



**PHILIPPINE HEALTH INSURANCE CORPORATION**  
**CONSOLIDATED TRIAL BALANCE**  
**As of June 30, 2023**

Account Codes	Account Titles	Debit	Credit
1 01 01 010	Cash-Collecting Officers	111,204,540.26	
1 01 01 020	Petty Cash	4,859,562.27	
1 01 02 020	Cash in Bank - Local Currency, Current Account	944,756,846.13	
1 01 02 030	Cash in Bank - Local Currency, Savings Account	2,106,234,038.28	
1 01 03 030	Cash in Bank - Foreign Currency, Savings Account	450,281.84	
1 01 05 060	Special Savings Deposit - Local Currency	4,936,091,546.29	
1 02 11 010	Investments in Time Deposits - Local Currency	144,865,328,194.14	
1 02 11 020	Investments in Time Deposits - Foreign Currency	1,302,160.74	
1 03 01 050	Interests Receivable	4,793,956,982.45	
1 03 01 090	Contributions & Premium Receivable	30,751,478,834.75	
1 03 01 092	Allowance for Impairment - Contributions & Premium Receivable		1,946,150,955.79
1 03 03 010	Due from National Government Agencies (NGAs)	46,959,469,964.11	
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)	224,349,795.78	
1 03 03 032	Allowance for Impairment - Due from LGUs		202,507,776.38
1 03 04 070	Due from Regional/Branch Offices	(98,680,535,647.49)	
1 03 99 010	Receivables - Disallowances/Charges	46,701,204.41	
1 03 99 020	Due from Officers and Employees	2,216,075.51	
1 03 99 022	Allowance for Impairment - Due from Officers and Employees		2,456,006.01
1 03 99 990	Other Receivables	91,584,412.24	
1 03 99 992	Allowance for Impairment - Other Receivables		55,787,793.61
1 04 04 010	Office Supplies Inventory	75,410,567.01	
1 04 04 012	Allowance for Impairment - Office Supplies Inventory		1,452,310.78
1 04 04 020	Accountable Forms, Plates, & Stickers Inventory	6,497,276.89	
1 04 04 070	Medical, Dental & Laboratory Supplies Inventory	8,530,166.73	
1 04 04 990	Other Supplies & Materials Inventory	2,396,498.01	
1 04 05 020	Semi-Expendable Office Equipment	4,223,772.50	
1 04 05 030	Semi-Expendable Information & Communications Technology Equipment	3,096,676.51	
1 04 05 070	Semi-Expendable Communications Equipment	452,681.85	
1 04 05 080	Semi-Expendable Disaster Response and Rescue Equipment	0.00	
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	645,421.14	
1 04 06 010	Semi-Expendable Furniture & Fixtures	20,937,503.12	
1 04 06 020	Semi-Expendable Books	1,006,843.00	
1 02 02 010	Investments in Treasury Bills - Local	0.00	
1 02 02 050	Investments in Bonds - Local	289,524,666,758.89	
1 02 02 052	Allowance for Impairment - Investments in Bonds - Local - Expected Credit Loss (ECL)		1,389,416.76
1 05 01 010	Investment Property, Land	855,663,290.84	
1 06 01 010	Land	18,201,200.00	
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 04 010	Buildings	37,261,854.81	
1 06 04 011	Accumulated Depreciation - Buildings		23,643,388.37
1 06 04 990	Other Structures	0.00	0.00
1 06 04 991	Accumulated Depreciation - Other Structures	0.00	0.00
1 06 05 020	Office Equipment	347,595,626.37	
1 06 05 021	Accumulated Depreciation - Office Equipment		263,338,700.43
1 06 05 030	Information and Communications Technology Equipment	1,734,077,427.97	
1 06 05 031	Accumulated Depreciation - Information and Communications		1,383,493,419.35
1 06 05 070	Communications Equipment	65,732,092.23	
1 06 05 071	Accumulated Depreciation - Communications Equipment		50,976,952.48
1 06 05 990	Other Machinery & Equipment	4,245,473.00	
1 06 05 991	Accumulated Depreciation - Other Machinery & Equipment		15,468.66
1 06 06 010	Motor Vehicles	458,333,886.99	
1 06 06 011	Accumulated Depreciation - Motor Vehicles		202,788,255.47
1 06 06 990	Other Transportation Equipment	0.00	0.00
1 06 06 991	Accumulated Depreciation - Other Transportation Equipment	0.00	0.00
1 06 07 010	Furniture & Fixtures	56,907,254.69	
1 06 07 011	Accumulated Depreciation - Furniture & Fixtures		34,662,732.62
1 06 07 020	Books	0.00	0.00
1 06 07 021	Accumulated Depreciation - Books	0.00	0.00
1 06 09 010	Leased Assets Improvements, Land	0.00	0.00
1 06 09 011	Accumulated Depreciation-Leased Assets Improvements, Land	0.00	0.00
1 06 09 020	Leased Assets Improvements, Buildings and Other Structures	223,782,983.36	



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Account Codes	Account Titles	Debit	Credit
1 06 09 021	Accumulated Depreciation - Leased Assets Improvements, Buildings and Other Structures		159,621,600.79
1 06 09 990	Other Leased Assets Improvements	233,600.00	0.00
1 06 09 991	Accumulated Depreciation-Other Leased Assets Improvements	0.00	10,512.00
1 06 98 030	Construction in Progress - Building & Other Structures	29,411,703.08	
1 06 99 990	Other Property, Plant and Equipment	0.00	0.00
1 06 99 991	Accumulated Depreciation-Other Property, Plant & Equip.	0.00	0.00
1 08 01 020	Computer Software	478,365,213.48	
1 08 01 021	Accumulated Amortization - Computer Software		264,035,804.93
1 08 01 030	Websites	31,940.00	0.00
1 08 01 031	Accumulated Amortization - Websites	0.00	0.00
1 08 01 990	Other Intangible Assets	0.00	0.00
1 08 01 991	Accumulated Amortization - Other Intangible Assets	0.00	0.00
1 08 98 020	Development in Progress-Computer Software	47,651,497.20	0.00
1 08 98 030	Development in Progress-Websites	0.00	0.00
1 08 98 980	Development in Progress-Other Intangible Assets	0.00	0.00
1 13 01 010	Right-of-Use Assets, Land	0.00	0.00
1 13 01 012	Accumulated Impairment Losses - Right-of-Use Assets, Land	0.00	0.00
1 13 01 020	Right-of-Use Assets, Buildings & Other Structures	1,158,990,933.63	
	Accumulated Depreciation - Right-of-Use Assets, Buildings & Other Structures		752,599,561.30
1 13 01 021	Advances to Special Disbursing Officers	379,325.10	0.00
1 99 01 030	Advances to Officers & Employees	5,392,958.85	
1 99 01 040	Advances to Contractors/Sub-Contractors	618,750.00	
1 99 02 010	Prepaid Rent	21,280.00	
1 99 02 020	Prepaid Insurance	6,258,566.99	
1 99 02 050	Prepaid Subscription	7,064,726.36	
1 99 02 100	Other Prepayments	21,737,062.75	
1 99 02 990	Guaranty Deposits	116,485,584.38	
1 99 03 020	Other Deposits	3,007,765.23	
1 99 03 990	Other Assets	1,056,447,572.97	
1 99 99 990	Accumulated Impairment Losses - Other Assets		984,564,916.40
2 01 01 010	Accounts Payable		595,607,314.41
2 01 01 020	Due to Officers & Employees		373,826,327.10
2 01 01 060	Operating Lease Payable		4,798,951.51
2 01 01 100	Accrued Benefits Payable		45,157,914,486.03
2 01 99 990	Other Financial Liabilities		15,000.00
2 02 01 010	Due to BIR		177,826,789.69
2 02 01 020	Due to GSIS		103,118,541.50
2 02 01 030	Due to PAG-IBIG		5,288,993.05
2 02 01 040	Due to PHILHEALTH		12,883,243.09
2 02 01 050	Due to NGAs		10,542,959.20
2 02 01 060	Due to Government Corporations		427,593,702.63
2 02 01 070	Due to LGUs		1,087,907.69
2 02 01 090	Due to Treasurer of the Philippines		10,809,620.00
2 03 01 060	Due to Central/Home/Head Office		(98,680,535.647.49)
2 04 01 010	Trust Liabilities		984,860,295.39
2 04 01 020	Trust Liabilities - Disaster Risk Reduction & Management Fund		0.00
2 04 01 030	Bail Bonds Payable		1,855,489.85
2 04 01 040	Guaranty/Security Deposits Payable		31,038,590.99
2 04 01 080	Trust Liabilities - Disallowance/Charges		194,500.00
2 10 01 010	Lease Payable		451,640,168.95
2 99 99 040	Undistributed Collections		2,386,327,436.55
2 99 99 120	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		23,358,242.92
2 05 01 990	Other Deferred Credits		1,210,101.01
2 05 02 990	Other Unearned Revenue/Income		756,940,817.85
2 06 01 010	Pension Benefits Payable		0.00
2 06 01 020	Leave Benefits Payable		801,506,243.89
2 06 01 030	Retirement Gratuity Payable		0.00
2 06 01 070	Provision for Health Benefits - IBNR		95,076,281,115.94
2 06 01 990	Other Provisions		266,873,312,531.00
3 07 01 010	Retained Earnings (Deficit)		
3 07 01 010 01	Retained Earnings (Deficit)		-
3 07 01 010 02	Reserve Fund		277,067,819,385.75
3 07 01 010 03	Contingent Capital		0.00
3 07 01 010 04	Prior Year's Adjustment		-
3 07 01 010 05	Provision for Insurance Contract Liabilities		(245,210,695,795.32)



**PHILIPPINE HEALTH INSURANCE CORPORATION**  
**CONSOLIDATED TRIAL BALANCE**  
**As of June 30, 2023**

Account Codes	Account Titles	Debit	Credit
4 02 01 140	Fines and Penalties - Service Income		50,000.00
4 02 01 200	Research Fees		0.00
4 02 01 210	Accreditation Fees		9,311,642.13
4 02 01 990	Other Service Income		0.00
4 02 02 040	Seminar/Training Fees		0.00
4 02 02 050	Rent/Lease Income		414,697.78
4 02 02 210	Interest Income		8,998,056,841.39
4 02 02 230	Fines & Penalties - Business Income		100,117,070.47
4 02 02 270	Members' Contribution		108,031,243,418.63
4 05 01 010	Gain on Foreign Exchange (FOREX)		84,005.74
4 05 01 020	Gain on Sale/Redemption/Transfer of Investments		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		92,042.69
4 05 01 990	Other Gains		0.00
4 06 99 010	Proceeds from Insurance/Indemnities		417,827.78
4 06 99 990	Miscellaneous Income		21,440,659.94
5 01 01 010	Salaries & Wages - Regular	807,951,405.41	
5 01 01 020	Salaries & Wages - Casual	481,499,508.97	
5 01 02 010	Personnel Economic Relief Allowance (PERA)	74,219,555.71	
5 01 02 020	Representation Allowance (RA)	5,668,625.00	
5 01 02 030	Transportation Allowance (TA)	5,214,416.00	
5 01 02 040	Clothing/Uniform Allowance	336,000.00	
5 01 02 050	Subsistence Allowance	52,155,029.40	
5 01 02 060	Laundry Allowance	5,540,397.01	
5 01 02 080	Productivity Incentive Allowance	0.00	
5 01 02 110	Hazard Pay	264,322,499.09	
5 01 02 120	Longevity Pay	15,564,537.28	
5 01 02 130	Overtime and Night Pay	45,421,093.50	
5 01 02 140	Year-End Bonus	1,417,124.00	
5 01 02 150	Cash Gift	14,000.00	
5 01 02 160	Mid-Year Bonus	196,844,739.00	
5 01 02 170	Directors and Committee Members' Fees	4,008,000.00	
5 01 02 990	Other Bonuses and Allowances	108,344,699.58	
5 01 03 010	Retirement and Life Insurance Premiums	139,050,143.29	
5 01 03 020	Pag-ibig Contributions	3,574,200.00	
5 01 03 030	PhilHealth Contributions	22,021,773.37	
5 01 03 040	Employee's Compensation Insurance Premiums	3,858,760.96	
5 01 03 050	Provident/Welfare Fund Contributions	102,365,721.69	
5 01 04 030	Terminal Leave Benefits	5,420,921.62	
5 01 04 990	OTHER PERSONNEL BENEFITS	881,396.13	
5 02 01 010	Travelling Expenses - Local	49,847,199.35	
5 02 01 020	Travelling Expenses - Foreign	211,591.63	
5 02 02 010	Training Expenses	10,697,001.69	
5 02 03 010	Office Supplies Expenses	47,444,031.76	
5 02 03 020	Accountable Forms Expense	2,611,164.54	
5 02 03 070	Drugs & Medicines Expenses	484,561.40	
5 02 03 080	Medical, Dental & Laboratory Supplies Expenses	1,736,764.51	
5 02 03 090	Fuel, Oil and Lubricants Expenses	13,062,986.92	
5 02 03 220	Semi-Expendable Furniture, Fixtures & Books Expenses	8,441,533.00	
5 02 03 990	Other Supplies and Materials Expenses	2,895,425.67	
5 02 04 010	Water Expenses	3,378,545.66	
5 02 04 020	Electricity Expenses	78,115,341.72	
5 02 05 010	Postage & Courier Services	4,819,146.87	
5 02 05 020	Telephone Expenses	36,180,895.14	
5 02 05 030	Internet Subscription Expenses	12,230,890.53	
5 02 05 040	Cable, Satellite, Telegraph, & Radio Expenses	218,542.42	
5 02 06 010	Awards/Rewards Expenses	2,510,859.70	
5 02 07 020	Research, Exploration and Development Expenses	9,043,072.00	
5 02 10 030	Extraordinary and Miscellaneous Expenses	2,742,662.92	
5 02 11 020	Auditing Services	31,683,810.00	
5 02 11 030	Consultancy Services	0.00	
5 02 11 990	Other Professional Services	238,781,173.37	
5 02 12 020	Janitorial Services	35,466,539.46	
5 02 12 030	Security Services	81,830,845.31	
5 02 13 040	Repairs & Maintenance - Buildings & Other Structures	747,542.54	
5 02 13 050	Repairs & Maintenance - Machinery & Equipment	2,409,032.56	
5 02 13 060	Repairs & Maintenance - Transportation Equipment	3,583,770.57	
5 02 13 070	Repairs & Maintenance - Furniture and Fixtures	87,664.00	
5 02 13 090	Repairs & Maintenance - Leased Assets Improvements	586,330.27	



PHILIPPINE HEALTH INSURANCE CORPORATION  
CONSOLIDATED TRIAL BALANCE  
As of June 30, 2023

Account Codes	Account Titles	Debit	Credit
5 02 13 210	Repairs & Maintenance - Semi-Expendable Machinery and Equipment	2,475.00	
5 02 15 010	Taxes, Duties and Licenses	337,229.84	
5 02 15 020	Fidelity Bond Premiums	5,382,985.56	
5 02 15 030	Insurance/Reinsurance Expenses	8,296,491.90	
5 02 17 010	MEMBERS' BENEFITS	54,948,165,013.76	
5 02 99 010	Advertising, Promotional and Marketing Expenses	23,023,932.33	
5 02 99 020	Printing and Publication Expenses	2,948,876.90	
5 02 99 030	Representation Expenses	23,746,095.74	
5 02 99 040	Transportation and Delivery Expenses	390,179.56	
5 02 99 050	Rent/Lease Expenses	159,321,348.75	
5 02 99 060	Membership Dues and Contributions to Organizations	5,230,936.94	
5 02 99 070	Subscription Expenses	1,862,397.44	
5 02 99 080	Donations	311,895.15	
5 02 99 180	Major Events and Conventions Expenses	10,044,932.94	
5 02 99 990	Other Maintenance and Operating Expenses	24,079,018.03	
5 03 01 020	Interest Expenses	6,358,427.69	
5 03 01 040	Bank Charges	42,913.29	
5 03 01 990	Other Financial Charges	11,641,157.80	
5 05 01 040	Depreciation - Buildings and Other Structures	718,057.09	
5 05 01 050	Depreciation - Machinery and Equipment	87,506,369.05	
5 05 01 060	Depreciation - Transportation Equipment	16,724,573.34	
5 05 01 070	Depreciation - Furniture, Fixtures and Books	2,194,264.45	
5 05 01 090	Depreciation - Leased Assets Improvements	12,548,671.64	
5 05 01 150	Depreciation - Right-of-Use Assets	117,920,270.28	
5 05 01 990	Depreciation - Other Property, Plant, and Equipment	0.00	
5 05 02 010	Amortization - Intangible Assets	2,808,499.20	
5 05 03 010	Impairment Loss - Financial Assets Held to Maturity	838,223.67	
5 05 03 020	Impairment Loss - Loans and Receivables	311,608.30	
5 05 03 060	Impairment Loss - Other Receivables	12,366,429.91	
5 05 03 070	Impairment Loss - Inventories	274,575.25	
5 05 03 090	Impairment Loss - Property, Plant & Equipment	159,731.62	
5 05 03 110	Impairment Loss - Intangible Assets	0.00	
5 05 03 990	Impairment Loss - Other Assets	0.00	
5 05 04 010	Loss on Foreign Exchange (Forex)	107,957.26	
5 05 04 040	Loss on Sale of Property, Plant, and Equipment	0.00	
5 05 04 090	Loss of Assets	256,232.84	
5 05 04 250	Loss on Sale of Unserviceable Property	0.00	
<b>TOTAL</b>		<b>492,065,050,514.92</b>	<b>492,065,050,514.92</b>

Consolidated by:

  
**ELAINE P. MARPA**  
Fiscal Controller III

  
**LILIA ROGARRIDO**  
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