



PHILIPPINE HEALTH INSURANCE CORPORATION
TRIAL BALANCE
As of September 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	124,142,645.65	
Petty Cash	1 01 01 020	3,589,127.77	
Cash in Bank (CIB) - Local Currency (LC)	1 01 02		
Cash in Bank - Local Currency, Current Account (CA)	1 01 02 020	629,309,272.15	
Cash in Bank - Local Currency, Savings Account	1 01 02 030	880,091,102.28	
CASH IN BANK (CIB) - FOREIGN CURRENCY (FC)	1 01 03		
Cash in Bank - Foreign Currency, Savings Account	1 01 03 030	406,818.67	
CASH EQUIVALENTS	1 01 05		
Time Deposits - Local Currency	1 01 05 020	32,607,901,548.57	
INVESTMENTS IN TIME DEPOSITS	1 02		
Investments in Time Deposits	1 02 11		
Investment in Time Deposits - Local Currency	1 02 11 010	51,461,428,870.82	
Investment in Time Deposits - Foreign Currency	1 02 11 020	1,195,277.49	
RECEIVABLE	1 03		
Loans and Receivable Accounts	1 03 01		
Interest Receivables	1 03 01 050	2,664,834,478.16	
Contributions & Premium Receivable	1 03 01 090	9,189,530,099.07	
Allowance for Impairment - Contributions & Premium Rec'ble	1 03 01 091		918,953,009.91
INTER-AGENCY RECEIVABLES	1 03 03		
Due from National Government Agencies (NGAs)	1 03 03 010	24,591,851,610.38	
Allowance for Impairment - Due from NGAs	1 03 03 012	-	20,671,858,800.00
Due from LGUs	1 03 03 030	345,982,622.15	
Allowance for Impairment - Due from LGUs	1 03 03 032		274,111,768.04
Intra-Agency Receivables	1 03 04		
Due from Regional Offices	1 03 04 070	(32,906,980,522.03)	
Other Receivables	1 03 05		
Receivables - Disallowances/Charges	1 03 05 010	2,280,107.89	
Due from Officers and Employees	1 03 05 020	643,638.73	
Other Receivables - Others	1 03 05 990	260,260,544.78	
Allowance for Impairment - Other Rec'ble - Others	1 03 05 991		249,790.00
INVENTORIES	1 04		
Inventories Held for Consumption	1 04 04		
Office Supplies Inventory	1 04 04 010	88,597,600.72	
Accountable Forms, Plates, & Stickers Inventory	1 04 04 020	3,957,671.06	
Medical, Dental & Laboratory Supplies Inventory	1 04 04 070	5,745,681.09	
Other Supplies & Materials Inventory	1 04 04 990	1,347,646.47	
Semi-Expendable Machinery and Equipment	1 04 05		
Semi-Expendable Machinery	1 04 05 010	24,000.00	
Semi-Expendable Office Equipment	1 04 05 020	3,107,616.94	
Semi-Expendable Information & Comm. Technology Equip.	1 04 05 030	18,285,344.88	
Semi-Expendable Communication Equipment	1 04 05 070	657,447.40	
Semi-Expendable Medical Equipment	1 04 05 100	72,280.97	
Semi-Expendable Other Machinery & Equipment	1 04 05 190	150,117.28	
Semi-Expendable Furniture, Fixtures and Books	1 04 06		
Semi-Expendable Furniture & Fixtures	1 04 06 010	18,278,760.39	
Semi-Expendable Books	1 04 06 020	1,004,065.00	
INVESTMENT SECURITIES AT AMORTIZED COST			
Financial Assets - Held to Maturity	1 02 02		
Investment in Bonds - Local	1 02 02 050	245,764,312,627.44	
Allowance for Impairment - Investment in Bonds - Local - ECL	1 02 02 052		15,385,993.57
PLANT, PROPERTY & EQUIPMENT	1 06		
Land	1 06 01		
Land	1 06 01 010	873,864,490.84	
Land Improvements	1 06 02		
Other Land Improvements	1 06 02 990	2,312,862.12	
Accumulated Depreciation - Other Land Improvements	1 06 02 991		1,498,375.89
Buildings and Other Structures	1 06 04		
Buildings	1 06 04 010	37,303,454.81	



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ACCOUNT TITLES	ACCOUNT CODES	DEBIT	CREDIT
Accumulated Depreciation - Office Buildings	1 06 04 011		21,326,194.30
Machinery & Equipment			
Machinery	1 06 05 010		
Accumulated Depreciation - Machinery	1 06 05 011		
Office Equipment	1 06 05 020	408,139,208.24	
Accumulated Depreciation - Office Equipment	1 06 05 021		294,305,030.86
Information and Communication Technology Equipment	1 06 05 030	2,361,691,354.28	
Accumulated Depreciation - Information and Communication Tech	1 06 05 031		1,678,464,088.42
Communication Equipment	1 06 05 070	81,692,512.08	
Accumulated Depreciation - Communication Equipment	1 06 05 071		56,346,169.61
Medical Equipment	1 06 05 110	248,567.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111		75,225.56
Other Equipment	1 06 05 990	117,000.00	
Accumulated Depreciation - Other Equipment	1 06 05 991		36,000.00
Transportation Equipment	1 06 06		
Motor Vehicles	1 06 06 010	230,089,089.33	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		179,930,083.57
Furniture, Fixtures & Books	1 06 07		
Furniture & Fixtures	1 06 07 010	137,198,180.86	
Accumulated Depreciation - Furniture & Fixtures	1 06 07 011		81,371,101.01
Books	1 06 07 020	221,467.60	
Accumulated Depreciation - Books	1 06 07 021		180,258.84
Leased Assets	1 06 08		
Leased Assets, Buildings & Other Structures	1 06 08 020	1,400,597,153.40	
Accumulated Depreciation - Leased Assets Buildings & Other Structures	1 06 08 021		660,163,948.66
Leased Assets Improvements	1 06 09		
Leased Assets Improvements, Buildings	1 06 09 020	212,767,131.35	
Accumulated Depreciation - Leased Assets Improvements, Buildings	1 06 09 021		124,369,601.57
Construction in Progress	1 06 99		
Construction in Progress - Building & Other Structures	1 06 99 030	27,569,240.50	
INTANGIBLE ASSETS	1 08		
Intangible Assets	1 08 01		
Computer Software	1 08 01 020	434,936,716.67	
Accu. Dep'n - Computer Software	1 08 01 021		245,624,510.69
OTHER ASSETS	1 99		
ADVANCES	1 99 01		
Advances to Special Disbursing Officers	1 99 01 030	511,060.03	
Advances to Officers & Employees	1 99 01 040	381,850.65	
PREPAYMENTS	1 99 02		
Advances to Contractors	1 99 02 010	618,750.00	
Prepaid Rent	1 99 02 020	21,280.00	
Prepaid Insurance	1 99 02 050	7,786,592.72	
Prepaid Subscription	1 99 02 100	6,313,948.61	
Other Prepayments	1 99 02 990	28,862,626.09	
DEPOSITS	1 99 03		
Guaranty Deposits	1 99 03 020	104,429,324.33	
Other Assets	1 99 99		
Deferred Charges	1 99 99 080	74,694.37	
Other Assets	1 99 99 990	1,045,036,328.96	
Accumulated Impairment Losses - Other Assets	1 99 99 991		944,590,220.65
Allowance for Impairment - Other Assets - Other Rec'ble	1 99 99 993		37,366,540.69
L I A B I L I T I E S	2		
CURRENT LIABILITIES			
FINANCIAL LIABILITIES	2 01		
Payables	2 01 01		
Accounts Payable	2 01 01 010		7,827,897,593.55
Due to Officers & Employees	2 01 01 020		198,134,295.44
Operating Lease Payable	2 01 01 060		3,271,547.55
Finance Lease Payable	2 01 01 070		824,577,154.45
Accrued Benefit Payable	2 01 01 100		146,532,208,966.95
Tax Refund Payable	2 01 03		



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ACCOUNT TITLES	ACCOUNT CODES	DEBIT	CREDIT
Tax Refund Payable	2 01 03 110		2,805,792.70
Other Financial Liabilities	2 01 99		
Other Financial Liabilities	2 01 99 990		15,000.00
INTER-AGENCY PAYABLES	2 02		
INTER-AGENCY PAYABLES	2 02 01		
Due to BIR	2 02 01 010		157,516,733.91
Due to GSIS	2 02 01 020		76,487,007.23
Due to PAG-IBIG	2 02 01 030		3,557,331.74
Due to PHILHEALTH	2 02 01 040		7,876,715.56
Due to NGAs	2 02 01 050		10,533,465.91
Due to Government Corporations	2 02 01 060		421,336,489.30
Due to LGUs	2 02 01 070		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		(33,398,885,989.97)
TRUST LIABILITIES	2 04		
Trust Liabilities	2 04 01		
Trust Liabilities	2 04 01 010		429,173,627.61
Bail Bonds Payable	2 04 01 030		2,102,233.91
Guaranty/Security Deposits Payable	2 04 01 040		22,885,777.38
Other Payables	2 99		
Other Payables - Undistributed Collections	2 99 99 040		1,337,352,981.28
Due to Non-Government Organizations/Civil Society Organizations	2 99 99 160		433,329.17
Other Payables	2 99 99 990		412,107,972.90
Non-Current Liabilities			
Deferred Credits/Unearned Income	2 05		
Other Deferred Credits	2 05 01 990		39,089,315.28
Other Unearned Revenue/Income	2 05 02 990		17,928,239,369.83
Provisions	2 06		
Provisions - Leave Benefits Payable	2 06 01 020		1,151,061,762.21
Other Provisions - Provisions for Insurance Contract Liabilities	2 06 01 990 02		1,014,255,679,627.97
EQUITY	3		
Retained Earnings (Deficit)	3 07 01 010		
Reserve Fund	3 07 01 010 02		145,693,553,004.30
Provision for Insurance Contract Liabilities	3 07 01 010 05		(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		1,529,848.00
Accreditation Fees	4 02 01 210		10,099,177.00
Business Income	4 02 02		
Rent/Lease Income	4 02 02 050		367,950.42
Interest Income	4 02 02 210		6,895,530,431.95
Fines & Penalties - Business Income	4 02 02 230		58,201,797.92
Members' Contribution	4 02 02 270	189,353.25	129,499,479,874.44
Gains	4 05		
Gains	4 05 01		
Gain on Foreign Exchange (FOREX)	4 05 01 010		100,966.95
Gain on Sale of Property, Plant & Equipment	4 05 01 040		6,507.52
Other Non-Operating Income	4 06		
Sales of Assets	4 06 01		
Sale of Unserviceable Property	4 06 01 020		33,425.00
Miscellaneous Income	4 06 03 990		23,987,004.70
EXPENSES	5		
OPERATIONAL EXPENSES			
PERSONNEL SERVICES	5 01		
Salaries & Wages	5 01 01		
Salaries & Wages - Regular	5 01 01 010	838,447,813.36	
Salaries & Wages - Casual	5 01 01 020	511,954,289.95	
Other Compensation	5 01 02		
Personnel Economic Relief Allowance (PERA)	5 01 02 010	111,974,301.60	
Representation Allowance (RA)	5 01 02 020	8,448,844.06	
Transportation Allowance (TA)	5 01 02 030	8,217,975.00	



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ACCOUNT TITLES	ACCOUNT CODES	DEBIT	CREDIT
Clothing Allowance	5 01 02 040	37,140,000.00	
Productivity Incentives Allowance	5 01 02 080	65,000.00	
Honoraria	5 01 02 100	6,422,400.00	
Hazard Pay	5 01 02 110	299,166,960.44	
Longevity/Loyalty Pay	5 01 02 120	23,580,925.09	
Overtime and Night Pay	5 01 02 130	34,795,784.20	
Year End Bonus	5 01 02 140	1,462,362.00	
Cash Gift	5 01 02 150	68,000.00	
Other Bonuses and Allowances	5 01 02 990	564,947,654.61	
PERSONNEL BENEFIT CONTRIBUTIONS	5 01 03		
Retirement & Life Insurance Premiums	5 01 03 010	157,231,347.14	
Pag-ibig Fund Contributions	5 01 03 020	5,422,500.26	
PhilHealth Contributions	5 01 03 030	18,378,195.26	
Employee's Compensation Insurance Premiums	5 01 03 040	5,441,970.58	
Other Personnel Benefits	5 01 04		
Terminal Leave Benefits	5 01 04 030	5,086,296.03	
Other Personnel Benefits	5 01 04 990	842,761.75	
MAINTENANCE AND OTHER OPERATING EXPENSES	5 02		
Travelling Expenses	5 02 01		
Travelling Expenses - Local	5 02 01 010	6,991,095.64	
Travelling Expenses - Foreign	5 02 01 020	0.00	
Training and Scholarship Expenses	5 02 02		
Training Expenses	5 02 02 010	2,696,493.40	
Supplies & Materials Expenses	5 02 03		
Office Supplies Expenses	5 02 03 010	57,344,655.47	
Accountable Forms Expense	5 02 03 020	8,542,900.61	
Drugs & Medicines Expenses	5 02 03 070	330,599.10	
Medical, Dental & Lab. Supplies Exp.	5 02 03 080	5,770,293.12	
Fuel, Oil and Lubricants Expenses	5 02 03 090	9,948,132.64	
Semi-Expendable Machinery & Equipment Expense	5 02 03 210	1,195,967.61	
Semi-Expendable Furniture & Fixtures & Books Exp.	5 02 03 220	3,970,757.25	
Other Supplies Expenses	5 02 03 990	1,588,562.00	
Utility Expenses	5 02 04		
Water Expenses	5 02 04 010	4,104,604.57	
Electricity Expenses	5 02 04 020	95,268,006.04	
Communication Expenses	5 02 05		
Postage & Courier Services	5 02 05 010	12,619,070.78	
Telephone Expenses	5 02 05 020	53,233,061.73	
Internet Subscription Expenses	5 02 05 030	38,449,693.57	
Cable, Satellite, Telegraph, & Radio Expenses	5 02 05 040	248,580.71	
Awards/Rewards, Prizes and Indemnities	5 02 06		
Awards/Rewards Expenses	5 02 06 010	2,356,857.75	
Research, Exploration and Development Expenses	5 02 07 020	5,567,516.36	
Confidential, Intelligence and Extraordinary Expenses	5 02 10		
Confidential Expenses	5 02 10 010	0.00	
Intelligence Expenses	5 02 10 020	0.00	
Extraordinary and Miscellaneous Expenses	5 02 10 030	3,330,418.44	
Professional Services	5 02 11		
Auditing Services	5 02 11 020	33,308,393.00	
Other Professional Services	5 02 11 990	151,046,961.90	
General Services	5 02 12		
Janitorial Services	5 02 12 020	52,837,866.51	
Security Services	5 02 12 030	110,153,793.32	
Repairs and Maintenance	5 02 13		
Repairs & Maint. - Buildings & Other Structures	5 02 13 040	409,584.26	
Repairs & Maint. - Machinery & Equipment	5 02 13 050	2,574,884.80	
Repairs & Maint. - Transportation Equipment	5 02 13 060	3,671,223.51	
Repairs & Maint. - Furniture & Fixtures	5 02 13 070	132,136.20	
Repairs & Maint. - Leased Assets Improvements	5 02 13 090	925,510.35	
Repairs & Maint. - Semi-Expendable Machinery and Equipment	5 02 13 210	499.00	
Taxes, Insurance Premiums and Other Fees	5 02 15		
Taxes, Duties and Licenses	5 02 15 010	213,126.45	
Fidelity Bond Premiums	5 02 15 020	4,818,328.17	
Insurance Expenses	5 02 15 030	9,173,811.03	



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ACCOUNT TITLES	ACCOUNT CODES	DEBIT	CREDIT
Other Maintenance & Operating Expenses	5 02 99		
Advertising, Promotional and Marketing Expenses	5 02 99 010	7,136,528.44	
Printing & Publication Expenses	5 02 99 020	3,120,919.15	
Representation Expenses	5 02 99 030	18,149,112.61	
Transportation & Delivery Expenses	5 02 99 040	1,005,659.93	
Rent / Lease Expenses	5 02 99 050	182,405,847.94	
Membership Dues & Contributions to Organizations	5 02 99 060	6,293,438.79	
Subscription Expenses	5 02 99 070	5,568,689.18	
Donations	5 02 99 080	14,900.00	
Major Events and Conventions Expenses	5 02 99 180	2,103,546.81	
Other MOOE - Others	5 02 99 990	3,718,804.13	
Financial Expenses	5 03		
Financial Expenses	5 03 01		
Interest Expenses	5 03 01 020	21,213,015.76	
Bank Charges	5 03 01 040	24,638.01	
Other Financial Charges	5 03 01 990	21,235,624.16	
Non-Cash Expenses	5 05		
Depreciation	5 05 01		
Depreciation - Land Improvements	5 05 01 020	398.89	
Depreciation - Buildings and Other Structures	5 05 01 040	974,885.58	
Depreciation - Machinery and Equipment	5 05 01 050	219,952,551.74	
Depreciation - Transportation Equipment	5 05 01 060	11,614,512.12	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	8,342,919.51	
Depreciation - Leased Assets	5 05 01 080	227,997,925.82	
Depreciation - Leased Assets Improvements	5 05 01 090	20,809,793.23	
Depreciation - Other Property, Plant, & Equipment	5 05 01 990	15,795.00	
Amortization	5 05 02		
Amortization - Intangible Assets	5 05 02 010	34,919,611.07	
Impairment Loss	5 05 03		
Impairment Loss - Financial Assets Held to Maturity	5 05 03 010	14,569,099.41	
Impairment Loss - Loans and Receivables	5 05 03 020	903,581,258.91	
Impairment Loss - Due from LGUs	5 05 03 021	274,111,768.04	
Impairment Loss - Other Rec'ble	5 05 03 060	60,700.00	
Impairment Loss - Property, Plant & Equipment	5 05 03 090	546,801.72	
Impairment Loss - Investment Securities at Amortized Cost - ECL	5 05 03 190	816,894.16	
Impairment Loss - Other Assets	5 05 03 990	372,463.38	
Impairment Loss - Other Assets - Other Rec'ble	5 05 03 991	37,366,540.69	
Losses	5 05 04		
Loss on Foreign Exchange (Forex)	5 05 04 010	16,224.62	
Loss on Sale of Property, Plant, & Equipment	5 05 04 040	3,209,757.35	
Loss of Assets	5 05 04 090	4,000.00	
Other Losses	5 05 04 990	29,984.20	
MEMBERS' BENEFITS	5 02 17 010	125,526,099,173.03	
TOTAL		474,044,304,890.26	474,044,304,890.26

Consolidated by:

Elaine P. Marpa
ELAINE P. MARPA
 Fiscal Controller III

Consolidation Reviewed by:

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

Certified Correct:

Mary Ann A. Malinis
MARY ANN A. MALINIS, CPA, MBA
 Acting Division Chief
 Acctg. & Internal Control Division
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