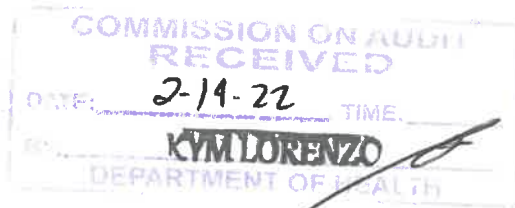


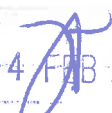


Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY

February 14, 2022



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

Government Accountability Office
Office of the Treasurer
By:  24 FEB 2022
Date:

Dear **Auditor Ugay**:

Respectfully submitting the following Financial Reports of the Department of Health- **Regular Fund -Central Office** for the year ended December 31, 2021.

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Statement of Financial Position
5. Statement of Financial Performance
6. Statement of Cash Flow
7. Statement of Changes in Net Assets/ Equity
8. Statement of Comparison of Budget and Actual Amount
9. Notes to Financial Statements
10. Aging of Receivable and Payable accounts

Thank you.

Very truly yours,


FILIPINA V. VELASQUEZ, CPA, MM
Chief Accountant 



Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY

Appendix A

**STATEMENT OF MANAGEMENT'S RESPONSIBILITY
FOR FINANCIAL STATEMENTS**

The management of **DEPARTMENT OF HEALTH – Regular Agency Fund** is responsible for all information and representations contained in the accompanying Statement of Financial Position as of **December 31, 2021** and the related Statement of Financial Performance, Statement of Cash Flows, Statement of Changes in Net Assets/Equity and the Notes to Financial Statements for the year then ended. The financial statements have been prepared in conformity with the Philippine Public Sector Accounting Standards and generally accepted state accounting principles, and reflect amounts that are based on the best estimates and informed judgment of management with an appropriate consideration to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized.

Handwritten signature of Rowena C. Lora in black ink.

ROWENA C. LORA, CPA, MM
Director IV
Financial and Management Service

2/10/2022

Date Signed

Handwritten signature of Leopoldo J. Vega in black ink.

LEOPOLDO J. VEGA, MD, FPCS, FPATACSI, MBA-H
Undersecretary of Health, Chief of Staff
Administration and Financial Management Team

Date Signed

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Pre-Closing Trial Balance

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

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	792,514.35	
Cash in Bank - Local Currency, Current Account	10102020	14,130,958.91	
Cash - Treasury/Agency Deposit, Regular	10104010	847,090,772.43	
Cash - Treasury/Agency Deposit, Trust	10104030	262,044,502.87	
Due from National Government Agencies	10303010	14,426,898,732.98	
Allowance for Impairment - Due from National Government Agencies	10303012		109,549,722.76
Due from Government-Owned and/or Controlled Corporations	10303020	6,578,007,721.80	
Allowance for Impairment - Due from Government- Owned or Controlled Corporations	10303022		152,162,432.29
Due from Local Government Units	10303030	1,172,541,347.83	
Allowance for Impairment - Due from Local Government Units	10303032		21,368,418.99
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	13,455,396.49	
Due from Operating/Field Units	10304040	8,138,660.78	
Due from Other Funds	10304050	887.48	
Receivables- Disallowances/Charges	10399010	116,150,696.99	
Due from Officers and Employees	10399020	4,030,400.13	
Due from Non-Government Organizations/Civil Society Organizations	10399030	34,866,216.28	
Allowance for Impairment - Due from Non- Government Organizations/Civil Society Organizations	10399032		20,194,216.28
Other Receivables	10399990	7,025,898.49	
Allowance for Impairment - Other Receivables	10399992		3,217,935.37
Drugs and Medicines for Distribution	10402030	21,039,602,534.66	
Medical, Dental and Laboratory Supplies for Distribution	10402040	22,944,581,772.24	
Property and Equipment for Distribution	10402090	3,006,495,642.77	
Other Supplies and Materials for Distribution	10402990	1,267,109,700.39	
Office Supplies Inventory	10404010	46,917,677.16	
Accountable Forms, Plates and Stickers Inventory	10404020	234,000.00	
Construction Materials Inventory	10404130	2,599,304.47	
Other Supplies and Materials Inventory	10404990	58,176,972.70	
Semi-Expendable Office Equipment	10405020	126,643.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	789,067.44	
Semi-Expendable Communications Equipment	10405070	13,131.04	
Semi-Expendable Medical Equipment	10405100	118,656.60	
Semi-Expendable Other Equipment	10405990	525,591.00	
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	537,530,452.83	
Accumulated Depreciation - Buildings	10604011		194,224,131.80
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		22,144,122.99
Other Structures	10604990	27,194,864.46	
Accumulated Depreciation - Other Structures	10604991		15,370,095.45
Office Equipment	10605020	52,880,130.09	
Accumulated Depreciation - Office Equipment	10605021		45,364,035.12
Information and Communication Technology Equipment	10605030	712,366,764.72	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		471,568,736.10
Communication Equipment	10605070	75,093,847.93	
Accumulated Depreciation - Communication Equipment	10605071		64,654,428.38
Medical Equipment	10605110	117,056,743.68	
Accumulated Depreciation - Medical Equipment	10605111		93,709,680.40
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		73,521,666.63
Motor Vehicles	10606010	119,546,854.28	
Accumulated Depreciation - Motor Vehicles	10606011		86,653,443.38
Furniture and Fixtures	10607010	18,281,892.99	
Accumulated Depreciation - Furniture and Fixtures	10607011		16,323,130.96
Construction in Progress - Buildings and Other Structures	10698030	1,568,337,599.24	
Other Property, Plant and Equipment	10699990	31,038,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		14,288,854.83
Computer Software	10801020	71,647,764.79	
Accumulated Amortization - Computer Software	10801021		57,720,813.24
Advances to Special Disbursing Officer	19901030	607,696.15	

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of December 31, 2021
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Advances to Officers and Employees	19901040	536,543.48	
Advances to Contractors	19902010	7,527,937,931.20	
Prepaid Insurance	19902050	4,780,279.99	
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		4,117,106,056.71
Due to Officers and Employees	20101020		16,563,472.22
Due to GSIS	20201020		2,081,348.06
Due to Pag-IBIG	20201030		359,167.49
Due to PhilHealth	20201040		1,123,192.35
Due to NGAs	20201050		67,088,130.26
Due to GOCCs	20201060		825,904.77
Due to LGUs	20201070		10,000.00
Due to Regional Offices	20301030		520,000.00
Due to Operating Units	20301040		896,945.83
Guaranty/Security Deposits Payable	20401040		84,364,192.72
Other Payables	29999990		91,239,160.36
Accumulated Surplus/(Deficit)	30101010		60,813,627,425.66
Permit Fees	40201010		1,299,800.00
Registration Fees	40201020		24,400.00
Clearance and Certification Fees	40201040		86,850.00
Licensing Fees	40201060		9,169,000.00
Verification and Authentication Fees	40201110		6,836,750.00
Examination Fees	40202030		1,000.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		5,100.00
Subsidy from National Government	40301010		35,197,130,340.08
Donations in Kind	40402020		10,618,022,728.13
Miscellaneous Income	40699990		121,321,526.19
Salaries and Wages - Regular	50101010	419,689,479.94	
Salaries and Wages - Casual/Contractual	50101020	33,715,120.26	
Personal Economic Relief Allowance (PERA)	50102010	17,186,625.00	
Representation Allowance (RA)	50102020	8,500,050.00	
Transportation Allowance (TA)	50102030	5,008,250.00	
Clothing/Uniform Allowance	50102040	4,080,000.00	
Subsistence Allowance	50102050	8,573,471.85	
Laundry Allowance	50102060	1,271,768.36	
Honoraria	50102100	716,100.00	
Hazard Pay	50102110	71,328,678.46	
Longevity Pay	50102120	32,534,266.14	
Overtime and Night Pay	50102130	718,169.04	
Year End Bonus	50102140	38,809,590.90	
Cash Gift	50102150	3,652,000.00	
Other Bonuses and Allowances	50102990	58,181,533.00	
Retirement and Life Insurance Premiums	50103010	52,323,117.24	
Pag-IBIG Contributions	50103020	873,391.54	
PhilHealth Contributions	50103030	5,303,505.82	
Employees Compensation Insurance Premiums	50103040	880,632.48	
Terminal Leave Benefits	50104030	47,083,159.27	
Other Personnel Benefits	50104990	7,440,000.00	
Traveling Expenses - Local	50201010	5,845,525.87	
Traveling Expenses - Foreign	50201020	580,065.36	
Training Expenses	50202010	3,148,830.28	
Scholarship Grants/Expenses	50202020	49,112,445.39	
Office Supplies Expenses	50203010	5,810,993.19	
Accountable Forms Expenses	50203020	298,000.00	
Drugs and Medicines Expenses	50203070	68,279,128.59	
Medical, Dental and Laboratory Supplies Expenses	50203080	216,962,654.30	
Fuel, Oil and Lubricants Expenses	50203090	6,539,290.89	
Semi-Expendable Machinery and Equipment Expenses	50203210	962,262.10	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	900.00	
Other Supplies and Materials Expenses	50203990	6,768,101.31	
Water Expenses	50204010	12,766,341.33	
Electricity Expenses	50204020	40,372,059.01	
Postage and Courier Services	50205010	30,733.00	
Telephone Expenses	50205020	13,458,825.75	
Internet Subscription Expenses	50205030	6,741,456.63	

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of December 31, 2021
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cable, Satellite, Telegraph and Radio Expenses	50205040	3,257,220.00	
Extraordinary and Miscellaneous Expenses	50210030	5,910,391.67	
Legal Services	50211010	2,358,484.47	
Auditing Services	50211020	912,419.20	
Consultancy Services	50211030	135,543,407.57	
Other Professional Services	50211990	667,171,709.10	
Environment/Sanitary Services	50212010	1,738,248.12	
Janitorial Services	50212020	49,733,818.15	
Security Services	50212030	37,756,051.47	
Repairs and Maintenance - Buildings and Other Structures	50213040	548,900.80	
Repairs and Maintenance - Machinery and Equipment	50213050	44,278.02	
Repairs and Maintenance - Transportation Equipment	50213060	1,353,196.62	
Repairs and Maintenance - Furniture and Fixtures	50213070	615.00	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	50213210	4,500.00	
Assistance to Other National Government Agencies	50214020	1,189,564,205.90	
Assistance to Local Government Units	50214030	8,771,914,798.73	
Budgetary Support to Government-Owned and/or Controlled Corporations	50214040	2,058,479,672.61	
Assistance to NGOs/CSOs	50214050	29,759,107.31	
Subsidy to Regional Offices/Staff Bureaus	50214070	9,433,864,190.01	
Subsidy to Operating Units	50214080	1,819,515,819.57	
Subsidy to Other Funds	50214090	130,594,567.68	
Subsidies - Others	50214990	456,942,052.90	
Taxes, Duties and Licenses	50215010	258,302,566.36	
Fidelity Bond Premiums	50215020	418,777.50	
Insurance Expenses	50215030	42,173,282.33	
Labor and Wages	50216010	686,841.46	
Advertising, Promotional and Marketing Expense	50299010	148,860,060.41	
Representation Expenses	50299030	4,991,843.90	
Transportation and Delivery Expenses	50299040	1,176,410,789.40	
Rent/Lease Expenses	50299050	277,949,717.84	
Subscription Expenses	50299070	105,472.00	
Donations	50299080	15,200.00	
Litigation/Acquired Assets Expenses	50299090	72,050.00	
Bank Transaction Fee	50299220	10,952,432.62	
Other Maintenance and Operating Expenses	50299990	1,001,186.00	
Bank Charges - Loans/Borrowings	50301040	10,675.13	
Depreciation - Buildings and Other Structures	50501040	20,804,393.60	
Depreciation - Machinery and Equipment	50501050	81,954,893.36	
Depreciation - Transportation Equipment	50501060	7,395,321.72	
Depreciation - Furniture, Fixtures and Books	50501070	1,033,925.54	
Depreciation - Other Property, Plant and Equipment	50501990	2,957,919.96	
Amortization - Intangible Assets	50502010	17,934,894.49	
Impairment Loss - Loans and Receivables	50503020	283,080,574.04	
Impairment Loss - Other Receivables	50503060	23,412,151.65	
Loss on Foreign Exchange (FOREX)	50504010	51,329.06	
TOTAL		112,611,762,105.80	112,611,762,105.80

Certified Correct :



FILIPINA V. VELASQUEZ

Chief Accountant

Financial and Management Service

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Post-Closing Trial Balance

As of December 31, 2021
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Petty Cash	10101020	792,514.35	
Cash in Bank - Local Currency, Current Account	10102020	14,130,958.91	
Cash - Treasury/Agency Deposit, Trust	10104030	262,044,502.87	
Due from National Government Agencies	10303010	14,426,898,732.98	
Allowance for Impairment - Due from National Government Agencies	10303012		109,549,722.76
Due from Government-Owned and/or Controlled Corporations	10303020	6,578,007,721.80	
Allowance for Impairment - Due from Government- Owned or Controlled Corporations	10303022		152,162,432.29
Due from Local Government Units	10303030	1,172,541,347.83	
Allowance for Impairment - Due from Local Government Units	10303032		21,368,418.99
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	13,455,396.49	
Due from Operating/Field Units	10304040	8,138,660.78	
Due from Other Funds	10304050	887.48	
Receivables- Disallowances/Charges	10399010	116,150,696.99	
Due from Officers and Employees	10399020	4,030,400.13	
Due from Non-Government Organizations/Civil Society Organizations	10399030	34,866,216.28	
Allowance for Impairment - Due from Non- Government Organizations/Civil Society Organizations	10399032		20,194,216.28
Other Receivables	10399990	7,025,898.49	
Allowance for Impairment - Other Receivables	10399992		3,217,935.37
Drugs and Medicines for Distribution	10402030	21,039,602,534.66	
Medical, Dental and Laboratory Supplies for Distribution	10402040	22,944,581,772.24	
Property and Equipment for Distribution	10402090	3,006,495,642.77	
Other Supplies and Materials for Distribution	10402990	1,267,109,700.39	
Office Supplies Inventory	10404010	46,917,677.16	
Accountable Forms, Plates and Stickers Inventory	10404020	234,000.00	
Construction Materials Inventory	10404130	2,599,304.47	
Other Supplies and Materials Inventory	10404990	58,176,972.70	
Semi-Expendable Office Equipment	10405020	126,643.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	789,067.44	
Semi-Expendable Communications Equipment	10405070	13,131.04	
Semi-Expendable Medical Equipment	10405100	118,656.60	
Semi-Expendable Other Equipment	10405990	525,591.00	
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	537,530,452.83	
Accumulated Depreciation - Buildings	10604011		194,224,131.80
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		22,144,122.99
Other Structures	10604990	27,194,864.46	
Accumulated Depreciation - Other Structures	10604991		15,370,095.45
Office Equipment	10605020	52,880,130.09	
Accumulated Depreciation - Office Equipment	10605021		45,364,035.12
Information and Communication Technology Equipment	10605030	712,366,764.72	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		471,568,736.10
Communication Equipment	10605070	75,093,847.93	
Accumulated Depreciation - Communication Equipment	10605071		64,654,428.38
Medical Equipment	10605110	117,056,743.68	
Accumulated Depreciation - Medical Equipment	10605111		93,709,680.40
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		73,521,666.63
Motor Vehicles	10606010	119,546,854.28	
Accumulated Depreciation - Motor Vehicles	10606011		86,653,443.38
Furniture and Fixtures	10607010	18,281,892.99	
Accumulated Depreciation - Furniture and Fixtures	10607011		16,323,130.96
Construction in Progress - Buildings and Other Structures	10698030	1,568,337,599.24	
Other Property, Plant and Equipment	10699990	31,038,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		14,288,854.83
Computer Software	10801020	71,647,764.79	
Accumulated Amortization - Computer Software	10801021		57,720,813.24
Advances to Special Disbursing Officer	19901030	607,696.15	
Advances to Officers and Employees	19901040	536,543.48	

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

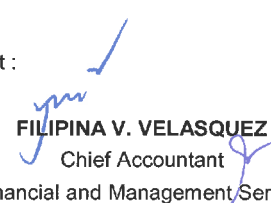
Central Office

Post-Closing Trial Balance

As of December 31, 2021
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Advances to Contractors	19902010	7,527,937,931.20	
Prepaid Insurance	19902050	4,780,279.99	
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		4,117,106,056.71
Due to Officers and Employees	20101020		16,563,472.22
Due to GSIS	20201020		2,081,348.06
Due to Pag-IBIG	20201030		359,167.49
Due to PhilHealth	20201040		1,123,192.35
Due to NGAs	20201050		67,088,130.26
Due to GOCCs	20201060		825,904.77
Due to LGUs	20201070		10,000.00
Due to Regional Offices	20301030		520,000.00
Due to Operating Units	20301040		896,945.83
Guaranty/Security Deposits Payable	20401040		84,364,192.72
Other Payables	29999990		91,239,160.36
Accumulated Surplus/(Deficit)	30101010		77,507,343,672.06
TOTAL		83,351,580,857.80	83,351,580,857.80

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 December 31, 2021

Regular Agency Fund

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Petty Cash	792,514.35	
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Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account	14,130,958.91	
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Trust	262,044,502.87	276,967,976.13
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Receivables

Inter-Agency Receivables

Due from National Government Agencies	14,426,898,732.98	
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Allowance for Impairment - Due from National Government Agencies	109,549,722.76	
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Due from Government-Owned and/or Controlled Corporations	6,578,007,721.80	
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Allowance for Impairment - Due from Government-Owned or Controlled Corporations	152,162,432.29	
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Due from Local Government Units	1,172,541,347.83	
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Allowance for Impairment - Due from Local Government Units	21,368,418.99	22,460,528,376.65
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Intra-Agency Receivables

Due from Bureaus	591.58	
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Due from Regional Offices	13,455,396.49	
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Due from Operating/Field Units	8,138,660.78	
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Due from Other Funds	887.48	21,595,536.33
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Other Receivables

Receivables- Disallowances/Charges	116,150,696.99	
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Due from Officers and Employees	4,030,400.13	
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Due from Non-Government Organizations/Civil Society Organizations	34,866,216.28	
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Allowance for Impairment - Due from Non-Government Organizations/Civil Society Organizations	20,194,216.28	
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Other Receivables	7,025,898.49	
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Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Position

As of December 31, 2021

Regular Agency Fund

Less : Allowance for Impairment - Other Receivables	3,217,935.37	3,807,963.12	179,049,492.80	22,661,173,405.78
Inventories				
Inventory Held for Distribution				
Drugs and Medicines for Distribution		21,039,602,534.66		
Medical, Dental and Laboratory Supplies for Distribution		22,944,581,772.24		
Property and Equipment for Distribution		3,006,495,642.77		
Other Supplies and Materials for Distribution		<u>1,267,109,700.39</u>	48,257,789,650.06	
Inventory Held for Consumption				
Office Supplies Inventory		46,917,677.16		
Accountable Forms, Plates and Stickers Inventory		234,000.00		
Construction Materials Inventory		2,599,304.47		
Other Supplies and Materials Inventory		<u>58,176,972.70</u>	107,927,954.33	
Semi-Expendable Machinery and Equipment				
Semi-Expendable Office Equipment		126,643.48		
Semi-Expendable Information and Communications Technology Equipment		789,067.44		
Semi-Expendable Communications Equipment		13,131.04		
Semi-Expendable Medical Equipment		118,656.60		
Semi-Expendable Other Equipment		<u>525,591.00</u>	1,573,089.56	
Semi-Expendable Furniture, Fixtures and Books				
Semi-Expendable Furniture and Fixtures		7,052,286.75		
Semi-Expendable Books		<u>795,270.75</u>	7,847,557.50	48,375,138,251.45
Other Assets				
Advances				
Advances to Special Disbursing Officer		607,696.15		
Advances to Officers and Employees		<u>536,543.48</u>	1,144,239.63	
Prepayments				
Advances to Contractors		7,527,937,931.20		
Prepaid Insurance		<u>4,780,279.99</u>	7,532,718,211.19	
Deposits				

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

Detailed Statement of Financial Position

As of December 31, 2021

Regular Agency Fund

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>8,763,606,131.68</u>
Total Current Assets		80,076,885,765.04
Non - Current Assets		
Property, Plant and Equipment		
Land		
Land		56,056,560.00
Buildings and Other Structures		
Buildings	537,530,452.83	
Less : Accumulated Depreciation - Buildings	<u>194,224,131.80</u>	343,306,321.03
Hospitals and Health Centers	99,898,300.11	
Less : Accumulated Depreciation - Hospitals and Health Centers	<u>22,144,122.99</u>	77,754,177.12
Other Structures	27,194,864.46	
Less : Accumulated Depreciation - Other Structures	<u>15,370,095.45</u>	<u>11,824,769.01</u> 432,885,267.16
Machinery and Equipment		
Office Equipment	52,880,130.09	
Less : Accumulated Depreciation - Office Equipment	<u>45,364,035.12</u>	7,516,094.97
Information and Communication Technology Equipment	712,366,764.72	
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>471,568,736.10</u>	240,798,028.62
Communication Equipment	75,093,847.93	
Less : Accumulated Depreciation - Communication Equipment	<u>64,654,428.38</u>	10,439,419.55
Medical Equipment	117,056,743.68	
Less : Accumulated Depreciation - Medical Equipment	<u>93,709,680.40</u>	23,347,063.28
Sports Equipment	25,000.00	
Less : Accumulated Depreciation - Sports Equipment	<u>23,750.00</u>	1,250.00
Other Equipment	87,797,172.59	

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

Detailed Statement of Financial Position

As of December 31, 2021

Regular Agency Fund

Less : Accumulated Depreciation - Other Equipment	73,521,666.63	14,275,505.96	296,377,362.38
Transportation Equipment			
Motor Vehicles	119,546,854.28		
Less : Accumulated Depreciation - Motor Vehicles	86,653,443.38		32,893,410.90
Furniture, Fixtures and Books			
Furniture and Fixtures	18,281,892.99		
Less : Accumulated Depreciation - Furniture and Fixtures	16,323,130.96		1,958,762.03
Construction in Progress			
Construction in Progress - Buildings and Other Structures			1,568,337,599.24
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	31,038,000.00		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	14,288,854.83	16,749,145.17	2,405,258,106.88
Intangible Assets			
Intangible Assets			
Computer Software	71,647,764.79		
Less : Accumulated Amortization - Computer Software	57,720,813.24		13,926,951.55
Total Non - Current Assets			<u>2,419,185,058.43</u>
TOTAL ASSETS			<u><u>82,496,070,823.47</u></u>
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		4,117,106,056.71	
Due to Officers and Employees		16,563,472.22	4,133,669,528.93
Inter-Agency Payables			
Inter-Agency Payables			
Due to GSIS		2,081,348.06	
Due to Pag-IBIG		359,167.49	

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

Detailed Statement of Financial Position
As of December 31, 2021

Regular Agency Fund

Due to PhilHealth	1,123,192.35	
Due to NGAs	67,088,130.26	
Due to GOCCs	825,904.77	
Due to LGUs	<u>10,000.00</u>	71,487,742.93
Intra-Agency Payables		
Intra-Agency Payables		
Due to Regional Offices	520,000.00	
Due to Operating Units	<u>896,945.83</u>	1,416,945.83
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable		84,364,192.72
Other Payables		
Other Payables		
Other Payables		<u>91,239,160.36</u>
Total Current Liabilities		<u>4,382,177,570.77</u>
TOTAL LIABILITIES		4,382,177,570.77
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>78,113,893,252.70</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>75,870,630,315.24</u>
TOTAL NET ASSETS/EQUITY		<u><u>75,870,630,315.24</u></u>

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

Detailed Statement of Financial Performance
For the period ending December 31, 2021
Regular Agency Fund

Revenue

Service and Business Income

Service Income

Permit Fees	1,299,800.00	
Registration Fees	24,400.00	
Clearance and Certification Fees	86,850.00	
Licensing Fees	9,169,000.00	
Verification and Authentication Fees	<u>6,836,750.00</u>	17,416,800.00

Business Income

Examination Fees	1,000.00	
Income from Hostels/Dormitories and Other Like Facilities	<u>5,100.00</u>	<u>6,100.00</u> 17,422,900.00

Shares, Grants and Donations

Donations

Donations in Kind	<u>10,618,022,728.13</u>	10,618,022,728.13
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Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	<u>121,321,526.19</u>	<u>121,321,526.19</u>
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Total Revenue 10,756,767,154.32

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	419,689,479.94	
Salaries and Wages - Casual/Contractual	<u>33,715,120.26</u>	453,404,600.20

Other Compensation

Personal Economic Relief Allowance (PERA)	17,186,625.00	
Representation Allowance (RA)	8,500,050.00	
Transportation Allowance (TA)	5,008,250.00	
Clothing/Uniform Allowance	4,080,000.00	
Subsistence Allowance	8,573,471.85	
Laundry Allowance	1,271,768.36	
Honoraria	716,100.00	

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

Detailed Statement of Financial Performance

For the period ending December 31, 2021

Regular Agency Fund

Hazard Pay	71,328,678.46		
Longevity Pay	32,534,266.14		
Overtime and Night Pay	718,169.04		
Year End Bonus	38,809,590.90		
Cash Gift	3,652,000.00		
Other Bonuses and Allowances	<u>58,181,533.00</u>	250,560,502.75	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	52,323,117.24		
Pag-IBIG Contributions	873,391.54		
PhilHealth Contributions	5,303,505.82		
Employees Compensation Insurance Premiums	<u>880,632.48</u>	59,380,647.08	
Other Personnel Benefits			
Terminal Leave Benefits	47,083,159.27		
Other Personnel Benefits	<u>7,440,000.00</u>	<u>54,523,159.27</u>	817,868,909.30
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	5,845,525.87		
Traveling Expenses - Foreign	<u>580,065.36</u>	6,425,591.23	
Training and Scholarship Expenses			
Training Expenses	3,148,830.28		
Scholarship Grants/Expenses	<u>49,112,445.39</u>	52,261,275.67	
Supplies and Materials Expenses			
Office Supplies Expenses	5,810,993.19		
Accountable Forms Expenses	298,000.00		
Drugs and Medicines Expenses	68,279,128.59		
Medical, Dental and Laboratory Supplies Expenses	216,962,654.30		
Fuel, Oil and Lubricants Expenses	6,539,290.89		
Semi-Expendable Machinery and Equipment Expenses	962,262.10		
Semi-Expendable Furniture, Fixtures and Books Expenses	900.00		
Other Supplies and Materials Expenses	<u>6,768,101.31</u>	305,621,330.38	
Utility Expenses			

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

Detailed Statement of Financial Performance

For the period ending December 31, 2021

Regular Agency Fund

Water Expenses	12,766,341.33	
Electricity Expenses	<u>40,372,059.01</u>	53,138,400.34
Communication Expenses		
Postage and Courier Services	30,733.00	
Telephone Expenses	13,458,825.75	
Internet Subscription Expenses	6,741,456.63	
Cable, Satellite, Telegraph and Radio Expenses	<u>3,257,220.00</u>	23,488,235.38
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>5,910,391.67</u>	5,910,391.67
Professional Services		
Legal Services	2,358,484.47	
Auditing Services	912,419.20	
Consultancy Services	135,543,407.57	
Other Professional Services	<u>667,171,709.10</u>	805,986,020.34
General Services		
Environment/Sanitary Services	1,738,248.12	
Janitorial Services	49,733,818.15	
Security Services	<u>37,756,051.47</u>	89,228,117.74
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	548,900.80	
Repairs and Maintenance - Machinery and Equipment	44,278.02	
Repairs and Maintenance - Transportation Equipment	1,353,196.62	
Repairs and Maintenance - Furniture and Fixtures	615.00	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	<u>4,500.00</u>	1,951,490.44
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	258,302,566.36	
Fidelity Bond Premiums	418,777.50	
Insurance Expenses	<u>42,173,282.33</u>	300,894,626.19
Labor and Wages		
Labor and Wages	<u>686,841.46</u>	686,841.46
Other Maintenance and Operating Expenses		

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

Detailed Statement of Financial Performance

For the period ending December 31, 2021

Regular Agency Fund

Advertising, Promotional and Marketing Expense	148,860,060.41		
Representation Expenses	4,991,843.90		
Transportation and Delivery Expenses	1,176,410,789.40		
Rent/Lease Expenses	277,949,717.84		
Subscription Expenses	105,472.00		
Donations	15,200.00		
Litigation/Acquired Assets Expenses	72,050.00		
Bank Transaction Fee	10,952,432.62		
Other Maintenance and Operating Expenses	<u>1,001,186.00</u>	<u>1,620,358,752.17</u>	3,265,951,073.01
Financial Expenses			
Financial Expenses			
Bank Charges - Loans/Borrowings	<u>10,675.13</u>		10,675.13
Non-Cash Expenses			
Depreciation			
Depreciation - Buildings and Other Structures	20,804,393.60		
Depreciation - Machinery and Equipment	81,954,893.36		
Depreciation - Transportation Equipment	7,395,321.72		
Depreciation - Furniture, Fixtures and Books	1,033,925.54		
Depreciation - Other Property, Plant and Equipment	<u>2,957,919.96</u>	114,146,454.18	
Amortization			
Amortization - Intangible Assets	<u>17,934,894.49</u>	17,934,894.49	
Impairment Loss			
Impairment Loss - Loans and Receivables	283,080,574.04		
Impairment Loss - Other Receivables	<u>23,412,151.65</u>	<u>306,492,725.69</u>	<u>438,574,074.36</u>
Total Operating Expenses			<u>4,522,404,731.80</u>
Surplus/(Deficit) from Current Operations			<u>6,234,362,422.52</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government		35,197,130,340.08	
LESS: Financial Assistance/Subsidy TO LGUs, GOCCs, NGOs/POs			
Assistance to Other National Government Agencies	1,189,564,205.90		
Assistance to Local Government Units	8,771,914,798.73		

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

Detailed Statement of Financial Performance

For the period ending December 31, 2021

Regular Agency Fund

Budgetary Support to Government-Owned and/or Controlled Corporations	2,058,479,672.61		
Assistance to NGOs/CSOs	29,759,107.31		
Subsidies - Others	456,942,052.90		
Subsidy to Regional Offices/Staff Bureaus	9,433,864,190.01		
Subsidy to Operating Units	1,819,515,819.57		
Subsidy to Other Funds	<u>130,594,567.68</u>	<u>23,890,634,414.71</u>	11,306,495,925.37
Losses			
Loss on Foreign Exchange (FOREX)		(51,329.06)	<u>(51,329.06)</u>
Surplus(Deficit) for the period			<u><u>17,540,807,018.83</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 December 31, 2021

Regular Agency Fund

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	108,117,370,044.17
Receipt of Cash - Tax Remittance Advice for the month	1,009,389,352.01
Receipt of Notice of Cash Allocation (NCA)	107,107,980,692.16
Collection of Income/Revenues	67,147,623.58
Collection of Service Income	67,147,623.58
Receipt of Assistance and Subsidy from Other NGAs, LGUs and GOCCs	590,000.00
Receipt of Funds for Specific Purpose	590,000.00
Collection of Receivables	1,215,874.10
Collection from Audit Disallowances	837,210.46
Collection of Other Receivables	337,067.39
Collection of Receivables	41,596.25
Receipt of Inter-Agency Fund Transfer	520,350,882.39
Collection of Receivables from GOCCs	471,467,059.30
Collection of Receivables from LGUs	11,128.11
Collection of Receivables from National Government Agencies	48,869,219.45
Refund of Inter-Agency Receivables	3,475.53
Receipt of Intra-Agency Fund Transfer	207,764,667.68
Collection of Intra-Agency Receivables	207,764,667.68
Other Receipts	3,394,462,542.92
Adjustment for cash accounts	3,393,048,569.68
Collections from Bldg. & Facilities	13,525.60
Receipt of refund for overpayment	1,188,840.50
Refund of Cash Advance	211,597.14
To record collections of Due from Officers and Employees	10.00
Adjustments	2,046,149,200.86
Cancellation of Checks issued during the year	2,046,026,697.20
Cancellation of Lost/Stale checks issued in prior years	95,000.00
Recording of Unreleased Checks at year-end.	30,000.00
Set-up payables for Various Expenses	(2,496.34)
Total Cash Inflows	<u>114,355,050,835.70</u>

Cash Outflows

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

Detailed Statement of Cash Flows
For The Period January 01, 2021 To December 31, 2021

Regular Agency Fund

Remittance to National Treasury	(26,648.88)
Deposits of Collections with the National Treasury	(26,648.88)
Payment of Expenses	(2,851,153,129.10)
Payment / Reimbursement of traveling expenses	(4,554,452.91)
Payment for (Other) Professional Services	(619,673,988.92)
Payment for Communication Expenses	(13,231,708.49)
Payment for Financial Expenses	(2,000.00)
Payment for hauling services	(840,634,946.04)
Payment for honoraria, Training and Scholarship Expenses	(43,858,039.58)
Payment for Hotel accommodation and catering services	(5,103,721.39)
Payment for janitorial and security services	(57,568,508.25)
Payment for Other Maintenance and Other Operating Expenses	(103,394,123.71)
Payment for rent/lease	(229,392,379.28)
Payment for Repairs and Maintenance of Office Equipment and Furniture and Fixtures	(7,900.00)
Payment for Repairs and Maintenance of Transportation Equipment	(355,751.03)
Payment for taxes, duties and licenses, insurance and fidelity bond premiums.	(40,304,741.25)
Payment for Utility Expenses	(48,347,732.86)
Payment of Allowances, Bonus and Other Compensation/Benefits	(160,914,331.29)
Payment of Consultancy fee to	(67,449,147.69)
Payment of duties, taxes and licenses	(182,262.93)
Payment of freight and arrastre charges (brokerage service)	(93,898,344.66)
Payment of gasoline and other lubricant expenses incurred.	(5,718,430.14)
Payment of overtime services rendered	(579,635.24)
Payment of publication/advertisement	(114,418,298.03)
Payment of Salaries and Wages thru Bank	(406,347,006.38)
Payment/Reimbursement for Miscellaneous, Extraordinary/Confidential Expenses	(997,883.16)
Reimbursement for Purchase of Inventories, Supplies and Materials Directly Issued to	(25,127.68)
Replenishment of Expenses from Petty Cash Fund	(943,174.55)
To correct/adjust entries	6,750,506.36
Grant of Cash Advances	(4,227,136.66)
Grant of Cash Advance (other than travel)	(2,597,570.18)
Grant of Cash Advance for travel	(1,629,566.48)
Prepayments	(2,004,758,044.72)

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

Detailed Statement of Cash Flows
For The Period January 01, 2021 To December 31, 2021

Regular Agency Fund

Payment for the Procurement Made to Procurement Service	(2,000,000,000.00)
Prepayment of insurance, rent and others	(4,758,044.72)
Payment of Accounts Payables	(8,500,921,675.82)
Payment for Accounts Payable for MOOE	(8,467,566,793.96)
Payment for Inter-Agency Payable	(3,181,493.06)
Payment of payable account for PS	(2,158,646.87)
Replacement of Stale/Cancelled Check	(28,014,741.93)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(1,188,650,486.74)
Payment/Remittance of membership dues and contributions to organizations	(26,600.00)
Remittance of Authorized Deduction Withheld on Employees (EMPLOYEE SHARE)	(119,608,472.73)
Remittance of employees' housing loan installments	(14,220.76)
Remittance of Mandatory Deductions - EMPLOYER'S (GOVERNMENT) Share	(59,225,382.24)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(1,009,389,352.01)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(386,459.00)
Grant of Financial Assistance / Subsidy	(79,805,000.00)
Grant of Subsidies and Donations	(79,805,000.00)
Release of Inter-Agency Fund Transfers	(13,900,075,677.00)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(13,900,075,677.00)
Release of Intra Agency Fund Transfers	(55,936,514,784.41)
Issuance of Notice to transfer Allocation (NTA)	(55,936,514,784.41)
Other Disbursements	(12,132,466,401.86)
Adjustment for cash accounts	(3,322,568,027.69)
Adjustment for Unreplenished Petty Cash	(112,335.75)
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	(8,246,576,953.43)
Refund of bidding documents fee	(235,000.00)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(444,994,754.37)
Refund of Overdeduction from Employees/Supplier	(1,330,046.14)
Release of performance/bidders/cash bond to	(115,000.00)
Adjustments	(17,680,324,493.97)
Closing of Treasury Deposit Accounts.	(847,090,772.43)
To return or transfer the unspent/unused fund	(16,833,233,721.54)

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

Detailed Statement of Cash Flows
For The Period January 01, 2021 To December 31, 2021

Regular Agency Fund

Total Cash Outflows	<u>(114,278,923,479.16)</u>
Cash Provided by (Used in) Operating Activities	76,127,356.54
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	39,940,292.91
Add : Cash Balance, Beginning Jan 1 2021	<u>237,027,683.22</u>
Cash Balance, Ending Dec 31 2021	<u>276,967,976.13</u>

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



Statement of Changes in Net Assets/Equity

As of December 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	(19,761,605,546.99)
Other Adjustments	264.45
Restated balance	60,813,627,425.66
Changes in net assets/equity for 2021	
Surplus for the period	17,540,807,018.83
Adjustment of net revenue recognized directly in net assets/equity	(2,483,804,129.25)
Others	0.00
Total recognized revenue and expense for the period	15,057,002,889.58
Balance at Dec 31, 2021	75,870,630,315.24

DEPARTMENT OF HEALTH
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
REGULAR AGENCY FUND
For the year ended December 31, 2021
(in thousand peso)

PARTICULARS	Notes	BUDGETED AMOUNT		Actual Amounts on Comparable	Difference Final Budget and Actual
		Original	Final		
RECEIPTS					
Services and Business Income	13	17,422	17,422	16,288	1,134
Assistance and Subsidy	20	11,306,495	11,306,495	62,866,304 -	51,559,809
Shares, Grants and Donations	14	10,618,022	10,618,022	363,978	10,254,044
Gains		-	-		-
Other Non-Operating Income	15	121,321	121,321	75,728	45,593
Other Non-Operating Receipts					-
Loan Proceeds					-
Refund of Petty Cash and Advances	SCF				-
Others	SCF				-
		<u>22,063,260</u>	<u>22,063,260</u>	<u>63,322,298 -</u>	<u>41,259,038</u>
PAYMENTS					
Personnel Services		16,624,399.00	2,229,534.00	1,830,637.00	398,897.00
Maintenance and Other Operating Expenses		44,572,665.00	105,463,773.00	65,801,144.00	39,662,629.00
Capital Outlay		11,616,286.00	6,807,158.00	2,607,021.00	4,200,137.00
Financial Expenses					-
Other Disbursements					-
Loan Repayment					-
Others					-
		72,813,350	114,500,465	70,238,802	44,261,663
NET RECEIPTS/PAYMENT		<u>(50,750,090)</u>	<u>(92,437,205)</u>	<u>(6,916,504)</u>	<u>(85,520,701)</u>
Certified Correct:			Certified Correct:		
					
		AGNES D. MARFORI OIC, Budget Division Head of Budget Unit		FILIPHINA V. VILASQUEZ, CPA, MM Accounting Division Head of Accounting Unit	
This statement should be read in conjunction with accompanying notes.					