



**HEADQUARTERS
ACCOUNTING SERVICE PHILIPPINE ARMY
Fort Andres Bonifacio, Metro Manila**



**Consolidated Trial Balance
As of December 31, 2016
Internally Generated Fund**

<u>Account Name</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
Cash in Bank-LCCA	1-01-02-020-00	55,286,076.97	
Cash Treasury/Agency Deposit, Regular	1-01-04-010-00	56,928.62	
Cash-Treasury/Agency Deposit, Trust	1-01-04-030-00	18,542,196.88	
Office Equipment	1-06-05-020-00	148,000.00	
Accumulated Depr'n-Office Equipment	1-06-05-021-00		19,760.06
Information and Communication Technology Equipment	1-06-05-030-00	125,880.00	
Accumulated Depreciation-Information and Communication Te	1-06-05-031-00		19,044.84
Medical Equipment	1-06-05-110-00	12,446,651.80	
Accumulated Depr'n-Medical Equipment	1-06-05-111-00		1,872,297.76
Other Machinery and Equipment	1-06-05-990-00	36,900.00	
Accumulated Depreciation-Other Machinery and Equipment	1-06-05-991-00		2,921.20
Advances for Operating Expenses	1-99-01-010-00	357,320.00	
Advances for Payroll	1-99-01-020-00	55,800.00	
Advances to Special Disbursing Officer	1-99-01-030-00	6,720.00	
Due to BIR	2-02-01-010-00		36,000.00
Trust Liabilities	2-04-01-010-00		14,650,037.39
Other Payables	2-99-99-990-00		4,609,979.21
Accumulated Surplus/(Deficit)	3-01-01-010-00		61,144,861.07
Hospital Fees	4-02-02-170-00		13,781,453.00
Affiliation Fees	4-02-02-020-01		160.00
Other Interest Income	4-02-02-210-99		63,776.71
Food Supplies Expenses	5-02-03-050-00	7,804,280.00	
Semi-Expendable ICT Equipment Expenses	5-02-03-210-10	29,800.00	
Semi-Expendable Medical Equipment Expenses	5-02-03-210-03	34,000.00	
Repairs and Maintenance-Other Structures	5-02-13-040-99	180,293.46	
Depreciation-Office Equipment	5-05-01-050-02	19,760.06	
Depreciation-ICT Equipment	5-05-01-050-03	19,044.84	
Depreciation-Medical Equipment	5-05-01-050-11	1,047,717.41	
Depreciation-Other Machineries	5-05-01-050-12	2,921.20	
Total		96,200,291.24	96,200,291.24

Prepared by:

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Certified Correct:

MS. MA. GRACIA G. CATAMIN, CPA
Acting Army Chief Accountant

Verified By:

MS. CONSORCIA B. PONTE
State Auditor IV
COA Audit Team Leader

Detailed Statement of Financial Position

December 31, 2016

Internally Generated Income

ASSETS

Current Assets

Cash and Cash Equivalents

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

55,286,076.97

Treasury/Agency Cash Accounts

Cash-Treasury/Agency Deposit, Trust

18,542,196.88 73,828,273.85

Other Assets

Advances

Advances for Operating Expenses

357,320.00

Advances for Payroll

55,800.00

Advances to Special Disbursing Officers

6,720.00 419,840.00

Total Current Assets

74,248,113.85

Non - Current Assets

Property, Plant and Equipment

Machinery and Equipment

Other Machinery and Equipment

36,900.00

Accumulated Depreciation - Other Machinery
and Equipment(2,921.20)

33,978.80

Medical Equipment

12,446,651.80

Accumulated Depreciation - Medical Equipment

(1,872,297.76)

10,574,354.04

ICT Equipment

125,880.00

Accumulated Depreciation- ICT Equipment

(19,044.84)

106,835.16

Office Equipment

148,000.00

Accumulated Depreciation-ICT Equipment

(19,760.06)

128,239.94

10,843,407.94

10,843,407.94

Total Non - Current Assets

10,843,407.94

Total Assets

85,091,521.79

LIABILITIES

Current Liabilities

Inter-Agency Payables

Due to BIR

36,000.00

Trust Liabilities	
Trust Liabilities	14,650,037.39
Trust Liabilities	
Other Payables	
Other Payables	4,609,979.21
TOTAL LIABILITIES	<u>19,296,016.60</u>
TOTAL ASSETS LESS LIABILITIES	65,795,505.19
EQUITY	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	65,795,505.19
TOTAL NET ASSETS/ EQUITY	<u>65,795,505.19</u>