



**PHILIPPINE HEALTH INSURANCE CORPORATION**  
**CONSOLIDATED TRIAL BALANCE**  
**As of March 31, 2022**

ACCOUNT CODES	ACCOUNT TITLES	DEBIT	CREDIT
1	ASSETS		
	CURRENT ASSETS		
1 01	Cash and Cash Equivalents		
1 01 01	Cash on Hand		
1 01 01 010	Cash-Collecting Officers	126,034,083.49	
1 01 01 020	Petty Cash	3,402,199.98	
1 01 02	Cash in Bank - Local Currency		
1 01 02 020	Cash in Bank - Local Currency, Current Account	641,414,327.95	
1 01 02 030	Cash in Bank - Local Currency, Savings Account	1,993,650,931.60	
1 01 03	CASH IN BANK - FOREIGN CURRENCY		
1 01 03 030	Cash in Bank - Foreign Currency, Savings Account	422,480.01	
1 01 05	CASH EQUIVALENTS		
1 01 05 020	Time Deposits - Local Currency	13,090,457,532.32	
1 01 05 030	Time Deposits - Foreign Currency	0.00	
1 02	INVESTMENTS IN TIME DEPOSITS		
1 02 11	Investments in Time Deposits		
1 02 11 010	Investments in Time Deposits - Local Currency	42,401,166,815.09	
1 02 11 020	Investments in Time Deposits - Foreign Currency	1,220,932.18	
1 03	RECEIVABLES		
1 03 01	Loans and Receivable Accounts		
1 03 01 050	Interests Receivable - Accrued Int. Rec'ble - Invest.	2,597,571,806.81	
1 03 01 090	Contributions & Premium Receivable	9,186,572,441.12	
1 03 01 092	Allowance for Impairment - Contr. & Premium Rec'ble		860,771,667.33
1 03 02	LEASE RECEIVABLE		
1 03 02 010	Operating Lease Receivable	0.00	
1 03 03	INTER-AGENCY RECEIVABLES		
1 03 03 010	Due from National Government Agencies (NGAs)	38,017,789,963.23	
1 03 03 012	Allowance for Impairment - Due from NGAs		20,671,858,800.00
1 03 03 030	Due from Local Government Units (LGUs)	279,807,886.15	
1 03 03 032	Allowance for Impairment - Due from LGUs		277,009,807.29
1 03 03 050	Due from Other Government Corporations	0.00	
1 03 04	Intra-Agency Receivables		
1 03 04 070	Due from Regional Offices	(100,954,485,604.23)	
1 03 05	Other Receivables		
1 03 99 010	Receivables - Disallowances/Charges	2,195,411.50	
1 03 99 020	Due from Officers and Employees	652,560.41	
1 03 05 020	Due from Officers and Employees	(13,831.67)	
1 03 99 990	Other Receivables	129,968,782.38	
1 03 99 992	Allowance for Impairment - Other Receivables		100,722,122.28
1 04	INVENTORIES		
1 04 04	Inventories Held for Consumption		
1 04 04 010	Office Supplies Inventory	78,806,922.93	
1 04 04 020	Accountable Forms, Plates, & Stickers Inventory	7,143,035.99	
1 04 04 060	Drugs and Medicines Inventory	0.00	
1 04 04 070	Medical, Dental & Laboratory Supplies Inventory	8,786,301.99	
1 04 04 080	Fuel, Oil and Lubricants Inventory	0.00	
1 04 04 100	Textbook and Instructional Materials Inventory	0.00	
1 04 04 990	Other Supplies & Materials Inventory	1,408,766.06	
1 04 05	Semi-Expendable Machinery and Equipment		
1 04 05 010	Semi-Expendable Machinery	24,000.00	
1 04 05 020	Semi-Expendable Office Equipment	3,282,627.99	
1 04 05 030	Semi-Expendable Information & Comm. Technology Equip.	2,370,011.54	
1 04 05 070	Semi-Expendable Communication Equipment	677,397.40	
1 04 05 100	Semi-Expendable Medical Equipment	70,000.97	
1 04 05 110	Semi-Expendable Printing Equipment	0.00	
1 04 05 990	Semi-Expendable Other Machinery & Equipment	140,627.28	
1 04 06	Semi-Expendable Furniture, Fixtures and Books		
1 04 06 010	Semi-Expendable Furniture & Fixtures	17,764,852.51	
1 04 06 020	Semi-Expendable Books	1,006,156.00	
	Investment Securities at Amortized Cost		
1 02 02	Financial Assets - Held to Maturity		
1 02 02 010	Investments in Treasury Bills - Local	0.00	
1 02 02 050	Investments in Bonds - Local	271,178,946,881.76	
1 02 02 052	Allowance for Impairment - Investments in Bonds - Local - ECL		217,821.14
1 06	PROPERTY, PLANT, and EQUIPMENT		
1 06 01	Land		
1 06 01 010	Land	873,864,490.84	
1 06 02	Land Improvements		
1 06 02 990	Other Land Improvements	2,312,862.12	
1 06 02 991	Accumulated Depreciation - Other Land Improvements		1,498,375.89
1 06 04	Buildings and Other Structures		
1 06 04 010	Buildings	37,303,454.81	
1 06 04 011	Accumulated Depreciation - Buildings		21,973,688.62
1 06 04 990	Other Structures	0.00	



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ACCOUNT CODES	ACCOUNT TITLES	DEBIT	CREDIT
1 06 04 011	Accumulated Depreciation - Other Structures		0.00
	Machinery & Equipment		
1 06 05 010	Machinery	0.00	
1 06 05 011	Accumulated Depreciation - Machinery		0.00
1 06 05 020	Office Equipment	421,861,809.63	
1 06 05 021	Accumulated Depreciation - Office Equipment		308,580,587.69
1 06 05 030	Information and Communication Technology Equipment	2,242,669,172.10	
1 06 05 031	Accumulated Depreciation - Information and Communication Technology Equipment		1,623,541,620.89
1 06 05 070	Communication Equipment	80,769,232.63	
1 06 05 071	Accumulated Depreciation - Communication Equipment		58,021,205.34
1 06 05 090	Disaster Response and Rescue Equipment	0.00	
1 06 05 091	Accumulated Depreciation - Disaster Response and Rescue Equip.		0.00
1 06 05 110	Medical Equipment	234,697.00	
1 06 05 111	Accumulated Depreciation - Medical Equipment		88,842.17
1 06 05 120	Printing Equipment	0.00	
1 06 05 121	Accumulated Depreciation - Printing Equipment		0.00
1 06 05 130	Sports Equipment	0.00	
1 06 05 131	Accumulated Depreciation - Sports Equipment		0.00
1 06 05 990	Other Machinery & Equipment	313,895.00	
1 06 05 991	Accumulated Depreciation - Other Machinery & Equipment		64,311.22
1 06 06	Transportation Equipment		
1 06 06 010	Motor Vehicles	228,287,577.64	
1 06 06 011	Accumulated Depreciation - Motor Vehicles		184,153,553.89
1 06 06 990	Other Transportation Equipment	0.00	
1 06 06 991	Accumulated Depreciation - Other Transportation Equipment		0.00
1 06 07	Furniture, Fixtures & Books		
1 06 07 010	Furniture & Fixtures	139,433,276.90	
1 06 07 011	Accumulated Depreciation - Furniture & Fixtures		85,744,001.99
1 06 07 020	Books	219,376.60	
1 06 07 021	Accumulated Depreciation - Books		180,258.84
1 06 08	Leased Assets		
1 06 08 010	Leased Assets, Land	0.00	
1 06 08 012	Accumulated Impairment Losses-Leased Assets, Land		0.00
1 06 08 020	Leased Assets, Buildings & Other Structures	1,381,971,258.99	
1 06 08 021	Accumulated Depreciation - Leased Assets Buildings & Other Structures		799,854,229.21
1 06 08 030	Leased Assets, Machinery and Equipment	0.00	
1 06 08 031	Accumulated Depreciation-Leased Assets, Machinery and Equipment	0.00	
1 06 08 040	Leased Assets, Transportation Equipment	0.00	
1 06 08 041	Accumulated Depreciation-Leased Assets, Transportation Equipment		0.00
1 06 08 050	Leased Assets, Furniture and Fixtures	0.00	
1 06 08 051	Accumulated Depreciation - Leased Assets, Furniture & Fixtures		0.00
1 06 08 990	Other Leased Assets	0.00	
1 06 08 991	Accumulated Depreciation-Other Leased Assets		0.00
1 06 09	Leased Assets Improvements		
1 06 09 010	Leased Assets Improvements, Land	0.00	
1 06 09 011	Accumulated Depreciation-Leased Assets Imprv'ts, Land		0.00
1 06 09 020	Leased Assets Improvements, Buildings and Other Structures	216,257,408.66	
1 06 09 021	Accumulated Depreciation - Leased Assets Improvements, Buildings and Other Structures		139,054,047.58
1 06 09 990	Other Leased Assets Improvements	0.00	
1 06 09 991	Accumulated Depreciation-Other Leased Assets Imprv'ts		0.00
1 06 99	Other Property, Plant and Equipment		
1 06 99 990	Other Property, Plant and Equipment	0.00	
1 06 99 991	Accumulated Depreciation-Other Property, Plant & Equip.		0.00
1 06 99	Construction in Progress		
1 06 98 030	Construction in Progress - Building & Other Structures	30,833,856.89	
1 08	INTANGIBLE ASSETS		
1 08 01	Intangible Assets		
1 08 01 020	Computer Software	515,268,878.96	
1 08 01 021	Accumulated Amortization - Computer Software		253,211,798.13
1 08 01 030	Websites	0.00	
1 08 01 031	Accumulated Amortization - Websites		0.00
1 08 01 990	Other Intangible Assets	0.00	
1 08 01 991	Accumulated Amortization - Other Intangible Assets		0.00
1 08 99	Development in Progress		
1 08 99 010	Development in Progress-Patents/Copyrights	0.00	
1 08 99 020	Development in Progress-Computer Software	0.00	
1 08 99 030	Development in Progress-Websites	0.00	
1 08 99 980	Development in Progress-Other Intangible Assets	0.00	
1 99	OTHER ASSETS		
1 99 01	ADVANCES		
1 99 01 010	Advances for Operating Expenses	0.00	
1 99 01 020	Advances for Payroll	0.00	
1 99 01 030	Advances to Special Disbursing Officers	459,128.83	
1 99 01 040	Advances to Officers & Employees	1,251,670.20	



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ACCOUNT CODES	ACCOUNT TITLES	DEBIT	CREDIT
1 99 02	PREPAYMENTS		
1 99 02 010	Advances to Contractors	618,750.00	
1 99 02 020	Prepaid Rent	21,280.00	
1 99 02 030	Prepaid Registration	0.00	
1 99 02 040	Prepaid Interest	0.00	
1 99 02 050	Prepaid Insurance	7,563,135.33	
1 99 02 060	Input Tax	0.00	
1 99 02 070	Creditable Input Tax	0.00	
1 99 02 080	Withholding Tax at Source	0.00	
1 99 02 100	Prepaid Subscription	2,338,000.00	
1 99 02 990	Other Prepayments	62,396,449.55	
1 99 03	DEPOSITS		
1 99 03 020	Guaranty Deposits	109,457,946.18	
1 99 03 990	Other Deposits	0.00	
1 99 99	Other Assets		
1 99 99 080	Deferred Charges	0.00	
1 99 99 990	Other Assets	1,101,553,112.26	
1 99 99 993	Accumulated Impairment Losses - Other Assets		1,035,299,352.59
2	LIABILITIES		
	CURRENT LIABILITIES		
2 01	FINANCIAL LIABILITIES		
2 01 01	Payables		
2 01 01 010	Accounts Payable		9,436,191,670.62
2 01 01 020	Due to Officers & Employees		317,392,034.12
2 01 01 060	Operating Lease Payable		2,700,797.55
2 01 01 070	Finance Lease Payable		630,104,328.51
2 01 01 080	Awards & Rewards Payable		0.00
2 01 01 100	Accrued Benefit Payable		61,843,086,556.55
2 01 03	Tax Refund Payable		
2 01 03 110	Tax Refund Payable		2,934,156.47
2 01 99	Other Financial Liabilities		
2 01 99 990	Other Financial Liabilities		15,000.00
2 02	INTER-AGENCY PAYABLES		
2 02 01	INTER-AGENCY PAYABLES		
2 02 01 010	Due to BIR		175,299,793.36
2 02 01 020	Due to GSIS		74,471,479.36
2 02 01 030	Due to PAG-IBIG		2,882,801.50
2 02 01 040	Due to PHILHEALTH		7,166,574.39
2 02 01 050	Due to NGAs		10,527,428.89
2 02 01 060	Due to Government Corporations		421,336,489.30
2 02 01 070	Due to LGUs		1,620,050.46
2 02 01 090	Due to Treasurer of the Philippines		0.00
2 03	INTRA-AGENCY PAYABLES		
2 03 01	INTRA-AGENCY PAYABLES		
2 03 01 060	Due to Central / Home / Head Office		(100,955,287,200.63)
2 04	TRUST LIABILITIES		
2 04 01	Trust Liabilities		
2 04 01 010	Trust Liabilities		1,732,186,521.31
2 04 01 020	Trust Liabilities - Disaster Risk Reduction & Management Fund		0.00
2 04 01 030	Bail Bonds Payable		1,424,576.33
2 04 01 040	Guaranty/Security Deposits Payable		24,854,009.21
2 99	Other Payables		
2 99 99 040	Other Payables - Undistributed Collections		2,023,215,698.33
2 99 99 050	Other Payables - Unclaimed Balances		0.00
2 99 99 120	Other Payables - Return Premium Payable		0.00
2 99 99 160	Due to Non-Government Organizations/Civil Society Organizations		433,329.17
2 99 99 990	Other Payables		409,929,120.72
	Non-Current Liabilities		
2 05	Deferred Credits/Unearned Income		
2 05 01 990	Other Deferred Credits		2,307,301.88
2 05 02 990	Other Unearned Revenue/Income		1,162,492,939.21
2 06	Provisions		
2 06 01 010	Pension Benefits Payable		0.00
2 06 01 020	Provisions - Leave Benefits Payable		1,113,447,201.41
2 06 01 030	Retirement Gratuity Payable		0.00
2 06 01 070	Provision for Health Benefits		69,306,856,675.50
2 06 01 990	Other Provisions		
2 06 01 990 01	Other Provisions - Insurance Liability for Lifetime Members		0.00
2 06 01 990 02	Other Provisions - Provisions for Insurance Contract Liabilities		1,014,255,679,627.97
3	EQUITY		
3 07 01 010	Retained Earnings (Deficit)		
3 07 01 010 01	Retained Earnings (Deficit)		0.00
3 07 01 010 02	Reserve Fund		177,041,197,261.34
3 07 01 010 03	Contingent Capital		0.00



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**CONSOLIDATED TRIAL BALANCE**  
**As of March 31, 2022**

ACCOUNT CODES	ACCOUNT TITLES	DEBIT	CREDIT
3 07 01 010 04	Prior Year's Adjustment		0.00
3 07 01 010 05	Provision for Insurance Contract Liabilities		(992,593,062,892.29)
4	REVENUE		
4 02	Service and Business Income		
4 02 01	Service Income		
4 02 01 140	Fines and Penalties - Service Income		100,000.00
4 02 01 200	Research Fees		0.00
4 02 01 210	Accreditation Fees		9,986,697.47
4 02 01 990	Other Service Income		0.00
4 02 02	Business Income		
4 02 02 040	Seminar/Training Fees		0.00
4 02 02 050	Rent/Lease Income		164,093.34
4 02 02 210	Interest Income		2,645,908,937.48
4 02 02 230	Fines & Penalties - Business Income		19,472,187.61
4 02 02 270	Members' Contribution		41,082,841,590.24
4 02 02 271	Discount on Members' Contribution	103.50	
4 02 02 990	Other Business Income		0.00
4 04	Shares, Grants and Donations		
4 04 01	Shares		
4 04 01 020	Shares from PAGCOR/PCSO		0.00
4 04 02	Grant & Donations		
4 04 02 010	Income from Grants and Donation in Cash		0.00
4 04 02 020	Income from Grants and Donation in Kind		0.00
4 05	Gains		
4 05 01	Gains		
4 05 01 010	Gain on Foreign Exchange (FOREX)		40,017.71
4 05 01 020	Gain on Sale / Redemption / Transfer of Investment		0.00
4 05 01 040	Gain on Sale of Property, Plant & Equipment		0.00
4 05 01 170	Gain on Sale of Unserviceable Property		0.00
4 05 01 990	Other Gains		0.00
4 06	Other Non-Operating Income		
4 06 01	Sales of Assets		
4 06 01 020	Sale of Unserviceable Property		3,960.00
4 06 02 010	Reversal of Impairment Loss		0.00
4 06 99 010	Proceeds from Insurance/Indemnities		2,092.07
4 06 99 990	Miscellaneous Income		6,807,371.77
5	EXPENSES		
5 01	PERSONNEL SERVICES		
5 01 01	Salaries & Wages		
5 01 01 010	Salaries & Wages - Regular	284,075,553.94	
5 01 01 020	Salaries & Wages - Casual	171,332,623.67	
5 01 02	Other Compensation		
5 01 02 010	Personnel Economic Relief Allowance (PERA)	37,263,225.20	
5 01 02 020	Representation Allowance (RA)	2,804,875.00	
5 01 02 030	Transportation Allowance (TA)	2,741,750.00	
5 01 02 040	Clothing Allowance	36,612,000.00	
5 01 02 050	Subsistence Allowance	0.00	
5 01 02 060	Laundry Allowance	0.00	
5 01 02 070	Quarter's Allowance	0.00	
5 01 02 080	Productivity Incentives Allowance	0.00	
5 01 02 090	Overseas Allowance	0.00	
5 01 02 100	Honoraria	0.00	
5 01 02 170	Directors and Committee Members' Fees	2,705,600.00	
5 01 02 110	Hazard Pay	95,612,014.99	
5 01 02 120	Longevity/Loyalty Pay	7,114,267.43	
5 01 02 130	Overtime and Night Pay	9,092,263.75	
5 01 02 140	Year End Bonus	4,253.00	
5 01 02 150	Cash Gift	0.00	
5 01 02 160	Mid Year Bonus	(8,993.51)	
5 01 02 990	Other Bonuses and Allowances	140,318,990.06	
5 01 03	PERSONNEL BENEFIT CONTRIBUTIONS		
5 01 03 010	Retirement & Life Insurance Premiums	50,751,583.90	
5 01 03 020	Pag-ibig Fund Contributions	1,821,813.45	
5 01 03 030	PhilHealth Contributions	6,183,282.25	
5 01 03 040	Employee's Compensation Insurance Premiums	2,444,707.21	
5 01 03 050	Provident/Welfare Fund Contributions	0.00	
5 01 04	Other Personnel Benefits		
5 01 04 010	Pension Benefits	0.00	
5 01 04 020	Retirement Gratuity	0.00	
5 01 04 030	Terminal Leave Benefits	287,049.52	
5 01 04 990	OTHER PERSONNEL BENEFITS	0.00	
5 02	MAINTENANCE AND OTHER OPERATING EXPENSES		
5 02 01	Travelling Expenses		



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ACCOUNT CODES	ACCOUNT TITLES	DEBIT	CREDIT
5 02 01 010	Travelling Expenses - Local	3,072,227.68	
5 02 01 020	Travelling Expenses - Foreign	0.00	
5 02 02	Training and Scholarship Expenses		
5 02 02 010	Training Expenses	977,538.80	
5 02 02 020	Scholarship Expenses	0.00	
5 02 03	Supplies & Materials Expenses		
5 02 03 010	Office Supplies Expenses	16,436,654.93	
5 02 03 020	Accountable Forms Expense	1,528,203.74	
5 02 03 060	Welfare Goods Expenses	0.00	
5 02 03 070	Drugs & Medicines Expenses	451,591.00	
5 02 03 080	Medical, Dental & Lab. Supplies Exp.	714,834.17	
5 02 03 090	Fuel, Oil and Lubricants Expenses	3,570,266.37	
5 02 03 110	Textbooks & Instructional Materials Exp.	0.00	
5 02 03 210	Semi-Expendable Machinery & Equipment Expense	1,195,333.04	
5 02 03 220	Semi-Expendable Furniture & Fixtures & Books Exp.	2,492,591.50	
5 02 03 990	Other Supplies Expenses	302,108.91	
5 02 04	Utility Expenses		
5 02 04 010	Water Expenses	983,873.50	
5 02 04 020	Electricity Expenses	27,827,011.80	
5 02 04 990	Other Utility Expense	0.00	
5 02 05	Communication Expenses		
5 02 05 010	Postage & Courier Services	3,760,614.15	
5 02 05 020	Telephone Expenses	18,014,076.53	
5 02 05 030	Internet Subscription Expenses	3,208,362.14	
5 02 05 040	Cable, Satellite, Telegraph, & Radio Expenses	128,003.53	
5 02 06	Awards/Rewards, Prizes and Indemnities		
5 02 06 010	Awards/Rewards Expenses	765,126.00	
5 02 06 020	Prizes	0.00	
5 02 06 030	Indemnities	0.00	
5 02 07	Survey, Research, Exploration and Development Expenses		
5 02 07 010	Survey Expenses	0.00	
5 02 07 020	Research, Exploration and Development Expenses	1,300.00	
5 02 10	Confidential, Intelligence and Extraordinary Expenses		
5 02 10 010	Confidential Expenses	0.00	
5 02 10 020	Intelligence Expenses	0.00	
5 02 10 030	Extraordinary and Miscellaneous Expenses	1,162,402.19	
5 02 11	Professional Services		
5 02 11 010	Legal Services	0.00	
5 02 11 020	Auditing Services	10,809,617.00	
5 02 11 030	Consultancy Services	255,319.14	
5 02 11 990	Other Professional Services	41,639,584.21	
5 02 12	General Services		
5 02 12 020	Janitorial Services	15,838,595.78	
5 02 12 030	Security Services	31,266,585.21	
5 02 13	Repairs and Maintenance		
5 02 13 020	Repairs & Maint. - Land Improvements	0.00	
5 02 13 040	Repairs & Maint. - Buildings & Other Structures	51,049.00	
5 02 13 050	Repairs & Maint. - Machinery & Equipment	557,562.59	
5 02 13 060	Repairs & Maint. - Transportation Equipment	901,103.76	
5 02 13 070	Repairs & Maint. - Furniture & Fixtures	152,330.00	
5 02 13 080	Repairs & Maint. - Leased Assets	0.00	
5 02 13 090	Repairs & Maint. - Leased Assets Improvements	268,108.28	
5 02 13 210	Repairs & Maint. - Semi-Expendable Machinery and Equipment	0.00	
5 02 13 220	Repairs & Maint. - Semi-Expendable Furniture, Fixtures and Books	0.00	
5 02 13 990	Repairs & Maint. - Other Property, Plant and Equipment	0.00	
5 02 15	Taxes, Insurance Premiums and Other Fees		
5 02 15 010	Taxes, Duties and Licenses	302,158.37	
5 02 15 020	Fidelity Bond Premiums	2,327,358.40	
5 02 15 030	Insurance Expenses	6,346,461.11	
5 02 17 010	MEMBERS' BENEFITS	28,969,258,336.09	
5 02 99	Other Maintenance & Operating Expenses		
5 02 99 010	Advertising, Promotional and Marketing Expenses	1,667,229.53	
5 02 99 020	Printing & Publication Expenses	1,401,464.41	
5 02 99 030	Representation Expenses	7,598,525.77	
5 02 99 040	Transportation & Delivery Expenses	154,653.83	
5 02 99 050	Rent / Lease Expenses	53,391,685.00	
5 02 99 060	Membership Dues & Contributions to Organizations	2,271,197.18	
5 02 99 070	Subscription Expenses	30,933.42	
5 02 99 080	Donations	122,197.39	
5 02 99 090	Litigation/Acquired Assets Expenses	0.00	
5 02 99 140	Documentary Stamps Expenses	0.00	
5 02 99 180	Major Events and Conventions Expenses	2,155,727.42	
5 02 99 990	Other MOOE - Others	2,362,886.18	
5 03	Financial Expenses		
5 03 01	Financial Expenses		
5 03 01 010	Management Supervision /Trusteeship Fees	0.00	






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ACCOUNT CODES	ACCOUNT TITLES	DEBIT	CREDIT
5 03 01 020	Interest Expenses	5,509,775.37	
5 03 01 040	Bank Charges	6,493.76	
5 03 01 990	Other Financial Charges	2,918,929.48	
5 05	Non-Cash Expenses		
5 05 01	Depreciation		
5 05 01 020	Depreciation - Land Improvements	0.00	
5 05 01 040	Depreciation - Buildings and Other Structures	323,634.96	
5 05 01 050	Depreciation - Machinery and Equipment	64,837,914.91	
5 05 01 060	Depreciation - Transportation Equipment	2,529,574.99	
5 05 01 070	Depreciation - Furniture, Fixtures and Books	2,511,468.76	
5 05 01 080	Depreciation - Leased Assets	62,119,175.97	
5 05 01 090	Depreciation - Leased Assets Improvements	6,676,301.12	
5 05 01 990	Depreciation - Other Property, Plant, & Equipment	12,885.51	
5 05 02	Amortization		
5 05 02 010	Amortization - Intangible Assets	2,964,550.45	
5 05 03	Impairment Loss		
5 05 03 010	Impairment Loss - Financial Assets Held to Maturity	0.00	
5 05 03 020	Impairment Loss - Loans and Receivables	44,124,411.64	
5 05 03 021	Impairment Loss - Inter-Agency Receivables	10,189,495.35	
5 05 03 060	Impairment Loss - Other Rec'ble	0.00	
5 05 03 090	Impairment Loss - Property, Plant & Equipment	0.00	
5 05 03 110	Impairment Loss - Intangible Assets	0.00	
5 05 03 190	Impairment Loss - Investment Securities at Amortized Cost - ECL	0.00	
5 05 03 990	Impairment Loss - Other Assets	17,757,599.24	
5 05 03 991	Impairment Loss - Other Assets - Other Rec'ble	51,598,409.21	
5 05 04	Losses		
5 05 04 010	Loss on Foreign Exchange (Forex)	2,561.23	
5 05 04 020	Loss on Sale/Redemption/Transfer of Investments	0.00	
5 05 04 040	Loss on Sale of Property, Plant, & Equipment	96,414.10	
5 05 04 070	Loss on Sale of Intangible Assets	0.00	
5 05 04 080	Loss on Sale of Assets	0.00	
5 05 04 090	Loss of Assets	0.00	
5 05 04 150	Loss on Sale/Redemption/Transfer of Financial Liabilities	0.00	
5 05 04 990	Other Losses	0.00	
	<b>TOTAL</b>	<b>316,638,576,370.32</b>	<b>316,638,576,370.32</b>


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, MBA**  
Acting Division Chief, AICD  
Comptrollership Department