



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

July 21, 2021

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

Dear **Auditor Ugay**:

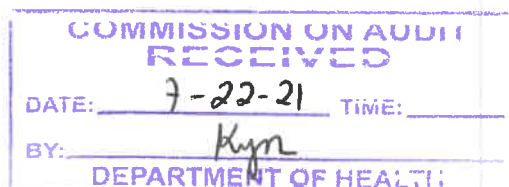
Respectfully submitting the Financial Reports of *Regular Agency Fund* for the quarter ended June 30, 2021:

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 



Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of June 30, 2021
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	400,005.02	
Petty Cash	10101020	848,487.86	
Cash in Bank - Local Currency, Current Account	10102020	23,203,637.17	
Cash - Treasury/Agency Deposit, Regular	10104010	194,856,302.22	
Cash - Treasury/Agency Deposit, Trust	10104030	227,652,242.52	
Cash - Modified Disbursement System (MDS), Regular	10104040	12,410,388,701.76	
Accounts Receivable	10301010	234,630.50	
Due from National Government Agencies	10303010	38,194,736,277.99	
Due from Government-Owned and/or Controlled Corporations	10303020	8,444,895,945.11	
Due from Local Government Units	10303030	909,129,189.08	
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	16,111,603.79	
Due from Operating/Field Units	10304040	8,424,443.28	
Receivables- Disallowances/Charges	10399010	116,528,094.65	
Due from Officers and Employees	10399020	3,362,663.49	
Due from Non-Government Organizations/Civil Society Organizations	10399030	34,866,216.28	
Other Receivables	10399990	7,212,353.06	
Drugs and Medicines for Distribution	10402030	17,524,407,895.91	
Medical, Dental and Laboratory Supplies for Distribution	10402040	13,339,925,914.74	
Property and Equipment for Distribution	10402090	2,565,848,152.00	
Other Supplies and Materials for Distribution	10402990	1,282,489,852.92	
Office Supplies Inventory	10404010	49,639,347.92	
Accountable Forms, Plates and Stickers Inventory	10404020	532,000.00	
Construction Materials Inventory	10404130	11,205,608.07	
Other Supplies and Materials Inventory	10404990	57,938,360.87	
Semi-Expendable Office Equipment	10405020	128,939.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	574,417.44	
Semi-Expendable Communications Equipment	10405070	19,696.56	
Semi-Expendable Medical Equipment	10405100	1,789,758.00	
Semi-Expendable Other Equipment	10405990	395,478.00	
Semi-Expendable Furniture and Fixtures	10406010	6,795,692.75	
Semi-Expendable Books	10406020	795,270.75	
Land	10601010	56,056,560.00	
Buildings	10604010	531,154,129.78	
Accumulated Depreciation - Buildings	10604011		184,799,079.04
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		20,562,399.93
Other Structures	10604990	27,194,864.46	
Accumulated Depreciation - Other Structures	10604991		14,994,243.75
Office Equipment	10605020	52,880,130.09	
Accumulated Depreciation - Office Equipment	10605021		44,344,306.26
Information and Communication Technology Equipment	10605030	710,648,240.58	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		433,979,417.76
Communication Equipment	10605070	72,139,797.93	
Accumulated Depreciation - Communication Equipment	10605071		63,589,231.29
Medical Equipment	10605110	117,454,474.37	
Accumulated Depreciation - Medical Equipment	10605111		91,418,873.64
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		71,620,437.89
Motor Vehicles	10606010	113,108,266.28	
Accumulated Depreciation - Motor Vehicles	10606011		82,876,543.16
Furniture and Fixtures	10607010	18,281,892.99	
Accumulated Depreciation - Furniture and Fixtures	10607011		15,829,397.54
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		12,809,894.85
Computer Software	10801020	59,829,544.79	
Accumulated Amortization - Computer Software	10801021		48,617,138.78

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of June 30, 2021
Regular Agency Fund

Table with 4 columns: Account Title, Account Code, Debit, Credit. Lists various expense categories and their corresponding values, ending with a TOTAL row showing 109,319,786,651.58 for both Debit and Credit.

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 June 30, 2021

Regular Agency Fund

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	400,005.02	
Petty Cash	848,487.86	1,248,492.88

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		23,203,637.17
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	194,856,302.22	
Cash - Treasury/Agency Deposit, Trust	227,652,242.52	
Cash - Modified Disbursement System (MDS), Regular	12,410,388,701.76	12,832,897,246.50
		12,857,349,376.55

Receivables

Loans and Receivable Accounts

Accounts Receivable		234,630.50
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Inter-Agency Receivables

Due from National Government Agencies	38,194,736,277.99	
Due from Government-Owned and/or Controlled Corporations	8,444,895,945.11	
Due from Local Government Units	909,129,189.08	47,548,761,412.18

Intra-Agency Receivables

Due from Bureaus	591.58	
Due from Regional Offices	16,111,603.79	
Due from Operating/Field Units	8,424,443.28	24,536,638.65

Other Receivables

Receivables- Disallowances/Charges	116,528,094.65	
Due from Officers and Employees	3,362,663.49	

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

Detailed Statement of Financial Position
As of June 30, 2021

Regular Agency Fund

Prepayments			
Advances to Contractors	3,481,455,969.77		
Prepaid Insurance	<u>3,339,739.65</u>		3,484,795,709.42
Deposits			
Deposit on Letters of Credit	75,785,782.56		
Guaranty Deposits	<u>4,712,857.39</u>		80,498,639.95
Other Assets			
Other Assets			<u>1,150,818,033.21</u> <u>4,717,227,012.68</u>
Total Current Assets			100,152,564,783.45
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>184,799,079.04</u>	346,355,050.74	
Hospitals and Health Centers	99,898,300.11		
Less : Accumulated Depreciation - Hospitals and Health Centers	<u>20,562,399.93</u>	79,335,900.18	
Other Structures	27,194,864.46		
Less : Accumulated Depreciation - Other Structures	<u>14,994,243.75</u>	<u>12,200,620.71</u>	437,891,571.63
Machinery and Equipment			
Office Equipment	52,880,130.09		
Less : Accumulated Depreciation - Office Equipment	<u>44,344,306.26</u>	8,535,823.83	
Information and Communication Technology Equipment	710,648,240.58		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>433,979,417.76</u>	276,668,822.82	
Communication Equipment	72,139,797.93		

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

Detailed Statement of Financial Position
As of June 30, 2021

Regular Agency Fund

Financial Liabilities		
Payables		
Accounts Payable	2,320,574,659.70	
Due to Officers and Employees	<u>2,931,577.06</u>	2,323,506,236.76
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	117,227,545.51	
Due to GSIS	7,521,048.66	
Due to Pag-IBIG	970,024.26	
Due to PhilHealth	3,160,246.46	
Due to NGAs	17,876,296.71	
Due to GOCCs	3,821,666.62	
Due to LGUs	<u>10,000.00</u>	150,586,828.22
Intra-Agency Payables		
Intra-Agency Payables		
Due to Operating Units		894,145.83
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable		92,128,362.99
Other Payables		
Other Payables		
Other Payables		<u>47,147,411.18</u>
Total Current Liabilities		<u><u>2,614,262,984.98</u></u>
TOTAL LIABILITIES		2,614,262,984.98
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>100,000,990,152.82</u></u>
EQUITY		
Net Asset/Equity		

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

Detailed Statement of Financial Performance

For the period ending June 30, 2021

Regular Agency Fund

Revenue		
Service and Business Income		
Service Income		
Permit Fees	632,400.00	
Registration Fees	14,100.00	
Clearance and Certification Fees	46,750.00	
Licensing Fees	1,960,500.00	
Verification and Authentication Fees	<u>1,136,000.00</u>	3,789,750.00
Shares, Grants and Donations		
Donations		
Donations in Kind	<u>1,416,233,072.67</u>	1,416,233,072.67
Other Non-Operating Income		
Miscellaneous Income		
Miscellaneous Income	<u>93,263,770.10</u>	<u>93,263,770.10</u>
Total Revenue		<u><u>1,513,286,592.77</u></u>
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages - Regular	202,783,836.90	
Salaries and Wages - Casual/Contractual	<u>9,381,659.96</u>	212,165,496.86
Other Compensation		
Personal Economic Relief Allowance (PERA)	8,208,818.17	
Representation Allowance (RA)	3,891,450.00	
Transportation Allowance (TA)	2,542,250.00	
Clothing/Uniform Allowance	3,822,000.00	
Subsistence Allowance	3,999,010.00	
Laundry Allowance	608,389.92	
Honoraria	145,600.00	

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

Detailed Statement of Financial Performance

For the period ending June 30, 2021

Regular Agency Fund

Postage and Courier Services	1,147.00	
Telephone Expenses	6,238,509.21	
Internet Subscription Expenses	2,554,995.00	
Cable, Satellite, Telegraph and Radio Expenses	<u>1,612,670.00</u>	10,407,321.21
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>2,886,575.00</u>	2,886,575.00
Professional Services		
Legal Services	2,050,982.44	
Auditing Services	31,643.15	
Consultancy Services	12,367,211.98	
Other Professional Services	<u>256,195,925.16</u>	270,645,762.73
General Services		
Janitorial Services	7,802,604.55	
Security Services	<u>10,429,181.34</u>	18,231,785.89
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	91,257.50	
Repairs and Maintenance - Machinery and Equipment	1,520.00	
Repairs and Maintenance - Transportation Equipment	<u>445,916.65</u>	538,694.15
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	170,754,520.58	
Fidelity Bond Premiums	2,625.00	
Insurance Expenses	<u>1,946,124.68</u>	172,703,270.26
Labor and Wages		
Labor and Wages	<u>292,151.98</u>	292,151.98
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expense	31,824,478.51	
Representation Expenses	654,909.00	
Transportation and Delivery Expenses	126,767,947.65	

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

Detailed Statement of Financial Performance

For the period ending June 30, 2021

Regular Agency Fund

Subsidy to Other Funds	<u>2,678.57</u>	<u>4,472,639,028.63</u>	27,203,983,551.97
Losses			
Loss on Foreign Exchange (FOREX)		(51,329.06)	<u>(51,329.06)</u>
Surplus(Deficit) for the period			<u><u>27,570,840,373.48</u></u>

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila
Detailed Statement of Cash Flows
For The Period January 01, 2021 To June 30, 2021

Regular Agency Fund

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	51,754,358,830.20
Receipt of Cash - Tax Remittance Advice for the month	273,971,188.04
Receipt of Notice of Cash Allocation (NCA)	51,480,387,642.16
Collection of Income/Revenues	31,150,525.00
Collection of Service Income	31,150,525.00
Collection of Receivables	514,235.95
Collection from Audit Disallowances	418,514.70
Collection of Other Receivables	54,145.00
Collection of Receivables	41,576.25
Receipt of Inter-Agency Fund Transfer	164,838,216.60
Collection of Receivables from GOCCs	144,304,655.61
Collection of Receivables from National Government Agencies	20,533,560.99
Receipt of Intra-Agency Fund Transfer	396,611.49
Collection of Intra-Agency Receivables	396,611.49
Other Receipts	112,068.70
Collections from Bldg. & Facilities	8,275.60
Refund of Cash Advance	103,793.10
Adjustments	2,046,141,697.20
Cancellation of Checks issued during the year	2,046,141,697.20
Total Cash Inflows	<u>53,997,512,185.14</u>

Cash Outflows

Payment of Expenses	(741,051,346.42)
Payment / Reimbursement of traveling expenses	(1,488,225.10)
Payment for (Other) Professional Services	(250,718,125.34)
Payment for Communication Expenses	(5,615,845.89)
Payment for Financial Expenses	(800.00)
Payment for hauling services	(53,945,833.42)
Payment for honoraria, Training and Scholarship Expenses	(16,102,131.47)
Payment for Hotel accommodation and catering services	(643,616.07)
Payment for janitorial and security services	(17,624,835.09)
Payment for Other Maintenance and Other Operating Expenses	(37,312,508.32)

Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila
Detailed Statement of Cash Flows
For The Period January 01, 2021 To June 30, 2021

Regular Agency Fund

Grant of Subsidies and Donations	(34,040,000.00)
Release of Inter-Agency Fund Transfers	(9,769,585,499.98)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(9,769,585,499.98)
Release of Intra Agency Fund Transfers	(14,561,161,520.81)
Issuance of Notice to transfer Allocation (NTA)	(14,561,161,520.81)
Other Disbursements	(4,255,210,314.17)
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	(3,908,649,851.86)
Refund of bidding documents fee	(160,000.00)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(345,491,891.93)
Refund of Overdeduction from Employees/Supplier	(811,785.90)
Adjustments	(5,549,513,288.26)
To return or transfer the unspent/unused fund	(5,549,513,288.26)
Total Cash Outflows	(41,341,003,428.18)
Cash Provided by (Used in) Operating Activities	12,656,508,756.96
 CASH FLOWS FROM INVESTING ACTIVITIES	
Cash Outflows	
Purchase / Construction of PPE	<u>(36,187,063.63)</u>
Payment of accounts payable for capital outlay	<u>(36,187,063.63)</u>
Cash Provided by (Used in) Investing Activities	<u>(36,187,063.63)</u>
 Total Cash provided by Operating, Investing and Financing Activities	 12,620,321,693.33
 Add : Cash Balance, Beginning Jan 1 2021	 <u>237,027,683.22</u>
 Cash Balance, Ending Jun 30 2021	 <u><u>12,857,349,376.55</u></u>

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

Statement of Changes in Net Assets/Equity

As of June 30, 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	(8,145,083,193.31)
Other Adjustments	264.45
Restated balance	<u>72,430,149,779.34</u>
Changes in net assets/equity for 2021	
Surplus for the period	27,570,840,373.48
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	<u>27,570,840,373.48</u>
Balance at Jun 30, 2021	<u><u>100,000,990,152.82</u></u>