



Republic of the Philippines
Department of Health
FINANCIAL & MANAGEMENT SERVICE
Accounting Division

April 13, 2021

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

Dear Auditor Ugay:


Respectfully submitting the Financial Reports of *Regular Agency Fund* for the quarter ended March 31, 2021:

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,


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

COMMISSIONER'S OFFICE	
RECEIVED	
DATE: 4-13-21	TIME: _____
BY: 	_____
DEPARTMENT OF HEALTH	

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Pre-Closing Trial Balance

**As of March 31, 2021
Regular Agency Fund**

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	10,000.00	
Petty Cash	10101020	848,487.86	
Cash in Bank - Local Currency, Current Account	10102020	6,986,318.17	
Cash - Treasury/Agency Deposit, Regular	10104010	134,284,693.23	
Cash - Treasury/Agency Deposit, Trust	10104030	229,754,056.59	
Cash - Modified Disbursement System (MDS), Regular	10104040	11,892,947,410.73	
Due from National Government Agencies	10303010	35,363,394,715.47	
Due from Government-Owned and/or Controlled Corporations	10303020	8,100,172,842.87	
Due from Local Government Units	10303030	32,056,208.27	
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	16,631,603.79	
Due from Operating/Field Units	10304040	8,424,443.28	
Receivables- Disallowances/Charges	10399010	116,791,905.50	
Due from Officers and Employees	10399020	3,497,654.99	
Due from Non-Government Organizations/Civil Society Organizations	10399030	34,618,216.28	
Other Receivables	10399990	7,085,039.02	
Drugs and Medicines for Distribution	10402030	16,442,409,582.12	
Medical, Dental and Laboratory Supplies for Distribution	10402040	11,820,167,172.42	
Property and Equipment for Distribution	10402090	2,422,546,703.25	
Other Supplies and Materials for Distribution	10402990	1,343,427,461.41	
Office Supplies Inventory	10404010	38,955,805.11	
Accountable Forms, Plates and Stickers Inventory	10404020	532,000.00	
Construction Materials Inventory	10404130	11,205,608.07	
Other Supplies and Materials Inventory	10404990	58,053,129.67	
Semi-Expendable Office Equipment	10405020	128,939.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	574,417.44	
Semi-Expendable Communications Equipment	10405070	39,393.12	
Semi-Expendable Medical Equipment	10405100	79,758.00	
Semi-Expendable Other Equipment	10405990	395,478.00	
Semi-Expendable Furniture and Fixtures	10406010	5,273,215.75	
Semi-Expendable Books	10406020	795,270.75	
Land	10601010	56,056,560.00	
Buildings	10604010	531,154,129.78	
Accumulated Depreciation - Buildings	10604011		178,485,525.74
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		19,771,538.40
Other Structures	10604990	27,194,864.46	
Accumulated Depreciation - Other Structures	10604991		14,806,317.90
Office Equipment	10605020	52,880,130.09	
Accumulated Depreciation - Office Equipment	10605021		43,833,925.92
Information and Communication Technology Equipment	10605030	656,850,339.58	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		409,829,470.49
Communication Equipment	10605070	72,139,797.93	
Accumulated Depreciation - Communication Equipment	10605071		63,134,313.98
Medical Equipment	10605110	117,454,474.37	
Accumulated Depreciation - Medical Equipment	10605111		90,315,495.69
Sports Equipment	10605130	25,000.00	
Accumulated Depreciation - Sports Equipment	10605131		23,750.00
Other Equipment	10605990	87,797,172.59	
Accumulated Depreciation - Other Equipment	10605991		70,659,210.25
Motor Vehicles	10606010	113,108,266.28	
Accumulated Depreciation - Motor Vehicles	10606011		81,067,332.41
Furniture and Fixtures	10607010	18,281,892.99	
Accumulated Depreciation - Furniture and Fixtures	10607011		15,561,272.81
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		12,070,414.86
Computer Software	10801020	46,123,944.79	
Accumulated Amortization - Computer Software	10801021		34,935,996.79
Advances to Special Disbursing Officer	19901030	1,186,737.35	

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Pre-Closing Trial Balance

**As of March 31, 2021
Regular Agency Fund**

Account Title	Account Code	Debit	Credit
Advances to Officers and Employees	19901040	418,590.56	
Advances to Contractors	19902010	3,350,507,708.37	
Prepaid Insurance	19902050	391,380.94	
Deposit on Letters of Credit	19903010	90,629,907.98	
Guaranty Deposits	19903020	4,712,857.39	
Other Assets	19999990	1,150,818,033.21	
Accounts Payable	20101010		1,483,288,753.08
Due to Officers and Employees	20101020		3,420,875.11
Due to BIR	20201010		87,971,420.03
Due to GSIS	20201020		6,761,491.22
Due to Pag-IBIG	20201030		755,979.22
Due to PhilHealth	20201040		1,234,822.37
Due to NGAs	20201050		9,921,599.81
Due to GOCCs	20201060		3,766,633.29
Due to LGUs	20201070		10,000.00
Due to Operating Units	20301040		895,645.83
Guaranty/Security Deposits Payable	20401040		243,988,758.33
Other Payables	29999990		45,491,611.32
Accumulated Surplus/(Deficit)	30101010		77,980,035,897.72
Permit Fees	40201010		277,600.00
Registration Fees	40201020		10,700.00
Clearance and Certification Fees	40201040		23,850.00
Licensing Fees	40201060		1,151,600.00
Verification and Authentication Fees	40201110		759,100.00
Subsidy from National Government	40301010		15,627,930,622.97
Miscellaneous Income	40699990		21,096,937.96
Salaries and Wages - Regular	50101010	99,194,011.89	
Salaries and Wages - Casual/Contractual	50101020	3,674,929.00	
Personal Economic Relief Allowance (PERA)	50102010	4,022,054.55	
Representation Allowance (RA)	50102020	1,875,100.00	
Transportation Allowance (TA)	50102030	1,231,500.00	
Clothing/Uniform Allowance	50102040	3,750,000.00	
Subsistence Allowance	50102050	1,947,090.00	
Laundry Allowance	50102060	297,700.65	
Hazard Pay	50102110	16,182,895.50	
Longevity Pay	50102120	7,939,164.13	
Overtime and Night Pay	50102130	105,206.73	
Retirement and Life Insurance Premiums	50103010	8,064,275.95	
Pag-IBIG Contributions	50103020	133,600.00	
PhilHealth Contributions	50103030	412,552.98	
Employees Compensation Insurance Premiums	50103040	133,500.00	
Terminal Leave Benefits	50104030	6,939,977.92	
Traveling Expenses - Local	50201010	653,998.83	
Training Expenses	50202010	67,100.00	
Scholarship Grants/Expenses	50202020	3,832,153.00	
Office Supplies Expenses	50203010	1,072,068.03	
Fuel, Oil and Lubricants Expenses	50203090	3,600.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	7,900.00	
Water Expenses	50204010	1,809,019.80	
Electricity Expenses	50204020	7,868,642.32	
Telephone Expenses	50205020	2,681,260.79	
Internet Subscription Expenses	50205030	999.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	645,068.00	
Extraordinary and Miscellaneous Expenses	50210030	1,359,500.00	
Auditing Services	50211020	1,923.15	
Other Professional Services	50211990	104,587,267.78	
Janitorial Services	50212020	3,896,891.04	
Repairs and Maintenance - Buildings and Other Structures	50213040	18,292.00	
Repairs and Maintenance - Transportation Equipment	50213060	56,472.00	
Assistance to Other National Government Agencies	50214020	16,780,332.05	
Budgetary Support to Government-Owned and/or Controlled Corporations	50214040	40,881,088.55	

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of March 31, 2021
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Subsidy to Operating Units	50214080	1,310,320.62	
Subsidy to Other Funds	50214090	2,678.57	
Taxes, Duties and Licenses	50215010	119,549.84	
Fidelity Bond Premiums	50215020	2,625.00	
Insurance Expenses	50215030	177,012.76	
Labor and Wages	50216010	102,564.69	
Advertising, Promotional and Marketing Expense	50299010	1,620,662.40	
Representation Expenses	50299030	208,394.00	
Transportation and Delivery Expenses	50299040	8,268,507.82	
Rent/Lease Expenses	50299050	166,127.85	
Subscription Expenses	50299070	10,896.00	
Bank Transaction Fee	50299220	6,400.00	
Other Maintenance and Operating Expenses	50299990	185,450.00	
Bank Charges - Loans/Borrowings	50301040	3,581.72	
Depreciation - Buildings and Other Structures	50501040	4,934,739.01	
Depreciation - Machinery and Equipment	50501050	17,073,802.65	
Depreciation - Transportation Equipment	50501060	1,809,210.75	
Depreciation - Furniture, Fixtures and Books	50501070	272,067.39	
Depreciation - Other Property, Plant and Equipment	50501990	739,479.99	
Amortization - Intangible Assets	50502010	2,693,022.48	
Loss on Foreign Exchange (FOREX)	50504010	51,329.06	
TOTAL		96,553,288,463.50	96,553,288,463.50

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 March 31, 2021

Regular Agency Fund

ASSETS			
Current Assets			
Cash and Cash Equivalents			
Cash on Hand			
Cash - Collecting Officers	10,000.00		
Petty Cash	<u>848,487.86</u>	858,487.86	
Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account		6,986,318.17	
Treasury/Agency Cash Accounts			
Cash - Treasury/Agency Deposit, Regular	134,284,693.23		
Cash - Treasury/Agency Deposit, Trust	229,754,056.59		
Cash - Modified Disbursement System (MDS), Regular	<u>11,892,947,410.73</u>	<u>12,256,986,160.55</u>	12,264,830,966.58
Receivables			
Inter-Agency Receivables			
Due from National Government Agencies	35,363,394,715.47		
Due from Government-Owned and/or Controlled Corporations	8,100,172,842.87		
Due from Local Government Units	<u>32,056,208.27</u>	43,495,623,766.61	
Intra-Agency Receivables			
Due from Bureaus	591.58		
Due from Regional Offices	16,631,603.79		
Due from Operating/Field Units	<u>8,424,443.28</u>	25,056,638.65	
Other Receivables			
Receivables- Disallowances/Charges	116,791,905.50		
Due from Officers and Employees	3,497,654.99		
Due from Non-Government Organizations/Civil Society Organizations	34,618,216.28		
Other Receivables	<u>7,085,039.02</u>	<u>161,992,815.79</u>	43,682,673,221.05

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

Detailed Statement of Financial Position
As of March 31, 2021

Regular Agency Fund

Inventories

Inventory Held for Distribution

Drugs and Medicines for Distribution	16,442,409,582.12	
Medical, Dental and Laboratory Supplies for Distribution	11,820,167,172.42	
Property and Equipment for Distribution	2,422,546,703.25	
Other Supplies and Materials for Distribution	<u>1,343,427,461.41</u>	32,028,550,919.20

Inventory Held for Consumption

Office Supplies Inventory	38,955,805.11	
Accountable Forms, Plates and Stickers Inventory	532,000.00	
Construction Materials Inventory	11,205,608.07	
Other Supplies and Materials Inventory	<u>58,053,129.67</u>	108,746,542.85

Semi-Expendable Machinery and Equipment

Semi-Expendable Office Equipment	128,939.48	
Semi-Expendable Information and Communications Technology Equipment	574,417.44	
Semi-Expendable Communications Equipment	39,393.12	
Semi-Expendable Medical Equipment	79,758.00	
Semi-Expendable Other Equipment	<u>395,478.00</u>	1,217,986.04

Semi-Expendable Furniture, Fixtures and Books

Semi-Expendable Furniture and Fixtures	5,273,215.75	
Semi-Expendable Books	<u>795,270.75</u>	<u>6,068,486.50</u>
		32,144,583,934.59

Other Assets

Advances

Advances to Special Disbursing Officer	1,186,737.35	
Advances to Officers and Employees	<u>418,590.56</u>	1,605,327.91

Prepayments

Advances to Contractors	3,350,507,708.37	
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Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Position

As of March 31, 2021

Regular Agency Fund

Prepaid Insurance	391,380.94	3,350,899,089.31
Deposits		
Deposit on Letters of Credit	90,629,907.98	
Guaranty Deposits	4,712,857.39	95,342,765.37
Other Assets		
Other Assets		1,150,818,033.21
Total Current Assets		<u>4,598,665,215.80</u>
Non - Current Assets		
Property, Plant and Equipment		
Land		
Land		56,056,560.00
Buildings and Other Structures		
Buildings	531,154,129.78	
Less : Accumulated Depreciation - Buildings	<u>178,485,525.74</u>	352,668,604.04
Hospitals and Health Centers	99,898,300.11	
Less : Accumulated Depreciation - Hospitals and Health Centers	<u>19,771,538.40</u>	80,126,761.71
Other Structures	27,194,864.46	
Less : Accumulated Depreciation - Other Structures	<u>14,806,317.90</u>	12,388,546.56
		445,183,912.31
Machinery and Equipment		
Office Equipment	52,880,130.09	
Less : Accumulated Depreciation - Office Equipment	<u>43,833,925.92</u>	9,046,204.17
Information and Communication Technology Equipment	656,850,339.58	
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>409,829,470.49</u>	247,020,869.09
Communication Equipment	72,139,797.93	
Less : Accumulated Depreciation - Communication Equipment	<u>63,134,313.98</u>	9,005,483.95
Medical Equipment	117,454,474.37	

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

Detailed Statement of Financial Position

As of March 31, 2021

Regular Agency Fund

Less : Accumulated Depreciation - Medical Equipment	90,315,495.69	27,138,978.68	
Sports Equipment	25,000.00		
Less : Accumulated Depreciation - Sports Equipment	23,750.00	1,250.00	
Other Equipment	87,797,172.59		
Less : Accumulated Depreciation - Other Equipment	70,659,210.25	17,137,962.34	309,350,748.23
Transportation Equipment			
Motor Vehicles	113,108,266.28		
Less : Accumulated Depreciation - Motor Vehicles	81,067,332.41		32,040,933.87
Furniture, Fixtures and Books			
Furniture and Fixtures	18,281,892.99		
Less : Accumulated Depreciation - Furniture and Fixtures	15,561,272.81		2,720,620.18
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	12,070,414.86	18,967,585.14	2,434,967,054.00
Intangible Assets			
Intangible Assets			
Computer Software	46,123,944.79		
Less : Accumulated Amortization - Computer Software	34,935,996.79		11,187,948.00
Total Non - Current Assets			2,446,155,002.00
TOTAL ASSETS			95,136,908,340.02
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			

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

Detailed Statement of Financial Position

As of March 31, 2021

Regular Agency Fund

Accounts Payable	1,483,288,753.08	
Due to Officers and Employees	<u>3,420,875.11</u>	1,486,709,628.19
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	87,971,420.03	
Due to GSIS	6,761,491.22	
Due to Pag-IBIG	755,979.22	
Due to PhilHealth	1,234,822.37	
Due to NGAs	9,921,599.81	
Due to GOCCs	3,766,633.29	
Due to LGUs	<u>10,000.00</u>	110,421,945.94
Intra-Agency Payables		
Intra-Agency Payables		
Due to Operating Units		895,645.83
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable		243,988,758.33
Other Payables		
Other Payables		
Other Payables		<u>45,491,611.32</u>
Total Current Liabilities		<u>1,887,507,589.61</u>
TOTAL LIABILITIES		1,887,507,589.61
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>93,249,400,750.41</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>93,249,400,750.41</u>

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

Detailed Statement of Financial Position

As of March 31, 2021

Regular Agency Fund

TOTAL NET ASSETS/EQUITY

93,249,400,750.41

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

Detailed Statement of Financial Performance

For the period ending March 31, 2021

Regular Agency Fund

Revenue			
Service and Business Income			
Service Income			
Permit Fees	277,600.00		
Registration Fees	10,700.00		
Clearance and Certification Fees	23,850.00		
Licensing Fees	1,151,600.00		
Verification and Authentication Fees	<u>759,100.00</u>		2,222,850.00
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>21,096,937.96</u>		<u>21,096,937.96</u>
Total Revenue			<u>23,319,787.96</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	99,194,011.89		
Salaries and Wages - Casual/Contractual	<u>3,674,929.00</u>	102,868,940.89	
Other Compensation			
Personal Economic Relief Allowance (PERA)	4,022,054.55		
Representation Allowance (RA)	1,875,100.00		
Transportation Allowance (TA)	1,231,500.00		
Clothing/Uniform Allowance	3,750,000.00		
Subsistence Allowance	1,947,090.00		
Laundry Allowance	297,700.65		
Hazard Pay	16,182,895.50		
Longevity Pay	7,939,164.13		
Overtime and Night Pay	<u>105,206.73</u>	37,350,711.56	
Personnel Benefit Contributions			

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

Detailed Statement of Financial Performance

For the period ending March 31, 2021

Regular Agency Fund

Retirement and Life Insurance Premiums	8,064,275.95		
Pag-IBIG Contributions	133,600.00		
PhilHealth Contributions	412,552.98		
Employees Compensation Insurance Premiums	<u>133,500.00</u>	8,743,928.93	
Other Personnel Benefits			
Terminal Leave Benefits	<u>6,939,977.92</u>	<u>6,939,977.92</u>	155,903,559.30
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	<u>653,998.83</u>	653,998.83	
Training and Scholarship Expenses			
Training Expenses	67,100.00		
Scholarship Grants/Expenses	<u>3,832,153.00</u>	3,899,253.00	
Supplies and Materials Expenses			
Office Supplies Expenses	1,072,068.03		
Fuel, Oil and Lubricants Expenses	3,600.00		
Semi-Expendable Machinery and Equipment Expenses	<u>7,900.00</u>	1,083,568.03	
Utility Expenses			
Water Expenses	1,809,019.80		
Electricity Expenses	<u>7,868,642.32</u>	9,677,662.12	
Communication Expenses			
Telephone Expenses	2,681,260.79		
Internet Subscription Expenses	999.00		
Cable, Satellite, Telegraph and Radio Expenses	<u>645,068.00</u>	3,327,327.79	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>1,359,500.00</u>	1,359,500.00	
Professional Services			
Auditing Services	1,923.15		
Other Professional Services	<u>104,587,267.78</u>	104,589,190.93	

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

Detailed Statement of Financial Performance

For the period ending March 31, 2021

Regular Agency Fund

General Services			
Janitorial Services	3,896,891.04	3,896,891.04	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	18,292.00		
Repairs and Maintenance - Transportation Equipment	56,472.00	74,764.00	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	119,549.84		
Fidelity Bond Premiums	2,625.00		
Insurance Expenses	177,012.76	299,187.60	
Labor and Wages			
Labor and Wages	102,564.69	102,564.69	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expense	1,620,662.40		
Representation Expenses	208,394.00		
Transportation and Delivery Expenses	8,268,507.82		
Rent/Lease Expenses	166,127.85		
Subscription Expenses	10,896.00		
Bank Transaction Fee	6,400.00		
Other Maintenance and Operating Expenses	185,450.00	10,466,438.07	139,430,346.10
Financial Expenses			
Financial Expenses			
Bank Charges - Loans/Borrowings	3,581.72		3,581.72
Non-Cash Expenses			
Depreciation			
Depreciation - Buildings and Other Structures	4,934,739.01		
Depreciation - Machinery and Equipment	17,073,802.65		
Depreciation - Transportation Equipment	1,809,210.75		
Depreciation - Furniture, Fixtures and Books	272,067.39		

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

Detailed Statement of Financial Performance

For the period ending March 31, 2021

Regular Agency Fund

Depreciation - Other Property, Plant and Equipment	739,479.99	24,829,299.79	
Amortization			
Amortization - Intangible Assets	2,693,022.48	2,693,022.48	27,522,322.27
Total Operating Expenses			322,859,809.39
Surplus/(Deficit) from Current Operations			(299,540,021.43)
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government		15,627,930,622.97	
LESS: Financial Assistance/Subsidy TO LGUs, GOCCs, NGOs/POs			
Assistance to Other National Government Agencies	16,780,332.05		
Budgetary Support to Government-Owned and/or Controlled Corporations	40,881,088.55		
Subsidy to Operating Units	1,310,320.62		
Subsidy to Other Funds	2,678.57	58,974,419.79	15,568,956,203.18
Losses			
Loss on Foreign Exchange (FOREX)		(51,329.06)	(51,329.06)
Surplus(Deficit) for the period			15,269,364,852.69

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila
Detailed Statement of Cash Flows
For The Period January 01, 2021 To March 31, 2021

Specific Budgets of National Government Agencies

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	15,694,715,868.06
Receipt of Cash - Tax Remittance Advice for the month	48,255,659.06
Receipt of Notice of Cash Allocation (NCA)	15,646,460,209.00
Collection of Income/Revenues	14,065,650.00
Collection of Service Income	14,065,650.00
Collection of Receivables	271,389.47
Collection from Audit Disallowances	229,813.22
Collection of Receivables	41,576.25
Receipt of Inter-Agency Fund Transfer	119,067,334.93
Collection of Receivables from GOCCs	119,065,943.30
Collection of Receivables from National Government Agencies	1,391.63
Other Receipts	100,297.38
Refund of Cash Advance	100,297.38
Total Cash Inflows	<u>15,828,220,539.84</u>

Cash Outflows

Payment of Expenses	(226,718,181.21)
Payment / Reimbursement of traveling expenses	(612,520.83)
Payment for (Other) Professional Services	(103,415,646.58)
Payment for Communication Expenses	(1,026,354.30)
Payment for honoraria, Training and Scholarship Expenses	(4,032,671.00)
Payment for Hotel accommodation and catering services	(202,866.07)
Payment for janitorial and security services	(3,653,335.36)
Payment for Other Maintenance and Other Operating Expenses	(46,327.41)
Payment for rent/lease	(147,456.22)
Payment for Repairs and Maintenance of Office Equipment and Furniture and Fixtures	(7,900.00)
Payment for Repairs and Maintenance of Transportation Equipment	(14,462.00)
Payment for taxes, duties and licenses, insurance and fidelity bond premiums.	(220,359.17)
Payment for Utility Expenses	(9,673,192.60)
Payment of Allowances, Bonus and Other Compensation/Benefits	(9,103,174.82)
Payment of duties, taxes and licenses	(98,023.97)
Payment of freight and arrastre charges (brokerage service)	(1,263,530.42)

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San Lazaro Compound, Sta. Cruz, Manila
Detailed Statement of Cash Flows
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Payment of overtime services rendered	(85,390.37)
Payment of publication/advertisement	(1,189,566.00)
Payment of Salaries and Wages thru Bank	(91,990,367.08)
Replenishment of Expenses from Petty Cash Fund	(65,652.98)
To correct/adjust entries	130,615.97
Grant of Cash Advances	(865,710.52)
Grant of Cash Advance (other than travel)	(424,549.00)
Grant of Cash Advance for travel	(441,161.52)
Prepayments	(112,151.02)
Prepayment of insurance, rent and others	(112,151.02)
Payment of Accounts Payables	(1,496,950,675.12)
Payment for Accounts Payable for MOOE	(1,494,723,120.47)
Payment of payable account for PS	(2,005,501.32)
Replacement of Stale/Cancelled Check	(222,053.33)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(74,536,764.97)
Remittance of Authorized Deduction Withheld on Employees (EMPLOYEE SHARE)	(17,361,772.02)
Remittance of employees' housing loan installments	(7,326.00)
Remittance of Mandatory Deductions - EMPLOYER'S (GOVERNMENT) Share	(8,781,361.89)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(48,255,659.06)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(130,646.00)
Release of Inter-Agency Fund Transfers	(729,567,749.10)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(729,567,749.10)
Release of Intra Agency Fund Transfers	(4,899,680,263.36)
Issuance of Notice to transfer Allocation (NTA)	(4,899,680,263.36)
Other Disbursements	(736,739,640.29)
Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(96,784.48)
Payment for Mobilization Fee to Contractors	(688,097,870.90)
Refund of bidding documents fee	(135,000.00)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(48,321,744.01)
Refund of Overdeduction from Employees/Supplier	(88,240.90)
Total Cash Outflows	<u>(8,165,171,135.59)</u>
Cash Provided by (Used in) Operating Activities	7,663,049,404.25

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CASH FLOWS FROM INVESTING ACTIVITIES

Cash Outflows

Purchase / Construction of PPE

(36,187,063.63)

Payment of accounts payable for capital outlay

(36,187,063.63)

Cash Provided by (Used in) Investing Activities

(36,187,063.63)

Total Cash provided by Operating, Investing and Financing Activities

7,626,862,340.62

Add : Cash Balance, Beginning Jan 1 2021

299,195,750.48

Cash Balance, Ending Mar 31 2021

7,926,058,091.10

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National Disaster Risk Reduction and Management Fund

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Outflows	
Payment of Expenses	(24,678.83)
Payment for (Other) Professional Services	(24,678.83)
Payment of Accounts Payables	(15,800.00)
Payment for Accounts Payable for MOOE	(15,800.00)
Total Cash Outflows	<u>(40,478.83)</u>
Cash Provided by (Used in) Operating Activities	<u>(40,478.83)</u>
 Total Cash provided by Operating, Investing and Financing Activities	 (40,478.83)
 Add : Cash Balance, Beginning Jan 1 2021	 <u>0.00</u>
 Cash Balance, Ending Mar 31 2021	 <u><u>(40,478.83)</u></u>

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Miscellaneous Personnel Benefits Fund

Less : Cash Balance, Beginning Jan 1 2021	<u>(54,279,938.08)</u>
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Cash Balance, Ending Mar 31 2021	<u>(54,279,938.08)</u>
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Pension and Gratuity Fund

Less : Cash Balance, Beginning Jan 1 2021	<u>(9,962,332.57)</u>
Cash Balance, Ending Mar 31 2021	<u><u>(9,962,332.57)</u></u>

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Specific Budgets of National Government Agencies

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	4,862,444,898.27
Receipt of Cash - Tax Remittance Advice for the month	2,072,898.27
Receipt of Notice of Cash Allocation (NCA)	4,860,372,000.00
Total Cash Inflows	<u>4,862,444,898.27</u>

Cash Outflows

Payment of Expenses	(5,414,267.51)
Payment for Communication Expenses	(14,000.00)
Payment for honoraria, Training and Scholarship Expenses	(1,101,210.00)
Payment for rent/lease	(4,305.99)
Payment of Allowances, Bonus and Other Compensation/Benefits	(2,542,231.21)
Payment of freight and arrastre charges (brokerage service)	(1,564,740.31)
Payment of publication/advertisement	(192,780.00)
To correct/adjust entries	5,000.00
Payment of Accounts Payables	(114,848,220.62)
Payment for Accounts Payable for MOOE	(114,848,220.62)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(2,072,898.27)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(2,072,898.27)
Release of Inter-Agency Fund Transfers	(345,902,240.30)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(345,902,240.30)
Other Disbursements	(5,531,850.00)
Payment for Mobilization Fee to Contractors	(5,242,500.00)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(289,350.00)
Total Cash Outflows	<u>(473,769,476.70)</u>

Cash Provided by (Used in) Operating Activities **4,388,675,421.57**

Total Cash provided by Operating, Investing and Financing Activities **4,388,675,421.57**

Add : Cash Balance, Beginning Jan 1 2021 **2,074,203.39**

Cash Balance, Ending Mar 31 2021 **4,390,749,624.96**

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Specific Budgets of National Government Agencies

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Retirement and Life Insurance Premiums

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)

12,306,000.00

Receipt of Notice of Cash Allocation (NCA)

12,306,000.00

Cash Provided by (Used in) Operating Activities

12,306,000.00

Total Cash provided by Operating, Investing and Financing Activities

12,306,000.00

Add : Cash Balance, Beginning Jan 1 2021

0.00

Cash Balance, Ending Mar 31 2021

12,306,000.00

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Statement of Changes in Net Assets/Equity

As of March 31, 2021

Regular Agency Fund

	Total net assets/equity
Balance at December 31, 2020	80,575,232,708.20
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(2,595,197,074.93)
Other Adjustments	264.45
Restated balance	77,980,035,897.72
Changes in net assets/equity for 2021	
Surplus for the period	15,269,364,852.69
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	15,269,364,852.69
Balance at Mar 31, 2021	93,249,400,750.41