



PHILIPPINE HEALTH INSURANCE CORPORATION
TRIAL BALANCE
 As of June 30, 2021

ACCOUNT TITLES	ACCOUNT CODES	DEBIT	CREDIT
ASSETS	1		
CURRENT ASSETS			
Cash and Cash Equivalents	1 01		
Cash on Hand	1 01 01		
Cash-Collecting Officers	1 01 01 010	133,117,801.54	0.00
Petty Cash	1 01 01 020	3,598,711.58	0.00
Cash in Bank (CIB) - Local Currency (LC)	1 01 02		
Cash in Bank - Local Currency, Current Account (CA)	1 01 02 020	637,144,785.55	0.00
Cash in Bank - Local Currency, Savings Account	1 01 02 030	1,180,683,685.32	0.00
CASH IN BANK (CIB) - FOREIGN CURRENCY (FC)	1 01 03		
Cash in Bank - Foreign Currency, Savings Account	1 01 03 030	389,404.97	0.00
CASH EQUIVALENTS	1 01 05		
Time Deposits - Local Currency	1 01 05 020	33,079,693,638.85	0.00
INVESTMENTS IN TIME DEPOSITS	1 02		
Investments in Time Deposits	1 02 11		
Investment in Time Deposits - Local Currency	1 02 11 010	64,664,678,443.88	0.00
Investment in Time Deposits - Foreign Currency	1 02 11 020	1,138,632.05	0.00
RECEIVABLE	1 03		
Loans and Receivable Accounts	1 03 01		
Interest Receivables	1 03 01 050	1,756,928,959.87	0.00
Contributions & Premium Receivable	1 03 01 090	7,661,328,434.99	-
Allowance for Impairment - Contributions & Premium Rec'ble	1 03 01 091	0.00	15,371,751.00
INTER-AGENCY RECEIVABLES	1 03 03		
Due from National Government Agencies (NGAs)	1 03 03 010	38,774,546,816.29	0.00
Due from LGUs	1 03 03 030	346,288,622.15	0.00
Allowance for Impairment - Due from NGAs	1 03 03 012	-	20,671,858,800.00
Intra-Agency Receivables	1 03 04		
Due from Regional Offices	1 03 04 070	(52,556,056,057.74)	0.00
Other Receivables	1 03 05		
Receivables - Disallowances/Charges	1 03 05 010	2,280,107.89	0.00
Due from Officers and Employees	1 03 05 020	8,170.03	0.00
Other Receivables - Others	1 03 05 990	314,201,764.61	
Allowance for Impairment - Other Rec'ble - Others	1 03 05 991	0.00	249,790.00
INVENTORIES	1 04		
Inventories Held for Consumption	1 04 04		
Office Supplies Inventory	1 04 04 010	81,746,039.45	0.00
Accountable Forms, Plates, & Stickers Inventory	1 04 04 020	5,118,172.75	0.00
Medical, Dental & Laboratory Supplies Inventory	1 04 04 070	4,597,788.85	0.00
Other Supplies & Materials Inventory	1 04 04 990	1,380,225.74	0.00
Semi-Expendable Machinery and Equipment	1 04 05		
Semi-Expendable Machinery	1 04 05 010	24,000.00	0.00
Semi-Expendable Office Equipment	1 04 05 020	3,081,254.94	0.00
Semi-Expendable Information & Comm. Technology Equip.	1 04 05 030	18,285,344.88	0.00
Semi-Expendable Communication Equipment	1 04 05 070	657,447.40	0.00
Semi-Expendable Medical Equipment	1 04 05 100	106,504.97	0.00
Semi-Expendable Other Machinery & Equipment	1 04 05 190	256,624.28	0.00
Semi-Expendable Furniture, Fixtures and Books	1 04 06		
Semi-Expendable Furniture & Fixtures	1 04 06 010	18,014,390.39	0.00
Semi-Expendable Books	1 04 06 020	1,004,065.00	0.00
INVESTMENT SECURITIES AT AMORTIZED COST			
Financial Assets - Held to Maturity	1 02 02		
Investment in Bonds - Local	1 02 02 050	204,028,088,246.90	0.00
Allowance for Impairment - Investment in Bonds - Local - ECL	1 02 02 052	0.00	2,029,129.07
PLANT, PROPERTY & EQUIPMENT	1 06		
Land	1 06 01		
Land	1 06 01 010	873,864,490.84	0.00
Land Improvements	1 06 02		
Other Land Improvements	1 06 02 990	2,312,862.12	0.00
Accumulated Depreciation - Other Land Improvements	1 06 02 991	0.00	1,498,375.89
Buildings and Other Structures	1 06 04		
Buildings	1 06 04 010	37,303,454.81	0.00
Accumulated Depreciation - Office Buildings	1 06 04 011	0.00	21,001,232.44
Machinery & Equipment			
Machinery	1 06 05 010	0.00	0.00
Accumulated Depreciation - Machinery	1 06 05 011	0.00	0.00



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ACCOUNT TITLES	ACCOUNT CODES	DEBIT	CREDIT
Office Equipment	1 06 05 020	399,897,918.69	0.00
Accumulated Depreciation - Office Equipment	1 06 05 021	0.00	288,085,474.54
Information and Communication Technology Equipment	1 06 05 030	2,388,391,172.30	0.00
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031	0.00	1,649,736,573.17
Communication Equipment	1 06 05 070	81,929,226.03	0.00
Accumulated Depreciation - Communication Equipment	1 06 05 071	0.00	55,279,744.94
Medical Equipment	1 06 05 110	234,697.00	0.00
Accumulated Depreciation - Medical Equipment	1 06 05 111	0.00	68,417.07
Other Equipment	1 06 05 990	117,000.00	0.00
Accumulated Depreciation - Other Equipment	1 06 05 991	0.00	30,735.00
Transportation Equipment	1 06 06		
Motor Vehicles	1 06 06 010	231,006,847.33	0.00
Accumulated Depreciation - Motor Vehicles	1 06 06 011	0.00	177,924,381.52
Furniture, Fixtures & Books	1 06 07		
Furniture & Fixtures	1 06 07 010	136,859,920.96	0.00
Accumulated Depreciation - Furniture & Fixtures	1 06 07 011	0.00	79,305,513.65
Books	1 06 07 020	221,467.60	0.00
Accumulated Depreciation - Books	1 06 07 021	0.00	180,258.84
Leased Assets	1 06 08		
Leased Assets, Buildings & Other Structures	1 06 08 020	1,384,530,613.83	0.00
Accumulated Depreciation - Leased Assets Buildings & Other Structures	1 06 08 021	0.00	585,848,103.20
Leased Assets Improvements	1 06 09		
Leased Assets Improvements, Buildings	1 06 09 020	211,787,131.35	0.00
Accumulated Depreciation - Leased Assets Improvements, Buildings	1 06 09 021	0.00	116,998,403.26
Construction in Progress	1 06 99		
Construction in Progress - Building & Other Structures	1 06 99 030	27,569,240.50	0.00
INTANGIBLE ASSETS	1 08		
Intangible Assets	1 08 01		
Computer Software	1 08 01 020	434,936,716.67	0.00
Accu. Dep'n - Computer Software	1 08 01 021	0.00	237,614,299.92
OTHER ASSETS	1 99		
ADVANCES	1 99 01		
Advances to Special Disbursing Officers	1 99 01 030	631,000.00	0.00
Advances to Officers & Employees	1 99 01 040	626,881.77	0.00
PREPAYMENTS	1 99 02		
Advances to Contractors	1 99 02 010	618,750.00	0.00
Prepaid Rent	1 99 02 020	21,280.00	0.00
Prepaid Insurance	1 99 02 050	7,232,843.86	0.00
Prepaid Subscription	1 99 02 100	6,440,245.61	0.00
Other Prepayments	1 99 02 990	29,179,290.85	0.00
DEPOSITS	1 99 03		
Guaranty Deposits	1 99 03 020	104,013,098.13	0.00
Other Assets	1 99 99		
Deferred Charges	1 99 99 080	94,005.65	0.00
Other Assets	1 99 99 990	1,041,889,815.62	
Accumulated Impairment Losses - Other Assets	1 99 99 991	0.00	944,690,220.65
LIABILITIES	2		
CURRENT LIABILITIES			
FINANCIAL LIABILITIES	2 01		
Payables	2 01 01		
Accounts Payable	2 01 01 010	0.00	5,286,927,438.32
Due to Officers & Employees	2 01 01 020	0.00	207,113,406.71
Operating Lease Payable	2 01 01 060	0.00	3,590,449.76
Finance Lease Payable	2 01 01 070	0.00	881,862,872.61
Accrued Benefit Payable	2 01 01 100	-	126,650,447,848.45
Tax Refund Payable	2 01 03		
Tax Refund Payable	2 01 03 110	0.00	2,805,792.70
Other Financial Liabilities	2 01 99		
Other Financial Liabilities	2 01 99 990	0.00	15,000.00
INTER-AGENCY PAYABLES	2 02		
INTER-AGENCY PAYABLES	2 02 01		
Due to BIR	2 02 01 010	0.00	118,937,251.76
Due to GSIS	2 02 01 020	0.00	66,621,038.26
Due to PAG-IBIG	2 02 01 030	0.00	3,613,349.88



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ACCOUNT TITLES	ACCOUNT CODES	DEBIT	CREDIT
Due to PHILHEALTH	2 02 01 040	0.00	7,253,525.60
Due to NGAs	2 02 01 050	0.00	10,532,114.99
Due to Government Corporations	2 02 01 060	0.00	421,336,489.30
Due to LGUs	2 02 01 070	0.00	2,812,980.65
INTRA-AGENCY PAYABLES	2 03		
INTRA-AGENCY PAYABLES	2 03 01		
Due to Central / Home / Head Office	2 03 01 060	0.00	(53,050,949,274.71)
TRUST LIABILITIES	2 04		
Trust Liabilities	2 04 01		
Trust Liabilities	2 04 01 010	0.00	423,889,656.90
Bail Bonds Payable	2 04 01 030	0.00	2,129,954.06
Guaranty/Security Deposits Payable	2 04 01 040	0.00	23,455,100.87
Other Payables	2 99		
Other Payables - Undistributed Collections	2 99 99 040	0.00	907,219,126.57
Due to Non-Government Organizations/Civil Society Organizations	2 99 99 160	0.00	433,329.17
Other Payables	2 99 99 990	0.00	421,836,850.42
Non-Current Liabilities			
Deferred Credits/Unearned Income	2 05		
Other Deferred Credits	2 05 01 990	0.00	31,781,814.28
Other Unearned Revenue/Income	2 05 02 990	0.00	19,367,623,578.25
Provisions	2 06		
Provisions - Leave Benefits Payable	2 06 01 020	0.00	1,189,104,778.98
Other Provisions - Provisions for Insurance Contract Liabilities	2 06 01 990 02	0.00	1,014,255,679,627.97
EQUITY	3		
Retained Earnings (Deficit)	3 07 01 010		
Reserve Fund	3 07 01 010 02	0.00	144,743,764,580.73
Provision for Insurance Contract Liabilities	3 07 01 010 05	0.00	(992,593,062,892.29)
REVENUE	4		
Service and Business Income	4 02		
Service Income	4 02 01		
Fines and Penalties - Service Income	4 02 01 140	0.00	1,529,848.00
Accreditation Fees	4 02 01 210	0.00	9,525,059.22
Business Income	4 02 02		
Rent/Lease Income	4 02 02 050	0.00	245,300.28
Interest Income	4 02 02 210	-	4,413,686,275.18
Fines & Penalties - Business Income	4 02 02 230	0.00	36,025,086.10
Members' Contribution	4 02 02 270	186,662.25	87,668,773,632.85
Gains	4 05		
Gains	4 05 01		
Gain on Foreign Exchange (FOREX)	4 05 01 010	0.00	14,883.71
Gain on Sale of Property, Plant & Equipment	4 05 01 040	0.00	6,507.52
Other Non-Operating Income	4 06		
Sales of Assets	4 06 01		
Sale of Unserviceable Property	4 06 01 020	0.00	24,640.00
Miscellaneous Income	4 06 03 990	0.00	19,063,306.63
EXPENSES	5		
OPERATIONAL EXPENSES			
PERSONNEL SERVICES	5 01		
Salaries & Wages	5 01 01		
Salaries & Wages - Regular	5 01 01 010	555,783,980.14	0.00
Salaries & Wages - Casual	5 01 01 020	341,360,002.25	0.00
Other Compensation	5 01 02		
Personnel Economic Relief Allowance (PERA)	5 01 02 010	74,477,230.55	0.00
Representation Allowance (RA)	5 01 02 020	5,304,040.48	0.00
Transportation Allowance (TA)	5 01 02 030	5,173,850.00	0.00
Clothing Allowance	5 01 02 040	36,900,000.00	
Productivity Incentives Allowance	5 01 02 080	62,000.00	0.00
Honoraria	5 01 02 100	4,369,600.00	0.00
Hazard Pay	5 01 02 110	196,993,051.75	0.00
Longevity/Loyalty Pay	5 01 02 120	15,397,067.41	0.00
Overtime and Night Pay	5 01 02 130	19,160,760.60	0.00
Year End Bonus	5 01 02 140	1,284,831.00	0.00
Cash Gift	5 01 02 150	50,000.00	0.00
Other Bonuses and Allowances	5 01 02 990	427,605,959.34	0.00
PERSONNEL BENEFIT CONTRIBUTIONS	5 01 03		
Retirement & Life Insurance Premiums	5 01 03 010	102,492,916.67	0.00



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ACCOUNT TITLES	ACCOUNT CODES	DEBIT	CREDIT
Pag-ibig Fund Contributions	5 01 03 020	3,462,800.00	0.00
PhilHealth Contributions	5 01 03 030	12,220,483.17	0.00
Employee's Compensation Insurance Premiums	5 01 03 040	3,527,879.22	0.00
Other Personnel Benefits	5 01 04		
Terminal Leave Benefits	5 01 04 030	1,195,753.19	0.00
MAINTENANCE AND OTHER OPERATING EXPENSES	5 02		
Travelling Expenses	5 02 01		
Travelling Expenses - Local	5 02 01 010	4,529,105.32	0.00
Travelling Expenses - Foreign	5 02 01 020	0.00	0.00
Training and Scholarship Expenses	5 02 02		
Training Expenses	5 02 02 010	730,000.00	0.00
Supplies & Materials Expenses	5 02 03		
Office Supplies Expenses	5 02 03 010	31,180,366.52	0.00
Accountable Forms Expense	5 02 03 020	3,161,833.92	0.00
Drugs & Medicines Expenses	5 02 03 070	160,671.70	0.00
Medical, Dental & Lab. Supplies Exp.	5 02 03 080	2,447,868.26	0.00
Fuel, Oil and Lubricants Expenses	5 02 03 090	5,791,720.96	0.00
Semi-Expendable Machinery & Equipment Expense	5 02 03 210	395,507.18	0.00
Semi-Expendable Furniture & Fixtures & Books Exp.	5 02 03 220	3,123,317.25	0.00
Other Supplies Expenses	5 02 03 990	331,543.32	0.00
Utility Expenses	5 02 04		
Water Expenses	5 02 04 010	2,530,419.10	0.00
Electricity Expenses	5 02 04 020	57,868,446.46	0.00
Communication Expenses	5 02 05		
Postage & Courier Services	5 02 05 010	8,521,684.50	0.00
Telephone Expenses	5 02 05 020	35,282,047.50	0.00
Internet Subscription Expenses	5 02 05 030	4,103,055.25	0.00
Cable, Satellite, Telegraph, & Radio Expenses	5 02 05 040	182,338.25	0.00
Awards/Rewards, Prizes and Indemnities	5 02 06		
Awards/Rewards Expenses	5 02 06 010	1,421,320.00	0.00
Survey, Research, Exploration and Development Expenses	5 02 07		
Survey Expenses	5 02 07 010	0.00	0.00
Research, Exploration and Development Expenses	5 02 07 020	5,392,516.36	0.00
Confidential, Intelligence and Extraordinary Expenses	5 02 10		
Confidential Expenses	5 02 10 010	0.00	0.00
Intelligence Expenses	5 02 10 020	0.00	0.00
Extraordinary and Miscellaneous Expenses	5 02 10 030	2,174,245.76	0.00
Professional Services	5 02 11		
Auditing Services	5 02 11 020	16,654,196.00	0.00
Consultancy Services	5 02 11 030	62,500.00	0.00
Other Professional Services	5 02 11 990	91,497,846.60	0.00
General Services	5 02 12		
Janitorial Services	5 02 12 020	33,055,929.73	0.00
Security Services	5 02 12 030	71,318,491.85	0.00
Repairs and Maintenance	5 02 13		
Repairs & Maint. - Buildings & Other Structures	5 02 13 040	298,281.51	0.00
Repairs & Maint. - Machinery & Equipment	5 02 13 050	1,345,261.80	0.00
Repairs & Maint. - Transportation Equipment	5 02 13 060	2,109,627.27	0.00
Repairs & Maint. - Furniture & Fixtures	5 02 13 070	26,021.20	0.00
Repairs & Maint. - Leased Assets Improvements	5 02 13 090	616,241.44	-
Repairs & Maint. - Semi-Expendable Machinery and Equipment	5 02 13 210	499.00	0.00
Taxes, Insurance Premiums and Other Fees	5 02 15		
Taxes, Duties and Licenses	5 02 15 010	175,636.95	0.00
Fidelity Bond Premiums	5 02 15 020	3,579,554.58	0.00
Insurance Expenses	5 02 15 030	7,686,199.85	0.00
Other Maintenance & Operating Expenses	5 02 99		
Advertising, Promotional and Marketing Expenses	5 02 99 010	3,763,579.16	0.00
Printing & Publication Expenses	5 02 99 020	2,676,592.90	0.00
Representation Expenses	5 02 99 030	11,179,467.65	0.00
Transportation & Delivery Expenses	5 02 99 040	614,051.72	0.00
Rent / Lease Expenses	5 02 99 050	126,406,332.88	0.00
Membership Dues & Contributions to Organizations	5 02 99 060	4,139,238.47	0.00
Subscription Expenses	5 02 99 070	904,670.76	0.00
Donations	5 02 99 080	14,900.00	0.00
Major Events and Conventions Expenses	5 02 99 180	1,161,484.98	0.00
Other MOOE - Others	5 02 99 990	2,381,192.35	0.00
Financial Expenses	5 03		



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Financial Expenses	5 03 01		
Interest Expenses	5 03 01 020	12,707,015.22	0.00
Bank Charges	5 03 01 040	17,467.28	0.00
Other Financial Charges	5 03 01 990	12,227,015.50	0.00
Non-Cash Expenses	5 05		
Depreciation	5 05 01		
Depreciation - Land Improvements	5 05 01 020	398.89	0.00
Depreciation - Buildings and Other Structures	5 05 01 040	649,923.72	0.00
Depreciation - Machinery and Equipment	5 05 01 050	149,825,132.58	-
Depreciation - Transportation Equipment	5 05 01 060	8,704,077.87	0.00
Depreciation - Furniture, Fixtures and Books	5 05 01 070	5,799,506.62	0.00
Depreciation - Leased Assets	5 05 01 080	153,682,080.36	0.00
Depreciation - Leased Assets Improvements	5 05 01 090	13,438,594.92	0.00
Depreciation - Other Property, Plant, & Equipment	5 05 01 990	10,530.00	0.00
Amortization	5 05 02		
Amortization - Intangible Assets	5 05 02 010	26,909,400.30	0.00
Impairment Loss	5 05 03		
Impairment Loss - Other Rec'ble	5 05 03 060	60,700.00	0.00
Impairment Loss - Property, Plant & Equipment	5 05 03 090	546,801.72	0.00
Impairment Loss - Investment Securities at Amortized Cost - ECL	5 05 03 190	2,029,129.07	0.00
Impairment Loss - Other Assets	5 05 03 990	364,563.38	0.00
Losses	5 05 04		
Loss on Foreign Exchange (Forex)	5 05 04 010	6,685.95	0.00
Loss on Sale of Property, Plant, & Equipment	5 05 04 040	2,827,223.66	0.00
Other Losses	5 05 04 990	29,984.20	0.00
MEMBERS' BENEFITS	5 02 17 010	76,071,558,629.42	0.00
TOTAL		386,383,441,533.84	386,383,441,533.84

Consolidated by:

ELAINE P. MARPA
 Fiscal Controller III

Consolidation Reviewed by:

ALFREDO C. REYES, JR., CPA
 Head, Corporate Acctg. Section
 Acctg. & Internal Control Division
 Comptrollership Department

Certified Correct:

MARY ANN A. MALINIS, CPA, MBA
 Acting Division Chief
 Acctg. & Internal Control Division
 Comptrollership Department