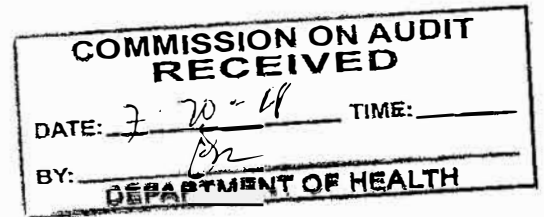




Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY

July 20, 2018

Ms. MILAGROS L. DEAUNA
Supervising Auditor
Commission on Audit
This Department



Dear **Auditor Deauna,**

Respectfully submitting the Financial Reports of *Regular Agency Fund* for the quarter ended June 30, 2018:

1. Pre-Closing Trial Balance
2. Detailed Statement of Financial Position
3. Detailed Statement of Financial Performance
4. Statement of Cash Flows
5. Statement of Changes in Net Assets/Equity

Thank you.

Very truly yours,

[Signature]
LORICA C. RABAGO, CPA, MM
OIC- Chief Accountant



Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of June 30, 2018

Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	95,016.80	
Petty Cash	10101020	684,326.92	
Cash in Bank - Local Currency, Current Account	10102020	19,826,642.72	
Cash - Treasury/Agency Deposit, Regular	10104010	1,204,170,124.45	
Cash - Treasury/Agency Deposit, Trust	10104030	139,808,145.92	
Cash - Modified Disbursement System (MDS), Regular	10104040	4,663,498,094.61	
Cash - Modified Disbursement System (MDS), Special Account	10104050	47,224.57	
Accounts Receivable	10301010	6,906.85	
Due from National Government Agencies	10303010	2,239,484,007.91	
Due from Government-Owned and/or Controlled Corporations	10303020	4,943,086,751.09	
Due from Local Government Units	10303030	37,576,429.84	
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	50,294,672.00	
Due from Operating Units	10304040	8,595,691.64	
Receivables - Disallowances/Charges	10305010	124,847,919.76	
Due from Officers and Employees	10305020	3,601,038.78	
Due from Non-Government Organizations/People's Organizations	10305030	34,435,216.28	
Other Receivables	10305990	6,405,168.63	
Drugs and Medicines for Distribution	10402030	17,967,043,066.34	
Medical, Dental and Laboratory Supplies for Distribution	10402040	2,337,264,738.71	
Property and Equipment for Distribution	10402090	1,520,409,521.90	
Other Supplies and Materials for Distribution	10402990	1,499,748,438.78	
Office Supplies Inventory	10404010	35,337,096.32	
Accountable Forms, Plates and Stickers Inventory	10404020	142,000.00	
Chemical and Filtering Supplies Inventory	10404120	15,000,000.00	
Construction Materials Inventory	10404130	8,571,712.07	
Other Supplies and Materials Inventory	10404990	56,193,048.80	
Semi-Expendable Office Equipment	10405020	135,643.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	143,777.44	
Semi-Expendable Medical Equipment	10405100	224,000.00	
Semi-Expendable Other Machinery and Equipment	10405190	7,500.00	
Semi-Expendable Furniture and Fixtures	10406010	480,872.00	
Buildings	10604010	477,949,923.86	
Accumulated Depreciation - Buildings	10604011		135,674,191.81
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		11,072,061.57
Other Structures	10604990	26,849,864.46	
Accumulated Depreciation - Other Structures	10604991		12,788,374.69
Office Equipment	10605020	47,530,695.09	
Accumulated Depreciation - Office Equipment	10605021		40,309,816.19
Information and Communication Technology Equipment	10605030	382,138,908.70	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		311,373,652.88
Communication Equipment	10605070	71,465,948.69	
Accumulated Depreciation - Communication Equipment	10605071		53,257,091.77
Medical Equipment	10605110	120,520,741.62	
Accumulated Depreciation - Medical Equipment	10605111		79,331,081.35
Sports Equipment	10605130	25,000.00	
Accumulated Depreciation - Sports Equipment	10605131		23,750.00
Other Machinery and Equipment	10605990	90,808,162.99	
Accumulated Depreciation - Other Machinery and Equipment	10605991		59,636,586.13
Motor Vehicles	10606010	103,127,979.42	
Accumulated Depreciation - Motor Vehicles	10606011		59,575,521.14
Furniture and Fixtures	10607010	17,444,513.49	
Accumulated Depreciation - Furniture and Fixtures	10607011		11,746,858.18
Other Property, Plant and Equipment	10698990	31,038,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		3,936,134.97
Construction in Progress - Buildings and Other Structures	10699030	1,641,988,361.91	
Computer Software	10801020	8,667,892.63	
Accumulated Amortization - Computer Software	10801021		3,267,937.71
Advances to Special Disbursing Officer	19901030	46,070.00	
Advances to Officers and Employees	19901040	2,832,242.49	
Advances to Contractors	19902010	4,168,531,318.73	
Prepaid Insurance	19902050	3,425,207.11	
Deposit on Letters of Credit	19903010	11,877,513,302.23	
Guaranty Deposits	19903020	4,712,857.39	
Other Assets	19999990	1,150,905,332.33	



Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of June 30, 2018

Regular Agency Fund

Account Title	Account Code	Debit	Credit
Accounts Payable	20101010		3,940,765,797.57
Due to Officers and Employees	20101020		2,989,856.98
Due to BIR	20201010		34,246,985.49
Due to GSIS	20201020		4,833,541.69
Due to Pag-IBIG	20201030		456,156.74
Due to PhilHealth	20201040		55,398.33
Due to NGAs	20201050		14,459.00
Due to GOCCs	20201060		220,160.86
Due to LGUs	20201070		10,000.00
Due to Operating Units	20301040		889,145.83
Guaranty/Security Deposits Payable	20401040		207,347,693.12
Other Payables	29999990		37,834,856.02
Accumulated Surplus/(Deficit)	30101010		44,917,964,583.18
Permit Fees	40201010		775,600.00
Registration Fees	40201020		5,800.00
Clearance and Certification Fees	40201040		47,700.00
Licensing Fees	40201060		3,641,446.67
Verification and Authentication Fees	40201110		1,783,500.00
Examination Fees	40202030		575,000.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		142,875.00
Interest Income	40202210		32.90
Subsidy from National Government	40301010		8,813,041,471.07
Subsidy from Other Funds	40301050		5,229,871.02
Income from Grants and Donations in Kind	40402020		126,881.00
Miscellaneous Income	40609990		74,266,087.44
Salaries and Wages - Regular	50101010	171,946,280.30	
Salaries and Wages - Casual/Contractual	50101020	12,615,220.55	
Personal Economic Relief Allowance (PERA)	50102010	8,103,472.11	
Representation Allowance (RA)	50102020	3,981,575.50	
Transportation Allowance (TA)	50102030	2,308,437.50	
Clothing/Uniform Allowance	50102040	3,920,000.00	
Subsistence Allowance	50102050	3,884,375.00	
Laundry Allowance	50102060	604,905.82	
Honoraria	50102100	93,700.00	
Hazard Pay	50102110	28,189,362.21	
Longevity Pay	50102120	15,055,030.57	
Overtime and Night Pay	50102130	380,567.51	
Other Bonuses and Allowances	50102990	36,222,503.00	
Retirement and Life Insurance Premiums	50103010	18,343,255.59	
Pag-IBIG Contributions	50103020	339,378.55	
PhilHealth Contributions	50103030	1,773,743.30	
Employees Compensation Insurance Premiums	50103040	405,500.00	
Terminal Leave Benefits	50104030	3,555,338.42	
Other Personnel Benefits	50104990	5,000.00	
Traveling Expenses - Local	50201010	10,926,102.76	
Traveling Expenses - Foreign	50201020	3,201,296.51	
Training Expenses	50202010	16,849,418.77	
Scholarship Grants/Expenses	50202020	12,335,668.20	
Office Supplies Expenses	50203010	4,046,226.04	
Accountable Forms Expenses	50203020	151,000.00	
Medical, Dental and Laboratory Supplies Expenses	50203080	2,573,867.48	
Fuel, Oil and Lubricants Expenses	50203090	1,366,674.64	
Semi-Expendable Machinery and Equipment Expenses	50203210	240,156.50	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	35,856.00	
Other Supplies and Materials Expenses	50203990	1,349,574.15	
Water Expenses	50204010	3,997,544.35	
Electricity Expenses	50204020	19,607,590.52	
Postage and Courier Services	50205010	293,468.00	
Telephone Expenses	50205020	6,542,135.41	
Internet Subscription Expenses	50205030	130,861.51	
Cable, Satellite, Telegraph and Radio Expenses	50205040	236,470.00	
Extraordinary and Miscellaneous Expenses	50210030	2,111,400.00	
Auditing Services	50211020	47,461.63	
Consultancy Services	50211030	20,096,733.84	
Other Professional Services	50211990	106,291,190.57	
Janitorial Services	50212020	7,262,315.21	
Security Services	50212030	7,260,696.90	



Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

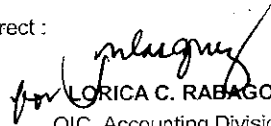
Pre-Closing Trial Balance

As of June 30, 2018

Regular Agency Fund

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Buildings and Other Structures	50213040	587,287.49	
Repairs and Maintenance - Machinery and Equipment	50213050	177,357.00	
Repairs and Maintenance - Transportation Equipment	50213060	250,927.00	
Repairs and Maintenance - Furniture and Fixtures	50213070	1,725.00	
Financial Assistance to NGAs	50214020	279,755,206.54	
Financial Assistance to Local Government Units	50214030	1,817,616.00	
Budgetary Support to Government-Owned and/or Controlled Corporations	50214040	90,381,074.72	
Subsidy to Regional Offices/Staff Bureaus	50214070	27,792,263.23	
Subsidy to Operating Units	50214080	401,480,745.83	
Taxes, Duties and Licenses	50215010	135,758,999.24	
Fidelity Bond Premiums	50215020	495,903.75	
Insurance Expenses	50215030	8,874,261.83	
Labor and Wages	50216010	2,197,329.21	
Advertising Expenses	50299010	34,886,642.05	
Representation Expenses	50299030	3,487,621.15	
Transportation and Delivery Expenses	50299040	2,827,031.73	
Rent/Lease Expenses	50299050	16,310,802.65	
Subscription Expenses	50299070	79,345.00	
Other Maintenance and Operating Expenses	50299990	6,340.00	
Bank Charges	50301040	550.00	
Depreciation - Buildings and Other Structures	50501040	9,892,588.24	
Depreciation - Machinery and Equipment	50501050	20,289,548.72	
Depreciation - Transportation Equipment	50501060	4,333,112.46	
Depreciation - Furniture, Fixtures and Books	50501070	871,532.83	
Depreciation - Other Property, Plant and Equipment	50501990	1,478,959.98	
Amortization - Intangible Assets	50502010	1,955,822.29	
TOTAL		58,829,257,958.30	58,829,257,958.30

Certified Correct :


for LORICA C. RABAGO
OIC, Accounting Division
Financial and Management Service



Department of Health
Central Office
Detailed Statement of Financial Position
As of June 30, 2018

Regular Agency Fund

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officer	95,016.80	
Petty Cash	<u>684,326.92</u>	779,343.72

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		19,826,642.72
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	1,204,170,124.45	
Cash - Treasury/Agency Deposit, Trust	139,808,145.92	
Cash - Modified Disbursement System (MDS), Regular	4,663,498,094.61	
Cash - Modified Disbursement System (MDS), Special Account	<u>47,224.57</u>	<u>6,007,523,589.55</u> 6,028,129,575.99

Receivables

Loans and Receivable Accounts

Accounts Receivable		6,906.85
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Inter-Agency Receivables

Due from National Government Agencies	2,239,484,007.91	
Due from Government-Owned and/or Controlled Corporations	4,943,086,751.09	
Due from Local Government Units	<u>37,576,429.84</u>	7,220,147,188.84

Intra-Agency Receivables

Due from Bureaus	591.58	
Due from Regional Offices	50,294,672.00	
Due from Operating Units	<u>8,595,691.64</u>	58,890,955.22

Other Receivables

Receivables - Disallowances/Charges	124,847,919.76	
Due from Officers and Employees	3,601,038.78	
Due from Non-Government Organizations/People's Organizations	34,435,216.28	



Department of Health
Central Office
Detailed Statement of Financial Position
As of June 30, 2018

Regular Agency Fund

Other Receivables	6,405,168.63	169,289,343.45	7,448,334,394.36
Inventories			
Inventory Held for Distribution			
Drugs and Medicines for Distribution	17,967,043,066.34		
Medical, Dental and Laboratory Supplies for Distribution	2,337,264,738.71		
Property and Equipment for Distribution	1,520,409,521.90		
Other Supplies and Materials for Distribution	1,499,748,438.78	23,324,465,765.73	
Inventory Held for Consumption			
Office Supplies Inventory	35,337,096.32		
Accountable Forms, Plates and Stickers Inventory	142,000.00		
Chemical and Filtering Supplies Inventory	15,000,000.00		
Construction Materials Inventory	8,571,712.07		
Other Supplies and Materials Inventory	56,193,048.80	115,243,857.19	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Office Equipment	135,643.48		
Semi-Expendable Information and Communications Technology Equipment	143,777.44		
Semi-Expendable Medical Equipment	224,000.00		
Semi-Expendable Other Machinery and Equipment	7,500.00	510,920.92	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures		480,872.00	23,440,701,415.84
Other Assets			
Advances			
Advances to Special Disbursing Officer	46,070.00		
Advances to Officers and Employees	2,832,242.49	2,878,312.49	
Prepayments			
Advances to Contractors	4,168,531,318.73		
Prepaid Insurance	3,425,207.11	4,171,956,525.84	
Deposits			
Deposit on Letters of Credit	11,877,513,302.23		



Department of Health
Central Office
Detailed Statement of Financial Position
As of June 30, 2018

Regular Agency Fund

Guaranty Deposits	4,712,857.39	11,882,226,159.62	
Other Assets			
Other Assets		1,150,905,332.33	17,207,966,330.28
Total Current Assets			54,125,131,716.47
Non - Current Assets			
Property, Plant and Equipment			
Buildings and Other Structures			
Buildings	477,949,923.86		
Less : Accumulated Depreciation - Buildings	<u>135,674,191.81</u>	342,275,732.05	
Hospitals and Health Centers	99,898,300.11		
Less : Accumulated Depreciation - Hospitals and Health Centers	<u>11,072,061.57</u>	88,826,238.54	
Other Structures	26,849,864.46		
Less : Accumulated Depreciation - Other Structures	<u>12,788,374.69</u>	14,061,489.77	445,163,460.36
Machinery and Equipment			
Office Equipment	47,530,695.09		
Less : Accumulated Depreciation - Office Equipment	<u>40,309,816.19</u>	7,220,878.90	
Information and Communication Technology Equipment	382,138,908.70		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>311,373,652.88</u>	70,765,255.82	
Communication Equipment	71,465,948.69		
Less : Accumulated Depreciation - Communication Equipment	<u>53,257,091.77</u>	18,208,856.92	
Medical Equipment	120,520,741.62		
Less : Accumulated Depreciation - Medical Equipment	<u>79,331,081.35</u>	41,189,660.27	
Sports Equipment	25,000.00		
Less : Accumulated Depreciation - Sports Equipment	<u>23,750.00</u>	1,250.00	
Other Machinery and Equipment	90,808,162.99		
Less : Accumulated Depreciation - Other Machinery and Equipment	<u>59,636,586.13</u>	31,171,576.86	168,557,478.77
Transportation Equipment			
Motor Vehicles	103,127,979.42		



Department of Health
Central Office
Detailed Statement of Financial Position
As of June 30, 2018

Regular Agency Fund

Less : Accumulated Depreciation - Motor Vehicles	<u>59,575,521.14</u>	43,552,458.28	
Furniture, Fixtures and Books			
Furniture and Fixtures	17,444,513.49		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>11,746,858.18</u>	5,697,655.31	
Construction in Progress			
Construction in Progress - Buildings and Other Structures		1,641,988,361.91	
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	31,038,000.00		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>3,936,134.97</u>	<u>27,101,865.03</u>	2,332,061,279.66
Intangible Assets			
Intangible Assets			
Computer Software	8,667,892.63		
Less : Accumulated Amortization - Computer Software	<u>3,267,937.71</u>		<u>5,399,954.92</u>
Total Non - Current Assets			<u>2,337,461,234.58</u>
TOTAL ASSETS			<u><u>56,462,592,951.05</u></u>
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		3,940,765,797.57	
Due to Officers and Employees		<u>2,989,856.98</u>	3,943,755,654.55
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR		34,246,985.49	
Due to GSIS		4,833,541.69	
Due to Pag-IBIG		456,156.74	
Due to PhilHealth		55,398.33	
Due to NGAs		14,459.00	



Department of Health
Central Office
Detailed Statement of Financial Position
As of June 30, 2018

Regular Agency Fund

Due to GOCCs	220,160.86	
Due to LGUs	<u>10,000.00</u>	39,836,702.11
Intra-Agency Payables		
Intra-Agency Payables		
Due to Operating Units		889,145.83
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable		207,347,693.12
Other Payables		
Other Payables		
Other Payables		<u>37,834,856.02</u>
Total Current Liabilities		<u>4,229,664,051.63</u>
TOTAL LIABILITIES		4,229,664,051.63
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>52,232,928,899.42</u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>52,232,928,899.42</u>
TOTAL NET ASSETS/EQUITY		<u>52,232,928,899.42</u>



Department of Health
Central Office
Detailed Statement of Financial Performance
For the period ending June 30, 2018
Regular Agency Fund

Revenue

Service and Business Income

Service Income

Permit Fees	775,600.00	
Registration Fees	5,800.00	
Clearance and Certification Fees	47,700.00	
Licensing Fees	3,641,446.67	
Verification and Authentication Fees	<u>1,783,500.00</u>	6,254,046.67

Business Income

Examination Fees	575,000.00	
Income from Hostels/Dormitories and Other Like Facilities	142,875.00	
Interest Income	<u>32.90</u>	<u>717,907.90</u> 6,971,954.57

Shares, Grants and Donations

Grants and Donations

Income from Grants and Donations in Kind	<u>126,881.00</u>	126,881.00
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Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	<u>74,266,087.44</u>	<u>74,266,087.44</u>
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Total Revenue

81,364,923.01

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	171,946,280.30	
Salaries and Wages - Casual/Contractual	<u>12,615,220.55</u>	184,561,500.85

Other Compensation

Personal Economic Relief Allowance (PERA)	8,103,472.11	
Representation Allowance (RA)	3,981,575.50	
Transportation Allowance (TA)	2,308,437.50	
Clothing/Uniform Allowance	3,920,000.00	
Subsistence Allowance	3,884,375.00	
Laundry Allowance	604,905.82	



Department of Health
 Central Office
Detailed Statement of Financial Performance
 For the period ending June 30, 2018
Regular Agency Fund

Honoraria	93,700.00		
Hazard Pay	28,189,362.21		
Longevity Pay	15,055,030.57		
Overtime and Night Pay	380,567.51		
Other Bonuses and Allowances	<u>36,222,503.00</u>	102,743,929.22	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	18,343,255.59		
Pag-IBIG Contributions	339,378.55		
PhilHealth Contributions	1,773,743.30		
Employees Compensation Insurance Premiums	<u>405,500.00</u>	20,861,877.44	
Other Personnel Benefits			
Terminal Leave Benefits	3,555,338.42		
Other Personnel Benefits	<u>5,000.00</u>	<u>3,560,338.42</u>	311,727,645.93
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	10,926,102.76		
Traveling Expenses - Foreign	<u>3,201,296.51</u>	14,127,399.27	
Training and Scholarship Expenses			
Training Expenses	16,849,418.77		
Scholarship Grants/Expenses	<u>12,335,668.20</u>	29,185,086.97	
Supplies and Materials Expenses			
Office Supplies Expenses	4,046,226.04		
Accountable Forms Expenses	151,000.00		
Medical, Dental and Laboratory Supplies Expenses	2,573,867.48		
Fuel, Oil and Lubricants Expenses	1,366,674.64		
Semi-Expendable Machinery and Equipment Expenses	240,156.50		
Semi-Expendable Furniture, Fixtures and Books Expenses	35,856.00		
Other Supplies and Materials Expenses	<u>1,349,574.15</u>	9,763,354.81	
Utility Expenses			
Water Expenses	3,997,544.35		
Electricity Expenses	<u>19,607,590.52</u>	23,605,134.87	



Department of Health
Central Office
Detailed Statement of Financial Performance
For the period ending June 30, 2018
Regular Agency Fund

Communication Expenses		
Postage and Courier Services	293,468.00	
Telephone Expenses	6,542,135.41	
Internet Subscription Expenses	130,861.51	
Cable, Satellite, Telegraph and Radio Expenses	<u>236,470.00</u>	7,202,934.92
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>2,111,400.00</u>	2,111,400.00
Professional Services		
Auditing Services	47,461.63	
Consultancy Services	20,096,733.84	
Other Professional Services	<u>106,291,190.57</u>	126,435,386.04
General Services		
Janitorial Services	7,262,315.21	
Security Services	<u>7,260,696.90</u>	14,523,012.11
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	587,287.49	
Repairs and Maintenance - Machinery and Equipment	177,357.00	
Repairs and Maintenance - Transportation Equipment	250,927.00	
Repairs and Maintenance - Furniture and Fixtures	<u>1,725.00</u>	1,017,296.49
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	135,758,999.24	
Fidelity Bond Premiums	495,903.75	
Insurance Expenses	<u>8,874,261.83</u>	145,129,164.82
Labor and Wages		
Labor and Wages	<u>2,197,329.21</u>	2,197,329.21
Other Maintenance and Operating Expenses		
Advertising Expenses	34,886,642.05	
Representation Expenses	3,487,621.15	
Transportation and Delivery Expenses	2,827,031.73	
Rent/Lease Expenses	16,310,802.65	
Subscription Expenses	79,345.00	



Department of Health
 Central Office
Detailed Statement of Financial Performance
 For the period ending June 30, 2018
 Regular Agency Fund

Other Maintenance and Operating Expenses	6,340.00	57,597,782.58	432,895,282.09
Financial Expenses			
Financial Expenses			
Bank Charges	550.00		550.00
Non-Cash Expenses			
Depreciation			
Depreciation - Buildings and Other Structures	9,892,588.24		
Depreciation - Machinery and Equipment	20,289,548.72		
Depreciation - Transportation Equipment	4,333,112.46		
Depreciation - Furniture, Fixtures and Books	871,532.83		
Depreciation - Other Property, Plant and Equipment	1,478,959.98	36,865,742.23	
Amortization			
Amortization - Intangible Assets	1,955,822.29	1,955,822.29	38,821,564.52
Total Operating Expenses			783,445,042.54
Surplus/(Deficit) from Current Operations			(702,080,119.53)
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	8,813,041,471.07		
Subsidy from Other Funds	5,229,871.02	8,818,271,342.09	
LESS: Financial Assistance/Subsidy TO LGUs, GOCCs, NGOs/POs			
Financial Assistance to NGAs	279,755,206.54		
Financial Assistance to Local Government Units	1,817,616.00		
Budgetary Support to Government-Owned and/or Controlled Corporations	90,381,074.72		
Subsidy to Regional Offices/Staff Bureaus	27,792,263.23		
Subsidy to Operating Units	401,480,745.83	801,226,906.32	8,017,044,435.77
Surplus(Deficit) for the period			7,314,964,316.24



Department of Health
Central Office
Detailed Statement of Cash Flows
For The Period April 01, 2018 To June 30, 2018

Regular Agency Fund

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	8,495,552,340.34
Receipt of Cash - Tax Remittance Advice for the month	88,512,934.34
Receipt of Notice of Cash Allocation (NCA)	8,407,039,406.00
Collection of Income/Revenues	19,921,278.90
Collection of Other Income	135,032.90
Collection of Service Income	19,786,246.00
Collection of Receivables	509,277.60
Collection from Audit Disallowances	309,062.03
Collection of Other Receivables	175,320.48
Collection of Receivables	24,895.09
Receipt of Inter-Agency Fund Transfer	312,850.25
Collection of Receivables from GOCCs	42,710.24
Collection of Receivables from LGUs	269,500.00
Collection of Receivables from National Government Agencies	640.01
Receipt of Intra-Agency Fund Transfer	207,502.70
Collection of Intra-Agency Receivables	207,502.70
Receipt of Trust Liabilities	200,000.00
Receipt of Guaranty Deposits	200,000.00
Other Receipts	989,048.58
Collections from Bldg. & Facilities	201,689.34
Receipt of refund for overpayment	670,688.62
Refund of Cash Advance	115,606.43
To record collections of Due from Officers and Employees	1,064.19
Adjustments	47,856.00
Cancellation of Checks issued during the year	47,856.00
Total Cash Inflows	8,517,740,154.37

Cash Outflows

Payment of Expenses	(259,403,080.92)
Payment / Reimbursement of traveling expenses	(7,529,984.97)
Payment for (Other) Professional Services	(56,238,506.36)
Payment for Communication Expenses	(1,808,864.01)



Department of Health
Central Office
Detailed Statement of Cash Flows
For The Period April 01, 2018 To June 30, 2018

Regular Agency Fund

Payment for hauling services	(2,224,550.49)
Payment for honoraria, Training and Scholarship Expenses	(17,717,441.21)
Payment for Hotel accommodation and catering services	(3,719,648.31)
Payment for janitorial and security services	(13,986,070.25)
Payment for Other Maintenance and Other Operating Expenses	(529,867.88)
Payment for rent/lease	(4,055,808.25)
Payment for Repairs and Maintenance of Machineries and Equipment	(600.00)
Payment for Repairs and Maintenance of Office Equipment and Furniture and Fixtures	(23,057.00)
Payment for Repairs and Maintenance of Transportation Equipment	(112,396.24)
Payment for taxes, duties and licenses, insurance and fidelity bond premiums.	(298,992.83)
Payment for Utility Expenses	(12,824,714.65)
Payment of Allowances, Bonus and Other Compensation/Benefits	(43,285,760.69)
Payment of Consultancy fee to	(3,716,654.97)
Payment of duties, taxes and licenses	(2,529.06)
Payment of gasoline and other lubricant expenses incurred.	(731,765.49)
Payment of overtime services rendered	(262,776.40)
Payment of publication/advertisement	(3,728,355.26)
Payment of Salaries and Wages thru Bank	(85,117,698.25)
Reimbursement for Purchase of Inventories, Supplies and Materials Directly Issued to	(787,268.00)
Repairs and Maintenance - Buildings	(156,270.25)
Replenishment of Expenses from Petty Cash Fund	(675,901.09)
To correct/adjust entries	132,400.99
Grant of Cash Advances	(4,531,516.54)
Grant of Cash Advance (other than travel)	(1,252,994.00)
Grant of Cash Advance for travel	(3,278,522.54)
Prepayments	(128,675.18)
Prepayment of insurance, rent and others	(128,675.18)
Payment of Accounts Payables	(500,444,682.77)
Payment for Accounts Payable for MOOE	(499,896,379.85)
Payment of payable account for PS	(258,491.90)
Replacement of Stale/Cancelled Check	(289,811.02)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(122,127,923.84)
Remittance of Authorized Deduction Withheld on Employees (Employee Share)	(23,896,829.84)



Department of Health
Central Office
Detailed Statement of Cash Flows
For The Period April 01, 2018 To June 30, 2018

Regular Agency Fund

Remittance of employees' housing loan installments	(39,812.06)
Remittance of Mandatory Deductions - Employer's Share	(9,376,456.44)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(88,512,934.34)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(301,891.16)
Release of Inter-Agency Fund Transfers	(1,748,888,028.11)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(1,748,888,028.11)
Release of Intra Agency Fund Transfers	(1,191,124,214.39)
Issuance of Notice to transfer Allocation (NTA)	(1,191,124,214.39)
Other Disbursements	(8,337,751.40)
Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(149,171.27)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(8,052,645.47)
Refund of Overdeduction from Employees/Supplier	(70,934.66)
Release of performance/bidders/cash bond to	(65,000.00)
Adjustments	(1,913,605,050.14)
To return or transfer the unspent/unused fund	(1,913,605,050.14)
Total Cash Outflows	<u>(5,748,590,923.29)</u>
Cash-Provided by (Used in)-Operating Activities	<u>2,769,149,231.08</u>
Total Cash provided by Operating, Investing and Financing Activities	2,769,149,231.08
Add : Cash Balance, Beginning Apr 1 2018	<u>3,258,980,344.91</u>
Cash Balance, Ending Jun 30 2018	<u>6,028,129,575.99</u>

Department of Health

Central Office

Statement of Changes in Net Assets/Equity

As of June 30, 2018

Regular Agency Fund



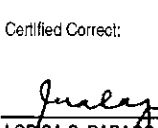
	Total net assets/equity
Balance at December 31, 2017	43,514,677,325.13
Changes in accounting policy	30,665.05
Prior Period Adjustments/Unrecorded Income and Expenses	(417,521,850.52)
Other Adjustments	1,820,778,443.52
Restated balance	<u>44,917,964,583.18</u>
Changes in net assets/equity for 2018	
Surplus for the period	7,314,964,316.24
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	<u>7,314,964,316.24</u>
Balance at Jun 30, 2018	<u><u>52,232,928,899.42</u></u>

CONSOLIDATED QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
 As of the Quarter Ending December 31, 2017
 (In Pesos)


Department : HEALTH
 Agency : _____
 Operating Unit : _____
 Organization Code (UACI) : _____

CLASSIFICATION / SOURCES OF REVENUE AND OTHER RECEIPTS	UACS Code	REVENUE TARGET (Annual)	ACTUAL REVENUE AND OTHER RECEIPTS COLLECTIONS					CUMULATIVE REMITTANCE /DEPOSITS TO DATE			VARIANCE		Remarks	
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%		
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(9-3)	13 = (12 / 3)	14	
A. General Fund (formerly Fund 101)														
- Tax		2,021,530,051.93	503,538,128.02	737,513,457.89	6,309,094,310.85	1,757,292,481.22	9,307,438,377.98	284,713,982.62	1,413,108,369.09	1,697,822,351.71	7,285,908,326.05	360%		
B. Special Account in the General Fund (formerly Fund 105, 183, 401, 151-159)														
- Tax														
- Non-Tax		1,290,424,096.43	290,173,995.36	289,449,094.11	326,701,706.95	313,255,213.49	1,219,580,009.91	434,920,105.70	773,152,642.78	1,208,072,748.48	(70,844,066.52)	-5%		
C. Off-Budget Accounts (formerly Fund 161 to 165)		12,857,251,048.37	3,190,810,565.47	3,248,093,347.29	3,449,880,481.79	3,928,290,979.11	13,817,075,373.66	20,966,031.34	11,340,288,546.88	11,361,254,578.22	959,824,325.29	7%		
D. Custodial Funds (formerly Fund 101-184, 185-199)		142,510,015.49	45,834,402.28	48,176,877.86	31,227,800.88	69,540,428.34	194,779,509.36	6,817,288.81	85,004,510.03	91,821,798.84	52,269,493.87	37%		
TOTAL		16,311,715,212.22	4,030,357,091.13	4,323,232,777.15	10,116,904,300.47	6,068,379,102.16	24,538,873,270.91	747,417,408.47	13,611,554,068.78	14,358,971,477.25	8,227,158,058.69	50%		

Certified Correct:


 LORICA C. RABASO, CPA, MM
 OIC - Accounting Division
 Date: _____

Approved By:


 ROWENA C. LORA, CPA, MM
 OIC-Director IV, Financial and Management Service
 Date: _____

06-30-18


Attention to Ms. SUSAN

CONSOLIDATED QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As of the Quarter Ending December 31, 2017
(In Pesos)


Department : HEALTH _____
Agency : _____
Operating Unit : _____
Organization Code (UAC) : _____

CLASSIFICATION / SOURCES OF REVENUE AND OTHER RECEIPTS	UACS Code	REVENUE TARGET (Annual)	ACTUAL REVENUE AND OTHER RECEIPTS COLLECTIONS					CUMULATIVE REMITTANCE /DEPOSITS TO DATE			VARIANCE		Remarks	
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%		
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14	
A. General Fund (formerly Fund 101)														
Jn-Tax		2,021,530,051.93	503,536,128.02	737,513,457.89	6,309,094,310.85	1,757,292,481.22	9,307,438,377.98	284,713,982.62	1,413,108,369.09	1,697,822,351.71	7,285,908,326.05	360%		
B. Special Account in the General Fund (formerly Fund 105, 183, 401, 151-159)														
- Tax														
- Non-Tax		1,290,424,096.43	290,173,995.36	289,449,094.11	326,701,706.95	313,255,213.49	1,219,580,009.91	434,920,105.70	773,152,642.78	1,208,072,748.48	(70,844,086.52)	-5%		
C. Off-Budget Accounts (formerly Fund 161 to		12,857,251,048.37	3,190,810,565.47	3,248,093,347.29	3,449,880,481.79	3,928,290,979.11	13,817,075,373.66	20,966,031.34	11,340,288,546.88	11,361,254,578.22	959,824,325.29	7%		
D. Custodial Funds (formerly Fund 101-184, 1		142,510,015.49	45,834,402.28	48,176,877.88	31,227,800.88	69,540,428.34	194,779,509.36	6,817,288.81	85,004,510.03	91,821,798.84	52,269,493.87	37%		
TOTAL		16,311,715,212.22	4,030,357,091.13	4,323,232,777.15	10,116,904,300.47	6,068,379,102.16	24,536,873,270.91	747,417,408.47	13,611,554,068.78	14,358,971,477.25	8,227,158,058.69	50%		

Certified Correct:

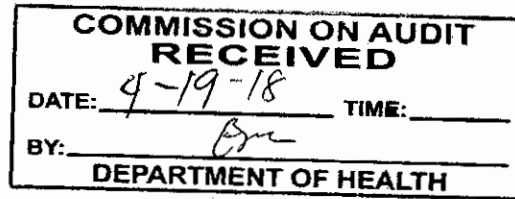

LORICA C. RABAGO, CPA, MM
OIC - Accounting Division
Date:

Approved By:


ROWENA C. LORA, CPA, MM
OIC-Director IV, Financial and Management Service
Date:



Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY



April 18, 2018

Ms. MARIETA V. ANDOY
State Auditor V
Supervising Auditor
This Department

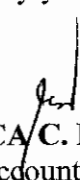
Madam:

Respectfully submitting the following financial reports of the Department of Health – Regular Agency Fund (Central Office) for the quarter ended March 31, 2018:

1. Pre -Closing Trial Balance;
2. Statement of Financial Position;
3. Statement of Financial Performance;
4. Statement of Changes in Net Assets/Equity;
5. Statement of Cash Flows.

Thank you.

Very truly yours,


LORICA C. RABAGO, CPA MM
OIC, Accounting Division
Financial and Management Service

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of March 31, 2018
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	1,093,100.00	
Petty Cash	10101020	673,265.17	
Cash in Bank - Local Currency, Current Account	10102020	15,909,085.33	
Cash - Treasury/Agency Deposit, Regular	10104010	1,198,538,597.36	
Cash - Treasury/Agency Deposit, Trust	10104030	126,592,742.37	
Cash - Modified Disbursement System (MDS), Regular	10104040	1,916,126,330.11	
Cash - Modified Disbursement System (MDS), Special Account	10104050	47,224.57	
Due from National Government Agencies	10303010	2,012,131,161.53	
Due from Government-Owned and/or Controlled Corporations	10303020	4,142,096,185.95	
Due from Local Government Units	10303030	43,810,677.80	
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	52,064,532.79	
Due from Operating Units	10304040	8,610,147.44	
Receivables - Disallowances/Charges	10305010	126,986,006.00	
Due from Officers and Employees	10305020	3,688,092.78	
Due from Non-Government Organizations/People's Organizations	10305030	34,435,216.28	
Other Receivables	10305990	6,507,823.88	
Drugs and Medicines for Distribution	10402030	17,583,698,620.53	
Medical, Dental and Laboratory Supplies for Distribution	10402040	2,148,243,596.50	
Property and Equipment for Distribution	10402090	1,754,476,344.60	
Other Supplies and Materials for Distribution	10402990	1,449,613,271.55	
Office Supplies Inventory	10404010	35,997,602.35	
Accountable Forms, Plates and Stickers Inventory	10404020	142,000.00	
Chemical and Filtering Supplies Inventory	10404120	15,000,000.00	
Construction Materials Inventory	10404130	8,571,712.07	
Other Supplies and Materials Inventory	10404990	55,568,227.54	
Semi-Expendable Office Equipment	10405020	135,643.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	143,777.44	
Semi-Expendable Medical Equipment	10405100	224,000.00	
Semi-Expendable Other Machinery and Equipment	10405190	7,500.00	
Semi-Expendable Furniture and Fixtures	10406010	480,872.00	
Buildings	10604010	472,962,707.27	
Accumulated Depreciation - Buildings	10604011		131,361,783.71
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		10,281,200.04
Other Structures	10604990	26,849,864.46	
Accumulated Depreciation - Other Structures	10604991		12,608,954.80
Office Equipment	10605020	42,555,695.09	
Accumulated Depreciation - Office Equipment	10605021		39,996,050.93
Information and Communication Technology Equipment	10605030	381,414,005.42	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		306,358,104.36
Communication Equipment	10605070	71,074,948.69	
Accumulated Depreciation - Communication Equipment	10605071		52,107,426.95
Medical Equipment	10605110	120,520,741.62	
Accumulated Depreciation - Medical Equipment	10605111		77,414,252.48
Sports Equipment	10605130	25,000.00	
Accumulated Depreciation - Sports Equipment	10605131		23,750.00
Other Machinery and Equipment	10605990	79,765,735.35	
Accumulated Depreciation - Other Machinery and Equipment	10605991		57,560,059.71
Motor Vehicles	10606010	103,127,979.42	
Accumulated Depreciation - Motor Vehicles	10606011		57,327,027.41
Furniture and Fixtures	10607010	17,242,328.49	
Accumulated Depreciation - Furniture and Fixtures	10607011		11,331,186.06
Other Property, Plant and Equipment	10698990	31,038,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		3,196,654.98
Construction in Progress - Buildings and Other Structures	10699030	1,641,988,361.91	
Computer Software	10801020	8,331,136.63	
Accumulated Amortization - Computer Software	10801021		2,271,317.90
Advances to Special Disbursing Officer	19901030	71,715.00	
Advances to Officers and Employees	19901040	2,871,822.55	
Advances to Contractors	19902010	3,936,481,744.21	
Prepaid Insurance	19902050	7,406,511.16	
Deposit on Letters of Credit	19903010	13,095,595,456.54	
Guaranty Deposits	19903020	4,912,857.39	
Other Assets	19999990	1,150,905,332.33	
Accounts Payable	20101010		4,341,287,156.69

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of March 31, 2018
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Due to Officers and Employees	20101020		3,296,266.66
Due to BIR	20201010		148,635.52
Due to GSIS	20201020		2,097,188.57
Due to Pag-IBIG	20201030		469,062.77
Due to PhilHealth	20201040		455,561.00
Due to NGAs	20201050		14,459.00
Due to GOCCs	20201060		202,649.30
Due to LGUs	20201070		10,000.00
Due to Operating Units	20301040		889,145.83
Guaranty/Security Deposits Payable	20401040		261,917,796.99
Other Payables	29999990		41,465,353.36
Accumulated Surplus/(Deficit)	30101010		45,638,292,162.19
Permit Fees	40201010		388,400.00
Registration Fees	40201020		5,600.00
Clearance and Certification Fees	40201040		20,550.00
Licensing Fees	40201060		2,574,846.67
Verification and Authentication Fees	40201110		1,318,450.00
Examination Fees	40202030		348,750.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		4,750.00
Subsidy from National Government	40301010		3,378,270,063.80
Miscellaneous Income	40609990		43,094,009.22
Salaries and Wages - Regular	50101010	85,231,288.09	
Salaries and Wages - Casual/Contractual	50101020	6,249,559.36	
Personal Economic Relief Allowance (PERA)	50102010	4,003,778.97	
Representation Allowance (RA)	50102020	2,008,763.00	
Transportation Allowance (TA)	50102030	1,173,000.00	
Clothing/Uniform Allowance	50102040	3,836,000.00	
Subsistence Allowance	50102050	1,926,400.00	
Laundry Allowance	50102060	299,712.00	
Hazard Pay	50102110	14,037,924.20	
Longevity Pay	50102120	7,444,750.29	
Overtime and Night Pay	50102130	146,889.88	
Retirement and Life Insurance Premiums	50103010	10,840,986.87	
Pag-IBIG Contributions	50103020	132,100.00	
PhilHealth Contributions	50103030	478,012.50	
Employees Compensation Insurance Premiums	50103040	130,800.00	
Terminal Leave Benefits	50104030	565,554.83	
Traveling Expenses - Local	50201010	2,897,020.79	
Traveling Expenses - Foreign	50201020	495,925.95	
Training Expenses	50202010	1,135,230.00	
Scholarship Grants/Expenses	50202020	7,754,745.75	
Office Supplies Expenses	50203010	1,930,581.67	
Accountable Forms Expenses	50203020	7,200.00	
Fuel, Oil and Lubricants Expenses	50203090	556,059.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	5,295.00	
Other Supplies and Materials Expenses	50203990	408,270.75	
Water Expenses	50204010	1,981,983.73	
Electricity Expenses	50204020	7,972,787.36	
Postage and Courier Services	50205010	45,030.00	
Telephone Expenses	50205020	3,009,362.64	
Internet Subscription Expenses	50205030	130,861.51	
Extraordinary and Miscellaneous Expenses	50210030	1,070,400.00	
Auditing Services	50211020	5,277.87	
Consultancy Services	50211030	2,764,781.45	
Other Professional Services	50211990	41,587,372.61	
Repairs and Maintenance - Buildings and Other Structures	50213040	92,741.00	
Repairs and Maintenance - Machinery and Equipment	50213050	175,000.00	
Repairs and Maintenance - Transportation Equipment	50213060	73,379.00	
Financial Assistance to NGAs	50214020	140,268,601.25	
Subsidy to Regional Offices/Staff Bureaus	50214070	5,845.27	
Subsidy to Operating Units	50214080	3,991.27	
Taxes, Duties and Licenses	50215010	42,556,767.06	
Fidelity Bond Premiums	50215020	382,278.75	
Insurance Expenses	50215030	4,326,173.86	
Labor and Wages	50216010	991,397.45	
Advertising Expenses	50299010	8,870,095.73	
Representation Expenses	50299030	601,276.25	

Department of Health

San Lazaro Compound, Sta. Cruz, Manila


Central Office

Pre-Closing Trial Balance

As of March 31, 2018
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Transportation and Delivery Expenses	50299040	154,806.64	
Rent/Lease Expenses	50299050	11,965,331.36	
Subscription Expenses	50299070	23,912.00	
Other Maintenance and Operating Expenses	50299990	600.00	
Bank Charges	50301040	550.00	
Depreciation - Buildings and Other Structures	50501040	4,888,291.23	
Depreciation - Machinery and Equipment	50501050	9,870,528.16	
Depreciation - Transportation Equipment	50501060	2,084,618.73	
Depreciation - Furniture, Fixtures and Books	50501070	455,860.71	
Depreciation - Other Property, Plant and Equipment	50501990	739,479.99	
Amortization - Intangible Assets	50502010	959,202.48	
TOTAL		54,478,408,626.90	54,478,408,626.90

Certified Correct :


LORICA C. RABAGO
OIC, Accounting Division
Financial and Management Service

Department of Health
Central Office
Detailed Statement of Financial Position
As of March 31, 2018

Regular Agency Fund

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officer	1,093,100.00	
Petty Cash	<u>673,265.17</u>	1,766,365.17

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		15,909,085.33
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	1,198,538,597.36	
Cash - Treasury/Agency Deposit, Trust	126,592,742.37	
Cash - Modified Disbursement System (MDS), Regular	1,916,126,330.11	
Cash - Modified Disbursement System (MDS), Special Account	<u>47,224.57</u>	<u>3,241,304,894.41</u> 3,258,980,344.91

Receivables

Inter-Agency Receivables

Due from National Government Agencies	2,012,131,161.53	
Due from Government-Owned and/or Controlled Corporations	4,142,096,185.95	
Due from Local Government Units	<u>43,810,677.80</u>	6,198,038,025.28

Intra-Agency Receivables

Due from Bureaus	591.58	
Due from Regional Offices	52,064,532.79	
Due from Operating Units	<u>8,610,147.44</u>	60,675,271.81

Other Receivables

Receivables - Disallowances/Charges	126,986,006.00	
Due from Officers and Employees	3,688,092.78	
Due from Non-Government Organizations/People's Organizations	34,435,216.28	
Other Receivables	<u>6,507,823.88</u>	<u>171,617,138.94</u> 6,430,330,436.03

Inventories

Department of Health
Central Office
Detailed Statement of Financial Position
As of March 31, 2018

Regular Agency Fund

Inventory Held for Distribution			
Drugs and Medicines for Distribution	17,583,698,620.53		
Medical, Dental and Laboratory Supplies for Distribution	2,148,243,596.50		
Property and Equipment for Distribution	1,754,476,344.60		
Other Supplies and Materials for Distribution	<u>1,449,613,271.55</u>	22,936,031,833.18	
Inventory Held for Consumption			
Office Supplies Inventory	35,997,602.35		
Accountable Forms, Plates and Stickers Inventory	142,000.00		
Chemical and Filtering Supplies Inventory	15,000,000.00		
Construction Materials Inventory	8,571,712.07		
Other Supplies and Materials Inventory	<u>55,568,227.54</u>	115,279,541.96	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Office Equipment	135,643.48		
Semi-Expendable Information and Communications Technology Equipment	143,777.44		
Semi-Expendable Medical Equipment	224,000.00		
Semi-Expendable Other Machinery and Equipment	<u>7,500.00</u>	510,920.92	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures		<u>480,872.00</u>	23,052,303,168.06
Other Assets			
Advances			
Advances to Special Disbursing Officer	71,715.00		
Advances to Officers and Employees	<u>2,871,822.55</u>	2,943,537.55	
Prepayments			
Advances to Contractors	3,936,481,744.21		
Prepaid Insurance	<u>7,406,511.16</u>	3,943,888,255.37	
Deposits			
Deposit on Letters of Credit	13,095,595,456.54		
Guaranty Deposits	<u>4,912,857.39</u>	13,100,508,313.93	
Other Assets			

Department of Health
Central Office
Detailed Statement of Financial Position
As of March 31, 2018

Regular Agency Fund

Other Assets	<u>1,150,905,332.33</u>	18,198,245,439.18
Total Current Assets		50,939,859,388.18
Non - Current Assets		
Property, Plant and Equipment		
Buildings and Other Structures		
Buildings	472,962,707.27	
Less : Accumulated Depreciation - Buildings	<u>131,361,783.71</u>	341,600,923.56
Hospitals and Health Centers	99,898,300.11	
Less : Accumulated Depreciation - Hospitals and Health Centers	<u>10,281,200.04</u>	89,617,100.07
Other Structures	26,849,864.46	
Less : Accumulated Depreciation - Other Structures	<u>12,608,954.80</u>	<u>14,240,909.66</u> 445,458,933.29
Machinery and Equipment		
Office Equipment	42,555,695.09	
Less : Accumulated Depreciation - Office Equipment	<u>39,996,050.93</u>	2,559,644.16
Information and Communication Technology Equipment	381,414,005.42	
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>306,358,104.36</u>	75,055,901.06
Communication Equipment	71,074,948.69	
Less : Accumulated Depreciation - Communication Equipment	<u>52,107,426.95</u>	18,967,521.74
Medical Equipment	120,520,741.62	
Less : Accumulated Depreciation - Medical Equipment	<u>77,414,252.48</u>	43,106,489.14
Sports Equipment	25,000.00	
Less : Accumulated Depreciation - Sports Equipment	<u>23,750.00</u>	1,250.00
Other Machinery and Equipment	79,765,735.35	
Less : Accumulated Depreciation - Other Machinery and Equipment	<u>57,560,059.71</u>	<u>22,205,675.64</u> 161,896,481.74
Transportation Equipment		
Motor Vehicles	103,127,979.42	
Less : Accumulated Depreciation - Motor Vehicles	<u>57,327,027.41</u>	45,800,952.01
Furniture, Fixtures and Books		

Department of Health
Central Office
Detailed Statement of Financial Position
As of March 31, 2018

Regular Agency Fund

Furniture and Fixtures	17,242,328.49		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>11,331,186.96</u>		5,911,142.43
Construction in Progress			
Construction in Progress - Buildings and Other Structures			1,641,988,361.91
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	31,038,000.00		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>3,196,654.98</u>	<u>27,841,345.02</u>	2,328,897,216.40
Intangible Assets			
Intangible Assets			
Computer Software	8,331,136.63		
Less : Accumulated Amortization - Computer Software	<u>2,271,317.90</u>		<u>6,059,818.73</u>
Total Non - Current Assets			<u>2,334,957,035.13</u>
TOTAL ASSETS			<u><u>53,274,816,423.31</u></u>
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		4,341,287,156.69	
Due to Officers and Employees		<u>3,296,266.66</u>	4,344,583,423.35
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR		148,635.52	
Due to GSIS		2,097,188.57	
Due to Pag-IBIG		469,062.77	
Due to PhilHealth		455,561.00	
Due to NGAs		14,459.00	
Due to GOCCs		202,649.30	
Due to LGUs		<u>10,000.00</u>	3,397,556.16

Department of Health
 Central Office
Detailed Statement of Financial Position
 As of March 31, 2018

Regular Agency Fund

Intra-Agency Payables	
Intra-Agency Payables	
Due to Operating Units	889,145.83
Trust Liabilities	
Trust Liabilities	
Guaranty/Security Deposits Payable	261,917,796.99
Other Payables	
Other Payables	
Other Payables	41,465,353.36
Total Current Liabilities	<u>4,652,253,275.69</u>
TOTAL LIABILITIES	4,652,253,275.69
TOTAL ASSETS LESS TOTAL LIABILITIES	<u><u>48,622,563,147.62</u></u>
EQUITY	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	48,622,563,147.62
TOTAL NET ASSETS/EQUITY	<u><u>48,622,563,147.62</u></u>

Department of Health
Central Office
Detailed Statement of Financial Performance
For the period ending March 31, 2018
Regular Agency Fund

Revenue			
Service and Business Income			
Service Income			
Permit Fees	388,400.00		
Registration Fees	5,600.00		
Clearance and Certification Fees	20,550.00		
Licensing Fees	2,574,846.67		
Verification and Authentication Fees	<u>1,318,450.00</u>	4,307,846.67	
Business Income			
Examination Fees	348,750.00		
Income from Hostels/Dormitories and Other Like Facilities	<u>4,750.00</u>	<u>353,500.00</u>	4,661,346.67
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>43,094,009.22</u>		<u>43,094,009.22</u>
Total Revenue			<u>47,755,355.89</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	85,231,288.09		
Salaries and Wages - Casual/Contractual	<u>6,249,559.36</u>	91,480,847.45	
Other Compensation			
Personal Economic Relief Allowance (PERA)	4,003,778.97		
Representation Allowance (RA)	2,008,763.00		
Transportation Allowance (TA)	1,173,000.00		
Clothing/Uniform Allowance	3,836,000.00		
Subsistence Allowance	1,926,400.00		
Laundry Allowance	299,712.00		
Hazard Pay	14,037,924.20		
Longevity Pay	7,444,750.29		
Overtime and Night Pay	<u>146,889.88</u>	34,877,218.34	
Personnel Benefit Contributions			

Department of Health
Central Office
Detailed Statement of Financial Performance
For the period ending March 31, 2018
Regular Agency Fund

Retirement and Life Insurance Premiums	10,840,986.87		
Pag-IBIG Contributions	132,100.00		
PhilHealth Contributions	478,012.50		
Employees Compensation Insurance Premiums	<u>130,800.00</u>	11,581,899.37	
Other Personnel Benefits			
Terminal Leave Benefits	<u>565,554.83</u>	<u>565,554.83</u>	138,505,519.99
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	2,897,020.79		
Traveling Expenses - Foreign	<u>495,925.95</u>	3,392,946.74	
Training and Scholarship Expenses			
Training Expenses	1,135,230.00		
Scholarship Grants/Expenses	<u>7,754,745.75</u>	8,889,975.75	
Supplies and Materials Expenses			
Office Supplies Expenses	1,930,581.67		
Accountable Forms Expenses	7,200.00		
Fuel, Oil and Lubricants Expenses	556,059.00		
Semi-Expendable Machinery and Equipment Expenses	5,295.00		
Other Supplies and Materials Expenses	<u>408,270.75</u>	2,907,406.42	
Utility Expenses			
Water Expenses	1,981,983.73		
Electricity Expenses	<u>7,972,787.36</u>	9,954,771.09	
Communication Expenses			
Postage and Courier Services	45,030.00		
Telephone Expenses	3,009,362.64		
Internet Subscription Expenses	<u>130,861.51</u>	3,185,254.15	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>1,070,400.00</u>	1,070,400.00	
Professional Services			
Auditing Services	5,277.87		
Consultancy Services	2,764,781.45		

Department of Health
Central Office
Detailed Statement of Financial Performance
For the period ending March 31, 2018
Regular Agency Fund

Other Professional Services	<u>41,587,372.61</u>	44,357,431.93	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	92,741.00		
Repairs and Maintenance - Machinery and Equipment	175,000.00		
Repairs and Maintenance - Transportation Equipment	<u>73,379.00</u>	341,120.00	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	42,556,767.06		
Fidelity Bond Premiums	382,278.75		
Insurance Expenses	<u>4,326,173.86</u>	47,265,219.67	
Labor and Wages			
Labor and Wages	<u>991,397.45</u>	991,397.45	
Other Maintenance and Operating Expenses			
Advertising Expenses	8,870,095.73		
Representation Expenses	601,276.25		
Transportation and Delivery Expenses	154,806.64		
Rent/Lease Expenses	11,965,331.36		
Subscription Expenses	23,912.00		
Other Maintenance and Operating Expenses	<u>600.00</u>	<u>21,616,021.98</u>	143,971,945.18
Financial Expenses			
Financial Expenses			
Bank Charges	<u>550.00</u>		550.00
Non-Cash Expenses			
Depreciation			
Depreciation - Buildings and Other Structures	4,888,291.23		
Depreciation - Machinery and Equipment	9,870,528.16		
Depreciation - Transportation Equipment	2,084,618.73		
Depreciation - Furniture, Fixtures and Books	455,860.71		
Depreciation - Other Property, Plant and Equipment	<u>739,479.99</u>	18,038,778.82	
Amortization			
Amortization - Intangible Assets	<u>959,202.48</u>	<u>959,202.48</u>	<u>18,997,981.30</u>
Total Operating Expenses			<u>301,475,996.47</u>

Department of Health
Central Office
Detailed Statement of Financial Performance
For the period ending March 31, 2018
Regular Agency Fund

Surplus/(Deficit) from Current Operations				<u>(253,720,640.58)</u>
Financial Assistance/Subsidy from LGUs, GOCCs				
Subsidy from National Government			3,378,270,063.80	
LESS: Financial Assistance/Subsidy TO LGUs, GOCCs, NGOs/POs				
Financial Assistance to NGAs	140,268,601.25			
Subsidy to Regional Offices/Staff Bureaus	5,845.27			
Subsidy to Operating Units	<u>3,991.27</u>	<u>140,278,437.79</u>		3,237,991,626.01
Surplus(Deficit) for the period				<u><u>2,984,270,985.43</u></u>

Department of Health
Central Office
Detailed Statement of Cash Flows
For The Period January 01, 2018 To March 31, 2018

Regular Agency Fund

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	4,280,717,768.95
Receipt of Cash - Tax Remittance Advice for the month	111,566,071.95
Receipt of Notice of Cash Allocation (NCA)	4,169,151,697.00
Collection of Income/Revenues	1,206,400,059.87
Collection of Other Income	1,177,100,000.00
Collection of Service Income	29,300,059.87
Collection of Receivables	631,641.79
Collection from Audit Disallowances	630,962.67
Collection of Other Receivables	156.80
Collection of Receivables	522.32
Receipt of Inter-Agency Fund Transfer	10,958,874.01
Collection of Receivables from GOCCs	9,833,157.37
Collection of Receivables from National Government Agencies	1,124,516.64
Refund of Inter-Agency Receivables	1,200.00
Other Receipts	2,990,834.32
Collection from photocopying services of documents which is for remittance to COA.	4,440.00
Collection of Overpayment of Personal Services Deducted - Unbilled	60,196.79
Collections from Bldg. & Facilities	5,253.20
Receipt of refund for overpayment	2,534,699.19
Refund of Cash Advance	385,798.71
To record collections of Due from Officers and Employees	446.43
Adjustments	64,693.66
Cancellation of Checks issued during the year	60,524.06
Cancellation of Lost/Stale checks issued in prior years	4,169.60
Total Cash Inflows	<u>5,501,763,872.60</u>

Cash Outflows

Payment of Expenses	(173,327,232.72)
Payment / Reimbursement of traveling expenses	(2,733,764.17)
Payment for (Other) Professional Services	(38,523,811.17)
Payment for Communication Expenses	(1,108,362.29)
Payment for Financial Expenses	(550.00)

Department of Health
Central Office
Detailed Statement of Cash Flows
For The Period January 01, 2018 To March 31, 2018

Regular Agency Fund

Payment for honoraria, Training and Scholarship Expenses	(9,329,772.23)
Payment for Hotel accommodation and catering services	(824,374.37)
Payment for Other Maintenance and Other Operating Expenses	(565,117.25)
Payment for rent/lease	(259,248.18)
Payment for Repairs and Maintenance of Office Equipment and Furniture and Fixtures	(15,915.00)
Payment for Repairs and Maintenance of Transportation Equipment	(71,500.84)
Payment for taxes, duties and licenses, insurance and fidelity bond premiums.	(484,001.94)
Payment for Utility Expenses	(9,372,562.16)
Payment of Allowances, Bonus and Other Compensation/Benefits	(23,049,611.36)
Payment of Consultancy fee to	(535,050.00)
Payment of duties, taxes and licenses	(11,445.30)
Payment of gasoline and other lubricant expenses incurred.	(515,799.07)
Payment of overtime services rendered	(120,511.80)
Payment of publication/advertisement	(252,600.76)
Payment of Salaries and Wages thru Bank	(85,046,283.09)
Reimbursement for Purchase of Inventories, Supplies and Materials Directly Issued to	(381,837.50)
Repairs and Maintenance - Buildings	(440.00)
Replenishment of Expenses from Petty Cash Fund	(7,200.00)
To correct/adjust entries	(117,474.24)
Grant of Cash Advances	(3,924,764.44)
Grant of Cash Advance (other than travel)	(916,032.62)
Grant of Cash Advance for travel	(3,008,731.82)
Prepayments	(874,271.78)
Prepayment of insurance, rent and others	(874,271.78)
Payment of Deposits	(200,000.00)
Payment for Deposit on Letters of Credit	(200,000.00)
Payment of Accounts Payables	(370,203,296.72)
Payment for Accounts Payable for MOOE	(369,491,051.77)
Payment of payable account for PS	(589,696.47)
Replacement of Stale/Cancelled Check	(122,548.48)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(150,269,078.45)
Payment/Remittance of membership dues and contributions to organizations	(1,448,096.63)
Remittance of Authorized Deduction Withheld on Employees (Employee Share)	(21,895,624.44)

Department of Health
Central Office
Detailed Statement of Cash Flows
For The Period January 01, 2018 To March 31, 2018

Regular Agency Fund

Remittance of employees' housing loan installments	(39,812.06)
Remittance of Mandatory Deductions - Employer's Share	(14,964,724.70)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(111,566,071.95)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(354,748.67)
Grant of Financial Assistance / Subsidy	(12,063,816.00)
Grant of Subsidies and Donations	(12,063,816.00)
Release of Inter-Agency Fund Transfers	(705,613,156.70)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(705,613,156.70)
Release of Intra Agency Fund Transfers	(923,721,589.53)
Issuance of Notice to transfer Allocation (NTA)	(923,721,589.53)
Other Disbursements	(25,027,587.98)
Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(77,720.40)
Refund of bidding documents fee	(10,000.00)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(20,707,461.76)
Refund of Overdeduction from Employees/Supplier	(4,217,405.82)
Release of performance/bidders/cash bond to	(15,000.00)
Adjustments	(10,777,780.47)
Reversing entry for the unreleased check at year-end	(10,777,780.47)
Total Cash Outflows	<u>(2,376,002,574.79)</u>
Cash Provided by (Used in) Operating Activities	<u>3,125,761,297.81</u>
 Total Cash provided by Operating, Investing and Financing Activities	 3,125,761,297.81
 Add : Cash Balance, Beginning Jan 1 2018	 <u>133,219,047.10</u>
 Cash Balance, Ending Mar 31 2018	 <u><u>3,258,980,344.91</u></u>

Department of Health

Central Office

Statement of Changes in Net Assets/Equity

As of March 31, 2018

Regular Agency Fund

	Total net assets/equity
Balance at December 31, 2017	43,514,677,325.13
Changes in accounting policy	30,665.05
Prior Period Adjustments/Unrecorded Income and Expenses	299,799,444.23
Other Adjustments	1,823,784,727.78
Restated balance	45,638,292,162.19
Changes in net assets/equity for 2018	
Surplus for the period	2,984,270,985.43
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	2,984,270,985.43
Balance at Mar 31, 2018	48,622,563,147.62