



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

October 19, 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 September 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
Chief Accountant 

10-19-21

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Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of September 30, 2021
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	169,458.50	
Petty Cash	10101020	848,487.86	
Cash in Bank - Local Currency, Current Account	10102020	13,749,433.01	
Cash - Treasury/Agency Deposit, Regular	10104010	689,899,867.04	
Cash - Treasury/Agency Deposit, Trust	10104030	227,781,572.38	
Accounts Receivable	10301010	235,106.51	
Due from National Government Agencies	10303010	28,389,602,703.43	
Due from Government-Owned and/or Controlled Corporations	10303020	7,260,606,875.46	
Due from Local Government Units	10303030	896,543,814.49	
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	15,093,886.35	
Due from Operating/Field Units	10304040	7,771,613.28	
Receivables- Disallowances/Charges	10399010	116,297,055.85	
Due from Officers and Employees	10399020	3,633,157.43	
Due from Non-Government Organizations/Civil Society Organizations	10399030	34,866,216.28	
Other Receivables	10399990	7,107,849.03	
Drugs and Medicines for Distribution	10402030	15,946,230,265.37	
Medical, Dental and Laboratory Supplies for Distribution	10402040	19,397,064,960.67	
Property and Equipment for Distribution	10402090	2,467,307,966.94	
Other Supplies and Materials for Distribution	10402990	1,340,229,517.29	
Office Supplies Inventory	10404010	46,469,886.97	
Accountable Forms, Plates and Stickers Inventory	10404020	532,000.00	
Construction Materials Inventory	10404130	5,575,466.36	
Other Supplies and Materials Inventory	10404990	57,921,094.87	
Semi-Expendable Office Equipment	10405020	126,643.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	574,417.44	
Semi-Expendable Communications Equipment	10405070	19,696.56	
Semi-Expendable Medical Equipment	10405100	79,758.00	
Semi-Expendable Other Equipment	10405990	440,591.00	
Semi-Expendable Furniture and Fixtures	10406010	7,052,286.75	
Semi-Expendable Books	10406020	795,270.75	
Land	10601010	56,056,560.00	
Buildings	10604010	535,221,357.80	
Accumulated Depreciation - Buildings	10604011		189,715,069.69
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		21,353,261.46
Other Structures	10604990	27,194,864.46	
Accumulated Depreciation - Other Structures	10604991		15,182,169.60
Office Equipment	10605020	52,880,130.09	
Accumulated Depreciation - Office Equipment	10605021		44,854,686.60
Information and Communication Technology Equipment	10605030	706,499,113.58	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		451,549,039.72
Communication Equipment	10605070	72,617,797.93	
Accumulated Depreciation - Communication Equipment	10605071		64,084,098.84
Medical Equipment	10605110	116,822,175.79	
Accumulated Depreciation - Medical Equipment	10605111		92,467,188.89
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		72,571,140.33
Motor Vehicles	10606010	113,108,266.28	
Accumulated Depreciation - Motor Vehicles	10606011		84,685,753.91
Furniture and Fixtures	10607010	18,281,892.99	
Accumulated Depreciation - Furniture and Fixtures	10607011		16,086,893.26
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		13,549,374.84
Computer Software	10801020	68,038,344.79	
Accumulated Amortization - Computer Software	10801021		53,764,304.09
Advances to Special Disbursing Officer	19901030	847,900.73	

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of September 30, 2021
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Advances to Officers and Employees	19901040	279,035.16	
Advances to Contractors	19902010	3,730,568,063.33	
Prepaid Insurance	19902050	8,838,278.90	
Deposit on Letters of Credit	19903010	75,785,782.56	
Guaranty Deposits	19903020	4,712,857.39	
Other Assets	19999990	1,149,245,040.91	
Accounts Payable	20101010		3,218,007,976.17
Due to Officers and Employees	20101020		2,958,944.12
Due to BIR	20201010		17,612.72
Due to GSIS	20201020		7,827,516.71
Due to Pag-IBIG	20201030		846,809.43
Due to PhilHealth	20201040		657,574.74
Due to NGAs	20201050		9,927,234.31
Due to GOCCs	20201060		2,382,941.55
Due to LGUs	20201070		10,000.00
Due to Operating Units	20301040		894,145.83
Guaranty/Security Deposits Payable	20401040		82,671,503.74
Other Payables	29999990		45,643,875.90
Accumulated Surplus/(Deficit)	30101010		69,730,944,569.65
Permit Fees	40201010		1,005,600.00
Registration Fees	40201020		14,100.00
Clearance and Certification Fees	40201040		70,400.00
Licensing Fees	40201060		2,764,700.00
Verification and Authentication Fees	40201110		1,461,950.00
Subsidy from National Government	40301010		25,351,356,576.66
Donations in Kind	40402020		1,436,800,869.21
Miscellaneous Income	40699990		107,927,255.78
Salaries and Wages - Regular	50101010	311,745,317.64	
Salaries and Wages - Casual/Contractual	50101020	17,329,388.55	
Personal Economic Relief Allowance (PERA)	50102010	12,595,579.52	
Representation Allowance (RA)	50102020	6,162,250.00	
Transportation Allowance (TA)	50102030	3,887,250.00	
Clothing/Uniform Allowance	50102040	3,852,000.00	
Subsistence Allowance	50102050	6,266,301.85	
Laundry Allowance	50102060	932,829.15	
Honoraria	50102100	170,000.00	
Hazard Pay	50102110	51,340,485.47	
Longevity Pay	50102120	24,279,378.34	
Overtime and Night Pay	50102130	539,588.34	
Other Bonuses and Allowances	50102990	36,316,881.00	
Retirement and Life Insurance Premiums	50103010	33,655,961.17	
Pag-IBIG Contributions	50103020	557,600.00	
PhilHealth Contributions	50103030	3,419,068.81	
Employees Compensation Insurance Premiums	50103040	550,500.00	
Terminal Leave Benefits	50104030	21,875,144.36	
Traveling Expenses - Local	50201010	2,787,525.23	
Traveling Expenses - Foreign	50201020	72,797.32	
Training Expenses	50202010	1,854,581.98	
Scholarship Grants/Expenses	50202020	17,480,341.45	
Office Supplies Expenses	50203010	4,402,589.64	
Drugs and Medicines Expenses	50203070	61,956,225.70	
Medical, Dental and Laboratory Supplies Expenses	50203080	125,304,200.00	
Fuel, Oil and Lubricants Expenses	50203090	4,514,818.29	
Semi-Expendable Machinery and Equipment Expenses	50203210	892,359.00	
Other Supplies and Materials Expenses	50203990	5,087,057.81	
Water Expenses	50204010	6,774,873.99	
Electricity Expenses	50204020	29,209,959.93	
Postage and Courier Services	50205010	5,550.00	
Telephone Expenses	50205020	9,848,007.60	
Internet Subscription Expenses	50205030	4,086,993.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	1,612,670.00	

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of September 30, 2021
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Extraordinary and Miscellaneous Expenses	50210030	4,396,575.00	
Legal Services	50211010	2,050,982.44	
Auditing Services	50211020	82,494.78	
Consultancy Services	50211030	39,095,219.56	
Other Professional Services	50211990	433,452,266.79	
Janitorial Services	50212020	13,484,128.51	
Security Services	50212030	27,025,353.47	
Repairs and Maintenance - Buildings and Other Structures	50213040	319,033.44	
Repairs and Maintenance - Machinery and Equipment	50213050	21,807.75	
Repairs and Maintenance - Transportation Equipment	50213060	852,916.91	
Repairs and Maintenance - Furniture and Fixtures	50213070	615.00	
Assistance to Other National Government Agencies	50214020	743,265,831.13	
Assistance to Local Government Units	50214030	4,019,250,996.35	
Budgetary Support to Government-Owned and/or Controlled Corporations	50214040	1,427,024,699.80	
Assistance to NGOs/CSOs	50214050	9,204,922.32	
Subsidy to Regional Offices/Staff Bureaus	50214070	5,920,693,662.94	
Subsidy to Operating Units	50214080	809,947,698.41	
Subsidy to Other Funds	50214090	51,507,154.35	
Subsidies - Others	50214990	226,878,477.19	
Taxes, Duties and Licenses	50215010	236,672,927.18	
Fidelity Bond Premiums	50215020	187,188.75	
Insurance Expenses	50215030	8,334,899.05	
Labor and Wages	50216010	528,201.98	
Advertising, Promotional and Marketing Expense	50299010	48,433,572.10	
Representation Expenses	50299030	2,863,470.90	
Transportation and Delivery Expenses	50299040	548,805,788.37	
Rent/Lease Expenses	50299050	174,731,581.27	
Subscription Expenses	50299070	71,236.00	
Donations	50299080	15,200.00	
Bank Transaction Fee	50299220	4,709,951.68	
Other Maintenance and Operating Expenses	50299990	585,150.00	
Bank Charges - Loans/Borrowings	50301040	3,581.72	
Depreciation - Buildings and Other Structures	50501040	15,426,226.12	
Depreciation - Machinery and Equipment	50501050	59,285,386.30	
Depreciation - Transportation Equipment	50501060	5,427,632.25	
Depreciation - Furniture, Fixtures and Books	50501070	797,687.84	
Depreciation - Other Property, Plant and Equipment	50501990	2,218,439.97	
Amortization - Intangible Assets	50502010	13,978,385.34	
Loss on Foreign Exchange (FOREX)	50504010	51,329.06	
TOTAL		101,124,078,887.75	101,124,078,887.75

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 September 30, 2021

Regular Agency Fund

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	169,458.50	
Petty Cash	<u>848,487.86</u>	1,017,946.36

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		13,749,433.01
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	689,899,867.04	
Cash - Treasury/Agency Deposit, Trust	<u>227,781,572.38</u>	<u>917,681,439.42</u>
		932,448,818.79

Receivables

Loans and Receivable Accounts

Accounts Receivable		235,106.51
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Inter-Agency Receivables

Due from National Government Agencies	28,389,602,703.43	
Due from Government-Owned and/or Controlled Corporations	7,260,606,875.46	
Due from Local Government Units	<u>896,543,814.49</u>	36,546,753,393.38

Intra-Agency Receivables

Due from Bureaus	591.58	
Due from Regional Offices	15,093,886.35	
Due from Operating/Field Units	<u>7,771,613.28</u>	22,866,091.21

Other Receivables

Receivables- Disallowances/Charges	116,297,055.85	
Due from Officers and Employees	3,633,157.43	
Due from Non-Government Organizations/Civil Society Organizations	34,866,216.28	

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

Detailed Statement of Financial Position

As of September 30, 2021

Regular Agency Fund

Other Receivables	<u>7,107,849.03</u>	<u>161,904,278.59</u>	36,731,758,869.69
Inventories			
Inventory Held for Distribution			
Drugs and Medicines for Distribution	15,946,230,265.37		
Medical, Dental and Laboratory Supplies for Distribution	19,397,064,960.67		
Property and Equipment for Distribution	2,467,307,966.94		
Other Supplies and Materials for Distribution	<u>1,340,229,517.29</u>	39,150,832,710.27	
Inventory Held for Consumption			
Office Supplies Inventory	46,469,886.97		
Accountable Forms, Plates and Stickers Inventory	532,000.00		
Construction Materials Inventory	5,575,466.36		
Other Supplies and Materials Inventory	<u>57,921,094.87</u>	110,498,448.20	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Office Equipment	126,643.48		
Semi-Expendable Information and Communications Technology Equipment	574,417.44		
Semi-Expendable Communications Equipment	19,696.56		
Semi-Expendable Medical Equipment	79,758.00		
Semi-Expendable Other Equipment	<u>440,591.00</u>	1,241,106.48	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures	7,052,286.75		
Semi-Expendable Books	<u>795,270.75</u>	<u>7,847,557.50</u>	39,270,419,822.45
Other Assets			
Advances			
Advances to Special Disbursing Officer	847,900.73		
Advances to Officers and Employees	<u>279,035.16</u>	1,126,935.89	
Prepayments			

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

Detailed Statement of Financial Position
As of September 30, 2021

Regular Agency Fund

Advances to Contractors	3,730,568,063.33	
Prepaid Insurance	<u>8,838,278.90</u>	3,739,406,342.23
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>1,149,245,040.91</u> <u>4,970,276,958.98</u>
Total Current Assets		81,904,904,469.91
Non - Current Assets		
Property, Plant and Equipment		
Land		
Land		56,056,560.00
Buildings and Other Structures		
Buildings	535,221,357.80	
Less : Accumulated Depreciation - Buildings	<u>189,715,069.69</u>	345,506,288.11
Hospitals and Health Centers	99,898,300.11	
Less : Accumulated Depreciation - Hospitals and Health Centers	<u>21,353,261.46</u>	78,545,038.65
Other Structures	27,194,864.46	
Less : Accumulated Depreciation - Other Structures	<u>15,182,169.60</u>	436,064,021.62
Machinery and Equipment		
Office Equipment	52,880,130.09	
Less : Accumulated Depreciation - Office Equipment	<u>44,854,686.60</u>	8,025,443.49
Information and Communication Technology Equipment	706,499,113.58	
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>451,549,039.72</u>	254,950,073.86
Communication Equipment	72,617,797.93	
Less : Accumulated Depreciation - Communication Equipment	<u>64,084,098.84</u>	8,533,699.09

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

Detailed Statement of Financial Position
As of September 30, 2021

Regular Agency Fund

Medical Equipment	116,822,175.79		
Less : Accumulated Depreciation - Medical Equipment	<u>92,467,188.89</u>	24,354,986.90	
Sports Equipment	25,000.00		
Less : Accumulated Depreciation - Sports Equipment	<u>23,750.00</u>	1,250.00	
Other Equipment	87,797,172.59		
Less : Accumulated Depreciation - Other Equipment	<u>72,571,140.33</u>	<u>15,226,032.26</u>	311,091,485.60
Transportation Equipment			
Motor Vehicles	113,108,266.28		
Less : Accumulated Depreciation - Motor Vehicles	<u>84,685,753.91</u>		28,422,512.37
Furniture, Fixtures and Books			
Furniture and Fixtures	18,281,892.99		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>16,086,893.26</u>		2,194,999.73
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	<u>13,549,374.84</u>	<u>17,488,625.16</u>	2,421,964,898.75
Intangible Assets			
Intangible Assets			
Computer Software	68,038,344.79		
Less : Accumulated Amortization - Computer Software	<u>53,764,304.09</u>		<u>14,274,040.70</u>
Total Non - Current Assets			<u>2,436,238,939.45</u>
TOTAL ASSETS			<u><u>84,341,143,409.36</u></u>
LIABILITIES			
Current Liabilities			
Financial Liabilities			

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

Detailed Statement of Financial Position
As of September 30, 2021

Regular Agency Fund

Payables		
Accounts Payable	3,218,007,976.17	
Due to Officers and Employees	2,958,944.12	3,220,966,920.29
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	17,612.72	
Due to GSIS	7,827,516.71	
Due to Pag-IBIG	846,809.43	
Due to PhilHealth	657,574.74	
Due to NGAs	9,927,234.31	
Due to GOCCs	2,382,941.55	
Due to LGUs	10,000.00	21,669,689.46
Intra-Agency Payables		
Intra-Agency Payables		
Due to Operating Units		894,145.83
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable		82,671,503.74
Other Payables		
Other Payables		
Other Payables		45,643,875.90
Total Current Liabilities		3,371,846,135.22
TOTAL LIABILITIES		3,371,846,135.22
TOTAL ASSETS LESS TOTAL LIABILITIES		80,969,297,274.14
EQUITY		
Net Asset/Equity		
Net Asset/Equity		

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

Detailed Statement of Financial Position

As of September 30, 2021

Regular Agency Fund

Accumulated Surplus/(Deficit)	80,969,297,274.14
TOTAL NET ASSETS/EQUITY	80,969,297,274.14

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

Detailed Statement of Financial Performance
For the period ending September 30, 2021
Regular Agency Fund

Revenue		
Service and Business Income		
Service Income		
Permit Fees	1,005,600.00	
Registration Fees	14,100.00	
Clearance and Certification Fees	70,400.00	
Licensing Fees	2,764,700.00	
Verification and Authentication Fees	<u>1,461,950.00</u>	5,316,750.00
Shares, Grants and Donations		
Donations		
Donations in Kind	<u>1,436,800,869.21</u>	1,436,800,869.21
Other Non-Operating Income		
Miscellaneous Income		
Miscellaneous Income	<u>107,927,255.78</u>	<u>107,927,255.78</u>
Total Revenue		<u><u>1,550,044,874.99</u></u>
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages - Regular	311,745,317.64	
Salaries and Wages - Casual/Contractual	<u>17,329,388.55</u>	329,074,706.19
Other Compensation		
Personal Economic Relief Allowance (PERA)	12,595,579.52	
Representation Allowance (RA)	6,162,250.00	
Transportation Allowance (TA)	3,887,250.00	
Clothing/Uniform Allowance	3,852,000.00	
Subsistence Allowance	6,266,301.85	
Laundry Allowance	932,829.15	
Honoraria	170,000.00	

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

Detailed Statement of Financial Performance

For the period ending September 30, 2021

Regular Agency Fund

Hazard Pay	51,340,485.47		
Longevity Pay	24,279,378.34		
Overtime and Night Pay	539,588.34		
Other Bonuses and Allowances	<u>36,316,881.00</u>	146,342,543.67	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	33,655,961.17		
Pag-IBIG Contributions	557,600.00		
PhilHealth Contributions	3,419,068.81		
Employees Compensation Insurance Premiums	<u>550,500.00</u>	38,183,129.98	
Other Personnel Benefits			
Terminal Leave Benefits	<u>21,875,144.36</u>	<u>21,875,144.36</u>	535,475,524.20
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	2,787,525.23		
Traveling Expenses - Foreign	<u>72,797.32</u>	2,860,322.55	
Training and Scholarship Expenses			
Training Expenses	1,854,581.98		
Scholarship Grants/Expenses	<u>17,480,341.45</u>	19,334,923.43	
Supplies and Materials Expenses			
Office Supplies Expenses	4,402,589.64		
Drugs and Medicines Expenses	61,956,225.70		
Medical, Dental and Laboratory Supplies Expenses	125,304,200.00		
Fuel, Oil and Lubricants Expenses	4,514,818.29		
Semi-Expendable Machinery and Equipment Expenses	892,359.00		
Other Supplies and Materials Expenses	<u>5,087,057.81</u>	202,157,250.44	
Utility Expenses			
Water Expenses	6,774,873.99		
Electricity Expenses	<u>29,209,959.93</u>	35,984,833.92	

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

Detailed Statement of Financial Performance

For the period ending September 30, 2021

Regular Agency Fund

Communication Expenses		
Postage and Courier Services	5,550.00	
Telephone Expenses	9,848,007.60	
Internet Subscription Expenses	4,086,993.00	
Cable, Satellite, Telegraph and Radio Expenses	<u>1,612,670.00</u>	15,553,220.60
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>4,396,575.00</u>	4,396,575.00
Professional Services		
Legal Services	2,050,982.44	
Auditing Services	82,494.78	
Consultancy Services	39,095,219.56	
Other Professional Services	<u>433,452,266.79</u>	474,680,963.57
General Services		
Janitorial Services	13,484,128.51	
Security Services	<u>27,025,353.47</u>	40,509,481.98
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	319,033.44	
Repairs and Maintenance - Machinery and Equipment	21,807.75	
Repairs and Maintenance - Transportation Equipment	852,916.91	
Repairs and Maintenance - Furniture and Fixtures	<u>615.00</u>	1,194,373.10
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	236,672,927.18	
Fidelity Bond Premiums	187,188.75	
Insurance Expenses	<u>8,334,899.05</u>	245,195,014.98
Labor and Wages		
Labor and Wages	<u>528,201.98</u>	528,201.98
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expense	48,433,572.10	

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

Detailed Statement of Financial Performance

For the period ending September 30, 2021

Regular Agency Fund

Representation Expenses	2,863,470.90		
Transportation and Delivery Expenses	548,805,788.37		
Rent/Lease Expenses	174,731,581.27		
Subscription Expenses	71,236.00		
Donations	15,200.00		
Bank Transaction Fee	4,709,951.68		
Other Maintenance and Operating Expenses	<u>585,150.00</u>	<u>780,215,950.32</u>	1,822,611,111.87
Financial Expenses			
Financial Expenses			
Bank Charges - Loans/Borrowings	<u>3,581.72</u>		3,581.72
Non-Cash Expenses			
Depreciation			
Depreciation - Buildings and Other Structures	15,426,226.12		
Depreciation - Machinery and Equipment	59,285,386.30		
Depreciation - Transportation Equipment	5,427,632.25		
Depreciation - Furniture, Fixtures and Books	797,687.84		
Depreciation - Other Property, Plant and Equipment	<u>2,218,439.97</u>	83,155,372.48	
Amortization			
Amortization - Intangible Assets	<u>13,978,385.34</u>	<u>13,978,385.34</u>	<u>97,133,757.82</u>
Total Operating Expenses			<u>2,455,223,975.61</u>
Surplus/(Deficit) from Current Operations			<u>(905,179,100.62)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government		25,351,356,576.66	
LESS: Financial Assistance/Subsidy TO LGUs, GOCCs, NGOs/POs			
Assistance to Other National Government Agencies	743,265,831.13		
Assistance to Local Government Units	4,019,250,996.35		
Budgetary Support to Government-Owned and/or Controlled Corporations	1,427,024,699.80		
Assistance to NGOs/CSOs	9,204,922.32		

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

Detailed Statement of Financial Performance

For the period ending September 30, 2021

Regular Agency Fund

Subsidies - Others	226,878,477.19		
Subsidy to Regional Offices/Staff Bureaus	5,920,693,662.94		
Subsidy to Operating Units	809,947,698.41		
Subsidy to Other Funds	<u>51,507,154.35</u>	<u>13,207,773,442.49</u>	12,143,583,134.17
Losses			
Loss on Foreign Exchange (FOREX)		(51,329.06)	<u>(51,329.06)</u>
Surplus(Deficit) for the period			<u><u>11,238,352,704.49</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 September 30, 2021

Regular Agency Fund

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	81,319,240,757.48
Receipt of Cash - Tax Remittance Advice for the month	686,946,065.32
Receipt of Notice of Cash Allocation (NCA)	80,632,294,692.16
Collection of Income/Revenues	44,891,355.00
Collection of Service Income	44,891,355.00
Collection of Receivables	831,147.32
Collection from Audit Disallowances	683,263.68
Collection of Other Receivables	106,307.39
Collection of Receivables	41,576.25
Receipt of Inter-Agency Fund Transfer	388,929,435.24
Collection of Receivables from GOCCs	354,720,345.24
Collection of Receivables from LGUs	11,128.11
Collection of Receivables from National Government Agencies	34,194,486.36
Refund of Inter-Agency Receivables	3,475.53
Receipt of Intra-Agency Fund Transfer	182,033,265.26
Collection of Intra-Agency Receivables	182,033,265.26
Other Receipts	1,307,370.20
Collections from Bldg. & Facilities	8,275.60
Receipt of refund for overpayment	1,188,840.50
Refund of Cash Advance	110,244.10
To record collections of Due from Officers and Employees	10.00
Adjustments	2,046,096,697.20
Cancellation of Checks issued during the year	2,046,026,697.20
Cancellation of Lost/Stale checks issued in prior years	70,000.00
Total Cash Inflows	<u>83,983,330,027.70</u>

Cash Outflows

Payment of Expenses	(1,640,310,942.45)
Payment / Reimbursement of traveling expenses	(2,516,219.71)
Payment for (Other) Professional Services	(420,381,895.72)
Payment for Communication Expenses	(8,261,883.80)
Payment for Financial Expenses	(1,400.00)

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

Regular Agency Fund

Payment for hauling services	(422,735,084.41)
Payment for honoraria, Training and Scholarship Expenses	(21,763,932.74)
Payment for Hotel accommodation and catering services	(3,286,566.07)
Payment for janitorial and security services	(39,357,610.45)
Payment for Other Maintenance and Other Operating Expenses	(38,452,839.82)
Payment for rent/lease	(160,094,153.93)
Payment for Repairs and Maintenance of Office Equipment and Furniture and Fixtures	(7,900.00)
Payment for Repairs and Maintenance of Transportation Equipment	(152,034.81)
Payment for taxes, duties and licenses, insurance and fidelity bond premiums.	(11,712,569.76)
Payment for Utility Expenses	(34,358,492.35)
Payment of Allowances, Bonus and Other Compensation/Benefits	(75,149,586.49)
Payment of Consultancy fee to	(26,108,709.04)
Payment of duties, taxes and licenses	(172,814.81)
Payment of freight and arrastre charges (brokerage service)	(53,050,151.13)
Payment of gasoline and other lubricant expenses incurred.	(4,353,371.73)
Payment of overtime services rendered	(435,945.66)
Payment of publication/advertisement	(20,268,465.25)
Payment of Salaries and Wages thru Bank	(295,813,099.58)
Reimbursement for Purchase of Inventories, Supplies and Materials Directly Issued to	(2,366.07)
Replenishment of Expenses from Petty Cash Fund	(554,384.18)
To correct/adjust entries	(1,319,464.94)
Grant of Cash Advances	(2,541,451.60)
Grant of Cash Advance (other than travel)	(1,957,466.68)
Grant of Cash Advance for travel	(583,984.92)
Prepayments	(2,004,676,317.42)
Payment for the Procurement Made to Procurement Service	(2,000,000,000.00)
Prepayment of insurance, rent and others	(4,676,317.42)
Payment of Accounts Payables	(6,205,891,941.34)
Payment for Accounts Payable for MOOE	(6,172,916,877.69)
Payment for Inter-Agency Payable	(3,181,493.06)
Payment of payable account for PS	(2,055,568.97)
Replacement of Stale/Cancelled Check	(27,738,001.62)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(806,557,486.15)

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

Detailed Statement of Cash Flows
For The Period January 01, 2021 To September 30, 2021

Regular Agency Fund

Payment/Remittance of membership dues and contributions to organizations	(26,600.00)
Remittance of Authorized Deduction Withheld on Employees (EMPLOYEE SHARE)	(81,015,757.76)
Remittance of employees' housing loan installments	(14,220.76)
Remittance of Mandatory Deductions - EMPLOYER'S (GOVERNMENT) Share	(38,321,059.31)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(686,946,065.32)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(233,783.00)
Grant of Financial Assistance / Subsidy	(54,955,000.00)
Grant of Subsidies and Donations	(54,955,000.00)
Release of Inter-Agency Fund Transfers	(12,026,328,089.02)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(12,026,328,089.02)
Release of Intra Agency Fund Transfers	(39,092,395,595.65)
Issuance of Notice to transfer Allocation (NTA)	(39,092,395,595.65)
Other Disbursements	(4,657,285,831.85)
Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(96,784.48)
Payment for First / Final Progress Billing of Contractor for Construction of Agency Assets	(116,437,500.00)
Payment for Mobilization Fee to Contractors	(4,161,824,383.96)
Refund of bidding documents fee	(235,000.00)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(377,586,858.64)
Refund of Overdeduction from Employees/Supplier	(1,105,304.77)
Adjustments	(16,760,779,173.02)
To return or transfer the unspent/unused fund	(16,760,779,173.02)
Total Cash Outflows	(83,251,721,828.50)
Cash Provided by (Used in) Operating Activities	731,608,199.20
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	695,421,135.57
Add : Cash Balance, Beginning Jan 1 2021	<u>237,027,683.22</u>

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

Regular Agency Fund

Cash Balance, Ending Sep 30 2021

932,448,818.79

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

Statement of Changes in Net Assets/Equity

As of September 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	(10,844,288,403.00)
Other Adjustments	264.45
Restated balance	69,730,944,569.65
Changes in net assets/equity for 2021	
Surplus for the period	11,238,352,704.49
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	11,238,352,704.49
Balance at Sep 30, 2021	80,969,297,274.14