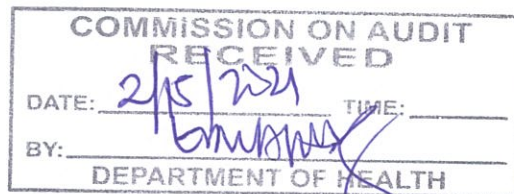




Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY



February 11, 2021

MS. RHODORA F. UGAY
Supervising Auditor
Resident Commission on Audit
This Department

Dear **Auditor Ugay**:

Respectfully submitting the following Financial Reports of the Department of Health-
Regular Agency Fund - Central Office for the year ended December 31, 2020.

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Statement of Financial Position
5. Statement of Financial Performance
6. Statement of Cash Flow
7. Statement of Changes in Net Assets/ Equity
8. Notes to Financial Statement
9. Aging of Receivable and Payable Accounts
10. Statement of Comparison of Budget and Actual Amount

Thank you.

Very truly yours,


FILIPINA V. VELASQUEZ, CPA, MM
OIC, Accounting Division



Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY

Appendix A

**STATEMENT OF MANAGEMENT'S RESPONSIBILITY
FOR FINANCIAL STATEMENTS**

The management of **DEPARTMENT OF HEALTH – Regular Agency Fund** is responsible for all information and representations contained in the accompanying Statement of Financial Position as of **December 31, 2020** and the related Statement of Financial Performance, Statement of Cash Flows, Statement of Changes in Net Assets/Equity and the Notes to Financial Statements for the year then ended. The financial statements have been prepared in conformity with the Philippine Public Sector Accounting Standards and generally accepted state accounting principles, and reflect amounts that are based on the best estimates and informed judgment of management with an appropriate consideration to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized.

Handwritten signature of Rowena C. Lora in blue ink.

RÓWENA C. LORA, CPA, MM
OIC - Director IV *ML*
Financial and Management Service

2.10.2021

Date Signed

Handwritten signature of Leopoldo J. Vega in blue ink.

LEOPOLDO J. VEGA, MD, FPCS, FPATACSI, MBA-H
Undersecretary of Health, Chief of Staff *LV*
OIC - Administration and Financial Management Team

10 FEB 2021

Date Signed

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of December 31, 2020
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	389,000.00	
Petty Cash	10101020	585,800.28	
Cash in Bank - Local Currency, Current Account	10102020	5,939,270.19	
Cash - Treasury/Agency Deposit, Regular	10104010	189,195,576.42	
Cash - Treasury/Agency Deposit, Trust	10104030	230,113,612.75	
Due from National Government Agencies	10303010	36,488,396,942.13	
Due from Government-Owned and/or Controlled Corporations	10303020	7,733,015,164.92	
Due from Local Government Units	10303030	32,056,208.27	
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	16,851,363.54	
Due from Operating/Field Units	10304040	8,424,443.28	
Receivables- Disallowances/Charges	10399010	117,403,223.37	
Due from Officers and Employees	10399020	3,546,937.31	
Due from Non-Government Organizations/Civil Society Organizations	10399030	34,618,216.28	
Other Receivables	10399990	7,137,608.37	
Drugs and Medicines for Distribution	10402030	16,721,351,005.19	
Medical, Dental and Laboratory Supplies for Distribution	10402040	10,829,402,156.39	
Property and Equipment for Distribution	10402090	2,468,297,638.68	
Other Supplies and Materials for Distribution	10402990	1,363,585,655.71	
Office Supplies Inventory	10404010	39,785,905.15	
Accountable Forms, Plates and Stickers Inventory	10404020	532,000.00	
Construction Materials Inventory	10404130	11,205,608.07	
Other Supplies and Materials Inventory	10404990	58,298,924.95	
Semi-Expendable Office Equipment	10405020	138,629.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	574,417.44	
Semi-Expendable Communications Equipment	10405070	45,958.64	
Semi-Expendable Medical Equipment	10405100	891,850.00	
Semi-Expendable Other Equipment	10405990	240,478.00	
Semi-Expendable Furniture and Fixtures	10406010	5,280,530.75	
Semi-Expendable Books	10406020	489,564.00	
Land	10601010	56,056,560.00	
Buildings	10604010	477,949,923.86	
Accumulated Depreciation - Buildings	10604011		173,641,639.73
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		18,980,676.87
Other Structures	10604990	27,194,864.46	
Accumulated Depreciation - Other Structures	10604991		14,618,392.05
Office Equipment	10605020	52,880,130.09	
Accumulated Depreciation - Office Equipment	10605021		43,323,545.58
Information and Communication Technology Equipment	10605030	593,576,160.23	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		395,819,525.77
Communication Equipment	10605070	72,139,797.93	
Accumulated Depreciation - Communication Equipment	10605071		62,680,276.65
Medical Equipment	10605110	117,454,474.37	
Accumulated Depreciation - Medical Equipment	10605111		89,185,040.10
Sports Equipment	10605130	25,000.00	
Accumulated Depreciation - Sports Equipment	10605131		23,750.00
Other Equipment	10605990	86,812,172.59	
Accumulated Depreciation - Other Equipment	10605991		69,690,225.58
Motor Vehicles	10606010	113,108,266.28	
Accumulated Depreciation - Motor Vehicles	10606011		79,258,121.66
Furniture and Fixtures	10607010	18,281,892.99	
Accumulated Depreciation - Furniture and Fixtures	10607011		15,289,205.42
Construction in Progress - Buildings and Other Structures	10698030	1,570,646,694.27	
Other Property, Plant and Equipment	10699990	31,038,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		11,330,934.87
Computer Software	10801020	46,008,944.79	
Accumulated Amortization - Computer Software	10801021		32,214,224.31
Advances to Special Disbursing Officer	19901030	1,069,296.35	
Advances to Officers and Employees	19901040	402,151.90	

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of December 31, 2020
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Advances to Contractors	19902010	2,931,448,640.26	
Prepaid Insurance	19902050	243,070.84	
Deposit on Letters of Credit	19903010	90,630,407.98	
Guaranty Deposits	19903020	4,712,857.39	
Other Assets	19999990	1,150,818,033.21	
Accounts Payable	20101010		1,958,778,027.11
Due to Officers and Employees	20101020		7,343,849.14
Due to BIR	20201010		74,903.25
Due to GSIS	20201020		1,242,540.16
Due to Pag-IBIG	20201030		193,436.75
Due to PhilHealth	20201040		644,702.77
Due to NGAs	20201050		19,504,679.59
Due to GOCCs	20201060		1,470,741.74
Due to LGUs	20201070		10,000.00
Due to Operating Units	20301040		895,645.83
Guaranty/Security Deposits Payable	20401040		66,967,564.65
Other Payables	29999990		82,579,986.84
Accumulated Surplus/(Deficit)	30101010		29,802,045,481.27
Permit Fees	40201010		959,800.00
Registration Fees	40201020		108,850.00
Clearance and Certification Fees	40201040		71,200.00
Licensing Fees	40201060		8,484,300.00
Verification and Authentication Fees	40201110		6,547,200.00
Examination Fees	40202030		4,000.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		112,950.00
Interest Income	40202210		76.52
Subsidy from National Government	40301010		62,866,304,833.71
Donations in Kind	40402020		363,978,057.51
Miscellaneous Income	40699990		75,728,465.36
Salaries and Wages - Regular	50101010	398,725,537.36	
Salaries and Wages - Casual/Contractual	50101020	39,769,640.04	
Personal Economic Relief Allowance (PERA)	50102010	16,819,276.69	
Representation Allowance (RA)	50102020	8,161,910.00	
Transportation Allowance (TA)	50102030	4,622,845.83	
Clothing/Uniform Allowance	50102040	4,218,000.00	
Subsistence Allowance	50102050	8,324,251.00	
Laundry Allowance	50102060	1,242,286.54	
Honoraria	50102100	811,000.00	
Hazard Pay	50102110	70,327,969.08	
Longevity Pay	50102120	31,549,481.17	
Overtime and Night Pay	50102130	1,141,440.21	
Year End Bonus	50102140	37,062,404.00	
Cash Gift	50102150	3,533,900.00	
Other Bonuses and Allowances	50102990	54,683,304.00	
Retirement and Life Insurance Premiums	50103010	13,051,760.94	
Pag-IBIG Contributions	50103020	847,641.27	
PhilHealth Contributions	50103030	4,721,600.07	
Employees Compensation Insurance Premiums	50103040	827,900.00	
Terminal Leave Benefits	50104030	24,636,328.85	
Other Personnel Benefits	50104990	7,487,000.00	
Traveling Expenses - Local	50201010	8,845,536.43	
Traveling Expenses - Foreign	50201020	568,976.26	
Training Expenses	50202010	12,631,030.88	
Scholarship Grants/Expenses	50202020	58,879,418.25	
Office Supplies Expenses	50203010	4,234,126.07	
Accountable Forms Expenses	50203020	106,230.00	
Drugs and Medicines Expenses	50203070	236,637,309.03	
Medical, Dental and Laboratory Supplies Expenses	50203080	7,058,196.92	
Fuel, Oil and Lubricants Expenses	50203090	6,638,344.08	
Semi-Expendable Machinery and Equipment Expenses	50203210	2,862,902.78	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	56,620.00	

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

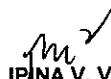
Central Office

Pre-Closing Trial Balance

As of December 31, 2020
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Other Supplies and Materials Expenses	50203990	6,932,697.45	
Water Expenses	50204010	12,791,049.82	
Electricity Expenses	50204020	36,475,978.55	
Postage and Courier Services	50205010	50,938.00	
Telephone Expenses	50205020	13,268,902.09	
Internet Subscription Expenses	50205030	4,329,243.32	
Cable, Satellite, Telegraph and Radio Expenses	50205040	1,935,204.00	
Extraordinary and Miscellaneous Expenses	50210030	5,571,703.45	
Legal Services	50211010	979,500.00	
Auditing Services	50211020	57,711.53	
Consultancy Services	50211030	45,516,295.36	
Other Professional Services	50211990	418,238,547.89	
Janitorial Services	50212020	40,958,532.83	
Security Services	50212030	36,757,212.55	
Repairs and Maintenance - Buildings and Other Structures	50213040	1,169,385.38	
Repairs and Maintenance - Machinery and Equipment	50213050	3,999,530.82	
Repairs and Maintenance - Transportation Equipment	50213060	2,219,425.55	
Repairs and Maintenance - Furniture and Fixtures	50213070	3,362.68	
Assistance to Other National Government Agencies	50214020	1,491,367,073.92	
Assistance to Local Government Units	50214030	1,643,511,021.47	
Budgetary Support to Government-Owned and/or Controlled Corporations	50214040	602,901,577.14	
Assistance to NGOs/CSOs	50214050	74,727,061.34	
Subsidy to Regional Offices/Staff Bureaus	50214070	5,487,039,532.81	
Subsidy to Operating Units	50214080	90,733,191.73	
Subsidy to Other Funds	50214090	213,408.87	
Subsidies - Others	50214990	167,778,151.73	
Taxes, Duties and Licenses	50215010	234,673,985.10	
Fidelity Bond Premiums	50215020	460,823.37	
Insurance Expenses	50215030	30,086,792.86	
Labor and Wages	50216010	1,540,915.08	
Advertising, Promotional and Marketing Expense	50299010	176,804,192.27	
Printing and Publication Expenses	50299020	113,316.00	
Representation Expenses	50299030	16,321,421.00	
Transportation and Delivery Expenses	50299040	326,742,949.08	
Rent/Lease Expenses	50299050	189,688,568.35	
Subscription Expenses	50299070	219,507.00	
Donations	50299080	22,050,000.00	
Bank Transaction Fee	50299220	8,000.00	
Other Maintenance and Operating Expenses	50299990	127,385.00	
Bank Charges - Loans/Borrowings	50301040	7,280.46	
Depreciation - Buildings and Other Structures	50501040	18,859,353.86	
Depreciation - Machinery and Equipment	50501050	58,743,176.35	
Depreciation - Transportation Equipment	50501060	6,392,542.62	
Depreciation - Furniture, Fixtures and Books	50501070	1,104,472.37	
Depreciation - Other Property, Plant and Equipment	50501990	2,957,919.96	
Amortization - Intangible Assets	50502010	12,396,120.99	
Loss of Assets	50504090	7,800.00	
TOTAL		96,270,106,850.79	96,270,106,850.79

Certified Correct :


FILIPINA V. VELASQUEZ
 OIC-Chief Accountant
 Financial and Management Service

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Post-Closing Trial Balance

As of December 31, 2020
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	389,000.00	
Petty Cash	10101020	585,800.28	
Cash in Bank - Local Currency, Current Account	10102020	5,939,270.19	
Cash - Treasury/Agency Deposit, Trust	10104030	230,113,612.75	
Due from National Government Agencies	10303010	36,488,396,942.13	
Due from Government-Owned and/or Controlled Corporations	10303020	7,733,015,164.92	
Due from Local Government Units	10303030	32,056,208.27	
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	16,851,363.54	
Due from Operating/Field Units	10304040	8,424,443.28	
Receivables- Disallowances/Charges	10399010	117,403,223.37	
Due from Officers and Employees	10399020	3,546,937.31	
Due from Non-Government Organizations/Civil Society Organizations	10399030	34,618,216.28	
Other Receivables	10399990	7,137,608.37	
Drugs and Medicines for Distribution	10402030	16,721,351,005.19	
Medical, Dental and Laboratory Supplies for Distribution	10402040	10,829,402,156.39	
Property and Equipment for Distribution	10402090	2,468,297,638.68	
Other Supplies and Materials for Distribution	10402990	1,363,585,655.71	
Office Supplies Inventory	10404010	39,785,905.15	
Accountable Forms, Plates and Stickers Inventory	10404020	532,000.00	
Construction Materials Inventory	10404130	11,205,608.07	
Other Supplies and Materials Inventory	10404990	58,298,924.95	
Semi-Expendable Office Equipment	10405020	138,629.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	574,417.44	
Semi-Expendable Communications Equipment	10405070	45,958.64	
Semi-Expendable Medical Equipment	10405100	891,850.00	
Semi-Expendable Other Equipment	10405990	240,478.00	
Semi-Expendable Furniture and Fixtures	10406010	5,280,530.75	
Semi-Expendable Books	10406020	489,564.00	
Land	10601010	56,056,560.00	
Buildings	10604010	477,949,923.86	
Accumulated Depreciation - Buildings	10604011		173,641,639.73
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		18,980,676.87
Other Structures	10604990	27,194,864.46	
Accumulated Depreciation - Other Structures	10604991		14,618,392.05
Office Equipment	10605020	52,880,130.09	
Accumulated Depreciation - Office Equipment	10605021		43,323,545.58
Information and Communication Technology Equipment	10605030	593,576,160.23	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		395,819,525.77
Communication Equipment	10605070	72,139,797.93	
Accumulated Depreciation - Communication Equipment	10605071		62,680,276.65
Medical Equipment	10605110	117,454,474.37	
Accumulated Depreciation - Medical Equipment	10605111		89,185,040.10
Sports Equipment	10605130	25,000.00	
Accumulated Depreciation - Sports Equipment	10605131		23,750.00
Other Equipment	10605990	86,812,172.59	
Accumulated Depreciation - Other Equipment	10605991		69,690,225.58
Motor Vehicles	10606010	113,108,266.28	
Accumulated Depreciation - Motor Vehicles	10606011		79,258,121.66
Furniture and Fixtures	10607010	18,281,892.99	
Accumulated Depreciation - Furniture and Fixtures	10607011		15,289,205.42
Construction in Progress - Buildings and Other Structures	10698030	1,570,646,694.27	
Other Property, Plant and Equipment	10699990	31,038,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		11,330,934.87
Computer Software	10801020	46,008,944.79	
Accumulated Amortization - Computer Software	10801021		32,214,224.31
Advances to Special Disbursing Officer	19901030	1,069,296.35	
Advances to Officers and Employees	19901040	402,151.90	
Advances to Contractors	19902010	2,931,448,640.26	

Department of Health

San Lazaro Compound, Sta. Cruz, Manila


Central Office

Post-Closing Trial Balance

As of December 31, 2020
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Prepaid Insurance	19902050	243,070.84	
Deposit on Letters of Credit	19903010	90,630,407.98	
Guaranty Deposits	19903020	4,712,857.39	
Other Assets	19999990	1,150,818,033.21	
Accounts Payable	20101010		1,958,778,027.11
Due to Officers and Employees	20101020		7,343,849.14
Due to BIR	20201010		74,903.25
Due to GSIS	20201020		1,242,540.16
Due to Pag-IBIG	20201030		193,436.75
Due to PhilHealth	20201040		644,702.77
Due to NGAs	20201050		19,504,679.59
Due to GOCCs	20201060		1,470,741.74
Due to LGUs	20201070		10,000.00
Due to Operating Units	20301040		895,645.83
Guaranty/Security Deposits Payable	20401040		66,967,564.65
Other Payables	29999990		82,579,986.84
Accumulated Surplus/(Deficit)	30101010		80,575,232,708.20
TOTAL		83,720,994,344.62	83,720,994,344.62

Certified Correct :


FILIPINA V. VELASQUEZ
 OIC-Chief Accountant
 Financial and Management Service

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Position

As of December 31, 2020

Regular Agency Fund

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	389,000.00	
Petty Cash	<u>585,800.28</u>	974,800.28

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		5,939,270.19
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Trust	<u>230,113,612.75</u>	237,027,683.22
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Receivables

Inter-Agency Receivables

Due from National Government Agencies	36,488,396,942.13	
Due from Government-Owned and/or Controlled Corporations	7,733,015,164.92	
Due from Local Government Units	<u>32,056,208.27</u>	44,253,468,315.32

Intra-Agency Receivables

Due from Bureaus	591.58	
Due from Regional Offices	16,851,363.54	
Due from Operating/Field Units	<u>8,424,443.28</u>	25,276,398.40

Other Receivables

Receivables- Disallowances/Charges	117,403,223.37	
Due from Officers and Employees	3,546,937.31	
Due from Non-Government Organizations/Civil Society Organizations	34,618,216.28	
Other Receivables	<u>7,137,608.37</u>	<u>162,705,985.33</u>
		44,441,450,699.05

Inventories

Inventory Held for Distribution

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Position

As of December 31, 2020

Regular Agency Fund

Drugs and Medicines for Distribution	16,721,351,005.19 ✓		
Medical, Dental and Laboratory Supplies for Distribution	10,829,402,156.39 ✓		
Property and Equipment for Distribution	2,468,297,638.68 ✓		
Other Supplies and Materials for Distribution	<u>1,363,585,655.71 ✓</u>	31,382,636,455.97	
Inventory Held for Consumption			
Office Supplies Inventory	39,785,905.15 ✓		
Accountable Forms, Plates and Stickers Inventory	532,000.00 ✓		
Construction Materials Inventory	11,205,608.07 ✓		
Other Supplies and Materials Inventory	<u>58,298,924.95 ✓</u>	109,822,438.17	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Office Equipment	138,629.48 ✓		
Semi-Expendable Information and Communications Technology Equipment	574,417.44 ✓		
Semi-Expendable Communications Equipment	45,958.64 ✓		
Semi-Expendable Medical Equipment	891,850.00 ✓		
Semi-Expendable Other Equipment	<u>240,478.00 ✓</u>	1,891,333.56	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures	5,280,530.75 ✓		
Semi-Expendable Books	<u>489,564.00 ✓</u>	<u>5,770,094.75</u>	31,500,120,322.45
Other Assets			
Advances			
Advances to Special Disbursing Officer	1,069,296.35 ✓		
Advances to Officers and Employees	<u>402,151.90 ✓</u>	1,471,448.25 ✓	
Prepayments			
Advances to Contractors	2,931,448,640.26		
Prepaid Insurance	<u>243,070.84</u>	2,931,691,711.10 ✓	
Deposits			

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Position
As of December 31, 2020

Regular Agency Fund

Deposit on Letters of Credit	90,630,407.98	
Guaranty Deposits	<u>4,712,857.39</u>	95,343,265.37 ✓
Other Assets		
Other Assets		<u>1,150,818,033.21</u> <u>4,179,324,457.93</u>
Total Current Assets		80,357,923,162.65
Non - Current Assets		
Property, Plant and Equipment		
Land		
Land		56,056,560.00
Buildings and Other Structures		
Buildings	477,949,923.86	
Less : Accumulated Depreciation - Buildings	<u>173,641,639.73</u>	304,308,284.13
Hospitals and Health Centers	99,898,300.11	
Less : Accumulated Depreciation - Hospitals and Health Centers	<u>18,980,676.87</u>	80,917,623.24
Other Structures	27,194,864.46	
Less : Accumulated Depreciation - Other Structures	<u>14,618,392.05</u>	<u>12,576,472.41</u> 397,802,379.78
Machinery and Equipment		
Office Equipment	52,880,130.09	
Less : Accumulated Depreciation - Office Equipment	<u>43,323,545.58</u>	9,556,584.51
Information and Communication Technology Equipment	593,576,160.23	
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>395,819,525.77</u>	197,756,634.46
Communication Equipment	72,139,797.93	
Less : Accumulated Depreciation - Communication Equipment	<u>62,680,276.65</u>	9,459,521.28
Medical Equipment	117,454,474.37	
Less : Accumulated Depreciation - Medical Equipment	<u>89,185,040.10</u>	28,269,434.27
Sports Equipment	25,000.00	

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Position
As of December 31, 2020

Regular Agency Fund

Less : Accumulated Depreciation - Sports Equipment	23,750.00	1,250.00	
Other Equipment	86,812,172.59		
Less : Accumulated Depreciation - Other Equipment	69,690,225.58	17,121,947.01	262,165,371.53
Transportation Equipment			
Motor Vehicles	113,108,266.28		
Less : Accumulated Depreciation - Motor Vehicles	79,258,121.66		33,850,144.62
Furniture, Fixtures and Books			
Furniture and Fixtures	18,281,892.99		
Less : Accumulated Depreciation - Furniture and Fixtures	15,289,205.42		2,992,687.57
Construction in Progress			
Construction in Progress - Buildings and Other Structures			1,570,646,694.27
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	31,038,000.00		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	11,330,934.87	19,707,065.13	2,343,220,902.90
Intangible Assets			
Intangible Assets			
Computer Software	46,008,944.79		
Less : Accumulated Amortization - Computer Software	32,214,224.31		13,794,720.48
Total Non - Current Assets			2,357,015,623.38
TOTAL ASSETS			82,714,938,786.03
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		1,958,778,027.11	
Due to Officers and Employees		7,343,849.14	1,966,121,876.25 ✓

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Position

As of December 31, 2020

Regular Agency Fund

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	74,903.25	
Due to GSIS	1,242,540.16	
Due to Pag-IBIG	193,436.75	
Due to PhilHealth	644,702.77	
Due to NGAs	19,504,679.59	
Due to GOCCs	1,470,741.74	
Due to LGUs	10,000.00	23,141,004.26 /

Intra-Agency Payables

Intra-Agency Payables

Due to Operating Units		895,645.83 /
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Trust Liabilities

Trust Liabilities

Guaranty/Security Deposits Payable		66,967,564.65 /
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Other Payables

Other Payables

Other Payables		82,579,986.84
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Total Current Liabilities

2,139,706,077.83

TOTAL LIABILITIES

2,139,706,077.83

TOTAL ASSETS LESS TOTAL LIABILITIES

80,575,232,708.20 /

EQUITY

Net Asset/Equity

Net Asset/Equity

Accumulated Surplus/(Deficit)		80,575,232,708.20
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TOTAL NET ASSETS/EQUITY

80,575,232,708.20

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Performance

For the period ending December 31, 2020

Regular Agency Fund

Revenue

Service and Business Income

Service Income

Permit Fees	959,800.00		
Registration Fees	108,850.00		
Clearance and Certification Fees	71,200.00		
Licensing Fees	8,484,300.00		
Verification and Authentication Fees	<u>6,547,200.00</u>	16,171,350.00	

Business Income

Examination Fees	4,000.00		
Income from Hostels/Dormitories and Other Like Facilities	112,950.00		
Interest Income	<u>76.52</u>	<u>117,026.52</u>	16,288,376.52

Shares, Grants and Donations

Donations

Donations in Kind	<u>363,978,057.51</u>		363,978,057.51
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Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	<u>75,728,465.36</u>		<u>75,728,465.36</u>
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Total Revenue			<u>455,994,899.39</u>
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Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	398,725,537.36		
Salaries and Wages - Casual/Contractual	<u>39,769,640.04</u>	438,495,177.40	

Other Compensation

Personal Economic Relief Allowance (PERA)	16,819,276.69		
Representation Allowance (RA)	8,161,910.00		
Transportation Allowance (TA)	4,622,845.83		

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Performance

For the period ending December 31, 2020

Regular Agency Fund

Clothing/Uniform Allowance	4,218,000.00		
Subsistence Allowance	8,324,251.00		
Laundry Allowance	1,242,286.54		
Honoraria	811,000.00		
Hazard Pay	70,327,969.08		
Longevity Pay	31,549,481.17		
Overtime and Night Pay	1,141,440.21		
Year End Bonus	37,062,404.00		
Cash Gift	3,533,900.00		
Other Bonuses and Allowances	<u>54,683,304.00</u>	242,498,068.52	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	13,051,760.94		
Pag-IBIG Contributions	847,641.27		
PhilHealth Contributions	4,721,600.07		
Employees Compensation Insurance Premiums	<u>827,900.00</u>	19,448,902.28	
Other Personnel Benefits			
Terminal Leave Benefits	24,636,328.85		
Other Personnel Benefits	<u>7,487,000.00</u>	<u>32,123,328.85</u>	732,565,477.05
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	8,845,536.43		
Traveling Expenses - Foreign	<u>568,976.26</u>	9,414,512.69	
Training and Scholarship Expenses			
Training Expenses	12,631,030.88		
Scholarship Grants/Expenses	<u>58,879,418.25</u>	71,510,449.13	
Supplies and Materials Expenses			
Office Supplies Expenses	4,234,126.07		
Accountable Forms Expenses	106,230.00		

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Performance

For the period ending December 31, 2020

Regular Agency Fund

Drugs and Medicines Expenses	236,637,309.03	
Medical, Dental and Laboratory Supplies Expenses	7,058,196.92	
Fuel, Oil and Lubricants Expenses	6,638,344.08	
Semi-Expendable Machinery and Equipment Expenses	2,862,902.78	
Semi-Expendable Furniture, Fixtures and Books Expenses	56,620.00	
Other Supplies and Materials Expenses	<u>6,932,697.45</u>	264,526,426.33
Utility Expenses		
Water Expenses	12,791,049.82	
Electricity Expenses	<u>36,475,978.55</u>	49,267,028.37
Communication Expenses		
Postage and Courier Services	50,938.00	
Telephone Expenses	13,268,902.09	
Internet Subscription Expenses	4,329,243.32	
Cable, Satellite, Telegraph and Radio Expenses	<u>1,935,204.00</u>	19,584,287.41
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>5,571,703.45</u>	5,571,703.45
Professional Services		
Legal Services	979,500.00	
Auditing Services	57,711.53	
Consultancy Services	45,516,295.36	
Other Professional Services	<u>418,238,547.89</u>	464,792,054.78
General Services		
Janitorial Services	40,958,532.83	
Security Services	<u>36,757,212.55</u>	77,715,745.38
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	1,169,385.38	
Repairs and Maintenance - Machinery and Equipment	3,999,530.82	
Repairs and Maintenance - Transportation Equipment	2,219,425.55	

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Performance

For the period ending December 31, 2020

Regular Agency Fund

Repairs and Maintenance - Furniture and Fixtures	<u>3,362.68</u>	7,391,704.43	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	234,673,985.10		
Fidelity Bond Premiums	460,823.37		
Insurance Expenses	<u>30,086,792.86</u>	265,221,601.33	
Labor and Wages			
Labor and Wages	<u>1,540,915.08</u>	1,540,915.08	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expense	176,804,192.27		
Printing and Publication Expenses	113,316.00		
Representation Expenses	16,321,421.00		
Transportation and Delivery Expenses	326,742,949.08		
Rent/Lease Expenses	189,688,568.35		
Subscription Expenses	219,507.00		
Donations	22,050,000.00		
Bank Transaction Fee	8,000.00		
Other Maintenance and Operating Expenses	<u>127,385.00</u>	<u>732,075,338.70</u>	1,968,611,767.08
Financial Expenses			
Financial Expenses			
Bank Charges - Loans/Borrowings	<u>7,280.46</u>		7,280.46
Non-Cash Expenses			
Depreciation			
Depreciation - Buildings and Other Structures	18,859,353.86		
Depreciation - Machinery and Equipment	58,743,176.35		
Depreciation - Transportation Equipment	6,392,542.62		
Depreciation - Furniture, Fixtures and Books	1,104,472.37		
Depreciation - Other Property, Plant and Equipment	<u>2,957,919.96</u>	88,057,465.16	
Amortization			

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Performance

For the period ending December 31, 2020

Regular Agency Fund

Amortization - Intangible Assets	<u>12,396,120.99</u>	<u>12,396,120.99</u>	<u>100,453,586.15</u>
Total Operating Expenses			<u>2,801,638,110.74</u>
Surplus/(Deficit) from Current Operations			<u>(2,345,643,211.35)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government		62,866,304,833.71	
LESS: Financial Assistance/Subsidy TO LGUs, GOCCs, NGOs/POs			
Assistance to Other National Government Agencies	1,491,367,073.92		
Assistance to Local Government Units	1,643,511,021.47		
Budgetary Support to Government-Owned and/or Controlled Corporations	602,901,577.14		
Assistance to NGOs/CSOs	74,727,061.34		
Subsidies - Others	167,778,151.73		
Subsidy to Regional Offices/Staff Bureaus	5,487,039,532.81		
Subsidy to Operating Units	90,733,191.73		
Subsidy to Other Funds	<u>213,408.87</u>	<u>9,558,271,019.01</u>	53,308,033,814.70
Losses			
Loss of Assets		(7,800.00)	<u>(7,800.00)</u>
Surplus/(Deficit) for the period			<u><u>50,962,382,803.35</u></u>

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Cash Flows

For The Period January 01, 2020 To December 31, 2020

Regular Agency Fund

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	113,150,358,253.63 /
Receipt of Cash - Tax Remittance Advice for the month	849,273,557.63
Receipt of Notice of Cash Allocation (NCA)	112,301,084,696.00
Collection of Income/Revenues	83,760,752.37 /
Collection of Other Income	76.52
Collection of Service Income	83,760,675.85
Collection of Receivables	1,881,537.05 /
Collection from Audit Disallowances	1,632,229.66
Collection of Other Receivables	245,932.46
Collection of Receivables	3,374.93
Receipt of Inter-Agency Fund Transfer	10,564,614.00 /
Collection of Receivables from GOCCs	1,169,827.58
Collection of Receivables from National Government Agencies	9,394,786.42
Receipt of Intra-Agency Fund Transfer	10,489,200.83 /
Collection of Intra-Agency Receivables	10,489,200.83
Other Receipts	2,562,353,477.91 /
Adjustment for cash accounts	2,467,013,721.83 /
Adjustment for erroneous recording of checks issued/ To record erroneous deposit of NTCA	18,275,000.00 /
Collections from Bldg. & Facilities	113,250.00 /
Receipt of refund for overpayment	76,016,410.21 /
Refund of Cash Advance	935,095.87 /
Adjustments	375,854,887.83 /
Cancellation of Checks issued during the year	376,241,359.55
Set-up payables for Various Expenses	(386,471.72)
Total Cash Inflows	<u>116,195,262,723.62 /</u>

Cash Outflows

Remittance to National Treasury	(22,863,158.09)
Deposits of Collections with the National Treasury	(22,863,158.09)
Payment of Expenses	(1,593,624,618.32) /
Payment / Reimbursement of traveling expenses	(7,848,061.24) /
Payment for (Other) Professional Services	(400,686,871.97) /

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Cash Flows

For The Period January 01, 2020 To December 31, 2020

Regular Agency Fund

Payment for Communication Expenses	(13,937,673.34) ✓
Payment for Financial Expenses	(200.00) ✓
Payment for hauling services	(147,093,585.39) ✓
Payment for honoraria, Training and Scholarship Expenses	(62,749,146.85) ✓
Payment for Hotel accommodation and catering services	(16,954,741.33) ✓
Payment for janitorial and security services	(59,873,358.64) ✓
Payment for Other Maintenance and Other Operating Expenses	(13,247,364.84) ✓
Payment for rent/lease	(168,320,591.05) ✓
Payment for Repairs and Maintenance of Machineries and Equipment	(1,623,125.00) ✓
Payment for Repairs and Maintenance of Office Equipment and Furniture and Fixtures	(155,334.37) ✓
Payment for Repairs and Maintenance of Transportation Equipment	(1,523,078.07) ✓
Payment for taxes, duties and licenses, insurance and fidelity bond premiums.	(30,405,855.87) ✓
Payment for Utility Expenses	(38,867,992.89) ✓
✓ Payment of Allowances, Bonus and Other Compensation/Benefits	/ (141,624,706.38)
Payment of Consultancy fee to	(10,303,526.33) ✓
Payment of duties, taxes and licenses	(82,674.11) ✓
Payment of freight and arrastre charges (brokerage service)	(27,115,664.69) ✓
Payment of gasoline and other lubricant expenses incurred.	(5,058,408.28) ✓
Payment of overtime services rendered	(790,652.06) ✓
Payment of publication/advertisement	(142,531,925.37) ✓
✓ Payment of Salaries and Wages thru Bank	/ (401,012,661.80)
Payment/Reimbursement for Miscellaneous, Extraordinary/Confidential Expenses	(39,400.00) ✓
Reimbursement for Purchase of Inventories, Supplies and Materials Directly Issued to	(50,334.70) ✓
Repairs and Maintenance - Buildings	(1,414.91) ✓
Replenishment of Expenses from Petty Cash Fund	* (695,990.13)
To correct/adjust entries	98,969,721.29 ✓
Purchase of Inventories	(387,927,155.39) ✓
Payment for Purchase of Inventories, Supplies and Materials for Stock	(387,927,155.39)
Grant of Cash Advances	(5,387,752.43) ✓
Grant of Cash Advance (other than travel)	(2,090,217.60)
Grant of Cash Advance for travel	(3,297,534.83)
Prepayments	(428,022.74)
Prepayment of insurance, rent and others	(428,022.74)

Department of Health

Central Office

San Lazaro Compound, Sta.Cruz, Manila

Detailed Statement of Cash Flows

For The Period January 01, 2020 To December 31, 2020

Regular Agency Fund

Payment of Accounts Payables	(12,295,805,375.41) /
Payment for Accounts Payable for MOOE	(11,986,076,078.85)
Payment for Inter-Agency Payable	(20,000.00)
Payment of payable account for PS	(7,933,960.43)
Replacement of Stale/Cancelled Check	(301,775,336.13)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(983,037,722.62) /
Remittance of Authorized Deduction Withheld on Employees (EMPLOYEE SHARE)	(113,418,907.30) /
Remittance of employees' housing loan installments	(72,489.49) /
Remittance of Mandatory Deductions - EMPLOYER'S (GOVERNMENT) Share	(19,858,308.15) /
Remittance of Taxes thru Tax Remittance Advice (TRA)	(849,273,557.63) /
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(414,460.05) /
Grant of Financial Assistance / Subsidy	(147,480,271.44) /
Grant of Subsidies and Donations	(147,480,271.44)
Release of Inter-Agency Fund Transfers	(48,179,320,359.03) /
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(48,179,320,359.03)
Release of Intra Agency Fund Transfers	(40,367,032,124.23) /
Issuance of Notice to transfer Allocation (NTA)	(40,367,032,124.23)
Other Disbursements	(2,688,346,362.96) /
Adjustment for cash accounts	(2,467,013,721.83)
Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(32,891.88)
Refund of bidding documents fee	(305,000.00)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(220,119,649.79)
Refund of Overdeduction from Employees/Supplier	(795,099.46)
Release of performance/bidders/cash bond to	(80,000.00)
Adjustments	(9,762,512,630.87) /
Closing of Treasury Deposit Accounts.	(189,195,576.42) /
Reversing entry for the unreleased check at year-end	(347,435,201.57) /
To return or transfer the unspent/unused fund	(9,225,881,852.88) /
Total Cash Outflows	(116,433,765,553.53) /
Cash Provided by (Used in) Operating Activities	(238,502,829.91) /

CASH FLOWS FROM INVESTING ACTIVITIES

Cash Outflows

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Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila
Detailed Statement of Cash Flows
For The Period January 01, 2020 To December 31, 2020

Regular Agency Fund

Purchase / Construction of PPE	<u>(118,984,851.96)</u>
Payment of accounts payable for capital outlay	<u>(118,984,851.96)</u>
Cash Provided by (Used in) Investing Activities	<u>(118,984,851.96)</u>
Total Cash provided by Operating, Investing and Financing Activities	(357,487,681.87)
Add : Cash Balance, Beginning Jan 1 2020	<u>594,515,365.09</u>
Cash Balance, Ending Dec 31 2020	<u><u>237,027,683.22</u></u>

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

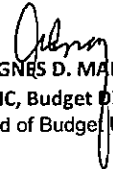
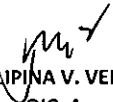
Statement of Changes in Net Assets/Equity

As of December 31, 2020

Regular Agency Fund

		Total net assets/equity
Balance at December 31, 2019		42,632,148,625.46
Changes in accounting policy		0.00
Prior Period Adjustments/Unrecorded Income and Expenses	12,830,103,199.19	(12,830,824,353.51)
Other Adjustments		721,209.32
Restated balance		<u>29,802,045,481.27</u>
Changes in net assets/equity for 2020		
Surplus for the period		50,962,382,803.35
Adjustment of net revenue recognized directly in net assets/equity		(189,195,576.42)
Others		0.00
Total recognized revenue and expense for the period		<u>50,773,187,226.93</u>
Balance at Dec 31, 2020		<u><u>80,575,232,708.20</u></u>

DEPARTMENT OF HEALTH
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
REGULAR AGENCY FUND
For the year ended December 31, 2020
(in thousand peso)


PARTICULARS	Notes	BUDGETED AMOUNT		Actual Amounts on Comparable	Difference Final Budget and
		Original	Final		
RECEIPTS					
Services and Business Income	13	16,288	16,288	16,288	-
Assistance and Subsidy	20	62,866,304	62,866,304	62,866,304	-
Shares, Grants and Donations	14	363,978	363,978	363,978	-
Gains					-
Other Non-Operating Income	15	75,728	75,728	75,728	-
Other Non-Operating Receipts					-
Loan Proceeds					-
Refund of Petty Cash and Advances	SCF	935	935	935	-
Others	SCF				-
		<u>63,323,233</u>	<u>63,323,233</u>	<u>63,323,233</u>	<u>-</u>
PAYMENTS					
Personnel Services		17,206,177	1,818,314	732,565	1,085,749
Maintenance and Other Operating Expenses		77,589,472	60,782,143	1,973,000	58,809,143
Capital Outlay		21,970,948	7,287,242	118,984	7,168,258
Financial Expenses					-
Other Disbursements					-
Loan Repayment					-
Remittance to National Treasury		22,863	22,863	22,863	-
Others					-
		<u>116,789,460</u>	<u>69,910,562</u>	<u>2,847,412</u>	<u>67,063,150</u>
NET RECEIPTS/PAYMENT		<u>(53,466,227)</u>	<u>(6,587,329)</u>	<u>60,475,821</u>	<u>(67,063,150)</u>
Certified Correct:		Certified Correct:			
 AGNES D. MARFORI OIC, Budget Division Head of Budget Unit		 FILIPINA V. VELASQUEZ, CPA, MM OIC, Accounting Division Head of Accounting Unit			
This statement should be read in conjunction with accompanying notes.					

DEPARTMENT OF HEALTH
Notes to Financial Statements
For the year ended December 31, 2020


REGULAR AGENCY FUND

GAA 2020 ORIGINAL	9,585,789,000.00
MEMO ENTRY Adjustment to Administration of Personnel Benefit (APB) - Deduction to DOH-Central Office	-
ADJUSTED APPROPRIATION	9,585,789,000.00
UNRELEASED APPRO (under the Administration of Personnel Benefit)	-
UNRELEASED APPRO (under DDAPTP)	-
AGENCY SPECIFIC BUDGET	9,585,789,000.00
ADD: OTHER RELEASES	
RIP	12,195,192.00
Pension and Gratuity Fund	-
C.N.A	18,474,039.23
MPBF	7,589,718,477.00
TOTAL ALLOTMENT	17,206,176,708.23
SAA TO REGION/HOSPITAL/BUREAUS/TRC'S	(15,387,862,961.66)
2020 FINAL	1,818,313,746.57
<u>22.2 MAINTENANCE & OTHER OPERATING EXPENSES</u>	
GAA 2020 ORIGINAL	29,580,996,000.00
UNRELEASED APPRO	(1,075,920,000.00)
AGENCY SPECIFIC BUDGET	28,505,076,000.00
ADD: OTHER RELEASES	
Custom and Duties and Taxes	109,651,008.00
MPBF	2,262,293.00
QRF - Bayanihan Act I	41,224,124,470.00
QRF - PCR	1,912,500,000.00
QRF - Bayanihan Act II	1,161,277,538.00
Contingent Fund	50,000.00
PCERP	4,202,978,845.00
Asian Development Bank	3,456,469.00
Calamity Funds	500,000,000.00
ADJUSTMENT/REALIGNMENT	
C.N.A	(31,904,352.63)
TOTAL ALLOTMENT	77,589,472,270.37
SAA TO REGION/HOSPITAL/BUREAUS/TRC'S	(16,807,328,870.75)
2020 FINAL	60,782,143,399.62
<u>22.3 CAPITAL OUTLAY</u>	
GAA 2020 ORIGINAL	10,234,917,000.00
UNRELEASED APPRO	(95,327,050.00)
UNRELEASED APPRO	(350,000,000.00)
AGENCY SPECIFIC BUDGET	9,789,589,950.00
ADD: OTHER RELEASES	
QRF - Bayanihan Act I	4,493,772,160.00
QRF - Bayanihan Act II	4,500,000,000.00
PCERP	2,370,935,065.00
Asian Development Bank	11,528,400.00
Calamity Funds	62,000,000.00
JICA	743,122,000.00
SAA TO REGION/HOSPITAL/BUREAUS/TRC'S	(14,683,705,191.24)
2020 FINAL	7,287,242,383.76

Certified Correct:


AGNES D. MARFORI
OIC, Budget Division
Head of Budget Unit

Certified Correct:


FILIPINA V. VELASQUEZ, CPA, MM
OIC, Accounting Division
Head of Accounting Unit