



PHILIPPINE HEALTH INSURANCE CORPORATION
TRIAL BALANCE - CONSOLIDATED (REVISED)
As of March 31, 2023

REVISED ACCOUNT CODES	ACCOUNT TITLES	DEBIT	CREDIT
1	ASSETS		
	CURRENT ASSETS	377,608,066,211.82	27,098,070,631.04
1 01	Cash and Cash Equivalents	85,047,131,422.51	22,925,511,755.73
1 01 01	Cash on Hand	27,187,329,606.79	
1 01 01 010	Cash-Collecting Officers		
1 01 01 010	Collecting Officers - PROs	96,301,499.25	
1 01 01 010 01A	Collecting Officers - (Cashier 1)	96,274,776.75	
1 01 01 020	Petty Cash	26,722.50	
1 01 02	Cash in Bank - Local Currency	4,686,642.20	
1 01 02 020	Cash in Bank - Local Currency, Current Account		
1 01 02 020 01	DBP Operational Fund PROs	890,883,249.76	
1 01 02 020 02	DBP 0455-010479-030 - Mother Account	14,667,450.37	
1 01 02 020 03	DBP 0405-010479-530 - OFW Coll.	22,936,042.21	
1 01 02 020 04	HIF - Government PROs	892,513.33	
1 01 02 020 06	LBP 0672-1091-67- Corp. Bonds	82,859.78	
1 01 02 020 07	HIF - Private PROs	90,493.67	
1 01 02 020 08	LBP 0672-1092-05 PHIC Provident Fund	487,766.41	
1 01 02 020 10	LBP 0672-1087-30 SAGIP Project	247,060.95	
1 01 02 020 11	LBP 0672-1094-50 PhilHealth Information Exchange F.	10,574,850.23	
1 01 02 020 12	HIF - Indigent PROs	9,066.43	
1 01 02 020 13	LBP 0672-1089-34 Various & Other Coll. Acct.	45,287.96	
1 01 02 020 14	LBP 0672-1089-42 Unclaimed Refund Account	87,536,886.70	
1 01 02 020 16	LBP Operational Fund-PROs - MOOE	360,253,921.82	
1 01 02 020 16A	LBP Operational Fund PROs - P.S.	126,174,055.09	
1 01 02 020 17	LBP 0672-1054-63 Corporate Account	216,034,254.92	
1 01 02 020 20	LBP 0672-1093-88 UNFPA Proj.	25,615,364.34	
1 01 02 020 21	LBP 0672-1085-27 PTI Acct.	534,576.56	
1 01 02 020 22	PVB Operational Fund PROs	6,253,810.01	
1 01 02 020 26	Philhealth Run 2015	307,858.00	
1 01 02 020 27	LBP 0671-0915-15 Electronic Payment System (EPS)	12.63	
1 01 02 020 28	LBP 0672-1105-05 H.O. Payroll Account	13,910,705.76	
1 01 02 030	Cash in Bank - Local Currency, Savings Account	4,228,412.59	
1 01 02 030 01	DBP - Dedicated Savings PROs	2,578,644,946.42	
1 01 02 030 03	LBP 0672-1094-18 PHIC Calamity 2	83,667,442.00	
1 01 02 030 04	LBP 0671-0413-05 Mother Account	31,710.82	
1 01 02 030 05	LBP 0672-1070-40 BTR Account	725,044,990.25	
1 01 02 030 06	LBP 0672-1090-86 - Philhealth OFDA	56,025.65	
1 01 02 030 07	LBP - Dedicated Savings PROs	1,310,080,878.86	
1 01 02 030 12	LBP 0671-1031-14 ACAs Remittances	365,763,540.24	
1 01 03	CASH IN BANK - FOREIGN CURRENCY	94,000,358.60	
1 01 03 030	Cash in Bank - Foreign Currency, Savings Account		
1 01 03 030 01	LBP 0674-0010-29 Dollar Account	442,665.61	
1 01 05	CASH EQUIVALENTS	442,665.61	
1 01 05 060	Special Savings Deposit - Local Currency	23,616,370,603.55	
1 02	INVESTMENTS	23,616,370,603.55	
1 02 11	Investments in Time Deposits		
1 02 11 010	Investments in Time Deposits - Local Currency	108,246,349,885.43	
1 02 11 020	Investments in Time Deposits - Foreign Currency	108,245,069,669.63	
1 03	RECEIVABLES	1,280,215.80	
1 03 01	Loans and Receivable Accounts	(50,509,046,652.78)	22,924,059,444.95
1 03 01 050	Interests Receivable	32,501,617,674.68	1,946,150,955.79
1 03 01 050 01	Accrued Interests Receivable - Investment	4,699,461,163.53	
1 03 01 090	Contributions & Premium Receivable	4,699,461,163.53	
1 03 01 090 01 03	Premium Rec'ble - ACAs - Direct Contributor - Government	27,802,156,511.15	
1 03 01 090 01 04	Premium Rec'ble - ACAs - Direct Contributor - Private	802,494,151.49	
1 03 01 090 02 03	Premium Rec'ble - OTCs - Direct Contributor - Government	8,790,674,422.01	
1 03 01 090 02 04	Premium Rec'ble - OTCs - Direct Contributor - Private	4,545,423,748.70	
1 03 01 090 02 05	Premium Rec'ble - OTCs - Direct Contributor - Kasambahay	12,010,250,413.30	
1 03 01 090 02 07	Premium Rec'ble - OTCs - Direct Contributor - Migrant Worker - Land Based	7,994,409.65	
1 03 01 090 02 11	Premium Rec'ble - OTCs - Direct Contributor - Self-Earning Individual (new)	63,606,658.00	
1 03 01 090 02 12	Premium Rec'ble - OTCs - Direct Contributor - Self-Earning Individual - Sole Proprietor	1,581,708,708.00	
1 03 01 092	Allowance for Impairment - Contributions & Premium Receivable	4,000.00	
1 03 03	INTER-AGENCY RECEIVABLES	0.00	1,946,150,955.79
1 03 03 010	Due from National Government Agencies (NGAs)	41,892,049,009.02	20,374,366,576.38
1 03 03 010 01	Due from NGAs- NHTS	41,664,457,113.24	
1 03 03 010 03	Due from NGAs- PAMANA	9,708,639,750.00	
1 03 03 010 04	Due from NGAs- Senior Citizen	6,724,200.00	
1 03 03 010 05	Due from NGAs- Fortuitous Events	31,269,973,550.01	
1 03 03 010 06	Due from NGAs- Others	134,724,000.00	
1 03 03 010 07	Due from NGAs- POS	720,163.23	
1 03 03 010 08	Due from NGAs- PWD	462,057,450.00	
		81,618,000.00	



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1 03 03 012	Allowance for Impairment - Due from NGAs		20,671,858,800.00
1 03 03 012 04	Allowance for Impairment - Due from NGAs- Senior Citizens		20,537,134,800.00
1 03 03 012 05	Allowance for Impairment - Due from NGAs- Fortuitous Events		134,724,000.00
1 03 03 030	Due from Local Government Units (LGUs)	227,591,895.78	
1 03 03 032	Allowance for Impairment - Due from LGUs		202,507,776.38
1 03 04	Intra-Agency Receivables	(125,026,875,763.29)	
1 03 04 070	Due from Regional/Branch Offices	(125,026,875,763.29)	
1 03 04 070 01	Due from Regional/Branch Offices - Gov't	(17,786,817,464.01)	
1 03 04 070 02	Due from Regional/Branch Offices - Priv't	12,351,146,136.93	
1 03 04 070 03	Due from Regional/Branch Offices - Migrant Worker	(1,349,077,489.42)	
1 03 04 070 05	Due from Regional/Branch Offices - Indigent	(112,810,659,546.98)	
1 03 04 070 06	Due from Regional/Branch Offices - Operation	4,383,289,212.76	
1 03 04 070 07	Due from Regional/Branch Offices - Non Cash Transfer	(1,461,163,835.71)	
1 03 04 070 08	Remitted Collections from PROs	(8,353,592,776.86)	
1 03 99	Other Receivables	124,162,426.81	103,541,912.78
1 03 99 010	Receivables - Disallowances/Charges	46,129,503.82	
1 03 99 020	Due from Officers and Employees	2,456,006.01	
1 03 99 022	Allowance for Impairment - Due from Officers and Employees		2,456,006.01
1 03 99 990	Other Receivables	75,576,916.98	
1 03 99 990 01	Other Receivables - Due fr. ACAs - Accrued Fines & Penalties	3,024,159.89	
1 03 99 990 02	Other Receivables - Personal Calls	68,916.83	
1 03 99 990 03	Other Receivables - Ref. fr. Ben. Pay't-employer	31,180,129.36	
1 03 99 990 04	Other Receivables - Filing Fees	288,085.58	
1 03 99 990 06	Other Rec'ble - Others - GPAI	67,473.00	
1 03 99 990 09	Other Rec'ble - Others	27,284,616.23	
1 03 99 990 10	Other Receivables - Interim Reimbursement Mechanism (IRM)	3,895,784.47	
1 03 99 990 12	Other Receivables - Others - Interim Reimbursement Mechanism Tax (IRM)	1,493,155.59	
1 03 99 990 15	Other Receivables - Payment Recovery	8,274,596.03	
1 03 99 992	Allowance for Impairment - Other Receivables		101,085,906.77
1 03 99 992 01	Allowance for Impairment - Other Receivables - Disallowances/Charges		46,129,503.82
1 03 99 992 03	Allowance for Impairment - Other Receivables - Due fr. ACAs - Accrued Fines & Penalties		3,004,230.04
1 03 99 992 04	Allowance for Impairment - Other Receivables - Personal Calls		68,916.83
1 03 99 992 05	Allowance for Impairment - Other Receivables - Refund from Ben. Pay't - Employer		29,995,786.53
1 03 99 992 06	Allowance for Impairment - Other Receivables - Filing Fees		288,085.58
1 03 99 992 08	Allowance for Impairment - Other Receivables - GPAI		67,473.00
1 03 99 992 09	Allowance for Impairment - Other Receivables - Others		21,395,565.14
1 03 99 992 10	Allowance for Impairment - Other Receivables - IRM - Tax		136,345.83
1 04	INVENTORIES	122,498,583.07	1,452,310.78
1 04 04	Inventories Held for Consumption	93,318,380.98	1,452,310.78
1 04 04 010	Office Supplies Inventory	75,073,148.30	
1 04 04 010 01	Common Office Supplies Inventory	34,074,308.31	
1 04 04 010 02	Common IT Supplies Inventory	37,442,307.05	
1 04 04 010 03	Inventory Custodian Supplies	3,556,532.94	
1 04 04 012	Allowance for Impairment - Office Supplies Inventory		1,452,310.78
1 04 04 020	Accountable Forms, Plates, & Stickers Inventory	7,787,281.65	
1 04 04 070	Medical, Dental & Laboratory Supplies Inventory	8,197,296.02	
1 04 04 990	Other Supplies & Materials Inventory	2,260,655.01	
1 04 04 990 01	Spare Parts Inventory	509,352.95	
1 04 04 990 09	Other Supplies & Materials Inventory	1,751,302.06	
1 04 05	Semi-Expendable Machinery and Equipment	8,481,279.37	
1 04 05 020	Semi-Expendable Office Equipment	4,457,648.04	
1 04 05 030	Semi-Expendable Information & Communications Technology Equipment	2,688,051.51	
1 04 05 070	Semi-Expendable Communications Equipment	452,681.85	
1 04 05 100	Semi-Expendable Medical Equipment	120,818.97	
1 04 05 120	Semi-Expendable Sports Equipment	259,238.00	
1 04 05 990	Semi-Expendable Other Machinery & Equipment	502,841.00	
1 04 06	Semi-Expendable Furniture, Fixtures and Books	20,698,922.72	
1 04 06 010	Semi-Expendable Furniture & Fixtures	19,692,079.72	
1 04 06 020	Semi-Expendable Books	1,006,843.00	
1 02 02	NON-CURRENT ASSETS	292,560,934,789.31	4,172,558,875.31
1 02 02 010	Financial Assets - Held to Maturity	285,784,531,233.41	520,241.00
1 02 02 050	Investments in Treasury Bills - Local	0.00	
1 02 02 052	Investments in Bonds - Local	285,784,531,233.41	
1 02 02 052	Allowance for Impairment - Investments in Bonds - Local - Expected Credit Loss (ECL)		520,241.00
1 06	PROPERTY, PLANT AND EQUIPMENT	3,748,804,118.28	2,121,661,702.91
1 06 01	Land		
1 06 01 010	Land		
1 06 02	Land Improvements	873,864,490.84	
1 06 02 990	Other Land Improvements	2,312,862.12	



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REVISED ACCOUNT CODES	ACCOUNT TITLES	DEBIT	CREDIT
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	37,261,854.81	
1 06 04 011	Accumulated Depreciation - Buildings		23,296,754.54
1 06 05	Machinery & Equipment		
1 06 05 020	Office Equipment	353,528,811.64	
1 06 05 021	Accumulated Depreciation - Office Equipment		262,098,069.18
1 06 05 030	Information and Communications Technology Equipment	1,760,617,265.50	
1 06 05 031	Accumulated Depreciation - Information and Communications Technology Equipment		1,386,209,770.69
1 06 05 070	Communications Equipment	67,419,861.39	
1 06 05 071	Accumulated Depreciation - Communications Equipment		51,379,118.84
1 06 05 090	Disaster Response and Rescue Equipment	174,900.00	
1 06 05 091	Accumulated Depreciation - Disaster Response and Rescue Equipment		41,994.75
1 06 05 990	Other Machinery and Equipment	229,573.00	
1 06 05 991	Accumulated Depreciation - Other Machinery and Equipment		4,247.23
1 06 06	Transportation Equipment		
1 06 06 010	Motor Vehicles	332,768,320.29	
1 06 06 011	Accumulated Depreciation - Motor Vehicles		200,469,620.02
1 06 07	Furniture, Fixtures & Books		
1 06 07 010	Furniture & Fixtures	63,243,906.02	
1 06 07 011	Accumulated Depreciation - Furniture & Fixtures		38,324,616.70
1 06 09	Leased Assets Improvements		
1 06 09 020	Leased Assets Improvements, Buildings and Other Structures	228,198,757.96	
1 06 09 021	Accumulated Depreciation - Leased Assets Improvements, Buildings and Other Structures		158,339,135.07
1 06 09 990	Other Leased Assets Improvements	233,600.00	
1 06 09 991	Accumulated Depreciation-Other Leased Assets Improvements		0.00
1 06 98	Construction in Progress		
1 06 98 030	Construction in Progress - Building & Other Structures	28,949,914.71	
1 08	INTANGIBLE ASSETS	525,969,058.68	262,705,941.53
1 08 01	Intangible Assets	525,969,058.68	262,705,941.53
1 08 01 020	Computer Software	525,969,058.68	
1 08 01 021	Accumulated Amortization - Computer Software		262,705,941.53
1 13	RIGHT-OF-USE ASSETS		
1 13 01	Right-of-Use Assets	1,263,941,425.64	802,706,073.47
1 13 01 020	Right-of-Use Assets, Buildings & Other Structures	1,263,941,425.64	
1 13 01 021	Accumulated Depreciation - Right-of-Use Assets, Buildings & Other Structures		802,706,073.47
1 99	OTHER ASSETS	1,237,688,953.30	984,964,916.40
1 99 01	ADVANCES	4,107,898.65	
1 99 01 030	Advances to Special Disbursing Officers	635,500.00	
1 99 01 040	Advances to Officers & Employees	3,472,398.65	
1 99 02	PREPAYMENTS	56,339,313.91	
1 99 02 010	Advances to Contractors/Sub-Contractors	618,750.00	
1 99 02 020	Prepaid Rent	21,280.00	
1 99 02 050	Prepaid Insurance	6,824,852.56	
1 99 02 100	Prepaid Subscription	7,064,726.36	
1 99 02 990	Other Prepayments	41,809,704.99	
1 99 02 990 01	Procurement	39,907,829.02	
1 99 02 990 02	Subscription from Magazines/Journals	1,570.88	
1 99 02 990 09	Others	1,900,305.09	
1 99 03	DEPOSITS	115,220,132.59	
1 99 03 020	Guaranty Deposits	112,212,367.36	
1 99 03 990	Other Deposits	3,007,765.23	
1 99 99	Other Assets	1,062,021,608.15	984,964,916.40
1 99 99 990	Other Assets	1,062,021,608.15	
1 99 99 990 01	Other Assets Unserviceable Equipment	46,592,896.19	
1 99 99 990 02	Other Assets Serviceable Equipment	1,095,251.36	
1 99 99 990 03	Other Assets Long-Term Rec'ble from DBM (during transfer of NHIP)	155,235,240.00	
1 99 99 990 05	Long-Term Rec'ble from PDIC (per MB Reso. 459 dtd. 4/7/05)	327,103.25	
1 99 99 990 08	Long-Term Rec'ble from Various Health Providers (DCS)	700,555.15	
1 99 99 990 10	Receivable from NGAs	394,826,722.20	
1 99 99 990 12	Receivable from LGUs	456,956,671.61	
1 99 99 990 13	Other Assets - Intangibles	6,287,168.39	
1 99 99 992	Accumulated Impairment Losses - Other Assets		984,964,916.40
1 99 99 992 02	Accumulated Impairment Losses - Other Assets - Other Receivable from DBM		155,235,240.00
1 99 99 992 03	Accumulated Impairment Losses - Other Assets - Other Receivable from PDIC		327,103.25
1 99 99 992 08	Accumulated Impairment Losses - Other Assets - Other Receivable from various Health Providers (DCS)		716,684.65
1 99 99 992 10	Accumulated Impairment Losses - Other Assets - Other Rec'ble from NGAs		394,741,430.00
1 99 99 992 12	Accumulated Impairment Losses - Othe Assets - Other Receivable from LGUs		433,944,458.50
2	LIABILITIES		297,702,574,018.64
	CURRENT LIABILITIES		(70,094,496,968.94)
2 01	FINANCIAL LIABILITIES		50,774,406,425.39



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REVISED ACCOUNT CODES	ACCOUNT TITLES	DEBIT	CREDIT
2 01 01	Payables		50,774,391,425.39
2 01 01 010	Accounts Payable		10,081,352,978.55
2 01 01 010 01A	Accounts Payable-Personnel Services (PS)		32,227,341.90
2 01 01 010 01B	Accounts Payable-Maintenance and Other Operating Expenses (MOOE)		999,866,905.70
2 01 01 010 01C	Accounts Payable-Capital Outlay		33,972,768.74
2 01 01 010 02	Accounts Payable-Benefit Claims Processed		9,011,122,408.96
2 01 01 010 03	Accounts Payable-PFPR-PCB Processed		3,078,540.00
2 01 01 010 04	Accounts Payable-Konsulta		1,085,013.25
2 01 01 020	Due to Officers & Employees		355,933,633.78
2 01 01 060	Operating Lease Payable		4,492,252.83
2 01 01 100	Accrued Benefits Payable		40,332,612,560.23
2 01 01 100 01	Accrued Benefits Payable - In Course of Settlement (ICS)		31,632,733,742.03
2 01 01 100 03	Accrued Benefits Payable - Primary Care Benefit (PCB)		8,295,058,708.19
2 01 01 100 04	Accrued Benefits Payable - ICS - RTH		205,323,767.70
2 01 01 100 05	Accrued Benefits Payable - Konsulta		199,496,342.31
2 01 99	Other Financial Liabilities		15,000.00
2 01 99 990	Other Financial Liabilities		15,000.00
2 02	INTER-AGENCY PAYABLES		267,583,830.27
2 02 01	INTER-AGENCY PAYABLES		267,583,830.27
2 02 01 010	Due to BIR		183,831,173.39
2 02 01 010 01	Due to BIR - Regular		30,489,923.65
2 02 01 010 02	Due to BIR - Contractors		389,256.95
2 02 01 010 03	Due to BIR - Casual		4,708,378.29
2 02 01 010 04	Due to BIR - VAT		8,566,351.05
2 02 01 010 05	Due to BIR - EWT		11,084,008.60
2 02 01 010 06A	Due to BIR - Benefit Payment - Gov't		7,371,561.39
2 02 01 010 06B	Due to BIR - Benefit Payment - Priv't		69,186,813.70
2 02 01 010 06C	Due to BIR - Benefit Payment - Migrant		943,851.48
2 02 01 010 06D	Due to BIR - Benefit Payment - Self-Employed		14,530,185.93
2 02 01 010 06E	Due to BIR - Benefit Payment - NHTS PR		8,522,825.74
2 02 01 010 06F	Due to BIR - Benefit Payment - Sponsored		4,743,915.01
2 02 01 010 06G	Due to BIR - Benefit Payment - Non Paying Members		7,204,373.64
2 02 01 010 06H	Due to BIR - Benefit Payment - Senior Citizens		16,087,855.98
2 02 01 010 07	Due to BIR - FWT		1,871.98
2 02 01 020	Due to GSIS		59,935,639.75
2 02 01 020 01	Due to GSIS - Life & Retirement - Regular		38,408,413.26
2 02 01 020 02	Due to GSIS - Life & Retirement - Casual		11,893,149.22
2 02 01 020 03	Due to GSIS - Salary Loan & Conso. Loan - Regular		1,116,124.56
2 02 01 020 04	Due to GSIS - Salary Loan & Conso. Loan - Casual		515,460.68
2 02 01 020 05	Due to GSIS - Calamity / Emergency Loan - Regular		194,796.58
2 02 01 020 06	Due to GSIS - Calamity / Emergency Loan - Casual		337,803.85
2 02 01 020 07	Due to GSIS - Regular Policy - Regular		71,344.81
2 02 01 020 08	Due to GSIS - Regular Policy - Casual		46,568.39
2 02 01 020 09	Due to GSIS - Optional/ Add'l		6,848.92
2 02 01 020 10	Due to GSIS - Home Emergency Loan Program		87,455.91
2 02 01 020 11	Due to GSIS - Real Estate / Housing Loan		(105,172.92)
2 02 01 020 12	Due to GSIS - Educational Assistance Loan		14,786.36
2 02 01 020 13	Due to GSIS - E-Card Plus		(79,371.66)
2 02 01 020 14	Due to GSIS - GFAL		2,412,022.10
2 02 01 020 15	Due to GSIS - Multi-Purpose Loan - Regular		2,030,335.65
2 02 01 020 16	Due to GSIS - Multi-Purpose Loan - Casual		2,899,107.38
2 02 01 020 17	Due to GSIS - Computer Loan - Regular		85,966.66
2 02 01 030	Due to PAG-IBIG		1,908,535.73
2 02 01 030 01	Due to Pag-ibig - HDMF Contributions - Regular		629,201.91
2 02 01 030 02	Due to Pag-ibig - HDMF Contributions - Casual		241,171.57
2 02 01 030 03	Due to Pag-ibig - HDMF Multi-Purpose Loan - Regular		(44,642.24)
2 02 01 030 04	Due to Pag-ibig - HDMF Multi-Purpose Loan - Casual		350,972.23
2 02 01 030 05	Due to Pag-ibig - HDMF Emergency - Regular		275,525.02
2 02 01 030 06	Due to Pag-ibig - HDMF Emergency - Casual		62,835.03
2 02 01 030 07	Due to Pag-ibig - Housing Loan - Regular		233,199.21
2 02 01 030 08	Due to Pag-ibig - Housing Loan - Casual		(4,000.00)
2 02 01 030 09	Due to Pag-ibig - Modified Pag-ibig 2 - Regular		46,473.00
2 02 01 030 10	Due to Pag-ibig - Modified Pag-ibig 2 - Casual		117,800.00
2 02 01 040	Due to PHILHEALTH		9,285,281.83
2 02 01 040 01	Due to PhilHealth - Regular		4,834,259.63
2 02 01 040 02	Due to PhilHealth - Casual		1,727,666.60
2 02 01 040 03	Insurance Premium		1,435,813.55
2 02 01 040 06	Due to Philhealth - Contractors		1,287,542.05
2 02 01 050	Due to NGAs		10,541,622.66
2 02 01 050 01	Due to NGAs- SAGIP		10,532,556.23
2 02 01 050 02	Due to NGAs - PHIE		9,066.43
2 02 01 060	Due to Other Government Corporations		751,489.30
2 02 01 070	Due to LGUs		1,330,087.61
2 03	INTRA-AGENCY PAYABLES		(125,026,875,763.29)



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2 03 01	INTRA-AGENCY PAYABLES		(125,026,875,763.29)
2 03 01 060	Due to Central/Home/Head Office		(125,026,875,763.29)
2 03 01 060 01	Due to Head Office - Gov't		(17,786,817,464.01)
2 03 01 060 02	Due to Head Office - Private		11,422,791,950.46
2 03 01 060 03	Due to Head Office - Migrant Worker		(1,349,077,489.42)
2 03 01 060 05	Due to Head Office - Indigent		(112,810,660,546.98)
2 03 01 060 06	Due to Head Office - Operations		5,312,009,379.44
2 03 01 060 07	Due to Head Office - Non-Cash Transfer		(1,461,218,000.30)
2 03 01 060 08	Unremitted Income		(8,353,903,592.48)
2 04	TRUST LIABILITIES		1,006,344,763.39
2 04 01	Trust Liabilities		1,006,344,763.39
2 04 01 010	Trust Liabilities		973,619,107.82
2 04 01 010 01	Trust Liabilities - Donations		8,710,839.86
2 04 01 010 02	Trust Liabilities - Sale of Bid Documents		12,087,914.15
2 04 01 010 04	Trust Liabilities - PHIC UNFPA		37,852.58
2 04 01 010 05	Trust Liabilities - Health Provider Protest Bond		54,035,000.00
2 04 01 010 06	Trust Liabilities - Unclaimed Benefit Payment from UST		76,064,663.48
2 04 01 010 08	Trust Liabilities - Child Minding & Day Care		218,660.00
2 04 01 010 09	Trust Liabilities - Unclaimed B.P. fr. Other Service Provider		211,391,228.71
2 04 01 010 10	Trust Liabilities - Retention Fee		38,650,497.38
2 04 01 010 11	Trust Liabilities - Center for Global Development P4P		1,958,886.31
2 04 01 010 12	Trust Liabilities - PTI		5,207,073.80
2 04 01 010 12A	Trust Liabilities - PTI - NSSF		619,920.02
2 04 01 010 13	Trust Liabilities - Interest Income for Unclaimed Refund		24,751,949.67
2 04 01 010 14	Trust Liabilities - Philhealth Run 2013		900.00
2 04 01 010 15	Trust Liabilities - Calamity Fund		30,739.76
2 04 01 010 16	Trust Liabilities - PhilHealth Provident Fund (PPF)-Regular		14,115,912.42
2 04 01 010 16A	Trust Liabilities - PhilHealth Provident Fund (PPF)-Casual		726,479.57
2 04 01 010 17	Trust Liabilities - PPF - All Purpose Loan		4,262,760.07
2 04 01 010 17A	Trust Liabilities - PPF - Educational Loan		2,581,538.49
2 04 01 010 17B	Trust Liabilities - PPF - Calamity Loan - (Regular)		186,733.11
2 04 01 010 17C	Trust Liabilities - PPF - Calamity Loan - (Casual)		105,816.43
2 04 01 010 17D	Trust Liabilities - PPF - Academic Loan -Regular		5,127.67
2 04 01 010 17E	Trust Liabilities - PPF - Academic Loan -Casual		635.19
2 04 01 010 17F	Trust Liabilities - PPF - Medical Loan - (Regular)		15,579.60
2 04 01 010 17G	Trust Liabilities - PPF - Medical Loan - (Casual)		8,385.66
2 04 01 010 17H	Trust Liabilities - PPF - Funeral Loan - (Regular)		0.00
2 04 01 010 17I	Trust Liabilities - PPF - Funeral Loan - (Casual)		0.00
2 04 01 010 17J	Trust Liabilities - PPF - Emergency Loan - (Regular)		60,063.08
2 04 01 010 17K	Trust Liabilities - PPF - Emergency Loan - (Casual)		111,628.23
2 04 01 010 17L	Trust Liabilities - PPF - HMO - (Regular)		415,722.00
2 04 01 010 17M	Trust Liabilities - PPF - HMO - (Casual)		321,563.57
2 04 01 010 18	Trust Liabilities - PhilHealth Run 2015		87,218.87
2 04 01 010 19	Trust Liabilities - Philhealth Calamity 2		151,710.82
2 04 01 010 20	Trust Liabilities - Employees Tax Refund		2,791,015.32
2 04 01 010 21	Trust Liabilities - PhilHealth Incentives fr. HDMF		6,752.33
2 04 01 010 22	Trust Liabilities -COVID-19 National Vaccine Indemnity Fund		498,345,849.63
2 04 01 010 23	Trust Liabilities - LBP Electronic Salary Loan		187,180.80
2 04 01 010 90	Trust Liabilities - Others		15,365,309.24
2 04 01 030	Bail Bonds Payable		1,800,384.85
2 04 01 040	Guaranty/Security Deposits Payable		30,925,270.72
2 10	LEASE PAYABLE		
2 10 01	Lease Payable		
2 10 01 010	Lease Payable		509,925,104.75
2 99	Other Payables		2,374,118,670.55
2 99 99 040	Undistributed Collections		1,394,589,259.92
2 99 99 160	Due to Non-Government Organizations/Civil Society Organizations		433,329.17
2 99 99 990	Other Payables		979,096,081.46
2 99 99 990 01	Other Payable - PHICEA Premium		432,150.55
2 99 99 990 02	Other Payable - PHICEA Loans		(460,800.28)
2 99 99 990 03	Other Payable - PROs Cooperative		2,831,348.02
2 99 99 990 04	Other Payable - PhilHealth WHITE Premiums - Regular & Casual		226,720.00
2 99 99 990 05	Other Payable - PhilHealth WHITE - Project Angel - Regular & Casual		346,793.08
2 99 99 990 06	Other Payable - DBP Salary Loan (PROs)		133,700.54
2 99 99 990 09	Other Payable - Others		975,586,169.55
2 05	Non Current Liabilities		367,797,070,987.58
2 05 01 990	Deferred Credits/Unearned Revenue/Income		703,457,685.93
2 05 01 990 01	Other Deferred Credits		1,210,101.01
2 05 01 990 02	Other Deferred Credits - Accreditation - HCPs		423,000.00
2 05 01 990 03	Other Deferred Credits - ACAs		420,801.01
2 05 01 990 09	Other Deferred Credits - Others		366,300.00
2 05 02 990	Other Unearned Revenue/Income		702,247,584.92
2 05 02 990 02	Other Unearned Revenue - Indirect Contributor - NHTS/Listahanan		516,844,200.00
2 05 02 990 04	Other Unearned Revenue - Indirect Contributor - Sponsored - LGUs		18,844,827.24



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2 05 02 990 12	Other Unearned Revenue - Direct Contributor - Private		4,300.00
2 05 02 990 14	Other Unearned Revenue - Direct Contributor - Kasambahay		25,100.00
2 05 02 990 16	Other Unearned Revenue - Direct Contributor - Migrant worker - Land based		1,602,556.07
2 05 02 990 17	Other Unearned Revenue - Direct Contributor - Migrant worker - Sea based		721,994.78
2 05 02 990 18	Other Unearned Revenue - Direct Contributor- Self Earning Individual (new)		116,590,467.16
	Other Unearned Revenue - Direct Contributor - Filipino with Dual Citizenship / Living Abroad		181,628.28
2 05 02 990 19	Other Unearned Revenue - Direct Contributor-Professional Practitioner		895,292.96
2 05 02 990 25	Other Unearned Revenue - Direct Contributor- Self Earning - Sole Proprietor		46,255,019.28
2 05 02 990 26	Other Unearned Revenue - Direct Contributor- Foreign Nationals		222,250.37
2 05 02 990 28	Other Unearned Revenue - Direct Contributor- Others		59,948.78
2 05 02 990 29			
2 06	Provisions		367,093,613,301.65
2 06 01 020	Leave Benefits Payable		804,478,401.13
2 06 01 070	Provision for Health Benefits - IBNR		99,415,822,369.52
2 06 01 070	Provision for Health Benefits - IBNR		99,415,822,369.52
2 06 01 990	Other Provisions		266,873,312,531.00
2 06 01 990 02	Other Provisions - Provisions for Insurance Contract Liabilities		266,873,312,531.00
3	EQUITY		26,753,162,821.79
3 07 01 010	Retained Earnings (Deficit)		26,753,162,821.79
3 07 01 010 01	Retained Earnings (Deficit)		0.00
3 07 01 010 02	Reserve Fund		271,963,858,617.11
3 07 01 010 04	Prior Year's Adjustment		0.00
3 07 01 010 05	Provision for Insurance Contract Liabilities		(245,210,695,795.32)
4	REVENUE/INCOME		58,193,031,922.03
4 02	Service and Business Income		57,729,997,931.53
4 02 01	Service Income		7,942,642.13
4 02 01 210	Accreditation Fees		7,942,642.13
4 02 01 210 01 01	Accreditation Fees - Hospital		5,728,474.48
4 02 01 210 01 02	Accreditation Fees - RHU		1,431,500.00
4 02 01 210 03 01	Accreditation Fees - Collecting Agents - Banks		456,667.65
4 02 01 210 09	Accreditation Fees - Others		326,000.00
4 02 02	Business Income		57,722,055,289.40
4 02 02 050	Rent/Lease Income		234,697.78
4 02 02 210	Interest Income		4,261,440,765.71
4 02 02 210 01	Interest Income on Special Savings Deposits		234,185,770.75
4 02 02 210 02	Interest Income on Treasury Bonds		2,520,972,530.49
4 02 02 210 03	Interest Income on Savings and Current Interest Bearing Account		241,716.42
4 02 02 210 04	Interest Income on Treasury Notes/Bills		65,453,588.79
4 02 02 210 05	Interest Income on Time Deposits		1,440,551,922.50
4 02 02 210 09	Other Interest Income		35,236.76
4 02 02 230	Fines & Penalties - Business Income		35,561,906.25
4 02 02 230 01	Fines and Penalties - Premiums		35,094,952.12
4 02 02 230 01 01	Fines and Penalties - Premiums - Gov't		2,870,262.38
4 02 02 230 01 02	Fines and Penalties - Premiums - Priv't		32,010,711.78
4 02 02 230 01 03	Fines and Penalties - Premiums - Migrant Worker		19,357.96
4 02 02 230 01 04	Fines and Penalties - Premiums - IPM		194,620.00
4 02 02 230 02	Fines and Penalties - Accredited Collecting Agents (ACAs)		54,690.95
4 02 02 230 03	Fines and Penalties - HCI		250,000.00
4 02 02 230 09	Fines and Penalties - Others		162,263.18
4 02 02 270	Members' Contribution		53,424,817,919.66
4 02 02 270 01	Members' Contribution - Direct Contributor		32,879,011,929.81
4 02 02 270 01 01	Members' Contribution - Direct Contributor - Government		7,558,838,188.29
4 02 02 270 01 02	Members' Contribution - Direct Contributor - Private		23,020,964,341.04
4 02 02 270 01 04	Members' Contribution - Direct Contributor - Kasambahay		33,848,796.44
4 02 02 270 01 05	Members' Contribution - Direct Contributor - Family Driver		4,856.60
4 02 02 270 01 06	Members' Contribution - Direct Contributor - Migrant Worker - Land Based		58,606,331.77
4 02 02 270 01 07	Members' Contribution - Direct Contributor - Migrant Worker - Sea Based		39,297.21
	Members' Contribution - Direct Contributor - Filipino with Dual Citizenship / Living Abroad		198,713.29
4 02 02 270 01 08	Members' Contribution - Direct Contributor - Women about to give birth		17,975.00
4 02 02 270 01 09	Members' Contribution - Direct Contributor - Professional Practitioner		16,875,591.84
4 02 02 270 01 11	Members' Contribution - Direct Contributor - Self-earning ind. (new)		1,783,008,554.52
4 02 02 270 01 12	Members' Contribution - Direct Contributor - Self-Earning Individual - Sole Proprietor		913,780.31
	Members' Contribution - Direct Contributor - Self-Earning Individual - Group Enrollment Scheme		395,257,679.18
4 02 02 270 01 13	Members' Contribution - Direct Contributor - Foreign National		9,674,052.46
4 02 02 270 01 14	Members' Contribution - Direct Contributor - Others		763,771.86
4 02 02 270 03 01	Members' Contribution - Indirect Contributor - Indigent - NHTS / Listahanan		9,708,639,750.00
4 02 02 270 03 02	Members' Contribution - Indirect Contributor - Senior Citizen		10,732,838,750.01
4 02 02 270 03 05	Members' Contribution - Indirect Contributor - PAMANA		6,724,200.00
4 02 02 270 03 07	Members' Contribution - Indirect Contributor - Sponsored - NGAs		45,600.00
4 02 02 270 03 08	Members' Contribution - Indirect Contributor - Sponsored - LGUs		4,085,039.84
4 02 02 270 03 10	Members' Contribution - Indirect Contributor - Point of Service		11,835,450.00



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4 02 02 270 03 11	Members' Contribution - Indirect Contributor - Person with Disability (PWD)		81,618,000.00
4 02 02 270 03 12	Members' Contribution - Indirect Contributor - Others		19,200.00
4 05	Gains		26,047.74
4 05 01	Gains		26,047.74
4 05 01 010	Gain on Foreign Exchange (FOREX)		26,047.74
4 06	Other Non-Operating Income		463,007,942.76
4 06 02 010	Reversal of Impairment Loss		454,060,292.50
4 06 99	Miscellaneous Income		8,947,650.26
4 06 99 990	Miscellaneous Income		8,947,650.26
4 06 99 990 02	Penalties from Supplier		191,827.81
4 06 99 990 03	Bid Forms		20,000.00
4 06 99 990 04	ID Replacement		4,080.00
4 06 99 990 06	Health Service Providers - Appeal Fees		313,000.00
4 06 99 990 07	Hospital Appeal Protest Bond		1,170,000.00
4 06 99 990 09	Others		7,248,742.45
5	EXPENSES	32,138,773,181.68	
	OPERATIONAL EXPENSES	1,556,130,813.19	
5 01	PERSONNEL SERVICES	1,013,762,164.32	
5 01 01	Salaries & Wages	603,495,443.00	
5 01 01 010	Salaries & Wages - Regular	372,692,321.15	
5 01 01 010 01	Salaries - Regular	362,305,754.35	
5 01 01 010 02	Maternity- Regular	179,591.45	
5 01 01 010 03	Monetization of Leave Credits - Regular	10,206,975.35	
5 01 01 020	Salaries & Wages - Casual	230,803,121.85	
5 01 01 020 01	Salaries-Casual	224,111,340.36	
5 01 01 020 02	Maternity-Casual	2,917,566.07	
5 01 01 020 03	Monetization of Leave Credits - Casual	3,774,215.42	
5 01 02	Other Compensation	279,090,511.90	
5 01 02 010	Personnel Economic Relief Allowance (PERA)	37,082,931.99	
5 01 02 010 01	Personnel Economic Relief Allowance (PERA) - Regular	15,657,650.01	
5 01 02 010 02	Personnel Economic Relief Allowance (PERA) - Casual	21,425,281.98	
5 01 02 020	Representation Allowance (RA)	2,778,250.00	
5 01 02 030	Transportation Allowance (TA)	2,614,875.00	
5 01 02 040	Clothing/Uniform Allowance	282,000.00	
5 01 02 040 01	Clothing/Uniform Allowance - Regular	282,000.00	
5 01 02 050	Subsistence Allowance	26,438,477.21	
5 01 02 050 01	Subsistence Allowance-Regular	11,196,275.00	
5 01 02 050 02	Subsistence Allowance-Casual	15,242,202.21	
5 01 02 060	Laundry Allowance	2,766,202.77	
5 01 02 060 01	Laundry Allowance-Regular	1,170,115.91	
5 01 02 060 02	Laundry Allowance-Casual	1,596,086.86	
5 01 02 110	Hazard Pay	126,086,100.24	
5 01 02 110 01	Hazard Pay - Regular	70,248,224.77	
5 01 02 110 02	Hazard Pay - Casual	55,837,875.47	
5 01 02 120	Longevity Pay	7,479,688.38	
5 01 02 130	Overtime and Night Pay	17,203,936.05	
5 01 02 130 01	Overtime and Night Pay - Regular	10,024,362.33	
5 01 02 130 02	Overtime and Night Pay - Casual	7,179,573.72	
5 01 02 140	Year-End Bonus	4,428.00	
5 01 02 140 01	Year-End Bonus - Regular	4,428.00	
5 01 02 160	Mid-Year Bonus	2,882.00	
5 01 02 160 01	Mid-Year Bonus - Regular	2,882.00	
5 01 02 170	Directors and Committee Members' Fees	2,318,400.00	
5 01 02 990	Other Bonuses and Allowances	54,032,340.26	
5 01 02 990 03 01	Other Bonuses and Allowances - Rice Benefit - Regular	23,485,819.51	
5 01 02 990 03 02	Other Bonuses and Allowances - Rice Benefit - Casual	30,424,177.24	
5 01 02 990 06	Other Bonuses and Allowances - Special Counsel Allowance	70,000.00	
5 01 02 990 14 01	Other Bonuses and Allowances - WESA - Regular	72,000.00	
5 01 02 990 16 01	Other Bonuses & Allowances - CEA - Regular	(19,656.49)	
5 01 03	PERSONNEL BENEFIT CONTRIBUTIONS	129,504,726.90	
5 01 03 010	Retirement and Life Insurance Premiums	69,811,008.49	
5 01 03 010 01	Retirement and Life Insurance - Premiums - Regular	43,344,229.26	
5 01 03 010 02	Retirement and Life Insurance - Premiums - Casual	26,466,779.23	
5 01 03 020	Pag-ibig Contributions	1,757,700.00	
5 01 03 020 01	Pag-ibig Contributions - Regular	751,800.00	
5 01 03 020 02	Pag-ibig Contributions - Casual	1,005,900.00	
5 01 03 030	PhilHealth Contributions	10,775,810.79	
5 01 03 030 01	PhilHealth Contributions - Regular	6,469,596.84	
5 01 03 030 02	PhilHealth Contributions - Casual	4,306,213.95	
5 01 03 040	Employee's Compensation Insurance Premiums	2,078,708.40	
5 01 03 040 01	Employee's Compensation Insurance Premiums - Regular	997,388.10	
5 01 03 040 02	Employee's Compensation Insurance Premiums - Casual	1,081,320.30	
5 01 03 050	Provident/Welfare Fund Contributions	45,081,499.22	
5 01 03 050 01	Provident/Welfare Fund Contributions - Regular	32,556,392.09	



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5 01 03 050 02	Provident/Welfare Fund Contributions - Casual	12,525,107.13	
5 01 04	Other Personnel Benefits	1,671,482.52	
5 01 04 030	Terminal Leave Benefits	1,668,123.52	
5 01 04 030 01	Terminal Leave Benefits - Regular	1,554,699.05	
5 01 04 030 02	Terminal Leave Benefits - Casual	113,424.47	
5 01 04 990	OTHER PERSONNEL BENEFITS	3,359.00	
5 01 04 990 01	Other Personnel Benefits - Health Workers Benefits -Post Graduate Degree Holder	3,359.00	
5 02	MAINTENANCE AND OTHER OPERATING EXPENSES	403,960,354.26	
5 02 01	Travelling Expenses	16,658,178.80	
5 02 01 010	Travelling Expenses - Local	16,740,046.62	
5 02 01 020	Travelling Expenses - Foreign	(81,867.82)	
5 02 02	Training and Scholarship Expenses	5,216,135.57	
5 02 02 010	Training Expenses	5,216,135.57	
5 02 02 010 01	Training Expenses - Local	5,216,135.57	
5 02 03	Supplies & Materials Expenses	41,660,212.76	
5 02 03 010	Office Supplies Expenses	21,807,876.22	
5 02 03 010 01	Office Supplies Expenses - Regular Office Supplies	12,352,392.08	
5 02 03 010 02	Office Supplies Expenses - IT Supplies	8,758,497.97	
5 02 03 010 03	Office Supplies Expenses - Inventory Custodian Supplies	696,986.17	
5 02 03 020	Accountable Forms Expenses	1,501,432.93	
5 02 03 070	Drugs & Medicines Expenses	361,795.10	
5 02 03 080	Medical, Dental & Laboratory Supplies Expenses	1,172,665.68	
5 02 03 090	Fuel, Oil and Lubricants Expenses	4,994,026.75	
5 02 03 110	Textbooks & Instructional Materials Expenses	9,975.00	
5 02 03 210	Semi-Expendable Machinery & Equipment Expenses	3,007,480.40	
5 02 03 210 02	Semi-Expendable Office Equipment Expenses	911,919.00	
5 02 03 210 04	Semi-Expendable Medical Equipment Expenses	203,481.00	
5 02 03 210 06	Semi-Expendable IT Equipment Expenses	1,453,174.40	
5 02 03 210 07	Semi-Expendable Other Machinery & Equipment Expenses	488,196.00	
5 02 03 210 08	Semi-Expendable Disaster Response and Rescue Equipment Expenses	(50,188.00)	
5 02 03 210 09	Semi-Expendable Sports Equipment Expenses	898.00	
5 02 03 220	Semi-Expendable Furniture, Fixtures & Books Expenses	8,303,248.95	
5 02 03 220 01	Semi-Expendable Furniture & Fixtures Expenses	8,303,248.95	
5 02 03 990	Other Supplies and Materials Expenses	501,711.73	
5 02 04	Utility Expenses	34,241,571.85	
5 02 04 010	Water Expenses	1,351,779.94	
5 02 04 020	Electricity Expenses	32,889,791.91	
5 02 05	Communications Expenses	20,666,027.38	
5 02 05 010	Postage & Courier Services	1,861,156.81	
5 02 05 020	Telephone Expenses	16,799,700.88	
5 02 05 020 02	Telephone Expenses - Landline	929,103.06	
5 02 05 020 01	Telephone Expenses - Mobile (New)	15,870,597.82	
5 02 05 030	Internet Subscription Expenses	1,883,473.32	
5 02 05 040	Cable, Satellite, Telegraph, and Radio Expenses	121,696.37	
5 02 06	Awards/Rewards, Prizes and Indemnities	402,166.95	
5 02 06 010	Awards/Rewards Expenses	402,166.95	
5 02 06 010 01	Awards/Rewards Expenses	402,166.95	
5 02 07	Survey, Research, Exploration and Development Expenses	6,950,352.00	
5 02 07 020	Research, Exploration and Development Expenses	6,950,352.00	
5 02 07 020 01	Contract Services	2,231,040.00	
5 02 07 020 02	Research Services	4,719,312.00	
5 02 10	Confidential, Intelligence and Extraordinary Expenses	1,373,164.66	
5 02 10 030	Extraordinary and Miscellaneous Expenses	1,373,164.66	
5 02 11	Professional Services	115,967,536.60	
5 02 11 020	Auditing Services	12,673,524.00	
5 02 11 990	Other Professional Services	103,294,012.60	
5 02 11 990 02	Notarial Fee	137,503.96	
5 02 11 990 03	Honorarium	8,000.00	
5 02 11 990 04	Project Based Hiring-Salary (N)	102,476,257.03	
5 02 11 990 04A	Project Based Hiring-Overtime (N)	417,251.61	
5 02 11 990 05	Gratuity Gift for Project Based	255,000.00	
5 02 12	General Services	52,488,857.50	
5 02 12 020	Janitorial Services	16,557,704.36	
5 02 12 030	Security Services	35,931,153.14	
5 02 13	Repairs and Maintenance	2,927,519.84	
5 02 13 040	Repairs & Maintenance - Buildings & Other Structures	680,215.35	
5 02 13 050	Repairs & Maintenance - Machinery & Equipment	560,029.71	
5 02 13 050 01	Repairs & Maintenance - Office Equipment	401,485.71	
5 02 13 050 02	Repairs & Maintenance - IT Equipment	158,544.00	
5 02 13 060	Repairs & Maintenance - Transportation Equipment	1,385,869.75	
5 02 13 070	Repairs & Maintenance - Furniture and Fixtures	37,834.00	
5 02 13 090	Repairs & Maintenance - Leased Assets Improvements	262,546.03	
5 02 13 090 02	Repairs & Maintenance - Leased Assets Improvement - Building	262,546.03	
5 02 13 210	Repairs & Maintenance - Semi-Expendable Machinery and Equipment	1,025.00	



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5 02 15	Taxes, Insurance Premiums and Other Fees	9,776,919.66	
5 02 15 010	Taxes, Duties and Licenses	331,383.13	
5 02 15 020	Fidelity Bond Premiums	2,765,064.06	
5 02 15 030	Insurance/Reinsurance Expenses	6,680,472.47	
5 02 17 010	MEMBERS' BENEFITS	30,582,642,368.49	
5 02 17 010 01 01	Members' Benefits - Direct Contributor - Government	2,368,435,328.32	
5 02 17 010 01 02	Members' Benefits - Direct Contributor - Private	6,208,651,042.53	
5 02 17 010 01 04	Members' Benefits - Direct Contributor - Kasambahay	3,380,612.07	
5 02 17 010 01 05	Members' Benefits - Direct Contributor - Family Driver	90,825.70	
5 02 17 010 01 06	Members' Benefits - Direct Contributor - Migrant Worker - Land Based	297,097,905.37	
5 02 17 010 01 07	Members' Benefits - Direct Contributor - Migrant Worker - Sea Based	23,091,555.04	
5 02 17 010 01 08	Members' Benefits - Direct Contributor - Filipino with Dual Citizenship/Living Abroad	186,310.00	
5 02 17 010 01 10	Members' Benefits - Direct Contributor - Professional Practitioner	1,497,068.75	
5 02 17 010 01 11	Members' Benefits - Direct Contributor - Self-Earning Individual (new)	5,674,975,622.78	
5 02 17 010 01 12	Members' Benefits - Direct Contributor - Self-Earning - Sole Proprietor	711,814.71	
5 02 17 010 01 13	Members' Benefits - Direct Contributor - Self-Earning - Group Enrollment Scheme	69,579,382.93	
5 02 17 010 01 14	Members' Benefits - Direct Contributor - Foreign National	1,850,920.78	
5 02 17 010 01 15	Members' Benefits - Direct Contributor - Lifetime Member	2,368,374,171.47	
5 02 17 010 01 16	Members' Benefits - Direct Contributor - Others	5,282.53	
5 02 17 010 01 21	Members' Benefits - Direct Contributor - Konsulta - Private	3,144,193.75	
5 02 17 010 01 20	Members' Benefits - Direct Contributor - Konsulta - Gov't	156,209.41	
5 02 17 010 01 22	Members' Benefits - Direct Contributor - Konsulta - Kasambahay	383.34	
5 02 17 010 01 24	Members' Benefits - Direct Contributor - Konsulta - Migrant - Landbased	4,100.36	
5 02 17 010 01 25	Members' Benefits - Direct Contributor - Konsulta - Migrant - Sea based	862.34	
5 02 17 010 01 27	Members' Benefits - Direct Contributor - Konsulta - Professional Practitioner	30,600.51	
5 02 17 010 01 28	Members' Benefits - Direct Contributor - Konsulta - Self Earning Individual	29,124.34	
5 02 17 010 01 30	Members' Benefits - Direct Contributor - Konsulta - Self Earning Ind. - Group Enrollment	15,972.57	
5 02 17 010 01 32	Members' Benefits - Direct Contributor - Konsulta - Lifetime Member	13,817.74	
5 02 17 010 01 33	Members' Benefits - Direct Contributor - Konsulta - Others	10,468,695.78	
5 02 17 010 03 01	Members' Benefits - Indirect Contributor - Indigent - NHTS / Listahanan	5,060,112,493.60	
5 02 17 010 03 02	Members' Benefits - Indirect Contributor - Senior Citizen	7,254,873,773.24	
5 02 17 010 03 03	Members' Benefits - Indirect Contributor - Sponsored - NGAs	1,127,573.15	
5 02 17 010 03 04	Members' Benefits - Indirect Contributor - Sponsored - LGUs	736,026,047.22	
5 02 17 010 03 05	Members' Benefits - Indirect Contributor - Sponsored - Others	93,487,661.78	
5 02 17 010 03 06	Members' Benefits - Indirect Contributor - Point of Service	397,343,167.10	
5 02 17 010 03 08	Members' Benefits - Indirect Contributor - PAMANA	44,677.00	
5 02 17 010 03 10	Members' Benefits - Indirect Contributor - Sponsored - Private	383.60	
5 02 17 010 03 11	Members' Benefits - Indirect Contributor - Person with Disability (PWD)	2,748,572.36	
5 02 17 010 03 19	Members' Benefits - Indirect Contributor - Konsulta - Indigent - NHTS/Listahanan	61,005.43	
5 02 17 010 03 20	Members' Benefits - Indirect Contributor - Konsulta - Senior Citizen	72,859.43	
5 02 17 010 03 22	Members' Benefits - Indirect Contributor - Konsulta - Sponsored - LGUs	32,904.74	
5 02 17 010 03 23	Members' Benefits - Indirect Contributor - Konsulta - Sponsored - Others	4,919,446.72	
5 02 99	Other Maintenance & Operating Expenses	95,631,710.69	
5 02 99 010	Advertising, Promotional and Marketing Expenses	4,343,768.59	
5 02 99 010 01	Advertising Expenses	898,853.34	
5 02 99 010 02	Marketing and Promotional Expenses	3,444,915.25	
5 02 99 020	Printing and Publication Expenses	1,326,696.21	
5 02 99 030	Representation Expenses	10,823,502.10	
5 02 99 030 01	Representation Expenses - IME	8,815,654.23	
5 02 99 030 02	Representation Expenses - Committee Meeting Expenses	1,843,961.63	
5 02 99 030 03	Representation Expenses - Board Meeting Expenses	96,358.80	
5 02 99 030 04	Representation Expenses - Board Reimbursable Expenses	67,527.44	
5 02 99 040	Transportation and Delivery Expenses	201,243.60	
5 02 99 050	Rent/Lease Expenses	62,370,686.67	
5 02 99 060	Membership Dues and Contributions to Organizations	2,401,202.63	
5 02 99 070	Subscription Expenses	1,292,923.36	
5 02 99 080	Donations	24,330.00	
5 02 99 180	Major Events and Conventions Expenses	5,284,541.54	
5 02 99 180 01	Major Events and Conventions Expenses - Anniversary Expenses	4,690,704.54	
5 02 99 180 03	Major Events and Conventions Expenses - Christmas Activities	1,000.00	
5 02 99 180 09	Major Events and Conventions Expenses - Other Activities	592,837.00	
5 02 99 990	Other Maintenance and Operating Expenses	7,562,815.99	
5 02 99 990 03	Other Maintenance and Operating Expenses - Registration of Motor Vehicle	142,507.35	
5 02 99 990 04	Other Maintenance and Operating Expenses - Contingencies	90,000.00	
5 02 99 990 05	Other Maintenance and Operating Expenses - Corporate Forum	1,406,634.47	
5 02 99 990 06	Other Maintenance and Operating Expenses - Medical Expenses	5,335,370.50	
5 02 99 990 07	Other Maintenance and Operating Expenses - Nominal Housing Allowance	28,000.00	
5 02 99 990 09	Other Maintenance and Operating Expenses - Others	560,303.67	
5 03	Financial Expenses	5,539,988.64	
5 03 01	Financial Expenses	5,539,988.64	
5 03 01 020	Interest Expenses	2,903,199.01	
5 03 01 040	Bank Charges	10,367.93	



PHILIPPINE HEALTH INSURANCE CORPORATION
TRIAL BALANCE - CONSOLIDATED
As of March 31, 2023

REVISED ACCOUNT CODES	ACCOUNT TITLES	DEBIT	CREDIT
5 03 01 990	Other Financial Charges	2,626,421.70	
5 03 01 990 01	Other Financial Charges - Filing Fee	99,477.70	
5 03 01 990 02	Other Financial Charges - ACAs	2,082,980.00	
5 03 01 990 03	Other Financial Charges - ROSS Facility	10,000.00	
5 03 01 990 09	Other Financial Charges - Others	433,964.00	
5 05	Non-Cash Expenses	132,868,305.97	
5 05 01	Depreciation	118,388,476.60	
5 05 01 040	Depreciation - Buildings and Other Structures	371,423.26	
5 05 01 050	Depreciation - Machinery and Equipment	44,467,526.08	
5 05 01 050 01	Depreciation - Office Equipment	7,616,827.50	
5 05 01 050 02	Depreciation - IT Equipment	36,078,015.84	
5 05 01 050 03	Depreciation - Communication Equipment	761,804.76	
5 05 01 050 06	Depreciation - Disaster Response and Rescue Equipment	6,630.75	
5 05 01 050 09	Depreciation - Other Machinery and Equipment	4,247.23	
5 05 01 060	Depreciation - Transportation Equipment	6,306,809.58	
5 05 01 070	Depreciation - Furniture, Fixtures and Books	1,266,235.99	
5 05 01 070 01	Depreciation - Furniture and Fixtures	1,266,235.99	
5 05 01 090	Depreciation - Leased Assets Improvements	6,191,185.77	
5 05 01 090 02	Depreciation - Lease Assets Improvements - Building	6,191,185.77	
5 05 01 150	Depreciation - Right-of-Use Assets	59,785,295.92	
5 05 02	Amortization	1,478,635.80	
5 05 02 010	Amortization - Intangible Assets	1,478,635.80	
5 05 03	Impairment Loss	12,921,661.37	
5 05 03 010	Impairment Loss - Financial Assets Held to Maturity	(30,952.09)	
5 05 03 020	Impairment Loss - Loans and Receivables	311,608.30	
5 05 03 020 01	Impairment Loss - Loans and Receivables - Contribution and Premium Receivable	311,608.30	
5 05 03 060	Impairment Loss - Other Receivables	12,366,429.91	
5 05 03 060 01	Impairment Loss - Other Receivables - Disallowances/Charges	831,390.66	
5 05 03 060 02	Impairment Loss - Other Receivables - Due from Officers & Employees	535,937.54	
5 05 03 060 03	Impairment Loss - Other Receivables-Due from ACAs-Accrued Fines & Penalties	616,708.72	
5 05 03 060 05	Impairment Loss - Other Receivables - Refund from Benefit Payment - Employer	4,463,737.17	
5 05 03 060 06	Impairment Loss - Other Receivables - Other Filing Fees	29,944.46	
5 05 03 060 09	Impairment Loss - Other Receivables - Others	5,888,711.36	
5 05 03 070	Impairment Loss - Inventories	274,575.25	
5 05 04	Losses	79,532.20	
5 05 04 010	Loss on Foreign Exchange (Forex)	79,532.20	
	TOTAL	409,746,839,393.50	409,746,839,393.50

Consolidated by:


ELAINE P. MARPA
Fiscal Controller III


LILIA R. GARRIDO
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