



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
1	ASSETS	398,427,452,726.72	26,189,455,263.44	355,929,218,599.75	26,189,455,263.44
	CURRENT ASSETS	130,131,000,947.05	21,875,364,471.35	87,632,766,820.08	21,875,364,471.35
1 01	Cash and Cash Equivalents	6,363,794,517.98		6,363,794,517.98	
1 01 01	Cash on Hand				
1 01 01 010	Cash-Collecting Officers	28,724,227.09		28,724,227.09	
1 01 01 010	Collecting Officers - PROs	28,720,304.59		28,720,304.59	
1 01 01 010 01A	Collecting Officers - (Cashier 1)	3,922.50		3,922.50	
1 01 01 020	Petty Cash	2,970,129.29		2,970,129.29	
1 01 02	Cash in Bank - Local Currency				
1 01 02 020	Cash in Bank - Local Currency, Current Account	681,892,406.33		681,892,406.33	
1 01 02 020 01	DBP Operational Fund PROs	26,239,952.64		26,239,952.64	
1 01 02 020 02	DBP 0455-010479-030 - Mother Account	15,492,706.69		15,492,706.69	
1 01 02 020 03	DBP 0405-010479-530 - OFW Coll.	667,780.32		667,780.32	
1 01 02 020 04	HIF - Government PROs	82,859.86		82,859.86	
1 01 02 020 06	LBP 0672-1091-67- Corp. Bonds	82,722.28		82,722.28	
1 01 02 020 07	HIF - Private PROs	472,283.22		472,283.22	
1 01 02 020 08	LBP 0672-1092-05 PHIC Provident Fund	246,904.88		246,904.88	
1 01 02 020 10	LBP 0672-1087-30 SAGIP Project	10,575,100.57		10,575,100.57	
1 01 02 020 11	LBP 0672-1094-50 PhilHealth Information Exchange F.	9,066.43		9,066.43	
1 01 02 020 12	HIF - Indigent PROs	45,288.04		45,288.04	
1 01 02 020 13	LBP 0672-1089-34 Various & Other Coll. Acct.	58,475,535.66		58,475,535.66	
1 01 02 020 14	LBP 0672-1089-42 Unclaimed Refund Account	360,006,046.95		360,006,046.95	
1 01 02 020 16	LBP Operational Fund PROs	93,598,985.97		93,598,985.97	
1 01 02 020 17	LBP 0672-1054-63 Corporate Account	14,882,463.61		14,882,463.61	
1 01 02 020 20	LBP 0672-1093-88 UNFPA Proj.	534,238.87		534,238.87	
1 01 02 020 21	LBP 0672-1085-27 PTI Acct.	6,272,119.45		6,272,119.45	
1 01 02 020 22	PVB Operational Fund PROs	80,832,817.11		80,832,817.11	
1 01 02 020 23	PVB 03702-0033596-5 Mother Account	93,021.36		93,021.36	
1 01 02 020 24	PVB 03702-001118-8 - Payroll	4,884,859.59		4,884,859.59	
1 01 02 020 25	LBP 0672-1088-96 Philhealth Run 2013	146,947.12		146,947.12	
1 01 02 020 26	Philhealth Run 2015	271,584.26		271,584.26	
1 01 02 020 27	LBP 0671-0915-15 Electronic Payment System (EPS)	7,979,121.45		7,979,121.45	
1 01 02 030	Cash in Bank - Local Currency, Savings Account	2,022,983,669.57		2,022,983,669.57	
1 01 02 030 01	DBP - Dedicated Savings PROs	65,488,791.35		65,488,791.35	
1 01 02 030 03	LBP 0672-1094-18 PHIC Calamity 2	81,649.85		81,649.85	
1 01 02 030 04	LBP 0671-0413-05 Mother Account	486,046,609.61		486,046,609.61	
1 01 02 030 05	LBP 0672-1070-40 BTR Account	75,986.28		75,986.28	
1 01 02 030 06	LBP 0672-1090-86 - Philhealth OFDA	1,088,955,227.01		1,088,955,227.01	
1 01 02 030 07	LBP - Dedicated Savings PROs	281,602,457.49		281,602,457.49	
1 01 02 030 09	PNB - Dedicated Savings PROs	75.34		75.34	
1 01 02 030 12	LBP 0671-1031-14 ACAs Remittances	100,732,872.64		100,732,872.64	
1 01 03	CASH IN BANK - FOREIGN CURRENCY				
1 01 03 030	Cash in Bank - Foreign Currency, Savings Account	412,811.41		412,811.41	
1 01 03 030 01	LBP 0674-0010-29 Dollar Account	412,811.41		412,811.41	
1 01 05	CASH EQUIVALENTS	3,626,811,274.29		3,626,811,274.29	
1 01 05 020	Time Deposits - Local Currency	3,626,811,274.29		3,626,811,274.29	
1 02	INVESTMENTS IN TIME DEPOSITS				



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
1 02 11	Investments in Time Deposits	66,238,665,698.88		66,238,665,698.88	
1 02 11 010	Investments in Time Deposits - Local Currency	66,237,474,760.69		66,237,474,760.69	
1 02 11 020	Investments in Time Deposits - Foreign Currency	1,190,938.19		1,190,938.19	
1 03	RECEIVABLES	57,396,528,605.85	21,875,364,471.35	14,898,294,478.88	21,875,364,471.35
1 03 01	Loans and Receivable Accounts	10,933,161,824.37	816,647,255.69	10,933,161,824.37	816,647,255.69
1 03 01 050	Interests Receivable	2,217,609,469.09		2,217,609,469.09	
1 03 01 050 01	Accrued Interests Receivable - Investment	2,217,609,469.09		2,217,609,469.09	
1 03 01 090	Contributions & Premium Receivable	8,715,552,355.28		8,715,552,355.28	
1 03 01 090 01 01A	Premium Rec'ble - ACAs - F.E.- Gov't.	352,401,780.37		352,401,780.37	
1 03 01 090 01 01B	Premium Rec'ble - ACAs - F.E.- Private	5,389,255,224.47		5,389,255,224.47	
1 03 01 090 02 01A	Premium Rec'ble - OTC - F.E. - Gov't	475,033,893.36		475,033,893.36	
1 03 01 090 02 01B	Premium Rec'ble - OTC - F.E. - Priv't	2,474,731,392.09		2,474,731,392.09	
1 03 01 090 02 01D	Premium Rec'ble - OTC - F.E. - Household Help / Kasambahay	4,962,186.88		4,962,186.88	
1 03 01 090 02 02A	Premium Rec'ble - OTC - I.E. - Migrant Worker	622,937.00		622,937.00	
1 03 01 090 02 02B	Premium Rec'ble - OTC - I.E. - Informal Sector	11,255,312.16		11,255,312.16	
1 03 01 090 02 02C	Premium Rec'ble - OTC - I.E. - Self-Earning Individual	5,961,081.54		5,961,081.54	
1 03 01 090 02 02D	Premium Rec'ble - OTC - I.E. - Organized Group	1,328,547.41		1,328,547.41	
1 03 01 092	Allowance for Impairment - Contr. & Premium Rec'ble	0.00	816,647,255.69	0.00	816,647,255.69
1 03 03	INTER-AGENCY RECEIVABLES	21,468,696,347.08	20,957,995,093.38	21,468,696,347.08	20,957,995,093.38
1 03 03 010	Due from National Government Agencies (NGAs)	21,123,953,824.93		21,123,953,824.93	
1 03 03 010 04	Due from NGAs- Senior Citizen	20,537,134,800.00		20,537,134,800.00	
1 03 03 010 05	Due from NGAs- Fortuitous Events	134,724,000.00		134,724,000.00	
1 03 03 010 06	Due from NGAs- Others	1,799,824.93		1,799,824.93	
1 03 03 010 07	Due from NGAs- POS	450,295,200.00		450,295,200.00	
1 03 03 012	Allowance for Impairment - Due from NGAs	-	20,671,858,800.00	-	20,671,858,800.00
1 03 03 012 04	Allowance for Impairment - Due from NGAs- Senior Citizens		20,537,134,800.00		20,537,134,800.00
1 03 03 012 05	Allowance for Impairment - Due from NGAs- Fortuitous Events		134,724,000.00		134,724,000.00
1 03 03 030	Due from Local Government Units (LGUs)	344,742,522.15		344,742,522.15	
1 03 03 032	Allowance for Impairment - Due from LGUs		286,136,293.38		286,136,293.38
1 03 04	Intra-Agency Receivables	24,755,003,763.41		(17,743,230,363.56)	
1 03 04 070	Due from Regional Offices	24,755,003,763.41		(17,743,230,363.56)	
1 03 04 070 (01-07)	Due from Regional Offices - Operational	52,663,655,725.81		(16,965,243,208.08)	
1 03 04 070 08	Due to Regional Offices - Remitted Collections from PROs	(27,908,651,962.40)		(777,987,155.48)	
1 03 05	Other Receivables	239,666,670.99	100,722,122.28	239,666,670.99	100,722,122.28
1 03 99 010	Receivables - Disallowances/Charges	2,280,107.89		2,280,107.89	
1 03 99 020	Due from Officers and Employees	654,698.83		654,698.83	
1 03 99 990	Other Receivables	236,731,864.27	100,722,122.28	236,731,864.27	100,722,122.28
1 03 99 990 01	Other Receivables - Due fr. ACAs - Accrued Fines & Penalties	3,881,551.63		3,881,551.63	
1 03 99 990 02	Other Receivables - Personal Calls	68,518.28		68,518.28	
1 03 99 990 03	Other Receivables - Refund from Ben. Pay't Employer	23,398,277.36		23,398,277.36	
1 03 99 990 04	Other Receivables - Others - Filing Fees	132,792.20		132,792.20	
1 03 99 990 05	Other Receivable - Off. & Employ. Disallowances (Registration Fees)	26,200.00		26,200.00	
1 03 99 990 06	Other Rec'ble - Others - GPAI	67,473.00		67,473.00	
1 03 99 990 09	Other Rec'ble - Others	74,186,660.24		74,186,660.24	
1 03 99 990 10	Other Receivables - Interim Reimbursement Mechanism (IRM)	18,728,052.07		18,728,052.07	
1 03 99 990 11	Other Receivables - Interim Financing Mechanism (IFM)	100,000,000.00		100,000,000.00	



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
1 03 99 990 12	Other Receivables - Others - Interim Reimbursement Mechanism Tax (IRM)	16,242,339.49		16,242,339.49	
1 03 99 990 13	Other Receivables - Hazard Tax	0.00		0.00	
1 03 99 992	Allowance for Impairment - Other Receivables		100,722,122.28		100,722,122.28
1 03 99 992 01	Allowance for Impairment - Other Receivables - Disallowances/Charges		2,280,107.89		2,280,107.89
1 03 99 992 02	Allowance for Impairment - Other Receivables - Due from Officers and Employees		550,609.86		550,609.86
1 03 99 992 03	Allowance for Impairment - Other Receivables - Due fr. ACAs - Accrued Fines & Penalties		3,493,396.47		3,493,396.47
1 03 99 992 04	Allowance for Impairment - Other Receivables - Personal Calls		68,644.97		68,644.97
1 03 99 992 05	Allowance for Impairment - Other Receivables - Refund from Ben. Pay't - Employer		16,519,092.36		16,519,092.36
1 03 99 992 06	Allowance for Impairment - Other Receivables - Others - Filing Fees		109,743.34		109,743.34
1 03 99 992 07	Allowance for Impairment - Other Receivables - Off. & Employ. Disallowances (Registration Fees)		26,200.00		26,200.00
1 03 99 992 08	Allowance for Impairment - Other Receivables - Others - GPAI		67,473.00		67,473.00
1 03 99 992 09	Allowance for Impairment - Other Receivables - Others		69,981,128.89		69,981,128.89
1 03 99 992 10	Allowance for Impairment - Other Receivables - Others - Interim Reimbursement Mechanism Tax (IRM)		7,625,725.50		7,625,725.50
1 04	INVENTORIES	132,012,124.34		132,012,124.34	
1 04 04	Inventories Held for Consumption	102,261,255.58		102,261,255.58	
1 04 04 010	Office Supplies Inventory	84,762,750.17		84,762,750.17	
1 04 04 010 01	Common Office Supplies Inventory	34,808,994.72		34,808,994.72	
1 04 04 010 02	Common IT Supplies Inventory	46,337,951.74		46,337,951.74	
1 04 04 010 03	Inventory Custodian Supplies	3,615,803.71		3,615,803.71	
1 04 04 020	Accountable Forms, Plates, & Stickers Inventory	8,549,426.73		8,549,426.73	
1 04 04 070	Medical, Dental & Laboratory Supplies Inventory	7,541,376.76		7,541,376.76	
1 04 04 990	Other Supplies & Materials Inventory	1,407,701.92		1,407,701.92	
1 04 04 990 01	Spare Parts Inventory	516,152.95		516,152.95	
1 04 04 990 09	Other Supplies & Materials Inventory	891,548.97		891,548.97	
1 04 05	Semi-Expendable Machinery and Equipment	7,992,349.37		7,992,349.37	
1 04 05 010	Semi-Expendable Machinery	24,000.00		24,000.00	
1 04 05 020	Semi-Expendable Office Equipment	4,292,939.79		4,292,939.79	
1 04 05 030	Semi-Expendable Information & Comm. Technology Equip.	2,632,633.93		2,632,633.93	
1 04 05 070	Semi-Expendable Communication Equipment	657,447.40		657,447.40	
1 04 05 100	Semi-Expendable Medical Equipment	240,500.97		240,500.97	
1 04 05 990	Semi-Expendable Other Machinery & Equipment	144,827.28		144,827.28	
1 04 06	Semi-Expendable Furniture, Fixtures and Books	21,758,519.39		21,758,519.39	
1 04 06 010	Semi-Expendable Furniture & Fixtures	20,752,363.39		20,752,363.39	
1 04 06 020	Semi-Expendable Books	1,006,156.00		1,006,156.00	
1 02 02	Investment Securities at Amortized Cost	260,877,682,877.17	222,229.66	260,877,682,877.17	222,229.66
1 02 02 050	Financial Assets - Held to Maturity	260,877,682,877.17	222,229.66	260,877,682,877.17	222,229.66
1 02 02 052	Investments in Bonds - Local	260,877,682,877.17		260,877,682,877.17	
1 06	Allowance for Impairment - Investments in Bonds - Local - ECL		222,229.66		222,229.66
1 06 01	PROPERTY, PLANT, and EQUIPMENT	5,668,556,185.41	3,099,236,352.81	5,668,556,185.41	3,099,236,352.81
1 06 01	Land				



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
1 06 01 010	Land	873,864,490.84		873,864,490.84	
1 06 02	Land Improvements				
1 06 02 990	Other Land Improvements	2,312,862.12		2,312,862.12	
1 06 02 991	Accumulated Depreciation - Other Land Improvements		1,498,375.89		1,498,375.89
1 06 04	Buildings and Other Structures				
1 06 04 010	Buildings	37,303,454.81		37,303,454.81	
1 06 04 011	Accumulated Depreciation - Buildings		21,650,053.66		21,650,053.66
	Machinery & Equipment				
1 06 05 020	Office Equipment	419,748,343.39		419,748,343.39	
1 06 05 021	Accumulated Depreciation - Office Equipment		301,410,964.83		301,410,964.83
1 06 05 030	Information and Communication Technology Equipment	2,255,988,708.64		2,255,988,708.64	
1 06 05 031	Accumulated Depreciation - Info. and Comm. Tech. Equip.		1,579,159,383.09		1,579,159,383.09
1 06 05 070	Communication Equipment	80,974,513.35		80,974,513.35	
1 06 05 071	Accumulated Depreciation - Communication Equipment		57,040,506.14		57,040,506.14
1 06 05 110	Medical Equipment	234,697.00		234,697.00	
1 06 05 111	Accumulated Depreciation - Medical Equipment		82,033.90		82,033.90
1 06 05 990	Other Machinery & Equipment	313,895.00		313,895.00	
1 06 05 991	Accumulated Depreciation - Other Machinery & Equipment		51,425.71		51,425.71
1 06 06	Transportation Equipment				
1 06 06 010	Motor Vehicles	230,126,035.63		230,126,035.63	
1 06 06 011	Accumulated Depreciation - Motor Vehicles		183,084,426.80		183,084,426.80
1 06 07	Furniture, Fixtures & Books				
1 06 07 010	Furniture & Fixtures	139,957,168.46		139,957,168.46	
1 06 07 011	Accumulated Depreciation - Furniture & Fixtures		83,680,812.31		83,680,812.31
1 06 07 020	Books	219,376.60		219,376.60	
1 06 07 021	Accumulated Depreciation - Books		180,258.84		180,258.84
1 06 08	Leased Assets				
1 06 08 020	Leased Assets, Buildings & Other Structures	1,383,460,877.90		1,383,460,877.90	
1 06 08 021	Accumulated Depreciation - Leased Assets Buildings & Other Structures		739,020,365.18		739,020,365.18
1 06 09 020	Leased Assets Improvements, Buildings and Other Structures	216,181,508.66		216,181,508.66	
	Accumulated Depreciation - Leased Assets Improvements, Buildings and Other Structures		132,377,746.46		132,377,746.46
1 06 09 021	Other Structures				
1 06 99	Construction in Progress				
1 06 98 030	Construction in Progress - Building & Other Structures	27,870,253.01		27,870,253.01	
1 08	INTANGIBLE ASSETS	467,617,381.76	250,247,247.68	467,617,381.76	250,247,247.68
1 08 01	Intangible Assets	467,617,381.76	250,247,247.68	467,617,381.76	250,247,247.68
1 08 01 020	Computer Software	467,617,381.76		467,617,381.76	
1 08 01 021	Accumulated Amortization - Computer Software		250,247,247.68		250,247,247.68
1 99	OTHER ASSETS	1,282,595,335.33	964,384,961.94	1,282,595,335.33	964,384,961.94
1 99 01	ADVANCES	705,789.21		705,789.21	
1 99 01 040	Advances to Officers & Employees	705,789.21		705,789.21	
1 99 02	PREPAYMENTS	116,112,494.40		116,112,494.40	
1 99 02 010	Advances to Contractors	618,750.00		618,750.00	
1 99 02 020	Prepaid Rent	21,280.00		21,280.00	
1 99 02 050	Prepaid Insurance	4,856,130.75		4,856,130.75	
1 99 02 100	Prepaid Subscription	2,338,000.00		2,338,000.00	
1 99 02 990	Other Prepayments	108,278,333.65		108,278,333.65	
1 99 02 990 01	Procurement	105,750,450.56		105,750,450.56	
1 99 02 990 02	Subscription fr. Mag./Journals	1,570.88		1,570.88	



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
1 99 02 990 09	Others	2,526,312.21		2,526,312.21	
1 99 03	DEPOSITS	107,489,404.76		107,489,404.76	
1 99 03 020	Guaranty Deposits	107,489,404.76		107,489,404.76	
1 99 99	Other Assets	1,058,287,646.96	964,384,961.94	1,058,287,646.96	964,384,961.94
1 99 99 990	Other Assets	1,058,287,646.96	964,384,961.94	1,058,287,646.96	964,384,961.94
1 99 99 990 01	Other Assets Unserviceable Equipment	72,910,139.15		72,910,139.15	
1 99 99 990 02	Other Assets Serviceable Equipment	1,006,729.87		1,006,729.87	
1 99 99 990 03	Other Assets Long-Term Rec'ble from DBM (during transfer of NHIP)	155,235,240.00		155,235,240.00	
1 99 99 990 05	Long-Term Rec'ble from PDIC (per MB Reso. 459 dtd. 4/7/05)	327,103.25		327,103.25	
1 99 99 990 06	Long-Term Rec'ble from Officers & Employees COA Disallowance	1,456,748.97		1,456,748.97	
1 99 99 990 08	Long-Term Rec'ble from Various Health Providers (DCS)	710,253.60		710,253.60	
1 99 99 990 10	Receivable from NGAs	394,741,430.00		394,741,430.00	
1 99 99 990 11	Receivable from PCSO	283,800.00		283,800.00	
1 99 99 990 12	Receivable from LGUs	425,366,263.73		425,366,263.73	
1 99 99 990 13	Other Assets - Intangibles	6,249,938.39		6,249,938.39	
1 99 99 993	Accumulated Impairment Losses - Other Assets		964,384,961.94		964,384,961.94
1 99 99 993 03	Allowance for Impairment - Other Assets - Other Receivable from DBM		155,235,240.00		155,235,240.00
1 99 99 993 05	Allowance for Impairment - Other Assets - Other Receivable from PDIC		327,103.25		327,103.25
1 99 99 993 08	Accumulated Impairment Losses - Other Assets - Receivable from Various Health Providers (DCS)		710,253.60		710,253.60
1 99 99 993 10	Allowance for Impairment - Other Assets - Other Rec'ble from NGAs		394,741,430.00		394,741,430.00
1 99 99 993 12	Accumulated Impairment Losses - Other Assets - Receivable from LGUs		413,370,935.09		413,370,935.09
2	LIABILITIES		1,188,246,195,895.39		1,145,747,961,768.42
	CURRENT LIABILITIES		116,149,013,655.63		73,650,779,528.66
2 01	FINANCIAL LIABILITIES		86,780,789,349.47		86,780,789,349.47
2 01 01	Payables		86,777,502,321.46		86,777,502,321.46
2 01 01 010	Accounts Payable		8,217,614,822.12		8,217,614,822.12
2 01 01 010 01A	Accounts Payable-Personnel Services (PS)		28,625,746.31		28,625,746.31
2 01 01 010 01B	Accounts Payable-Maintenance and Other Operating Expenses		1,068,018,405.92		1,068,018,405.92
2 01 01 010 01C	Accounts Payable-Capital Outlay		222,918,293.19		222,918,293.19
2 01 01 010 02	Accounts Payable-Benefit Claims Processed		6,867,427,767.70		6,867,427,767.70
2 01 01 010 03	Accounts Payable-PFPR-PCB Processed		30,624,609.00		30,624,609.00
2 01 01 020	Due to Officers & Employees		380,777,790.43		380,777,790.43
2 01 01 060	Operating Lease Payable		2,491,995.56		2,491,995.56
2 01 01 070	Finance Lease Payable		683,438,246.04		683,438,246.04
2 01 01 100	Accrued Benefit Payable		77,493,179,467.31		77,493,179,467.31
2 01 01 100 01	Accrued Benefit Claims - In Course of Settlement (ICS)		52,315,310,012.60		52,315,310,012.60
2 01 01 100 03	Accrued Benefit Claims - Primary Care Benefit (PCB)		10,775,248,614.72		10,775,248,614.72
2 01 01 100 04	Accrued Benefit Claims - ICS - RTH		14,402,620,839.99		14,402,620,839.99
2 01 03	Tax Refund Payable		3,272,028.01		3,272,028.01
2 01 03 110	Tax Refund Payable		3,272,028.01		3,272,028.01
2 01 99	Other Financial Liabilities		15,000.00		15,000.00
2 01 99 990	Other Financial Liabilities		15,000.00		15,000.00
2 02	INTER-AGENCY PAYABLES		645,224,113.38		645,224,113.38
2 02 01	INTER-AGENCY PAYABLES		645,224,113.38		645,224,113.38
2 02 01 010	Due to BIR		128,109,522.41		128,109,522.41
2 02 01 010 01	Due to BIR - Regular		31,613,456.93		31,613,456.93
2 02 01 010 02	Due to BIR - Contractors		967,921.21		967,921.21



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
2 02 01 010 03	Due to BIR - Casual		3,571,869.68		3,571,869.68
2 02 01 010 04	Due to BIR - VAT		6,499,513.82		6,499,513.82
2 02 01 010 05	Due to BIR - EWT		6,847,330.82		6,847,330.82
2 02 01 010 06A	Due to BIR - Benefit Payment - Gov't		3,081,095.22		3,081,095.22
2 02 01 010 06B	Due to BIR - Benefit Payment - Priv't		37,856,539.68		37,856,539.68
2 02 01 010 06C	Due to BIR - Benefit Payment - Migrant		401,022.69		401,022.69
2 02 01 010 06D	Due to BIR - Benefit Payment - Self-Employed		12,460,265.50		12,460,265.50
2 02 01 010 06E	Due to BIR - Benefit Payment - NHTS PR		4,480,574.04		4,480,574.04
2 02 01 010 06F	Due to BIR - Benefit Payment - Sponsored		6,045,217.24		6,045,217.24
2 02 01 010 06G	Due to BIR - Benefit Payment - Non Paying Members		4,407,284.18		4,407,284.18
2 02 01 010 06H	Due to BIR - Benefit Payment - Senior Citizens		9,877,431.40		9,877,431.40
2 02 01 020	Due to GSIS		73,611,362.29		73,611,362.29
2 02 01 020 01	Due to GSIS - Life & Retirement - Regular		42,963,024.18		42,963,024.18
2 02 01 020 02	Due to GSIS - Life & Retirement - Casual		14,338,326.09		14,338,326.09
2 02 01 020 03	Due to GSIS - Salary Loan & Conso. Loan - Regular		2,430,873.37		2,430,873.37
2 02 01 020 04	Due to GSIS - Salary Loan & Conso. Loan - Casual		1,352,097.21		1,352,097.21
2 02 01 020 05	Due to GSIS - Calamity / Emergency Loan - Regular		525,642.48		525,642.48
2 02 01 020 06	Due to GSIS - Calamity / Emergency Loan - Casual		849,600.36		849,600.36
2 02 01 020 07	Due to GSIS - Regular Policy - Regular		116,419.35		116,419.35
2 02 01 020 08	Due to GSIS - Regular Policy - Casual		62,281.07		62,281.07
2 02 01 020 09	Due to GSIS - Optional/ Add'l		7,196.38		7,196.38
2 02 01 020 10	Due to GSIS - Home Emergency Loan Program		94,867.47		94,867.47
2 02 01 020 11	Due to GSIS - Real Estate / Housing Loan		(95,050.13)		(95,050.13)
2 02 01 020 12	Due to GSIS - Educational Assistance Loan		51,903.12		51,903.12
2 02 01 020 13	Due to GSIS - E-Card Plus		(78,694.30)		(78,694.30)
2 02 01 020 14	Due to GSIS - GFAL		4,816,249.71		4,816,249.71
2 02 01 020 15	Due to GSIS - Multi-Purpose Loan - Regular		1,810,806.73		1,810,806.73
2 02 01 020 16	Due to GSIS - Multi-Purpose Loan - Casual		4,081,347.56		4,081,347.56
2 02 01 020 17	Due to GSIS - Computer Loan - Regular		284,471.64		284,471.64
2 02 01 030	Due to PAG-IBIG		2,894,269.61		2,894,269.61
2 02 01 030 01	Due to Pag-ibig - HDMF Contributions - Regular		796,436.76		796,436.76
2 02 01 030 02	Due to Pag-ibig - HDMF Contributions - Casual		287,211.29		287,211.29
2 02 01 030 03	Due to Pag-ibig - HDMF Multi-Purpose Loan - Regular		396,487.00		396,487.00
2 02 01 030 04	Due to Pag-ibig - HDMF Multi-Purpose Loan - Casual		450,524.67		450,524.67
2 02 01 030 05	Due to Pag-ibig - HDMF Emergency - Regular		287,766.78		287,766.78
2 02 01 030 06	Due to Pag-ibig - HDMF Emergency - Casual		62,435.23		62,435.23
2 02 01 030 07	Due to Pag-big - Housing Loan - Regular		209,659.88		209,659.88
2 02 01 030 08	Due to Pag-big - Housing Loan - Casual		27,248.00		27,248.00
2 02 01 030 09	Due to Pag-ibig - Modified Pag-ibig 2 - Regular		181,200.00		181,200.00
2 02 01 030 10	Due to Pag-ibig - Modified Pag-ibig 2 - Casual		195,300.00		195,300.00
2 02 01 040	Due to PHILHEALTH		7,121,644.27		7,121,644.27
2 02 01 040 01	Due to PhilHealth - Regular		3,847,184.35		3,847,184.35
2 02 01 040 02	Due to PhilHealth - Casual		1,628,012.90		1,628,012.90
2 02 01 040 03	Insurance Premium		1,623,347.02		1,623,347.02
2 02 01 040 06	Due to Philhealth - Contractors		23,100.00		23,100.00
2 02 01 050	Due to NGAs		10,534,817.00		10,534,817.00
2 02 01 050 01	Due to NGAs- SAGIP		10,525,750.57		10,525,750.57
2 02 01 050 02	Due to NGAs - PHIE		9,066.43		9,066.43
2 02 01 060	Due to Government Corporations		421,336,489.30		421,336,489.30



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
2 02 01 070	Due to LGUs		1,616,008.50		1,616,008.50
2 03	INTRA-AGENCY PAYABLES		24,755,003,763.41		(17,743,230,363.56)
2 03 01	INTRA-AGENCY PAYABLES		24,755,003,763.41		(17,743,230,363.56)
2 03 01 060	Due to Central / Home / Head Office		24,755,003,763.41		(17,743,230,363.56)
2 03 01 060 01	Due to Head Office - Gov't		(13,457,514,417.05)		(15,011,128,504.12)
2 03 01 060 02	Due to Head Office - Private		150,091,082,040.42		96,166,996,637.71
2 03 01 060 03	Due to Head Office - Migrant Worker		(968,797,309.12)		(974,916,687.12)
2 03 01 060 05	Due to Head Office - Indigent		(90,288,861,422.36)		(99,558,445,663.67)
2 03 01 060 06	Due to Head Office - Operations		7,896,368,804.94		3,506,535,418.53
2 03 01 060 07	Due to Head Office - Non-Cash Transfer		(608,621,971.02)		(1,094,284,409.41)
2 03 01 060 08	Unremitted Income		(27,908,651,962.40)		(777,987,155.48)
2 04	TRUST LIABILITIES		1,755,243,688.65		1,755,243,688.65
2 04 01	Trust Liabilities		1,755,243,688.65		1,755,243,688.65
2 04 01 010	Trust Liabilities		1,730,257,753.51		1,730,257,753.51
2 04 01 010 01	Trust Liabilities - Donations		8,754,479.86		8,754,479.86
2 04 01 010 02	Trust Liabilities - Sale of Bid Documents		11,296,795.81		11,296,795.81
2 04 01 010 04	Trust Liabilities - PHIC UNFPA		37,514.89		37,514.89
2 04 01 010 05	Trust Liabilities - Health Provider Protest Bond		16,355,000.00		16,355,000.00
2 04 01 010 06	Trust Liabilities - Unclaimed Benefit Payment from UST		76,064,663.48		76,064,663.48
2 04 01 010 08	Trust Liabilities - Child Minding & Day Care		218,660.00		218,660.00
2 04 01 010 09	Trust Liabilities - Unclaimed B.P. fr. Other Service Provider		211,390,172.77		211,390,172.77
2 04 01 010 10	Trust Liabilities - Retention Fee		31,454,008.90		31,454,008.90
2 04 01 010 11	Trust Liabilities - Center for Global Development P4P		1,951,554.00		1,951,554.00
2 04 01 010 12	Trust Liabilities - PTI		5,258,516.39		5,258,516.39
2 04 01 010 12A	Trust Liabilities - PTI - NSSF		615,930.12		615,930.12
2 04 01 010 13	Trust Liabilities - Interest Income for Unclaimed Refund		24,524,379.73		24,524,379.73
2 04 01 010 14	Trust Liabilities - Philhealth Run 2013		900.00		900.00
2 04 01 010 15	Trust Liabilities - Calamity Fund		30,739.76		30,739.76
2 04 01 010 16	Trust Liabilities - PhilHealth Provident Fund (PPF)		339,245,610.36		339,245,610.36
2 04 01 010 16A	Trust Liabilities - PhilHealth Provident Fund (PPF)-Casual		474,186,488.82		474,186,488.82
2 04 01 010 17	Trust Liabilities - PPF - All Purpose Loan		4,158,863.84		4,158,863.84
2 04 01 010 17A	Trust Liabilities - PPF - Educational Loan		2,266,654.08		2,266,654.08
2 04 01 010 17B	Trust Liabilities - PPF - Calamity Loan (Regular)		29,038.53		29,038.53
2 04 01 010 17C	Trust Liabilities - PPF - Calamity Loan (Casual)		62,283.38		62,283.38
2 04 01 010 17D	Trust Liabilities - PPF - Academic Loan		2,114.69		2,114.69
2 04 01 010 17F	Trust Liabilities - PPF - Medical Loan (Regular)		5,628.10		5,628.10
2 04 01 010 17J	Trust Liabilities - PPF - Emergency Loan (Regular)		13,110.98		13,110.98
2 04 01 010 17K	Trust Liabilities - PPF - Emergency Loan (Casual)		21,232.02		21,232.02
2 04 01 010 18	Trust Liabilities - PhilHealth Run 2015		87,218.87		87,218.87
2 04 01 010 19	Trust Liabilities - Philhealth Calamity 2		96,639.42		96,639.42
2 04 01 010 20	Trust Liabilities - Employees Tax Refund		5,207,325.95		5,207,325.95
2 04 01 010 21	Trust Liabilities - PhilHealth Incentives fr. HDMF		6,752.33		6,752.33
2 04 01 010 22	Trust Liabilities -COVID-19 National Vaccine Indemnity Fund		500,000,000.00		500,000,000.00
2 04 01 010 90	Trust Liabilities - Others		16,915,476.43		16,915,476.43
2 04 01 030	Bail Bonds Payable		1,958,092.01		1,958,092.01
2 04 01 040	Guaranty/Security Deposits Payable		23,027,843.13		23,027,843.13
2 99	Other Payables		2,212,752,740.72		2,212,752,740.72
2 99 99 040	Other Payables - Undistributed Collections		1,800,460,101.49		1,800,460,101.49
2 99 99 160	Due to Non-Government Organizaitons/Civil Society Organizations		433,329.17		433,329.17



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
2 99 99 990	Other Payables		411,859,310.06		411,859,310.06
2 99 99 990 01	Other Payable - PHICEA Premium		324,011.30		324,011.30
2 99 99 990 02	Other Payable - PHICEA Loans		(328,202.28)		(328,202.28)
2 99 99 990 03	Other Payable - PROs Coop		3,504,700.86		3,504,700.86
2 99 99 990 04	Other Payable - PhilHealth WHITE Premium - Reg. & Casual		245,620.00		245,620.00
2 99 99 990 05	Other Payable - PhilHealth WHITE - Proj Angel - Reg. & Casual		130,940.00		130,940.00
2 99 99 990 09	Other Payable - Others		407,982,240.18		407,982,240.18
	Non-Current Liabilities		1,072,097,182,239.76		1,072,097,182,239.76
2 05	Deferred Credits/Unearned Income		1,266,530,829.93		1,266,530,829.93
2 05 01 990	Other Deferred Credits		2,627,442.35		2,627,442.35
2 05 01 990 01	Other Deferred Credits - Accreditation - HCPs		1,686,000.00		1,686,000.00
2 05 01 990 02	Other Deferred Credits - ACAs		635,142.35		635,142.35
2 05 01 990 09	Other Deferred Credits - Others		306,300.00		306,300.00
2 05 02 990	Other Unearned Revenue/Income		1,263,903,387.58		1,263,903,387.58
2 05 02 990 01	Other Unearned Revenue - Informal Economy		42,700.00		42,700.00
2 05 02 990 01 02	Other Unearned Revenue - Informal Economy - Informal Sector		190,951,661.11		190,951,661.11
2 05 02 990 01 03	Other Unearned Revenue - Informal Economy - Self-Earning Individual		1,800.00		1,800.00
2 05 02 990 02	Other Unearned Revenue - NHTS		516,844,200.00		516,844,200.00
2 05 02 990 04	Other Unearned Revenue - Sponsored LGUs		31,198,143.21		31,198,143.21
2 05 02 990 06	Other Unearned Revenue - Formal Economy		2,400.00		2,400.00
2 05 02 990 09	Other Unearned Revenue - Others		2,995,733.35		2,995,733.35
2 05 02 990 12	Other Unearned Revenue - Private		18,057.77		18,057.77
2 05 02 990 14	Other Unearned Revenue - Kasambahay		50,500.00		50,500.00
2 05 02 990 16	Other Unearned Revenue - Migrant worker - Land based		187,293,633.20		187,293,633.20
2 05 02 990 18	Other Unearned Revenue - Self-Earning (new)		334,329,442.27		334,329,442.27
2 05 02 990 19	Other Unearned Revenue - Filipino with dual citizenship		17,700.00		17,700.00
2 05 02 990 20	Other Unearned Revenue - Naturalized Filipino Citizen		29,750.00		29,750.00
	Other Unearned Revenue - Citizen of other countries				
2 05 02 990 21	working/residing/studying in the Phils.		90,166.67		90,166.67
2 05 02 990 24	Other Unearned Revenue - Foreign Retirees		37,500.00		37,500.00
2 06	Provisions		1,070,830,651,409.83		1,070,830,651,409.83
2 06 01 020	Provisions - Leave Benefits Payable		1,121,556,490.44		1,121,556,490.44
2 06 01 070	Provision for Health Benefits - IBNR		55,453,415,291.42		55,453,415,291.42
2 06 01 990	Other Provisions		1,014,255,679,627.97		1,014,255,679,627.97
2 06 01 990 02	Other Provisions - Provisions for Insurance Contract Liabilities		1,014,255,679,627.97		1,014,255,679,627.97
3	EQUITY		(848,847,305,488.81)		(816,008,198,432.11)
3 07 01 010	Retained Earnings (Deficit)		(848,847,305,488.81)		(816,008,198,432.11)
3 07 01 010 01	Retained Earnings (Deficit)		0.00		0.00
3 07 01 010 02	Reserve Fund		143,745,757,403.48		176,584,864,460.18
3 07 01 010 03	Contingent Capital		0.00		0.00
3 07 01 010 04	Prior Year's Adjustment		0.00		0.00
3 07 01 010 05	Provision for Insurance Contract Liabilities		(992,593,062,892.29)		(992,593,062,892.29)
4	REVENUE	190,440.00	180,845,905,676.67		-
4 02	Service and Business Income	190,440.00	180,802,980,358.85		-
4 02 01	Service Income		20,923,476.27		-
4 02 01 140	Fines and Penalties - Service Income		1,529,848.00		0.00
4 02 01 210	Accreditation Fees		19,393,628.27		0.00
4 02 01 210 01 01	Accreditation Fees - Hospital		15,873,861.86		0.00
4 02 01 210 01 02	Accreditation Fees - RHU		2,004,256.60		0.00



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
4 02 01 210 02 01	Accreditation Fees - Medical Doctor		28,250.00		0.00
4 02 01 210 03 01	Accreditation Fees - Collecting Agents - Banks		515,693.37		0.00
4 02 01 210 09	Accreditation Fees - Others		971,566.44		0.00
4 02 02	Business Income	190,440.00	180,782,056,882.58		-
4 02 02 050	Rent/Lease Income		952,366.68		0.00
4 02 02 210	Interest Income		9,530,235,840.15		-
4 02 02 210 01	Interest Income on Special Savings Deposits and Time Deposits		1,727,095,168.17		0.00
4 02 02 210 02	Interest Income on Treasury Bonds		7,776,846,437.80		0.00
4 02 02 210 03	Interest Income on Savings and Current Interest Bearing Acct.		1,880,828.75		0.00
4 02 02 210 04	Interest Income on Treasury Notes/Bills		24,413,405.43		0.00
4 02 02 230	Fines & Penalties - Business Income		76,283,122.66		0.00
4 02 02 230 01	Fines and Penalties - Premiums		70,970,527.68		0.00
4 02 02 230 01 01	Fines and Penalties - Premiums - Gov't		5,205,036.28		0.00
4 02 02 230 01 02	Fines and Penalties - Premiums - Priv't		63,398,953.49		0.00
4 02 02 230 01 03	Fines and Penalties - Premiums - Migrant Worker		32,890.44		0.00
4 02 02 230 01 04	Fines and Penalties - Premiums - IPM		2,333,647.47		0.00
4 02 02 230 02	Fines and Penalties - Accredited Collecting Banks - (ACBs)		2,890,394.54		0.00
4 02 02 230 03	Fines and Penalties - HCI		50,000.00		0.00
4 02 02 230 09	Fines and Penalties - Others		2,372,200.44		0.00
4 02 02 270	Members' Contribution	190,440.00	171,174,585,553.09		0.00
4 02 02 270 01 01	Members' Contribution - Direct Contributor - Gov't		23,185,415,818.46		0.00
4 02 02 270 01 02	Members' Contribution - Direct Contributor - Private		59,802,655,393.86		0.00
4 02 02 270 01 03	Members' Contribution - Direct Contributor - Enterprise Owner		2,270,660.62		0.00
4 02 02 270 01 04	Members' Contribution - Direct Contributor - Kasambahay		71,974,905.13		0.00
4 02 02 270 01 05	Members' Contribution - Direct Contributor - Family Driver		61,241.30		0.00
4 02 02 270 02 01	Members' Contribution - Direct Contributor - Migrant Worker		142,648,108.35		0.00
4 02 02 270 02 01A	Members' Contribution - Direct Contributor - Migrant Worker - Land Based		71,236,090.50		0.00
4 02 02 270 02 01B	Members' Contribution - Direct Contributor - Migrant Worker - Sea		801,492.00		0.00
4 02 02 270 02 02	Members' Contribution - Direct Contributor - Informal Sector		4,659,549,924.89		0.00
4 02 02 270 02 03	Members' Contribution - Direct Contributor - Self-Earning Individual		56,224,971.36		0.00
4 02 02 270 02 04	Members' Contribution - Direct Contributor - Fil. With Dual Citizenship		333,960.00		0.00
4 02 02 270 02 05	Members' Contribution - Direct Contributor - Naturalized Filipino Citizen		1,222,973.00		0.00
4 02 02 270 02 06	Members' Contribution - Direct Contributor - Citizen of Other Countries working/residing/studying in the Phils.		13,887,173.17		0.00
4 02 02 270 02 07	Members' Contribution - Direct Contributor - Organized Group		777,745,545.08		0.00
4 02 02 271 02 07	Discount on Members' Contribution - Direct Contributor - Organized Group	190,440.00	0.00		0.00
4 02 02 270 02 08	Members' Contribution - Direct Contributor - Women about to give birth		81,506.92		0.00
4 02 02 270 02 09	Members' Contribution - Direct Contributor - Foreign Retirees		4,376,551.96		0.00
4 02 02 270 02 10	Members' Contribution - Direct Contributor - Professional Practitioner		11,014,711.38		0.00
4 02 02 270 02 11	Members' Contribution - Direct Contributor - Self-earning ind. (new)		2,134,293,572.99		0.00
4 02 02 270 03	Members' Contribution - Indirect Contributor - Indigent - NHTS		30,600,693,600.00		0.00
4 02 02 270 04	Members' Contribution - Indirect Contributor - Senior Citizen		49,059,040,000.00		0.00
4 02 02 270 05 02	Members' Contribution - Indirect Contributor - Special Gov't Program - PAMANA		50,553,600.00		0.00
4 02 02 270 06 02	Members' Contribution - Indirect Contributor - LGUs		47,679,877.12		0.00
4 02 02 270 06 03	Members' Contribution - Indirect Contributor - Point of Service		239,787,675.00		0.00



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
4 02 02 270 06 04	Members' Contribution - Indirect Contributor - PWD		240,000,000.00		0.00
4 02 02 270 06 09	Members' Contribution - Indirect Contributor - Others		1,036,200.00		0.00
4 05	Gains		12,382,205.07		-
4 05 01	Gains		12,382,205.07		-
4 05 01 010	Gain on Foreign Exchange (FOREX)		133,500.85		0.00
4 05 01 040	Gain on Sale of Property, Plant & Equipment		236.64		0.00
4 05 01 170	Gain on Sale of Unserviceable Property		111,204.88		0.00
4 05 01 990	Other Gains		12,137,262.70		0.00
4 06	Other Non-Operating Income		30,543,112.75		-
4 06 99 990	Miscellaneous Income		30,543,112.75		0.00
4 06 99 990 02	Miscellaneous Income - Penalties fr. Supplier		881,961.80		0.00
4 06 99 990 03	Miscellaneous Income - Bid Forms		133,100.00		0.00
4 06 99 990 04	Miscellaneous Income - ID Replacement		12,556.00		0.00
4 06 99 990 06	Miscellaneous Income - Health Service Providers - Appeal Fees		640,000.00		0.00
4 06 99 990 07	Miscellaneous Income - Hospital Appeal Protest Bond		315,000.00		0.00
4 06 99 990 09	Miscellaneous Income - Others		28,560,494.95		0.00
5	EXPENSES	148,006,608,179.97		-	
	OPERATIONAL EXPENSES	7,845,580,316.52		-	
5 01	PERSONNEL SERVICES	4,277,374,147.01		-	
5 01 01	Salaries & Wages	1,813,757,225.72		-	
5 01 01 010	Salaries & Wages - Regular	1,128,769,649.23		0.00	
5 01 01 010 01	Salaries - Regular	1,126,152,043.42		0.00	
5 01 01 010 02	Maternity- Regular	1,259,212.66		0.00	
5 01 01 010 03	Monetization of Leave Credits	1,358,393.15		0.00	
5 01 01 020	Salaries & Wages - Casual	684,987,576.49		0.00	
5 01 01 020 01	Salaries-Casual	678,357,949.07		0.00	
5 01 01 020 02	Maternity-Casual	5,232,253.02		0.00	
5 01 01 020 03	Monetization of Leave Credits - Casual	1,397,374.40		0.00	
5 01 02	Other Compensation	1,860,807,541.46		-	
5 01 02 010	Personnel Economic Relief Allowance (PERA)	149,782,899.80		0.00	
5 01 02 010 01	Personnel Economic Relief Allowance (PERA) - Regular	63,277,173.27		0.00	
5 01 02 010 02	Personnel Economic Relief Allowance (PERA) - Casual	86,505,726.53		0.00	
5 01 02 020	Representation Allowance (RA)	11,925,350.00		0.00	
5 01 02 030	Transportation Allowance (TA)	11,658,850.00		0.00	
5 01 02 040	Clothing Allowance	37,890,000.00		0.00	
5 01 02 040 01	Clothing Allowance - Regular	15,762,000.00		0.00	
5 01 02 040 02	Clothing Allowance-Casual	22,128,000.00		0.00	
5 01 02 080	Productivity Incentives Allowance	31,076,000.00		0.00	
5 01 02 080 01	Productivity Incentives Allowance - Regular	13,319,500.00		0.00	
5 01 02 080 02	Productivity Incentives Allowance - Casual	17,756,500.00		0.00	
5 01 02 170	Directors and Committee Members' Fees	8,553,600.00		0.00	
5 01 02 110	Hazard Pay	409,251,307.93		0.00	
5 01 02 110 01	Hazard Pay - Regular	222,905,894.15		0.00	
5 01 02 110 02	Hazard Pay - Casual	186,345,413.78		0.00	
5 01 02 120	Longevity/Loyalty Pay	32,419,481.52		0.00	
5 01 02 130	Overtime and Night Pay	63,298,533.60		0.00	
5 01 02 130 01	Overtime and Night Pay - Regular	34,460,544.73		0.00	
5 01 02 130 02	Overtime and Night Pay - Casual	28,837,988.87		0.00	



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
5 01 02 140	Year End Bonus	153,319,292.00		0.00	
5 01 02 140 01	Year End Bonus - Regular	96,913,443.70		0.00	
5 01 02 140 02	Year End Bonus - Casual	56,405,848.30		0.00	
5 01 02 150	Cash Gift	31,315,750.00		0.00	
5 01 02 150 01	Cash Gift - Regular	13,460,000.00		0.00	
5 01 02 150 02	Cash Gift - Casual	17,855,750.00		0.00	
5 01 02 160	Mid Year Bonus	149,075,921.53		0.00	
5 01 02 160 01	Mid Year Bonus - Regular	93,549,897.53		0.00	
5 01 02 160 02	Mid Year Bonus - Casual	55,526,024.00		0.00	
5 01 02 990	Other Bonuses and Allowances	771,240,555.08		0.00	
5 01 02 990 03 01	Other Bonuses and Allowances - Rice Benefit - Regular	92,235,752.81		0.00	
5 01 02 990 03 02	Other Bonuses and Allowances - Rice Benefit - Casual	118,367,650.20		0.00	
5 01 02 990 06	Other Bonuses and Allowances - Special Counsel Allowance	577,666.00		0.00	
5 01 02 990 12	Other Bonuses and Allowances - others (CNA Incentive Bonus - Regular)	65,111,642.00		0.00	
5 01 02 990 11	Other Bonuses and Allowances - CNA Incentive Bonus - Casual	86,244,160.00		0.00	
5 01 02 990 13 01	Other Bonuses and Allowances - Service Recognition Incentive - Regular	26,655,000.00		0.00	
5 01 02 990 13 02	Other Bonuses and Allowances - Service Recognition Incentive - Casual	35,447,000.00		0.00	
5 01 02 990 14 01	Other Bonuses and Allowances - WESA - Regular	160,524,651.83		0.00	
5 01 02 990 14 02	Other Bonuses and Allowances - WESA - Casual	186,077,032.24		0.00	
5 01 03	PERSONNEL BENEFIT CONTRIBUTIONS	595,461,596.66		0.00	
5 01 03 010	Retirement & Life Insurance Premiums	216,972,319.72		0.00	
5 01 03 010 01	Retirement & Life Insurance - Premiums - Regular	134,767,369.53		0.00	
5 01 03 010 02	Retirement & Life Insurance - Premiums - Casual	82,204,950.19		0.00	
5 01 03 020	Pag-ibig Fund Contributions	7,571,557.70		0.00	
5 01 03 020 01	Pag-ibig Fund Contributions - Regular	3,219,179.08		0.00	
5 01 03 020 02	Pag-ibig Fund Contributions - Casual	4,352,378.62		0.00	
5 01 03 030	PhilHealth Contributions	25,684,362.48		0.00	
5 01 03 030 01	PhilHealth Contributions - Regular	15,375,959.11		0.00	
5 01 03 030 02	PhilHealth Contributions - Casual	10,308,403.37		0.00	
5 01 03 040	Employee's Compensation Insurance Premiums	7,480,780.11		0.00	
5 01 03 040 01	Employee's Compensation Insurance Premiums - Regular	3,168,076.10		0.00	
5 01 03 040 02	Employee's Compensation Insurance Premiums - Casual	4,312,704.01		0.00	
5 01 03 050	Provident/Welfare Fund Contributions	337,752,576.65		0.00	
5 01 03 050 01	Provident/Welfare Fund Contr. - Regular	242,533,465.56		0.00	
5 01 03 050 02	Provident/Welfare Fund Contr. - Casual	95,219,111.09		0.00	
5 01 04	Other Personnel Benefits	7,347,783.17		-	
5 01 04 030	Terminal Leave Benefits	6,185,294.44		0.00	
5 01 04 030 01	Terminal Leave Benefits - Regular	5,133,573.40		0.00	
5 01 04 030 02	Terminal Leave Benefits - Casual	1,051,721.04		0.00	
5 01 04 990	OTHER PERSONNEL BENEFITS	1,162,488.73		0.00	
5 01 04 990 01	Other Personnel Benefits - Health Workers Benefits -Post Graduate Degree Holder	1,162,488.73		0.00	
5 02	MAINTENANCE AND OTHER OPERATING EXPENSES	1,399,955,711.45		-	
5 02 01	Travelling Expenses	15,328,637.74		0.00	
5 02 01 010	Travelling Expenses - Local	15,328,637.74		0.00	



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
5 02 01 020	Travelling Expenses - Foreign	0.00		0.00	
5 02 02	Training and Scholarship Expenses	18,522,145.04		0.00	
5 02 02 010	Training Expenses	18,522,145.04		0.00	
5 02 02 010 01	Training Expenses - Local	18,522,145.04		0.00	
5 02 02 010 02	Training Expenses - Foreign	0.00		0.00	
5 02 03	Supplies & Materials Expenses	166,009,254.39		-	
5 02 03 010	Office Supplies Expenses	101,559,828.63		0.00	
5 02 03 010 01	Office Supplies Expenses - Regular Office Supplies	49,484,883.51		0.00	
5 02 03 010 02	Office Supplies Expenses - IT Supplies	51,444,735.01		0.00	
5 02 03 010 03	Office Supplies Expenses - Inventory Custodian Supplies	630,210.11		0.00	
5 02 03 020	Accountable Forms Expense	6,050,307.94		0.00	
5 02 03 060	Welfare Goods Expenses	0.00		0.00	
5 02 03 070	Drugs & Medicines Expenses	1,881,128.62		0.00	
5 02 03 080	Medical, Dental & Lab. Supplies Exp.	12,548,545.50		0.00	
5 02 03 090	Fuel, Oil and Lubricants Expenses	16,305,353.39		0.00	
5 02 03 210	Semi-Expendable Machinery & Equipment Expense	19,090,014.33		0.00	
5 02 03 210	Semi-Expendable Machinery & Equipment Expenses	18,781,852.15		0.00	
5 02 03 210 02	Semi-Expendable Office Equipment Expense	308,162.18		0.00	
5 02 03 220	Semi-Expendable Furniture & Fixtures & Books Exp.	6,827,345.75		0.00	
5 02 03 220	Semi-Expendable Furniture & Fixtures & Books Exp.	6,827,345.75		0.00	
5 02 03 990	Other Supplies Expenses	1,746,730.23		0.00	
5 02 04	Utility Expenses	149,629,748.00		0.00	
5 02 04 010	Water Expenses	6,722,919.32		0.00	
5 02 04 020	Electricity Expenses	142,906,828.68		0.00	
5 02 05	Communication Expenses	167,413,578.61		0.00	
5 02 05 010	Postage & Courier Services	21,206,591.24		0.00	
5 02 05 020	Telephone Expenses	72,124,121.06		0.00	
5 02 05 020 02	Telephone Expenses - Landline (new)	8,503,463.60		0.00	
5 02 05 020 01	Telephone Expenses - Mobile (new)	63,620,657.46		0.00	
5 02 05 030	Internet Subscription Expenses	73,664,073.70		0.00	
5 02 05 040	Cable, Satellite, Telegraph, & Radio Expenses	418,792.61		0.00	
5 02 06	Awards/Rewards, Prizes and Indemnities	3,785,774.75		-	
5 02 06 010	Awards/Rewards Expenses	3,785,774.75		0.00	
5 02 06 010 01	Awards/Rewards Expenses	3,773,089.00		0.00	
5 02 06 010 09	Awards/Rewards Expenses - Others	12,685.75		0.00	
5 02 07	Survey, Research, Exploration and Development Expenses	29,924,716.36		-	
5 02 07 020	Research, Exploration and Development Expenses	29,924,716.36		0.00	
5 02 07 020 01	Contract Services	5,624,716.36		0.00	
5 02 07 020 02	Research Services	24,300,000.00		0.00	
5 02 10	Confidential, Intelligence and Extraordinary Expenses	5,357,680.39		0.00	
5 02 10 010	Confidential Expenses	0.00		0.00	
5 02 10 020	Intelligence Expenses	0.00		0.00	
5 02 10 030	Extraordinary and Miscellaneous Expenses	5,357,680.39		0.00	
5 02 11	Professional Services	297,239,908.49		-	
5 02 11 020	Auditing Services	66,616,787.00		0.00	
5 02 11 030	Consultancy Services	0.00		0.00	
5 02 11 990	Other Professional Services	230,623,121.49		0.00	
5 02 11 990 02	Notarial Fee	552,721.21		0.00	
5 02 11 990 03	Honorarium	1,256,500.00		0.00	



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
5 02 11 990 04	Project Based Hiring	219,869,931.44		0.00	
5 02 11 990 05	Gratuity Gift for Project Based	3,483,968.84		0.00	
5 02 11 990 06	Hazard Pay - Project Based Contractors COVID	5,460,000.00		0.00	
5 02 12	General Services	247,991,434.70		0.00	
5 02 12 020	Janitorial Services	81,967,655.75		0.00	
5 02 12 030	Security Services	166,023,778.95		0.00	
5 02 13	Repairs and Maintenance	19,409,010.79		0.00	
5 02 13 040	Repairs & Maint. - Buildings & Other Structures	724,939.56		0.00	
5 02 13 050	Repairs & Maint. - Machinery & Equipment	7,634,018.20		0.00	
5 02 13 050 01	Repairs & Maint. - Office Equip.	6,964,004.20		0.00	
5 02 13 050 02	Repairs & Maint. - IT Equip	650,529.00		0.00	
5 02 13 050 03	Repairs & Maint. - Comm. Equip.	19,485.00		0.00	
5 02 13 060	Repairs & Maint. - Transportation Equipment	7,797,962.41		0.00	
5 02 13 070	Repairs & Maint. - Furniture & Fixtures	211,545.20		0.00	
5 02 13 080	Repairs & Maint. - Leased Assets	22,200.00		0.00	
5 02 13 090	Repairs & Maint. - Leased Assets Improvements	3,010,946.42		-	
5 02 13 090 02	Repairs & Maint. - Leased Assets Imprv't - Building	3,010,946.42		0.00	
5 02 13 210	Repairs & Maint. - Semi-Expendable Machinery and Equipment	7,399.00		0.00	
5 02 15	Taxes, Insurance Premiums and Other Fees	20,968,668.42		0.00	
5 02 15 010	Taxes, Duties and Licenses	404,671.45		0.00	
5 02 15 020	Fidelity Bond Premiums	7,162,902.37		0.00	
5 02 15 030	Insurance Expenses	13,401,094.60		0.00	
5 02 17 010	MEMBERS' BENEFITS	140,161,027,863.45		0.00	
5 02 17 010 01 01	Members' Benefits - Direct Contributor - Government	13,695,946,912.75		0.00	
5 02 17 010 01 02	Members' Benefits - Direct Contributor - Private	29,108,134,651.75		0.00	
5 02 17 010 01 03	Members' Benefits - Direct Contributor - Enterprise Owner	1,569,506.00		0.00	
5 02 17 010 01 04	Members' Benefits - Direct Contributor - Household / Kasambahay	15,124,491.66		0.00	
5 02 17 010 01 05	Members' Benefits - Direct Contributor - Family Driver	117,978.00		0.00	
5 02 17 010 02	Members' Benefits - Direct Contributor - Informal Economy	18,236,665,869.59		0.00	
5 02 17 010 02 01	Members' Benefits - Direct Contributor - Migrant Worker	67,039,919.76		0.00	
5 02 17 010 02 01A	Members' Benefits - Direct Contributor - Migrant Worker - Land Based	236,110,731.64		0.00	
5 02 17 010 02 01B	Members' Benefits - Direct Contributor - Migrant Worker - Sea Based	1,288,795,345.59		0.00	
5 02 17 010 02 02	Members' Benefits - Direct Contributor - Informal Sector	2,135,630,900.34		0.00	
5 02 17 010 02 03	Members' Benefits - Direct Contributor - Self-Earning Individual	3,814,890,192.42		0.00	
5 02 17 010 02 04	Members' Benefits - Direct Contributor - Filipino with Dual Citizenship	189,881.00		0.00	
5 02 17 010 02 05	Members' Benefits - Direct Contributor - Naturalized Filipino Citizen	186,710.00		0.00	
	Members' Benefits - Direct Contributor - Citizen of other countries working/residing/studying in the Phils	3,136,595.00		0.00	
5 02 17 010 02 06	Members' Benefits - Direct Contributor - Organized Group	48,136,834.44		0.00	
5 02 17 010 02 09	Members' Benefits - Direct Contributor - Foreign Retirees	381,215.00		0.00	
5 02 17 010 03	Members' Benefits - Indirect Contributor - Indigent - NHTS - PR	17,293,399,354.05		0.00	
5 02 17 010 04	Members' Benefits - Indirect Contributor - Senior Citizen	27,118,845,148.89		0.00	
5 02 17 010 05 01	Members' Benefits - Indirect Contributor - NGAs	49,043,511.20		0.00	
5 02 17 010 05 02	Members' Benefits - Indirect Contributor - LGUs	6,878,820,511.09		0.00	



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
5 02 17 010 05 03	Members' Benefits - Indirect Contributor - Others	957,113,370.75		0.00	
5 02 17 010 05 04	Members' Benefits - Indirect Contributor - Point of Service	818,876,888.64		0.00	
5 02 17 010 06 06	Members' Benefits - Indirect Contributor - EPCB - Formal Economy	3,489.98		0.00	
5 02 17 010 09	Members' Benefits - Direct Contributor - Lifetime Member	13,962,447,160.11		0.00	
5 02 17 010 11	Members' Benefits - IFM	4,179,683,792.00		0.00	
5 02 17 010 12	Members' Benefits - DCPM PRC	250,714,851.80		0.00	
5 02 17 010 13	Members' Benefits - KONSULTA	22,050.00		0.00	
5 02 99	Other Maintenance & Operating Expenses	258,375,153.77		-	
5 02 99 010	Advertising, Promotional and Marketing Expenses	27,064,467.05		0.00	
5 02 99 010 01	Advertising Expenses	11,021,329.81		0.00	
5 02 99 010 02	Marketing & Promotional Expenses	16,043,137.24		0.00	
5 02 99 020	Printing & Publication Expenses	4,831,261.51		0.00	
5 02 99 030	Representation Expenses	39,046,575.57		0.00	
5 02 99 030 01	Representation Expenses - IME	33,114,566.72		0.00	
5 02 99 030 02	Representation Expenses - Committee Meeting Expenses	5,286,671.55		0.00	
5 02 99 030 03	Representation Expenses - Board Meeting Expenses	257,890.34		0.00	
5 02 99 030 04	Representation Expenses - Board Reimbursable Expenses	387,446.96		0.00	
5 02 99 040	Transportation & Delivery Expenses	1,938,454.51		0.00	
5 02 99 050	Rent / Lease Expenses	88,688,353.56		0.00	
5 02 99 060	Membership Dues & Contributions to Organizations	8,530,495.36		0.00	
5 02 99 070	Subscription Expenses	7,798,552.21		0.00	
5 02 99 080	Donations	1,093,832.91		0.00	
5 02 99 180	Major Events and Conventions Expenses	10,601,957.40		0.00	
5 02 99 180 01	Major Events and Conventions Expenses - Anniversary Expenses	4,813,567.08		0.00	
5 02 99 180 03	Major Events and Conventions Expenses - Christmas Activities	3,152,547.31		0.00	
5 02 99 180 09	Major Events and Conventions Expenses - Other Activities	2,635,843.01		0.00	
5 02 99 990	Other MOOE - Others	68,781,203.69		0.00	
5 02 99 990 02	Other MOOE - Others - Gender & Development Expenses	1,165,120.00		0.00	
5 02 99 990 03	Other MOOE - Others - Registration of Motor Vehicle	550,375.59		0.00	
5 02 99 990 04	Other MOOE - Others - Contingencies	4,839,480.00		0.00	
5 02 99 990 05	Other MOOE - Others - Corporate Forum	2,462,625.92		0.00	
5 02 99 990 06	Other MOOE - Others - Medical Expenses	58,601,346.98		0.00	
5 02 99 990 07	Other MOOE - Others - Nominal Housing Allowance	541,590.94		0.00	
5 02 99 990 09	Other MOOE - Others - Others	620,664.26		0.00	
5 03	Financial Expenses	171,558,187.89		-	
5 03 01	Financial Expenses	171,558,187.89		-	
5 03 01 020	Interest Expenses	99,169,766.55		0.00	
5 03 01 040	Bank Charges	49,173.18		0.00	
5 03 01 990	Other Financial Charges	72,339,248.16		0.00	
5 03 01 990 01	Other Financial Charges - Filing Fee	811,313.51		0.00	
5 03 01 990 02	Other Financial Charges - ACAs	66,010,795.06		0.00	
5 03 01 990 03	Other Financial Charges - ROSS Facility	60,000.00		0.00	
5 03 01 990 09	Other Financial Charges - Others	5,457,139.59		0.00	
5 05	Non-Cash Expenses	1,996,692,270.17		0.00	
5 05 01	Depreciation	744,081,426.23		0.00	
5 05 01 020	Depreciation - Land Improvements	398.89		0.00	
5 05 01 040	Depreciation - Buildings and Other Structures	1,298,744.94		0.00	
5 05 01 050	Depreciation - Machinery and Equipment	296,179,129.43		-	



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2021

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
5 05 01 050 01	Depreciation - Office Equipment	35,363,121.63		0.00	
5 05 01 050 02	Depreciation - IT Equipment	255,145,915.07		0.00	
5 05 01 050 03	Depreciation - Communication Equipment	5,642,859.28		0.00	
5 05 01 050 04	Depreciation - Medical, Dental & Laboratory Equipment	27,233.45		0.00	
5 05 01 060	Depreciation - Transportation Equipment	14,805,816.58		0.00	
5 05 01 070	Depreciation - Furniture, Fixtures and Books	11,081,365.44		0.00	
5 05 01 070 01	Depreciation - Furniture & Fixtures	11,081,365.44		0.00	
5 05 01 080	Depreciation - Leased Assets	391,866,812.12		0.00	
5 05 01 090	Depreciation - Leased Assets Improvements	28,817,938.12		0.00	
5 05 01 090 02	Depreciation - Lease Assets Improvements - Building	28,817,938.12		0.00	
5 05 01 990	Depreciation - Other Property, Plant, & Equipment	31,220.71		0.00	
5 05 02	Amortization	39,967,948.06		0.00	
5 05 02 010	Amortization - Intangible Assets	39,967,948.06		0.00	
5 05 03	Impairment Loss	1,208,351,719.89		0.00	
5 05 03 010	Impairment Loss - Financial Assets Held to Maturity	222,229.66		0.00	
5 05 03 020	Impairment Loss - Loans and Receivables	807,537,677.79		0.00	
5 05 03 021	Impairment Loss - Inter-Agency Receivables	266,820,311.94		0.00	
5 05 03 060	Impairment Loss - Other Rec'ble	100,545,032.28		0.00	
5 05 03 090	Impairment Loss - Property, Plant & Equipment	5,455.21		0.00	
5 05 03 990	Impairment Loss - Other Assets	372,463.38		0.00	
5 05 03 991	Impairment Loss - Other Assets - Other Rec'ble	32,848,549.63		0.00	
5 05 04	Losses	4,291,175.99		0.00	
5 05 04 010	Loss on Foreign Exchange (Forex)	47,130.97		0.00	
5 05 04 040	Loss on Sale of Property, Plant, & Equipment	3,752,264.86		0.00	
5 05 04 080	Loss on Sale of Assets	93,550.50		0.00	
5 05 04 090	Loss of Assets	4,000.00		0.00	
5 05 04 990	Other Losses	394,229.66		0.00	
	TOTAL	546,434,251,346.69	546,434,251,346.69	355,929,218,599.75	355,929,218,599.75

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:


MARY ANN A. MALINIS, CPA, MBA
 Acting Division Chief, AICD
 Comptrollership Department