



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of March 31, 2021

| ACCOUNT TITLE | ACCOUNT CODE | DEBIT | CREDIT |
|--|--------------------|----------------------------|--------------------------|
| ASSETS | 1 | 246,759,880,931.96 | 24,658,782,877.57 |
| CURRENT ASSETS | | 62,097,921,045.76 | 20,687,480,341.00 |
| Cash and Cash Equivalents | 1 01 | 4,903,304,031.67 | |
| Cash on Hand | 1 01 01 | | |
| Cash-Collecting Officers | 1 01 01 010 | 78,368,790.04 | |
| Collecting Officers - PROs | 1 01 01 010 | 78,364,867.54 | |
| Collecting Officers - (Cashier 1) | 1 01 01 010 01A | 3,922.50 | |
| Petty Cash | 1 01 01 020 | 3,603,789.37 | |
| Cash in Bank (CIB) - Local Currency (LC) | 1 01 02 | | |
| Cash in Bank - Local Currency, Current Account (CA) | 1 01 02 020 | 685,096,072.67 | |
| DBP Operational Fund PROs | 1 01 02 020 01 | 35,875,153.90 | |
| DBP 0455-010479-030 - Mother Account | 1 01 02 020 02 | 21,381,249.65 | |
| DBP 0405-010479-530 - OFW Coll. | 1 01 02 020 03 | 268,509.85 | |
| HIF - Government PROs | 1 01 02 020 04 | 402,171.16 | |
| LBP 0672-1088-61 - LGU Remittance Account | 1 01 02 020 05 | 130,181.19 | |
| LBP 0672-1091-67- Corp. Bonds | 1 01 02 020 06 | 71,691.24 | |
| HIF - Private PROs | 1 01 02 020 07 | 5,786,160.96 | |
| LBP 0672-1092-05 PHIC Provident Fund | 1 01 02 020 08 | 246,810.61 | |
| LBP 0672-1087-30 SAGIP Project | 1 01 02 020 10 | 10,571,062.50 | |
| LBP 0672-1094-50 PhilHealth Information Exchange F. | 1 01 02 020 11 | 9,076.86 | |
| HIF - Indigent PROs | 1 01 02 020 12 | 120,975.28 | |
| LBP 0672-1089-34 Various & Other Coll. Acct. | 1 01 02 020 13 | 53,455,510.42 | |
| LBP 0672-1089-42 Unclaimed Refund Account | 1 01 02 020 14 | 359,868,579.64 | |
| LBP Operational Fund PROs | 1 01 02 020 16 | 32,096,948.33 | |
| LBP 0672-1054-63 Corporate Account | 1 01 02 020 17 | 662,657.40 | |
| LBP 0672-1093-88 UNFPA Proj. | 1 01 02 020 20 | 534,034.86 | |
| LBP 0672-1085-27 PTI Acct. | 1 01 02 020 21 | 6,270,515.32 | |
| PVB Operational Fund PROs | 1 01 02 020 22 | 103,653,744.81 | |
| PVB 03702-0033596-5 Mother Account | 1 01 02 020 23 | 45,665,188.14 | |
| PVB 03702-001118-8 - Payroll | 1 01 02 020 24 | 4,672,858.80 | |
| LBP 0672-1088-96 Philhealth Run 2013 | 1 01 02 020 25 | 251,582.80 | |
| Philhealth Run 2015 | 1 01 02 020 26 | 997,140.99 | |
| LBP 0671-0915-15 Electronic Payment System (EPS) | 1 01 02 020 27 | 2,104,267.96 | |
| Cash in Bank - Local Currency, Savings Account | 1 01 02 030 | 887,397,792.12 | |
| DBP - Dedicated Savings PROs | 1 01 02 030 01 | 3,950,865.67 | |
| LBP 0672-1094-18 PHIC Calamity 2 | 1 01 02 030 03 | 81,618.67 | |
| LBP 0671-0413-05 Mother Account | 1 01 02 030 04 | (125,770,489.31) | |
| LBP 0672-1070-40 BTR Account | 1 01 02 030 05 | (10,437,879.81) | |
| LBP 0672-1090-86 - Philhealth OFDA | 1 01 02 030 06 | 747,681,623.66 | |
| LBP - Dedicated Savings PROs | 1 01 02 030 07 | 128,934,804.89 | |
| PNB 3706-5070-0015 Mother Account | 1 01 02 030 08 | 101,253.42 | |
| PNB - Dedicated Savings PROs | 1 01 02 030 09 | 75.34 | |
| PVB - Dedicated Savings PROs | 1 01 02 030 10 | 35,771,775.20 | |
| LBP 0671-1031-14 ACAs Remittances | 1 01 02 030 12 | 107,084,144.39 | |
| CASH IN BANK (CIB) - FOREIGN CURRENCY (FC) | 1 01 03 | | |
| Cash in Bank - Foreign Currency, Savings Account | 1 01 03 030 | 390,681.23 | |
| LBP 0674-0010-29 Dollar Account | 1 01 03 030 01 | 390,681.23 | |
| CASH EQUIVALENTS | 1 01 05 | 3,248,446,906.24 | |
| Time Deposits - Local Currency | 1 01 05 020 | 3,248,446,906.24 | |
| INVESTMENTS IN TIME DEPOSITS | 1 02 | | |
| Investments in Time Deposits | 1 02 11 | 78,822,689,076.18 | |
| Investment in Time Deposits - Local Currency | 1 02 11 010 | 78,821,548,077.56 | |
| Investment in Time Deposits - Foreign Currency | 1 02 11 020 | 1,140,998.62 | |
| RECEIVABLE | 1 03 | (21,775,559,656.10) | 20,687,480,341.00 |
| Loans and Receivable Accounts | 1 03 01 | 9,399,150,512.13 | 15,371,751.00 |
| Interest Receivables | 1 03 01 050 | 1,695,287,015.33 | |
| Accrued Interest Rec'ble - Investment | 1 03 01 050 01 | 1,695,287,015.33 | |
| Contributions & Premium Receivable | 1 03 01 090 | 7,703,863,496.80 | |
| Premium Rec'ble - ACAs - F.E. - Gov't. | 1 03 01 090 01 01A | 644,131,079.36 | |
| Premium Rec'ble - ACAs - F.E. - Private | 1 03 01 090 01 01B | 4,717,134,871.72 | |
| Premium Rec'ble - OTC - F.E. - Gov't | 1 03 01 090 02 01A | 97,979,855.72 | |
| Premium Rec'ble - OTC - F.E. - Priv't | 1 03 01 090 02 01B | 2,238,760,086.93 | |
| Premium Rec'ble - OTC - F.E. - Household Help / Kasambahay | 1 03 01 090 02 01D | 96,403.07 | |
| Premium Rec'ble - OTC - I.E. - Self-Earning Individual | 1 03 01 090 02 02C | 5,761,200.00 | |
| Allowance for Impairment - Contributions & Premium Rec'ble | 1 03 01 091 | - | 15,371,751.00 |
| INTER-AGENCY RECEIVABLES | 1 03 03 | 39,595,145,832.46 | 20,671,858,800.00 |
| Due from National Government Agencies (NGAs) | 1 03 03 010 | 39,239,997,556.31 | |
| Due from NGAs- NHTS | 1 03 03 010 01 | 9,544,613,560.31 | |
| Due from NGAs- PAMANA | 1 03 03 010 03 | 15,307,248.00 | |
| Due from NGAs- Senior Citizen | 1 03 03 010 04 | 28,331,432,148.00 | |



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| Due from NGAs- Fortuitous Events | 1 03 03 010 05 | 134,724,000.00 | |
| Due from NGAs- POS | 1 03 03 010 07 | 1,153,920,600.00 | |
| Due from NGAs- PWD | 1 03 03 010 08 | 60,000,000.00 | |
| Due from LGUs | 1 03 03 030 | 355,148,276.15 | |
| Allowance for Impairment - Due from NGAs | 1 03 03 012 | - | 20,671,858,800.00 |
| Allowance for Impairment - Due from NGAs- Senior Citizens | 1 03 03 012 04 | - | 20,537,134,800.00 |
| Allowance for Impairment - Due from NGAs- Fortuitous Events | 1 03 03 012 05 | - | 134,724,000.00 |
| Intra-Agency Receivables | 1 03 04 | (71,201,171,475.96) | |
| Due from Regional Offices | 1 03 04 070 | (71,201,171,475.96) | |
| Due from Regional Offices - Operational | 1 03 04 070 (01-07) | (66,045,787,242.81) | |
| Due to Regional Offices - Remitted Collections from PhROs | 1 03 04 070 08 | (5,155,384,233.15) | |
| Other Receivables | 1 03 05 | 431,315,475.27 | 249,790.00 |
| Receivables - Disallowances/Charges | 1 03 05 010 | 2,280,107.89 | |
| Due from Officers and Employees | 1 03 05 020 | 728,164.57 | |
| Other Receivables - Others | 1 03 05 990 | 428,307,202.81 | 249,790.00 |
| Other Receivables - Others - Due fr. ACAs - Accrued Fines & Penalties | 1 03 05 990 01 | 4,465,044.95 | |
| Other Receivables - Others - Personal Calls | 1 03 05 990 02 | 65,717.73 | |
| Other Receivables - Ref. fr. Ben. Pay't-employer | 1 03 05 990 03 | 8,553,360.45 | |
| Other Receivables - Others - Filing Fees | 1 03 05 990 04 | 1,742,821.40 | |
| Other Receivable - Others - Off. & Employ. Disallowances (Registration Fees) | 1 03 05 990 05 | 26,200.00 | |
| Other Rec'ble - Others - GPAI | 1 03 05 990 06 | 67,473.00 | |
| Other Rec'ble - Others | 1 03 05 990 09 | 46,028,714.60 | |
| Other Receivables - Others - Interim Reimbursement Mechanism (IRM) | 1 03 05 990 10 | 226,243,779.44 | |
| Other Receivables - Others - Interim Financing Mechanism (IFM) | 1 03 05 990 11 | 100,000,000.00 | |
| Other Receivables - Others - Interim Reimbursement Mechanism Tax (IRM) | 1 03 05 990 12 | 41,114,091.24 | |
| Allowance for Impairment - Other Rec'ble - Others | 1 03 05 991 | - | 249,790.00 |
| INVENTORIES | 1 04 | 147,487,594.01 | - |
| Inventories Held for Consumption | 1 04 04 | 106,075,376.42 | |
| Office Supplies Inventory | 1 04 04 010 | 92,844,742.81 | |
| Common Office Supplies Inventory | 1 04 04 010 01 | 29,747,136.60 | |
| Common IT Supplies Inventory | 1 04 04 010 02 | 59,161,019.84 | |
| Inventory Custodian Supplies | 1 04 04 010 03 | 3,936,586.37 | |
| Accountable Forms, Plates, & Stickers Inventory | 1 04 04 020 | 7,341,847.35 | |
| Medical, Dental & Laboratory Supplies Inventory | 1 04 04 070 | 4,626,802.52 | |
| Other Supplies & Materials Inventory | 1 04 04 990 | 1,261,983.74 | |
| Spare Parts Inventory | 1 04 04 990 01 | 377,045.00 | |
| Other Supplies & Materials Inventory | 1 04 04 990 09 | 884,938.74 | |
| Semi-Expendable Machinery and Equipment | 1 04 05 | 22,159,357.47 | |
| Semi-Expendable Machinery | 1 04 05 010 | 24,000.00 | |
| Semi-Expendable Office Equipment | 1 04 05 020 | 2,826,598.94 | |
| Semi-Expendable Information & Comm. Technology Equip. | 1 04 05 030 | 18,300,695.88 | |
| Semi-Expendable Communication Equipment | 1 04 05 070 | 657,447.40 | |
| Semi-Expendable Medical Equipment | 1 04 05 100 | 103,480.97 | |
| Semi-Expendable Other Machinery & Equipment | 1 04 05 190 | 247,134.28 | |
| Semi-Expendable Furniture, Fixtures and Books | 1 04 06 | 19,252,860.12 | |
| Semi-Expendable Furniture & Fixtures | 1 04 06 010 | 18,248,795.12 | |
| Semi-Expendable Books | 1 04 06 020 | 1,004,065.00 | |
| | | 184,661,959,886.20 | 3,971,302,536.57 |
| Investment Securities at Amortized Cost | | 177,297,047,067.04 | |
| Financial Assets - Held to Maturity | 1 02 02 | 177,297,047,067.04 | |
| Investment in Bonds - Local | 1 02 02 050 | 177,297,047,067.04 | |
| PLANT, PROPERTY & EQUIPMENT | 1 06 | 5,729,112,237.33 | 2,799,857,014.19 |
| Land | 1 06 01 | | |
| Land | 1 06 01 010 | 873,864,490.84 | |
| Land Improvements | 1 06 02 | | |
| Other Land Improvements | 1 06 02 990 | 2,312,862.12 | |
| Accumulated Depreciation - Other Land Improvements | 1 06 02 991 | | 1,498,375.89 |
| Buildings and Other Structures | 1 06 04 | | |
| Buildings | 1 06 04 010 | 37,303,454.81 | |
| Accumulated Depreciation - Office Buildings | 1 06 04 011 | | 20,676,270.58 |
| Machinery & Equipment | | | |
| Office Equipment | 1 06 05 020 | 397,365,352.57 | |
| Accumulated Depreciation - Office Equipment | 1 06 05 021 | | 280,506,692.74 |
| Information and Communication Technology Equipment | 1 06 05 030 | 2,393,818,149.25 | |



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| Accumulated Depreciation - Information and Communication Technology Equipment | 1 06 05 031 | | 1,587,475,106.77 |
| Communication Equipment | 1 06 05 070 | 83,297,680.73 | |
| Accumulated Depreciation - Communication Equipment | 1 06 05 071 | | 55,229,741.19 |
| Medical Equipment | 1 06 05 110 | 234,697.00 | |
| Accumulated Depreciation - Medical Equipment | 1 06 05 111 | | 61,608.77 |
| Other Equipment | 1 06 05 990 | 117,000.00 | |
| Accumulated Depreciation - Other Equipment | 1 06 05 991 | | 25,470.00 |
| Transportation Equipment | 1 06 06 | | |
| Motor Vehicles | 1 06 06 010 | 231,006,847.33 | |
| Accumulated Depreciation - Motor Vehicles | 1 06 06 011 | | 173,618,802.81 |
| Furniture, Fixtures & Books | 1 06 07 | | |
| Furniture & Fixtures | 1 06 07 010 | 139,705,068.27 | |
| Accumulated Depreciation - Furniture & Fixtures | 1 06 07 011 | | 80,300,803.31 |
| Books | 1 06 07 020 | 221,467.60 | |
| Accumulated Depreciation - Books | 1 06 07 021 | | 180,258.84 |
| Leased Assets | 1 06 08 | | |
| Leased Assets, Buildings & Other Structures | 1 06 08 020 | 1,332,241,795.96 | |
| Accumulated Depreciation - Leased Assets Buildings & Other Structures | 1 06 08 021 | | 490,953,937.14 |
| Leased Assets Improvements, Buildings | 1 06 09 020 | 210,054,130.35 | |
| Accumulated Depreciation - Leased Assets Improvements, Buildings | 1 06 09 021 | | 109,329,946.15 |
| Construction in Progress | 1 06 99 | | |
| Construction in Progress - Building & Other Structures | 1 06 99 030 | 27,569,240.50 | |
| INTANGIBLE ASSETS | 1 08 | 434,936,716.67 | 224,755,301.73 |
| Intangible Assets | 1 08 01 | 434,936,716.67 | 224,755,301.73 |
| Computer Software | 1 08 01 020 | 434,936,716.67 | |
| Accu. Dep'n - Computer Software | 1 08 01 021 | - | 224,755,301.73 |
| OTHER ASSETS | 1 99 | 1,200,863,865.16 | 946,690,220.65 |
| ADVANCES | 1 99 01 | 1,329,834.77 | |
| Advances to Special Disbursing Officers | 1 99 01 030 | 541,024.00 | |
| Advances to Officers & Employees | 1 99 01 040 | 788,810.77 | |
| PREPAYMENTS | 1 99 02 | 43,916,300.07 | |
| Advances to Contractors | 1 99 02 010 | 618,750.00 | |
| Prepaid Rent | 1 99 02 020 | 21,280.00 | |
| Prepaid Insurance | 1 99 02 050 | 6,746,018.64 | |
| Prepaid Subscription | 1 99 02 100 | 4,291,691.11 | |
| Other Prepayments | 1 99 02 990 | 32,238,560.32 | |
| Procurement | 1 99 02 990 01 | 27,926,929.37 | |
| Subscription fr. Mag./Journals | 1 99 02 990 02 | 1,570.88 | |
| Others | 1 99 02 990 09 | 4,310,060.07 | |
| DEPOSITS | 1 99 03 | 103,348,233.76 | |
| Other Assets | 1 99 99 | 1,052,269,496.56 | 946,690,220.65 |
| Deferred Charges | 1 99 99 080 | 94,005.65 | |
| Other Assets | 1 99 99 990 | 1,052,175,490.91 | 946,690,220.65 |
| Other Assets Unserviceable Equipment | 1 99 99 990 01 | 53,542,368.00 | |
| Other Assets Serviceable Equipment | 1 99 99 990 02 | 1,893,894.25 | |
| Other Assets Long-Term Rec'ble from DBM (during transfer of NHIP) | 1 99 99 990 03 | 155,235,240.00 | |
| Long-Term Rec'ble from PDIC (per MB Reso. 459 dtd. 4/7/05) | 1 99 99 990 05 | 327,103.25 | |
| Long-Term Rec'ble from Officers & Employees COA Disallowance | 1 99 99 990 06 | 1,456,748.97 | |
| Long-Term Rec'ble from Various Health Providers (DCS) | 1 99 99 990 08 | 635,559.23 | |
| Receivable from NGAs | 1 99 99 990 10 | 394,741,430.00 | |
| Receivable from PCSO | 1 99 99 990 11 | 283,800.00 | |
| Receivable from LGUs | 1 99 99 990 12 | 437,907,243.73 | |
| Other Assets - Intangibles | 1 99 99 990 13 | 6,152,103.48 | |
| Accumulated Impairment Losses - Other Assets | 1 99 99 991 | | 946,690,220.65 |
| Accumulated Impairment Losses - Other Assets - Receivable from DBM | 1 99 99 991 03 | | 155,235,240.00 |
| Accumulated Impairment Losses - Other Assets - Receivable from PDIC | 1 99 99 991 05 | | 327,103.25 |
| Accumulated Impairment Losses - Other Assets - Receivable from Various Health Providers (DCS) | 1 99 99 991 08 | | 267,862.46 |
| Accumulated Impairment Losses - Other Assets - Receivable from NGAs | 1 99 99 991 10 | | 394,741,430.00 |
| Accumulated Impairment Losses - Other Assets - Receivable from LGUs | 1 99 99 991 12 | | 396,118,584.94 |
| LIABILITIES | 2 | | 1,060,570,796,536.22 |
| CURRENT LIABILITIES | | | 43,993,446,348.73 |
| FINANCIAL LIABILITIES | 2 01 | | 113,604,140,521.95 |
| Payables | 2 01 01 | | 113,601,017,096.17 |
| Accounts Payable | 2 01 01 010 | | 6,267,379,768.38 |
| Accounts Payable-Personnel Services (PS) | 2 01 01 010 01A | | 616,211,195.75 |
| Accounts Payable-Maintenance and Other Operating Expenses (MOOE) | 2 01 01 010 01B | | 904,329,006.36 |



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| Accounts Payable-Capital Outlay | 2 01 01 010 01C | | 133,600,092.90 |
| Accounts Payable-Benefit Claims Processed | 2 01 01 010 02 | | 4,513,781,688.82 |
| Accounts Payable-PFPR-PCB Processed | 2 01 01 010 03 | | 99,457,784.55 |
| Due to Officers & Employees | 2 01 01 020 | | 203,956,712.33 |
| Operating Lease Payable | 2 01 01 060 | | 2,999,071.62 |
| Finance Lease Payable | 2 01 01 070 | | 899,297,772.26 |
| Accrued Benefit Payable | 2 01 01 100 | | 106,227,383,771.58 |
| Accrued Benefit Claims - In Course of Settlement (ICS) | 2 01 01 100 01 | | 11,651,177,406.85 |
| Accrued Benefit Claims - IBNR | 2 01 01 100 02 | | 78,370,697,762.96 |
| Accrued Benefit Claims - Primary Care Benefit (PCB) | 2 01 01 100 03 | | 10,763,908,943.57 |
| Accrued Benefit Claims - ICS - RTH | 2 01 01 100 04 | | 5,441,599,658.20 |
| Tax Refund Payable | 2 01 03 | | 3,108,425.78 |
| Tax Refund Payable | 2 01 03 110 | | 3,108,425.78 |
| Other Financial Liabilities | 2 01 99 | | 15,000.00 |
| Other Financial Liabilities | 2 01 99 990 | | 15,000.00 |
| INTER-AGENCY PAYABLES | 2 02 | | 652,383,420.62 |
| INTER-AGENCY PAYABLES | 2 02 01 | | 652,383,420.62 |
| Due to BIR | 2 02 01 010 | | 139,877,086.03 |
| Due to BIR - Regular | 2 02 01 010 01 | | 26,831,180.42 |
| Due to BIR - Contractors | 2 02 01 010 02 | | 668,126.34 |
| Due to BIR - Casual | 2 02 01 010 03 | | 39,320.63 |
| Due to BIR - Final Tax | 2 02 01 010 04 | | 7,165,574.92 |
| Due to BIR - Expanded VAT | 2 02 01 010 05 | | 7,906,185.52 |
| Due to BIR - Benefit Payment - Gov't | 2 02 01 010 06A | | 6,429,563.24 |
| Due to BIR - Benefit Payment - Priv't | 2 02 01 010 06B | | 38,412,584.43 |
| Due to BIR - Benefit Payment - Migrant | 2 02 01 010 06C | | 765,099.07 |
| Due to BIR - Benefit Payment - Self-Employed | 2 02 01 010 06D | | 20,764,387.87 |
| Due to BIR - Benefit Payment - NHTS PR | 2 02 01 010 06E | | 5,195,241.50 |
| Due to BIR - Benefit Payment - Sponsored | 2 02 01 010 06F | | 4,315,146.91 |
| Due to BIR - Benefit Payment - Non Paying Members | 2 02 01 010 06G | | 7,542,184.10 |
| Due to BIR - Benefit Payment - Senior Citizens | 2 02 01 010 06H | | 13,842,491.08 |
| Due to GSIS | 2 02 01 020 | | 66,855,684.23 |
| Due to GSIS - Life & Retirement - Regular | 2 02 01 020 01 | | 42,882,851.12 |
| Due to GSIS - Life & Retirement - Casual | 2 02 01 020 02 | | 11,965,636.44 |
| Due to GSIS - Salary Loan & Conso. Loan - Regular | 2 02 01 020 03 | | 2,359,093.23 |
| Due to GSIS - Salary Loan & Conso. Loan - Casual | 2 02 01 020 04 | | 2,623,800.86 |
| Due to GSIS - Calamity / Emergency Loan - Regular | 2 02 01 020 05 | | 562,662.60 |
| Due to GSIS - Calamity / Emergency Loan - Casual | 2 02 01 020 06 | | 756,076.45 |
| Due to GSIS - Regular Policy - Regular | 2 02 01 020 07 | | 119,844.58 |
| Due to GSIS - Regular Policy - Casual | 2 02 01 020 08 | | 27,358.88 |
| Due to GSIS - Optional/ Add'l | 2 02 01 020 09 | | 6,448.84 |
| Due to GSIS - Home Emergency Loan Program | 2 02 01 020 10 | | 109,644.44 |
| Due to GSIS - Real Estate / Housing Loan | 2 02 01 020 11 | | (66,723.97) |
| Due to GSIS - Educational Assistance Loan | 2 02 01 020 12 | | 53,526.39 |
| Due to GSIS - E-Card Plus | 2 02 01 020 13 | | (78,694.30) |
| Due to GSIS - GFAL | 2 02 01 020 14 | | 3,923,989.20 |
| Due to GSIS - Multi-Purpose Loan - Regular | 2 02 01 020 15 | | 614,094.34 |
| Due to GSIS - Multi-Purpose Loan - Casual | 2 02 01 020 16 | | 887,680.52 |
| Due to GSIS - Computer Loan - Regular | 2 02 01 020 17 | | (37,739.83) |
| Due to GSIS - Computer Loan - Casual | 2 02 01 020 18 | | 146,134.44 |
| Due to PAG-IBIG | 2 02 01 030 | | 3,557,866.24 |
| Due to Pag-ibig - HDMF Contributions - Regular | 2 02 01 030 01 | | 608,725.28 |
| Due to Pag-ibig - HDMF Contributions - Casual | 2 02 01 030 02 | | 56,793.96 |
| Due to Pag-ibig - HDMF Multi-Purpose Loan - Regular | 2 02 01 030 03 | | 574,234.86 |
| Due to Pag-ibig - HDMF Multi-Purpose Loan - Casual | 2 02 01 030 04 | | 865,101.46 |
| Due to Pag-ibig - HDMF Emergency - Regular | 2 02 01 030 05 | | 313,578.70 |
| Due to Pag-ibig - HDMF Emergency - Casual | 2 02 01 030 06 | | 129,315.74 |
| Due to Pag-ibig - Housing Loan - Regular | 2 02 01 030 07 | | 322,619.63 |
| Due to Pag-ibig - Housing Loan - Casual | 2 02 01 030 08 | | 94,895.11 |
| Due to Pag-ibig - Modified Pag-ibig 2 - Regular | 2 02 01 030 09 | | 327,101.50 |
| Due to Pag-ibig - Modified Pag-ibig 2 - Casual | 2 02 01 030 10 | | 265,500.00 |
| Due to PHILHEALTH | 2 02 01 040 | | 7,414,413.76 |
| Due to PhilHealth - Regular | 2 02 01 040 01 | | 3,843,708.53 |
| Due to PhilHealth - Casual | 2 02 01 040 02 | | 2,128,668.82 |
| Insurance Premium | 2 02 01 040 03 | | 1,435,736.41 |
| Due to Philhealth - Contractors | 2 02 01 040 06 | | 6,300.00 |
| Due to NGAs | 2 02 01 050 | | 10,530,789.36 |
| Due to NGAs- SAGIP | 2 02 01 050 01 | | 10,521,712.50 |
| Due to NGAs - PHIE | 2 02 01 050 02 | | 9,076.86 |
| Due to Government Corporations | 2 02 01 060 | | 421,336,489.30 |
| Due to LGUs | 2 02 01 070 | | 2,811,091.70 |



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| INTRA-AGENCY PAYABLES | 2 03 | | (71,680,199,804.83) |
| INTRA-AGENCY PAYABLES | 2 03 01 | | (71,680,199,804.83) |
| Due to Central / Home / Head Office | 2 03 01 060 | | (71,680,199,804.83) |
| Due to Head Office - Gov't | 2 03 01 060 01 | | (13,540,099,477.11) |
| Due to Head Office - Private | 2 03 01 060 02 | | 38,092,505,202.32 |
| Due to Head Office - Migrant Worker | 2 03 01 060 03 | | (968,797,309.12) |
| Due to Head Office - Indigent | 2 03 01 060 05 | | (93,094,392,340.04) |
| Due to Head Office - Operations | 2 03 01 060 06 | | 4,112,448,525.93 |
| Due to Head Office - Non-Cash Transfer | 2 03 01 060 07 | | (632,048,962.80) |
| Unremitted Income | 2 03 01 060 08 | | (5,649,815,444.01) |
| TRUST LIABILITIES | 2 04 | | 456,464,277.28 |
| Trust Liabilities | 2 04 01 | | 456,464,277.28 |
| Trust Liabilities | 2 04 01 010 | | 430,251,654.06 |
| Trust Liabilities - Donations | 2 04 01 010 01 | | 8,826,739.86 |
| Trust Liabilities - Sale of Bid Documents | 2 04 01 010 02 | | 10,423,917.99 |
| Trust Liabilities - PHIC UNFPA | 2 04 01 010 04 | | 37,310.88 |
| Trust Liabilities - Health Provider Protest Bond | 2 04 01 010 05 | | 11,975,000.00 |
| Trust Liabilities - Unclaimed Benefit Payment from UST | 2 04 01 010 06 | | 76,064,663.48 |
| Trust Liabilities - Child Minding & Day Care | 2 04 01 010 08 | | 218,660.00 |
| Trust Liabilities - Unclaimed B.P. fr. Other Service Provider | 2 04 01 010 09 | | 211,405,042.91 |
| Trust Liabilities - Retention Fee | 2 04 01 010 10 | | 36,492,426.08 |
| Trust Liabilities - Center for Global Development P4P | 2 04 01 010 11 | | 1,930,173.34 |
| Trust Liabilities - PTI | 2 04 01 010 12 | | 5,216,943.94 |
| Trust Liabilities - PTI - NSSF | 2 04 01 010 12A | | 615,139.44 |
| Trust Liabilities - Interest Income for Unclaimed Refund | 2 04 01 010 13 | | 24,386,912.42 |
| Trust Liabilities - PhilHealth Run 2013 | 2 04 01 010 14 | | 900.00 |
| Trust Liabilities - Calamity Fund | 2 04 01 010 15 | | 30,739.76 |
| Trust Liabilities - PhilHealth Provident Fund (PPF) | 2 04 01 010 16 | | 12,345,042.79 |
| Trust Liabilities - PhilHealth Provident Fund (PPF)-Casual | 2 04 01 010 16A | | 501,606.01 |
| Trust Liabilities - PPF - All Purpose Loan | 2 04 01 010 17 | | 6,102,207.30 |
| Trust Liabilities - PPF - Educational Loan | 2 04 01 010 17A | | 5,475,305.65 |
| Trust Liabilities - PPF - Calamity Loan (Regular) | 2 04 01 010 17B | | 68,711.46 |
| Trust Liabilities - PPF - Calamity Loan (Casual) | 2 04 01 010 17C | | 15,670.72 |
| Trust Liabilities - PPF - Academic Loan | 2 04 01 010 17D | | 9,718.08 |
| Trust Liabilities - PPF - Medical Loan (Regular) | 2 04 01 010 17F | | 17,080.95 |
| Trust Liabilities - PPF - Funeral Loan (Regular) | 2 04 01 010 17H | | 4,041.34 |
| Trust Liabilities - PPF - Emergency Loan (Regular) | 2 04 01 010 17J | | 5,742.97 |
| Trust Liabilities - PPF - Emergency Loan (Casual) | 2 04 01 010 17K | | 412.65 |
| Trust Liabilities - PhilHealth Run 2015 | 2 04 01 010 18 | | 736,088.02 |
| Trust Liabilities - PhilHealth Calamity 2 | 2 04 01 010 19 | | 96,608.24 |
| Trust Liabilities - Employees Tax Refund | 2 04 01 010 20 | | 3,156,103.34 |
| Trust Liabilities - PhilHealth Incentives fr. HDMF | 2 04 01 010 21 | | 6,752.33 |
| Trust Liabilities - Others | 2 04 01 010 90 | | 14,085,992.11 |
| Bail Bonds Payable | 2 04 01 030 | | 2,297,625.70 |
| Guaranty/Security Deposits Payable | 2 04 01 040 | | 23,914,997.52 |
| Other Payables | 2 99 | | 960,657,933.71 |
| Other Payables - Undistributed Collections | 2 99 99 040 | | 548,105,911.91 |
| Due to Non-Government Organizaitons/Civil Society Organizations | 2 99 99 160 | | 433,329.17 |
| Other Payables | 2 99 99 990 | | 412,118,692.63 |
| Other Payable - PHICEA Premium | 2 99 99 990 01 | | 318,462.01 |
| Other Payable - PHICEA Loans | 2 99 99 990 02 | | (335,929.37) |
| Other Payable - PROs Coop | 2 99 99 990 03 | | 5,297,814.02 |
| Other Payable -PhilHealth WHITE Premium - Reg. & Casual | 2 99 99 990 04 | | 266,990.00 |
| Other Payable -PhilHealth WHITE - Proj Angel - Reg. & Casual | 2 99 99 990 05 | | 131,600.00 |
| Other Payable - Others | 2 99 99 990 09 | | 406,439,755.97 |
| Non-Current Liabilities | | | 1,016,577,350,187.49 |
| Deferred Credits/Unearned Income | 2 05 | | 1,116,459,160.67 |
| Other Deferred Credits | 2 05 01 990 | | 26,473,382.75 |
| Other Deferred Credits - Accreditation - HCPs | 2 05 01 990 01 | | 1,510,300.00 |
| Other Deferred Credits - ACAs | 2 05 01 990 02 | | 804,447.93 |
| Other Deferred Credits - Others | 2 05 01 990 09 | | 24,158,634.82 |
| Other Unearned Revenue/Income | 2 05 02 990 | | 1,089,985,777.92 |
| Other Unearned Revenue - Informal Economy | 2 05 02 990 01 | | 153,500.00 |
| Other Unearned Revenue - Informal Economy - Migrant Worker | 2 05 02 990 01 01 | | 181,807,386.07 |
| Other Unearned Revenue - Informal Economy - Informal Sector | 2 05 02 990 01 02 | | 103,345,043.94 |
| Other Unearned Revenue - Informal Economy - Self-Earning Individual | 2 05 02 990 01 03 | | 240,433,098.31 |
| Other Unearned Revenue - NHTS | 2 05 02 990 02 | | 516,844,200.00 |
| Other Unearned Revenue - Sponsored LGUs | 2 05 02 990 04 | | 45,588,643.21 |
| Other Unearned Revenue - Formal Economy | 2 05 02 990 06 | | 2,400.00 |
| Other Unearned Revenue - Others | 2 05 02 990 09 | | 1,811,506.39 |
| Provisions | 2 06 | | - |
| | | | 1,015,460,891,026.82 |



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of March 31, 2021

| ACCOUNT TITLE | ACCOUNT CODE | DEBIT | CREDIT |
|---|-----------------------|-------------------|-----------------------------|
| <i>Provisions - Leave Benefits Payable</i> | 2 06 01 020 | | 1,205,211,398.85 |
| Other Provisions - Provision for Insurance Contract Liabilities | 2 06 01 990 02 | | 1,014,255,679,627.97 |
| EQUITY | 3 | | (848,261,797,824.86) |
| Retained Earnings (Deficit) | 3 07 01 010 | 0.00 | (848,261,797,824.86) |
| Reserve Fund | 3 07 01 010 02 | | 144,331,265,067.43 |
| Prior Year's Adjustment | 3 07 01 010 04 | - | - |
| Provision for Insurance Contract Liabilities | 3 07 01 010 05 | - | (992,593,062,892.29) |
| REVENUE | 4 | 126,684.00 | 41,297,911,045.67 |
| Service and Business Income | 4 02 | 126,684.00 | 41,295,423,873.55 |
| Service Income | 4 02 01 | | 8,526,474.67 |
| Fines and Penalties - Service Income | 4 02 01 140 | | 289,848.00 |
| Accreditation Fees | 4 02 01 210 | | 8,236,626.67 |
| Accreditation Fees - Hospital | 4 02 01 210 01 01 | | 6,310,200.00 |
| Accreditation Fees - RHU | 4 02 01 210 01 02 | | 1,362,500.00 |
| Accreditation Fees - Medical Doctor | 4 02 01 210 02 01 | | 21,650.00 |
| Accreditation Fees - Collecting Agents - Banks | 4 02 01 210 03 01 | | 110,276.67 |
| Accreditation Fees - Others | 4 02 01 210 09 | | 432,000.00 |
| Business Income | 4 02 02 | 126,684.00 | 41,286,897,398.88 |
| Rent/Lease Income | 4 02 02 050 | | 122,650.14 |
| Interest Income | 4 02 02 210 | | 2,295,678,384.78 |
| Interest Income on Special Savings Deposits and Time Deposits | 4 02 02 210 01 | | 492,277,312.98 |
| Interest Income on Bonds | 4 02 02 210 02 | | 1,778,439,590.88 |
| Interest Income on Savings and Current Interest Bearing Acct. | 4 02 02 210 03 | | 410,854.26 |
| Interest Income on Treasury Notes/Bills | 4 02 02 210 04 | | 24,413,405.43 |
| Other Interest Income | 4 02 02 210 09 | | 137,221.23 |
| Fines & Penalties - Business Income | 4 02 02 230 | | 19,128,656.40 |
| Fines and Penalties - Premiums | 4 02 02 230 01 | | 16,257,474.99 |
| Fines and Penalties - Premiums - Gov't | 4 02 02 230 01 01 | | 1,112,344.99 |
| Fines and Penalties - Premiums - Priv't | 4 02 02 230 01 02 | | 14,508,220.28 |
| Fines and Penalties - Premiums - IPM | 4 02 02 230 01 04 | | 636,909.72 |
| Fines and Penalties - Accredited Collecting Banks - (ACBs) | 4 02 02 230 02 | | 2,528,328.10 |
| Fines and Penalties - HCI | 4 02 02 230 03 | | 50,000.00 |
| Fines and Penalties - Others | 4 02 02 230 09 | | 292,853.31 |
| Members' Contribution | 4 02 02 270 | 126,684.00 | 38,971,967,707.56 |
| Members' Contribution - Direct Contributor - Gov't | 4 02 02 270 01 01 | | 4,878,938,440.94 |
| Members' Contribution - Direct Contributor - Private | 4 02 02 270 01 02 | | 14,093,272,762.12 |
| Members' Contribution - Direct Contributor - Enterprise Owner | 4 02 02 270 01 03 | | 455,719.63 |
| Members' Contribution - Direct Contributor - Kasambahay | 4 02 02 270 01 04 | | 12,014,224.20 |
| Members' Contribution - Direct Contributor - Family Driver | 4 02 02 270 01 05 | | 9,473.18 |
| Members' Contribution - Informal Economy | 4 02 02 270 02 | | 1,206,069.05 |
| Members' Contribution - Direct Contributor - Migrant Worker | 4 02 02 270 02 01 | | 57,294,553.34 |
| Members' Contribution - Direct Contributor - Migrant Worker - Land Based | 4 02 02 270 02 01A | | 9,517,294.28 |
| Members' Contribution - Direct Contributor - Migrant Worker - Sea Based | 4 02 02 270 02 01B | | 292,526.32 |
| Members' Contribution - Direct Contributor - Informal Sector | 4 02 02 270 02 02 | | 1,316,923,388.85 |
| Members' Contribution - Direct Contributor - Self-Earning Individual | 4 02 02 270 02 03 | | 680,436,764.04 |
| Members' Contribution - Direct Contributor - Fil. With Dual Citizenship | 4 02 02 270 02 04 | | 84,450.00 |
| Members' Contribution - Direct Contributor - Naturalized Filipino Citizen | 4 02 02 270 02 05 | | 204,975.00 |
| Members' Contribution - Direct Contributor - Citizen of Other Countries working/residing/studying in the Phils. | 4 02 02 270 02 06 | | 4,792,743.89 |
| Members' Contribution - Direct Contributor - Organized Group | 4 02 02 270 02 07 | | 54,305,383.25 |
| Discount on Members' Contribution - Direct Contributor - Organized Group | 4 02 02 271 02 07 | 126,684.00 | - |
| Members' Contribution - Direct Contributor - Women about to give birth | 4 02 02 270 02 08 | | 29,831.92 |
| Members' Contribution - Direct Contributor - Foreign Retirees | 4 02 02 270 02 09 | | 1,361,091.67 |
| Members' Contribution - Indirect Contributor - Indigent - NHTS | 4 02 02 270 03 | | 9,265,110,000.00 |
| Members' Contribution - Indirect Contributor - Senior Citizen | 4 02 02 270 04 | | 7,794,297,348.00 |
| Members' Contribution - Indirect Contributor - Special Gov't Program - PAMANA | 4 02 02 270 05 02 | | 15,307,248.00 |
| Members' Contribution - Indirect Contributor - Special Gov't Program - Others | 4 02 02 270 05 09 | | - |
| Members' Contribution - Indirect Contributor - NGAs | 4 02 02 270 06 01 | | - |
| Members' Contribution - Indirect Contributor - LGUs | 4 02 02 270 06 02 | | 22,368,619.88 |
| Members' Contribution - Indirect Contributor - Point of Service | 4 02 02 270 06 03 | | 703,706,400.00 |



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
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| ACCOUNT TITLE | ACCOUNT CODE | DEBIT | CREDIT |
|--|-------------------|-------------------|---------------|
| Members' Contribution - Indirect Contributor - PWD | 4 02 02 270 06 04 | | 60,000,000.00 |
| Members' Contribution - Indirect Contributor - Others | 4 02 02 270 06 09 | | 38,400.00 |
| Gains | 4 05 | | 30,649.92 |
| Gains | 4 05 01 | | 30,649.92 |
| Gain on Foreign Exchange (FOREX) | 4 05 01 010 | | 24,251.09 |
| Gain on Sale of Property, Plant & Equipment | 4 05 01 040 | | 6,398.83 |
| Other Non-Operating Income | 4 06 | | 2,456,522.20 |
| Miscellaneous Income | 4 06 03 990 | | 2,443,032.20 |
| Penalties fr. Supplier | 4 06 03 990 02 | | 302,044.82 |
| Bid Forms | 4 06 03 990 03 | | 35,000.00 |
| ID Replacement | 4 06 03 990 04 | | 5,304.00 |
| Health Service Providers - Appeal Fees | 4 06 03 990 06 | | 183,000.00 |
| Hospital Appeal Protest Bond | 4 06 03 990 07 | | 75,000.00 |
| Others | 4 06 03 990 09 | | 1,842,683.38 |
| EXPENSES | 5 | 31,505,685,018.64 | |
| OPERATIONAL EXPENSES | | 1,233,427,674.84 | |
| PERSONNEL SERVICES | 5 01 | 838,859,173.47 | |
| Salaries & Wages | 5 01 01 | 444,397,956.31 | |
| Salaries & Wages - Regular | 5 01 01 010 | 274,314,227.30 | |
| Salaries - Regular | 5 01 01 010 01 | 272,901,708.96 | |
| Maternity- Regular | 5 01 01 010 02 | 629,707.73 | |
| Monetization of Leave Credits | 5 01 01 010 03 | 782,810.61 | |
| Salaries & Wages - Casual | 5 01 01 020 | 170,083,729.01 | |
| Salaries-Casual | 5 01 01 020 01 | 168,892,225.33 | |
| Maternity-Casual | 5 01 01 020 02 | 856,872.08 | |
| Monetization of Leave Credits - Casual | 5 01 01 020 03 | 334,631.60 | |
| Other Compensation | 5 01 02 | 335,434,515.91 | |
| Personnel Economic Relief Allowance (PERA) | 5 01 02 010 | 37,055,507.82 | |
| Personnel Economic Relief Allowance (PERA) - Regular | 5 01 02 010 01 | 15,551,781.35 | |
| Personnel Economic Relief Allowance (PERA) - Casual | 5 01 02 010 02 | 21,503,726.47 | |
| Representation Allowance (RA) | 5 01 02 020 | 2,343,600.00 | |
| Transportation Allowance (TA) | 5 01 02 030 | 2,326,725.00 | |
| Clothing Allowance | 5 01 02 040 | 36,492,000.00 | |
| Clothing Allowance - Regular | 5 01 02 040 01 | 15,546,000.00 | |
| Clothing Allowance-Casual | 5 01 02 040 02 | 20,946,000.00 | |
| Productivity Incentives Allowance | 5 01 02 080 | 10,000.00 | |
| Productivity Incentives Allowance - Regular | 5 01 02 080 01 | 10,000.00 | |
| Honoraria | 5 01 02 100 | 1,876,800.00 | |
| Board Per Diem | 5 01 02 100 02 | 1,876,800.00 | |
| Hazard Pay | 5 01 02 110 | 94,714,558.52 | |
| Hazard Pay - Regular | 5 01 02 110 01 | 52,623,484.49 | |
| Hazard Pay - Casual | 5 01 02 110 02 | 42,091,074.03 | |
| Longevity/Loyalty Pay | 5 01 02 120 | 8,201,825.13 | |
| Overtime and Night Pay | 5 01 02 130 | 6,963,202.34 | |
| Overtime and Night Pay - Regular | 5 01 02 130 01 | 3,989,579.09 | |
| Overtime and Night Pay - Casual | 5 01 02 130 02 | 2,973,623.25 | |
| Year End Bonus | 5 01 02 140 | 229,864.00 | |
| Year End Bonus - Regular | 5 01 02 140 01 | 229,864.00 | |
| Cash Gift | 5 01 02 150 | 10,000.00 | |
| Cash Gift - Regular | 5 01 02 150 01 | 10,000.00 | |
| Other Bonuses and Allowances | 5 01 02 990 | 145,210,433.10 | |
| Other Bonuses and Allowances - Rice Benefit - Regular | 5 01 02 990 03 01 | 26,595,843.43 | |
| Other Bonuses and Allowances - Rice Benefit - Casual | 5 01 02 990 03 02 | 34,700,972.34 | |
| Other Bonuses and Allowances - Special Counsel Allowance | 5 01 02 990 06 | 45,000.00 | |
| Other Bonuses and Allowances - Service Recognition Incentive - Regular | 5 01 02 990 13 01 | 20,000.00 | |
| Other Bonuses and Allowances - WESA - Regular | 5 01 02 990 14 01 | 37,834,715.57 | |
| Other Bonuses and Allowances - WESA - Casual | 5 01 02 990 14 02 | 46,013,901.76 | |
| PERSONNEL BENEFIT CONTRIBUTIONS | 5 01 03 | 58,616,673.32 | |
| Retirement & Life Insurance Premiums | 5 01 03 010 | 49,389,295.09 | |
| Retirement & Life Insurance - Premiums - Regular | 5 01 03 010 01 | 30,947,306.90 | |
| Retirement & Life Insurance - Premiums - Casual | 5 01 03 010 02 | 18,441,988.19 | |
| Pag-ibig Fund Contributions | 5 01 03 020 | 1,633,200.00 | |
| Pag-ibig Fund Contributions - Regular | 5 01 03 020 01 | 701,100.00 | |
| Pag-ibig Fund Contributions - Casual | 5 01 03 020 02 | 932,100.00 | |
| PhilHealth Contributions | 5 01 03 030 | 5,905,278.23 | |
| PhilHealth Contributions - Regular | 5 01 03 030 01 | 3,508,390.64 | |
| PhilHealth Contributions - Casual | 5 01 03 030 02 | 2,396,887.59 | |
| Employee's Compensation Insurance Premiums | 5 01 03 040 | 1,688,900.00 | |



PHILIPPINE HEALTH INSURANCE CORPORATION
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| ACCOUNT TITLE | ACCOUNT CODE | DEBIT | CREDIT |
|---|----------------|----------------|--------|
| Employee's Compensation Insurance Premiums - Regular | 5 01 03 040 01 | 726,900.00 | |
| Employee's Compensation Insurance Premiums - Casual | 5 01 03 040 02 | 962,000.00 | |
| Other Personnel Benefits | 5 01 04 | 410,027.93 | |
| Terminal Leave Benefits | 5 01 04 030 | 410,027.93 | |
| Terminal Leave Benefits - Regular | 5 01 04 030 01 | 298,718.36 | |
| Terminal Leave Benefits - Casual | 5 01 04 030 02 | 111,309.57 | |
| | | 394,568,501.37 | |
| MAINTENANCE AND OTHER OPERATING EXPENSES | 5 02 | 228,489,363.94 | |
| Travelling Expenses | 5 02 01 | 1,721,660.87 | |
| Travelling Expenses - Local | 5 02 01 010 | 91,818.00 | |
| Travelling Expenses - Foreign | 5 02 01 020 | 1,629,842.87 | |
| Training and Scholarship Expenses | 5 02 02 | 635,310.00 | |
| Training Expenses | 5 02 02 010 | 635,310.00 | |
| Training Expenses - Local | 5 02 02 010 01 | 635,310.00 | |
| Supplies & Materials Expenses | 5 02 03 | 26,085,126.79 | |
| Office Supplies Expenses | 5 02 03 010 | 18,440,949.07 | |
| Office Supplies Expenses - Regular Office Supplies | 5 02 03 010 01 | 8,784,899.75 | |
| Office Supplies Expenses - IT Supplies | 5 02 03 010 02 | 9,388,714.72 | |
| Office Supplies Expenses - Inventory Custodian Supplies | 5 02 03 010 03 | 267,334.60 | |
| Accountable Forms Expense | 5 02 03 020 | 1,693,394.32 | |
| Drugs & Medicines Expenses | 5 02 03 070 | 22,927.25 | |
| Medical, Dental & Lab. Supplies Exp. | 5 02 03 080 | 1,204,174.01 | |
| Fuel, Oil and Lubricants Expenses | 5 02 03 090 | 2,196,917.14 | |
| Semi-Expendable Machinery & Equipment Expense | 5 02 03 210 | 112,260.00 | |
| Semi-Expendable Machinery & Equipment Expenses | 5 02 03 210 | 112,260.00 | |
| Semi-Expendable Furniture & Fixtures & Books Exp. | 5 02 03 220 | 2,329,552.50 | |
| Semi-Expendable Furniture & Fixtures & Books Exp. | 5 02 03 220 | 2,329,552.50 | |
| Other Supplies Expenses | 5 02 03 990 | 84,952.50 | |
| Utility Expenses | 5 02 04 | 23,871,060.73 | |
| Water Expenses | 5 02 04 010 | 997,550.01 | |
| Electricity Expenses | 5 02 04 020 | 22,873,510.72 | |
| Communication Expenses | 5 02 05 | 23,738,839.92 | |
| Postage & Courier Services | 5 02 05 010 | 3,516,954.69 | |
| Telephone Expenses | 5 02 05 020 | 18,722,050.94 | |
| Telephone Expenses - Landline | 5 02 05 020 01 | 404,762.02 | |
| Telephone Expenses - Mobile | 5 02 05 020 02 | 18,317,288.92 | |
| Internet Subscription Expenses | 5 02 05 030 | 1,428,094.27 | |
| Cable, Satellite, Telegraph, & Radio Expenses | 5 02 05 040 | 71,740.02 | |
| Awards/Rewards, Prizes and Indemnities | 5 02 06 | 332,500.00 | |
| Awards/Rewards Expenses | 5 02 06 010 | 332,500.00 | |
| Awards/Rewards Expenses | 5 02 06 010 01 | 332,500.00 | |
| Confidential, Intelligence and Extraordinary Expenses | 5 02 10 | 967,518.53 | |
| Extraordinary and Miscellaneous Expenses | 5 02 10 030 | 967,518.53 | |
| Professional Services | 5 02 11 | 37,792,213.86 | |
| Consultancy Services | 5 02 11 030 | 62,500.00 | |
| Other Professional Services | 5 02 11 990 | 37,729,713.86 | |
| Notarial Fee | 5 02 11 990 02 | 39,450.00 | |
| Honorarium | 5 02 11 990 03 | 52,000.00 | |
| Project Based Hiring | 5 02 11 990 04 | 37,638,263.86 | |
| General Services | 5 02 12 | 42,723,888.75 | |
| Janitorial Services | 5 02 12 020 | 13,586,073.68 | |
| Security Services | 5 02 12 030 | 29,137,815.07 | |
| Repairs and Maintenance | 5 02 13 | 1,428,106.26 | |
| Repairs & Maint. - Buildings & Other Structures | 5 02 13 040 | 208,114.00 | |
| Repairs & Maint. - Machinery & Equipment | 5 02 13 050 | 311,092.25 | |
| Repairs & Maint. - Office Equip. | 5 02 13 050 01 | 288,861.25 | |
| Repairs & Maint. - IT Equip | 5 02 13 050 02 | 22,231.00 | |
| Repairs & Maint. - Transportation Equipment | 5 02 13 060 | 389,915.68 | |
| Repairs & Maint. - Furniture & Fixtures | 5 02 13 070 | 40.00 | |
| Repairs & Maint. - Leased Assets Improvements | 5 02 13 090 | 518,944.33 | |
| Repairs & Maint. - Leased Assets Imprv't - Building | 5 02 13 090 02 | 518,944.33 | |
| Taxes, Insurance Premiums and Other Fees | 5 02 15 | 8,107,988.98 | |
| Taxes, Duties and Licenses | 5 02 15 010 | 173,996.95 | |
| Fidelity Bond Premiums | 5 02 15 020 | 1,753,018.65 | |
| Insurance Expenses | 5 02 15 030 | 6,180,973.38 | |
| Other Maintenance & Operating Expenses | 5 02 99 | 61,085,149.25 | |
| Advertising, Promotional and Marketing Expenses | 5 02 99 010 | 2,131,987.42 | |
| Advertising Expenses | 5 02 99 010 01 | 129,493.34 | |
| Marketing & Promotional Expenses | 5 02 99 010 02 | 2,002,494.08 | |
| Printing & Publication Expenses | 5 02 99 020 | 2,096,029.60 | |
| Representation Expenses | 5 02 99 030 | 5,182,221.43 | |



PHILIPPINE HEALTH INSURANCE CORPORATION
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| ACCOUNT TITLE | ACCOUNT CODE | DEBIT | CREDIT |
|--|--------------------|-------------------|--------|
| Representation Expenses - IME | 5 02 99 030 01 | 4,429,262.96 | |
| Representation Expenses - Committee Meeting Expenses | 5 02 99 030 02 | 675,101.47 | |
| Representation Expenses - Board Meeting Expenses | 5 02 99 030 03 | 69,311.99 | |
| Representation Expenses - Board Reimbursable Expenses | 5 02 99 030 04 | 8,545.01 | |
| Transportation & Delivery Expenses | 5 02 99 040 | 348,174.51 | |
| Rent / Lease Expenses | 5 02 99 050 | 47,834,166.72 | |
| Membership Dues & Contributions to Organizations | 5 02 99 060 | 894,317.36 | |
| Subscription Expenses | 5 02 99 070 | 675,939.40 | |
| Major Events and Conventions Expenses | 5 02 99 180 | 277,169.57 | |
| Major Events and Conventions Expenses - Anniversary Expenses | 5 02 99 180 01 | 75,808.93 | |
| Major Events and Conventions Expenses - Christmas Activities | 5 02 99 180 03 | 201,360.64 | |
| Major Events and Conventions Expenses - Other Activities | 5 02 99 180 09 | - | |
| Other MOOE - Others | 5 02 99 990 | 1,645,143.24 | |
| Other MOOE - Others - Gender & Development Expenses | 5 02 99 990 02 | 207,236.00 | |
| Other MOOE - Others - Registration of Motor Vehicle | 5 02 99 990 03 | 130,807.75 | |
| Other MOOE - Others - Contingencies | 5 02 99 990 04 | 349,000.00 | |
| Other MOOE - Others - Corporate Forum | 5 02 99 990 05 | 46,943.81 | |
| Other MOOE - Others - Medical Expenses | 5 02 99 990 06 | 728,395.00 | |
| Other MOOE - Others - Nominal Housing Allowance | 5 02 99 990 07 | 173,304.68 | |
| Other MOOE - Others - Others | 5 02 99 990 09 | 9,456.00 | |
| Financial Expenses | 5 03 | 5,854,715.18 | |
| Financial Expenses | 5 03 01 | 5,854,715.18 | |
| Interest Expenses | 5 03 01 020 | 3,024,069.65 | |
| Bank Charges | 5 03 01 040 | 3,248.46 | |
| Other Financial Charges | 5 03 01 990 | 2,827,397.07 | |
| Other Financial Charges - Filing Fee | 5 03 01 990 01 | 6,027.07 | |
| Other Financial Charges - ACAs | 5 03 01 990 02 | 2,810,870.00 | |
| Other Financial Charges - ROSS Facility | 5 03 01 990 03 | 10,000.00 | |
| Other Financial Charges - Others | 5 03 01 990 09 | 500.00 | |
| Non-Cash Expenses | 5 05 | 160,224,422.25 | |
| Depreciation | 5 05 01 | 143,439,438.76 | |
| Depreciation - Land Improvements | 5 05 01 020 | 398.89 | |
| Depreciation - Buildings and Other Structures | 5 05 01 040 | 324,961.86 | |
| Depreciation - Machinery and Equipment | 5 05 01 050 | 73,246,938.67 | |
| Depreciation - Office Equipment | 5 05 01 050 01 | 8,637,401.80 | |
| Depreciation - IT Equipment | 5 05 01 050 02 | 62,902,766.27 | |
| Depreciation - Communication Equipment | 5 05 01 050 03 | 1,699,962.28 | |
| Depreciation - Medical, Dental & Laboratory Equipment | 5 05 01 050 04 | 6,808.32 | |
| Depreciation - Transportation Equipment | 5 05 01 060 | 4,398,499.16 | |
| Depreciation - Furniture, Fixtures and Books | 5 05 01 070 | 3,110,604.74 | |
| Depreciation - Furniture & Fixtures | 5 05 01 070 01 | 3,110,604.74 | |
| Depreciation - Leased Assets | 5 05 01 080 | 56,539,564.55 | |
| Depreciation - Leased Assets Improvements | 5 05 01 090 | 5,813,205.89 | |
| Depreciation - Lease Assets Improvements - Building | 5 05 01 090 02 | 5,813,205.89 | |
| Depreciation - Other Property, Plant, & Equipment | 5 05 01 990 | 5,265.00 | |
| Amortization | 5 05 02 | 14,050,402.11 | |
| Amortization - Intangible Assets | 5 05 02 010 | 14,050,402.11 | |
| Impairment Loss | 5 05 03 | 972,065.10 | |
| Impairment Loss - Other Rec'ble | 5 05 03 060 | 60,700.00 | |
| Impairment Loss - Property, Plant & Equipment | 5 05 03 090 | 546,801.72 | |
| Impairment Loss - Other Assets | 5 05 03 990 | 364,563.38 | |
| Losses | 5 05 04 | 1,762,516.28 | |
| Loss on Sale of Property, Plant, & Equipment | 5 05 04 040 | 1,732,532.08 | |
| Other Losses | 5 05 04 990 | 29,984.20 | |
| MEMBERS' BENEFITS | 5 02 17 010 | 30,272,257,343.80 | |
| Members' Benefits - Direct Contributor - Government | 5 02 17 010 01 01 | 1,961,985,646.60 | |
| Members' Benefits - Direct Contributor - Private | 5 02 17 010 01 02 | 4,457,507,059.80 | |
| Members' Benefits - Direct Contributor - Household / Kasambahay | 5 02 17 010 01 04 | 344,065.00 | |
| Members' Benefits - Direct Contributor - Informal Economy | 5 02 17 010 02 | 6,662,576,052.80 | |
| Members' Benefits - Direct Contributor - Migrant Worker | 5 02 17 010 02 01 | 2,287,405.80 | |
| Members' Benefits - Direct Contributor - Migrant Worker - Land Based | 5 02 17 010 02 01A | 1,496,900.00 | |
| Members' Benefits - Direct Contributor - Migrant Worker - Sea Based | 5 02 17 010 02 01B | 48,734,886.40 | |
| Members' Benefits - Direct Contributor - Informal Sector | 5 02 17 010 02 02 | 46,661,764.40 | |
| Members' Benefits - Direct Contributor - Self-Earning Individual | 5 02 17 010 02 03 | 187,103,750.20 | |
| Members' Benefits - Direct Contributor - Citizen of other countries working/residing/studying in the Phils | 5 02 17 010 02 06 | 126,100.00 | |
| Members' Benefits - Direct Contributor - Organized Group | 5 02 17 010 02 07 | 197,199.00 | |




PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of March 31, 2021

| ACCOUNT TITLE | ACCOUNT CODE | DEBIT | CREDIT |
|--|-------------------|---------------------------|---------------------------|
| Members' Benefits - Direct Contributor - Foreign Retirees | 5 02 17 010 02 09 | 55,000.00 | |
| Members' Benefits - Indirect Contributor - Indigent - NHTS - PR | 5 02 17 010 03 | 7,776,232,679.20 | |
| Members' Benefits - Indirect Contributor - Senior Citizen | 5 02 17 010 04 | 6,048,178,068.00 | |
| Members' Benefits - Indirect Contributor - LGUs | 5 02 17 010 05 02 | 304,881,179.40 | |
| Members' Benefits - Indirect Contributor - Others | 5 02 17 010 05 03 | 19,016,192.60 | |
| Members' Benefits - Indirect Contributor - Point of Service | 5 02 17 010 05 04 | 29,003,078.00 | |
| Members' Benefits - Indirect Contributor - EPCB - Formal Economy | 5 02 17 010 06 06 | 840.00 | |
| Members' Benefits - Direct Contributor - Lifetime Member | 5 02 17 010 09 | 1,603,548,269.60 | |
| Members' Benefits - IFM | 5 02 17 010 11 | 1,122,321,207.00 | |
| TOTAL | | 278,265,692,634.60 | 278,265,692,634.60 |

Consolidated by:


ELAINE P. MARPA
Fiscal Controller III

Consolidation Reviewed by:


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

Certified Correct:


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