

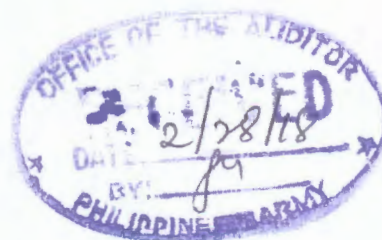
# HEADQUARTERS ACCOUNTING SERVICE PHILIPPINE ARMY

Fort Andres Bonifacio, Metro Manila

## Trial Balance

As of December 31, 2017

Internally Generated Income



Account Title	Account Code	Sub-Object Code	Debit	Credit
Cash in Bank - Local Currency, Current Account - Land Bank of the Philippines ( LBP)	10102020	24	38,451,745.95	
Cash - Treasury/Agency Deposit, Regular	10104010	00	91,414.08	
Cash - Treasury/Agency Deposit, Trust	10104030	00	21,439,436.80	
Due from Government-Owned and/or Controlled Corporations	10303020	00	3,841,893.04	
Due from Officers and Employees	10305020	00	0.01	
Office Equipment	10605020	00	2,218,490.00	
Accumulated Depreciation - Office Equipment	10605021	00		1,171.04
Information and Communication Technology Equipment	10605030	00	319,800.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00		55,698.50
Communication Equipment	10605070	00	159,950.00	
Accumulated Depreciation - Communication Equipment	10605071	00		10,130.16
Medical Equipment	10605110	00	10,742,371.80	
Accumulated Depreciation - Medical Equipment	10605111	00		2,809,702.14
Other Machinery and Equipment	10605990	00	18,000.00	
Accumulated Depreciation - Other Machinery and Equipment	10605991	00		570.00
Furniture and Fixtures	10607010	00	23,960.00	
Accumulated Depreciation - Furniture and Fixtures	10607011	00		758.72
Deposit on Letters of Credit	19903010	00	1,615,000.00	
Accounts Payable	20101010	00		936,290.00
Guaranty/Security Deposits Payable	20401040	00		22,000.00
Accumulated Surplus/(Deficit)	30101010	00		66,519,716.58
Hospital Fees - Other Fees	40202170	99		12,508,396.00
Interest Income - Others	40202210	99		51,036.66
Income from Grants and Donations in Kind	40402020	00		262,000.00
Sale of Unserviceable Property	40601020	00		116,270.00
Food Supplies Expenses	50203050	00	2,089,742.50	
Medical, Dental and Laboratory Supplies Expenses	50203080	00	108,000.00	
Semi-Expendable Machinery and Equipment Expenses - Medical Equipment	50203210	10	315,380.00	
Semi-Expendable Machinery and Equipment Expenses - Office Equipment	50203210	02	9,990.00	
Semi-Expendable Machinery and Equipment Expenses - Other Machinery and Equipment	50203210	99	18,000.00	
Semi-Expendable Furniture, Fixtures and Books Expenses - Furniture and Fixtures	50203220	01	633,900.00	
Repairs and Maintenance - Machinery and Equipment - Medical Equipment	50213050	11	60,000.00	
Repairs and Maintenance - Machinery and Equipment - Other Machinery and Equipment	50213050	99	68,000.00	
Depreciation - Machinery and Equipment - Communication Equipment	50501050	07	10,130.16	
Depreciation - Machinery and Equipment - ICT Equipment	50501050	03	55,698.50	
Depreciation - Machinery and Equipment - Machinery	50501050	01	2,375.00	
Depreciation - Machinery and Equipment - Medical Equipment	50501050	11	997,962.20	
Depreciation - Machinery and Equipment - Office Equipment	50501050	02	1,171.04	
Depreciation - Machinery and Equipment - Other Machinery and Equipment	50501050	99	570.00	
Depreciation - Furniture, Fixtures and Books - Furniture and Fixtures	50501070	01	758.72	

**HEADQUARTERS ACCOUNTING SERVICE PHILIPPINE ARMY**

*Fort Andres Bonifacio, Metro Manila*

**Trial Balance**

**As of December 31, 2017**  
**Internally Generated Income**

Account Title	Account Code	Sub-Object Code	Debit	Credit
<b>TOTAL</b>			<b>83,293,739.80</b>	<b>83,293,739.80</b>

Certified Correct :

  
MA GRACIA G. CATAMIN, CPA, MPA  
Chief Accountant

ACCOUNTING SERVICE PHILIPPINE ARMY

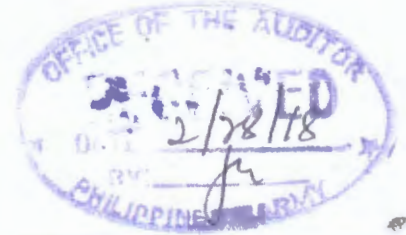
# HEADQUARTERS ACCOUNTING SERVICE PHILIPPINE ARMY

Fort Andres Bonifacio, Metro Manila

## Pre-Closing Trial Balance

As of December 31, 2017

Internally Generated Income



Account Title	Account Code	Sub-Object Code	Debit	Credit
Cash in Bank - Local Currency, Current Account - Land Bank of the Philippines ( LBP)	10102020	24	38,451,745.95	
Cash - Treasury/Agency Deposit, Regular	10104010	00	91,414.80	
Cash - Treasury/Agency Deposit, Trust	10104030	00	21,439,436.80	
Due from Government-Owned and/or Controlled Corporations	10303020	00	3,841,893.04	
Due from Officers and Employees	10305020	00	0.01	
Office Equipment	10605020	00	2,218,490.00	
Accumulated Depreciation - Office Equipment	10605021	00		1,171.04
Information and Communication Technology Equipment	10605030	00	319,800.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00		55,698.50
Communication Equipment	10605070	00	159,950.00	
Accumulated Depreciation - Communication Equipment	10605071	00		10,130.16
Medical Equipment	10605110	00	10,742,371.80	
Accumulated Depreciation - Medical Equipment	10605111	00		2,809,702.14
Other Machinery and Equipment	10605990	00	18,000.00	
Accumulated Depreciation - Other Machinery and Equipment	10605991	00		570.00
Furniture and Fixtures	10607010	00	23,960.00	
Accumulated Depreciation - Furniture and Fixtures	10607011	00		758.72
Deposit on Letters of Credit	19903010	00	1,615,000.00	
Accounts Payable	20101010	00		936,290.00
Guaranty/Security Deposits Payable	20401040	00		22,000.00
Accumulated Surplus/(Deficit)	30101010	00		66,519,716.58
Hospital Fees - Other Fees	40202170	99		12,508,396.00
Interest Income - Others	40202210	99		51,036.66
Income from Grants and Donations in Kind	40402020	00		262,000.00
Sale of Unserviceable Property	40601020	00		116,270.00
Food Supplies Expenses	50203050	00	2,089,742.50	
Medical, Dental and Laboratory Supplies Expenses	50203080	00	108,000.00	
Semi-Expendable Machinery and Equipment Expenses - Office Equipment	50203210	02	9,990.00	
Semi-Expendable Machinery and Equipment Expenses - Medical Equipment	50203210	10	315,380.00	
Semi-Expendable Machinery and Equipment Expenses - Other Machinery and Equipment	50203210	99	18,000.00	
Semi-Expendable Furniture, Fixtures and Books Expenses - Furniture and Fixtures	50203220	01	633,900.00	
Repairs and Maintenance - Machinery and Equipment - Medical Equipment	50213050	11	60,000.00	
Repairs and Maintenance - Machinery and Equipment - Other Machinery and Equipment	50213050	99	68,000.00	
Depreciation - Machinery and Equipment - Machinery	50501050	01	2,375.00	
Depreciation - Machinery and Equipment - Office Equipment	50501050	02	1,171.04	
Depreciation - Machinery and Equipment - ICT Equipment	50501050	03	55,698.50	
Depreciation - Machinery and Equipment - Communication Equipment	50501050	07	10,130.16	
Depreciation - Machinery and Equipment - Medical Equipment	50501050	11	997,962.20	
Depreciation - Machinery and Equipment - Other Machinery and Equipment	50501050	99	570.00	
Depreciation - Furniture, Fixtures and Books - Furniture and Fixtures	50501070	01	758.72	

**HEADQUARTERS ACCOUNTING SERVICE PHILIPPINE ARMY**

*Fort Andres Bonifacio, Metro Manila*

**Pre-Closing Trial Balance**

As of December 31, 2017  
Internally Generated Income

Account Title	Account Code	Sub-Object Code	Debit	Credit
<b>TOTAL</b>			<b>83,293,739.80</b>	<b>83,293,739.80</b>

Certified Correct :

  
**MA GRACIA G. CATAMIN, CPA, MPA**

Chief Accountant

ACCOUNTING SERVICE PHILIPPINE ARMY

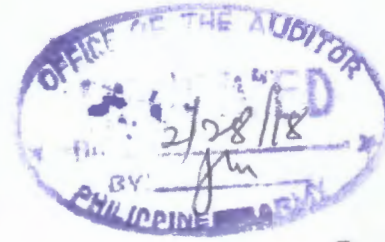
# HEADQUARTERS ACCOUNTING SERVICE PHILIPPINE ARMY

Fort Andres Bonifacio, Metro Manila

## Post-Closing Trial Balance

As of December 31, 2017

Internally Generated Income



Account Title	Account Code	Sub-Object Code	Debit	Credit
Cash in Bank - Local Currency, Current Account - Land Bank of the Philippines ( LBP)	10102020	24	38,451,745.95	
Cash - Treasury/Agency Deposit, Trust	10104030	00	21,439,436.80	
Due from Government-Owned and/or Controlled Corporations	10303020	00	3,841,893.04	
Due from Officers and Employees	10305020	00	0.01	
Office Equipment	10605020	00	2,218,490.00	
Accumulated Depreciation - Office Equipment	10605021	00		1,171.04
Information and Communication Technology Equipment	10605030	00	319,800.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00		55,698.50
Communication Equipment	10605070	00	159,950.00	
Accumulated Depreciation - Communication Equipment	10605071	00		10,130.16
Medical Equipment	10605110	00	10,742,371.80	
Accumulated Depreciation - Medical Equipment	10605111	00		2,809,702.14
Other Machinery and Equipment	10605990	00	18,000.00	
Accumulated Depreciation - Other Machinery and Equipment	10605991	00		570.00
Furniture and Fixtures	10607010	00	23,960.00	
Accumulated Depreciation - Furniture and Fixtures	10607011	00		758.72
Deposit on Letters of Credit	19903010	00	1,615,000.00	
Accounts Payable	20101010	00		936,290.00
Guaranty/Security Deposits Payable	20401040	00		22,000.00
Accumulated Surplus/(Deficit)	30101010	00		74,994,327.04
<b>TOTAL</b>			<b>78,830,647.60</b>	<b>78,830,647.60</b>

Certified Correct :

  
**MA GRACIA G. CATAMIN, CPA, MPA**  
 Chief Accountant

ACCOUNTING SERVICE PHILIPPINE ARMY