



PHILIPPINE HEALTH INSURANCE CORPORATION
CONSOLIDATED TRIAL BALANCE
As of December 31, 2022

Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
1 01	Cash and Cash Equivalents	6,423,703,001.41		6,423,703,001.41	
1 01 01	Cash on Hand				
1 01 01 010	Cash-Collecting Officers	346,093,287.75		346,093,287.75	
1 01 01 010	Collecting Officers - PROs	346,089,365.25		346,089,365.25	
1 01 01 010 01A	Collecting Officers - (Cashier 1)	3,922.50		3,922.50	
1 01 01 020	Petty Cash	3,660,932.71		3,660,932.71	
1 01 02	Cash in Bank - Local Currency				
1 01 02 020	Cash in Bank - Local Currency, Current Account	950,450,239.45		950,450,239.45	
1 01 02 020 01	DBP Operational Fund PROs	22,023,708.70		22,023,708.70	
1 01 02 020 02	DBP 0455-010479-030 - Mother Account	142,911,097.39		142,911,097.39	
1 01 02 020 03	DBP 0405-010479-530 - OFW Coll.	868,705.96		868,705.96	
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	90,482.36		90,482.36	
1 01 02 020 07	HIF - Private PROs	18,187,243.77		18,187,243.77	
1 01 02 020 08	LBP 0672-1092-05 PHIC Provident Fund	247,030.07		247,030.07	
1 01 02 020 10	LBP 0672-1087-30 SAGIP Project	10,573,528.54		10,573,528.54	
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.	85,543,747.70		85,543,747.70	
1 01 02 020 14	LBP 0672-1089-42 Unclaimed Refund Account	360,208,895.71		360,208,895.71	
1 01 02 020 16	LBP Operational Fund-PROs - MOOE	74,488,302.80		74,488,302.80	
1 01 02 020 16A	LBP Operational Fund PROs - P.S.	120,505,397.95		120,505,397.95	
1 01 02 020 17	LBP 0672-1054-63 Corporate Account	31,088,929.81		31,088,929.81	
1 01 02 020 20	LBP 0672-1093-88 UNFPA Proj.	534,509.75		534,509.75	
1 01 02 020 21	LBP 0672-1085-27 PTI Acct.	6,253,028.38		6,253,028.38	
1 01 02 020 22	PVB Operational Fund PROs	307,858.00		307,858.00	
1 01 02 020 26	Philhealth Run 2015	12.63		12.63	
1 01 02 020 27	LBP 0671-0915-15 Electronic Payment System (EPS)	76,007,911.67		76,007,911.67	
1 01 02 020 28	LBP 0672-1105-05 H.O. Payroll Account	472,633.93		472,633.93	
1 01 02 030	Cash in Bank - Local Currency, Savings Account	3,299,292,167.09		3,299,292,167.09	
1 01 02 030 01	DBP - Dedicated Savings PROs	117,437,553.66		117,437,553.66	
1 01 02 030 03	LBP 0672-1094-18 PHIC Calamity 2	111,697.50		111,697.50	
1 01 02 030 04	LBP 0671-0413-05 Mother Account	1,051,284,544.12		1,051,284,544.12	
1 01 02 030 05	LBP 0672-1070-40 BTR Account	66,018.66		66,018.66	
1 01 02 030 06	LBP 0672-1090-86 - Philhealth OFDA	1,369,159,672.39		1,369,159,672.39	
1 01 02 030 07	LBP - Dedicated Savings PROs	219,885,833.69		219,885,833.69	
1 01 02 030 12	LBP 0671-1031-14 ACAs Remittances	541,346,847.07		541,346,847.07	
1 01 03	CASH IN BANK - FOREIGN CURRENCY				
1 01 03 030	Cash in Bank - Foreign Currency, Savings Account	456,390.29		456,390.29	
1 01 03 030 01	LBP 0674-0010-29 Dollar Account	456,390.29		456,390.29	
1 01 05	CASH EQUIVALENTS	1,823,749,984.12		1,823,749,984.12	
1 01 05 060	Special Savings Deposit - Local Currency	1,823,749,984.12		1,823,749,984.12	
1 02	INVESTMENTS				
1 02 11	Investments in Time Deposits	126,426,398,154.07		126,426,398,154.07	
1 02 11 010	Investments in Time Deposits - Local Currency	126,425,079,472.13		126,425,079,472.13	
1 02 11 020	Investments in Time Deposits - Foreign Currency	1,318,681.94		1,318,681.94	
1 03	RECEIVABLES	83,223,189,133.96	23,348,176,055.50	42,357,578,661.60	23,348,176,055.50
1 03 01	Loans and Receivable Accounts	36,455,058,937.16	2,353,248,669.33	36,455,058,937.16	2,353,248,669.33
1 03 01 050	Interests Receivable	2,837,220,803.94		2,837,220,803.94	
1 03 01 050 01	Accrued Interests Receivable - Investment	2,837,220,803.94		2,837,220,803.94	
1 03 01 090	Contributions & Premium Receivable	33,617,838,133.22		33,617,838,133.22	
1 03 01 090 01 03	Premium Rec'ble - ACAs - Direct Contributor - Government	1,364,791,972.26		1,364,791,972.26	
1 03 01 090 01 04	Premium Rec'ble - ACAs - Direct Contributor - Private	13,468,739,872.67		13,468,739,872.67	
1 03 01 090 02 03	Premium Rec'ble - OTCs - Direct Contributor - Government	4,759,976,380.56		4,759,976,380.56	
1 03 01 090 02 04	Premium Rec'ble - OTCs - Direct Contributor - Private	12,372,064,231.04		12,372,064,231.04	
1 03 01 090 02 05	Premium Rec'ble - OTCs - Direct Contributor - Kasambahay	6,950,310.69		6,950,310.69	
1 03 01 090 02 07	Premium Rec'ble - OTCs - Direct Contributor - Migrant Worker - Land Based	63,606,658.00		63,606,658.00	
1 03 01 090 02 11	Premium Rec'ble - OTCs - Direct Contributor - Self-Earning Individual (new)	1,581,708,708.00		1,581,708,708.00	
1 03 01 092	Allowance for Impairment - Contributions & Premium Receivable		2,353,248,669.33		2,353,248,669.33
1 03 03	INTER-AGENCY RECEIVABLES	21,378,589,805.16	20,903,751,777.30	21,378,589,805.16	20,903,751,777.30
1 03 03 010	Due from National Government Agencies (NGAs)	21,122,806,684.38		21,122,806,684.38	
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	652,684.38		652,684.38	
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)	255,783,120.78		255,783,120.78	
1 03 03 032	Allowance for Impairment - Due from LGUs		231,892,977.30		231,892,977.30
1 03 04	Intra-Agency Receivables	25,261,313,474.48		(15,604,296,997.88)	
1 03 04 070	Due from Regional/Branch Offices	25,261,313,474.48		(15,604,296,997.88)	
1 03 04 070 01	Due from Regional/Branch Offices - Gov't	(15,514,116,230.02)		(16,848,575,706.26)	
1 03 04 070 02	Due from Regional/Branch Offices - Priv't	167,723,254,339.31		108,068,797,156.31	
1 03 04 070 03	Due from Regional/Branch Offices - Migrant Worker	(1,231,605,461.86)		(1,298,985,266.37)	
1 03 04 070 05	Due from Regional/Branch Offices - Indigent	(101,033,758,705.63)		(109,216,561,210.13)	
1 03 04 070 06	Due from Regional/Branch Offices - Operation	9,239,807,659.45		3,762,377,691.05	
1 03 04 070 07	Due from Regional/Branch Offices - Non Cash Transfer	(1,195,284,472.90)		(1,495,169,223.14)	
1 03 04 070 08	Remitted Collections from PROs	(32,726,983,653.87)		1,423,819,560.66	
1 03 99	Other Receivables	128,226,917.16	91,175,608.87	128,226,917.16	91,175,608.87
1 03 99 010	Receivables - Disallowances/Charges	45,298,113.16		45,298,113.16	
1 03 99 020	Due from Officers and Employees	2,370,838.95		2,370,838.95	



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1 03 99 022	Allowance for Impairment - Due from Officers and Employees		1,920,068.47		1,920,068.47
1 03 99 990	Other Receivables	80,557,965.05	0.00	80,557,965.05	0.00
1 03 99 990 01	Other Receivables - Due fr. ACAs - Accrued Fines & Penalties	3,044,221.95		3,044,221.95	
1 03 99 990 02	Other Receivables - Personal Calls	69,042.83		69,042.83	
1 03 99 990 03	Other Receivables - Ref. fr. Ben. Pay't-employer	32,411,234.36		32,411,234.36	
1 03 99 990 04	Other Receivables - Filing Fees	258,141.12		258,141.12	
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	34,817,469.43		34,817,469.43	
1 03 99 990 10	Other Receivables - Interim Reimbursement Mechanism (IRM)	8,230,950.17		8,230,950.17	
	Other Receivables - Others - Interim Reimbursement Mechanism				
1 03 99 990 12	Tax (IRM)	1,493,155.59		1,493,155.59	
1 03 99 990 13	Other Receivables - Hazard Tax	-		-	
1 03 99 990 15	Other Receivables - Payment Recovery	166,276.60		166,276.60	
1 03 99 992	Allowance for Impairment - Other Receivables		89,255,540.40		89,255,540.40
	Allowance for Impairment - Other Receivables -				
1 03 99 992 01	Disallowances/Charges		45,298,113.16		45,298,113.16
	Allowance for Impairment - Other Receivables - Due fr. ACAs -				
1 03 99 992 03	Accrued Fines & Penalties		2,387,521.32		2,387,521.32
1 03 99 992 04	Allowance for Impairment - Other Receivables - Personal Calls		69,042.83		69,042.83
	Allowance for Impairment - Other Receivables - Refund from Ben.				
1 03 99 992 05	Pay't - Employer		25,532,049.36		25,532,049.36
1 03 99 992 06	Allowance for Impairment - Other Receivables - Filing Fees		258,141.12		258,141.12
1 03 99 992 08	Allowance for Impairment - Other Receivables - GPAI		67,473.00		67,473.00
1 03 99 992 09	Allowance for Impairment - Other Receivables - Others		15,506,853.78		15,506,853.78
1 03 99 992 10	Allowance for Impairment - Other Receivables - IRM - Tax		136,345.83		136,345.83
1 04	INVENTORIES	124,023,739.24	1,177,735.53	124,023,739.24	1,177,735.53
1 04 04	Inventories Held for Consumption	91,980,768.04	1,177,735.53	91,980,768.04	1,177,735.53
1 04 04 010	Office Supplies Inventory	78,230,781.07		78,230,781.07	
1 04 04 010 01	Common Office Supplies Inventory	36,369,793.76		36,369,793.76	
1 04 04 010 02	Common IT Supplies Inventory	38,075,664.14		38,075,664.14	
1 04 04 010 03	Inventory Custodian Supplies	3,785,323.17		3,785,323.17	
1 04 04 012	Allowance for Impairment - Office Supplies Inventory		1,177,735.53		1,177,735.53
1 04 04 020	Accountable Forms, Plates, & Stickers Inventory	2,726,847.58		2,726,847.58	
1 04 04 070	Medical, Dental & Laboratory Supplies Inventory	8,533,225.05		8,533,225.05	
1 04 04 990	Other Supplies & Materials Inventory	2,489,914.34		2,489,914.34	
1 04 04 990 01	Spare Parts Inventory	511,057.95		511,057.95	
1 04 04 990 09	Other Supplies & Materials Inventory	1,978,856.39		1,978,856.39	
1 04 05	Semi-Expendable Machinery and Equipment	8,842,410.67		8,842,410.67	
1 04 05 020	Semi-Expendable Office Equipment	3,752,395.94		3,752,395.94	
	Semi-Expendable Information & Communications Technology				
1 04 05 030	Equipment	3,115,113.91		3,115,113.91	
1 04 05 070	Semi-Expendable Communications Equipment	452,681.85		452,681.85	
1 04 05 080	Semi-Expendable Disaster Response and Rescue Equipment	159,430.00		159,430.00	
1 04 05 100	Semi-Expendable Medical Equipment	318,599.97		318,599.97	
1 04 05 120	Semi-Expendable Sports Equipment	259,238.00		259,238.00	
1 04 05 990	Semi-Expendable Other Machinery & Equipment	784,951.00		784,951.00	
1 04 06	Semi-Expendable Furniture, Fixtures and Books	23,200,560.53		23,200,560.53	
1 04 06 010	Semi-Expendable Furniture & Fixtures	22,183,817.53		22,183,817.53	
1 04 06 020	Semi-Expendable Books	1,016,743.00		1,016,743.00	
1 02 02	Financial Assets - Held to Maturity	281,182,433,997.63	551,193.09	281,182,433,997.63	551,193.09
1 02 02 010	Investments in Treasury Bills - Local	9,350,077,535.19		9,350,077,535.19	
1 02 02 050	Investments in Bonds - Local	271,832,356,462.44		271,832,356,462.44	
	Allowance for Impairment - Investments in Bonds - Local - Expected				
1 02 02 052	Credit Loss (ECL)		551,193.09		551,193.09
1 06	PROPERTY, PLANT AND EQUIPMENT	3,751,488,039.55	2,071,437,769.19	3,751,488,039.55	2,071,437,769.19
1 06 01	Land				
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	37,261,854.81		37,261,854.81	
1 06 04 011	Accumulated Depreciation - Buildings		22,925,331.28		22,925,331.28
1 06 05 020	Office Equipment	356,909,167.40		356,909,167.40	
1 06 05 021	Accumulated Depreciation - Office Equipment		261,662,593.52		261,662,593.52
1 06 05 030	Information and Communications Technology Equipment	1,760,121,400.90		1,760,121,400.90	
1 06 05 031	Accumulated Depreciation - Information and Communications		1,350,155,635.97		1,350,155,635.97
1 06 05 070	Communications Equipment	67,431,552.90		67,431,552.90	
1 06 05 071	Accumulated Depreciation - Communications Equipment		50,976,647.18		50,976,647.18
1 06 05 990	Other Machinery & Equipment	228,475.00		228,475.00	
1 06 05 991	Accumulated Depreciation - Other Machinery & Equipment		35,364.00		35,364.00
1 06 06	Transportation Equipment				
1 06 06 010	Motor Vehicles	333,671,181.64		333,671,181.64	
1 06 06 011	Accumulated Depreciation - Motor Vehicles		194,947,882.09		194,947,882.09
1 06 07	Furniture, Fixtures & Books				
1 06 07 010	Furniture & Fixtures	63,440,901.62		63,440,901.62	
1 06 07 011	Accumulated Depreciation - Furniture & Fixtures		37,087,989.96		37,087,989.96
1 06 09	Leased Assets Improvements				
1 06 09 020	Leased Assets Improvements, Buildings and Other Structures	227,228,758.76		227,228,758.76	
	Accumulated Depreciation - Leased Assets Improvements, Buildings				
1 06 09 021	and Other Structures		152,147,949.30		152,147,949.30
1 06 98	Construction in Progress				
1 06 98 030	Construction in Progress - Building & Other Structures	29,017,393.56		29,017,393.56	
1 08	INTANGIBLE ASSETS	525,969,058.68	261,227,305.73	525,969,058.68	261,227,305.73



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		Debit	Credit	Debit	Credit
1 08 01	Intangible Assets	525,969,058.68	261,227,305.73	525,969,058.68	261,227,305.73
1 08 01 020	Computer Software	525,969,058.68		525,969,058.68	
1 08 01 021	Accumulated Amortization - Computer Software		261,227,305.73		261,227,305.73
1 13	RIGHT-OF-USE ASSETS				
1 13 01	Right-of-Use Assets	1,250,610,943.25	745,182,993.82	1,250,610,943.25	745,182,993.82
1 13 01 020	Right-of-Use Assets, Buildings & Other Structures	1,250,610,943.25		1,250,610,943.25	
1 13 01 021	Accumulated Depreciation - Right-of-Use Assets, Buildings & Other Structures		745,182,993.82		745,182,993.82
1 99	OTHER ASSETS	1,241,662,687.95	1,025,489,515.14	1,241,662,687.95	1,025,489,515.14
1 99 01	ADVANCES	350,377.72		350,377.72	
1 99 01 040	Advances to Officers & Employees	350,377.72		350,377.72	
1 99 02	PREPAYMENTS	38,023,716.50		38,023,716.50	
1 99 02 010	Advances to Contractors/Sub-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	4,116,194.08		4,116,194.08	
1 99 02 100	Prepaid Subscription	7,890,006.79		7,890,006.79	
1 99 02 990	Other Prepayments	25,377,485.63		25,377,485.63	
1 99 02 990 01	Procurement	22,902,889.23		22,902,889.23	
1 99 02 990 02	Subscription from Magazines/Journals	1,570.88		1,570.88	
1 99 02 990 09	Others	2,473,025.52		2,473,025.52	
1 99 03	DEPOSITS	114,838,300.87		114,838,300.87	
1 99 03 020	Guaranty Deposits	111,682,753.09		111,682,753.09	
1 99 03 990	Other Deposits	3,155,547.78		3,155,547.78	
1 99 99	Other Assets	1,088,450,292.86	1,025,489,515.14	1,088,450,292.86	1,025,489,515.14
1 99 99 080	Deferred Charges/Losses	0.00	0.00	0.00	0.00
1 99 99 990	Other Assets	1,088,450,292.86		1,088,450,292.86	
1 99 99 990 01	Other Assets - Unserviceable Equipment	48,874,314.98		48,874,314.98	
1 99 99 990 02	Other Assets - Serviceable Equipment	1,095,251.36		1,095,251.36	
	Other Assets - Long-Term Rec'ble from DBM (during transfer of NHIP)				
1 99 99 990 03		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 08	Long-Term Rec'ble from Various Health Providers (DCS)	700,555.15		700,555.15	
1 99 99 990 10	Receivable from NGAs	394,741,430.00		394,741,430.00	
1 99 99 990 12	Receivable from LGUs	481,189,229.73		481,189,229.73	
1 99 99 990 13	Other Assets - Intangibles	6,287,168.39		6,287,168.39	
1 99 99 992	Accumulated Impairment Losses - Other Assets		1,025,489,515.14		1,025,489,515.14
	Accumulated Impairment Losses - Other Assets - Other				
1 99 99 992 02	Receivable from DBM		155,235,240.00		155,235,240.00
	Accumulated Impairment Losses - Other Assets - Other				
1 99 99 992 03	Receivable from PDIC		327,103.25		327,103.25
	Accumulated Impairment Losses - Other Assets - Other				
1 99 99 992 08	Receivable from various Health Providers (DCS)		700,555.15		700,555.15
	Accumulated Impairment Losses - Other Assets - Other Rec'ble				
1 99 99 992 10	from NGAs		394,741,430.00		394,741,430.00
	Accumulated Impairment Losses - Other Assets - Other Receivable				
1 99 99 992 12	from LGUs		474,485,186.74		474,485,186.74
2 01	FINANCIAL LIABILITIES	57,634,055,212.72		57,634,055,212.72	
2 01 01	Payables	57,634,040,212.72		57,634,040,212.72	
2 01 01 010	Accounts Payable	9,042,664,208.22		9,042,664,208.22	
2 01 01 010 01A	Accounts Payable-Personnel Services (PS)	32,124,909.12		32,124,909.12	
	Accounts Payable-Maintenance and Other Operating Expenses (MOOE)		1,216,574,440.59		1,216,574,440.59
2 01 01 010 01B			130,283,230.06		130,283,230.06
2 01 01 010 01C	Accounts Payable-Capital Outlay		7,656,040,443.25		7,656,040,443.25
2 01 01 010 02	Accounts Payable-Benefit Claims Processed		6,847,697.00		6,847,697.00
2 01 01 010 03	Accounts Payable-PFPR-PCB Processed		793,488.20		793,488.20
2 01 01 010 04	Accounts Payable-Konsulta		464,537,809.95		464,537,809.95
2 01 01 020	Due to Officers & Employees		4,257,350.44		4,257,350.44
2 01 01 060	Operating Lease Payable		48,122,580,844.11		48,122,580,844.11
2 01 01 100	Accrued Benefits Payable		35,639,638,549.72		35,639,638,549.72
2 01 01 100 01	Accrued Benefits Payable - In Course of Settlement (ICS)		8,930,105,106.66		8,930,105,106.66
2 01 01 100 03	Accrued Benefits Payable - Primary Care Benefit (PCB)		3,348,726,084.88		3,348,726,084.88
2 01 01 100 04	Accrued Benefits Payable - ICS - RTH		204,111,102.85		204,111,102.85
2 01 01 100 05	Accrued Benefits Payable - Konsulta		15,000.00		15,000.00
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	278,434,503.07		278,434,503.07	
2 02 01	INTER-AGENCY PAYABLES	278,434,503.07		278,434,503.07	
2 02 01 010	Due to BIR	160,737,151.66		160,737,151.66	
2 02 01 010 01	Due to BIR - Regular	46,105,881.33		46,105,881.33	
2 02 01 010 02	Due to BIR - Contractors	449,181.26		449,181.26	
2 02 01 010 03	Due to BIR - Casual	10,022,156.71		10,022,156.71	
2 02 01 010 04	Due to BIR - VAT	6,968,466.73		6,968,466.73	
2 02 01 010 05	Due to BIR - EWT	8,249,999.34		8,249,999.34	
2 02 01 010 06A	Due to BIR - Benefit Payment - Gov't	5,093,301.16		5,093,301.16	
2 02 01 010 06B	Due to BIR - Benefit Payment - Priv't	45,856,863.16		45,856,863.16	
2 02 01 010 06C	Due to BIR - Benefit Payment - Migrant	495,747.62		495,747.62	
2 02 01 010 06D	Due to BIR - Benefit Payment - Self-Employed	10,564,390.17		10,564,390.17	
2 02 01 010 06E	Due to BIR - Benefit Payment - NHTS PR	6,713,491.71		6,713,491.71	
2 02 01 010 06F	Due to BIR - Benefit Payment - Sponsored	3,303,249.99		3,303,249.99	
2 02 01 010 06G	Due to BIR - Benefit Payment - Non Paying Members	5,390,981.92		5,390,981.92	
2 02 01 010 06H	Due to BIR - Benefit Payment - Senior Citizens	11,521,564.33		11,521,564.33	
2 02 01 010 07	Due to BIR - FWT	1,876.23		1,876.23	
2 02 01 020	Due to GSIS	88,446,180.32		88,446,180.32	
2 02 01 020 01	Due to GSIS - Life & Retirement - Regular	47,508,564.52		47,508,564.52	
2 02 01 020 02	Due to GSIS - Life & Retirement - Casual	20,107,553.87		20,107,553.87	



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Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
2 02 01 020 03	Due to GSIS - Salary Loan & Conso. Loan - Regular		1,877,780.13		1,877,780.13
2 02 01 020 04	Due to GSIS - Salary Loan & Conso. Loan - Casual		542,572.02		542,572.02
2 02 01 020 05	Due to GSIS - Calamity / Emergency Loan - Regular		407,200.20		407,200.20
2 02 01 020 06	Due to GSIS - Calamity / Emergency Loan - Casual		676,363.82		676,363.82
2 02 01 020 07	Due to GSIS - Regular Policy - Regular		129,797.33		129,797.33
2 02 01 020 08	Due to GSIS - Regular Policy - Casual		138,731.88		138,731.88
2 02 01 020 09	Due to GSIS - Optional/ Add'l		7,232.38		7,232.38
2 02 01 020 10	Due to GSIS - Home Emergency Loan Program		88,596.15		88,596.15
2 02 01 020 11	Due to GSIS - Real Estate / Housing Loan		(83,023.19)		(83,023.19)
2 02 01 020 12	Due to GSIS - Educational Assistance Loan		15,914.71		15,914.71
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		5,455,306.23		5,455,306.23
2 02 01 020 15	Due to GSIS - Multi-Purpose Loan - Regular		4,356,814.91		4,356,814.91
2 02 01 020 16	Due to GSIS - Multi-Purpose Loan - Casual		6,939,087.25		6,939,087.25
2 02 01 020 17	Due to GSIS - Computer Loan - Regular		356,382.41		356,382.41
2 02 01 030	Due to PAG-IBIG		3,701,875.41		3,701,875.41
2 02 01 030 01	Due to Pag-ibig - HDMF Contributions - Regular		910,222.37		910,222.37
2 02 01 030 02	Due to Pag-ibig - HDMF Contributions - Casual		436,061.70		436,061.70
2 02 01 030 03	Due to Pag-ibig - HDMF Multi-Purpose Loan - Regular		365,198.13		365,198.13
2 02 01 030 04	Due to Pag-ibig - HDMF Multi-Purpose Loan - Casual		584,190.20		584,190.20
2 02 01 030 05	Due to Pag-ibig - HDMF Emergency - Regular		292,710.60		292,710.60
2 02 01 030 06	Due to Pag-ibig - HDMF Emergency - Casual		63,623.82		63,623.82
2 02 01 030 07	Due to Pag-big - Housing Loan - Regular		431,837.77		431,837.77
2 02 01 030 08	Due to Pag-big - Housing Loan - Casual		35,430.82		35,430.82
2 02 01 030 09	Due to Pag-ibig - Modified Pag-ibig 2 - Regular		241,000.00		241,000.00
2 02 01 030 10	Due to Pag-ibig - Modified Pag-ibig 2 - Casual		341,600.00		341,600.00
2 02 01 040	Due to PHILHEALTH		13,194,105.83		13,194,105.83
2 02 01 040 01	Due to PhilHealth - Regular		8,371,410.91		8,371,410.91
2 02 01 040 02	Due to PhilHealth - Casual		2,674,830.36		2,674,830.36
2 02 01 040 03	Insurance Premium		1,435,736.41		1,435,736.41
2 02 01 040 06	Due to Philhealth - Contractors		712,128.15		712,128.15
2 02 01 050	Due to NGAS		10,540,300.97		10,540,300.97
2 02 01 050 01	Due to NGAs- SAGIP		10,531,234.54		10,531,234.54
2 02 01 050 02	Due to NGAs - PHIE		9,066.43		9,066.43
2 02 01 060	Due to Government Corporations		751,489.30		751,489.30
2 02 01 070	Due to LGUs		1,063,399.58		1,063,399.58
2 03	INTRA-AGENCY PAYABLES		25,261,313,474.48		(15,604,296,997.88)
2 03 01	INTRA-AGENCY PAYABLES		25,261,313,474.48		(15,604,296,997.88)
2 03 01 060	Due to Central/Home/Head Office		25,261,313,474.48		(15,604,296,997.88)
2 03 01 060 01	Due to Head Office - Gov't		(15,514,116,230.02)		(16,848,575,706.26)
2 03 01 060 02	Due to Head Office - Private		167,719,498,573.76		108,065,041,390.76
2 03 01 060 03	Due to Head Office - Migrant Worker		(1,231,605,461.86)		(1,298,985,266.37)
2 03 01 060 05	Due to Head Office - Indigent		(101,033,759,705.63)		(109,216,562,210.13)
2 03 01 060 06	Due to Head Office - Operations		9,243,618,589.59		3,766,188,621.19
2 03 01 060 07	Due to Head Office - Non-Cash Transfer		(1,195,338,637.49)		(1,495,223,387.73)
2 03 01 060 08	Unremitted Income		(32,726,983,653.87)		1,423,819,560.66
2 04	TRUST LIABILITIES		1,009,113,076.02		1,009,113,076.02
2 04 01	Trust Liabilities		1,009,113,076.02		1,009,113,076.02
2 04 01 010	Trust Liabilities		976,339,374.23		976,339,374.23
2 04 01 010 01	Trust Liabilities - Donations		8,710,839.86		8,710,839.86
2 04 01 010 02	Trust Liabilities - Sale of Bid Documents		12,386,516.15		12,386,516.15
2 04 01 010 04	Trust Liabilities - PHIC UNFPA		37,785.77		37,785.77
2 04 01 010 05	Trust Liabilities - Health Provider Protest Bond		41,985,000.00		41,985,000.00
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		211,391,228.71		211,391,228.71
2 04 01 010 10	Trust Liabilities - Retention Fee		36,736,179.70		36,736,179.70
2 04 01 010 11	Trust Liabilities - Center for Global Development P4P		1,958,886.31		1,958,886.31
2 04 01 010 12	Trust Liabilities - PTI		5,222,073.80		5,222,073.80
2 04 01 010 12A	Trust Liabilities - PTI - NSSF		619,138.39		619,138.39
2 04 01 010 13	Trust Liabilities - Interest Income for Unclaimed Refund		24,706,923.56		24,706,923.56
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)-Regular		22,691,322.99		22,691,322.99
2 04 01 010 16A	Trust Liabilities - PhilHealth Provident Fund (PPF)-Casual		3,024,910.19		3,024,910.19
2 04 01 010 17	Trust Liabilities - PPF - All Purpose Loan		5,576,180.83		5,576,180.83
2 04 01 010 17A	Trust Liabilities - PPF - Educational Loan		3,872,593.34		3,872,593.34
2 04 01 010 17B	Trust Liabilities - PPF - Calamity Loan - (Regular)		220,061.22		220,061.22
2 04 01 010 17C	Trust Liabilities - PPF - Calamity Loan - (Casual)		167,313.40		167,313.40
2 04 01 010 17D	Trust Liabilities - PPF - Academic Loan -		7,242.36		7,242.36
2 04 01 010 17F	Trust Liabilities - PPF - Medical Loan - (Regular)		15,217.79		15,217.79
2 04 01 010 17G	Trust Liabilities - PPF - Medical Loan - (Casual)		1,542.00		1,542.00
2 04 01 010 17H	Trust Liabilities - PPF - Funeral Loan - (Regular)		1,914.32		1,914.32
2 04 01 010 17J	Trust Liabilities - PPF - Emergency Loan - (Regular)		59,850.38		59,850.38
2 04 01 010 17K	Trust Liabilities - PPF - Emergency Loan - (Casual)		109,557.91		109,557.91
2 04 01 010 17L	Trust Liabilities - PPF - HMO - (Regular)		491,892.00		491,892.00
2 04 01 010 17M	Trust Liabilities - PPF - HMO - (Casual)		382,402.00		382,402.00
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		96,697.50		96,697.50
2 04 01 010 20	Trust Liabilities - Employees Tax Refund		2,784,609.00		2,784,609.00
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		498,833,761.87		498,833,761.87
2 04 01 010 90	Trust Liabilities - Others		17,838,798.44		17,838,798.44
2 04 01 030	Bail Bonds Payable		2,144,388.45		2,144,388.45
2 04 01 040	Guaranty/Security Deposits Payable		30,629,313.34		30,629,313.34
2 10	LEASE PAYABLE				



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Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
2 10 01	Lease Payable				
2 10 01 010	Lease Payable		535,743,246.85		535,743,246.85
2 99	Other Payables		2,243,373,710.01		2,243,373,710.01
2 99 99 040	Undistributed Collections		1,005,835,986.13		1,005,835,986.13
2 99 99 160	Due to Non-Government Organizations/Civil Society Organizations		433,329.17		433,329.17
2 99 99 990	Other Payables		1,237,104,394.71		1,237,104,394.71
2 99 99 990 01	Other Payable - PHICEA Premium		431,670.55		431,670.55
2 99 99 990 02	Other Payable - PHICEA Loans		(460,800.28)		(460,800.28)
2 99 99 990 03	Other Payable - PROs Cooperative		3,701,558.60		3,701,558.60
2 99 99 990 04	Other Payable - PhilHealth WHITE Premiums - Regular & Casual		281,810.00		281,810.00
2 99 99 990 05	Other Payable - PhilHealth WHITE - Project Angel - Regular & Casual		236,861.64		236,861.64
2 99 99 990 06	Other Payable - DBP Salary Loan (PROs)		137,571.32		137,571.32
2 99 99 990 09	Other Payable - Others		1,232,775,722.88		1,232,775,722.88
2 05	Deferred Credits/Unearned Revenue/Income		911,858,174.63		911,858,174.63
2 05 01 990	Other Deferred Credits		4,092,268.66		4,092,268.66
2 05 01 990 01	Other Deferred Credits - Accreditation - HCPs		2,873,500.00		2,873,500.00
2 05 01 990 02	Other Deferred Credits - ACAs		852,468.66		852,468.66
2 05 01 990 09	Other Deferred Credits - Others		366,300.00		366,300.00
2 05 02 990	Other Unearned Revenue/Income		907,765,905.97		907,765,905.97
2 05 02 990 16	Other Unearned Revenue - Direct Contributor - Migrant worker - Land based		5,601,073.00		5,601,073.00
2 05 02 990 18	Other Unearned Revenue - Direct Contributor - Self-Earning Individual (new)		309,578,206.87		309,578,206.87
2 05 02 990 02	Other Unearned Revenue - Indirect Contributor - NHTS/Listahanan		516,844,200.00		516,844,200.00
2 05 02 990 04	Other Unearned Revenue - Indirect Contributor - Sponsored - LGUs		18,943,227.24		18,943,227.24
2 05 02 990 12	Other Unearned Revenue - Direct Contributor - Private		97,441.86		97,441.86
2 05 02 990 11	Other Unearned Revenue - Direct Contributor - Government		5,400.00		5,400.00
2 05 02 990 14	Other Unearned Revenue - Direct Contributor - Kasambahay		55,350.00		55,350.00
2 05 02 990 17	Other Unearned Revenue - Direct Contributor - Migrant worker - Sea based		721,994.78		721,994.78
2 05 02 990 19	Other Unearned Revenue - Direct Contributor - Filipino with Dual Citizenship / Living Abroad		9,241,003.77		9,241,003.77
2 05 02 990 25	Other Unearned Revenue - Direct Contributor-Professional Practitioner		817,261.96		817,261.96
2 05 02 990 26	Other Unearned Revenue - Direct Contributor- Self Earning - Sole Proprietor		44,807,315.24		44,807,315.24
2 05 02 990 27	Other Unearned Revenue - Direct Contributor- Self earning - Group Enrollment Scheme		49,500.00		49,500.00
2 05 02 990 28	Other Unearned Revenue - Direct Contributor- Foreign Nationals		403,883.69		403,883.69
2 05 02 990 29	Other Unearned Revenue - Direct Contributor- Others		600,047.56		600,047.56
2 06	Provisions		362,779,327,789.64		362,779,327,789.64
2 06 01 020	Leave Benefits Payable		807,441,849.24		807,441,849.24
2 06 01 070	Provision for Health Benefits - IBNR		95,098,573,409.40		95,098,573,409.40
2 06 01 070	Provision for Health Benefits - IBNR		95,098,573,409.40		95,098,573,409.40
2 06 01 990	Other Provisions		266,873,312,531.00		266,873,312,531.00
2 06 01 990 02	Other Provisions - Provisions for Insurance Contract Liabilities		266,873,312,531.00		266,873,312,531.00
3	EQUITY		(122,239,686,957.47)		26,043,017,000.32
3 07 01 010	Retained Earnings (Deficit)		(122,239,686,957.47)		26,043,017,000.32
3 07 01 010 01	Retained Earnings (Deficit)		-		-
3 07 01 010 02	Reserve Fund		195,407,434,045.85		271,253,712,795.64
3 07 01 010 04	Prior Year's Adjustment		-		-
3 07 01 010 05	Provision for Insurance Contract Liabilities		(317,647,121,003.32)		(245,210,695,795.32)
4	REVENUE/INCOME		301,069,444,918.96		-
4 02	Service and Business Income		228,482,830,638.98		-
4 02 01	Service Income		28,858,144.05		-
4 02 01 140	Fines and Penalties - Service Income		100,000.00		-
4 02 01 210	Accreditation Fees		28,758,144.05		-
4 02 01 210 01 01	Accreditation Fees - Hospital		22,170,000.00		-
4 02 01 210 01 02	Accreditation Fees - RHU		4,059,150.00		-
4 02 01 210 02 01	Accreditation Fees - Medical Doctor		86,950.00		-
4 02 01 210 03 01	Accreditation Fees - Collecting Agents - Banks		636,630.69		-
4 02 01 210 09	Accreditation Fees - Others		1,805,413.36		-
4 02 02	Business Income		228,453,972,494.93		-
4 02 02 050	Rent/Lease Income		638,791.12		-
4 02 02 210	Interest Income		11,544,397,569.62		-
4 02 02 210 01	Interest Income on Special Savings Deposits		318,231,985.33		-
4 02 02 210 02	Interest Income on Treasury Bonds		9,802,576,715.82		-
4 02 02 210 03	Interest Income on Savings and Current Interest Bearing Account		1,468,001.77		-
4 02 02 210 04	Interest Income on Treasury Notes/Bills		117,702,551.98		-
4 02 02 210 05	Interest Income on Time Deposits		1,304,226,367.46		-
4 02 02 210 09	Other Interest Income		191,947.26		-
4 02 02 230	Fines & Penalties - Business Income		129,080,068.81		-
4 02 02 230 01	Fines and Penalties - Premiums		123,363,898.17		-
4 02 02 230 01 01	Fines and Penalties - Premiums - Gov't		2,595,491.88		-
4 02 02 230 01 02	Fines and Penalties - Premiums - Priv't		120,167,362.17		-
4 02 02 230 01 03	Fines and Penalties - Premiums - Migrant Worker		126,748.03		-
4 02 02 230 01 04	Fines and Penalties - Premiums - IPM		474,296.09		-
4 02 02 230 02	Fines and Penalties - Accredited Collecting Agents (ACAs)		869,257.65		-
4 02 02 230 03	Fines and Penalties - HCI		1,190,050.00		-
4 02 02 230 09	Fines and Penalties - Others		3,656,862.99		-
4 02 02 270	Members' Contribution		216,779,856,065.38		-
4 02 02 270 01	Members' Contribution - Direct Contributor		136,715,403,724.97		-



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Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
4 02 02 270 01 01	Members' Contribution - Direct Contributor - Government		35,528,325,450.44		-
4 02 02 270 01 02	Members' Contribution - Direct Contributor - Private		92,446,533,785.76		-
4 02 02 270 01 04	Members' Contribution - Direct Contributor - Kasambahay		101,203,951.42		-
4 02 02 270 01 05	Members' Contribution - Direct Contributor - Family Driver		46,082.80		-
4 02 02 270 01 06	Members' Contribution - Direct Contributor - Migrant Worker - Land Based		267,637,186.16		-
4 02 02 270 01 07	Members' Contribution - Direct Contributor - Migrant Worker - Sea Based		628,763.22		-
4 02 02 270 01 08	Members' Contribution - Direct Contributor - Filipino with Dual Citizenship / Living Abroad		719,565.58		-
4 02 02 270 01 09	Members' Contribution - Direct Contributor - Women about to give birth		128,200.00		-
4 02 02 270 01 10	Members' Contribution - Direct Contributor - Professional Practitioner		50,613,694.01		-
4 02 02 270 01 11	Members' Contribution - Direct Contributor - Self-earning ind. (new)		6,975,275,789.00		-
4 02 02 270 01 12	Members' Contribution - Direct Contributor - Self-Earning Individual - Sole Proprietor		4,150,488.28		-
4 02 02 270 01 13	Members' Contribution - Direct Contributor - Self-Earning Individual - Group Enrollment Scheme		1,315,491,474.50		-
4 02 02 270 01 14	Members' Contribution - Direct Contributor - Foreign National		23,782,983.96		-
4 02 02 270 01 15	Members' Contribution - Direct Contributor - Others		866,309.84		-
4 02 02 270 03 01	Members' Contribution - Indirect Contributor - Indigent - NHTS / Listahanan		38,237,655,000.00		-
4 02 02 270 03 02	Members' Contribution - Indirect Contributor - Senior Citizen		41,318,550,000.00		-
4 02 02 270 03 05	Members' Contribution - Indirect Contributor - PAMANA		13,600,800.00		-
4 02 02 270 03 07	Members' Contribution - Indirect Contributor - Sponsored - NGAs		1,800.00		-
4 02 02 270 03 08	Members' Contribution - Indirect Contributor - Sponsored - LGUs		14,399,411.02		-
4 02 02 270 03 10	Members' Contribution - Indirect Contributor - Point of Service		49,183,680.00		-
4 02 02 270 03 11	Members' Contribution - Indirect Contributor - Person with Disability (PWD)		430,689,400.00		-
4 02 02 270 03 12	Members' Contribution - Indirect Contributor - Others		372,249.39		-
4 05	Gains		72,436,938,039.64		-
4 05 01	Gains		72,436,938,039.64		-
4 05 01 010	Gain on Foreign Exchange (FOREX)		259,837.14		-
4 05 01 170	Gain on Sale of Unserviceable Property		229,675.52		-
4 05 01 990	Other Gains		72,436,448,526.98		-
4 06	Other Non-Operating Income		149,676,240.34		-
4 06 99	Miscellaneous Income		149,676,240.34		-
4 06 99 010	Proceeds from Insurance/Indemnities		2,092.07		-
4 06 99 990	Miscellaneous Income		149,674,148.27		-
4 06 99 990 02	Penalties from Supplier		1,822,975.79		-
4 06 99 990 03	Bid Forms		97,200.00		-
4 06 99 990 04	ID Replacement		17,561.00		-
4 06 99 990 06	Health Service Providers - Appeal Fees		1,509,000.00		-
4 06 99 990 07	Hospital Appeal Protest Bond		1,040,000.00		-
4 06 99 990 09	Others		145,187,411.48		-
5	EXPENSES	152,786,740,961.17			-
5 01	OPERATIONAL EXPENSES	9,226,338,566.92			-
5 01 01	PERSONNEL SERVICES	4,972,582,892.41			-
5 01 01 01	Salaries & Wages	2,382,652,094.32			-
5 01 01 010	Salaries & Wages - Regular	1,551,321,339.12			-
5 01 01 010 01	Salaries - Regular	1,519,310,671.30			-
5 01 01 010 02	Maternity- Regular	1,983,432.79			-
5 01 01 010 03	Monetization of Leave Credits - Regular	30,027,235.03			-
5 01 01 020	Salaries & Wages - Casual	831,330,755.20			-
5 01 01 020 01	Salaries-Casual	812,372,949.11			-
5 01 01 020 02	Maternity-Casual	6,691,965.35			-
5 01 01 020 03	Monetization of Leave Credits - Casual	12,265,840.74			-
5 01 02	Other Compensation	2,043,349,862.59			-
5 01 02 010	Personnel Economic Relief Allowance (PERA)	149,977,245.04			-
5 01 02 010 01	Personnel Economic Relief Allowance (PERA) - Regular	63,857,811.18			-
5 01 02 010 02	Personnel Economic Relief Allowance (PERA) - Casual	86,119,433.86			-
5 01 02 020	Representation Allowance (RA)	12,080,625.00			-
5 01 02 030	Transportation Allowance (TA)	11,541,795.45			-
5 01 02 040	Clothing/Uniform Allowance	37,626,000.00			-
5 01 02 040 01	Clothing/Uniform Allowance - Regular	15,948,000.00			-
5 01 02 040 02	Clothing/Uniform Allowance-Casual	21,678,000.00			-
5 01 02 050	Subsistence Allowance	59,345,179.62			-
5 01 02 050 01	Subsistence Allowance-Regular	27,433,186.89			-
5 01 02 050 02	Subsistence Allowance-Casual	31,911,992.73			-
5 01 02 060	Laundry Allowance	5,984,333.64			-
5 01 02 060 01	Laundry Allowance-Regular	2,758,085.92			-
5 01 02 060 02	Laundry Allowance-Casual	3,226,247.72			-
5 01 02 080	Productivity Incentive Allowance	31,000,000.00			-
5 01 02 080 01	Productivity Incentive Allowance - Regular	13,190,000.00			-
5 01 02 080 02	Productivity Incentive Allowance - Casual	17,810,000.00			-
5 01 02 110	Hazard Pay	498,645,393.62			-
5 01 02 110 01	Hazard Pay - Regular	295,604,819.62			-
5 01 02 110 02	Hazard Pay - Casual	203,040,574.00			-
5 01 02 120	Longevity Pay	36,947,713.44			-
5 01 02 130	Overtime and Night Pay	139,421,421.19			-
5 01 02 130 01	Overtime and Night Pay - Regular	77,507,877.99			-
5 01 02 130 02	Overtime and Night Pay - Casual	61,913,543.20			-
5 01 02 140	Year-End Bonus	223,383,162.60			-



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Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
5 01 02 140 01	Year-End Bonus - Regular	148,111,261.25		-	
5 01 02 140 02	Year-End Bonus - Casual	75,271,901.35		-	
5 01 02 150	Cash Gift	31,141,000.00		-	
5 01 02 150 01	Cash Gift-Regular	13,281,750.00		-	
5 01 02 150 02	Cash Gift-Casual	17,859,250.00		-	
5 01 02 160	Mid-Year Bonus	177,567,734.84		-	
5 01 02 160 01	Mid-Year Bonus - Regular	122,544,109.74		-	
5 01 02 160 02	Mid-Year Bonus - Casual	55,023,625.10		-	
5 01 02 170	Directors and Committee Members' Fees	8,250,112.12		-	
5 01 02 990	Other Bonuses and Allowances	620,438,146.03		-	
5 01 02 990 03 01	Other Bonuses and Allowances - Rice Benefit - Regular	93,872,210.62		-	
5 01 02 990 03 02	Other Bonuses and Allowances - Rice Benefit - Casual	120,382,743.89		-	
5 01 02 990 06	Other Bonuses and Allowances - Special Counsel Allowance	875,000.00		-	
	Other Bonuses and Allowances - others (CNA Incentive Bonus - Regular)	52,397,722.50		-	
5 01 02 990 12	Other Bonuses and Allowances - CNA Incentive Bonus - Casual	68,203,120.00		-	
5 01 02 990 11	Other Bonuses and Allowances - Service Recognition Incentive - Regular	52,734,800.00		-	
	Other Bonuses and Allowances - Service Recognition Incentive - Casual	71,057,000.00		-	
5 01 02 990 13 02	Other Bonuses and Allowances - WESA - Regular	67,181,925.83		-	
5 01 02 990 14 01	Other Bonuses and Allowances - WESA - Casual	93,260,272.31		-	
5 01 02 990 16 01	Other Bonuses & Allowances - CEA - Regular	434,900.88		-	
5 01 02 990 16 02	Other Bonuses & Allowances - CEA - Casual	38,450.00		-	
5 01 03	PERSONNEL BENEFIT CONTRIBUTIONS	540,139,104.94		-	
5 01 03 010	Retirement and Life Insurance Premiums	280,769,470.55		-	
5 01 03 010 01	Retirement and Life Insurance - Premiums - Regular	181,999,222.01		-	
5 01 03 010 02	Retirement and Life Insurance - Premiums - Casual	98,770,248.54		-	
5 01 03 020	Pag-ibig Contributions	7,512,730.60		-	
5 01 03 020 01	Pag-ibig Contributions - Regular	3,183,900.00		-	
5 01 03 020 02	Pag-ibig Contributions - Casual	4,328,830.60		-	
5 01 03 030	PhilHealth Contributions	43,977,937.67		-	
5 01 03 030 01	PhilHealth Contributions - Regular	27,569,547.73		-	
5 01 03 030 02	PhilHealth Contributions - Casual	16,408,389.94		-	
5 01 03 040	Employee's Compensation Insurance Premiums	7,604,381.91		-	
5 01 03 040 01	Employee's Compensation Insurance Premiums - Regular	3,262,074.16		-	
5 01 03 040 02	Employee's Compensation Insurance Premiums - Casual	4,342,307.75		-	
5 01 03 050	Provident/Welfare Fund Contributions	200,274,584.21		-	
5 01 03 050 01	Provident/Welfare Fund Contributions - Regular	168,648,815.50		-	
5 01 03 050 02	Provident/Welfare Fund Contributions - Casual	31,625,768.71		-	
5 01 04	Other Personnel Benefits	6,441,830.56		-	
5 01 04 030	Terminal Leave Benefits	6,181,565.74		-	
5 01 04 030 01	Terminal Leave Benefits - Regular	4,833,314.21		-	
5 01 04 030 02	Terminal Leave Benefits - Casual	1,348,251.53		-	
5 01 04 990	OTHER PERSONNEL BENEFITS	260,264.82		-	
	Other Personnel Benefits - Health Workers Benefits -Post Graduate Degree Holder	260,264.82		-	
5 02	MAINTENANCE AND OTHER OPERATING EXPENSES	1,938,498,855.82		-	
5 02 01	Travelling Expenses	79,178,933.19		-	
5 02 01 010	Travelling Expenses - Local	77,994,543.42		-	
5 02 01 020	Travelling Expenses - Foreign	1,184,389.77		-	
5 02 02	Training and Scholarship Expenses	30,352,268.00		-	
5 02 02 010	Training Expenses	30,352,268.00		-	
5 02 02 010 01	Training Expenses - Local	30,352,268.00		-	
5 02 03	Supplies & Materials Expenses	223,752,309.92		-	
5 02 03 010	Office Supplies Expenses	107,858,928.08		-	
5 02 03 010 01	Office Supplies Expenses - Regular Office Supplies	59,574,829.87		-	
5 02 03 010 02	Office Supplies Expenses - IT Supplies	47,220,124.17		-	
5 02 03 010 03	Office Supplies Expenses - Inventory Custodian Supplies	1,063,974.04		-	
5 02 03 020	Accountable Forms Expenses	6,184,625.25		-	
5 02 03 070	Drugs & Medicines Expenses	4,080,453.85		-	
5 02 03 080	Medical, Dental & Laboratory Supplies Expenses	14,132,255.17		-	
5 02 03 090	Fuel, Oil and Lubricants Expenses	32,927,828.85		-	
5 02 03 210	Semi-Expendable Machinery & Equipment Expenses	27,662,756.37		-	
5 02 03 210 01	Semi-Expendable Machinery Equipment	1,852,900.60		-	
5 02 03 210 02	Semi-Expendable Office Equipment Expenses	9,164,155.31		-	
5 02 03 210 03	Semi-Expendable Communication Expenses	56,652.00		-	
5 02 03 210 04	Semi-Expendable Medical Equipment Expenses	330,841.60		-	
5 02 03 210 05	Semi-Expendable Printing Expenses	76,201.94		-	
5 02 03 210 06	Semi-Expendable IT Equipment Expenses	14,664,731.27		-	
5 02 03 210 07	Semi-Expendable Other Machinery & Equipment Expenses	185,204.75		-	
	Semi-Expendable Disaster Response and Rescue Equipment Expenses	1,164,535.00		-	
5 02 03 210 08	Semi-Expendable Sports Equipment Expenses	167,533.90		-	
5 02 03 220	Semi-Expendable Furniture, Fixtures & Books Expenses	27,950,223.59		-	
5 02 03 220 01	Semi-Expendable Furniture & Fixtures Expenses	27,888,728.59		-	
5 02 03 220 02	Semi-Expendable Books Expenses	61,495.00		-	
5 02 03 990	Other Supplies and Materials Expenses	2,955,238.76		-	
5 02 04	Utility Expenses	189,957,722.93		-	
5 02 04 010	Water Expenses	7,210,995.04		-	
5 02 04 020	Electricity Expenses	182,746,727.89		-	
5 02 05	Communications Expenses	165,938,346.11		-	
5 02 05 010	Postage & Courier Services	17,112,683.07		-	
5 02 05 020	Telephone Expenses	74,244,286.50		-	



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Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
5 02 05 020 02	Telephone Expenses - Landline	10,438,294.24		-	
5 02 05 020 01	Telephone Expenses - Mobile	63,805,992.26		-	
5 02 05 030	Internet Subscription Expenses	74,156,776.54		-	
5 02 05 040	Cable, Satellite, Telegraph, and Radio Expenses	424,600.00		-	
5 02 06	Awards/Rewards, Prizes and Indemnities	9,522,333.92		-	
5 02 06 010	Awards/Rewards Expenses	9,522,333.92		-	
5 02 06 010 01	Awards/Rewards Expenses	8,426,609.22		-	
5 02 06 010 09	Awards/Rewards Expenses - Others	1,095,724.70		-	
5 02 07	Survey, Research, Exploration and Development Expenses	15,962,748.00		-	
5 02 07 020	Research, Exploration and Development Expenses	15,962,748.00		-	
5 02 07 020 01	Contract Services	3,812,748.00		-	
5 02 07 020 02	Research Services	12,150,000.00		-	
5 02 10	Confidential, Intelligence and Extraordinary Expenses	5,827,007.37		-	
5 02 10 030	Extraordinary and Miscellaneous Expenses	5,827,007.37		-	
5 02 11	Professional Services	334,628,323.99		-	
5 02 11 020	Auditing Services	64,857,701.00		-	
5 02 11 030	Consultancy Services	545,638.28		-	
5 02 11 990	Other Professional Services	269,224,984.71		-	
5 02 11 990 02	Notarial Fee	673,411.03		-	
5 02 11 990 03	Honorarium	1,304,147.97		-	
5 02 11 990 04	Project Based Hiring	262,585,925.71		-	
5 02 11 990 05	Gratuity Gift for Project Based	4,636,000.00		-	
5 02 11 990 06	Project Based/Contractors COVID Hazard Pay	25,500.00		-	
5 02 12	General Services	259,707,310.99		-	
5 02 12 020	Janitorial Services	84,774,361.82		-	
5 02 12 030	Security Services	174,932,949.17		-	
5 02 13	Repairs and Maintenance	24,052,826.59		-	
5 02 13 040	Repairs & Maintenance - Buildings & Other Structures	454,404.46		-	
5 02 13 050	Repairs & Maintenance - Machinery & Equipment	10,135,931.25		-	
5 02 13 050 01	Repairs & Maintenance - Office Equipment	8,933,007.45		-	
5 02 13 050 02	Repairs & Maintenance - IT Equipment	1,157,573.80		-	
5 02 13 050 03	Repairs & Maintenance - Communications Equipment	45,000.00		-	
5 02 13 050 04	Repairs & Maintenance - Medical, Dental and Laboratory Equipment	350.00		-	
5 02 13 060	Repairs & Maintenance - Transportation Equipment	10,742,448.86		-	
5 02 13 070	Repairs & Maintenance - Furniture and Fixtures	421,867.86		-	
5 02 13 090	Repairs & Maintenance - Leased Assets Improvements	2,291,124.16		-	
5 02 13 090 02	Repairs & Maintenance - Leased Assets Improvement - Building	2,291,124.16		-	
5 02 13 210	Repairs & Maintenance - Semi-Expendable Machinery and Equipment	7,050.00		-	
5 02 15	Taxes, Insurance Premiums and Other Fees	24,261,956.66		-	
5 02 15 010	Taxes, Duties and Licenses	415,558.24		-	
5 02 15 020	Fidelity Bond Premiums	8,871,153.22		-	
5 02 15 030	Insurance/Reinsurance Expenses	14,975,245.20		-	
5 02 17 010	MEMBERS' BENEFITS	143,560,402,394.25		-	
5 02 17 010 01 01	Members' Benefits - Direct Contributor - Government	11,240,792,472.94		-	
5 02 17 010 01 02	Members' Benefits - Direct Contributor - Private	28,281,918,689.76		-	
5 02 17 010 01 04	Members' Benefits - Direct Contributor - Kasambahay	29,050,203.80		-	
5 02 17 010 01 05	Members' Benefits - Direct Contributor - Family Driver	339,285.00		-	
5 02 17 010 01 06	Members' Benefits - Direct Contributor - Migrant Worker - Land Based	2,096,764,676.89		-	
5 02 17 010 01 07	Members' Benefits - Direct Contributor - Migrant Worker - Sea Based	97,704,868.99		-	
5 02 17 010 01 08	Members' Benefits - Direct Contributor - Filipino with Dual Citizenship/Living Abroad	20,676,522.72		-	
5 02 17 010 01 10	Members' Benefits - Direct Contributor - Professional Practitioner	2,522,475.67		-	
5 02 17 010 01 11	Members' Benefits - Direct Contributor - Self-Earning Individual (new)	33,250,132,225.81		-	
5 02 17 010 01 12	Members' Benefits - Direct Contributor - Self-Earning - Sole Proprietor	3,382,479.43		-	
5 02 17 010 01 13	Members' Benefits - Direct Contributor - Self-Earning - Group Enrollment Scheme	522,316,292.80		-	
5 02 17 010 01 14	Members' Benefits - Direct Contributor - Foreign National	11,636,236.99		-	
5 02 17 010 01 15	Members' Benefits - Direct Contributor - Lifetime Member	11,412,646,513.12		-	
5 02 17 010 01 16	Members' Benefits - Direct Contributor - Others	282,168.00		-	
5 02 17 010 01 21	Members' Benefits - Direct Contributor - Konsulta - Private	1,172,870.74		-	
5 02 17 010 01 20	Members' Benefits - Direct Contributor - Konsulta - Gov't	1,318,139.60		-	
5 02 17 010 01 22	Members' Benefits - Direct Contributor - Konsulta - Kasambahay	360.98		-	
5 02 17 010 01 24	Members' Benefits - Direct Contributor - Konsulta - Migrant - Landbased	6,210.97		-	
5 02 17 010 01 25	Members' Benefits - Direct Contributor - Konsulta - Migrant - Sea based	3,138.53		-	
5 02 17 010 01 27	Members' Benefits - Direct Contributor - Konsulta - Professional Practitioner	69,486.56		-	
5 02 17 010 01 28	Members' Benefits - Direct Contributor - Konsulta - Self Earning Individual	42,898.34		-	
5 02 17 010 01 29	Members' Benefits - Direct Contributor - Konsulta - Self Earning Individual - Sole Proprietor	0.00		-	
5 02 17 010 01 30	Members' Benefits - Direct Contributor - Konsulta - Self Earning Ind. Group Enrollment Scheme	42,186.57		-	
5 02 17 010 01 32	Members' Benefits - Direct Contributor - Konsulta - Lifetime Member	2,630,499.45		-	



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Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
5 02 17 010 01 33	Members' Benefits -Direct Contributor - Konsulta - Others	11,798,720.68		-	
5 02 17 010 03 01	Members' Benefits - Indirect Contributor - Indigent - NHTS / Listahanan	15,879,870,523.24		-	
5 02 17 010 03 02	Members' Benefits - Indirect Contributor - Senior Citizen	28,695,167,678.47		-	
5 02 17 010 03 03	Members' Benefits - Indirect Contributor - Sponsored - NGAs	9,353,560.46		-	
5 02 17 010 03 04	Members' Benefits - Indirect Contributor - Sponsored - LGUs	8,471,066,985.55		-	
5 02 17 010 03 05	Members' Benefits - Indirect Contributor - Sponsored - Others	870,932,372.99		-	
5 02 17 010 03 06	Members' Benefits - Indirect Contributor - Point of Service	2,158,827,220.59		-	
5 02 17 010 03 07	Members' Benefits - Indirect Contributor - Bangsamoro Program	2,800.00		-	
5 02 17 010 03 08	Members' Benefits - Indirect Contributor - PAMANA	110,119.76		-	
5 02 17 010 03 10	Members' Benefits - Indirect Contributor - Sponsored - Private	428,036.57		-	
5 02 17 010 03 11	Members' Benefits - Indirect Contributor - Person with Disability (PWD)	6,657,396.32		-	
5 02 17 010 03 19	Members' Benefits -Indirect Contributor- Konsulta- Indigent- NHTs/Listahanan	87,562.04		-	
5 02 17 010 03 20	Members' Benefits - Indirect Contributor - Konsulta - Senior Citizen	207,555.63		-	
5 02 17 010 03 22	Members' Benefits -Indirect Contributor- Konsulta- Sponsored - LGUs	73,086.37		-	
5 02 17 010 03 23	Members' Benefits - Indirect Contributor - Konsulta - Sponsored - Others	211,363,310.92		-	
5 02 17 010 11	Members' Benefits - IFM	269,004,561.00		-	
5 02 99	Other Maintenance & Operating Expenses	575,356,768.15		-	
5 02 99 010	Advertising, Promotional and Marketing Expenses	59,549,942.23		-	
5 02 99 010 01	Advertising Expenses	22,225,400.86		-	
5 02 99 010 02	Marketing and Promotional Expenses	37,324,541.37		-	
5 02 99 020	Printing and Publication Expenses	9,949,856.83		-	
5 02 99 030	Representation Expenses	61,685,774.12		-	
5 02 99 030 01	Representation Expenses - IME	51,142,345.19		-	
5 02 99 030 02	Representation Expenses - Committee Meeting Expenses	9,803,662.25		-	
5 02 99 030 03	Representation Expenses - Board Meeting Expenses	312,982.45		-	
5 02 99 030 04	Representation Expenses - Board Reimbursable Expenses	426,784.23		-	
5 02 99 040	Transportation and Delivery Expenses	2,228,220.76		-	
5 02 99 050	Rent/Lease Expenses	282,550,111.01		-	
5 02 99 060	Membership Dues and Contributions to Organizations	10,150,843.93		-	
5 02 99 070	Subscription Expenses	31,989,759.00		-	
5 02 99 080	Donations	1,654,337.14		-	
5 02 99 180	Major Events and Conventions Expenses	20,175,879.89		-	
5 02 99 180 01	Major Events and Conventions Expenses - Anniversary Expenses	7,700,643.62		-	
5 02 99 180 02	Major Events and Conventions Expenses - Sports Activities	77,400.00		-	
5 02 99 180 03	Major Events and Conventions Expenses - Christmas Activities	6,467,727.37		-	
5 02 99 180 09	Major Events and Conventions Expenses - Other Activities	5,930,108.90		-	
5 02 99 990	Other Maintenance and Operating Expenses	95,422,043.24		-	
5 02 99 990 02	Other Maintenance and Operating Expenses - Gender & Development Expenses	735,570.36		-	
5 02 99 990 03	Other Maintenance and Operating Expenses - Registration of Motor Vehicle	498,046.11		-	
5 02 99 990 04	Other Maintenance and Operating Expenses - Contingencies	2,607,130.00		-	
5 02 99 990 05	Other Maintenance and Operating Expenses - Corporate Forum	30,413,868.18		-	
5 02 99 990 06	Other Maintenance and Operating Expenses - Medical Expenses	60,872,788.59		-	
5 02 99 990 07	Other Maintenance and Operating Expenses - Nominal Housing Allowance	252,000.00		-	
5 02 99 990 09	Other Maintenance and Operating Expenses - Others	42,640.00		-	
5 03	Financial Expenses	96,958,545.80		-	
5 03 01	Financial Expenses	96,958,545.80		-	
5 03 01 020	Interest Expenses	22,873,016.61		-	
5 03 01 040	Bank Charges	23,830.02		-	
5 03 01 990	Other Financial Charges	74,061,699.17		-	
5 03 01 990 01	Other Financial Charges - Filing Fee	221,732.03		-	
5 03 01 990 02	Other Financial Charges - ACAs	70,523,754.35		-	
5 03 01 990 03	Other Financial Charges - ROSS Facility	60,000.00		-	
5 03 01 990 09	Other Financial Charges - Others	3,256,212.79		-	
5 05	Non-Cash Expenses	2,218,298,272.89		-	
5 05 01	Depreciation	528,861,606.14		-	
5 05 01 040	Depreciation - Buildings and Other Structures	1,290,437.16		-	
5 05 01 050	Depreciation - Machinery and Equipment	209,046,868.81		-	
5 05 01 050 01	Depreciation - Office Equipment	25,167,527.50		-	
5 05 01 050 02	Depreciation - IT Equipment	180,548,106.98		-	
5 05 01 050 03	Depreciation - Communication Equipment	3,331,234.33		-	
5 05 01 060	Depreciation - Transportation Equipment	14,493,515.15		-	
5 05 01 070	Depreciation - Furniture, Fixtures and Books	4,492,150.16		-	
5 05 01 070 01	Depreciation - Furniture and Fixtures	4,492,150.16		-	
5 05 01 090	Depreciation - Leased Assets Improvements	26,922,125.49		-	
5 05 01 090 02	Depreciation - Lease Assets Improvements - Building	26,922,125.49		-	
5 05 01 150	Depreciation - Right-of-Use Assets	272,589,986.37		-	
5 05 01 990	Depreciation - Other Property, Plant, and Equipment	26,523.00		-	
5 05 02	Amortization	10,206,769.67		-	
5 05 02 010	Amortization - Intangible Assets	10,206,769.67		-	
5 05 03	Impairment Loss	1,676,675,916.81		-	
5 05 03 010	Impairment Loss - Financial Assets Held to Maturity	328,963.43		-	
5 05 03 020	Impairment Loss - Loans and Receivables	1,539,716,013.64		-	
5 05 03 020 01	Impairment Loss - Loans and Receivables - Contribution and Premium	1,539,716,013.64		-	
5 05 03 060	Impairment Loss - Other Receivables	53,538,380.39		-	
5 05 03 060 01	Impairment Loss - Other Receivables - Disallowances/Charges	43,018,005.27		-	



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Account Codes	Account Titles	Pre-Closing		Post-Closing	
		Debit	Credit	Debit	Credit
5 05 03 060 02	Impairment Loss - Other Receivables - Due from Officers & Employees	1,358,622.48		-	
5 05 03 060 04	Impairment Loss - Other Receivables - Personal Call	397.86		-	
5 05 03 060 05	Impairment Loss - Other Receivables - Refund from Benefit Payments	9,012,957.00		-	
5 05 03 060 06	Impairment Loss - Other Receivables - Other Filing Fees	148,397.78		-	
5 05 03 070	Impairment Loss - Inventories	1,177,735.53		-	
5 05 03 090	Impairment Loss - Property, Plant & Equipment	962.37		-	
5 05 03 110	Impairment Loss - Intangible Assets	707,370.00		-	
5 05 03 990	Impairment Loss - Other Assets	81,206,491.45		-	
5 05 03 990 01	Impairment Loss - Other Assets	17,636,599.24		-	
5 05 03 990 12	Impairment Loss - Other Assets - Other Receivable from LGUs	63,569,892.21		-	
5 05 04	Losses	2,553,980.27		-	
5 05 04 010	Loss on Foreign Exchange (Forex)	90,807.34		-	
5 05 04 040	Loss on Sale of Property, Plant, and Equipment	477,140.35		-	
5 05 04 090	Loss of Assets	268,606.74		-	
5 05 04 250	Loss on Sale of Unserviceable Property	1,717,425.84		-	
TOTAL		656,936,219,716.91	656,936,219,716.91	463,283,868,283.38	463,283,868,283.38

Consolidated by:


ELAINE P. MARPA
Fiscal Controller III


LILIA R. GARRIDO
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