



**PHILIPPINE HEALTH INSURANCE CORP.**  
**CONSOLIDATED TRIAL BALANCE**  
**As of December 31, 2020**

| ACCOUNT TITLE                                              | Account Code       | Preliminary               |                          |
|------------------------------------------------------------|--------------------|---------------------------|--------------------------|
|                                                            |                    | DEBIT                     | CREDIT                   |
| <b>ASSETS</b>                                              | <b>1</b>           | <b>322,517,904,027.54</b> | <b>24,515,745,779.94</b> |
| <b>CURRENT ASSETS</b>                                      |                    |                           |                          |
| <b>CASH -</b>                                              | <b>1 01</b>        | <b>28,050,485,089.23</b>  | <b>-</b>                 |
| <b>Cash on Hand</b>                                        | <b>1 01 01</b>     |                           |                          |
| <b>Cash-Collecting Officers</b>                            | <b>1 01 01 010</b> | <b>112,340,133.96</b>     | <b>0.00</b>              |
| Collecting Officers - PROs                                 | 1 01 01 010        | 112,336,211.46            | 0.00                     |
| Collecting Officers - ( Cashier 1 )                        | 1 01 01 010 01A    | 3,922.50                  | 0.00                     |
| <b>Petty Cash</b>                                          | <b>1 01 01 020</b> | <b>3,024,342.47</b>       | <b>0.00</b>              |
| <b>Cash in Bank (CIB) - Local Currency (LC)</b>            | <b>1 01 02</b>     |                           |                          |
| <b>Cash in Bank - Local Currency, Current Account (CA)</b> | <b>1 01 02 020</b> | <b>1,117,754,054.28</b>   | <b>0.00</b>              |
| DBP Operational Fund PROs                                  | 1 01 02 020 01     | 35,256,596.74             | 0.00                     |
| DBP 0455-010479-030 - Mother Account                       | 1 01 02 020 02     | 36,821,132.57             | 0.00                     |
| DBP 0405-010479-530 - OFW Coll.                            | 1 01 02 020 03     | 95,709.85                 | 0.00                     |
| HIF - Government PROs                                      | 1 01 02 020 04     | 402,171.24                | 0.00                     |
| LBP 0672-1088-61 - LGU Remittance Account                  | 1 01 02 020 05     | 130,178.60                | 0.00                     |
| LBP 0672-1091-67- Corp. Bonds                              | 1 01 02 020 06     | 65,580.83                 | 0.00                     |
| HIF - Private PROs                                         | 1 01 02 020 07     | 267,352,140.87            | 0.00                     |
| LBP 0672-1092-05 PHIC Provident Fund                       | 1 01 02 020 08     | 246,779.76                | 0.00                     |
| LBP 0672-1087-30 SAGIP Project                             | 1 01 02 020 10     | 10,569,741.28             | 0.00                     |
| LBP 0672-1094-50 PhilHealth Information Exchange F.        | 1 01 02 020 11     | 9,076.86                  | 0.00                     |
| HIF - Indigent PROs                                        | 1 01 02 020 12     | 120,975.36                | 0.00                     |
| LBP 0672-1089-34 Various & Other Coll. Acct.               | 1 01 02 020 13     | 51,574,220.34             | 0.00                     |
| LBP 0672-1089-42 Unclaimed Refund Account                  | 1 01 02 020 14     | 359,823,601.69            | 0.00                     |
| LBP Operational Fund PROs                                  | 1 01 02 020 16     | 35,199,557.51             | 0.00                     |
| LBP 0672-1054-63 Corporate Account                         | 1 01 02 020 17     | 125,694,199.85            | 0.00                     |
| LBP 0672-1093-88 UNFPA Proj.                               | 1 01 02 020 20     | 533,968.11                | 0.00                     |
| LBP 0672-1085-27 PTI Acct.                                 | 1 01 02 020 21     | 5,900,488.57              | 0.00                     |
| PVB Operational Fund PROs                                  | 1 01 02 020 22     | 118,003,847.34            | 0.00                     |
| PVB 03702-0033596-5 Mother Account                         | 1 01 02 020 23     | 58,261,410.52             | 0.00                     |
| PVB 03702-001118-8 - Payroll                               | 1 01 02 020 24     | 8,835,496.28              | 0.00                     |
| LBP 0672-1088-96 Philhealth Run 2013                       | 1 01 02 020 25     | 251,582.80                | 0.00                     |
| Philhealth Run 2015                                        | 1 01 02 020 26     | 664,766.39                | 0.00                     |
| LBP 0671-0915-15 Electronic Payment System (EPS)           | 1 01 02 020 27     | 1,940,830.92              | 0.00                     |
| <b>Cash in Bank - Local Currency, Savings Account</b>      | <b>1 01 02 030</b> | <b>24,179,558,165.16</b>  | <b>0.00</b>              |
| DBP - Dedicated Savings PROs                               | 1 01 02 030 01     | 1,860,801.12              | 0.00                     |
| LBP Pasig 0671-0780-12 PHIC Calamity Victims               | 1 01 02 030 02     | 0.00                      | 0.00                     |
| LBP 0672-1094-18 PHIC Calamity 2                           | 1 01 02 030 03     | 81,608.47                 | 0.00                     |
| LBP 0671-0413-05 Mother Account                            | 1 01 02 030 04     | 22,232,945,970.30         | 0.00                     |
| LBP 0672-1070-40 BTR Account                               | 1 01 02 030 05     | 54,015.62                 | 0.00                     |
| LBP 0672-1090-86 - Philhealth OFDA                         | 1 01 02 030 06     | 1,781,297,899.23          | 0.00                     |
| LBP - Dedicated Savings PROs                               | 1 01 02 030 07     | 36,641,535.09             | 0.00                     |
| PNB 3706-5070-0015 Mother Account                          | 1 01 02 030 08     | 100,583.77                | 0.00                     |
| PNB - Dedicated Savings PROs                               | 1 01 02 030 09     | 75.34                     | 0.00                     |
| PVB - Dedicated Savings PROs                               | 1 01 02 030 10     | 36,144,841.86             | 0.00                     |
| LBP 0671-1031-14 ACAs Remittances                          | 1 01 02 030 12     | 90,430,834.36             | 0.00                     |
| <b>CASH IN BANK (CIB) - FOREIGN CURRENCY (FC)</b>          | <b>1 01 03</b>     |                           |                          |
| <b>Cash in Bank - Foreign Currency, Savings Account</b>    | <b>1 01 03 030</b> | <b>390,404.90</b>         | <b>0.00</b>              |
| LBP 0674-0010-29 Dollar Account                            | 1 01 03 030 01     | 390,404.90                | 0.00                     |
| <b>CASH EQUIVALENTS</b>                                    | <b>1 01 05</b>     | <b>2,637,417,988.46</b>   | <b>0.00</b>              |
| <b>Time Deposits - Local Currency</b>                      | <b>1 01 05 020</b> | <b>2,637,417,988.46</b>   | <b>0.00</b>              |
| <b>INVESTMENTS IN TIME DEPOSITS</b>                        | <b>1 02</b>        |                           |                          |
| <b>Investments in Time Deposits</b>                        | <b>1 02 11</b>     | <b>67,235,402,004.88</b>  | <b>0.00</b>              |
| Investment in Time Deposits - Local Currency               | 1 02 11 010        | 67,234,284,981.02         | 0.00                     |
| Investment in Time Deposits - Foreign Currency             | 1 02 11 020        | 1,117,023.86              | 0.00                     |
| <b>Financial Assets - Held to Maturity</b>                 | <b>1 02 02</b>     | <b>162,544,939,050.16</b> | <b>0.00</b>              |
| Investment in Treasury Bills - Local                       | 1 02 02 010        | 4,576,728,014.38          | 0.00                     |
| Investment in Bonds - Local                                | 1 02 02 050        | 157,968,211,035.78        | 0.00                     |
| <b>LOANS AND RECEIVABLE ACCOUNTS</b>                       | <b>1 03</b>        |                           |                          |



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| ACCOUNT TITLE                                                                | Account Code        | Preliminary              |                          |
|------------------------------------------------------------------------------|---------------------|--------------------------|--------------------------|
|                                                                              |                     | DEBIT                    | CREDIT                   |
| <b>Receivable Accounts</b>                                                   | <b>1 03 01</b>      | <b>53,895,099,301.30</b> | <b>20,687,230,551.00</b> |
| <b>Contributions &amp; Premium Receivable</b>                                | <b>1 03 01 090</b>  | <b>8,536,647,320.68</b>  | <b>0.00</b>              |
| Premium Rec'ble - ACAs - F.E. - Gov't.                                       | 1 03 01 090 01 01A  | 874,876,879.13           | 0.00                     |
| Premium Rec'ble - ACAs - F.E. - Private                                      | 1 03 01 090 01 01B  | 4,510,477,730.04         | 0.00                     |
| Premium Rec'ble - OTC - F.E. - Gov't                                         | 1 03 01 090 02 01A  | 645,984,234.22           | 0.00                     |
| Premium Rec'ble - OTC - F.E. - Priv't                                        | 1 03 01 090 02 01B  | 2,498,998,965.65         | 0.00                     |
| Premium Rec'ble - OTC - F.E. - Enterprise Owner                              | 1 03 01 090 02 01C  | 2,750.00                 | 0.00                     |
| Premium Rec'ble - OTC - F.E. - Household Help / Kasambahay                   | 1 03 01 090 02 01D  | 545,561.64               | 0.00                     |
| Premium Rec'ble - OTC - I.E. - Self-Earning Individual                       | 1 03 01 090 02 02C  | 5,761,200.00             | 0.00                     |
| <b>Allowance for Impairment - Contributions &amp; Premium Rec'ble</b>        | <b>1 03 01 091</b>  | <b>0.00</b>              | <b>15,371,751.00</b>     |
| <b>INTER-AGENCY RECEIVABLES</b>                                              | <b>1 03 03</b>      | <b>21,816,897,498.81</b> | <b>20,671,858,800.00</b> |
| <b>Due from National Government Agencies (NGAs)</b>                          | <b>1 03 03 010</b>  | <b>21,401,657,560.31</b> | <b>0.00</b>              |
| Due from NGAs- NHTS                                                          | 1 03 03 010 01      | 279,503,560.31           | 0.00                     |
| Due from NGAs- Senior Citizen                                                | 1 03 03 010 04      | 20,537,134,800.00        | 0.00                     |
| Due from NGAs- Fortuitous Events                                             | 1 03 03 010 05      | 134,724,000.00           | 0.00                     |
| Due from NGAs- POS                                                           | 1 03 03 010 07      | 450,295,200.00           | 0.00                     |
| <b>Allowance for Impairment - Due to NGAs</b>                                | <b>1 03 03 012</b>  |                          |                          |
| Allowance for Impairment - Due from NGAs- Senior Citizens                    | 1 03 03 012 04      | 0.00                     | 20,537,134,800.00        |
| Allowance for Impairment - Due from NGAs- Fortuitous Events                  | 1 03 03 012 05      | 0.00                     | 134,724,000.00           |
| Due from LGUs                                                                | 1 03 03 030         | 415,239,938.50           | 0.00                     |
| <b>Intra-Agency Receivables</b>                                              |                     | <b>23,541,554,481.81</b> | <b>0.00</b>              |
| Due from Regional Offices - Operational                                      | 1 03 04 070 (01-07) | 47,279,121,842.16        | 0.00                     |
| Due to Regional Offices - Remitted Collections from PhROs                    | 1 03 04 070 08      | (23,737,567,360.35)      | 0.00                     |
| <b>OTHER CURRENT ASSETS</b>                                                  |                     | <b>3,449,311,562.51</b>  | <b>249,790.00</b>        |
| <b>Other Receivables</b>                                                     |                     | <b>3,297,380,301.30</b>  | <b>249,790.00</b>        |
| <b>Interest Receivable</b>                                                   | <b>1 03 01 050</b>  | <b>1,497,000,575.05</b>  | <b>0.00</b>              |
| Accrued Interest Receivable - Investment                                     | 1 03 01 050 01      | 1,497,000,575.05         | 0.00                     |
| <b>Receivables - Disallowances/Charges</b>                                   | <b>1 03 05 010</b>  | <b>2,280,107.89</b>      | <b>0.00</b>              |
| Due from Officers and Employees                                              | <b>1 03 05 020</b>  | <b>781,521.68</b>        | <b>0.00</b>              |
| <b>Other Receivables - Others</b>                                            | <b>1 03 05 990</b>  | <b>1,797,318,096.68</b>  | <b>249,790.00</b>        |
| Other Receivables - Others - Due fr. ACAs - Accrued Fines & Penalties        | 1 03 05 990 01      | 1,946,372.70             | 0.00                     |
| Other Receivables - Others - Personal Calls                                  | 1 03 05 990 02      | 66,723.41                | 0.00                     |
| Other Receivables - Ref. fr. Ben. Pay't-employer                             | 1 03 05 990 03      | 10,227,647.36            | 0.00                     |
| Other Receivables - Others - Filing Fees                                     | 1 03 05 990 04      | 165,219.21               | 0.00                     |
| Other Receivable - Others - Off. & Employ. Disallowances (Registration Fees) | 1 03 05 990 05      | 26,200.00                | 0.00                     |
| Other Rec'ble - Others - GPAI                                                | 1 03 05 990 06      | 67,473.00                | 0.00                     |
| Other Rec'ble - Others                                                       | 1 03 05 990 09      | 78,646,003.18            | 0.00                     |
| Other Receivables - Others - Interim Reimbursement Mechanism (IRM)           | 1 03 05 990 10      | 1,571,108,951.69         | 0.00                     |
| Other Receivables - Others - Interim Financing Mechanism (IFM)               | 1 03 05 990 11      | 100,000,000.00           | 0.00                     |
| Other Receivables - Others - Interim Reimbursement Mechanism Tax (IRM)       | 1 03 05 990 12      | 35,063,506.13            | 0.00                     |
| Allowance for Impairment - Other Rec'ble - Others                            | 1 03 05 991         | 0.00                     | 249,790.00               |
| <b>Inventories Held for Consumption</b>                                      | <b>1 04 04</b>      | <b>110,139,605.32</b>    | <b>0.00</b>              |
| <b>Office Supplies Inventory</b>                                             | <b>1 04 04 010</b>  | <b>99,934,753.45</b>     | <b>0.00</b>              |
| Common Office Supplies Inventory                                             | 1 04 04 010 01      | 35,114,063.12            | 0.00                     |
| Common IT Supplies Inventory                                                 | 1 04 04 010 02      | 60,691,811.81            | 0.00                     |
| Inventory Custodian Supplies                                                 | 1 04 04 010 03      | 4,128,878.52             | 0.00                     |
| <b>Accountable Forms, Plates, &amp; Sticker Inventory</b>                    | <b>1 04 04 020</b>  | <b>4,083,421.67</b>      | <b>0.00</b>              |
| <b>Medical, Dental &amp; Laboratory Supplies Inventory</b>                   | <b>1 04 04 070</b>  | <b>4,898,006.46</b>      | <b>0.00</b>              |
| <b>Other Supplies &amp; Materials Inventory</b>                              | <b>1 04 04 990</b>  | <b>1,223,423.74</b>      | <b>0.00</b>              |
| Spare Parts Inventory                                                        | 1 04 04 990 01      | 343,045.00               | 0.00                     |
| Other Supplies & Materials Inventory                                         | 1 04 04 990 09      | 880,378.74               | 0.00                     |
| <b>Semi-Expendable Machinery and Equipment</b>                               | <b>1 04 05</b>      | <b>21,613,716.27</b>     | <b>0.00</b>              |
| <b>Semi-Expendable Machinery</b>                                             | <b>1 04 05 010</b>  | <b>24,000.00</b>         | <b>0.00</b>              |



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| ACCOUNT TITLE                                                         | Account Code       | Preliminary             |                         |
|-----------------------------------------------------------------------|--------------------|-------------------------|-------------------------|
|                                                                       |                    | DEBIT                   | CREDIT                  |
| <i>Semi-Expendable Office Equipment</i>                               | <b>1 04 05 020</b> | 2,493,928.72            | 0.00                    |
| <i>Semi-Expendable Information &amp; Comm. Technology Equip.</i>      | <b>1 04 05 030</b> | 18,198,049.88           | 0.00                    |
| <i>Semi-Expendable Communication Equipment</i>                        | <b>1 04 05 070</b> | 547,757.17              | 0.00                    |
| <i>Semi-Expendable Medical Equipment</i>                              | <b>1 04 05 100</b> | 50,006.22               | 0.00                    |
| <i>Semi-Expendable Other Machinery &amp; Equipment</i>                | <b>1 04 05 190</b> | 299,974.28              | 0.00                    |
| <b>Semi-Expendable Furniture, Fixtures and Books</b>                  | <b>1 04 06</b>     |                         |                         |
| <i>Semi-Expendable Furniture &amp; Fixtures</i>                       | <b>1 04 06 010</b> | 19,173,874.62           | 0.00                    |
| <i>Semi-Expendable Books</i>                                          | <b>1 04 06 020</b> | 1,004,065.00            | 0.00                    |
| <b>PLANT, PROPERTY &amp; EQUIPMENT</b>                                | <b>1 06</b>        | <b>5,712,156,889.15</b> | <b>2,670,870,318.67</b> |
| Land & Land Improvements                                              |                    |                         |                         |
| Land                                                                  | 1 06 01 010        | 873,864,490.84          | 0.00                    |
| Other Land Improvements                                               | 1 06 02 990        | 2,312,862.12            | 0.00                    |
| Accumulated Depreciation - Other Land Improvements                    | 1 06 02 991        | 0.00                    | 1,498,053.13            |
| Building                                                              |                    |                         |                         |
| Building                                                              | 1 06 04 010        | 37,303,454.81           | 0.00                    |
| Accumulated Depreciation - Office Buildings                           | 1 06 04 011        | 0.00                    | 20,351,308.72           |
| Machinery & Equipment                                                 |                    |                         |                         |
| Office Equipment                                                      | 1 06 05 020        | 395,189,013.61          | 0.00                    |
| Accumulated Depreciation - Office Equipment                           | 1 06 05 021        | 0.00                    | 274,824,801.06          |
| Information and Communication Technology Equipment                    | 1 06 05 030        | 2,402,156,695.20        | 0.00                    |
| Accumulated Depreciation - Information and Communication Techno       | 1 06 05 031        | 0.00                    | 1,534,921,137.87        |
| Communication Equipment                                               | 1 06 05 070        | 83,758,449.23           | 0.00                    |
| Accumulated Depreciation - Communication Equipment                    | 1 06 05 071        | 0.00                    | 53,204,227.68           |
| Medical Equipment                                                     | 1 06 05 110        | 326,944.50              | 0.00                    |
| Accumulated Depreciation - Medical Equipment                          | 1 06 05 111        | 0.00                    | 137,823.20              |
| Other Equipment                                                       | 1 06 05 990        | 117,000.00              | 0.00                    |
| Accumulated Depreciation - Other Equipment                            | 1 06 05 991        | 0.00                    | 20,205.00               |
| 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                    | 169,461,663.65          |
| Furniture, Fixtures & Books                                           | 1 06 07            |                         |                         |
| Furniture & Fixtures                                                  | 1 06 07 010        | 139,086,087.66          | 0.00                    |
| Accumulated Depreciation - Furniture & Fixtures                       | 1 06 07 011        | 0.00                    | 81,001,216.78           |
| 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        | 1,316,311,434.24        | 0.00                    |
| Accumulated Depreciation - Leased Assets Buildings & Other Structures | 1 06 08 021        | 0.00                    | 433,358,053.15          |
| Leased Assets Improvements                                            | 1 06 09            |                         |                         |
| Leased Assets Improvements, Building                                  | 1 06 09 020        | 202,932,901.51          | 0.00                    |
| Accumulated Depreciation - Leased Assets Improvements, Buildings      | 1 06 09 021        | 0.00                    | 101,911,569.59          |
| 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 01            | <b>434,936,716.67</b>   | <b>210,704,899.62</b>   |
| Computer Software                                                     | 1 08 01 020        | 434,936,716.67          | 0.00                    |
| Accu. Dep'n - Computer Software                                       | 1 08 01 021        | 0.00                    | 210,704,899.62          |
| <b>OTHER ASSETS</b>                                                   | <b>1 99</b>        | <b>1,195,573,413.64</b> | <b>946,690,220.65</b>   |
| ADVANCES                                                              | 1 99 01            |                         |                         |
| Advances to Special Disbursing Officers                               | 1 99 01 030        | 100.00                  | 0.00                    |
| Advances to Officers & Employees                                      | 1 99 01 040        | 643,130.77              | 0.00                    |
| PREPAYMENTS                                                           | 1 99 02            | <b>38,851,546.85</b>    | <b>0.00</b>             |
| 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        | 3,735,681.59            | 0.00                    |
| Prepaid Subscription                                                  | 1 99 02 100        | 4,544,285.11            | 0.00                    |
| Other Prepaid Expenses                                                | 1 99 02 990        | 29,931,550.15           | 0.00                    |



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|-------------------------------------------------------------------------------------------------|------------------------|-------------------------|-----------------------------|
|                                                                                                 |                        | DEBIT                   | CREDIT                      |
| <i>Procurement</i>                                                                              | 1 99 02 990 01         | 27,926,866.66           | 0.00                        |
| <i>Subscription fr. Mag./Journals</i>                                                           | 1 99 02 990 02         | 1,570.88                | 0.00                        |
| <i>Others</i>                                                                                   | 1 99 02 990 09         | 2,003,112.61            | 0.00                        |
| <b>DEPOSITS</b>                                                                                 | <b>1 99 03</b>         | <b>103,294,526.27</b>   | <b>0.00</b>                 |
| <b>Guaranty Deposits</b>                                                                        | <b>1 99 03 020</b>     | <b>103,294,526.27</b>   | <b>0.00</b>                 |
| <b>Other Assets</b>                                                                             | <b>1 99 99</b>         |                         |                             |
| <b>Deferred Charges</b>                                                                         | <b>1 99 99 080</b>     | <b>94,005.65</b>        | <b>0.00</b>                 |
| <b>Other Assets</b>                                                                             | <b>1 99 99 990</b>     | <b>1,052,690,104.10</b> | <b>0.00</b>                 |
| Other Assets Unserviceable Equipment                                                            | 1 99 99 990 01         | 54,218,336.13           | 0.00                        |
| Other Assets Serviceable Equipment                                                              | 1 99 99 990 02         | 1,919,814.31            | 0.00                        |
| Other Assets Long-Term Rec'ble from DBM ( during transfer of NHIP )                             | 1 99 99 990 03         | 155,235,240.00          | 0.00                        |
| Long-Term Rec'ble from PDIC ( per MB Reso. 459 dtd. 4/7/05 )                                    | 1 99 99 990 05         | 327,103.25              | 0.00                        |
| Long-Term Rec'ble from Officers & Employees COA Disallowance                                    | 1 99 99 990 06         | 1,456,748.97            | 0.00                        |
| Long-Term Rec'ble from Various Health Providers ( DCS )                                         | 1 99 99 990 08         | 635,559.23              | 0.00                        |
| Receivable from NGAs                                                                            | 1 99 99 990 10         | 394,741,430.00          | 0.00                        |
| Receivable from PCSO                                                                            | 1 99 99 990 11         | 283,800.00              | 0.00                        |
| Receivable from LGUs                                                                            | 1 99 99 990 12         | 437,719,968.73          | 0.00                        |
| Other Assets - Intangibles                                                                      | 1 99 99 990 13         | 6,152,103.48            | 0.00                        |
| <b>Accumulated Impairment Losses - Other Assets</b>                                             | <b>1 99 99 991</b>     | <b>0.00</b>             | <b>946,690,220.65</b>       |
| Accumulated Impairment Losses - Other Assets - Receivable from DBM                              | 1 99 99 991 03         | 0.00                    | 155,235,240.00              |
| Accumulated Impairment Losses - Other Assets - Receivable from PDIC                             | 1 99 99 991 05         | 0.00                    | 327,103.25                  |
| Accumulated Impairment Losses - Other Assets - Receivable from Various Health Providers ( DCS ) | 1 99 99 991 08         | 0.00                    | 267,862.46                  |
| Accumulated Impairment Losses - Other Assets - Receivable from NGAs                             | 1 99 99 991 10         | 0.00                    | 394,741,430.00              |
| Accumulated Impairment Losses - Other Assets - Receivable from LGUs                             | 1 99 99 991 12         | 0.00                    | 396,118,584.94              |
| <b>LIABILITIES</b>                                                                              | <b>2</b>               | <b>0.00</b>             | <b>1,149,720,671,108.83</b> |
| <b>FINANCIAL LIABILITIES</b>                                                                    | <b>2 01</b>            |                         |                             |
| <b>Payables</b>                                                                                 | <b>2 01 01</b>         | <b>0.00</b>             | <b>107,704,260,924.36</b>   |
| <b>Accounts Payable</b>                                                                         | <b>2 01 01 010</b>     | <b>0.00</b>             | <b>7,452,516,467.73</b>     |
| <i>Accounts Payable-Personnel Services (PS)</i>                                                 | <i>2 01 01 010 01A</i> | <i>0.00</i>             | <i>624,158,604.65</i>       |
| <i>Accounts Payable-Maintenance and Other Operating Expenses (MOOE)</i>                         | <i>2 01 01 010 01B</i> | <i>0.00</i>             | <i>1,136,200,146.58</i>     |
| <i>Accounts Payable-Capital Outlay</i>                                                          | <i>2 01 01 010 01C</i> | <i>0.00</i>             | <i>276,683,241.56</i>       |
| <i>Accounts Payable-Benefit Claims Processed</i>                                                | <i>2 01 01 010 02</i>  | <i>0.00</i>             | <i>5,317,814,479.99</i>     |
| <i>Accounts Payable-PFPR-PCB Processed</i>                                                      | <i>2 01 01 010 03</i>  | <i>0.00</i>             | <i>97,659,994.95</i>        |
| <b>Due to Officers &amp; Employees</b>                                                          | <b>2 01 01 020</b>     | <b>0.00</b>             | <b>282,798,742.64</b>       |
| <b>Operating Lease Payable</b>                                                                  | <b>2 01 01 060</b>     | <b>0.00</b>             | <b>2,336,296.13</b>         |
| <b>Finance Lease Payable</b>                                                                    | <b>2 01 01 070</b>     | <b>0.00</b>             | <b>905,503,724.67</b>       |
| <b>Accrued Benefit Payable</b>                                                                  | <b>2 01 01 100</b>     | <b>0.00</b>             | <b>99,061,105,693.19</b>    |
| <i>Accrued Benefit Claims - In Course of Settlement (ICS)</i>                                   | <i>2 01 01 100 01</i>  | <i>0.00</i>             | <i>15,862,773,693.07</i>    |
| <i>Accrued Benefit Claims - Incurred but not yet received (IBNR)</i>                            | <i>2 01 01 100 02</i>  | <i>0.00</i>             | <i>64,574,818,535.63</i>    |
| <i>Accrued Benefit Claims - Primary Care Benefit ( PCB)</i>                                     | <i>2 01 01 100 03</i>  | <i>0.00</i>             | <i>13,250,992,702.29</i>    |
| <i>Accrued Benefit Claims - ICS - RTH</i>                                                       | <i>2 01 01 100 04</i>  | <i>0.00</i>             | <i>5,372,520,762.20</i>     |
| <b>Tax Refund Payable</b>                                                                       | <b>2 01 03 110</b>     | <b>0.00</b>             | <b>4,760,216.55</b>         |
| <b>Other Financial Liabilities</b>                                                              | <b>2 01 99 990</b>     | <b>0.00</b>             | <b>15,000.00</b>            |
| <b>INTER-AGENCY PAYABLES</b>                                                                    | <b>2 02 01</b>         | <b>0.00</b>             | <b>624,413,467.53</b>       |
| <b>Due to BIR</b>                                                                               | <b>2 02 01 010</b>     | <b>0.00</b>             | <b>127,108,006.89</b>       |
| <i>Due to BIR - Regular</i>                                                                     | <i>2 02 01 010 01</i>  | <i>0.00</i>             | <i>35,007,339.85</i>        |
| <i>Due to BIR - Contractors</i>                                                                 | <i>2 02 01 010 02</i>  | <i>0.00</i>             | <i>786,017.29</i>           |
| <i>Due to BIR - Casual</i>                                                                      | <i>2 02 01 010 03</i>  | <i>0.00</i>             | <i>9,740,716.72</i>         |
| <i>Due to BIR - Final Tax</i>                                                                   | <i>2 02 01 010 04</i>  | <i>0.00</i>             | <i>7,866,590.52</i>         |
| <i>Due to BIR - Expanded VAT</i>                                                                | <i>2 02 01 010 05</i>  | <i>0.00</i>             | <i>7,047,073.29</i>         |
| <i>Due to BIR - Benefit Payment - Gov't</i>                                                     | <i>2 02 01 010 06A</i> | <i>0.00</i>             | <i>4,351,280.75</i>         |
| <i>Due to BIR - Benefit Payment - Priv't</i>                                                    | <i>2 02 01 010 06B</i> | <i>0.00</i>             | <i>25,112,064.17</i>        |
| <i>Due to BIR - Benefit Payment - Migrant</i>                                                   | <i>2 02 01 010 06C</i> | <i>0.00</i>             | <i>565,002.27</i>           |
| <i>Due to BIR - Benefit Payment - Self-Employed</i>                                             | <i>2 02 01 010 06D</i> | <i>0.00</i>             | <i>13,683,380.26</i>        |
| <i>Due to BIR - Benefit Payment - NHTS PR</i>                                                   | <i>2 02 01 010 06E</i> | <i>0.00</i>             | <i>4,004,933.85</i>         |





PHILIPPINE HEALTH INSURANCE CORP.  
CONSOLIDATED TRIAL BALANCE  
As of December 31, 2020

| ACCOUNT TITLE                                                 | Account Code       | DEBIT       | Preliminary              |  |
|---------------------------------------------------------------|--------------------|-------------|--------------------------|--|
|                                                               |                    |             | CREDIT                   |  |
| Due to BIR - Benefit Payment - Sponsored                      | 2 02 01 010 06F    | 0.00        | 3,002,363.61             |  |
| Due to BIR - Benefit Payment - Non Paying Members             | 2 02 01 010 06G    | 0.00        | 5,595,297.44             |  |
| Due to BIR - Benefit Payment - Senior Citizens                | 2 02 01 010 06H    | 0.00        | 10,345,946.87            |  |
| <b>Due to GSIS</b>                                            | <b>2 02 01 020</b> | <b>0.00</b> | <b>52,636,986.91</b>     |  |
| Due to GSIS - Life & Retirement - Regular                     | 2 02 01 020 01     | 0.00        | 41,541,617.12            |  |
| Due to GSIS - Life & Retirement - Casual                      | 2 02 01 020 02     | 0.00        | 11,843,291.24            |  |
| Due to GSIS - Salary Loan & Conso. Loan - Regular             | 2 02 01 020 03     | 0.00        | (743,536.02)             |  |
| Due to GSIS - Salary Loan & Conso. Loan - Casual              | 2 02 01 020 04     | 0.00        | 135,006.66               |  |
| Due to GSIS - Calamity / Emergency Loan - Regular             | 2 02 01 020 05     | 0.00        | 5,084.87                 |  |
| Due to GSIS - Calamity / Emergency Loan - Casual              | 2 02 01 020 06     | 0.00        | (20,915.51)              |  |
| Due to GSIS - Regular Policy - Regular                        | 2 02 01 020 07     | 0.00        | 27,794.26                |  |
| Due to GSIS - Regular Policy - Casual                         | 2 02 01 020 08     | 0.00        | 8,896.57                 |  |
| Due to GSIS - Optional/ Add'l                                 | 2 02 01 020 09     | 0.00        | 5,445.14                 |  |
| Due to GSIS - Home Emergency Loan Program                     | 2 02 01 020 10     | 0.00        | 5,480.22                 |  |
| Due to GSIS - Real Estate / Housing Loan                      | 2 02 01 020 11     | 0.00        | (119,518.05)             |  |
| Due to GSIS - Educational Assistance Loan                     | 2 02 01 020 12     | 0.00        | 9,669.62                 |  |
| Due to GSIS - E-Card Plus                                     | 2 02 01 020 13     | 0.00        | (78,694.30)              |  |
| Due to GSIS - GFAL                                            | 2 02 01 020 14     | 0.00        | 17,365.09                |  |
| <b>Due to PAG-IBIG</b>                                        | <b>2 02 01 030</b> | <b>0.00</b> | <b>3,302,888.30</b>      |  |
| Due to Pag-ibig - HDMF Contributions - Regular                | 2 02 01 030 01     | 0.00        | 683,375.68               |  |
| Due to Pag-ibig - HDMF Contributions - Casual                 | 2 02 01 030 02     | 0.00        | 252,163.10               |  |
| Due to Pag-ibig - HDMF Multi-Purpose Loan - Regular           | 2 02 01 030 03     | 0.00        | 544,946.40               |  |
| Due to Pag-ibig - HDMF Multi-Purpose Loan - Casual            | 2 02 01 030 04     | 0.00        | 711,343.54               |  |
| Due to Pag-ibig - HDMF Emergency - Regular                    | 2 02 01 030 05     | 0.00        | 296,935.51               |  |
| Due to Pag-ibig - HDMF Emergency - Casual                     | 2 02 01 030 06     | 0.00        | 74,526.90                |  |
| Due to Pag-ibig - Housing Loan - Regular                      | 2 02 01 030 07     | 0.00        | 229,308.60               |  |
| Due to Pag-ibig - Housing Loan - Casual                       | 2 02 01 030 08     | 0.00        | 83,887.07                |  |
| Due to Pag-ibig - Modified Pag-ibig 2 - Regular               | 2 02 01 030 09     | 0.00        | 248,801.50               |  |
| Due to Pag-ibig - Modified Pag-ibig 2 - Casual                | 2 02 01 030 10     | 0.00        | 177,600.00               |  |
| <b>Due to PHILHEALTH</b>                                      | <b>2 02 01 040</b> | <b>0.00</b> | <b>6,688,795.49</b>      |  |
| Due to PhilHealth - Regular                                   | 2 02 01 040 01     | 0.00        | 3,541,223.51             |  |
| Due to PhilHealth - Casual                                    | 2 02 01 040 02     | 0.00        | 1,710,935.57             |  |
| Insurance Premium                                             | 2 02 01 040 03     | 0.00        | 1,435,736.41             |  |
| Due to Philhealth - Contractors                               | 2 02 01 040 06     | 0.00        | 900.00                   |  |
| <b>Due to NGAs</b>                                            | <b>2 02 01 050</b> | <b>0.00</b> | <b>10,529,468.14</b>     |  |
| Due to NGAs- SAGIP                                            | 2 02 01 050 01     | 0.00        | 10,520,391.28            |  |
| Due to NGAs - PHIE                                            | 2 02 01 050 02     | 0.00        | 9,076.86                 |  |
| <b>Due to Government Corporations</b>                         | <b>2 02 01 060</b> | <b>0.00</b> | <b>421,336,489.30</b>    |  |
| <b>Due to LGUs</b>                                            | <b>2 02 01 070</b> | <b>0.00</b> | <b>2,810,832.50</b>      |  |
| <b>INTRA-AGENCY PAYABLES</b>                                  | <b>2 03 01</b>     | <b>0.00</b> | <b>23,541,554,481.81</b> |  |
| <b>Due to Central / Home / Head Office</b>                    | <b>2 03 01 060</b> | <b>0.00</b> | <b>23,541,554,481.81</b> |  |
| Due to Head Office - Gov't                                    | 2 03 01 060 01     | 0.00        | (11,880,464,015.29)      |  |
| Due to Head Office - Private                                  | 2 03 01 060 02     | 0.00        | 136,272,087,191.11       |  |
| Due to Head Office - Migrant Worker                           | 2 03 01 060 03     | 0.00        | (957,448,268.12)         |  |
| Due to Head Office - Indigent                                 | 2 03 01 060 05     | 0.00        | (83,243,783,509.87)      |  |
| Due to Head Office - Operations                               | 2 03 01 060 06     | 0.00        | 7,390,589,437.38         |  |
| Due to Head Office - Non-Cash Transfer                        | 2 03 01 060 07     | 0.00        | (301,858,993.05)         |  |
| Unremitted Income                                             | 2 03 01 060 08     | 0.00        | (23,737,567,360.35)      |  |
| <b>OTHER CURRENT LIABILITIES</b>                              |                    | <b>0.00</b> | <b>458,536,363.20</b>    |  |
| <b>Trust Liabilities</b>                                      | <b>2 04 01 010</b> | <b>0.00</b> | <b>427,214,405.33</b>    |  |
| Trust Liabilities - Donations                                 | 2 04 01 010 01     | 0.00        | 8,826,739.86             |  |
| Trust Liabilities - Sale of Bid Documents                     | 2 04 01 010 02     | 0.00        | 10,382,917.87            |  |
| Trust Liabilities - PHIC UNFPA                                | 2 04 01 010 04     | 0.00        | 37,244.13                |  |
| Trust Liabilities - Health Provider Protest Bond              | 2 04 01 010 05     | 0.00        | 9,815,000.00             |  |
| Trust Liabilities - Unclaimed Benefit Payment from UST        | 2 04 01 010 06     | 0.00        | 76,395,623.48            |  |
| Trust Liabilities - Child Minding & Day Care                  | 2 04 01 010 08     | 0.00        | 218,660.00               |  |
| Trust Liabilities - Unclaimed B.P. fr. Other Service Provider | 2 04 01 010 09     | 0.00        | 211,119,976.06           |  |
| Trust Liabilities - Retention Fee                             | 2 04 01 010 10     | 0.00        | 38,475,384.04            |  |
| Trust Liabilities - Center for Global Development P4P         | 2 04 01 010 11     | 0.00        | 1,923,583.26             |  |
| Trust Liabilities - PTI                                       | 2 04 01 010 12     | 0.00        | 5,216,170.75             |  |
| Trust Liabilities - PTI - NSSF                                | 2 04 01 010 12A    | 0.00        | 245,885.88               |  |
| Trust Liabilities - Interest Income for Unclaimed Refund      | 2 04 01 010 13     | 0.00        | 24,341,934.47            |  |



**PHILIPPINE HEALTH INSURANCE CORP.**  
**CONSOLIDATED TRIAL BALANCE**  
**As of December 31, 2020**

| ACCOUNT TITLE                                                          | Account Code          | Preliminary       |                             |
|------------------------------------------------------------------------|-----------------------|-------------------|-----------------------------|
|                                                                        |                       | DEBIT             | CREDIT                      |
| Trust Liabilities - Philhealth Run 2013                                | 2 04 01 010 14        | 0.00              | 900.00                      |
| Trust Liabilities - Calamity Fund                                      | 2 04 01 010 15        | 0.00              | 30,739.76                   |
| Trust Liabilities - PhilHealth Provident Fund (PPF)                    | 2 04 01 010 16        | 0.00              | 13,524,667.38               |
| Trust Liabilities - PhilHealth Provident Fund (PPF)-Casual             | 2 04 01 010 16A       | 0.00              | 621,491.39                  |
| Trust Liabilities - PPF - All Purpose Loan                             | 2 04 01 010 17        | 0.00              | 4,155,003.36                |
| Trust Liabilities - PPF - Educational Loan                             | 2 04 01 010 17A       | 0.00              | 2,808,582.90                |
| Trust Liabilities - PPF - Calamity Loan (Regular)                      | 2 04 01 010 17B       | 0.00              | 25,430.71                   |
| Trust Liabilities - PPF - Calamity Loan (Casual)                       | 2 04 01 010 17C       | 0.00              | 340.33                      |
| Trust Liabilities - PPF - Emergency Loan ( Regular )                   | 2 04 01 010 17J       | 0.00              | 638.11                      |
| Trust Liabilities - PhilHealth Run 2015                                | 2 04 01 010 18        | 0.00              | 872,604.89                  |
| Trust Liabilities - Philhealth Calamity 2                              | 2 04 01 010 19        | 0.00              | 97,010.69                   |
| Trust Liabilities - Employees Tax Refund                               | 2 04 01 010 20        | 0.00              | 4,313,455.65                |
| Trust Liabilities - PhilHealth Incentives fr. HDMF                     | 2 04 01 010 21        | 0.00              | 6,752.33                    |
| Trust Liabilities - Others                                             | 2 04 01 010 90        | 0.00              | 13,757,668.03               |
| <b>Bail Bonds Payable</b>                                              | <b>2 04 01 030</b>    | <b>0.00</b>       | <b>8,785,298.17</b>         |
| <b>Guaranty / Security Deposits Payable</b>                            | <b>2 04 01 040</b>    | <b>0.00</b>       | <b>22,536,659.70</b>        |
| <b>Deferred Credits/Unearned Income</b>                                | <b>2 05</b>           | <b>0.00</b>       | <b>1,183,584,411.60</b>     |
| <b>Other Deferred Credits</b>                                          | <b>2 05 01 990</b>    | <b>0.00</b>       | <b>66,019,128.80</b>        |
| Other Deferred Credits - Accreditation - HCPs                          | 2 05 01 990 01        | 0.00              | 1,739,000.00                |
| Other Deferred Credits - ACAs                                          | 2 05 01 990 02        | 0.00              | 642,969.38                  |
| Other Deferred Credits - Others                                        | 2 05 01 990 09        | 0.00              | 63,637,159.42               |
| <b>Other Unearned Revenue/Income</b>                                   | <b>2 05 02 990</b>    | <b>0.00</b>       | <b>1,117,565,282.80</b>     |
| Other Unearned Revenue - Informal Economy                              | 2 05 02 990 01        | 0.00              | 153,500.00                  |
| Other Unearned Revenue - Informal Economy - Migrant Worker             | 2 05 02 990 01 01     | 0.00              | 186,139,606.35              |
| Other Unearned Revenue - Informal Economy - Informal Sector            | 2 05 02 990 01 02     | 0.00              | 111,588,048.07              |
| Other Unearned Revenue - Informal Economy - Self-Earning Individual    | 2 05 02 990 01 03     | 0.00              | 258,202,388.05              |
| Other Unearned Revenue - NHTS                                          | 2 05 02 990 02        | 0.00              | 516,844,200.00              |
| Other Unearned Revenue - Sponsored LGUs                                | 2 05 02 990 04        | 0.00              | 42,812,788.05               |
| Other Unearned Revenue - Senior Citizen                                | 2 05 02 990 05        | 0.00              | 0.00                        |
| Other Unearned Revenue - Formal Economy                                | 2 05 02 990 06        | 0.00              | 2,400.00                    |
| Other Unearned Revenue - Others                                        | 2 05 02 990 09        | 0.00              | 1,822,352.28                |
| <b>Provisions</b>                                                      |                       |                   |                             |
| <b>Provisions - Leave Benefits Payable</b>                             | <b>2 06 01 020</b>    | <b>0.00</b>       | <b>1,208,368,125.37</b>     |
| <b>Other Provisions - Insurance Liability for Lifetime Members</b>     | <b>2 06 01 990 01</b> | <b>0.00</b>       | <b>0.00</b>                 |
| <b>Other Provisions - Provision for Insurance Contract Liabilities</b> | <b>2 06 01 990 02</b> | <b>0.00</b>       | <b>1,014,255,679,627.97</b> |
| <b>Other Payables - Undistributed Collections</b>                      | <b>2 99 99 040</b>    | <b>0.00</b>       | <b>329,092,713.37</b>       |
| <b>Due to Non-Government Organizations/Civil Society Organizations</b> | <b>2 99 99 160</b>    | <b>0.00</b>       | <b>433,329.17</b>           |
| <b>Other Payables</b>                                                  | <b>2 99 99 990</b>    | <b>0.00</b>       | <b>409,972,447.90</b>       |
| Other Payable - PHICEA Premium                                         | 2 99 99 990 01        | 0.00              | 323,102.01                  |
| Other Payable - PHICEA Loans                                           | 2 99 99 990 02        | 0.00              | (335,929.37)                |
| Other Payable - PROs Coop                                              | 2 99 99 990 03        | 0.00              | 3,244,801.55                |
| Other Payable - PhilHealth WHITE Premium - Reg. & Casual               | 2 99 99 990 04        | 0.00              | 221,590.00                  |
| Other Payable - Others                                                 | 2 99 99 990 09        | 0.00              | 406,518,883.71              |
| <b>Retained Earnings (Deficit)</b>                                     | <b>3 07 01 010</b>    | <b>0.00</b>       | <b>(881,778,240,501.69)</b> |
| Reserve Fund                                                           | 3 07 01 010 02        | 0.00              | 109,956,240,990.97          |
| Prior Year's Adjustment                                                | 3 07 01 010 04        | 0.00              | 858,581,399.63              |
| Provision for Insurance Contract Liabilities                           | 3 07 01 010 05        | 0.00              | (992,593,062,892.29)        |
| <b>REVENUE</b>                                                         | <b>4</b>              | <b>322,893.00</b> | <b>158,108,317,688.04</b>   |
| <b>Service and Business Income</b>                                     | <b>4 02</b>           |                   |                             |
| <b>Service Income</b>                                                  | <b>4 02 01</b>        | <b>0.00</b>       | <b>19,574,505.38</b>        |
| <b>Accreditation Fees</b>                                              | <b>4 02 01 210</b>    | <b>0.00</b>       | <b>19,574,505.38</b>        |
| Accreditation Fees - Hospital                                          | 4 02 01 210 01 01     | 0.00              | 16,391,670.00               |
| Accreditation Fees - RHU                                               | 4 02 01 210 01 02     | 0.00              | 2,168,875.00                |
| Accreditation Fees - Medical Doctor                                    | 4 02 01 210 02 01     | 0.00              | 11,938.10                   |
| Accreditation Fees - Midwives                                          | 4 02 01 210 02 02     | 0.00              | 500.00                      |
| Accreditation Fees - Collecting Agents - Banks                         | 4 02 01 210 03 01     | 0.00              | 405,555.61                  |
| Accreditation Fees - Collecting Agents - Non Banks                     | 4 02 01 210 03 02     | 0.00              | 6,666.67                    |
| Accreditation Fees - Others                                            | 4 02 01 210 09        | 0.00              | 589,300.00                  |
| <b>Business Income</b>                                                 |                       | <b>322,893.00</b> | <b>157,853,424,963.90</b>   |



**PHILIPPINE HEALTH INSURANCE CORP.**  
**CONSOLIDATED TRIAL BALANCE**  
**As of December 31, 2020**

| ACCOUNT TITLE                                                                                                   | Account Code       | DEBIT             | Preliminary |                           |
|-----------------------------------------------------------------------------------------------------------------|--------------------|-------------------|-------------|---------------------------|
|                                                                                                                 |                    |                   | CREDIT      |                           |
| <b>Rent Income</b>                                                                                              | <b>4 02 02 050</b> |                   | 0.00        | 490,600.56                |
| <b>Interest Income</b>                                                                                          | <b>4 02 02 210</b> |                   | 0.00        | <b>8,801,147,590.19</b>   |
| Interest Income on Special Savings Deposits and Time Deposits                                                   | 4 02 02 210 01     |                   | 0.00        | 2,154,744,390.76          |
| Interest Income on Treasury Notes/Bills                                                                         | 4 02 02 210 04     |                   | 0.00        | 196,043,394.81            |
| Interest Income on Bonds                                                                                        | 4 02 02 210 02     |                   | 0.00        | 6,447,249,957.05          |
| Interest Income on Savings and Current Interest Bearing Acct.                                                   | 4 02 02 210 03     |                   | 0.00        | 2,568,123.51              |
| Other Interest Income                                                                                           | 4 02 02 210 09     |                   | 0.00        | 541,724.06                |
| <b>Fines &amp; Penalties - Business Income</b>                                                                  | <b>4 02 02 230</b> |                   | 0.00        | <b>56,541,705.28</b>      |
| Fines and Penalties - Premiums                                                                                  | 4 02 02 230 01     |                   | 0.00        | 53,769,657.53             |
| Fines and Penalties - Premiums - Gov't                                                                          | 4 02 02 230 01 01  |                   | 0.00        | 2,274,549.81              |
| Fines and Penalties - Premiums - Priv't                                                                         | 4 02 02 230 01 02  |                   | 0.00        | 50,992,606.24             |
| Fines and Penalties - Premiums - Migrant Worker                                                                 | 4 02 02 230 01 03  |                   | 0.00        | 593.79                    |
| Fines and Penalties - Premiums - IPM                                                                            | 4 02 02 230 01 04  |                   | 0.00        | 501,907.69                |
| Fines and Penalties - Accredited Collecting Banks - (ACBs)                                                      | 4 02 02 230 02     |                   | 0.00        | 1,757,088.75              |
| Fines and Penalties - Others                                                                                    | 4 02 02 230 09     |                   | 0.00        | 1,014,959.00              |
| <b>Fines and Penalties - Service Income</b>                                                                     | <b>4 02 01 140</b> |                   | 0.00        | 300,000.00                |
| <b>Members' Contribution</b>                                                                                    | <b>4 02 02 270</b> | <b>322,893.00</b> |             | <b>148,994,945,067.87</b> |
| Members' Contribution - Direct Contributor - Gov't                                                              | 4 02 02 270 01 01  |                   | 0.00        | 22,716,799,524.76         |
| Members' Contribution - Direct Contributor - Private                                                            | 4 02 02 270 01 02  |                   | 0.00        | 55,209,834,619.83         |
| Members' Contribution - Direct Contributor - Enterprise Owner                                                   | 4 02 02 270 01 03  |                   | 0.00        | 218,278.01                |
| Members' Contribution - Direct Contributor - Kasambahay                                                         | 4 02 02 270 01 04  |                   | 0.00        | 52,046,871.10             |
| Members' Contribution - Direct Contributor - Migrant Worker                                                     | 4 02 02 270 02 01  |                   | 0.00        | 278,746,951.90            |
| Members' Contribution - Direct Contributor - Migrant Worker - Land Based                                        | 4 02 02 270 02 01A |                   | 0.00        | 64,769,122.41             |
| Members' Contribution - Direct Contributor - Migrant Worker - Sea Based                                         | 4 02 02 270 02 01B |                   | 0.00        | 390,326.81                |
| Members' Contribution - Direct Contributor - Informal Sector                                                    | 4 02 02 270 02 02  |                   | 0.00        | 4,713,745,563.84          |
| Members' Contribution - Direct Contributor - Self-Earning Individual                                            | 4 02 02 270 02 03  |                   | 0.00        | 2,297,818,185.16          |
| Members' Contribution - Direct Contributor - Fil. With Dual Citizenship                                         | 4 02 02 270 02 04  |                   | 0.00        | 433,817.00                |
| Members' Contribution - Direct Contributor - Naturalized Filipino Citizen                                       | 4 02 02 270 02 05  |                   | 0.00        | 404,515.24                |
| Members' Contribution - Direct Contributor - Citizen of Other Countries working/residing/studying in the Phils. | 4 02 02 270 02 06  |                   | 0.00        | 11,919,745.04             |
| Members' Contribution - Direct Contributor - Organized Group                                                    | 4 02 02 270 02 07  |                   | 0.00        | 216,688,377.69            |
| Discount on Members' Contribution - Direct Contributor - Organized Group                                        | 4 02 02 271 02 07  | 322,893.00        |             | 0.00                      |
| Members' Contribution - Direct Contributor - Women about to give birth                                          | 4 02 02 270 02 08  |                   | 0.00        | 2,089,050.90              |
| Members' Contribution - Direct Contributor - Foreign Retirees                                                   | 4 02 02 270 02 09  |                   | 0.00        | 3,603,834.14              |
| Members' Contribution - Indirect Contributor - Indigent - NHTS                                                  | 4 02 02 270 03     |                   | 0.00        | 30,290,011,200.00         |
| Members' Contribution - Indirect Contributor - Senior Citizen                                                   | 4 02 02 270 04     |                   | 0.00        | 31,177,190,000.00         |
| Members' Contribution - Indirect Contributor - Special Gov't Program - PAMANA                                   | 4 02 02 270 05 02  |                   | 0.00        | 52,687,200.00             |
| Members' Contribution - Indirect Contributor - NGAs                                                             | 4 02 02 270 06 01  |                   | 0.00        | 16,800.00                 |
| Members' Contribution - Indirect Contributor - LGUs                                                             | 4 02 02 270 06 02  |                   | 0.00        | 1,026,185,165.16          |
| Members' Contribution - Indirect Contributor - Point of Service                                                 | 4 02 02 270 06 03  |                   | 0.00        | 832,684,570.00            |
| Members' Contribution - Indirect Contributor - PWD                                                              | 4 02 02 270 06 04  |                   | 0.00        | 41,356,800.00             |
| Members' Contribution - Indirect Contributor - Others                                                           | 4 02 02 270 06 09  |                   | 0.00        | 5,304,548.88              |
| <b>Gains</b>                                                                                                    | <b>4 05</b>        |                   |             |                           |
| <b>Gains</b>                                                                                                    | <b>4 05 01</b>     |                   | 0.00        | 64,588.19                 |
| Gain / Loss on Foreign Exchange (FOREX)                                                                         | 4 05 01 010        |                   | 0.00        | 33,616.59                 |
| Gain on Sale of Property, Plant & Equipment                                                                     | 4 05 01 040        |                   | 0.00        | 30,971.60                 |
| <b>Other Non-Operating Income</b>                                                                               | <b>4 06</b>        |                   | 0.00        | 235,253,630.57            |
| <b>Sales of Assets</b>                                                                                          | <b>4 06 01</b>     |                   |             |                           |
| Sale of Disposed/Unserviceable Property                                                                         | 4 06 01 020        |                   | 0.00        | 551,304.43                |
| <b>Miscellaneous Income</b>                                                                                     | <b>4 06 03 990</b> |                   | 0.00        | <b>234,702,326.14</b>     |



**PHILIPPINE HEALTH INSURANCE CORP.**  
**CONSOLIDATED TRIAL BALANCE**  
**As of December 31, 2020**

| ACCOUNT TITLE                                                                 | Account Code       | Preliminary               |                |
|-------------------------------------------------------------------------------|--------------------|---------------------------|----------------|
|                                                                               |                    | DEBIT                     | CREDIT         |
| <i>Penalties fr. Supplier</i>                                                 | 4 06 03 990 02     | 0.00                      | 864,298.08     |
| <i>Bid Forms</i>                                                              | 4 06 03 990 03     | 0.00                      | 178,800.00     |
| <i>ID Replacement</i>                                                         | 4 06 03 990 04     | 0.00                      | 13,205.00      |
| <i>Health Service Providers - Appeal Fees</i>                                 | 4 06 03 990 06     | 0.00                      | 310,000.00     |
| <i>Hospital Appeal Protest Bond</i>                                           | 4 06 03 990 07     | 0.00                      | 1,310,000.00   |
| <i>Others</i>                                                                 | 4 06 03 990 09     | 0.00                      | 232,026,023.06 |
| <b>EXPENSES</b>                                                               | <b>5</b>           |                           |                |
| <b>OPERATIONAL EXPENSES</b>                                                   |                    | <b>128,048,267,154.58</b> | <b>0.00</b>    |
| <b>PERSONNEL SERVICES</b>                                                     | <b>5 01</b>        | <b>4,807,795,598.20</b>   | <b>0.00</b>    |
| <b>Salaries &amp; Wages</b>                                                   |                    | <b>1,875,584,821.50</b>   | <b>0.00</b>    |
| <b>Salaries &amp; Wages - Regular</b>                                         | <b>5 01 01 010</b> | <b>1,180,806,108.20</b>   | <b>0.00</b>    |
| <i>Salaries - Regular</i>                                                     | 5 01 01 010 01     | 1,134,708,110.72          | 0.00           |
| <i>Maternity- Regular</i>                                                     | 5 01 01 010 02     | 1,265,539.79              | 0.00           |
| <i>Monetization of Leave Credits</i>                                          | 5 01 01 010 03     | 44,832,457.69             | 0.00           |
| <b>Salaries &amp; Wages - Casual</b>                                          | <b>5 01 01 020</b> | <b>694,778,713.30</b>     | <b>0.00</b>    |
| <i>Salaries-Casual</i>                                                        | 5 01 01 020 01     | 666,153,351.02            | 0.00           |
| <i>Maternity-Casual</i>                                                       | 5 01 01 020 02     | 6,751,216.84              | 0.00           |
| <i>Monetization of Leave Credits - Casual</i>                                 | 5 01 01 020 03     | 21,874,145.44             | 0.00           |
| <b>Other Compensation</b>                                                     | <b>5 01 02</b>     | <b>1,835,348,484.33</b>   | <b>0.00</b>    |
| <b>Personnel Economic Relief Allowance (PERA)</b>                             | <b>5 01 02 010</b> | <b>150,139,593.98</b>     | <b>0.00</b>    |
| <i>Personnel Economic Relief Allowance (PERA) - Regular</i>                   | 5 01 02 010 01     | 63,617,352.13             | 0.00           |
| <i>Personnel Economic Relief Allowance (PERA) - Casual</i>                    | 5 01 02 010 02     | 86,522,241.85             | 0.00           |
| <b>Representation Allowance (RA)</b>                                          | <b>5 01 02 020</b> | <b>12,351,110.23</b>      | <b>0.00</b>    |
| <b>Transportation Allowance (TA)</b>                                          | <b>5 01 02 030</b> | <b>12,091,520.49</b>      | <b>0.00</b>    |
| <b>Clothing Allowance</b>                                                     | <b>5 01 02 040</b> | <b>36,994,000.00</b>      | <b>0.00</b>    |
| <i>Clothing Allowance - Regular</i>                                           | 5 01 02 040 01     | 15,780,000.00             | 0.00           |
| <i>Clothing Allowance-Casual</i>                                              | 5 01 02 040 02     | 21,214,000.00             | 0.00           |
| <b>Productivity Incentives Allowance</b>                                      | <b>5 01 02 080</b> | <b>31,520,297.26</b>      | <b>0.00</b>    |
| <i>Productivity Incentives Allowance - Regular</i>                            | 5 01 02 080 01     | 13,469,817.36             | 0.00           |
| <i>Productivity Incentives Allowance - Casual</i>                             | 5 01 02 080 02     | 18,050,479.90             | 0.00           |
| <b>Honoraria</b>                                                              | <b>5 01 02 100</b> | <b>6,380,800.00</b>       | <b>0.00</b>    |
| <i>Honoraria</i>                                                              | 5 01 02 100 01     | 328,000.00                | 0.00           |
| <i>Board Per Diem</i>                                                         | 5 01 02 100 02     | 6,052,800.00              | 0.00           |
| <b>Hazard Pay</b>                                                             | <b>5 01 02 110</b> | <b>401,561,093.17</b>     | <b>0.00</b>    |
| <i>Hazard Pay - Regular</i>                                                   | 5 01 02 110 01     | 221,525,021.87            | 0.00           |
| <i>Hazard Pay - Casual</i>                                                    | 5 01 02 110 02     | 180,036,071.30            | 0.00           |
| <b>Longevity/Loyalty Pay</b>                                                  | <b>5 01 02 120</b> | <b>34,167,150.67</b>      | <b>0.00</b>    |
| <b>Overtime</b>                                                               | <b>5 01 02 130</b> | <b>33,213,209.27</b>      | <b>0.00</b>    |
| <i>Overtime - Regular</i>                                                     | 5 01 02 130 01     | 18,567,520.45             | 0.00           |
| <i>Overtime - Casual</i>                                                      | 5 01 02 130 02     | 14,645,688.82             | 0.00           |
| <b>Cash Gift</b>                                                              | <b>5 01 02 150</b> | <b>30,908,750.00</b>      | <b>0.00</b>    |
| <i>Cash Gift - Regular</i>                                                    | 5 01 02 150 01     | 13,203,500.00             | 0.00           |
| <i>Cash Gift - Casual</i>                                                     | 5 01 02 150 02     | 17,705,250.00             | 0.00           |
| <b>Year End Bonus</b>                                                         | <b>5 01 02 140</b> | <b>150,613,784.30</b>     | <b>0.00</b>    |
| <i>Year End Bonus - Regular</i>                                               | 5 01 02 140 01     | 95,087,168.46             | 0.00           |
| <i>Year End Bonus - Casual</i>                                                | 5 01 02 140 02     | 55,526,615.84             | 0.00           |
| <b>Other Bonuses and Allowances</b>                                           | <b>5 01 02 990</b> | <b>935,407,174.96</b>     | <b>0.00</b>    |
| <i>Other Bonuses and Allowances - Mid Year Bonus - Regular</i>                | 5 01 02 990 01 01  | 94,309,941.76             | 0.00           |
| <i>Other Bonuses and Allowances - Mid Year Bonus - Casual</i>                 | 5 01 02 990 01 02  | 54,895,926.00             | 0.00           |
| <i>Other Bonuses and Allowances - Anniversary Bonus - Regular</i>             | 5 01 02 990 02 01  | 8,146,500.00              | 0.00           |
| <i>Other Bonuses and Allowances - Anniversary Bonus - Casual</i>              | 5 01 02 990 02 02  | 9,862,500.00              | 0.00           |
| <i>Other Bonuses and Allowances - Rice Benefit - Regular</i>                  | 5 01 02 990 03 01  | 92,160,324.32             | 0.00           |
| <i>Other Bonuses and Allowances - Rice Benefit - Casual</i>                   | 5 01 02 990 03 02  | 117,635,057.56            | 0.00           |
| <i>Other Bonuses and Allowances - Special Counsel Allowance</i>               | 5 01 02 990 06     | 366,205.00                | 0.00           |
| <i>Other Bonuses and Allowances - others ( including CNA for Regular )</i>    | 5 01 02 990 12     | 66,314,844.10             | 0.00           |
| <i>Other Bonuses and Allowances - CNA Incentive Bonus - Casual</i>            | 5 01 02 990 11     | 86,078,836.40             | 0.00           |
| <i>Other Bonuses and Allowances - Service Recognition Incentive - Regular</i> | 5 01 02 990 13 01  | 26,198,000.00             | 0.00           |
| <i>Other Bonuses and Allowances - Service Recognition Incentive - Casual</i>  | 5 01 02 990 13 02  | 35,377,312.73             | 0.00           |
| <i>Other Bonuses and Allowances - WESA - Regular</i>                          | 5 01 02 990 14 01  | 158,310,904.74            | 0.00           |





**PHILIPPINE HEALTH INSURANCE CORP.**  
**CONSOLIDATED TRIAL BALANCE**  
**As of December 31, 2020**

| ACCOUNT TITLE                                                                   | Account Code       | Preliminary             |             |
|---------------------------------------------------------------------------------|--------------------|-------------------------|-------------|
|                                                                                 |                    | DEBIT                   | CREDIT      |
| Other Bonuses and Allowances - WESA - Casual                                    | 5 01 02 990 14 02  | 185,397,323.88          | 0.00        |
| Other Bonuses and Allowances - Special Risk Allowance                           | 5 01 02 990 15     | 353,498.47              | 0.00        |
| <b>PERSONNEL BENEFIT CONTRIBUTIONS</b>                                          |                    | <b>723,645,136.23</b>   | <b>0.00</b> |
| <b>Retirement &amp; Life Insurance - Premiums</b>                               | <b>5 01 03 010</b> | <b>217,911,186.61</b>   | <b>0.00</b> |
| Retirement & Life Insurance - Premiums - Regular                                | 5 01 03 010 01     | 136,453,859.43          | 0.00        |
| Retirement & Life Insurance - Premiums - Casual                                 | 5 01 03 010 02     | 81,457,327.18           | 0.00        |
| <b>Pag-ibig Fund Contributions</b>                                              | <b>5 01 03 020</b> | <b>7,412,885.49</b>     | <b>0.00</b> |
| Pag-ibig Fund Contributions - Regular                                           | 5 01 03 020 01     | 3,152,522.73            | 0.00        |
| Pag-ibig Fund Contributions - Casual                                            | 5 01 03 020 02     | 4,260,362.76            | 0.00        |
| <b>PhilHealth Contributions</b>                                                 | <b>5 01 03 030</b> | <b>25,457,722.94</b>    | <b>0.00</b> |
| PhilHealth Contributions - Regular                                              | 5 01 03 030 01     | 15,257,362.44           | 0.00        |
| PhilHealth Contributions - Casual                                               | 5 01 03 030 02     | 10,200,360.50           | 0.00        |
| <b>Employee's Compensation Insurance Premiums</b>                               | <b>5 01 03 040</b> | <b>7,467,564.87</b>     | <b>0.00</b> |
| Employee's Compensation Insurance Premiums - Regular                            | 5 01 03 040 01     | 3,172,147.71            | 0.00        |
| Employee's Compensation Insurance Premiums - Casual                             | 5 01 03 040 02     | 4,295,417.16            | 0.00        |
| <b>Provident/Welfare Fund Contributions</b>                                     | <b>5 01 03 050</b> | <b>465,395,776.32</b>   | <b>0.00</b> |
| Provident/Welfare Fund Contri. - Regular                                        | 5 01 03 050 01     | 329,684,857.26          | 0.00        |
| Provident/Welfare Fund Contri. - Casual                                         | 5 01 03 050 02     | 135,710,919.06          | 0.00        |
| <b>Other Personnel Services</b>                                                 | <b>5 01 04</b>     | <b>373,217,156.14</b>   | <b>0.00</b> |
| <b>Terminal Leave Benefits</b>                                                  | <b>5 01 04 030</b> | <b>372,743,178.98</b>   | <b>0.00</b> |
| Terminal Leave Benefits - Regular                                               | 5 01 04 030 01     | 264,345,453.99          | 0.00        |
| Terminal Leave Benefits - Casual                                                | 5 01 04 030 02     | 108,397,724.99          | 0.00        |
| <b>OTHER PERSONNEL BENEFITS</b>                                                 | <b>5 01 04 990</b> | <b>473,977.16</b>       | <b>0.00</b> |
| Other Personnel Benefits - Health Workers Benefits -Post Graduate Degree Holder |                    |                         |             |
|                                                                                 | 5 01 04 990 01     | 473,977.16              | 0.00        |
| <b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>                                 | <b>5 02</b>        | <b>2,337,313,381.42</b> | <b>0.00</b> |
| <b>Travelling Expenses</b>                                                      | <b>5 02 01</b>     | <b>21,946,983.37</b>    | <b>0.00</b> |
| Travelling Expenses - Local                                                     | 5 02 01 010        | 21,946,983.37           | 0.00        |
| Travelling Expenses - Foreign                                                   | 5 02 01 020        | 0.00                    | 0.00        |
| <b>Training and Scholarship Expenses</b>                                        | <b>5 02 02</b>     | <b>8,360,380.30</b>     | <b>0.00</b> |
| <b>Training Expenses</b>                                                        | <b>5 02 02 010</b> | <b>8,360,380.30</b>     | <b>0.00</b> |
| Training Expenses - Local                                                       | 5 02 02 010 01     | 8,360,380.30            | 0.00        |
| <b>Supplies &amp; Materials Expenses</b>                                        | <b>5 02 03</b>     | <b>146,776,886.08</b>   | <b>0.00</b> |
| <b>Office Supplies Expenses</b>                                                 | <b>5 02 03 010</b> | <b>102,126,859.03</b>   | <b>0.00</b> |
| Office Supplies Expenses - Regular Office Supplies                              | 5 02 03 010 01     | 49,484,493.38           | 0.00        |
| Office Supplies Expenses - IT Supplies                                          | 5 02 03 010 02     | 51,156,511.81           | 0.00        |
| Office Supplies Expenses - Inventory Custodian Supplies                         | 5 02 03 010 03     | 1,485,853.84            | 0.00        |
| <b>Accountable Forms Expense</b>                                                | <b>5 02 03 020</b> | <b>7,675,202.10</b>     | <b>0.00</b> |
| <b>Drugs &amp; Medicines Expenses</b>                                           | <b>5 02 03 070</b> | <b>1,729,966.17</b>     | <b>0.00</b> |
| <b>Medical, Dental &amp; Lab. Supplies Exp.</b>                                 | <b>5 02 03 080</b> | <b>9,682,063.11</b>     | <b>0.00</b> |
| <b>Fuel, Oil and Lubricants Expenses</b>                                        | <b>5 02 03 090</b> | <b>13,495,117.71</b>    | <b>0.00</b> |
| <b>Textbooks &amp; Instructional Materials Exp.</b>                             | <b>5 02 03 110</b> | <b>2,000.00</b>         | <b>0.00</b> |
| <b>Other Supplies Expenses</b>                                                  | <b>5 02 03 990</b> | <b>1,223,979.82</b>     | <b>0.00</b> |
| <b>Semi-Expendable Machinery &amp; Equipment Expense</b>                        | <b>5 02 03 210</b> | <b>5,061,261.55</b>     | <b>0.00</b> |
| Semi-Expendable Machinery & Equipment Expenses                                  | 5 02 03 210        | 5,036,522.55            | 0.00        |
| Semi-Expendable Office Equipment Expense                                        | 5 02 03 210 02     | 24,739.00               | 0.00        |
| <b>Semi-Expendable Furniture &amp; Fixtures &amp; Books Exp.</b>                | <b>5 02 03 220</b> | <b>5,780,436.59</b>     | <b>0.00</b> |
| Semi-Expendable Furniture & Fixtures & Books Exp.                               | 5 02 03 220        | 5,599,336.59            | 0.00        |
| Semi-Expendable Furniture & Fixtures Exp.                                       | 5 02 03 220 01     | 181,100.00              | 0.00        |
| <b>Utility Expenses</b>                                                         | <b>5 02 04</b>     | <b>134,088,923.15</b>   | <b>0.00</b> |
| <b>Water Expenses</b>                                                           | <b>5 02 04 010</b> | <b>6,652,320.18</b>     | <b>0.00</b> |
| <b>Electricity Expenses</b>                                                     | <b>5 02 04 020</b> | <b>127,436,602.97</b>   | <b>0.00</b> |
| <b>Communication Expenses</b>                                                   | <b>5 02 05</b>     | <b>194,046,763.28</b>   | <b>0.00</b> |
| <b>Postage &amp; Courier Services</b>                                           | <b>5 02 05 010</b> | <b>23,418,450.19</b>    | <b>0.00</b> |



**PHILIPPINE HEALTH INSURANCE CORP.**  
**CONSOLIDATED TRIAL BALANCE**  
**As of December 31, 2020**

| ACCOUNT TITLE                                                       | Account Code          | Preliminary           |             |
|---------------------------------------------------------------------|-----------------------|-----------------------|-------------|
|                                                                     |                       | DEBIT                 | CREDIT      |
| <b>Telephone Expenses</b>                                           | <b>5 02 05 020</b>    | <b>73,434,812.51</b>  | <b>0.00</b> |
| <i>Telephone Expenses - Landline</i>                                | <i>5 02 05 020 01</i> | <i>8,941,657.98</i>   | <i>0.00</i> |
| <i>Telephone Expenses - Mobile</i>                                  | <i>5 02 05 020 02</i> | <i>64,493,154.53</i>  | <i>0.00</i> |
| <b>Internet Subscription Expenses</b>                               | <b>5 02 05 030</b>    | <b>96,664,395.32</b>  | <b>0.00</b> |
| <b>Cable, Satellite, Telegraph, &amp; Radio Expenses</b>            | <b>5 02 05 040</b>    | <b>529,105.26</b>     | <b>0.00</b> |
| <b>Awards/Rewards, Prizes and Indemnities</b>                       | <b>5 02 06</b>        | <b>3,189,689.65</b>   | <b>0.00</b> |
| <b>Awards/Rewards Expenses</b>                                      | <b>5 02 06 010</b>    | <b>3,189,689.65</b>   | <b>0.00</b> |
| <i>Awards/Rewards Expenses</i>                                      | <i>5 02 06 010 01</i> | <i>3,189,689.65</i>   | <i>0.00</i> |
| <b>Survey, Research, and Development Expenses</b>                   | <b>5 02 07</b>        | <b>30,659,587.79</b>  | <b>0.00</b> |
| <b>Research &amp; Development Expenses</b>                          | <b>5 02 07 020</b>    | <b>30,659,587.79</b>  | <b>0.00</b> |
| <i>Contract Services</i>                                            | <i>5 02 07 020 01</i> | <i>30,659,587.79</i>  | <i>0.00</i> |
| <b>Confidential, Intelligence and Extraordinary Expenses</b>        | <b>5 02 10</b>        | <b>4,714,427.52</b>   | <b>0.00</b> |
| <i>Extraordinary and Miscellaneous Expenses</i>                     | <i>5 02 10 030</i>    | <i>4,714,427.52</i>   | <i>0.00</i> |
| <b>Professional Services</b>                                        | <b>5 02 11</b>        | <b>253,301,815.08</b> | <b>0.00</b> |
| <b>Auditing Services</b>                                            | <b>5 02 11 020</b>    | <b>63,520,987.00</b>  | <b>0.00</b> |
| <b>Consultancy Services</b>                                         | <b>5 02 11 030</b>    | <b>1,224,613.39</b>   | <b>0.00</b> |
| <b>Other Professional Services</b>                                  | <b>5 02 11 990</b>    | <b>188,556,214.69</b> | <b>0.00</b> |
| <i>Notarial Fee</i>                                                 | <i>5 02 11 990 02</i> | <i>340,626.00</i>     | <i>0.00</i> |
| <i>Honorarium</i>                                                   | <i>5 02 11 990 03</i> | <i>1,375,405.00</i>   | <i>0.00</i> |
| <i>Project Based Hiring</i>                                         | <i>5 02 11 990 04</i> | <i>183,832,683.69</i> | <i>0.00</i> |
| <i>Gratuity Gift for Project Based</i>                              | <i>5 02 11 990 05</i> | <i>1,854,000.00</i>   | <i>0.00</i> |
| <i>Hazard Pay - Job Order Contractor</i>                            | <i>5 02 11 990 06</i> | <i>1,153,500.00</i>   | <i>0.00</i> |
| <b>General Services</b>                                             | <b>5 02 12</b>        | <b>245,130,640.85</b> | <b>0.00</b> |
| <b>Janitorial Services</b>                                          | <b>5 02 12 020</b>    | <b>78,556,265.42</b>  | <b>0.00</b> |
| <b>Security Services</b>                                            | <b>5 02 12 030</b>    | <b>166,574,375.43</b> | <b>0.00</b> |
| <b>Repairs &amp; Maintenance</b>                                    | <b>5 02 13</b>        | <b>19,870,727.35</b>  | <b>0.00</b> |
| <b>Repairs &amp; Maint. - Land Improvement</b>                      | <b>5 02 13 020</b>    | <b>47,450.00</b>      | <b>0.00</b> |
| <b>Repairs &amp; Maint. - Building &amp; Other Structure</b>        | <b>5 02 13 040</b>    | <b>857,497.15</b>     | <b>0.00</b> |
| <b>Repairs &amp; Maint. - Machinery &amp; Equipment</b>             | <b>5 02 13 050</b>    | <b>8,789,128.27</b>   | <b>0.00</b> |
| <i>Repairs &amp; Maint. - Office Equip.</i>                         | <i>5 02 13 050 01</i> | <i>7,787,299.16</i>   | <i>0.00</i> |
| <i>Repairs &amp; Maint. - IT Equip</i>                              | <i>5 02 13 050 02</i> | <i>1,001,829.11</i>   | <i>0.00</i> |
| <b>Repairs &amp; Maint. - Motor Vehicles</b>                        | <b>5 02 13 060</b>    | <b>6,914,897.01</b>   | <b>0.00</b> |
| <b>Repairs &amp; Maint. - Fur't &amp; Fixtures</b>                  | <b>5 02 13 070</b>    | <b>369,239.80</b>     | <b>0.00</b> |
| <b>Repairs &amp; Maint. - Leased Assets Improvements</b>            | <b>5 02 13 090</b>    | <b>2,892,515.12</b>   | <b>0.00</b> |
| <i>Repairs &amp; Maint. - Leased Assets Imprv't - Building</i>      | <i>5 02 13 090 02</i> | <i>2,892,515.12</i>   | <i>0.00</i> |
| <b>Taxes, Insurance Premiums and Other Fees</b>                     | <b>5 02 15</b>        | <b>18,387,639.00</b>  | <b>0.00</b> |
| <b>Taxes, Duties and Licenses</b>                                   | <b>5 02 15 010</b>    | <b>178,867.51</b>     | <b>0.00</b> |
| <b>Fidelity Bond Premiums</b>                                       | <b>5 02 15 020</b>    | <b>7,274,824.26</b>   | <b>0.00</b> |
| <b>Insurance Expenses</b>                                           | <b>5 02 15 030</b>    | <b>10,933,947.23</b>  | <b>0.00</b> |
| <b>Other Maintenance &amp; Operating Expenses</b>                   | <b>5 02 99</b>        | <b>394,946,000.24</b> | <b>0.00</b> |
| <b>Advertising, Promotional and Marketing Expenses</b>              | <b>5 02 99 010</b>    | <b>37,415,917.08</b>  | <b>0.00</b> |
| <i>Advertising Expenses</i>                                         | <i>5 02 99 010 01</i> | <i>24,529,641.70</i>  | <i>0.00</i> |
| <i>Marketing &amp; Promotional Expenses</i>                         | <i>5 02 99 010 02</i> | <i>12,886,275.38</i>  | <i>0.00</i> |
| <b>Printing &amp; Publication Expenses</b>                          | <b>5 02 99 020</b>    | <b>8,206,593.37</b>   | <b>0.00</b> |
| <b>Representation Expenses</b>                                      | <b>5 02 99 030</b>    | <b>31,136,286.74</b>  | <b>0.00</b> |
| <i>Representation Expenses - IME</i>                                | <i>5 02 99 030 01</i> | <i>26,261,023.27</i>  | <i>0.00</i> |
| <i>Representation Expenses - Committee Meeting Expenses</i>         | <i>5 02 99 030 02</i> | <i>4,029,175.29</i>   | <i>0.00</i> |
| <i>Representation Expenses - Board Meeting Expenses</i>             | <i>5 02 99 030 03</i> | <i>323,454.85</i>     | <i>0.00</i> |
| <i>Representation Expenses - Board Reimbursable Expenses</i>        | <i>5 02 99 030 04</i> | <i>522,633.33</i>     | <i>0.00</i> |
| <b>Transportation &amp; Delivery Expenses</b>                       | <b>5 02 99 040</b>    | <b>2,751,499.55</b>   | <b>0.00</b> |
| <b>Rent / Lease Expenses</b>                                        | <b>5 02 99 050</b>    | <b>239,591,032.56</b> | <b>0.00</b> |
| <b>Membership Dues &amp; Contr. to Organizations</b>                | <b>5 02 99 060</b>    | <b>8,948,981.89</b>   | <b>0.00</b> |
| <b>Subscription Expenses</b>                                        | <b>5 02 99 070</b>    | <b>27,596,156.18</b>  | <b>0.00</b> |
| <b>Donations</b>                                                    | <b>5 02 99 080</b>    | <b>612,035.50</b>     | <b>0.00</b> |
| <b>Major Events and Conventions Expenses</b>                        | <b>5 02 99 180</b>    | <b>4,406,751.49</b>   | <b>0.00</b> |
| <i>Major Events and Conventions Expenses - Anniversary Expenses</i> | <i>5 02 99 180 01</i> | <i>1,773,063.23</i>   | <i>0.00</i> |



**PHILIPPINE HEALTH INSURANCE CORP.**  
**CONSOLIDATED TRIAL BALANCE**  
**As of December 31, 2020**

| ACCOUNT TITLE                                                   | Account Code       | Preliminary               |             |
|-----------------------------------------------------------------|--------------------|---------------------------|-------------|
|                                                                 |                    | DEBIT                     | CREDIT      |
| Major Events and Conventions Expenses - Sports Activities       | 5 02 99 180 02     | 6,390.00                  | 0.00        |
| Major Events and Conventions Expenses - Christmas Activities    | 5 02 99 180 03     | 2,416,092.76              | 0.00        |
| Major Events and Conventions Expenses - Other Activities        | 5 02 99 180 09     | 211,205.50                | 0.00        |
| <b>Other MOOE - Others</b>                                      | <b>5 02 99 990</b> | <b>34,280,745.88</b>      | <b>0.00</b> |
| Other MOOE - Others - Gender & Development Expenses             | 5 02 99 990 02     | 606,258.20                | 0.00        |
| Other MOOE - Others - Registration of Motor Vehicle             | 5 02 99 990 03     | 525,350.29                | 0.00        |
| Other MOOE - Others - Contingencies                             | 5 02 99 990 04     | 5,662,195.00              | 0.00        |
| Other MOOE - Others - Corporate Forum                           | 5 02 99 990 05     | 3,764,157.39              | 0.00        |
| Other MOOE - Others - Medical Expenses                          | 5 02 99 990 06     | 21,011,281.36             | 0.00        |
| Other MOOE - Others - Nominal Housing Allowance                 | 5 02 99 990 07     | 2,613,173.64              | 0.00        |
| Other MOOE - Others - Others                                    | 5 02 99 990 09     | 98,330.00                 | 0.00        |
| <b>Financial Expenses</b>                                       | <b>5 03 01</b>     | <b>139,033,190.70</b>     | <b>0.00</b> |
| Interest Expenses                                               | 5 03 01 020        | 47,231,732.36             | 0.00        |
| Bank Charges                                                    | 5 03 01 040        | 13,659.27                 | 0.00        |
| <b>Other Financial Charges</b>                                  | <b>5 03 01 990</b> | <b>91,787,799.07</b>      | <b>0.00</b> |
| Other Financial Charges - Filing Fee                            | 5 03 01 990 01     | 488,366.00                | 0.00        |
| Other Financial Charges - ACAs                                  | 5 03 01 990 02     | 84,609,203.75             | 0.00        |
| Other Financial Charges - ROSS Facility                         | 5 03 01 990 03     | 60,000.00                 | 0.00        |
| Other Financial Charges - Others                                | 5 03 01 990 09     | 6,630,229.32              | 0.00        |
| <b>Non-Cash Expenses</b>                                        | <b>5 05</b>        | <b>722,859,727.06</b>     | <b>0.00</b> |
| <b>Depreciation</b>                                             | <b>5 05 01</b>     | <b>627,708,610.58</b>     | <b>0.00</b> |
| Depreciation - Land Improvements                                | 5 05 01 020        | 27,715.92                 | 0.00        |
| Depreciation - Buildings and Other Structures                   | 5 05 01 040        | 1,299,847.44              | 0.00        |
| <b>Depreciation - Machinery and Equipment</b>                   | <b>5 05 01 050</b> | <b>328,582,403.30</b>     | <b>0.00</b> |
| Depreciation - Office Equipment                                 | 5 05 01 050 01     | 38,633,139.90             | 0.00        |
| Depreciation - IT Equipment                                     | 5 05 01 050 02     | 278,831,692.63            | 0.00        |
| Depreciation - Communication Equipment                          | 5 05 01 050 03     | 11,091,140.62             | 0.00        |
| Depreciation - Med. Dental & Lab. Equip                         | 5 05 01 050 04     | 26,430.15                 | 0.00        |
| Depreciation - Transportation Equipment                         | 5 05 01 060        | 22,064,838.31             | 0.00        |
| <b>Depreciation - Furniture, Fixtures and Books</b>             | <b>5 05 01 070</b> | <b>12,428,297.06</b>      | <b>0.00</b> |
| Depreciation - Furniture & Fixtures                             | 5 05 01 070 01     | 12,428,297.06             | 0.00        |
| <b>Depreciation - Leased Assets</b>                             | <b>5 05 01 080</b> | <b>239,479,446.26</b>     | <b>0.00</b> |
| <b>Depreciation - Leased Assets Improvements</b>                | <b>5 05 01 090</b> | <b>23,806,532.29</b>      | <b>0.00</b> |
| Depreciation - Lease Assets Improvements - Building             | 5 05 01 090 02     | 23,806,532.29             | 0.00        |
| <b>Depreciation - Other Property, Plant, &amp; Equipment</b>    | <b>5 05 01 990</b> | <b>19,530.00</b>          | <b>0.00</b> |
| <b>Amortization</b>                                             | <b>5 05 02</b>     | <b>58,345,764.79</b>      | <b>0.00</b> |
| Amortization - Intangible Assets                                | 5 05 02 010        | 58,345,764.79             | 0.00        |
| <b>Impairment Loss</b>                                          | <b>5 05 03</b>     | <b>36,363,019.74</b>      | <b>0.00</b> |
| Impairment Loss - Other Rec'ble                                 | 5 05 03 060        | 7,057,199.74              | 0.00        |
| Impairment Loss - Property, Plant & Equip.                      | 5 05 03 090        | 5,952,804.93              | 0.00        |
| Impairment Loss - Intangible Assets                             | 5 05 03 110        | 17,674,126.73             | 0.00        |
| Impairment Loss - Other Assets                                  | 5 05 03 990        | 5,678,888.34              | 0.00        |
| <b>Losses</b>                                                   | <b>5 05 04</b>     | <b>442,331.95</b>         | <b>-</b>    |
| Loss on Foreign Exchange (Forex)                                | 5 05 04 010        | 63,338.02                 | 0.00        |
| Loss on Sale of Property, Plant, & Equipment                    | 5 05 04 040        | 24.87                     | 0.00        |
| Loss on Sale of Assets                                          | 5 05 04 080        | 31,590.86                 | 0.00        |
| Loss of Assets                                                  | 5 05 04 090        | 322,242.00                | 0.00        |
| Other Losses                                                    | 5 05 04 990        | 25,136.20                 | 0.00        |
| <b>MEMBERS' BENEFITS</b>                                        | <b>5 02 17 010</b> | <b>120,903,158,174.96</b> | <b>0.00</b> |
| Members' Benefits - Direct Contributor - Government             | 5 02 17 010 01 01  | 5,887,771,294.42          | 0.00        |
| Members' Benefits - Direct Contributor - Private                | 5 02 17 010 01 02  | 13,873,277,859.66         | 0.00        |
| Members' Benefits - Direct Contributor - Enterprise Owner       | 5 02 17 010 01 03  | 712,290.00                | 0.00        |
| Members' Benefits - Direct Contributor - Household / Kasambahay | 5 02 17 010 01 04  | 14,374,430.20             | 0.00        |
| Members' Benefits - Direct Contributor - Family Driver          | 5 02 17 010 01 05  | 290,090.00                | 0.00        |
| Members' Benefits - Direct Contributor - Informal Economy       | 5 02 17 010 02     | 29,483,404,090.97         | 0.00        |
| Members' Benefits - Direct Contributor - Migrant Worker         | 5 02 17 010 02 01  | 50,146,005.80             | 0.00        |



**PHILIPPINE HEALTH INSURANCE CORP.**  
**CONSOLIDATED TRIAL BALANCE**  
**As of December 31, 2020**

| ACCOUNT TITLE                                                                                                 | Account Code       | Preliminary               |                           |
|---------------------------------------------------------------------------------------------------------------|--------------------|---------------------------|---------------------------|
|                                                                                                               |                    | DEBIT                     | CREDIT                    |
| Members' Benefits - Direct Contributor - Migrant Worker - Land Based                                          | 5 02 17 010 02 01A | 90,653,555.55             | 0.00                      |
| Members' Benefits - Direct Contributor - Migrant Worker - Sea Based                                           | 5 02 17 010 02 01B | 23,227,775.20             | 0.00                      |
| Members' Benefits - Direct Contributor - Informal Sector                                                      | 5 02 17 010 02 02  | 1,758,415,202.31          | 0.00                      |
| Members' Benefits - Direct Contributor - Self-Earning Individual                                              | 5 02 17 010 02 03  | 1,884,515,884.28          | 0.00                      |
| Members' Benefits - Direct Contributor - Filipino with Dual Citizenship                                       | 5 02 17 010 02 04  | 282,190.00                | 0.00                      |
| Members' Benefits - Direct Contributor - Naturalized Filipino Citizen                                         | 5 02 17 010 02 05  | 48,800.00                 | 0.00                      |
| Members' Benefits - Direct Contributor - Citizen of other countries<br>workina/residina/studvina in the Phils | 5 02 17 010 02 06  | 2,212,890.40              | 0.00                      |
| Members' Benefits - Direct Contributor - Organized Group                                                      | 5 02 17 010 02 07  | 6,090,333.40              | 0.00                      |
| Members' Benefits - Direct Contributor - Foreign Retirees                                                     | 5 02 17 010 02 09  | 237,688.00                | 0.00                      |
| Members' Benefits - Indirect Contributor - Indigent - NHTS - PR                                               | 5 02 17 010 03     | 29,607,884,125.86         | 0.00                      |
| Members' Benefits - Indirect Contributor - Senior Citizen                                                     | 5 02 17 010 04     | 27,198,011,369.73         | 0.00                      |
| Members' Benefits - Indirect Contributor - LGUs                                                               | 5 02 17 010 05 02  | 6,493,855,136.95          | 0.00                      |
| Members' Benefits - Indirect Contributor - Others                                                             | 5 02 17 010 05 03  | 115,404,267.21            | 0.00                      |
| Members' Benefits - Indirect Contributor - Point of Service                                                   | 5 02 17 010 05 04  | 650,637,454.02            | 0.00                      |
| Members' Benefits - Indirect Contributor - PCB 1 - LGU                                                        | 5 02 17 010 06 02  | 38,857,504.00             | 0.00                      |
| Members' Benefits - Indirect Contributor - EPCB - Formal Economy                                              | 5 02 17 010 06 06  | 193,200.00                | 0.00                      |
| Members' Benefits - Indirect Contributor - EPCB - Senior Citizen                                              | 5 02 17 010 06 07  | 488,160.00                | 0.00                      |
| Members' Benefits - IFM                                                                                       | 5 02 17 010 11     | 3,722,166,577.00          | 0.00                      |
| <b>TOTAL</b>                                                                                                  |                    | <b>450,566,494,075.12</b> | <b>450,566,494,075.12</b> |

Consolidated by:

  
**ELAINE P. MARPA**  
 Fiscal Controller III

Consolidation Reviewed by:

  
**ALFREDO C. REYES, JR., CPA**  
 Head, Corporate Acctg. Section, AICD  
 Comptrollership Department

Certified Correct:

  
**MARYANN A. MALINIS, CPA**  
 Acting Division Chief, AICD  
 Comptrollership Department