



Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY

April 8, 2022

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



Dear **Auditor Ugay**:

Respectfully submitting the Financial Reports of *Regular Agency Fund* for the quarter ended March 31, 2022:

1. Pre-Closing Trial Balance
2. Detailed Statement of Financial Position
3. Detailed Statement of Financial Performance
4. Statement of Cash Flows
5. Statement of Changes in Net Assets/Equity.

Very truly yours,


FILIPINA V. VELASQUEZ, CPA, MM
Chief Accountant

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of March 31, 2022
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	105,750.00	
Petty Cash	10101020	1,003,518.85	
Cash in Bank - Local Currency, Current Account	10102020	6,723,692.13	
Cash - Treasury/Agency Deposit, Regular	10104010	513,077,633.34	
Cash - Treasury/Agency Deposit, Trust	10104030	264,812,202.87	
Cash - Modified Disbursement System (MDS), Regular	10104040	8,402,222.71	
Cash - Constructive Income and Other Remittances	10104080	1,757,080.23	
Cash - Constructive Disbursements	10104090		1,757,080.23
Accounts Receivable	10301010	1,108,656.64	
Due from National Government Agencies	10303010	12,580,177,763.74	
Allowance for Impairment - Due from National Government Agencies	10303012		109,549,722.76
Due from Government-Owned and/or Controlled Corporations	10303020	6,118,991,051.39	
Allowance for Impairment - Due from Government- Owned or Controlled Corporations	10303022		152,162,432.29
Due from Local Government Units	10303030	1,088,332,259.03	
Allowance for Impairment - Due from Local Government Units	10303032		21,368,418.99
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	13,470,213.31	
Due from Operating/Field Units	10304040	7,706,818.78	
Receivables- Disallowances/Charges	10399010	115,779,393.90	
Due from Officers and Employees	10399020	3,882,959.60	
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	7,079,926.59	
Allowance for Impairment - Other Receivables	10399992		3,217,935.37
Drugs and Medicines for Distribution	10402030	43,345,503,787.24	
Medical, Dental and Laboratory Supplies for Distribution	10402040	21,695,571,816.34	
Property and Equipment for Distribution	10402090	3,071,788,722.66	
Other Supplies and Materials for Distribution	10402990	1,292,394,169.19	
Office Supplies Inventory	10404010	49,290,422.82	
Construction Materials Inventory	10404130	2,599,304.47	
Other Supplies and Materials Inventory	10404990	60,361,608.53	
Semi-Expendable Office Equipment	10405020	126,643.48	
Semi-Expendable Information and Communications Technology Equipment	10405030	789,067.44	
Semi-Expendable Communications Equipment	10405070	87,574.04	
Semi-Expendable Medical Equipment	10405100	38,898.60	
Semi-Expendable Other Equipment	10405990	525,591.00	
Semi-Expendable Furniture and Fixtures	10406010	7,049,488.75	
Land	10601010	56,056,560.00	
Buildings	10604010	545,799,639.72	
Accumulated Depreciation - Buildings	10604011		199,512,182.29
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		22,934,984.52
Other Structures	10604990	27,194,864.46	
Accumulated Depreciation - Other Structures	10604991		15,558,021.30
Office Equipment	10605020	52,880,130.09	
Accumulated Depreciation - Office Equipment	10605021		45,942,689.28
Information and Communication Technology Equipment	10605030	714,238,429.84	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		500,006,080.98
Communication Equipment	10605070	75,093,847.93	
Accumulated Depreciation - Communication Equipment	10605071		65,181,682.23
Medical Equipment	10605110	117,056,743.68	
Accumulated Depreciation - Medical Equipment	10605111		94,814,071.99
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		74,458,401.58
Motor Vehicles	10606010	120,875,854.28	
Accumulated Depreciation - Motor Vehicles	10606011		90,584,962.25

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of March 31, 2022
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Furniture and Fixtures	10607010	18,281,892.99	
Accumulated Depreciation - Furniture and Fixtures	10607011		16,501,559.64
Construction in Progress - Buildings and Other Structures	10698030	1,544,991,969.84	
Other Property, Plant and Equipment	10699990	31,038,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		15,028,334.82
Computer Software	10801020	76,647,764.79	
Accumulated Amortization - Computer Software	10801021		63,909,416.45
Advances to Special Disbursing Officer	19901030	481,306.70	
Advances to Officers and Employees	19901040	1,077,716.36	
Advances to Contractors	19902010	2,800,837,275.52	
Prepaid Insurance	19902050	2,030,354.09	
Prepaid Subscription	19902100	2,210,333.34	
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		4,996,741,027.78
Due to Officers and Employees	20101020		2,548,343.31
Due to BIR	20201010		124,629.22
Due to GSIS	20201020		1,722,011.38
Due to Pag-IBIG	20201030		549.47
Due to PhilHealth	20201040		193,698.90
Due to NGAs	20201050		79,048,025.35
Due to GOCCs	20201060		500,851.05
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		130,810,244.72
Trust Liabilities - Disallowances/Charges	20401080		28,426,550.12
Other Payables	29999990		14,775,776.67
Accumulated Surplus/(Deficit)	30101010		88,694,238,197.08
Permit Fees	40201010		315,700.00
Clearance and Certification Fees	40201040		15,900.00
Licensing Fees	40201060		1,532,350.00
Verification and Authentication Fees	40201110		654,850.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		6,550.00
Subsidy from National Government	40301010		4,801,179,626.11
Donations in Kind	40402020		102,753,663.45
Miscellaneous Income	40699990		11,229,063.91
Salaries and Wages - Regular	50101010	106,275,291.95	
Salaries and Wages - Casual/Contractual	50101020	9,600,146.00	
Personal Economic Relief Allowance (PERA)	50102010	4,298,000.00	
Representation Allowance (RA)	50102020	2,027,375.00	
Transportation Allowance (TA)	50102030	1,164,875.00	
Clothing/Uniform Allowance	50102040	3,876,000.00	
Subsistence Allowance	50102050	2,164,500.00	
Laundry Allowance	50102060	318,052.90	
Hazard Pay	50102110	17,607,188.22	
Longevity Pay	50102120	8,052,425.75	
Overtime and Night Pay	50102130	56,052.92	
Retirement and Life Insurance Premiums	50103010	13,569,400.73	
Pag-IBIG Contributions	50103020	215,200.00	
PhilHealth Contributions	50103030	1,356,795.04	
Employees Compensation Insurance Premiums	50103040	213,100.00	
Terminal Leave Benefits	50104030	498,307.22	
Traveling Expenses - Local	50201010	1,274,808.69	
Training Expenses	50202010	260,486.80	
Scholarship Grants/Expenses	50202020	44,737.00	
Office Supplies Expenses	50203010	308,070.52	
Accountable Forms Expenses	50203020	8,000.00	
Drugs and Medicines Expenses	50203070	116,880,229.68	
Medical, Dental and Laboratory Supplies Expenses	50203080	4,946,900.00	

Department of Health

San Lazaro Compound, Sta.Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of March 31, 2022
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Fuel, Oil and Lubricants Expenses	50203090	153,722.42	
Semi-Expendable Machinery and Equipment Expenses	50203210	248,073.00	
Other Supplies and Materials Expenses	50203990	2,690,500.00	
Water Expenses	50204010	2,306,988.90	
Electricity Expenses	50204020	8,984,572.04	
Telephone Expenses	50205020	2,954,592.06	
Internet Subscription Expenses	50205030	1,998.00	
Extraordinary and Miscellaneous Expenses	50210030	1,388,245.18	
Legal Services	50211010	15,732.50	
Auditing Services	50211020	2,820.30	
Other Professional Services	50211990	143,311,168.50	
Security Services	50212030	5,198,640.63	
Repairs and Maintenance - Transportation Equipment	50213060	6,730.00	
Assistance to Other National Government Agencies	50214020	5,977,081.94	
Assistance to Local Government Units	50214030	730,414,118.07	
Budgetary Support to Government-Owned and/or Controlled Corporations	50214040	16,434,596.00	
Assistance to NGOs/CSOs	50214050	3,587,100.00	
Subsidy to Regional Offices/Staff Bureaus	50214070	1,178,993,941.94	
Subsidy to Operating Units	50214080	36,238,471.50	
Subsidies - Others	50214990	496,020.00	
Taxes, Duties and Licenses	50215010	92,687.10	
Fidelity Bond Premiums	50215020	670,125.00	
Insurance Expenses	50215030	4,427,028.88	
Labor and Wages	50216010	110,825.00	
Advertising, Promotional and Marketing Expense	50299010	427,526.40	
Representation Expenses	50299030	17,024.00	
Rent/Lease Expenses	50299050	8,801,800.00	
Subscription Expenses	50299070	1,636,500.00	
Bank Transaction Fee	50299220	2,400.00	
Other Maintenance and Operating Expenses	50299990	2,240.00	
Depreciation - Buildings and Other Structures	50501040	5,305,636.65	
Depreciation - Machinery and Equipment	50501050	21,365,505.24	
Depreciation - Transportation Equipment	50501060	1,899,748.33	
Depreciation - Furniture, Fixtures and Books	50501070	178,428.68	
Depreciation - Other Property, Plant and Equipment	50501990	739,479.99	
Amortization - Intangible Assets	50502010	3,190,603.21	
TOTAL		100,380,950,497.60	100,380,950,497.60

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 March 31, 2022

Regular Agency Fund

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	105,750.00	
Petty Cash	1,003,518.85	1,109,268.85

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		6,723,692.13
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	513,077,633.34	
Cash - Treasury/Agency Deposit, Trust	264,812,202.87	
Cash - Modified Disbursement System (MDS), Regular	8,402,222.71	
Cash - Constructive Income and Other Remittances	1,757,080.23	
Cash - Constructive Disbursements	(1,757,080.23)	786,292,058.92
		794,125,019.90

Receivables

Loans and Receivable Accounts

Accounts Receivable		1,108,656.64
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Inter-Agency Receivables

Due from National Government Agencies	12,580,177,763.74	
Allowance for Impairment - Due from National Government Agencies	109,549,722.76	
Due from Government-Owned and/or Controlled Corporations	6,118,991,051.39	
Allowance for Impairment - Due from Government-Owned or Controlled Corporations	152,162,432.29	
Due from Local Government Units	1,088,332,259.03	
Allowance for Impairment - Due from Local Government Units	21,368,418.99	20,070,581,648.20

Intra-Agency Receivables

Due from Bureaus	591.58	
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Department of Health
Central Office
San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Position
As of March 31, 2022

Regular Agency Fund

Due from Regional Offices	13,470,213.31		
Due from Operating/Field Units	<u>7,706,818.78</u>	21,177,623.67	
Other Receivables			
Receivables- Disallowances/Charges	115,779,393.90		
Due from Officers and Employees	3,882,959.60		
Due from Non-Government Organizations/Civil Society Organizations	34,866,216.28		
Allowance for Impairment - Due from Non-Government Organizations/Civil Society Organizations	20,194,216.28		
Other Receivables	7,079,926.59		
Less : Allowance for Impairment - Other Receivables	<u>3,217,935.37</u>	<u>3,861,991.22</u>	<u>178,584,777.28</u>
			20,271,452,705.79
Inventories			
Inventory Held for Distribution			
Drugs and Medicines for Distribution	43,345,503,787.24		
Medical, Dental and Laboratory Supplies for Distribution	21,695,571,816.34		
Property and Equipment for Distribution	3,071,788,722.66		
Other Supplies and Materials for Distribution	<u>1,292,394,169.19</u>	69,405,258,495.43	
Inventory Held for Consumption			
Office Supplies Inventory	49,290,422.82		
Construction Materials Inventory	2,599,304.47		
Other Supplies and Materials Inventory	<u>60,361,608.53</u>	112,251,335.82	
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	87,574.04		
Semi-Expendable Medical Equipment	38,898.60		
Semi-Expendable Other Equipment	<u>525,591.00</u>	1,567,774.56	

Semi-Expendable Furniture, Fixtures and Books

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

Detailed Statement of Financial Position
As of March 31, 2022

Regular Agency Fund

Semi-Expendable Furniture and Fixtures	7,049,488.75	69,526,127,094.56
Other Assets		
Advances		
Advances to Special Disbursing Officer	481,306.70	
Advances to Officers and Employees	1,077,716.36	1,559,023.06
Prepayments		
Advances to Contractors	2,800,837,275.52	
Prepaid Insurance	2,030,354.09	
Prepaid Subscription	2,210,333.34	2,805,077,962.95
Deposits		
Deposit on Letters of Credit	75,785,782.56	
Guaranty Deposits	4,712,857.39	80,498,639.95
Other Assets		
Other Assets	1,149,245,040.91	4,036,380,666.87
Total Current Assets		94,628,085,487.12
Non - Current Assets		
Property, Plant and Equipment		
Land		
Land		56,056,560.00
Buildings and Other Structures		
Buildings	545,799,639.72	
Less : Accumulated Depreciation - Buildings	199,512,182.29	346,287,457.43
Hospitals and Health Centers	99,898,300.11	
Less : Accumulated Depreciation - Hospitals and Health Centers	22,934,984.52	76,963,315.59
Other Structures	27,194,864.46	
Less : Accumulated Depreciation - Other Structures	15,558,021.30	11,636,843.16
		434,887,616.18

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

Detailed Statement of Financial Position

As of March 31, 2022

Regular Agency Fund

Machinery and Equipment

Office Equipment	52,880,130.09		
Less : Accumulated Depreciation - Office Equipment	<u>45,942,689.28</u>	6,937,440.81	
Information and Communication Technology Equipment	714,238,429.84		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>500,006,080.98</u>	214,232,348.86	
Communication Equipment	75,093,847.93		
Less : Accumulated Depreciation - Communication Equipment	<u>65,181,682.23</u>	9,912,165.70	
Medical Equipment	117,056,743.68		
Less : Accumulated Depreciation - Medical Equipment	<u>94,814,071.99</u>	22,242,671.69	
Sports Equipment	25,000.00		
Less : Accumulated Depreciation - Sports Equipment	<u>23,750.00</u>	1,250.00	
Other Equipment	87,797,172.59		
Less : Accumulated Depreciation - Other Equipment	<u>74,458,401.58</u>	<u>13,338,771.01</u>	266,664,648.07
Transportation Equipment			
Motor Vehicles	120,875,854.28		
Less : Accumulated Depreciation - Motor Vehicles	<u>90,584,962.25</u>		30,290,892.03
Furniture, Fixtures and Books			
Furniture and Fixtures	18,281,892.99		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>16,501,559.64</u>		1,780,333.35
Construction in Progress			
Construction in Progress - Buildings and Other Structures			1,544,991,969.84
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	31,038,000.00		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>15,028,334.82</u>	<u>16,009,665.18</u>	2,350,681,684.65

Intangible Assets

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

Detailed Statement of Financial Position
As of March 31, 2022

Regular Agency Fund

Intangible Assets		
Computer Software	76,647,764.79	
Less : Accumulated Amortization - Computer Software	63,909,416.45	12,738,348.34
Total Non - Current Assets		2,363,420,032.99
TOTAL ASSETS		96,991,505,520.11
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Payables		
Accounts Payable	4,996,741,027.78	
Due to Officers and Employees	2,548,343.31	4,999,289,371.09
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	124,629.22	
Due to GSIS	1,722,011.38	
Due to Pag-IBIG	549.47	
Due to PhilHealth	193,698.90	
Due to NGAs	79,048,025.35	
Due to GOCCs	500,851.05	
Due to LGUs	10,000.00	81,599,765.37
Intra-Agency Payables		
Intra-Agency Payables		
Due to Regional Offices	520,000.00	
Due to Operating Units	896,945.83	1,416,945.83
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable	130,810,244.72	

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

Detailed Statement of Financial Position

As of March 31, 2022

Regular Agency Fund

Trust Liabilities - Disallowances/Charges	<u>28,426,550.12</u>	159,236,794.84
Other Payables		
Other Payables		
Other Payables		<u>14,775,776.67</u>
Total Current Liabilities		<u>5,256,318,653.80</u>
TOTAL LIABILITIES		5,256,318,653.80
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>91,735,186,866.31</u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>91,128,637,285.67</u>
TOTAL NET ASSETS/EQUITY		<u>91,128,637,285.67</u>

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

Detailed Statement of Financial Performance

For the period ending March 31, 2022

Regular Agency Fund

Revenue			
Service and Business Income			
Service Income			
Permit Fees	315,700.00		
Clearance and Certification Fees	15,900.00		
Licensing Fees	1,532,350.00		
Verification and Authentication Fees	<u>654,850.00</u>	2,518,800.00	
Business Income			
Income from Hostels/Dormitories and Other Like Facilities	<u>6,550.00</u>	<u>6,550.00</u>	2,525,350.00
Shares, Grants and Donations			
Donations			
Donations in Kind	<u>102,753,663.45</u>		102,753,663.45
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>11,229,063.91</u>		<u>11,229,063.91</u>
Total Revenue			<u>116,508,077.36</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	106,275,291.95		
Salaries and Wages - Casual/Contractual	<u>9,600,146.00</u>	115,875,437.95	
Other Compensation			
Personal Economic Relief Allowance (PERA)	4,298,000.00		
Representation Allowance (RA)	2,027,375.00		
Transportation Allowance (TA)	1,164,875.00		
Clothing/Uniform Allowance	3,876,000.00		
Subsistence Allowance	2,164,500.00		
Laundry Allowance	318,052.90		

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

Detailed Statement of Financial Performance

For the period ending March 31, 2022

Regular Agency Fund

Hazard Pay	17,607,188.22		
Longevity Pay	8,052,425.75		
Overtime and Night Pay	<u>56,052.92</u>	39,564,469.79	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	13,569,400.73		
Pag-IBIG Contributions	215,200.00		
PhilHealth Contributions	1,356,795.04		
Employees Compensation Insurance Premiums	<u>213,100.00</u>	15,354,495.77	
Other Personnel Benefits			
Terminal Leave Benefits	<u>498,307.22</u>	<u>498,307.22</u>	171,292,710.73
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	<u>1,274,808.69</u>	1,274,808.69	
Training and Scholarship Expenses			
Training Expenses	260,486.80		
Scholarship Grants/Expenses	<u>44,737.00</u>	305,223.80	
Supplies and Materials Expenses			
Office Supplies Expenses	308,070.52		
Accountable Forms Expenses	8,000.00		
Drugs and Medicines Expenses	116,880,229.68		
Medical, Dental and Laboratory Supplies Expenses	4,946,900.00		
Fuel, Oil and Lubricants Expenses	153,722.42		
Semi-Expendable Machinery and Equipment Expenses	248,073.00		
Other Supplies and Materials Expenses	<u>2,690,500.00</u>	125,235,495.62	
Utility Expenses			
Water Expenses	2,306,988.90		
Electricity Expenses	<u>8,984,572.04</u>	11,291,560.94	
Communication Expenses			

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

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

Telephone Expenses	2,954,592.06		
Internet Subscription Expenses	<u>1,998.00</u>	2,956,590.06	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>1,388,245.18</u>	1,388,245.18	
Professional Services			
Legal Services	15,732.50		
Auditing Services	2,820.30		
Other Professional Services	<u>143,311,168.50</u>	143,329,721.30	
General Services			
Security Services	<u>5,198,640.63</u>	5,198,640.63	
Repairs and Maintenance			
Repairs and Maintenance - Transportation Equipment	<u>6,730.00</u>	6,730.00	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	92,687.10		
Fidelity Bond Premiums	670,125.00		
Insurance Expenses	<u>4,427,028.88</u>	5,189,840.98	
Labor and Wages			
Labor and Wages	<u>110,825.00</u>	110,825.00	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expense	427,526.40		
Representation Expenses	17,024.00		
Rent/Lease Expenses	8,801,800.00		
Subscription Expenses	1,636,500.00		
Bank Transaction Fee	2,400.00		
Other Maintenance and Operating Expenses	<u>2,240.00</u>	<u>10,887,490.40</u>	307,175,172.60
Non-Cash Expenses			
Depreciation			
Depreciation - Buildings and Other Structures	5,305,636.65		

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

Detailed Statement of Financial Performance

For the period ending March 31, 2022

Regular Agency Fund

Depreciation - Machinery and Equipment	21,365,505.24		
Depreciation - Transportation Equipment	1,899,748.33		
Depreciation - Furniture, Fixtures and Books	178,428.68		
Depreciation - Other Property, Plant and Equipment	<u>739,479.99</u>	29,488,798.89	
Amortization			
Amortization - Intangible Assets	<u>3,190,603.21</u>	<u>3,190,603.21</u>	<u>32,679,402.10</u>
Total Operating Expenses			<u>511,147,285.43</u>
Surplus/(Deficit) from Current Operations			<u>(394,639,208.07)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government		4,801,179,626.11	
LESS: Financial Assistance/Subsidy TO LGUs, GOCCs, NGOs/POs			
Assistance to Other National Government Agencies	5,977,081.94		
Assistance to Local Government Units	730,414,118.07		
Budgetary Support to Government-Owned and/or Controlled Corporations	16,434,596.00		
Assistance to NGOs/CSOs	3,587,100.00		
Subsidies - Others	496,020.00		
Subsidy to Regional Offices/Staff Bureaus	1,178,993,941.94		
Subsidy to Operating Units	<u>36,238,471.50</u>	<u>1,972,141,329.45</u>	2,829,038,296.66
Surplus(Deficit) for the period			<u><u>2,434,399,088.59</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 March 31, 2022

Regular Agency Fund

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	17,422,756,928.79
Receipt of Cash - Tax Remittance Advice for the month	288,819,928.79
Receipt of Funding Check	2,000,000.00
Receipt of Notice of Cash Allocation (NCA)	17,131,937,000.00
Collection of Income/Revenues	11,997,320.00
Collection of Service Income	11,997,320.00
Collection of Receivables	710,889.12
Collection from Audit Disallowances	430,418.79
Collection of Receivables	280,470.33
Receipt of Inter-Agency Fund Transfer	87,049,408.90
Collection of Receivables from GOCCs	47,731,259.95
Collection of Receivables from National Government Agencies	39,318,148.95
Receipt of Intra-Agency Fund Transfer	406,624,014.38
Collection of Intra-Agency Receivables	406,624,014.38
Other Receipts	38,353.81
Collections from Bldg. & Facilities	6,650.00
Refund of Cash Advance	31,703.81
Adjustments	50,000.00
Cancellation of Lost/Stale checks issued in prior years	50,000.00
Total Cash Inflows	<u>17,929,226,915.00</u>

Cash Outflows

Payment of Expenses	(291,229,228.54)
Payment / Reimbursement of traveling expenses	(2,131,071.06)
Payment for (Other) Professional Services	(142,555,433.59)
Payment for Communication Expenses	(976,000.33)
Payment for Financial Expenses	(2,400.00)
Payment for honoraria, Training and Scholarship Expenses	(2,219,056.87)
Payment for Hotel accommodation and catering services	(182,925.00)
Payment for janitorial and security services	(5,139,179.06)
Payment for Other Maintenance and Other Operating Expenses	(4,880,928.76)
Payment for rent/lease	(8,014,285.72)

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Detailed Statement of Cash Flows
For The Period January 01, 2022 To March 31, 2022

Regular Agency Fund

Payment for Repairs and Maintenance of Office Equipment and Furniture and Fixtures	(5,691.82)
Payment for taxes, duties and licenses, insurance and fidelity bond premiums.	(1,858,446.23)
Payment for Utility Expenses	(11,380,977.15)
Payment of Allowances, Bonus and Other Compensation/Benefits	(6,993,267.95)
Payment of duties, taxes and licenses	(85,233.98)
Payment of gasoline and other lubricant expenses incurred.	(351,360.09)
Payment of overtime services rendered	(61,038.37)
Payment of publication/advertisement	(1,731,236.85)
Payment of Salaries and Wages thru Bank	(104,503,912.52)
Replenishment of Expenses from Petty Cash Fund	(128,374.07)
To correct/adjust entries	1,971,590.88
Grant of Cash Advances	(1,223,443.00)
Grant of Cash Advance (other than travel)	(346,467.00)
Grant of Cash Advance for travel	(876,976.00)
Prepayments	(1,856,579.42)
Prepayment of insurance, rent and others	(1,856,579.42)
Payment of Accounts Payables	(3,736,667,698.19)
Payment for Accounts Payable for MOOE	(3,722,707,465.99)
Payment of payable account for PS	(13,395,364.85)
Replacement of Stale/Cancelled Check	(564,867.35)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(338,865,926.57)
Payment/Remittance of membership dues and contributions to organizations	(984,866.80)
Remittance of Authorized Deduction Withheld on Employees (EMPLOYEE SHARE)	(32,609,765.31)
Remittance of Mandatory Deductions - EMPLOYER'S (GOVERNMENT) Share	(16,445,249.67)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(288,819,928.79)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(6,116.00)
Grant of Financial Assistance / Subsidy	(143,806,333.10)
Grant of Subsidies and Donations	(143,806,333.10)
Release of Inter-Agency Fund Transfers	(520,072,410.72)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(520,072,410.72)
Release of Intra Agency Fund Transfers	(12,367,637,723.13)
Issuance of Notice to transfer Allocation (NTA)	(12,367,637,723.13)
Other Disbursements	(10,680,528.56)

Department of Health
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San Lazaro Compound, Sta.Cruz, Manila
Detailed Statement of Cash Flows
For The Period January 01, 2022 To March 31, 2022

Regular Agency Fund

Refund of bidding documents fee	(105,000.00)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(10,460,241.92)
Refund of Overdeduction from Employees/Supplier	(115,286.64)
Adjustments	(30,000.00)
Reversing entry for the unreleased check at year-end	(30,000.00)
Total Cash Outflows	<u>(17,412,069,871.23)</u>
Cash Provided by (Used in) Operating Activities	<u>517,157,043.77</u>
 Total Cash provided by Operating, Investing and Financing Activities	 517,157,043.77
 Add : Cash Balance, Beginning Jan 1 2022	 <u>276,967,976.13</u>
 Cash Balance, Ending Mar 31 2022	 <u><u>794,125,019.90</u></u>

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

Statement of Changes in Net Assets/Equity

As of March 31, 2022

Regular Agency Fund

	Total net assets/equity
Balance at December 31, 2021	77,507,343,672.06
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	11,186,649,580.23
Other Adjustments	244,944.79
Restated balance	88,694,238,197.08
Changes in net assets/equity for 2022	
Surplus for the period	2,434,399,088.59
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	2,434,399,088.59
Balance at Mar 31, 2022	91,128,637,285.67