

# Department of Health

San Lazaro Compound, Sta.Cruz, Manila

## Central Office

### Pre-Closing Trial Balance

As of September 30, 2022  
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	232,443.80	
Petty Cash	10101020	954,894.85	
Cash in Bank - Local Currency, Current Account	10102020	8,597,976.96	
Cash - Treasury/Agency Deposit, Regular	10104010	1,755,057,275.15	
Cash - Treasury/Agency Deposit, Trust	10104030	298,442,423.92	
Cash - Modified Disbursement System (MDS), Trust	10104060	70,000.75	
Cash - Constructive Income and Other Remittances	10104080	33,014,163.45	
Cash - Constructive Disbursements	10104090		33,014,163.45
Accounts Receivable	10301010	14,868.44	
Due from National Government Agencies	10303010	8,412,095,279.30	
Allowance for Impairment - Due from National Government Agencies	10303012		109,549,722.76
Due from Government-Owned and/or Controlled Corporations	10303020	5,452,668,108.18	
Allowance for Impairment - Due from Government- Owned or Controlled Corporations	10303022		152,162,432.29
Due from Local Government Units	10303030	945,568,331.86	
Allowance for Impairment - Due from Local Government Units	10303032		21,368,418.99
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	15,923,946.25	
Due from Operating/Field Units	10304040	86,990,858.24	
Receivables- Disallowances/Charges	10399010	114,650,927.87	
Due from Officers and Employees	10399020	3,711,583.32	
Due from Non-Government Organizations/Civil Society Organizations	10399030	20,818,216.28	
Allowance for Impairment - Due from Non- Government Organizations/Civil Society Organizations	10399032		20,194,216.28
Other Receivables	10399990	8,227,349.43	
Allowance for Impairment - Other Receivables	10399992		3,217,552.37
Drugs and Medicines for Distribution	10402030	29,516,633,829.66	
Medical, Dental and Laboratory Supplies for Distribution	10402040	24,274,688,230.68	
Property and Equipment for Distribution	10402090	3,464,975,217.97	
Other Supplies and Materials for Distribution	10402990	1,341,929,845.02	
Office Supplies Inventory	10404010	46,091,971.06	
Accountable Forms, Plates and Stickers Inventory	10404020	160,000.00	
Fuel, Oil and Lubricants Inventory	10404080	5,000.00	
Construction Materials Inventory	10404130	2,599,304.47	
Other Supplies and Materials Inventory	10404990	61,000,540.98	
Semi-Expendable Office Equipment	10405020	196,483.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	1,246,177.44	
Semi-Expendable Communications Equipment	10405070	74,443.00	
Semi-Expendable Medical Equipment	10405100	38,898.60	
Semi-Expendable Other Equipment	10405990	525,591.00	
Semi-Expendable Furniture and Fixtures	10406010	11,069,671.50	
Semi-Expendable Books	10406020	166,815.90	
Land	10601010	56,056,560.00	
Buildings	10604010	545,751,287.42	
Accumulated Depreciation - Buildings	10604011		210,833,712.73
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		24,516,707.58
Other Structures	10604990	27,194,864.46	
Accumulated Depreciation - Other Structures	10604991		16,067,866.31
Office Equipment	10605020	37,189,287.09	
Accumulated Depreciation - Office Equipment	10605021		32,471,430.34
Information and Communication Technology Equipment	10605030	643,489,679.11	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		472,762,809.98
Communication Equipment	10605070	68,844,231.35	
Accumulated Depreciation - Communication Equipment	10605071		58,859,073.84
Medical Equipment	10605110	110,640,604.58	
Accumulated Depreciation - Medical Equipment	10605111		89,041,018.94
Other Equipment	10605990	69,255,872.22	
Accumulated Depreciation - Other Equipment	10605991		58,740,112.51
Motor Vehicles	10606010	131,117,753.53	

## Department of Health

*San Lazaro Compound, Sta.Cruz, Manila*

Central Office

### Pre-Closing Trial Balance

**As of September 30, 2022**  
**Regular Agency Fund**

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Motor Vehicles	10606011		98,095,934.59
Furniture and Fixtures	10607010	15,312,119.39	
Accumulated Depreciation - Furniture and Fixtures	10607011		14,007,390.43
Construction in Progress - Buildings and Other Structures	10698030	1,572,244,607.67	
Other Property, Plant and Equipment	10699990	29,098,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		15,475,183.32
Computer Software	10801020	81,333,188.79	
Accumulated Amortization - Computer Software	10801021		69,055,436.38
Advances to Special Disbursing Officer	19901030	66,000.00	
Advances to Officers and Employees	19901040	3,170,331.91	
Advances to Contractors	19902010	2,649,516,999.30	
Prepaid Insurance	19902050	13,223,567.80	
Prepaid Subscription	19902100	18,955,167.83	
Deposit on Letters of Credit	19903010	71,461,466.20	
Guaranty Deposits	19903020	4,712,857.39	
Other Assets	19999990	1,148,660,040.91	
Accounts Payable	20101010		2,677,195,717.58
Due to Officers and Employees	20101020		2,705,689.10
Due to BIR	20201010		12,979.25
Due to GSIS	20201020		7,329,496.73
Due to Pag-IBIG	20201030		848,775.12
Due to PhilHealth	20201040		1,518,949.34
Due to NGAs	20201050		9,722,292.23
Due to GOCCs	20201060		132,659.67
Due to Regional Offices	20301030		520,000.00
Due to Operating Units	20301040		896,945.83
Due to Other Funds	20301050		600.00
Guaranty/Security Deposits Payable	20401040		47,472,852.21
Trust Liabilities - Disallowances/Charges	20401080		28,426,550.12
Other Payables	29999990		15,618,834.53
Accumulated Surplus/(Deficit)	30101010		83,744,108,455.64
Permit Fees	40201010		1,067,900.00
Registration Fees	40201020		10,400.00
Clearance and Certification Fees	40201040		91,400.00
Licensing Fees	40201060		3,272,150.00
Verification and Authentication Fees	40201110		1,607,350.00
Fines and Penalties - Service Income	40201140		200,000.00
Affiliation Fees	40202020		184,440.82
Income from Hostels/Dormitories and Other Like Facilities	40202130		42,350.00
Interest Income	40202210		2.47
Subsidy from National Government	40301010		15,711,196,865.09
Donations in Cash	40402010		79,724,734.25
Donations in Kind	40402020		3,329,748,613.33
Gain on Foreign Exchange (FOREX)	40501010		5,698,106.93
Miscellaneous Income	40699990		79,406,965.36
Salaries and Wages - Regular	50101010	324,340,641.66	
Salaries and Wages - Casual/Contractual	50101020	37,480,360.38	
Personal Economic Relief Allowance (PERA)	50102010	13,275,892.22	
Representation Allowance (RA)	50102020	6,266,991.67	
Transportation Allowance (TA)	50102030	3,525,877.39	
Clothing/Uniform Allowance	50102040	4,110,000.00	
Subsistence Allowance	50102050	6,506,902.50	
Laundry Allowance	50102060	972,120.37	
Honoraria	50102100	113,400.00	
Hazard Pay	50102110	54,645,553.70	
Longevity Pay	50102120	25,778,089.55	
Overtime and Night Pay	50102130	366,033.80	
Mid-Year Bonus	50102160	24,760.00	
Other Bonuses and Allowances	50102990	39,155,906.00	
Retirement and Life Insurance Premiums	50103010	38,282,837.73	
Pag-IBIG Contributions	50103020	592,300.00	

## Department of Health

San Lazaro Compound, Sta. Cruz, Manila

### Central Office

## Pre-Closing Trial Balance

As of September 30, 2022  
Regular Agency Fund

Account Title	Account Code	Debit	Credit
PhilHealth Contributions	50103030	4,560,107.65	
Employees Compensation Insurance Premiums	50103040	661,700.00	
Terminal Leave Benefits	50104030	24,127,957.26	
Other Personnel Benefits	50104990	6,121,405.75	
Traveling Expenses - Local	50201010	21,268,958.84	
Traveling Expenses - Foreign	50201020	2,692,432.50	
Training Expenses	50202010	8,333,694.00	
Scholarship Grants/Expenses	50202020	4,509,724.82	
Office Supplies Expenses	50203010	4,661,739.80	
Drugs and Medicines Expenses	50203070	170,044,812.06	
Medical, Dental and Laboratory Supplies Expenses	50203080	135,504,352.91	
Fuel, Oil and Lubricants Expenses	50203090	5,212,421.22	
Semi-Expendable Machinery and Equipment Expenses	50203210	308,975.30	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	576,635.00	
Other Supplies and Materials Expenses	50203990	13,293,934.59	
Water Expenses	50204010	9,759,260.17	
Electricity Expenses	50204020	32,488,595.42	
Postage and Courier Services	50205010	38,177.00	
Telephone Expenses	50205020	9,602,304.46	
Internet Subscription Expenses	50205030	3,844,787.82	
Cable, Satellite, Telegraph and Radio Expenses	50205040	2,312,270.00	
Extraordinary and Miscellaneous Expenses	50210030	3,822,080.66	
Legal Services	50211010	52,672.50	
Auditing Services	50211020	106,223.91	
Consultancy Services	50211030	6,105,891.94	
Other Professional Services	50211990	495,521,810.98	
Janitorial Services	50212020	25,681,906.18	
Security Services	50212030	28,723,678.11	
Repairs and Maintenance - Buildings and Other Structures	50213040	236,193.00	
Repairs and Maintenance - Machinery and Equipment	50213050	2,830,458.37	
Repairs and Maintenance - Transportation Equipment	50213060	343,058.88	
Assistance to Other National Government Agencies	50214020	431,661,594.23	
Assistance to Local Government Units	50214030	10,103,027,978.28	
Budgetary Support to Government-Owned, and/or Controlled Corporations	50214040	234,648,126.78	
Assistance to NGOs/CSOs	50214050	632,247,589.59	
Subsidy to Regional Offices/Staff Bureaus	50214070	10,152,763,288.39	
Subsidy to Operating Units	50214080	121,468,890.91	
Subsidies - Others	50214990	31,091,268.70	
Taxes, Duties and Licenses	50215010	93,006,015.34	
Fidelity Bond Premiums	50215020	1,964,062.50	
Insurance Expenses	50215030	24,208,357.74	
Labor and Wages	50216010	499,225.00	
Advertising, Promotional and Marketing Expense	50299010	29,297,981.14	
Printing and Publication Expenses	50299020	19,656.00	
Representation Expenses	50299030	6,399,027.00	
Transportation and Delivery Expenses	50299040	258,405,390.26	
Rent/Lease Expenses	50299050	160,685,348.50	
Subscription Expenses	50299070	19,066,626.63	
Bank Transaction Fee	50299220	18,000.00	
Other Maintenance and Operating Expenses	50299990	249,390.00	
Depreciation - Buildings and Other Structures	50501040	15,916,909.95	
Depreciation - Machinery and Equipment	50501050	61,079,861.12	
Depreciation - Transportation Equipment	50501060	5,306,171.35	
Depreciation - Furniture, Fixtures and Books	50501070	284,753.97	
Depreciation - Other Property, Plant and Equipment	50501990	2,123,186.65	
Amortization - Intangible Assets	50502010	8,336,623.14	

**Department of Health**

*San Lazaro Compound, Sta. Cruz, Manila*

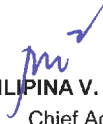
**Central Office**

**Pre-Closing Trial Balance**

**As of September 30, 2022  
Regular Agency Fund**

	<b>Account Title</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
<b>TOTAL</b>			<b>107,248,195,258.69</b>	<b>107,248,195,258.69</b>

Certified Correct :

  
**FILIPINA V. VELASQUEZ**  
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, 2022**

**Regular Agency Fund**

**ASSETS**

**Current Assets**

**Cash and Cash Equivalents**

**Cash on Hand**

Cash - Collecting Officers	232,443.80	
Petty Cash	<u>954,894.85</u>	1,187,338.65

**Cash in Bank - Local Currency**

Cash in Bank - Local Currency, Current Account		8,597,976.96
--	--	--------------

**Treasury/Agency Cash Accounts**

Cash - Treasury/Agency Deposit, Regular	1,755,057,275.15	
Cash - Treasury/Agency Deposit, Trust	298,442,423.92	
Cash - Modified Disbursement System (MDS), Trust	70,000.75	
Cash - Constructive Income and Other Remittances	33,014,163.45	
Cash - Constructive Disbursements	<u>(33,014,163.45)</u>	<u>2,053,569,699.82</u>
		2,063,355,015.43

**Receivables**

**Loans and Receivable Accounts**

Accounts Receivable		14,868.44
---------------------	--	-----------

**Inter-Agency Receivables**

Due from National Government Agencies	8,412,095,279.30	
Less : Allowance for Impairment - Due from National Government Agencies	<u>109,549,722.76</u>	8,302,545,556.54
Due from Government-Owned and/or Controlled Corporations	5,452,668,108.18	
Less : Allowance for Impairment - Due from Government- Owned or Controlled Corporations	<u>152,162,432.29</u>	5,300,505,675.89
Due from Local Government Units	945,568,331.86	
Less : Allowance for Impairment - Due from Local Government Units	<u>21,368,418.99</u>	<u>924,199,912.87</u>
		14,527,251,145.30

**Intra-Agency Receivables**

Due from Bureaus	591.58	
------------------	--------	--

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

**Detailed Statement of Financial Position**  
**As of September 30, 2022**

**Regular Agency Fund**

Due from Regional Offices	15,923,946.25			
Due from Operating/Field Units	<u>86,990,858.24</u>		102,915,396.07	
<b>Other Receivables</b>				
Receivables- Disallowances/Charges	114,650,927.87			
Due from Officers and Employees	3,711,583.32			
Due from Non-Government Organizations/Civil Society Organizations	20,818,216.28			
Less : Allowance for Impairment - Due from Non-Government Organizations/Civil Society Organization	<u>20,194,216.28</u>	624,000.00		
Other Receivables	8,227,349.43			
Less : Allowance for Impairment - Other Receivables	<u>3,217,552.37</u>	<u>5,009,797.06</u>	<u>123,996,308.25</u>	14,754,177,718.06
<b>Inventories</b>				
<b>Inventory Held for Distribution</b>				
Drugs and Medicines for Distribution	29,516,633,829.66			
Medical, Dental and Laboratory Supplies for Distribution	24,274,688,230.68			
Property and Equipment for Distribution	3,464,975,217.97			
Other Supplies and Materials for Distribution	<u>1,341,929,845.02</u>		58,598,227,123.33	
<b>Inventory Held for Consumption</b>				
Office Supplies Inventory	46,091,971.06			
Accountable Forms, Plates and Stickers Inventory	160,000.00			
Fuel, Oil and Lubricants Inventory	5,000.00			
Construction Materials Inventory	2,599,304.47			
Other Supplies and Materials Inventory	<u>61,000,540.98</u>		109,856,816.51	
<b>Semi-Expendable Machinery and Equipment</b>				
Semi-Expendable Office Equipment	196,483.48			
Semi-Expendable Information and Communications Technology Equipment	1,246,177.44			
Semi-Expendable Communications Equipment	74,443.00			
Semi-Expendable Medical Equipment	38,898.60			

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

**Detailed Statement of Financial Position**

**As of September 30, 2022**

**Regular Agency Fund**

Semi-Expendable Other Equipment	525,591.00	2,081,593.52	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures	11,069,671.50		
Semi-Expendable Books	166,815.90	11,236,487.40	58,721,402,020.76
Other Assets			
Advances			
Advances to Special Disbursing Officer	66,000.00		
Advances to Officers and Employees	3,170,331.91	3,236,331.91	
Prepayments			
Advances to Contractors	2,649,516,999.30		
Prepaid Insurance	13,223,567.80		
Prepaid Subscription	18,955,167.83	2,681,695,734.93	
Deposits			
Deposit on Letters of Credit	71,461,466.20		
Guaranty Deposits	4,712,857.39	76,174,323.59	
Other Assets			
Other Assets		1,148,660,040.91	3,909,766,431.34
<b>Total Current Assets</b>			<b>79,448,701,185.59</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment			
Land			
Land		56,056,560.00	
Buildings and Other Structures			
Buildings	545,751,287.42		
Less : Accumulated Depreciation - Buildings	210,833,712.73	334,917,574.69	
Hospitals and Health Centers	99,898,300.11		
Less : Accumulated Depreciation - Hospitals and Health Centers	24,516,707.58	75,381,592.53	

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

**Detailed Statement of Financial Position**

**As of September 30, 2022**

**Regular Agency Fund**

Other Structures	27,194,864.46		
Less : Accumulated Depreciation - Other Structures	<u>16,067,866.31</u>	<u>11,126,998.15</u>	421,426,165.37
<b>Machinery and Equipment</b>			
Office Equipment	37,189,287.09		
Less : Accumulated Depreciation - Office Equipment	<u>32,471,430.34</u>	4,717,856.75	
Information and Communication Technology Equipment	643,489,679.11		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>472,762,809.98</u>	170,726,869.13	
Communication Equipment	68,844,231.35		
Less : Accumulated Depreciation - Communication Equipment	<u>58,859,073.84</u>	9,985,157.51	
Medical Equipment	110,640,604.58		
Less : Accumulated Depreciation - Medical Equipment	<u>89,041,018.94</u>	21,599,585.64	
Other Equipment	69,255,872.22		
Less : Accumulated Depreciation - Other Equipment	<u>58,740,112.51</u>	<u>10,515,759.71</u>	217,545,228.74
<b>Transportation Equipment</b>			
Motor Vehicles	131,117,753.53		
Less : Accumulated Depreciation - Motor Vehicles	<u>98,095,934.59</u>		33,021,818.94
<b>Furniture, Fixtures and Books</b>			
Furniture and Fixtures	15,312,119.39		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>14,007,390.43</u>		1,304,728.96
<b>Construction in Progress</b>			
Construction in Progress - Buildings and Other Structures			1,572,244,607.67
<b>Other Property, Plant and Equipment</b>			
Other Property, Plant and Equipment	29,098,000.00		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>15,475,183.32</u>	<u>13,622,816.68</u>	2,315,221,926.36
<b>Intangible Assets</b>			



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

**Detailed Statement of Financial Position**

As of September 30, 2022

**Regular Agency Fund**

Intangible Assets		
Computer Software	81,333,188.79	
Less : Accumulated Amortization - Computer Software	69,055,436.38	12,277,752.41
<b>Total Non - Current Assets</b>		<b>2,327,499,678.77</b>
<b>TOTAL ASSETS</b>		<b>81,776,200,864.36</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Financial Liabilities		
Payables		
Accounts Payable	2,677,195,717.58	
Due to Officers and Employees	2,705,689.10	2,679,901,406.68
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	12,979.25	
Due to GSIS	7,329,496.73	
Due to Pag-IBIG	848,775.12	
Due to PhilHealth	1,518,949.34	
Due to NGAs	9,722,292.23	
Due to GOCCs	132,659.67	19,565,152.34
Intra-Agency Payables		
Intra-Agency Payables		
Due to Regional Offices	520,000.00	
Due to Operating Units	896,945.83	
Due to Other Funds	600.00	1,417,545.83
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable	47,472,852.21	

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

**Detailed Statement of Financial Position**

**As of September 30, 2022**

**Regular Agency Fund**

Trust Liabilities - Disallowances/Charges	<u>28,426,550.12</u>	75,899,402.33
Other Payables		
Other Payables		
Other Payables		<u>15,618,834.53</u>
<b>Total Current Liabilities</b>		<u>2,792,402,341.71</u>
<b>TOTAL LIABILITIES</b>		2,792,402,341.71
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>		<u><u>78,983,798,522.65</u></u>
<b>EQUITY</b>		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>78,983,798,522.65</u>
<b>TOTAL NET ASSETS/EQUITY</b>		<u><u>78,983,798,522.65</u></u>

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

**Detailed Statement of Financial Performance**

For the period ending September 30, 2022

Regular Agency Fund

Revenue			
Service and Business Income			
Service Income			
Permit Fees	1,067,900.00		
Registration Fees	10,400.00		
Clearance and Certification Fees	91,400.00		
Licensing Fees	3,272,150.00		
Verification and Authentication Fees	1,607,350.00		
Fines and Penalties - Service Income	<u>200,000.00</u>	6,249,200.00	
Business Income			
Affiliation Fees	184,440.82		
Income from Hostels/Dormitories and Other Like Facilities	42,350.00		
Interest Income	<u>2.47</u>	<u>226,793.29</u>	6,475,993.29
Shares, Grants and Donations			
Donations			
Donations in Cash	79,724,734.25		
Donations in Kind	<u>3,329,748,613.33</u>		3,409,473,347.58
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>79,406,965.36</u>		<u>79,406,965.36</u>
<b>Total Revenue</b>			<u><u>3,495,356,306.23</u></u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	324,340,641.66		
Salaries and Wages - Casual/Contractual	<u>37,480,360.38</u>	361,821,002.04	
Other Compensation			
Personal Economic Relief Allowance (PERA)	13,275,892.22		

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

**Detailed Statement of Financial Performance**

For the period ending September 30, 2022

**Regular Agency Fund**

Representation Allowance (RA)	6,266,991.67		
Transportation Allowance (TA)	3,525,877.39		
Clothing/Uniform Allowance	4,110,000.00		
Subsistence Allowance	6,506,902.50		
Laundry Allowance	972,120.37		
Honoraria	113,400.00		
Hazard Pay	54,645,553.70		
Longevity Pay	25,778,089.55		
Overtime and Night Pay	366,033.80		
Mid-Year Bonus	24,760.00		
Other Bonuses and Allowances	<u>39,155,906.00</u>	154,741,527.20	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	38,282,837.73		
Pag-IBIG Contributions	592,300.00		
PhilHealth Contributions	4,560,107.65		
Employees Compensation Insurance Premiums	<u>661,700.00</u>	44,096,945.38	
Other Personnel Benefits			
Terminal Leave Benefits	24,127,957.26		
Other Personnel Benefits	<u>6,121,405.75</u>	<u>30,249,363.01</u>	590,908,837.63
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	21,268,958.84		
Traveling Expenses - Foreign	<u>2,692,432.50</u>	23,961,391.34	
Training and Scholarship Expenses			
Training Expenses	8,333,694.00		
Scholarship Grants/Expenses	<u>4,509,724.82</u>	12,843,418.82	
Supplies and Materials Expenses			
Office Supplies Expenses	4,661,739.80		

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

**Detailed Statement of Financial Performance**  
**For the period ending September 30, 2022**  
**Regular Agency Fund**

Drugs and Medicines Expenses	170,044,812.06	
Medical, Dental and Laboratory Supplies Expenses	135,504,352.91	
Fuel, Oil and Lubricants Expenses	5,212,421.22	
Semi-Expendable Machinery and Equipment Expenses	308,975.30	
Semi-Expendable Furniture, Fixtures and Books Expenses	576,635.00	
Other Supplies and Materials Expenses	<u>13,293,934.59</u>	329,602,870.88
Utility Expenses		
Water Expenses	9,759,260.17	
Electricity Expenses	<u>32,488,595.42</u>	42,247,855.59
Communication Expenses		
Postage and Courier Services	38,177.00	
Telephone Expenses	9,602,304.46	
Internet Subscription Expenses	3,844,787.82	
Cable, Satellite, Telegraph and Radio Expenses	<u>2,312,270.00</u>	15,797,539.28
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>3,822,080.66</u>	3,822,080.66
Professional Services		
Legal Services	52,672.50	
Auditing Services	106,223.91	
Consultancy Services	6,105,891.94	
Other Professional Services	<u>495,521,810.98</u>	501,786,599.33
General Services		
Janitorial Services	25,681,906.18	
Security Services	<u>28,723,678.11</u>	54,405,584.29
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	236,193.00	
Repairs and Maintenance - Machinery and Equipment	2,830,458.37	
Repairs and Maintenance - Transportation Equipment	<u>343,058.88</u>	3,409,710.25

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

**Detailed Statement of Financial Performance**

For the period ending September 30, 2022

Regular Agency Fund

Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	93,006,015.34		
Fidelity Bond Premiums	1,964,062.50		
Insurance Expenses	<u>24,208,357.74</u>	119,178,435.58	
Labor and Wages			
Labor and Wages	<u>499,225.00</u>	499,225.00	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expense	29,297,981.14		
Printing and Publication Expenses	19,656.00		
Representation Expenses	6,399,027.00		
Transportation and Delivery Expenses	258,405,390.26		
Rent/Lease Expenses	160,685,348.50		
Subscription Expenses	19,066,626.63		
Bank Transaction Fee	18,000.00		
Other Maintenance and Operating Expenses	<u>249,390.00</u>	<u>474,141,419.53</u>	1,581,696,130.55
Non-Cash Expenses			
Depreciation			
Depreciation - Buildings and Other Structures	15,916,909.95		
Depreciation - Machinery and Equipment	61,079,861.12		
Depreciation - Transportation Equipment	5,306,171.35		
Depreciation - Furniture, Fixtures and Books	284,753.97		
Depreciation - Other Property, Plant and Equipment	<u>2,123,186.65</u>	84,710,883.04	
Amortization			
Amortization - Intangible Assets	<u>8,336,623.14</u>	<u>8,336,623.14</u>	<u>93,047,506.18</u>
<b>Total Operating Expenses</b>			<u>2,265,652,474.36</u>
<b>Surplus/(Deficit) from Current Operations</b>			<u>1,229,703,831.87</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government		15,711,196,865.09	

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

**Detailed Statement of Financial Performance**  
**For the period ending September 30, 2022**  
**Regular Agency Fund**

LESS: Financial Assistance/Subsidy TO LGUs, GOCCs, NGOs/POs

Assistance to Other National Government Agencies	431,661,594.23		
Assistance to Local Government Units	10,103,027,978.28		
Budgetary Support to Government-Owned and/or Controlled Corporations	234,648,126.78		
Assistance to NGOs/CSOs	632,247,589.59		
Subsidies - Others	31,091,268.70		
Subsidy to Regional Offices/Staff Bureaus	10,152,763,288.39		
Subsidy to Operating Units	<u>121,468,890.91</u>	<u>21,706,908,736.88</u>	(5,995,711,871.79)

Gains

Gain on Foreign Exchange (FOREX)		5,698,106.93	
----------------------------------	--	--------------	--

**Surplus(Deficit) for the period**

**(4,760,309,932.99)**

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

**Detailed Statement of Cash Flows**  
**For The Period January 01, 2022 To September 30, 2022**

**Regular Agency Fund**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Inflows**

<b>Receipt of Notice of Cash Allocation (NCA)</b>	<b>61,650,816,641.06</b>
Receipt of Cash - Tax Remittance Advice for the month	599,823,641.06
Receipt of Notice of Cash Allocation (NCA)	61,050,993,000.00
<b>Collection of Income/Revenues</b>	<b>53,311,792.93</b>
Collection of Other Income	2.47
Collection of Service Income	53,311,790.46
<b>Receipt of Assistance and Subsidy from Other NGAs, LGUs and GOCCs</b>	<b>81,724,734.25</b>
Receipt of Funding Check	81,724,734.25
<b>Collection of Receivables</b>	<b>2,498,506.66</b>
Collection from Audit Disallowances	1,086,817.87
Collection of Other Receivables	22,561.82
Collection of Receivables	1,389,126.97
<b>Receipt of Inter-Agency Fund Transfer</b>	<b>467,428,491.00</b>
Collection of Receivables from GOCCs	169,415,076.45
Collection of Receivables from National Government Agencies	298,013,414.55
<b>Receipt of Intra-Agency Fund Transfer</b>	<b>1,257,493,408.29</b>
Collection of Intra-Agency Receivables	1,257,493,408.29
<b>Other Receipts</b>	<b>5,818,396.91</b>
Collections from Bldg. & Facilities	42,500.00
Receipt of refund for overpayment	49,819.11
Refund of Cash Advance	5,724,753.31
To record collections of Due from Officers and Employees	1,324.49
<b>Adjustments</b>	<b>(5,329,000.00)</b>
Adjustment for cash accounts	(5,479,000.00)
Cancellation of Checks issued during the year	100,000.00
Cancellation of Lost/Stale checks issued in prior years	50,000.00
<b>Total Cash Inflows</b>	<b><u>63,513,762,971.10</u></b>

**Cash Outflows**

<b>Remittance to National Treasury</b>	<b>(880.00)</b>
Deposits of Collections with the National Treasury	(880.00)
<b>Payment of Expenses</b>	<b>(1,453,829,387.67)</b>



**Department of Health**  
**Central Office**  
*San Lazaro Compound, Sta.Cruz, Manila*  
**Detailed Statement of Cash Flows**

**For The Period January 01, 2022 To September 30, 2022**

**Regular Agency Fund**

Payment / Reimbursement of traveling expenses	(16,600,285.44)
Payment for (Other) Professional Services	(492,774,543.90)
Payment for Communication Expenses	(8,568,962.33)
Payment for Financial Expenses	(2,400.00)
Payment for hauling services	(179,435,627.27)
Payment for honoraria, Training and Scholarship Expenses	(12,327,493.25)
Payment for Hotel accommodation and catering services	(11,089,993.41)
Payment for janitorial and security services	(52,471,926.31)
Payment for Other Maintenance and Other Operating Expenses	(32,099,759.74)
Payment for rent/lease	(140,115,850.30)
Payment for Repairs and Maintenance of Office Equipment and Furniture and Fixtures	(2,480,691.82)
Payment for Repairs and Maintenance of Transportation Equipment	(108,538.18)
Payment for taxes, duties and licenses, insurance and fidelity bond premiums.	(32,908,552.68)
Payment for Utility Expenses	(40,696,152.14)
Payment of Allowances, Bonus and Other Compensation/Benefits	(80,621,205.01)
Payment of Consultancy fee to	(3,369,592.83)
Payment of duties, taxes and licenses	(252,708.53)
Payment of freight and arrastre charges (brokerage service)	(18,978,326.12)
Payment of gasoline and other lubricant expenses incurred.	(4,870,861.52)
Payment of overtime services rendered	(313,402.94)
Payment of publication/advertisement	(28,898,804.80)
Payment of Salaries and Wages thru Bank	(325,318,121.74)
Reimbursement for Purchase of Inventories, Supplies and Materials Directly Issued to	(12,214.00)
Replenishment of Expenses from Petty Cash Fund	(850,072.16)
To correct/adjust entries	31,336,698.75
<b>Grant of Cash Advances</b>	<b>(14,109,439.49)</b>
Grant of Cash Advance	(4,019,812.52)
Grant of Cash Advance for travel	(10,089,626.97)
<b>Prepayments</b>	<b>(2,660,313.71)</b>
Payment for the Procurement Made to Procurement Service	(748,800.00)
Prepayment of insurance, rent and others	(1,911,513.71)
<b>Payment of Accounts Payables</b>	<b>(9,719,631,393.68)</b>
Payment for Accounts Payable for MOOE	(9,698,342,315.38)

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

**Detailed Statement of Cash Flows**

For The Period January 01, 2022 To September 30, 2022

**Regular Agency Fund**

Payment for Inter-Agency Payable	(6,095,640.18)
Payment of payable account for PS	(13,560,544.81)
Replacement of Stale/Cancelled Check	(1,632,893.31)
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	<b>(731,194,534.48)</b>
Payment/Remittance of membership dues and contributions to organizations	(984,866.80)
Remittance of Authorized Deduction Withheld on Employees (EMPLOYEE SHARE)	(81,186,979.28)
Remittance of Mandatory Deductions - EMPLOYER'S (GOVERNMENT) Share	(48,931,095.34)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(599,823,641.06)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(267,952.00)
<b>Grant of Financial Assistance / Subsidy</b>	<b>(185,968,520.66)</b>
Grant of Subsidies and Donations	(185,968,520.66)
<b>Release of Inter-Agency Fund Transfers</b>	<b>(4,335,185,121.98)</b>
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(4,335,185,121.98)
<b>Release of Intra Agency Fund Transfers</b>	<b>(44,897,669,124.08)</b>
Issuance of Notice to transfer Allocation (NTA)	(44,817,944,389.83)
Transfer of Funds to Regional Offices/Operating Units/Bureaus	(79,724,734.25)
<b>Other Disbursements</b>	<b>(387,096,650.55)</b>
Liquidation of Cash Advances by the Disbursing Officer	(37,370.19)
Refund of bidding documents fee	(345,000.00)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(386,230,819.44)
Refund of Overdeduction from Employees/Supplier	(458,460.92)
Release of performance/bidders/cash bond to	(25,000.00)
<b>Adjustments</b>	<b>(30,565.50)</b>
Reversing entry for the unreleased check at year-end	(30,000.00)
To return or transfer the unspent/unused fund	(565.50)
<b>Total Cash Outflows</b>	<b><u>(61,727,375,931.80)</u></b>
<b>Cash Provided by (Used in) Operating Activities</b>	<b><u>1,786,387,039.30</u></b>
<b>Total Cash provided by Operating, Investing and Financing Activities</b>	<b>1,786,387,039.30</b>
<b>Add : Cash Balance, Beginning Jan 1 2022</b>	<b><u>276,967,976.13</u></b>
<b>Cash Balance, Ending Sep 30 2022</b>	<b><u>2,063,355,015.43</u></b>

**Department of Health**

**Central Office**

*San Lazaro Compound, Sta.Cruz, Manila*

**Detailed Statement of Cash Flows**

**For The Period January 01, 2022 To September 30, 2022**

**Regular Agency Fund**

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

**Statement of Changes in Net Assets/Equity**

**As of September 30, 2022**

**Regular Agency Fund**

	Total net assets/equity
Balance at December 31, 2021	77,507,343,672.06
Changes in accounting policy	(19,620,889.02)
Prior Period Adjustments/Unrecorded Income and Expenses	6,260,499,957.50
Other Adjustments	(4,114,284.90)
<b>Restated balance</b>	<b><u>83,744,108,455.64</u></b>
<b>Changes in net assets/equity for 2022</b>	
Surplus for the period	(4,760,309,932.99)
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
<b>Total recognized revenue and expense for the period</b>	<b><u>(4,760,309,932.99)</u></b>
<b>Balance at Sep 30, 2022</b>	<b><u><u>78,983,798,522.65</u></u></b>