

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of December 31, 2022
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	404,300.00	
Petty Cash	10101020	769,187.10	
Cash in Bank - Local Currency, Current Account	10102020	10,914,621.00	
Cash - Treasury/Agency Deposit, Regular	10104010	1,874,833,987.40	
Cash - Treasury/Agency Deposit, Trust	10104030	313,948,547.70	
Accounts Receivable	10301010	14,868.44	
Due from National Government Agencies	10303010	5,981,823,274.09	
Allowance for Impairment - Due from National Government Agencies	10303012		109,549,722.76
Due from Government-Owned and/or Controlled Corporations	10303020	5,472,889,149.85	
Allowance for Impairment - Due from Government- Owned or Controlled Corporations	10303022		152,162,432.29
Due from Local Government Units	10303030	766,314,943.85	
Allowance for Impairment - Due from Local Government Units	10303032		21,118,593.99
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	113,916,834.41	
Due from Officers and Employees	10399020	3,924,042.75	
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	7,029,046.67	
Allowance for Impairment - Other Receivables	10399992		3,167,655.41
Drugs and Medicines for Distribution	10402030	30,190,458,641.93	
Medical, Dental and Laboratory Supplies for Distribution	10402040	19,062,388,365.29	
Property and Equipment for Distribution	10402090	3,505,156,520.23	
Other Supplies and Materials for Distribution	10402990	1,108,706,692.83	
Office Supplies Inventory	10404010	46,010,733.96	
Accountable Forms, Plates and Stickers Inventory	10404020	160,000.00	
Fuel, Oil and Lubricants Inventory	10404080	5,000.00	
Construction Materials Inventory	10404130	141,309.07	
Other Supplies and Materials Inventory	10404990	56,655,961.02	
Semi-Expendable Office Equipment	10405020	152,031.04	
Semi-Expendable Information and Communications Technology Equipment	10405030	457,110.00	
Semi-Expendable Communications Equipment	10405070	74,443.00	
Semi-Expendable Medical Equipment	10405100	38,898.60	
Semi-Expendable Furniture and Fixtures	10406010	4,027,631.75	
Semi-Expendable Books	10406020	166,815.90	
Land	10601010	56,056,560.00	
Buildings	10604010	545,751,287.42	
Accumulated Depreciation - Buildings	10604011		215,160,562.00
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		25,307,569.11
Other Structures	10604990	27,194,864.46	
Accumulated Depreciation - Other Structures	10604991		16,255,792.16
Office Equipment	10605020	37,189,287.09	
Accumulated Depreciation - Office Equipment	10605021		32,930,225.56
Information and Communication Technology Equipment	10605030	647,369,737.39	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		490,737,920.58
Communication Equipment	10605070	68,023,502.35	
Accumulated Depreciation - Communication Equipment	10605071		58,511,779.58
Medical Equipment	10605110	110,640,604.58	
Accumulated Depreciation - Medical Equipment	10605111		90,075,832.81
Other Equipment	10605990	69,255,872.22	
Accumulated Depreciation - Other Equipment	10605991		59,294,267.77
Motor Vehicles	10606010	142,044,753.53	
Accumulated Depreciation - Motor Vehicles	10606011		101,482,548.11
Furniture and Fixtures	10607010	15,312,119.39	
Accumulated Depreciation - Furniture and Fixtures	10607011		14,035,818.94
Construction in Progress - Buildings and Other Structures	10698030	1,572,244,607.67	

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of December 31, 2022
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Other Property, Plant and Equipment	10699990	29,098,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		16,163,933.31
Computer Software	10801020	87,111,188.79	
Accumulated Amortization - Computer Software	10801021		76,706,746.48
Advances to Special Disbursing Officer	19901030	450,288.50	
Advances to Officers and Employees	19901040	340,752.56	
Advances to Contractors	19902010	3,164,642,023.94	
Prepaid Insurance	19902050	12,926,963.11	
Prepaid Subscription	19902100	21,734,898.82	
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		4,267,463,854.96
Due to Officers and Employees	20101020		20,830,436.39
Due to BIR	20201010		28,030.00
Due to GSIS	20201020		11,812,526.09
Due to Pag-IBIG	20201030		805,138.79
Due to PhilHealth	20201040		1,623,586.22
Due to NGAs	20201050		22,662,759.60
Due to GOCCs	20201060		10,694,917.13
Due to Regional Offices	20301030		520,000.00
Due to Operating Units	20301040		2,800.00
Guaranty/Security Deposits Payable	20401040		59,159,185.05
Trust Liabilities - Disallowances/Charges	20401080		30,398,701.01
Other Payables	29999990		45,638,770.42
Accumulated Surplus/(Deficit)	30101010		77,262,944,293.36
Permit Fees	40201010		1,455,800.00
Registration Fees	40201020		11,000.00
Clearance and Certification Fees	40201040		125,950.00
Licensing Fees	40201060		9,374,790.00
Verification and Authentication Fees	40201110		7,629,200.00
Fines and Penalties - Service Income	40201140		200,000.00
Affiliation Fees	40202020		184,440.82
Examination Fees	40202030		23,000.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		46,850.00
Interest Income	40202210		8.22
Subsidy from National Government	40301010		21,350,610,610.64
Donations in Cash	40402010		79,724,734.25
Donations in Kind	40402020		8,850,359,113.11
Gain on Foreign Exchange (FOREX)	40501010		5,698,106.93
Reversal of Impairment Loss	40602010		299,721.96
Miscellaneous Income	40699990		125,023,238.99
Salaries and Wages - Regular	50101010	432,015,740.59	
Salaries and Wages - Casual/Contractual	50101020	53,131,606.01	
Personal Economic Relief Allowance (PERA)	50102010	17,793,178.20	
Representation Allowance (RA)	50102020	8,312,474.28	
Transportation Allowance (TA)	50102030	4,723,946.86	
Clothing/Uniform Allowance	50102040	4,680,000.00	
Subsistence Allowance	50102050	8,686,952.50	
Laundry Allowance	50102060	1,304,097.63	
Honoraria	50102100	266,200.00	
Hazard Pay	50102110	73,265,125.97	
Longevity Pay	50102120	34,412,770.21	
Overtime and Night Pay	50102130	503,388.06	
Year End Bonus	50102140	41,373,229.15	
Cash Gift	50102150	3,799,750.00	
Mid-Year Bonus	50102160	24,760.00	
Other Bonuses and Allowances	50102990	62,351,656.00	
Retirement and Life Insurance Premiums	50103010	57,822,047.68	
Pag-IBIG Contributions	50103020	889,800.00	
PhilHealth Contributions	50103030	8,566,735.25	

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Pre-Closing Trial Balance

**As of December 31, 2022
Regular Agency Fund**

Account Title	Account Code	Debit	Credit
Employees Compensation Insurance Premiums	50103040	885,900.00	
Terminal Leave Benefits	50104030	48,064,689.70	
Other Personnel Benefits	50104990	44,943,396.63	
Traveling Expenses - Local	50201010	36,316,636.99	
Traveling Expenses - Foreign	50201020	6,213,916.31	
Training Expenses	50202010	29,315,223.08	
Scholarship Grants/Expenses	50202020	40,384,314.85	
Office Supplies Expenses	50203010	6,228,644.10	
Drugs and Medicines Expenses	50203070	208,177,230.25	
Medical, Dental and Laboratory Supplies Expenses	50203080	201,562,172.91	
Fuel, Oil and Lubricants Expenses	50203090	8,467,166.88	
Semi-Expendable Machinery and Equipment Expenses	50203210	621,294.26	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	592,283.00	
Other Supplies and Materials Expenses	50203990	16,255,241.25	
Water Expenses	50204010	14,622,405.43	
Electricity Expenses	50204020	48,245,816.18	
Postage and Courier Services	50205010	42,994.00	
Telephone Expenses	50205020	13,139,847.72	
Internet Subscription Expenses	50205030	8,492,229.83	
Cable, Satellite, Telegraph and Radio Expenses	50205040	3,328,700.00	
Extraordinary and Miscellaneous Expenses	50210030	4,995,362.84	
Legal Services	50211010	1,077,272.50	
Auditing Services	50211020	155,957.29	
Consultancy Services	50211030	52,875,785.00	
Other Professional Services	50211990	760,102,847.40	
Janitorial Services	50212020	46,891,364.67	
Security Services	50212030	43,108,619.84	
Repairs and Maintenance - Buildings and Other Structures	50213040	875,073.60	
Repairs and Maintenance - Machinery and Equipment	50213050	8,689,792.76	
Repairs and Maintenance - Transportation Equipment	50213060	602,353.75	
Assistance to Other National Government Agencies	50214020	680,822,013.16	
Assistance to Local Government Units	50214030	12,963,231,958.22	
Budgetary Support to Government-Owned and/or Controlled Corporations	50214040	576,160,180.40	
Assistance to NGOs/CSOs	50214050	656,436,058.39	
Subsidy to Regional Offices/Staff Bureaus	50214070	16,983,248,644.58	
Subsidy to Operating Units	50214080	999,330,711.58	
Subsidy to Other Funds	50214090	108,358.92	
Subsidies - Others	50214990	368,468,302.61	
Taxes, Duties and Licenses	50215010	179,144,411.34	
Fidelity Bond Premiums	50215020	2,001,438.75	
Insurance Expenses	50215030	24,625,148.40	
Labor and Wages	50216010	964,758.20	
Advertising, Promotional and Marketing Expense	50299010	60,874,226.08	
Printing and Publication Expenses	50299020	19,656.00	
Representation Expenses	50299030	11,487,075.10	
Transportation and Delivery Expenses	50299040	676,115,475.20	
Rent/Lease Expenses	50299050	274,130,761.71	
Subscription Expenses	50299070	30,894,333.97	
Bank Transaction Fee	50299220	2,572,367.86	
Other Maintenance and Operating Expenses	50299990	1,478,450.00	
Depreciation - Buildings and Other Structures	50501040	21,222,546.60	
Depreciation - Machinery and Equipment	50501050	80,710,316.81	
Depreciation - Transportation Equipment	50501060	8,612,396.77	
Depreciation - Furniture, Fixtures and Books	50501070	313,182.48	
Depreciation - Other Property, Plant and Equipment	50501990	2,811,936.64	
Amortization - Intangible Assets	50502010	15,987,933.24	

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Pre-Closing Trial Balance

**As of December 31, 2022
Regular Agency Fund**

Account Title	Account Code	Debit	Credit
TOTAL		113,668,207,181.08	113,668,207,181.08

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, 2022
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	404,300.00	
Petty Cash	10101020	769,187.10	
Cash in Bank - Local Currency, Current Account	10102020	10,914,621.00	
Cash - Treasury/Agency Deposit, Trust	10104030	313,948,547.70	
Accounts Receivable	10301010	14,868.44	
Due from National Government Agencies	10303010	5,981,823,274.09	
Allowance for Impairment - Due from National Government Agencies	10303012		109,549,722.76
Due from Government-Owned and/or Controlled Corporations	10303020	5,472,889,149.85	
Allowance for Impairment - Due from Government- Owned or Controlled Corporations	10303022		152,162,432.29
Due from Local Government Units	10303030	766,314,943.85	
Allowance for Impairment - Due from Local Government Units	10303032		21,118,593.99
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	113,916,834.41	
Due from Officers and Employees	10399020	3,924,042.75	
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	7,029,046.67	
Allowance for Impairment - Other Receivables	10399992		3,167,655.41
Drugs and Medicines for Distribution	10402030	30,190,458,641.93	
Medical, Dental and Laboratory Supplies for Distribution	10402040	19,062,388,365.29	
Property and Equipment for Distribution	10402090	3,505,156,520.23	
Other Supplies and Materials for Distribution	10402990	1,108,706,692.83	
Office Supplies Inventory	10404010	46,010,733.96	
Accountable Forms, Plates and Stickers Inventory	10404020	160,000.00	
Fuel, Oil and Lubricants Inventory	10404080	5,000.00	
Construction Materials Inventory	10404130	141,309.07	
Other Supplies and Materials Inventory	10404990	56,655,961.02	
Semi-Expendable Office Equipment	10405020	152,031.04	
Semi-Expendable Information and Communications Technology Equipment	10405030	457,110.00	
Semi-Expendable Communications Equipment	10405070	74,443.00	
Semi-Expendable Medical Equipment	10405100	38,898.60	
Semi-Expendable Furniture and Fixtures	10406010	4,027,631.75	
Semi-Expendable Books	10406020	166,815.90	
Land	10601010	56,056,560.00	
Buildings	10604010	545,751,287.42	
Accumulated Depreciation - Buildings	10604011		215,160,562.00
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		25,307,569.11
Other Structures	10604990	27,194,864.46	
Accumulated Depreciation - Other Structures	10604991		16,255,792.16
Office Equipment	10605020	37,189,287.09	
Accumulated Depreciation - Office Equipment	10605021		32,930,225.56
Information and Communication Technology Equipment	10605030	647,369,737.39	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		490,737,920.58
Communication Equipment	10605070	68,023,502.35	
Accumulated Depreciation - Communication Equipment	10605071		58,511,779.58
Medical Equipment	10605110	110,640,604.58	
Accumulated Depreciation - Medical Equipment	10605111		90,075,832.81
Other Equipment	10605990	69,255,872.22	
Accumulated Depreciation - Other Equipment	10605991		59,294,267.77
Motor Vehicles	10606010	142,044,753.53	
Accumulated Depreciation - Motor Vehicles	10606011		101,482,548.11
Furniture and Fixtures	10607010	15,312,119.39	
Accumulated Depreciation - Furniture and Fixtures	10607011		14,035,818.94
Construction in Progress - Buildings and Other Structures	10698030	1,572,244,607.67	
Other Property, Plant and Equipment	10699990	29,098,000.00	

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Post-Closing Trial Balance

As of December 31, 2022
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		16,163,933.31
Computer Software	10801020	87,111,188.79	
Accumulated Amortization - Computer Software	10801021		76,706,746.48
Advances to Special Disbursing Officer	19901030	450,288.50	
Advances to Officers and Employees	19901040	340,752.56	
Advances to Contractors	19902010	3,164,642,023.94	
Prepaid Insurance	19902050	12,926,963.11	
Prepaid Subscription	19902100	21,734,898.82	
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		4,267,463,854.96
Due to Officers and Employees	20101020		20,830,436.39
Due to BIR	20201010		28,030.00
Due to GSIS	20201020		11,812,526.09
Due to Pag-IBIG	20201030		805,138.79
Due to PhilHealth	20201040		1,623,586.22
Due to NGAs	20201050		22,662,759.60
Due to GOCCs	20201060		10,694,917.13
Due to Regional Offices	20301030		520,000.00
Due to Operating Units	20301040		2,800.00
Guaranty/Security Deposits Payable	20401040		59,159,185.05
Trust Liabilities - Disallowances/Charges	20401080		30,398,701.01
Other Payables	29999990		45,638,770.42
Accumulated Surplus/(Deficit)	30101010		68,727,906,236.46
TOTAL		74,702,402,559.26	74,702,402,559.26

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, 2022

Regular Agency Fund

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	404,300.00	
Petty Cash	<u>769,187.10</u>	1,173,487.10

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		10,914,621.00
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Trust	<u>313,948,547.70</u>	326,036,655.80
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Receivables

Loans and Receivable Accounts

Accounts Receivable		14,868.44
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Inter-Agency Receivables

Due from National Government Agencies	5,981,823,274.09	
Less : Allowance for Impairment - Due from National Government Agencies	<u>109,549,722.76</u>	5,872,273,551.33
Due from Government-Owned and/or Controlled Corporations	5,472,889,149.85	
Less : Allowance for Impairment - Due from Government- Owned or Controlled Corporations	<u>152,162,432.29</u>	5,320,726,717.56
Due from Local Government Units	766,314,943.85	
Less : Allowance for Impairment - Due from Local Government Units	<u>21,118,593.99</u>	<u>745,196,349.86</u>
		11,938,196,618.75

Intra-Agency Receivables

Due from Bureaus	591.58	
Due from Regional Offices	15,923,946.25	
Due from Operating/Field Units	<u>86,990,858.24</u>	102,915,396.07

Other Receivables

Receivables- Disallowances/Charges	113,916,834.41	
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Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Position

As of December 31, 2022

Regular Agency Fund

Due from Officers and Employees		3,924,042.75		
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	7,029,046.67			
Less : Allowance for Impairment - Other Receivables	<u>3,167,655.41</u>	<u>3,861,391.26</u>	<u>122,326,268.42</u>	12,163,453,151.68

Inventories

Inventory Held for Distribution

Drugs and Medicines for Distribution		30,190,458,641.93		
Medical, Dental and Laboratory Supplies for Distribution		19,062,388,365.29		
Property and Equipment for Distribution		3,505,156,520.23		
Other Supplies and Materials for Distribution		<u>1,108,706,692.83</u>	53,866,710,220.28	

Inventory Held for Consumption

Office Supplies Inventory		46,010,733.96		
Accountable Forms, Plates and Stickers Inventory		160,000.00		
Fuel, Oil and Lubricants Inventory		5,000.00		
Construction Materials Inventory		141,309.07		
Other Supplies and Materials Inventory		<u>56,655,961.02</u>	102,973,004.05	

Semi-Expendable Machinery and Equipment

Semi-Expendable Office Equipment		152,031.04		
Semi-Expendable Information and Communications Technology Equipment		457,110.00		
Semi-Expendable Communications Equipment		74,443.00		
Semi-Expendable Medical Equipment		<u>38,898.60</u>	722,482.64	

Semi-Expendable Furniture, Fixtures and Books

Semi-Expendable Furniture and Fixtures		4,027,631.75		
Semi-Expendable Books		<u>166,815.90</u>	<u>4,194,447.65</u>	53,974,600,154.62

Other Assets

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

Detailed Statement of Financial Position
As of December 31, 2022

Regular Agency Fund

Advances			
Advances to Special Disbursing Officer	450,288.50		
Advances to Officers and Employees	<u>340,752.56</u>	791,041.06	
Prepayments			
Advances to Contractors	3,164,642,023.94		
Prepaid Insurance	12,926,963.11		
Prepaid Subscription	<u>21,734,898.82</u>	3,199,303,885.87	
Deposits			
Deposit on Letters of Credit	71,461,466.20		
Guaranty Deposits	<u>4,712,857.39</u>	76,174,323.59	
Other Assets			
Other Assets		<u>1,148,660,040.91</u>	<u>4,424,929,291.43</u>
Total Current Assets			70,889,019,253.53
Non-Current Assets			
Property, Plant and Equipment			
Land			
Land			56,056,560.00
Buildings and Other Structures			
Buildings	545,751,287.42		
Less : Accumulated Depreciation - Buildings	<u>215,160,562.00</u>	330,590,725.42	
Hospitals and Health Centers	99,898,300.11		
Less : Accumulated Depreciation - Hospitals and Health Centers	<u>25,307,569.11</u>	74,590,731.00	
Other Structures	27,194,864.46		
Less : Accumulated Depreciation - Other Structures	<u>16,255,792.16</u>	<u>10,939,072.30</u>	416,120,528.72
Machinery and Equipment			
Office Equipment	37,189,287.09		

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

Detailed Statement of Financial Position
As of December 31, 2022

Regular Agency Fund

Less : Accumulated Depreciation - Office Equipment	<u>32,930,225.56</u>	4,259,061.53	
Information and Communication Technology Equipment	647,369,737.39		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>490,737,920.58</u>	156,631,816.81	
Communication Equipment	68,023,502.35		
Less : Accumulated Depreciation - Communication Equipment	<u>58,511,779.58</u>	9,511,722.77	
Medical Equipment	110,640,604.58		
Less : Accumulated Depreciation - Medical Equipment	<u>90,075,832.81</u>	20,564,771.77	
Other Equipment	69,255,872.22		
Less : Accumulated Depreciation - Other Equipment	<u>59,294,267.77</u>	<u>9,961,604.45</u>	200,928,977.33
Transportation Equipment			
Motor Vehicles	142,044,753.53		
Less : Accumulated Depreciation - Motor Vehicles	<u>101,482,548.11</u>		40,562,205.42
Furniture, Fixtures and Books			
Furniture and Fixtures	15,312,119.39		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>14,035,818.94</u>		1,276,300.45
Construction in Progress			
Construction in Progress - Buildings and Other Structures			1,572,244,607.67
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	29,098,000.00		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>16,163,933.31</u>	<u>12,934,066.69</u>	2,300,123,246.28
Intangible Assets			
Intangible Assets			
Computer Software	87,111,188.79		
Less : Accumulated Amortization - Computer Software	<u>76,706,746.48</u>		<u>10,404,442.31</u>
Total Non - Current Assets			<u>2,310,527,688.59</u>

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

Detailed Statement of Financial Position
As of December 31, 2022

Regular Agency Fund

TOTAL ASSETS			<u><u>73,199,546,942.12</u></u>
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable	4,267,463,854.96		
Due to Officers and Employees	<u>20,830,436.39</u>		4,288,294,291.35
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR	28,030.00		
Due to GSIS	11,812,526.09		
Due to Pag-IBIG	805,138.79		
Due to PhilHealth	1,623,586.22		
Due to NGAs	22,662,759.60		
Due to GOCCs	<u>10,694,917.13</u>		47,626,957.83
Intra-Agency Payables			
Intra-Agency Payables			
Due to Regional Offices	520,000.00		
Due to Operating Units	<u>2,800.00</u>		522,800.00
Trust Liabilities			
Trust Liabilities			
Guaranty/Security Deposits Payable	59,159,185.05		
Trust Liabilities - Disallowances/Charges	<u>30,398,701.01</u>		89,557,886.06
Other Payables			
Other Payables			
Other Payables			<u>45,638,770.42</u>
Total Current Liabilities			<u><u>4,471,640,705.66</u></u>

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

Detailed Statement of Financial Position

As of December 31, 2022

Regular Agency Fund

TOTAL LIABILITIES	4,471,640,705.66
TOTAL ASSETS LESS TOTAL LIABILITIES	<u>68,727,906,236.46</u>
EQUITY	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	<u>68,727,906,236.46</u>
TOTAL NET ASSETS/EQUITY	<u>68,727,906,236.46</u>

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

Detailed Statement of Financial Performance

For the period ending December 31, 2022

Regular Agency Fund

Revenue			
Service and Business Income			
Service Income			
Permit Fees	1,455,800.00		
Registration Fees	11,000.00		
Clearance and Certification Fees	125,950.00		
Licensing Fees	9,374,790.00		
Verification and Authentication Fees	7,629,200.00		
Fines and Penalties - Service Income	<u>200,000.00</u>	18,796,740.00	
Business Income			
Affiliation Fees	184,440.82		
Examination Fees	23,000.00		
Income from Hostels/Dormitories and Other Like Facilities	46,850.00		
Interest Income	<u>8.22</u>	<u>254,299.04</u>	19,051,039.04
Shares, Grants and Donations			
Donations			
Donations in Cash	79,724,734.25		
Donations in Kind	<u>8,850,359,113.11</u>		8,930,083,847.36
Other Non-Operating Income			
Reversal of Impairment Loss			
Reversal of Impairment Loss	<u>299,721.96</u>	299,721.96	
Miscellaneous Income			
Miscellaneous Income	<u>125,023,238.99</u>	<u>125,023,238.99</u>	<u>125,322,960.95</u>
Total Revenue			<u>9,074,457,847.35</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	432,015,740.59		

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

Detailed Statement of Financial Performance

For the period ending December 31, 2022

Regular Agency Fund

Salaries and Wages - Casual/Contractual	<u>53,131,606.01</u>	485,147,346.60	
Other Compensation			
Personal Economic Relief Allowance (PERA)	17,793,178.20		
Representation Allowance (RA)	8,312,474.28		
Transportation Allowance (TA)	4,723,946.86		
Clothing/Uniform Allowance	4,680,000.00		
Subsistence Allowance	8,686,952.50		
Laundry Allowance	1,304,097.63		
Honoraria	266,200.00		
Hazard Pay	73,265,125.97		
Longevity Pay	34,412,770.21		
Overtime and Night Pay	503,388.06		
Year End Bonus	41,373,229.15		
Cash Gift	3,799,750.00		
Mid-Year Bonus	24,760.00		
Other Bonuses and Allowances	<u>62,351,656.00</u>	261,497,528.86	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	57,822,047.68		
Pag-IBIG Contributions	889,800.00		
PhilHealth Contributions	8,566,735.25		
Employees Compensation Insurance Premiums	<u>885,900.00</u>	68,164,482.93	
Other Personnel Benefits			
Terminal Leave Benefits	48,064,689.70		
Other Personnel Benefits	<u>44,943,396.63</u>	<u>93,008,086.33</u>	907,817,444.72
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	36,316,636.99		
Traveling Expenses - Foreign	<u>6,213,916.31</u>	42,530,553.30	

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

Detailed Statement of Financial Performance
For the period ending December 31, 2022
Regular Agency Fund

Training and Scholarship Expenses		
Training Expenses	29,315,223.08	
Scholarship Grants/Expenses	<u>40,384,314.85</u>	69,699,537.93
Supplies and Materials Expenses		
Office Supplies Expenses	6,228,644.10	
Drugs and Medicines Expenses	208,177,230.25	
Medical, Dental and Laboratory Supplies Expenses	201,562,172.91	
Fuel, Oil and Lubricants Expenses	8,467,166.88	
Semi-Expendable Machinery and Equipment Expenses	621,294.26	
Semi-Expendable Furniture, Fixtures and Books Expenses	592,283.00	
Other Supplies and Materials Expenses	<u>16,255,241.25</u>	441,904,032.65
Utility Expenses		
Water Expenses	14,622,405.43	
Electricity Expenses	<u>48,245,816.18</u>	62,868,221.61
Communication Expenses		
Postage and Courier Services	42,994.00	
Telephone Expenses	13,139,847.72	
Internet Subscription Expenses	8,492,229.83	
Cable, Satellite, Telegraph and Radio Expenses	<u>3,328,700.00</u>	25,003,771.55
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>4,995,362.84</u>	4,995,362.84
Professional Services		
Legal Services	1,077,272.50	
Auditing Services	155,957.29	
Consultancy Services	52,875,785.00	
Other Professional Services	<u>760,102,847.40</u>	814,211,862.19
General Services		
Janitorial Services	46,891,364.67	

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

Detailed Statement of Financial Performance
For the period ending December 31, 2022
Regular Agency Fund

Security Services	<u>43,108,619.84</u>	89,999,984.51	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	875,073.60		
Repairs and Maintenance - Machinery and Equipment	8,689,792.76		
Repairs and Maintenance - Transportation Equipment	<u>602,353.75</u>	10,167,220.11	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	179,144,411.34		
Fidelity Bond Premiums	2,001,438.75		
Insurance Expenses	<u>24,625,148.40</u>	205,770,998.49	
Labor and Wages			
Labor and Wages	<u>964,758.20</u>	964,758.20	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expense	60,874,226.08		
Printing and Publication Expenses	19,656.00		
Representation Expenses	11,487,075.10		
Transportation and Delivery Expenses	676,115,475.20		
Rent/Lease Expenses	274,130,761.71		
Subscription Expenses	30,894,333.97		
Bank Transaction Fee	2,572,367.86		
Other Maintenance and Operating Expenses	<u>1,478,450.00</u>	<u>1,057,572,345.92</u>	2,825,688,649.30
Non-Cash Expenses			
Depreciation			
Depreciation - Buildings and Other Structures	21,222,546.60		
Depreciation - Machinery and Equipment	80,710,316.81		
Depreciation - Transportation Equipment	8,612,396.77		
Depreciation - Furniture, Fixtures and Books	313,182.48		
Depreciation - Other Property, Plant and Equipment	<u>2,811,936.64</u>	113,670,379.30	
Amortization			

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

Detailed Statement of Financial Performance
For the period ending December 31, 2022
Regular Agency Fund

Amortization - Intangible Assets	<u>15,987,933.24</u>	<u>15,987,933.24</u>	<u>129,658,312.54</u>
Total Operating Expenses			<u>3,863,164,406.56</u>
Surplus/(Deficit) from Current Operations			<u>5,211,293,440.79</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government		21,350,610,610.64	
LESS: Financial Assistance/Subsidy TO LGUs, GOCCs, NGOs/POs			
Assistance to Other National Government Agencies	680,822,013.16		
Assistance to Local Government Units	12,963,231,958.22		
Budgetary Support to Government-Owned and/or Controlled Corporations	576,160,180.40		
Assistance to NGOs/CSOs	656,436,058.39		
Subsidies - Others	368,468,302.61		
Subsidy to Regional Offices/Staff Bureaus	16,983,248,644.58		
Subsidy to Operating Units	999,330,711.58		
Subsidy to Other Funds	<u>108,358.92</u>	<u>33,227,806,227.86</u>	(11,877,195,617.22)
Gains			
Gain on Foreign Exchange (FOREX)		5,698,106.93	
Surplus/(Deficit) for the period			<u><u>(6,660,204,069.50)</u></u>

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

Detailed Statement of Cash Flows

For The Period January 01, 2022 To December 31, 2022

Regular Agency Fund

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	114,579,146,271.19
Receipt of Cash - Tax Remittance Advice for the month	860,723,995.19
Receipt of Notice of Cash Allocation (NCA)	113,718,422,276.00
Collection of Income/Revenues	84,098,007.63
Collection of Other Income	2.47
Collection of Service Income	84,098,005.16
Receipt of Assistance and Subsidy from Other NGAs, LGUs and GOCCs	81,724,734.25
Receipt of Funding Check	81,724,734.25
Collection of Receivables	2,843,951.58
Collection from Audit Disallowances	1,428,120.70
Collection of Other Receivables	26,661.02
Collection of Receivables	1,389,169.86
Receipt of Inter-Agency Fund Transfer	573,314,966.20
Collection of Receivables from GOCCs	239,244,206.25
Collection of Receivables from National Government Agencies	334,070,759.95
Receipt of Intra-Agency Fund Transfer	1,257,544,050.21
Collection of Intra-Agency Receivables	1,257,544,050.21
Other Receipts	6,106,402.71
Collection of Personal Accounts	31.24
Collections from Bldg. & Facilities	47,000.00
Receipt of refund for overpayment	50,438.90
Refund of Cash Advance	6,007,608.08
To record collections of Due from Officers and Employees	1,324.49
Adjustments	46,671,102.74
Adjustment for cash accounts	44,521,005.75
Cancellation of Checks issued during the year	2,097,150.99
Cancellation of Lost/Stale checks issued in prior years	50,000.00
Recording of Unreleased Checks at year-end.	2,946.00
Total Cash Inflows	<u>116,631,449,486.51</u>

Cash Outflows

Remittance to National Treasury	(880.00)
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Department of Health
Central Office
San Lazaro Compound, Sta.Cruz, Manila

Detailed Statement of Cash Flows

For The Period January 01, 2022 To December 31, 2022

Regular Agency Fund

Deposits of Collections with the National Treasury	(880.00)
Payment of Expenses	(13,497,053,319.65)
Payment / Reimbursement of traveling expenses	(25,160,873.11)
Payment for (Other) Professional Services	(710,603,892.28)
Payment for Communication Expenses	(14,054,848.86)
Payment for Financial Expenses	(2,400.00)
Payment for hauling services	(502,973,416.51)
Payment for honoraria, Training and Scholarship Expenses	(55,450,433.37)
Payment for Hotel accommodation and catering services	(18,116,482.27)
Payment for janitorial and security services	(71,157,108.60)
Payment for Other Maintenance and Other Operating Expenses	(44,380,151.66)
Payment for rent/lease	(226,343,351.89)
Payment for Repairs and Maintenance of Machineries and Equipment	(42,187.50)
Payment for Repairs and Maintenance of Office Equipment and Furniture and Fixtures	(6,066,469.00)
Payment for Repairs and Maintenance of Transportation Equipment	(153,507.48)
Payment for taxes, duties and licenses, insurance and fidelity bond premiums.	(33,037,061.60)
Payment for Utility Expenses	(60,249,253.79)
Payment of Allowances, Bonus and Other Compensation/Benefits	(192,817,295.09)
Payment of Consultancy fee to	(36,171,118.13)
Payment of duties, taxes and licenses	(296,849.53)
Payment of freight and arrastre charges (brokerage service)	(42,597,259.94)
Payment of gasoline and other lubricant expenses incurred.	(7,653,306.38)
Payment of overtime services rendered	(422,584.40)
Payment of publication/advertisement	(58,501,534.43)
Payment of Salaries and Wages thru Bank	(451,970,636.42)
Reimbursement for Purchase of Inventories, Supplies and Materials Directly Issued to	(16,214.00)
Repairs and Maintenance - Buildings	(468,992.80)
Replenishment of Expenses from Petty Cash Fund	(1,275,297.27)
To correct/adjust entries	(10,937,070,793.34)
Grant of Cash Advances	(20,425,805.34)
Grant of Cash Advance	(6,037,528.71)
Grant of Cash Advance for travel	(14,388,276.63)
Prepayments	(2,688,443.51)

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

Detailed Statement of Cash Flows

For The Period January 01, 2022 To December 31, 2022

Regular Agency Fund

Payment for the Procurement Made to Procurement Service	(748,800.00)
Prepayment of insurance, rent and others	(1,939,643.51)
Payment of Accounts Payables	(12,036,333,220.34)
Payment for Accounts Payable for MOOE	(12,014,437,985.21)
Payment for Inter-Agency Payable	(6,095,640.18)
Payment of payable account for PS	(13,656,527.34)
Replacement of Stale/Cancelled Check	(2,143,067.61)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(1,043,065,337.66)
Payment/Remittance of membership dues and contributions to organizations	(984,866.80)
Remittance of Authorized Deduction Withheld on Employees (EMPLOYEE SHARE)	(112,871,346.16)
Remittance of Mandatory Deductions - EMPLOYER'S (GOVERNMENT) Share	(68,154,579.51)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(860,723,995.19)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(330,550.00)
Grant of Financial Assistance / Subsidy	(196,038,520.66)
Grant of Subsidies and Donations	(196,038,520.66)
Release of Inter-Agency Fund Transfers	(5,983,268,087.24)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(5,983,268,087.24)
Release of Intra Agency Fund Transfers	(80,934,116,932.88)
Issuance of Notice to transfer Allocation (NTA)	(80,812,208,627.21)
Transfer of Funds to Regional Offices/Operating Units/Bureaus	(121,908,305.67)
Other Disbursements	(390,072,623.92)
Adjustment for Unreplenished Petty Cash	(64,246.00)
Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(49,562.17)
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	(388,860,567.83)
Refund of Overdeduction from Employees/Supplier	(595,123.48)
Release of performance/bidders/cash bond to	(25,000.00)
Set-up payables for Various Expenses	(95,754.25)
Adjustments	(1,874,867,045.36)
Closing of Treasury Deposit Accounts.	(1,874,833,987.40)
Reversing entry for the unreleased check at year-end	(30,000.00)
To return or transfer the unspent/unused fund	(3,057.96)

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

Detailed Statement of Cash Flows

For The Period January 01, 2022 To December 31, 2022

Regular Agency Fund

Total Cash Outflows	<u>(115,977,930,216.56)</u>
Cash Provided by (Used in) Operating Activities	653,519,269.95
CASH FLOWS FROM INVESTING ACTIVITIES	
Cash Outflows	
Purchase / Construction of PPE	<u>(604,450,590.28)</u>
Payment for Mobilization Fee to Contractors	<u>(604,450,590.28)</u>
Cash Provided by (Used in) Investing Activities	<u>(604,450,590.28)</u>
Total Cash provided by Operating, Investing and Financing Activities	49,068,679.67
Add : Cash Balance, Beginning Jan 1 2022	<u>276,967,976.13</u>
Cash Balance, Ending Dec 31 2022	<u><u>326,036,655.80</u></u>

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

Statement of Changes in Net Assets/Equity

As of December 31, 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	(220,664,204.78)
Other Adjustments	(4,114,284.90)
Restated balance	<u>77,262,944,293.36</u>
Changes in net assets/equity for 2022	
Surplus for the period	(6,660,204,069.50)
Adjustment of net revenue recognized directly in net assets/equity	(1,874,833,987.40)
Others	0.00
Total recognized revenue and expense for the period	<u>(8,535,038,056.90)</u>
Balance at Dec 31, 2022	<u><u>68,727,906,236.46</u></u>