

# Baguio General Hospital and Medical Center |

GOV PACK RD, BAGUIO CITY

Central Office

## Post Closing Trial Balance

As of December 31, 2016

Account Title	Account Code	Sub-Object Code	Debit	Credit
Cash - Collecting Officer	10101010	00	15,440,520.81	
Petty Cash	10101020	00	507,314.00	
Cash in Bank - Local Currency, Current Account	10102020	16	446,586,994.59	
Cash in Bank - Local Currency, Current Account	10102020	24	7,739,196.63	
Accounts Receivable	10301010	00	383,488.98	
Notes Receivable	10301020	00	4,079,393.14	
Due from National Government Agencies	10303010	00	1,403,282.64	
Due from Government-Owned and/or Controlled Corporations	10303020	00	164,027,552.19	
Due from Other Funds	10304050	00	9,729,024.76	
Receivables - Disallowances/Charges	10305010	00	788,418.23	
Due from Officers and Employees	10305020	00	351,963.41	
Other Receivables	10305990	00	2,806,573.11	
Merchandise Inventory	10401010	02	33,136,542.03	
Merchandise Inventory	10401010	01	92,817.01	
Food Supplies for Distribution	10402010	00	417,187.50	
Drugs and Medicines for Distribution	10402030	00	29,252,680.61	
Medical, Dental and Laboratory Supplies for Distribution	10402040	00	24,626,421.48	
Other Supplies and Materials for Distribution	10402990	00	5,659,519.51	
Office Supplies Inventory	10404010	00	1,896,320.55	
Accountable Forms, Plates and Stickers Inventory	10404020	00	429,933.72	
Drugs and Medicines Inventory	10404060	00	2,168,599.48	
Medical, Dental and Laboratory Supplies Inventory	10404070	00	4,800,599.31	
Semi-Expendable Office Equipment	10405020	00	5,880.00	
Semi-Expendable Information and Communications Technology Equipr	10405030	00	231,781.32	
Semi-Expendable Medical Equipment	10405100	00	120,745.00	
Semi-Expendable Other Machinery and Equipment	10405190	00	16,999.00	
Semi-Expendable Furniture and Fixtures	10406010	00	78,320.00	
Other Land Improvements	10602990	00	7,915,141.42	
Accumulated Depreciation - Other Land Improvements	10602991	00		6,100,639.12
Hospitals and Health Centers	10604030	00	178,636,832.52	
Accumulated Depreciation - Hospitals and Health Centers	10604031	00		98,886,534.93
Other Structures	10604990	00	10,326,019.39	
Accumulated Depreciation - Other Structures	10604991	00		6,524,217.52
Office Equipment	10605020	00	1,675,816.60	
Accumulated Depreciation - Office Equipment	10605021	00		1,590,989.67
Information and Communication Technology Equipment	10605030	00	33,572,449.75	
Accumulated Depreciation - Information and Communication Technolo	10605031	00		20,605,477.66
Communication Equipment	10605070	00	3,971,538.08	
Accumulated Depreciation - Communication Equipment	10605071	00		929,016.55
Disaster Response and Rescue Equipment	10605090	01	75,400.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091	00		26,240.04
Medical Equipment	10605110	00	425,743,328.26	
Accumulated Depreciation - Medical Equipment	10605111	00		218,258,558.72
Other Machinery and Equipment	10605990	00	15,064,198.83	
Accumulated Depreciation - Other Machinery and Equipment	10605991	00		14,271,731.83
Motor Vehicles	10606010	00	6,357,212.00	
Accumulated Depreciation - Motor Vehicles	10606011	00		3,585,544.45
Furniture and Fixtures	10607010	00	12,084,699.15	
Accumulated Depreciation - Furniture and Fixtures	10607011	00		9,166,837.47
Books	10607020	00	582,370.00	
Accumulated Depreciation - Books	10607021	00		338,487.74
Other Property, Plant and Equipment	10698990	00	41,017,732.13	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991	00		22,854,000.35

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As of December 31, 2016

Account Title	Account Code	Sub-Object Code	Debit	Credit
Construction in Progress - Buildings and Other Structures	10699030	03	16,586,911.43	
Construction in Progress - Buildings and Other Structures	10699030	99	32,930,798.28	
Computer Software	10801020	00	1,901,852.54	
Accumulated Amortization - Computer Software	10801021	00		210,788.69
Advances to Special Disbursing Officer	19901030	00	149,680.00	
Advances to Contractors	19902010	00	12,251,509.34	
Prepaid Registration	19902030	00	10,810.59	
Prepaid Insurance	19902050	00	670,960.14	
Other Prepayments	19902990	00	425,035.00	
Other Prepayments	19902990	01	3,600.00	
Accounts Payable	20101010	00		77,668,526.03
Due to Officers and Employees	20101020	00		2,930,841.72
Due to BIR	20201010	00		21,814,590.10
Due to GSIS	20201020	01		540.49
Due to Pag-IBIG	20201030	01		193,380.56
Due to Pag-IBIG	20201030	02		152,252.46
Due to PhilHealth	20201040	00		200.00
Due to NGAs	20201050	00		21,917.85
Due to GOCCs	20201060	00		2,600.00
Due to Regional Offices	20301030	00		5,620,996.48
Due to Other Funds	20301050	00		9,729,024.76
Guaranty/Security Deposits Payable	20401040	00		45,643,706.77
Other Payables	29999990	00		123,908,247.25
<b>TOTAL</b>			<b>1,558,731,964.46</b>	<b>1,558,731,964.46</b>

CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH  
AUTHORIZED GOVERNMENT DEPOSITORY BANKS (AGDB)

GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE  
INSURANCE PREMIUMS

GENERAL FUND - NEW GENERAL APPROPRIATIONS -

GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS


PERSONNEL BENEFITS FUND

GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY  
FUND

GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF  
NATIONAL GOVERNMENT AGENCIES

OFF-BUDGETARY FUNDS - RETAINED INCOME/FUNDS - HOSPITAL RETAINED  
INCOME APPLICABLE TO ALL DOH - RETAINED HOSPITALS - HOSPITAL FEES,  
MEDICAL/DENTAL/LABORATORY FEES, RENT INCOME FROM USE OF HOSPITAL  
EQUIPMENT/FACILITIES, PROCEEDS FROM SALE OF HOSPITAL PRODUCTS,  
DEVICES, DONATIONS AND OTHER INCOME - DOH-DOF-DBM J.C. 2003-1 OFF-  
BUDGETARY FUNDS - REVOLVING FUNDS - DRUGS AND MEDICINES REVOLVING  
FUNDS - DRUGS AND MEDICINES - N.B.C. 321

Certified Correct:

  
CECILIA J. PABONG, CPA  
Chief Accountant  
Accounting Office