
| Accreditation Fees - Medical Doctor                                                                                | 629-21                | 4 02 01 210 02 01     |                                         | 0.00                     |
| Accreditation Fees - Midwives                                                                                      | 629-22                | 4 02 01 210 02 02     |                                         |                          |
| Discount on Accreditation - Physician                                                                              | 957-20                | 4 02 01 211 02        | 0.00                                    |                          |
| Accreditation Fees - Collecting Agents - Banks                                                                     | 688-20                | 4 02 01 210 03 01     |                                         |                          |
| Accreditation Fees - Collecting Agents - Non Banks                                                                 | 688 10                | 4 02 01 210 03 02     |                                         |                          |
| Accreditation Fees - Others                                                                                        | 629-90                | 4 02 01 210 09        |                                         | 0.00                     |
| <b>Business Income</b>                                                                                             |                       | <b>4 02 02</b>        | <b>0.00</b>                             | <b>0.00</b>              |
| Rent Income                                                                                                        | 621-00                | 4 02 02 050           |                                         | 0.00                     |
| Interest Income                                                                                                    | 665-00                | 4 02 02 210           |                                         | 0.00                     |
| Interest Income - Time Deposits / SSD                                                                              | 665-10                | 4 02 02 210 01        |                                         | 0.00                     |
| Interest Income - Treasury Bills                                                                                   | 665-20                | 4 02 02 210 04        |                                         | 0.00                     |
| Interest Income - Treasury Bonds                                                                                   | 665-30                | 4 02 02 210 02        |                                         | 0.00                     |
| Interest Income - Saving & Current Account                                                                         | 665-40                | 4 02 02 210 03        |                                         | 0.00                     |
| Other Interest Income                                                                                              | 665-90                | 4 02 02 210 09        |                                         | 0.00                     |
| Fines & Penalties - Business Income                                                                                |                       | 4 02 02 230           |                                         | 0.00                     |
| Fines and Penalties - Premiums                                                                                     | 630-00                | 4 02 02 230 01        |                                         | 0.00                     |
| Fines and Penalties - Premiums - Gov't                                                                             |                       | 4 02 02 230 01 01     |                                         | 0.00                     |
| Fines and Penalties - Premiums - Priv't                                                                            |                       | 4 02 02 230 01 02     |                                         | 0.00                     |
| Fines and Penalties - Accredited Collecting Banks - (ACBs)                                                         | 689-10                | 4 02 02 230 02        |                                         | 0.00                     |
| Fines and Penalties - Others                                                                                       | 689-90                | 4 02 02 230 09        |                                         | 0.00                     |
| Fines and Penalties - Health Service Providers                                                                     | 689-20                | 4 02 01 140           | -                                       | 0.00                     |
| <b>Members' Contributions</b>                                                                                      | <b>619-00</b>         | <b>4 02 02 270</b>    | <b>0.00</b>                             | <b>0.00</b>              |
| Contribution - Formal Economy                                                                                      | 619-10                | 4 02 02 270 01        |                                         | 0.00                     |
| Contribution - Formal Economy - Gov't                                                                              | 619-11                | 4 02 02 270 01 01     |                                         | 0.00                     |
| Contribution-Formal Economy - Gov't - Permanent/Regular                                                            | 619-11A               |                       |                                         | 0.00                     |
| Contribution-Formal Economy - Gov't - Casual                                                                       | 619-11B               |                       |                                         | 0.00                     |
| Contribution-Formal Economy - Gov't - Contractor/ Proj. Based                                                      | 619-11C               |                       |                                         | 0.00                     |
| Contribution - Formal Economy - Private                                                                            | 619-12                | 4 02 02 270 01 02     |                                         | 0.00                     |
| Contribution-Formal Economy - Priv't - Permanent/Regular                                                           | 619-12A               |                       |                                         | 0.00                     |
| Contribution-Formal Economy - Priv't - Casual                                                                      | 619-12B               |                       |                                         | 0.00                     |
| Contribution-Formal Economy - Priv't - Contractor/ Proj. Based                                                     | 619-12C               |                       |                                         | 0.00                     |
| Contribution - Formal Economy - Enterprise Owner                                                                   | 619-13                | 4 02 02 270 01 03     |                                         | 0.00                     |
| Contribution - Formal Economy - Kasambahay                                                                         | 619-14                | 4 02 02 270 01 04     |                                         | 0.00                     |
| Contribution - Formal Economy - Family Driver                                                                      | 619-15                | 4 02 02 270 01 05     |                                         | 0.00                     |
| Contribution - Informal Economy                                                                                    | 619-20                | 4 02 02 270 02        | 0.00                                    | 0.00                     |
| Contribution - Informal Economy - Migrant Worker                                                                   | 619-21                | 4 02 02 270 02 01     |                                         | 0.00                     |

| <p style="text-align: center;"><b>PHILIPPINE HEALTH INSURANCE CORPORATION</b><br/> <b>CONSOLIDATED TRIAL BALANCE</b><br/> <b>As of March 31, 2019</b></p> |                |                    |                              |      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|------------------------------|------|
|                                                                                                                                                           |                |                    | Final HO & PRO Consolidation |      |
| ACCOUNTS                                                                                                                                                  | Old Acct. Code | New Acct. Code     | DR                           | CR   |
| <i>Contribution- Informal Economy - Migrant Worker (no breakdown)</i>                                                                                     | 619-21         | 4 02 02 270 02 01  |                              | 0.00 |
| <i>Contribution- Informal Economy - Migrant Worker - Land Based</i>                                                                                       | 619-21A        | 4 02 02 270 02 01A |                              | 0.00 |
| <i>Contribution- Informal Economy - Migrant Worker - Sea Based</i>                                                                                        | 619-21B        | 4 02 02 270 02 01B |                              | 0.00 |
| <i>Contribution - Informal Economy - Informal Sector</i>                                                                                                  | 619-22         | 4 02 02 270 02 02  |                              | 0.00 |
| <i>Contribution - Informal Economy - Self-Earning Individual</i>                                                                                          | 619-23         | 4 02 02 270 02 03  |                              | 0.00 |
| <i>Contribution - Informal Economy - Fil. With Dual Citizenship</i>                                                                                       | 619-24         | 4 02 02 270 02 04  |                              | 0.00 |
| <i>Contribution - Informal Economy - Naturalized Filipino Citizen</i>                                                                                     | 619-25         | 4 02 02 270 02 05  |                              | 0.00 |
| <i>Contribution - Informal Economy - Citizen of Other Countries working</i>                                                                               | 619-26         | 4 02 02 270 02 06  |                              | 0.00 |
| <i>Contribution - Informal Economy - Organized Group</i>                                                                                                  | 619-27         | 4 02 02 270 02 07  |                              | 0.00 |
| <i>Discount on Prem Contr - IPP -OG</i>                                                                                                                   | 955-00         | 4 02 02 271 02 07  | 0.00                         |      |
| <i>Contribution - Informal Economy - Women about to give birth</i>                                                                                        | 619-28         | 4 02 02 270 02 08  |                              | 0.00 |
| <i>Contribution - Informal Economy - Foreign Retirees</i>                                                                                                 | 619-29         | 4 02 02 270 02 09  |                              | 0.00 |
| <b>Contributions - Indigent/Sponsored</b>                                                                                                                 |                |                    |                              | -    |
| <i>Contribution - Indigent - NHTS</i>                                                                                                                     | 631-10         | 4 02 02 270 03     |                              | 0.00 |
| <i>Contribution - Senior Citizen</i>                                                                                                                      | 633-10         | 4 02 02 270 04     |                              | 0.00 |
| <i>Contribution - Special Gov't Programs</i>                                                                                                              |                | 4 02 02 270 05     |                              | 0.00 |
| <i>Contribution - Special Gov't Program - Sajahatra Bangsamoro Prog.</i>                                                                                  | 632-50         | 4 02 02 270 05 01  |                              | 0.00 |
| <i>Contribution - Special Gov't Program - PAMANA</i>                                                                                                      | 632-60         | 4 02 02 270 05 02  |                              | 0.00 |
| <i>Contribution - Special Gov't Program - Others</i>                                                                                                      |                | 4 02 02 270 05 09  |                              | 0.00 |
| <i>Contribution - Sponsored</i>                                                                                                                           | 632-00         | 4 02 02 270 06     |                              | 0.00 |
| <i>Contribution - Sponsored - NGAs</i>                                                                                                                    | 632-10         | 4 02 02 270 06 01  |                              | 0.00 |
| <i>Contributions - Sponsored - LGUs</i>                                                                                                                   | 632-20         | 4 02 02 270 06 02  |                              | 0.00 |
| <i>Contribution - Sponsored - Point of Service</i>                                                                                                        | 632-30         | 4 02 02 270 06 03  |                              | 0.00 |
| <i>Contribution - Sponsored - Other - Point of Care</i>                                                                                                   |                | 4 02 02 270 06 09  |                              | 0.00 |
| <b>Shares, Grants and Donations</b>                                                                                                                       |                | <b>4 04</b>        |                              |      |
| <b>Grants and Donations</b>                                                                                                                               |                | <b>4 04 02</b>     | 0.00                         | 0.00 |
| <i>Income from Grants and Donation in Cash</i>                                                                                                            | 662-00         | 4 04 02 010        |                              | 0.00 |
| <i>Income from Grants and Donation in Kind</i>                                                                                                            |                | 4 04 02 020        |                              | 0.00 |
| <b>Gains</b>                                                                                                                                              |                | <b>4 05</b>        |                              |      |
| <b>Gains</b>                                                                                                                                              |                | <b>4 05 01</b>     |                              | 0.00 |
| <i>Gain / Loss on Foreign Exchange (FOREX)</i>                                                                                                            | 692-00         | 4 05 01 010        | 0.00                         | 0.00 |
| <i>Gain on Sale / Redemption / Transfer of Investment</i>                                                                                                 | 694-00         | 4 05 01 020        |                              | 0.00 |
| <i>Gain on Sale of Property, Plant &amp; Equipment</i>                                                                                                    | 693-00         | 4 05 01 040        |                              | 0.00 |
| <b>Other Non-Operating Income</b>                                                                                                                         |                | <b>4 06</b>        |                              | 0.00 |
| <b>Sales of Assets</b>                                                                                                                                    |                | <b>4 06 01</b>     |                              |      |
| <i>Sale of Disposed/Unserviceable Property</i>                                                                                                            | 693-00         | 4 06 01 020        |                              | 0.00 |
|                                                                                                                                                           |                | <b>4 06 03</b>     |                              |      |
| <i>Miscellaneous Income</i>                                                                                                                               | 688-00         | 4 06 03 990        |                              | 0.00 |
| <i>Misc. Income - Copies of IRR</i>                                                                                                                       | 688-02         | 4 06 03 990 01     |                              | 0.00 |
| <i>Misc. Income - Penalties fr. Supplier</i>                                                                                                              | 688-03         | 4 06 03 990 02     |                              | 0.00 |
| <i>Misc. Income - Bid Forms</i>                                                                                                                           | 688-04         | 4 06 03 990 03     |                              | 0.00 |
| <i>Misc. Income - ID Replacement</i>                                                                                                                      | 688-05         | 4 06 03 990 04     |                              | 0.00 |
| <i>Misc. Income - Child Minding &amp; Day Care</i>                                                                                                        | 688-06         | 4 06 03 990 05     |                              | 0.00 |
| <i>Misc. Income - Health Service Providers - Appeal Fees</i>                                                                                              | 689-30         | 4 06 03 990 06     |                              | 0.00 |
| <i>Misc. Income - Hospital Appeal Protest Bond</i>                                                                                                        | 689-40         | 4 06 03 990 07     |                              | 0.00 |
| <i>Misc. Income - Accredited Collecting Banks - Textfiles</i>                                                                                             | 689-60         | 4 06 03 990 08     |                              | 0.00 |
| <i>Misc. Income - Others</i>                                                                                                                              | 688-90         | 4 06 03 990 09     |                              | 0.00 |
| <b>EXPENSES</b>                                                                                                                                           |                | <b>5</b>           | -                            |      |
| <b>Personnel Services</b>                                                                                                                                 |                | <b>5 01</b>        | -                            |      |
| <b>Salaries and Wages</b>                                                                                                                                 |                | <b>5 01 01</b>     | -                            | -    |
| <b>Salaries and Wages - Regular</b>                                                                                                                       | 701-00         | 5 01 01 010        | 0.00                         | 0.00 |
| <i>Salaries - Regular</i>                                                                                                                                 | 701-10         | 5 01 01 010 01     | 0.00                         |      |
| <i>Maternity-Regular</i>                                                                                                                                  | 701-20         | 5 01 01 010 02     | 0.00                         |      |
| <i>Monetization of Leave Credits-Regular</i>                                                                                                              | 701-30         | 5 01 01 010 03     | 0.00                         |      |
| <b>Salaries and Wages - Casual</b>                                                                                                                        |                | 5 01 01 020        | 0.00                         | 0.00 |
| <i>Salaries - Casual</i>                                                                                                                                  | 701-11         | 5 01 01 020 01     | 0.00                         |      |
| <i>Maternity-Casual</i>                                                                                                                                   | 701-21         | 5 01 01 020 02     | 0.00                         |      |
| <i>Monetization of Leave Credits - Casual</i>                                                                                                             | 701-31         | 5 01 01 020 03     | 0.00                         |      |
| <i>Salaries and Wages - Contractual</i>                                                                                                                   | 706-00         |                    | 0.00                         |      |
| <b>Other Compensation</b>                                                                                                                                 |                | <b>5 01 02</b>     | -                            |      |
| <i>Personnel Economic Relief Allowance (PERA)</i>                                                                                                         |                | 5 01 02 010        | -                            |      |
| <i>Personnel Economic Relief Allowance (PERA) - Regular</i>                                                                                               | 711-00         | 5 01 02 010 01     | 0.00                         |      |
| <i>Personnel Economic Relief Allowance (PERA) - Casual</i>                                                                                                | 711-10         | 5 01 02 010 02     | 0.00                         |      |
| <i>Representation Allowance (RA)</i>                                                                                                                      | 713-00         | 5 01 02 020        | 0.00                         |      |
| <i>Transportation Allowance (TA)</i>                                                                                                                      | 714-00         | 5 01 02 030        | 0.00                         |      |

**PHILIPPINE HEALTH INSURANCE CORPORATION**  
**CONSOLIDATED TRIAL BALANCE**  
**As of March 31, 2019**

| ACCOUNTS                                                 | Old Acct. Code | New Acct. Code    | Final HO & PRO Consolidation |             |
|----------------------------------------------------------|----------------|-------------------|------------------------------|-------------|
|                                                          |                |                   | DR                           | CR          |
| Clothing Allowance                                       |                | 5 01 02 040       |                              | 0.00        |
| Clothing Allowance - Regular                             | 715-00         | 5 01 02 040 01    |                              | 0.00        |
| Clothing Allowance-Casual                                | 715-01         | 5 01 02 040 02    |                              | 0.00        |
| Subsistence & Laundry Allowance                          | 716-00         |                   |                              |             |
| Subsistence Allowance                                    |                | 5 01 02 050       |                              | 0.00        |
| Subsistence Allowance-Regular                            | 716-01         | 5 01 02 050 01    |                              | 0.00        |
| Subsistence Allowance-Casual                             | 716-03         | 5 01 02 050 02    |                              | 0.00        |
| Laundry Allowance                                        |                | 5 01 02 060       |                              | 0.00        |
| Laundry Allowance-Regular                                | 716-02         | 5 01 02 060 01    |                              | 0.00        |
| Laundry Allowance-Casual                                 | 716-04         | 5 01 02 060 02    |                              | 0.00        |
| Productivity Incentive Allowance                         |                | 5 01 02 080       |                              | 0.00        |
| Productivity Incentive Allowance - Regular               | 717-00         | 5 01 02 080 01    |                              | 0.00        |
| Productivity Incentive Allowance - Casual                | 717-10         | 5 01 02 080 02    |                              | 0.00        |
| Honoraria                                                | 719-00         | 5 01 02 100       |                              | 0.00        |
| Hazard Pay                                               |                | 5 01 02 110       |                              | 0.00        |
| Hazard Pay-Regular                                       | 720-00         | 5 01 02 110 01    |                              | 0.00        |
| Hazard Pay-Casual                                        | 720-10         | 5 01 02 110 02    |                              | 0.00        |
| Longevity Pay/Loyalty Pay                                | 721-00         | 5 01 02 120       |                              | 0.00        |
| Overtime                                                 |                | 5 01 02 130       |                              | 0.00        |
| Overtime - Regular                                       | 722-00         | 5 01 02 130 01    |                              | 0.00        |
| Overtime - Casual                                        | 722-10         | 5 01 02 130 02    |                              | 0.00        |
| Cash Gift - Regular                                      |                | 5 01 02 150       |                              | 0.00        |
| Cash Gift - Regular                                      | 723-00         | 5 01 02 150 01    |                              | 0.00        |
| Cash Gift - Casual                                       | 723-10         | 5 01 02 150 02    |                              | 0.00        |
| Year End Bonus                                           |                | 5 01 02 140       |                              | 0.00        |
| Year End Bonus - Regular                                 | 724-00         | 5 01 02 140 01    |                              | 0.00        |
| Year End Bonus - Casual                                  | 724-10         | 5 01 02 140 02    |                              | 0.00        |
| <b>Other Bonuses and Allowances</b>                      | <b>725-00</b>  | 5 01 02 990       |                              | <b>0.00</b> |
| Mid Year Bonus                                           |                | 5 01 02 990 01    |                              | 0.00        |
| Mid Year Bonus - Regular                                 | 724-20         | 5 01 02 990 01 01 |                              | 0.00        |
| Mid Year Bonus - Casual                                  | 724-30         | 5 01 02 990 01 02 |                              | 0.00        |
| WESA                                                     | 725-10         |                   |                              | 0.00        |
| Anniversary Bonus                                        |                | 5 01 02 990 02    |                              | 0.00        |
| Anniversary Bonus - Regular                              | 725-20         | 5 01 02 990 02 01 |                              | 0.00        |
| Anniversary Bonus - Casual                               | 725-21         | 5 01 02 990 02 02 |                              | 0.00        |
| Rice Benefit                                             | 725-30         | 5 01 02 990 03    |                              | 0.00        |
| Rice Benefit - Regular                                   | 725-30         | 5 01 02 990 03 01 |                              | 0.00        |
| Rice Benefit - Casual                                    | 725-30         | 5 01 02 990 03 02 |                              | 0.00        |
| Educational Assistance                                   | 725-40         | 5 01 02 990 04    |                              | 0.00        |
| Christmas Package                                        |                | 5 01 02 990 05    |                              | 0.00        |
| Christmas Package-Regular                                | 725-50         | 5 01 02 990 05 01 |                              | 0.00        |
| Christmas Package-Casual                                 | 725-50A        | 5 01 02 990 05 02 |                              | 0.00        |
| Special Counsel Allowance                                | 725-60         | 5 01 02 990 06    |                              | 0.00        |
| Shuttle Service Assistance                               | 725-80         | 5 01 02 990 07    |                              | 0.00        |
| Shuttle Service Assistance - Regular                     | 725-80         | 5 01 02 990 07 01 |                              | 0.00        |
| Shuttle Service Assistance - Casual                      | 725-80         | 5 01 02 990 07 02 |                              | 0.00        |
| LMRG - Regular                                           | 725-90         | 5 01 02 990 08    |                              | 0.00        |
| Birthday Gift - Regular                                  | 725-100        | 5 01 02 990 09    |                              | 0.00        |
| Medical & Mission Critical Allowance                     | 725-110        |                   |                              | 0.00        |
| Grocery Allowance                                        | 725-120        | 5 01 02 990 10    |                              | 0.00        |
| Other Bonuses ( including CNA Incentive Bonus - REgular) | 725-130        | 5 01 02 990 12    |                              | 0.00        |
| CAN Incentive Bonus - Casual                             | 725-130A       | 5 01 02 990 11    |                              | 0.00        |
| <b>Statutory Contributions</b>                           |                |                   |                              | <b>-</b>    |
| Retirement & Life Insurance - Premiums                   |                | 5 01 03 010       |                              | -           |
| Retirement & Life Insurance - Premiums - Regular         | 731-00         | 5 01 03 010 01    |                              | 0.00        |
| Retirement & Life Insurance - Premiums - Casual          | 731-10         | 5 01 03 010 02    |                              | 0.00        |
| Pag-ibig Fund Contributions                              |                | 5 01 03 020       |                              | 0.00        |
| Pag-ibig Fund Contributions - Regular                    | 732-00         | 5 01 03 020 01    |                              | 0.00        |
| Pag-ibig Fund Contributions - Casual                     | 732-10         | 5 01 03 020 02    |                              | 0.00        |
| PhilHealth Contributions                                 |                | 5 01 03 030       |                              | 0.00        |
| PhilHealth Contributions - Regular                       | 733-00         | 5 01 03 030 01    |                              | 0.00        |
| PhilHealth Contributions - Casual                        | 733-10         | 5 01 03 030 02    |                              | 0.00        |
| Employee's Compensation Insurance Premiums               |                | 5 01 03 040       |                              | 0.00        |
| Employee's Compensation Insurance Premiums - Regular     | 734-00         | 5 01 03 040 01    |                              | 0.00        |
| Employee's Compensation Insurance Premiums - Casual      | 734-10         | 5 01 03 040 02    |                              | 0.00        |
| Provident Fund Contributions                             | 735-00         | 5 01 03 050       |                              | 0.00        |
| <b>Other Personnel Services</b>                          |                |                   |                              | <b>0.00</b> |
| Retirement Gratuity                                      | 739-00         | 5 01 04 020       |                              | 0.00        |
| Terminal Leave Benefits                                  |                | 5 01 04 030       |                              | 0.00        |
| Terminal Leave Benefits - Regular                        | 741-00         | 5 01 04 030 01    |                              | 0.00        |
| Terminal Leave Benefits - Casual                         | 741-10         | 5 01 04 030 02    |                              | 0.00        |
| Other Personnel Benefits                                 |                | 5 01 04 990       |                              | 0.00        |
| Health Workers Benefits -Post Graduate Degree Holder     | 742-00         | 5 01 04 990 01    |                              | 0.00        |
| Other Personnel Benefits - Others                        | 750-00         | 5 01 04 990 09    |                              | 0.00        |



**PHILIPPINE HEALTH INSURANCE CORPORATION**  
**CONSOLIDATED TRIAL BALANCE**  
As of March 31, 2019

|                                                                             |                |                | Final HQ & PRO Consolidation |    |
|-----------------------------------------------------------------------------|----------------|----------------|------------------------------|----|
| ACCOUNTS                                                                    | Old Acct. Code | New Acct. Code | DR                           | CR |
| <b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>                             |                | <b>5 02</b>    | -                            | -  |
| <b>Travelling Expenses</b>                                                  |                |                | -                            |    |
| Travelling Expenses - Local                                                 | 751-00         | 5 02 01 010    | 0.00                         |    |
| Travelling Expenses - Foreign                                               | 752-00         | 5 02 01 020    | 0.00                         |    |
| <b>Training and Scholarship Expenses</b>                                    |                | <b>5 02 02</b> | -                            |    |
| Training Expenses                                                           | 753-00         | 5 02 02 010    | 0.00                         |    |
| <i>Training Expenses - Local</i>                                            | 753-10         | 5 02 02 010 01 | 0.00                         |    |
| <i>Training Expenses - Foreign</i>                                          | 753-20         | 5 02 02 010 02 | 0.00                         |    |
| Scholarship Expenses                                                        | 754-00         | 5 02 02 020    | 0.00                         |    |
| <b>Supplies and Materials Expenses</b>                                      |                | <b>5 02 03</b> | 0.00                         |    |
| Office Supplies Expenses                                                    |                | 5 02 03 010    | 0.00                         |    |
| <i>Regular Office Supplies Expenses</i>                                     | 774-10         | 5 02 03 010 01 | 0.00                         |    |
| <i>IT Supplies Expenses</i>                                                 | 774-50         | 5 02 03 010 02 | 0.00                         |    |
| <i>Inventory Custodian Supplies</i>                                         | 774-40         | 5 02 03 010 03 | 0.00                         |    |
| Accountable Forms Expenses                                                  | 774-20         | 5 02 03 020    | 0.00                         |    |
| Drugs and Medicines Expenses                                                | 779-00         | 5 02 03 070    | 0.00                         |    |
| Medical, Dental and Laboratory Supplies Expenses                            | 778-00         | 5 02 03 080    | 0.00                         |    |
| Fuel, Oil, and Lubricants Expenses                                          | 780-00         | 5 02 03 090    | 0.00                         |    |
| Textbooks and Instructional Materials Expenses                              | 774-30         | 5 02 03 110    | 0.00                         |    |
| Semi-Expendable Machinery and Equip. Expenses                               |                | 5 02 03 210    | 0.00                         |    |
| Semi-Expendable Furn't, Fix't and Books Expenses                            |                | 5 02 03 220    | 0.00                         |    |
| Other Supplies Expenses                                                     | 785-00         | 5 02 03 990    | 0.00                         |    |
| <b>Utility Expenses</b>                                                     |                | <b>5 02 04</b> | -                            |    |
| Water Expenses                                                              | 756-00         | 5 02 04 010    | 0.00                         |    |
| Electricity Expenses                                                        | 757-00         | 5 02 04 020    | 0.00                         |    |
| <b>Communication Expenses</b>                                               |                | <b>5 02 05</b> | -                            |    |
| Postage and Courier Services                                                | 761-00         | 5 02 05 010    | 0.00                         |    |
| Telephone Expenses                                                          |                | 5 02 05 020    | 0.00                         |    |
| <i>Telephone Expenses - Landline</i>                                        | 762-00         | 5 02 05 020 01 | 0.00                         |    |
| <i>Telephone Expenses - Mobile</i>                                          | 763-00         | 5 02 05 020 02 | 0.00                         |    |
| Internet Subscription Expenses                                              | 764-00         | 5 02 05 030    | 0.00                         |    |
| Cable, Satellite, Telegraph and Radio Expenses                              | 765-00         | 5 02 05 040    | 0.00                         |    |
| <b>Awards/Rewards, Prizes and Indemnities</b>                               |                | <b>5 02 06</b> |                              |    |
| Awards/Rewards Expenses                                                     |                | 5 02 06 010    |                              |    |
| Awards/Rewards Expenses                                                     | 868-02         | 5 02 06 010 01 |                              |    |
| Awards/Rewards Expenses - Others                                            | 868-10         | 5 02 06 010 09 |                              |    |
| <b>Survey, Research, and Development Expenses</b>                           |                | <b>5 02 07</b> | 0.00                         |    |
| Research & Development Expenses                                             | 795-40         | 5 02 07 020    |                              |    |
| <i>Contract Services</i>                                                    | 795-40A        | 5 02 07 020 01 |                              |    |
| <i>Research Services</i>                                                    | 795-40B        | 5 02 07 020 02 |                              |    |
| <b>Confidential, Intelligence and Extraordinary Expenses</b>                |                | <b>5 02 10</b> | -                            |    |
| Confidential Expenses                                                       | 869-00         | 5 02 10 010    | 0.00                         |    |
| Intelligence Expenses                                                       |                | 5 02 10 020    | 0.00                         |    |
| Extraordinary and Miscellaneous Expenses                                    | 870-00         | 5 02 10 030    | 0.00                         |    |
| <b>Professional Services</b>                                                |                | <b>5 02 11</b> | -                            |    |
| Auditing Services                                                           | 786-00         | 5 02 11 020    | 0.00                         |    |
| Consultancy Services                                                        | 788-00         | 5 02 11 030    | 0.00                         |    |
| Other Professional Services                                                 | 795-00         | 5 02 11 990    | 0.00                         |    |
| <i>Enumerators Fee</i>                                                      | 795-20         | 5 02 11 990 01 | 0.00                         |    |
| <i>Notarial Fee</i>                                                         | 795-30         | 5 02 11 990 02 | 0.00                         |    |
| <i>Honorarium</i>                                                           | 795-60         | 5 02 11 990 03 | 0.00                         |    |
| <i>Project Based Hiring</i>                                                 | 795-50         | 5 02 11 990 04 | 0.00                         |    |
| <b>General Services</b>                                                     |                |                | -                            |    |
| Janitorial Services                                                         | 792-00         | 5 02 12 020    | 0.00                         |    |
| Security Services                                                           | 794-00         | 5 02 12 030    | 0.00                         |    |
| Other General Services                                                      |                | 5 02 12 990    |                              |    |
| <b>Repairs and Maintenance</b>                                              |                | <b>5 02 13</b> | -                            |    |
| Repairs and Maintenance - Land Improvement                                  | 839-01         | 5 02 13 020    | 0.00                         |    |
| Repairs and Maintenance - Building & Other Structure                        | 839-00         | 5 02 13 040    | 0.00                         |    |
| Repairs and Maintenance - Machinery & Equipment                             |                | 5 02 13 050    | 0.00                         |    |
| <i>Repairs and Maintenance - Office Equipment</i>                           | 842-10         | 5 02 13 050 01 | 0.00                         |    |
| <i>Repairs and Maintenance - IT Equipment</i>                               | 842-20         | 5 02 13 050 02 | 0.00                         |    |
| <i>Repairs and Maintenance - Communication Equipment</i>                    | 845-00         | 5 02 13 050 03 | 0.00                         |    |
| <i>Repairs and Maintenance - Medical, Dental &amp; Laboratory Equipment</i> | 845-00         | 5 02 13 050 04 | 0.00                         |    |

| <p style="text-align: center;"><b>PHILIPPINE HEALTH INSURANCE CORPORATION</b><br/> <b>CONSOLIDATED TRIAL BALANCE</b><br/> <b>As of March 31, 2019</b></p> |                |                |                              |             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|------------------------------|-------------|
|                                                                                                                                                           |                |                | Final HO & PRO Consolidation |             |
| ACCOUNTS                                                                                                                                                  | Old Acct. Code | New Acct. Code | DR                           | CR          |
| Repairs and Maintenance - Transportation Equipment                                                                                                        | 847-00         | 5 02 13 060    | 0.00                         |             |
| Repairs and Maintenance - Furniture & Fixtures                                                                                                            | 843-00         | 5 02 13 070    | 0.00                         |             |
| Repairs and Maintenance - Leased Assets Improvements                                                                                                      |                | 5 02 13 090    | 0.00                         |             |
| Repairs and Maintenance - Leased Assets Improvements - Land                                                                                               |                | 5 02 13 090 01 | -                            |             |
| Repairs and Maintenance - Leased Assets Improvements - Buildings                                                                                          | 841-00         | 5 02 13 090 02 | 0.00                         |             |
| <b>Taxes, Insurance Premiums and Other Fees</b>                                                                                                           |                | <b>5 02 15</b> |                              |             |
| Taxes, Duties and Licenses                                                                                                                                | 771-00         | 5 02 15 010    | 0.00                         |             |
| Fidelity Bond Premiums                                                                                                                                    | 772-00         | 5 02 15 020    | 0.00                         |             |
| Insurance Expenses                                                                                                                                        | 773-00         | 5 02 15 030    | 0.00                         |             |
| <b>Other Maintenance and Operating Expenses</b>                                                                                                           | <b>915-00</b>  | <b>5 02 99</b> | <b>0.00</b>                  | <b>0.00</b> |
| Advertising, Promotional and Marketing Expenses                                                                                                           |                | 5 02 99 010    | 0.00                         |             |
| Advertising Expenses                                                                                                                                      | 766-00         | 5 02 99 010 01 | 0.00                         |             |
| Marketing and Promotional Expenses                                                                                                                        | 767-00         | 5 02 99 010 02 | 0.00                         |             |
| Printing and Publication Expenses                                                                                                                         | 863-00         | 5 02 99 020    | 0.00                         |             |
| Representation Expenses                                                                                                                                   | 865-00         | 5 02 99 030    | 0.00                         |             |
| Representation Expenses - IME                                                                                                                             | 865-10         | 5 02 99 030 01 | 0.00                         |             |
| Representation Expenses - Committee Expenses                                                                                                              | 865-20         | 5 02 99 030 02 | 0.00                         |             |
| Representation Expenses - Board Meetings                                                                                                                  | 865-30         | 5 02 99 030 03 | 0.00                         |             |
| Representation Expenses - Board Reimbursable Expenses                                                                                                     | 865-40         | 5 02 99 030 04 | 0.00                         |             |
| Transportation and Delivery Expenses                                                                                                                      | 769-00         | 5 02 99 040    | 0.00                         |             |
| Rent / Lease Expenses                                                                                                                                     | 864-00         | 5 02 99 050    | 0.00                         |             |
| Membership Dues and Contribution to Organizations                                                                                                         | 862-00         | 5 02 99 060    | 0.00                         |             |
| Subscription Expenses                                                                                                                                     | 867-00         | 5 02 99 070    | 0.00                         |             |
| Donations                                                                                                                                                 | 815-00         | 5 02 99 080    | 0.00                         |             |
| Major Events and Conventions Expenses                                                                                                                     | 915-03         | 5 02 99 180    | 0.00                         |             |
| Anniversary Expenses                                                                                                                                      | 915-03A        | 5 02 99 180 01 | 0.00                         |             |
| Sports Activities                                                                                                                                         | 915-03B        | 5 02 99 180 02 | 0.00                         |             |
| Christmas Activities                                                                                                                                      | 915-03C        | 5 02 99 180 03 | 0.00                         |             |
| Other Activities                                                                                                                                          | 915-03D        | 5 02 99 180 09 | 0.00                         |             |
| Other MOOE - Others                                                                                                                                       |                | 5 02 99 990    | 0.00                         |             |
| Other MOOE - Others - PS We Care                                                                                                                          | 868-01         | 5 02 99 990 01 | 0.00                         |             |
| Other MOOE - Others - Gender and Development Expenses                                                                                                     | 760-00         | 5 02 99 990 02 | 0.00                         |             |
| Other MOOE - Others - Registration of Motor Vehicle                                                                                                       | 915-01         | 5 02 99 990 03 | 0.00                         |             |
| Other MOOE - Others - Contingencies                                                                                                                       | 915-02         | 5 02 99 990 04 | 0.00                         |             |
| Other MOOE - Others - Corporate Forum                                                                                                                     | 915-04         | 5 02 99 990 05 | 0.00                         |             |
| Other MOOE - Others - Medical Expenses                                                                                                                    | 915-05         | 5 02 99 990 06 | 0.00                         |             |
| Other MOOE - Others - Nominal Housing Allowance                                                                                                           | 915-06         | 5 02 99 990 07 | 0.00                         |             |
| Other MOOE - Others - OAF                                                                                                                                 | 915-07         | 5 02 99 990 08 | 0.00                         |             |
| Other MOOE - Others - Others                                                                                                                              | 915-09         | 5 02 99 990 09 | 0.00                         |             |
| <b>Financial Expenses</b>                                                                                                                                 |                | <b>5 03 01</b> | -                            |             |
| Bank Charges                                                                                                                                              | 991-00         | 5 03 01 040    | 0.00                         |             |
| Other Financial Charges                                                                                                                                   | 999-00         | 5 03 01 990    | 0.00                         |             |
| Other Financial Charges - Filing Fee                                                                                                                      | 999-01         | 5 03 01 990 01 | 0.00                         |             |
| Other Financial Charges - ACAs                                                                                                                            | 999-02         | 5 03 01 990 02 | 0.00                         |             |
| Other Financial Charges - ROSS Facility                                                                                                                   | 999-03         | 5 03 01 990 03 | 0.00                         |             |
| Other Financial Charges - GSIS Penalty on Late Payments                                                                                                   | 999-04         | 5 03 01 990 04 | 0.00                         |             |
| Other Financial Charges - Others                                                                                                                          | 999-05         | 5 03 01 990 09 | 0.00                         |             |
| <b>Non-Cash Expenses</b>                                                                                                                                  |                | <b>5 05</b>    | -                            |             |
| Depreciation                                                                                                                                              |                | 5 05 01        | 0.00                         |             |
| Depreciation - Land Improvements                                                                                                                          | 940-00         | 5 05 01 020    | 0.00                         |             |
| Depreciation - Buildings & Other Structures                                                                                                               | 939-00         | 5 05 01 040    | 0.00                         |             |
| Depreciation - Machinery and Equipment                                                                                                                    |                | 5 05 01 050    | 0.00                         |             |
| Depreciation - Office Equipment                                                                                                                           | 942-00         | 5 05 01 050 01 | 0.00                         |             |
| Depreciation - IT Equipment                                                                                                                               | 943-20         | 5 05 01 050 02 | 0.00                         |             |
| Depreciation - Communication Equipment                                                                                                                    | 945-00         | 5 05 01 050 03 | 0.00                         |             |
| Depreciation - Medical, Dental & Laboratory Equipment                                                                                                     | 946-00         | 5 05 01 050 04 | 0.00                         |             |
| Depreciation - Transportation Equipment                                                                                                                   | 947-00         | 5 05 01 060    | 0.00                         |             |
| Depreciation - Furniture, Fixtures and Books                                                                                                              |                | 5 05 01 070    | -                            |             |
| Depreciation - Furniture & Fixtures                                                                                                                       | 943-10         | 5 05 01 070 01 | 0.00                         |             |
| Depreciation - Books                                                                                                                                      | 944-00         | 5 05 01 070 02 | 0.00                         |             |
| Depreciation - Leased Assets Improvements                                                                                                                 |                | 5 05 01 090    | 0.00                         |             |
| Depreciation - Leased Assets Improvements - Land                                                                                                          | 940-00         | 5 05 01 090 01 | 0.00                         |             |
| Depreciation - Leased Assets Improvements - Buildings                                                                                                     | 941-00         | 5 05 01 090 02 | 0.00                         |             |
| Depreciation - Other Property, Plant & Equipment                                                                                                          |                | 5 05 01 090 09 | 0.00                         |             |
| <b>Amortization</b>                                                                                                                                       |                | <b>5 05 02</b> |                              |             |
| Amortization - Intangible Assets                                                                                                                          | 927-00         | 5 05 02 010    | 0.00                         |             |
| <b>Impairment Loss</b>                                                                                                                                    |                | <b>5 05 03</b> | <b>0.00</b>                  |             |
| Impairment Loss - Intangible Assets                                                                                                                       | 961-00         | 5 05 03 110    | 0.00                         |             |
| Impairment Loss - Other Rec'ble                                                                                                                           |                | 5 05 03 060    | 0.00                         |             |

| <b>PHILIPPINE HEALTH INSURANCE CORPORATION</b><br><b>CONSOLIDATED TRIAL BALANCE</b><br><b>As of March 31, 2019</b> |                |                    |                              |                    |
|--------------------------------------------------------------------------------------------------------------------|----------------|--------------------|------------------------------|--------------------|
| ACCOUNTS                                                                                                           | Old Acct. Code | New Acct. Code     | Final HO & PRO Consolidation |                    |
|                                                                                                                    |                |                    | DR                           | CR                 |
| Impairment Loss - Other Assets                                                                                     | 925-00         | 5 05 03 990        | 0.00                         |                    |
| <b>Losses</b>                                                                                                      |                | <b>5 05 04</b>     | <b>0.00</b>                  |                    |
| Loss on Foreign Exchange ( Forex )                                                                                 |                | 5 05 04 010        | 0.00                         |                    |
| Loss on Sale of Property, Plant, & Equipment                                                                       |                | 5 05 04 040        | 0.00                         |                    |
| Loss on Sale of Intangible Assets                                                                                  | 967-00         | 5 05 04 070        | 0.00                         |                    |
| Loss on Sale of Assets                                                                                             | 967-00         | 5 05 04 080        | 0.00                         |                    |
| Loss of Assets                                                                                                     | 966-00         | 5 05 04 090        | 0.00                         |                    |
| Other Losses                                                                                                       |                | 5 05 04 990        | 0.00                         |                    |
| <b>SOCIAL SECURITY BENEFITS</b>                                                                                    | <b>817-00</b>  | <b>5 02 17 010</b> | <b>0.00</b>                  |                    |
| Benefit Payment - Formal Economy                                                                                   | 817-10         | 5 02 17 010 01     | 0.00                         |                    |
| Benefit Payments - Formal Economy - Government                                                                     | 817-11         | 5 02 17 010 01 01  | 0.00                         |                    |
| Benefit Payments - Formal Economy - Gov't - Permanent/R                                                            | 817-11A        |                    | 0.00                         |                    |
| Benefit Payments - Formal Economy - Gov't - Casual                                                                 | 817-11B        |                    | 0.00                         |                    |
| Benefit Payments - Formal Economy - Gov't - Contractor/Pr                                                          | 817-11C        |                    | 0.00                         |                    |
| Benefit Payments - Formal Economy - Private                                                                        | 817-12         | 5 02 17 010 01 02  | 0.00                         |                    |
| Benefit Payments - Formal Economy - Priv't - Permanent/R                                                           | 817-12A        |                    | 0.00                         |                    |
| Benefit Payments - Formal Economy - Priv't - Casual                                                                | 817-12B        |                    | 0.00                         |                    |
| Benefit Payments - Formal Economy - Priv't - Contractor/Pr                                                         | 817-12C        |                    | 0.00                         |                    |
| Benefit Payments - Formal Economy - Enterprise Owner                                                               | 817-13         | 5 02 17 010 01 03  | 0.00                         |                    |
| Benefit Payments - Formal Economy - Household Help/Kasam                                                           | 817-14         | 5 02 17 010 01 04  | 0.00                         |                    |
| Benefit Payments - Formal Economy - Family Driver                                                                  | 817-15         | 5 02 17 010 01 05  | 0.00                         |                    |
| Benefit Payment - Informal Economy                                                                                 | 817-20         | 5 02 17 010 02     | 0.00                         |                    |
| Benefit Payments - Informal Economy ( no breakdown )                                                               |                | 5 02 17 010 02     | 0.00                         |                    |
| Benefit Payments - Informal Economy - Migrant Worker                                                               | 817-21         | 5 02 17 010 02 01  | 0.00                         |                    |
| Benefit Payments - Informal Economy - Migrant Worker ( no                                                          | 817-21         | 5 02 17 010 02 01  | 0.00                         |                    |
| Benefit Payments - Informal Economy - Migrant Worker - La                                                          | 817-21A        | 5 02 17 010 02 01A | 0.00                         |                    |
| Benefit Payments - Informal Economy - Migrant Worker - Se                                                          | 817-21B        | 5 02 17 010 02 01B | 0.00                         |                    |
| Benefit Payments - Informal Economy - Informal Sector                                                              | 817-22         | 5 02 17 010 02 02  | 0.00                         |                    |
| Benefit Payments - Informal Economy - Self-Earning Individual                                                      | 817-23         | 5 02 17 010 02 03  | 0.00                         |                    |
| Benefit Payments - Informal Economy - Filipino with Dual Citize                                                    | 817-24         | 5 02 17 010 02 04  | 0.00                         |                    |
| Benefit Payments - Informal Economy - Naturalized Filipino Cit                                                     | 817-25         | 5 02 17 010 02 05  | 0.00                         |                    |
| Benefit Payments - Informal Economy - Citizen of other countr                                                      | 817-26         | 5 02 17 010 02 06  | 0.00                         |                    |
| Benefit Payments - Informal Economy - Organized Group                                                              | 817-27         | 5 02 17 010 02 07  | 0.00                         |                    |
| Benefit Payments - Informal Economy - Foreign Retirees                                                             |                | 5 02 17 010 02 09  | 0.00                         |                    |
| Benefit Payment - Indigent - NG - NHTS                                                                             | 817-30         | 5 02 17 010 03     | 0.00                         |                    |
| Benefit Payment - Senior Citizens                                                                                  |                | 5 02 17 010 04     | 0.00                         |                    |
| Benefit Payment - Sponsored                                                                                        | 817-40         | 5 02 17 010 05     | 0.00                         |                    |
| Benefit Payment - Sponsored ( no breakdown )                                                                       |                | 5 02 17 010 05     | 0.00                         |                    |
| Benefit Payment - Sponsored - NGA                                                                                  | 817-41         | 5 02 17 010 05 01  | 0.00                         |                    |
| Benefit Payment - Sponsored - LGU                                                                                  | 817-42         | 5 02 17 010 05 02  | 0.00                         |                    |
| Benefit Payment - Sponsored - Others/Point of Care                                                                 | 817-43         | 5 02 17 010 05 03  | 0.00                         |                    |
| Benefit Payment - Sponsored - Point of Service                                                                     | 817-43A        | 5 02 17 010 05 04  | 0.00                         |                    |
| Benefit Payment - Sponsored - PFPR - PCB1                                                                          | 817-44         | 5 02 17 010 06     | 0.00                         |                    |
| Benefit Payments - Sponsored - PCB 1 - NHTS                                                                        | 817-44A        | 5 02 17 010 06 01  | 0.00                         |                    |
| Benefit Payments - Sponsored - PCB 1 - LGU                                                                         | 817-44B        | 5 02 17 010 06 02  | 0.00                         |                    |
| Benefit Payments - Sponsored - PCB 1 - OWP                                                                         | 817-44C        | 5 02 17 010 06 03  | 0.00                         |                    |
| Benefit Payments - Sponsored - PCB 1 - OG                                                                          | 817-44D        | 5 02 17 010 06 04  | 0.00                         |                    |
| Benefit Payment - Sponsored - PFPR - PCB1 - Dep ED                                                                 | 817-46         | 5 02 17 010 06 05  | 0.00                         |                    |
| Benefit Payment - Sponsored - PFPR - PCB2                                                                          | 817-45         | 5 02 17 010 07     | 0.00                         |                    |
| Benefit Payments - Sponsored - PFPR-PCB2-NHTS                                                                      | 817-45C        | 5 02 17 010 07 01  | 0.00                         |                    |
| Benefit Payments - Sponsored - PFPR-PCB2-LGU                                                                       | 817-45D        | 5 02 17 010 07 02  | 0.00                         |                    |
| Benefit Payment - Sponsored - PCBI- PREVENTS                                                                       | 817-47         | 5 02 17 010 08     | 0.00                         |                    |
| Benefit Payment - Lifetime Member                                                                                  | 817-50         | 5 02 17 010 09     | 0.00                         |                    |
|                                                                                                                    |                |                    | 196,403,488,836.00           | 196,403,488,836.00 |

Consolidated by:

  
**ELAINE P. MARPA**  
 Fiscal Controller III

Consolidation Correct:

  
**ALFREDO C. REYES, JR.**  
 Head, Corporate Acctg. Section

| PHILIPPINE HEALTH INSURANCE CORPORATION<br>CONSOLIDATED TRIAL BALANCE<br>As of March 31, 2019 |                   |                |                              |
|-----------------------------------------------------------------------------------------------|-------------------|----------------|------------------------------|
|                                                                                               |                   |                | Final HO & PRO Consolidation |
| ACCOUNTS                                                                                      | Old Acct.<br>Code | New Acct. Code | DR CR                        |