

# Department of Health

San Lazaro Compound, Sta.Cruz, Manila

## Central Office

### Pre-Closing Trial Balance

As of March 31, 2023  
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	141,750.00	
Petty Cash	10101020	792,758.10	
Cash in Bank - Local Currency, Current Account	10102020	7,963,226.28	
Cash - Treasury/Agency Deposit, Regular	10104010	79,818,463.07	
Cash - Treasury/Agency Deposit, Trust	10104030	323,691,878.90	
Cash - Constructive Income and Other Remittances	10104080	294,892.84	
Cash - Constructive Disbursements	10104090		3,831,317.90
Due from National Government Agencies	10303010	5,275,917,224.81	
Allowance for Impairment - Due from National Government Agencies	10303012		109,549,722.76
Due from Government-Owned and/or Controlled Corporations	10303020	5,553,531,447.23	
Allowance for Impairment - Due from Government- Owned or Controlled Corporations	10303022		152,162,432.29
Due from Local Government Units	10303030	697,742,123.89	
Allowance for Impairment - Due from Local Government Units	10303032		21,118,593.99
Due from Bureaus	10304020	591.58	
Due from Regional Offices	10304030	13,943,221.38	
Due from Operating/Field Units	10304040	86,990,858.24	
Receivables- Disallowances/Charges	10399010	91,311,113.47	
Due from Officers and Employees	10399020	4,036,558.05	
Due from Non-Government Organizations/Civil Society Organizations	10399030	35,119,216.28	
Allowance for Impairment - Due from Non- Government Organizations/Civil Society Organizations	10399032		20,194,216.28
Other Receivables	10399990	5,893,531.44	
Allowance for Impairment - Other Receivables	10399992		3,167,655.41
Drugs and Medicines for Distribution	10402030	29,295,294,929.90	
Medical, Dental and Laboratory Supplies for Distribution	10402040	20,529,616,154.64	
Property and Equipment for Distribution	10402090	3,617,157,047.45	
Other Supplies and Materials for Distribution	10402990	1,166,732,953.18	
Office Supplies Inventory	10404010	46,030,596.22	
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	59,350,887.52	
Semi-Expendable Office Equipment	10405020	152,031.04	
Semi-Expendable Information and Communications Technology Equipment	10405030	491,110.00	
Semi-Expendable Communications Equipment	10405070	74,443.00	
Semi-Expendable Medical Equipment	10405100	38,898.60	
Semi-Expendable Other Equipment	10405990	12,006.40	
Semi-Expendable Furniture and Fixtures	10406010	6,416,033.71	
Semi-Expendable Books	10406020	166,815.90	
Land	10601010	56,056,560.00	
Buildings	10604010	545,751,287.42	
Accumulated Depreciation - Buildings	10604011		218,888,494.48
Hospitals and Health Centers	10604030	99,898,300.11	
Accumulated Depreciation - Hospitals and Health Centers	10604031		26,098,430.64
Other Structures	10604990	27,194,864.46	
Accumulated Depreciation - Other Structures	10604991		16,450,736.29
Office Equipment	10605020	34,138,395.34	
Accumulated Depreciation - Office Equipment	10605021		30,177,400.61
Information and Communication Technology Equipment	10605030	636,699,149.70	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		503,217,728.32
Communication Equipment	10605070	78,809,338.35	
Accumulated Depreciation - Communication Equipment	10605071		63,759,697.39
Medical Equipment	10605110	111,352,400.76	
Accumulated Depreciation - Medical Equipment	10605111		90,981,944.46
Other Equipment	10605990	71,948,412.22	
Accumulated Depreciation - Other Equipment	10605991		61,701,738.13
Motor Vehicles	10606010	148,744,753.53	
Accumulated Depreciation - Motor Vehicles	10606011		103,827,938.93
Furniture and Fixtures	10607010	15,475,722.83	
Accumulated Depreciation - Furniture and Fixtures	10607011		14,170,541.77
Construction in Progress - Buildings and Other Structures	10698030	1,572,244,607.67	
Other Property, Plant and Equipment	10699990	29,098,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		16,852,683.30
Computer Software	10801020	143,530,553.05	
Accumulated Amortization - Computer Software	10801021		78,413,056.57

# Department of Health

San Lazaro Compound, Sta.Cruz, Manila

## Central Office

### Pre-Closing Trial Balance

As of March 31, 2023  
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Advances to Officers and Employees	19901040	7,702,410.84	
Advances to Contractors	19902010	3,183,396,724.52	
Prepaid Insurance	19902050	753,956.34	
Prepaid Subscription	19902100	36,280,569.26	
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		5,807,379,008.72
Due to Officers and Employees	20101020		4,775,744.05
Due to BIR	20201010		124,821.00
Due to GSIS	20201020		682,006.97
Due to Pag-IBIG	20201030		102,914.96
Due to PhilHealth	20201040		143,504.23
Due to NGAs	20201050		14,197,036.29
Due to GOCCs	20201060	16,734,335.85	
Due to Regional Offices	20301030		520,000.00
Guaranty/Security Deposits Payable	20401040		63,300,888.85
Trust Liabilities - Disallowances/Charges	20401080		30,398,701.01
Other Payables	29999990		16,348,907.28
Accumulated Surplus/(Deficit)	30101010		64,651,286,785.66
Permit Fees	40201010		408,800.00
Registration Fees	40201020		3,400.00
Clearance and Certification Fees	40201040		33,950.00
Licensing Fees	40201060		1,216,400.00
Verification and Authentication Fees	40201110		1,041,150.00
Fines and Penalties - Service Income	40201140		150,000.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		56,750.00
Interest Income	40202210		7.34
Subsidy from National Government	40301010		3,805,920,922.36
Donations in Kind	40402020		9,373,377.65
Miscellaneous Income	40699990		15,548,915.00
Salaries and Wages - Regular	50101010	110,539,475.29	
Salaries and Wages - Casual/Contractual	50101020	12,921,369.00	
Personal Economic Relief Allowance (PERA)	50102010	4,443,882.17	
Representation Allowance (RA)	50102020	2,041,800.00	
Transportation Allowance (TA)	50102030	1,164,705.26	
Clothing/Uniform Allowance	50102040	3,822,000.00	
Subsistence Allowance	50102050	2,141,000.00	
Laundry Allowance	50102060	325,650.02	
Hazard Pay	50102110	33,100,640.54	
Longevity Pay	50102120	8,521,010.58	
Overtime and Night Pay	50102130	67,659.08	
Retirement and Life Insurance Premiums	50103010	14,623,769.19	
Pag-IBIG Contributions	50103020	226,000.00	
PhilHealth Contributions	50103030	2,260,538.38	
Employees Compensation Insurance Premiums	50103040	222,700.00	
Terminal Leave Benefits	50104030	1,424,104.84	
Traveling Expenses - Local	50201010	4,047,539.19	
Traveling Expenses - Foreign	50201020	2,369,918.46	
Training Expenses	50202010	2,510,403.02	
Scholarship Grants/Expenses	50202020	163,742.05	
Office Supplies Expenses	50203010	1,555,363.32	
Accountable Forms Expenses	50203020	7,200.00	
Drugs and Medicines Expenses	50203070	1,285,324.80	
Medical, Dental and Laboratory Supplies Expenses	50203080	227,498.50	
Fuel, Oil and Lubricants Expenses	50203090	402,888.00	
Other Supplies and Materials Expenses	50203990	423,705.60	
Water Expenses	50204010	2,276,608.86	
Electricity Expenses	50204020	8,212,462.33	
Postage and Courier Services	50205010	8,903.00	
Telephone Expenses	50205020	2,588,142.44	
Internet Subscription Expenses	50205030	1,998.00	
Extraordinary and Miscellaneous Expenses	50210030	1,169,277.42	
Legal Services	50211010	40,000.00	
Auditing Services	50211020	3,644.27	
Consultancy Services	50211030	3,122,429.70	
Other Professional Services	50211990	108,101,502.73	

**Department of Health**

*San Lazaro Compound, Sta.Cruz, Manila*

**Central Office**

**Pre-Closing Trial Balance**

**As of March 31, 2023  
Regular Agency Fund**

<b>Account Title</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Repairs and Maintenance - Buildings and Other Structures	50213040	22,141.00	
Repairs and Maintenance - Transportation Equipment	50213060	94,845.56	
Assistance to Other National Government Agencies	50214020	483,023.00	
Assistance to Local Government Units	50214030	102,054,762.03	
Budgetary Support to Government-Owned and/or Controlled Corporations	50214040	2,937,288.49	
Assistance to NGOs/CSOs	50214050	9,722,900.10	
Subsidy to Regional Offices/Staff Bureaus	50214070	435,231,045.27	
Subsidy to Operating Units	50214080	50,098,786.81	
Subsidies - Others	50214990	11,465,210.95	
Taxes, Duties and Licenses	50215010	95,475.00	
Fidelity Bond Premiums	50215020	12,846.00	
Insurance Expenses	50215030	375,386.71	
Labor and Wages	50216010	442,024.22	
Advertising, Promotional and Marketing Expense	50299010	1,997,579.80	
Representation Expenses	50299030	351,866.00	
Transportation and Delivery Expenses	50299040	28,303,842.36	
Subscription Expenses	50299070	8,681,831.00	
Bank Transaction Fee	50299220	83,380.45	
Other Maintenance and Operating Expenses	50299990	230,000.00	
Depreciation - Buildings and Other Structures	50501040	5,305,636.65	
Depreciation - Machinery and Equipment	50501050	18,625,038.03	
Depreciation - Transportation Equipment	50501060	2,504,719.47	
Depreciation - Furniture, Fixtures and Books	50501070	24,996.93	
Depreciation - Other Property, Plant and Equipment	50501990	688,749.99	
Amortization - Intangible Assets	50502010	1,706,310.09	
<b>TOTAL</b>		<b>75,957,578,320.89</b>	<b>75,957,578,320.89</b>

Certified Correct :

  
**FILIPINA V. VELASQUEZ**  
Chief Accountant

Financial and Management Service

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

**Detailed Statement of Financial Position**  
**As of March 31, 2023**

**Regular Agency Fund**

**ASSETS**

**Current Assets**

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	141,750.00	
Petty Cash	<u>792,758.10</u>	934,508.10

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		7,963,226.28
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	79,818,463.07	
Cash - Treasury/Agency Deposit, Trust	323,691,878.90	
Cash - Constructive Income and Other Remittances	294,892.84	
Cash - Constructive Disbursements	<u>(3,831,317.90)</u>	<u>399,973,916.91</u>
		408,871,651.29

Receivables

Inter-Agency Receivables

Due from National Government Agencies	5,275,917,224.81	
Less : Allowance for Impairment - Due from National Government Agencies	<u>109,549,722.76</u>	5,166,367,502.05
Due from Government-Owned and/or Controlled Corporations	5,553,531,447.23	
Less : Allowance for Impairment - Due from Government-Owned or Controlled Corporations	<u>152,162,432.29</u>	5,401,369,014.94
Due from Local Government Units	697,742,123.89	
Less : Allowance for Impairment - Due from Local Government Units	<u>21,118,593.99</u>	<u>676,623,529.90</u>
		11,244,360,046.89

Intra-Agency Receivables

Due from Bureaus	591.58	
Due from Regional Offices	13,943,221.38	
Due from Operating/Field Units	<u>86,990,858.24</u>	100,934,671.20

Other Receivables

Receivables- Disallowances/Charges	91,311,113.47	
Due from Officers and Employees	4,036,558.05	

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

**Detailed Statement of Financial Position**

As of March 31, 2023

**Regular Agency Fund**

Due from Non-Government Organizations/Civil Society Organizations	35,119,216.28			
Less : Allowance for Impairment - Due from Non-Government Organizations/Civil Society Organization	<u>20,194,216.28</u>	14,925,000.00		
Other Receivables	5,893,531.44			
Less : Allowance for Impairment - Other Receivables	<u>3,167,655.41</u>	<u>2,725,876.03</u>	<u>112,998,547.55</u>	11,458,293,265.64
<b>Inventories</b>				
<b>Inventory Held for Distribution</b>				
Drugs and Medicines for Distribution		29,295,294,929.90		
Medical, Dental and Laboratory Supplies for Distribution		20,529,616,154.64		
Property and Equipment for Distribution		3,617,157,047.45		
Other Supplies and Materials for Distribution		<u>1,166,732,953.18</u>	54,608,801,085.17	
<b>Inventory Held for Consumption</b>				
Office Supplies Inventory		46,030,596.22		
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>59,350,887.52</u>	105,687,792.81	
<b>Semi-Expendable Machinery and Equipment</b>				
Semi-Expendable Office Equipment		152,031.04		
Semi-Expendable Information and Communications Technology Equipment		491,110.00		
Semi-Expendable Communications Equipment		74,443.00		
Semi-Expendable Medical Equipment		38,898.60		
Semi-Expendable Other Equipment		<u>12,006.40</u>	768,489.04	
<b>Semi-Expendable Furniture, Fixtures and Books</b>				
Semi-Expendable Furniture and Fixtures		6,416,033.71		
Semi-Expendable Books		<u>166,815.90</u>	<u>6,582,849.61</u>	54,721,840,216.63
<b>Other Assets</b>				
<b>Advances</b>				
Advances to Officers and Employees			7,702,410.84	

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

**Detailed Statement of Financial Position**  
**As of March 31, 2023**

**Regular Agency Fund**

Prepayments

Advances to Contractors	3,183,396,724.52	
Prepaid Insurance	753,956.34	
Prepaid Subscription	<u>36,280,569.26</u>	3,220,431,250.12

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>4,452,968,025.46</u>
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**Total Current Assets**

71,041,973,159.02

**Non - Current Assets**

Property, Plant and Equipment

Land

Land			56,056,560.00
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Buildings and Other Structures

Buildings	545,751,287.42		
Less : Accumulated Depreciation - Buildings	<u>218,888,494.48</u>	326,862,792.94	
Hospitals and Health Centers	99,898,300.11		
Less : Accumulated Depreciation - Hospitals and Health Centers	<u>26,098,430.64</u>	73,799,869.47	
Other Structures	27,194,864.46		
Less : Accumulated Depreciation - Other Structures	<u>16,450,736.29</u>	<u>10,744,128.17</u>	411,406,790.58

Machinery and Equipment

Office Equipment	34,138,395.34		
Less : Accumulated Depreciation - Office Equipment	<u>30,177,400.61</u>	3,960,994.73	
Information and Communication Technology Equipment	636,699,149.70		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>503,217,728.32</u>	133,481,421.38	
Communication Equipment	78,809,338.35		
Less : Accumulated Depreciation - Communication Equipment	<u>63,759,697.39</u>	15,049,640.96	

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

**Detailed Statement of Financial Position**  
**As of March 31, 2023**

**Regular Agency Fund**

Medical Equipment	111,352,400.76		
Less : Accumulated Depreciation - Medical Equipment	<u>90,981,944.46</u>	20,370,456.30	
Other Equipment	71,948,412.22		
Less : Accumulated Depreciation - Other Equipment	<u>61,701,738.13</u>	<u>10,246,674.09</u>	183,109,187.46
<b>Transportation Equipment</b>			
Motor Vehicles	148,744,753.53		
Less : Accumulated Depreciation - Motor Vehicles	<u>103,827,938.93</u>		44,916,814.60
<b>Furniture, Fixtures and Books</b>			
Furniture and Fixtures	15,475,722.83		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>14,170,541.77</u>		1,305,181.06
<b>Construction in Progress</b>			
Construction in Progress - Buildings and Other Structures			1,572,244,607.67
<b>Other Property, Plant and Equipment</b>			
Other Property, Plant and Equipment	29,098,000.00		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>16,852,683.30</u>	<u>12,245,316.70</u>	2,281,284,458.07
<b>Intangible Assets</b>			
<b>Intangible Assets</b>			
Computer Software	143,530,553.05		
Less : Accumulated Amortization - Computer Software	<u>78,413,056.57</u>		<u>65,117,496.48</u>
<b>Total Non - Current Assets</b>			<u>2,346,401,954.55</u>
<b>TOTAL ASSETS</b>			<u><u>73,388,375,113.57</u></u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Financial Liabilities</b>			
<b>Payables</b>			
Accounts Payable		5,807,379,008.72	
Due to Officers and Employees		<u>4,775,744.05</u>	5,812,154,752.77
<b>Inter-Agency Payables</b>			

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

**Detailed Statement of Financial Position**

As of March 31, 2023

**Regular Agency Fund**

Inter-Agency Payables		
Due to BIR	124,821.00	
Due to GSIS	682,006.97	
Due to Pag-IBIG	102,914.96	
Due to PhilHealth	143,504.23	
Due to NGAs	14,197,036.29	
Due to GOCCs	<u>(16,734,335.85)</u>	(1,484,052.40)
Intra-Agency Payables		
Intra-Agency Payables		
Due to Regional Offices		520,000.00
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable	63,300,888.85	
Trust Liabilities - Disallowances/Charges	<u>30,398,701.01</u>	93,699,589.86
Other Payables		
Other Payables		
Other Payables		<u>16,348,907.28</u>
<b>Total Current Liabilities</b>		<u>5,921,239,197.51</u>
<b>TOTAL LIABILITIES</b>		5,921,239,197.51
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>		<u><u>67,467,135,916.06</u></u>
<b>EQUITY</b>		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>67,467,135,916.06</u>
<b>TOTAL NET ASSETS/EQUITY</b>		<u><u>67,467,135,916.06</u></u>



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

**Detailed Statement of Financial Performance**

For the period ending March 31, 2023

Regular Agency Fund

Revenue

Service and Business Income

Service Income

Permit Fees	408,800.00	
Registration Fees	3,400.00	
Clearance and Certification Fees	33,950.00	
Licensing Fees	1,216,400.00	
Verification and Authentication Fees	1,041,150.00	
Fines and Penalties - Service Income	<u>150,000.00</u>	2,853,700.00

Business Income

Income from Hostels/Dormitories and Other Like Facilities	56,750.00	
Interest Income	<u>7.34</u>	<u>56,757.34</u> 2,910,457.34

Shares, Grants and Donations

Donations

Donations in Kind	<u>9,373,377.65</u>	9,373,377.65
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Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	<u>15,548,915.00</u>	<u>15,548,915.00</u>
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**Total Revenue** 27,832,749.99

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	110,539,475.29	
Salaries and Wages - Casual/Contractual	<u>12,921,369.00</u>	123,460,844.29

Other Compensation

Personal Economic Relief Allowance (PERA)	4,443,882.17	
Representation Allowance (RA)	2,041,800.00	
Transportation Allowance (TA)	1,164,705.26	
Clothing/Uniform Allowance	3,822,000.00	
Subsistence Allowance	2,141,000.00	
Laundry Allowance	325,650.02	

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

**Detailed Statement of Financial Performance**

For the period ending March 31, 2023

Regular Agency Fund

Hazard Pay	33,100,640.54		
Longevity Pay	8,521,010.58		
Overtime and Night Pay	<u>67,659.08</u>	55,628,347.65	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	14,623,769.19		
Pag-IBIG Contributions	226,000.00		
PhilHealth Contributions	2,260,538.38		
Employees Compensation Insurance Premiums	<u>222,700.00</u>	17,333,007.57	
Other Personnel Benefits			
Terminal Leave Benefits	<u>1,424,104.84</u>	<u>1,424,104.84</u>	197,846,304.35
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	4,047,539.19		
Traveling Expenses - Foreign	<u>2,369,918.46</u>	6,417,457.65	
Training and Scholarship Expenses			
Training Expenses	2,510,403.02		
Scholarship Grants/Expenses	<u>163,742.05</u>	2,674,145.07	
Supplies and Materials Expenses			
Office Supplies Expenses	1,555,363.32		
Accountable Forms Expenses	7,200.00		
Drugs and Medicines Expenses	1,285,324.80		
Medical, Dental and Laboratory Supplies Expenses	227,498.50		
Fuel, Oil and Lubricants Expenses	402,888.00		
Other Supplies and Materials Expenses	<u>423,705.60</u>	3,901,980.22	
Utility Expenses			
Water Expenses	2,276,608.86		
Electricity Expenses	<u>8,212,462.33</u>	10,489,071.19	
Communication Expenses			
Postage and Courier Services	8,903.00		
Telephone Expenses	2,588,142.44		
Internet Subscription Expenses	<u>1,998.00</u>	2,599,043.44	

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

**Detailed Statement of Financial Performance**  
**For the period ending March 31, 2023**  
**Regular Agency Fund**

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	<u>1,169,277.42</u>	1,169,277.42
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Professional Services

Legal Services	40,000.00	
Auditing Services	3,644.27	
Consultancy Services	3,122,429.70	
Other Professional Services	<u>108,101,502.73</u>	111,267,576.70

Repairs and Maintenance

Repairs and Maintenance - Buildings and Other Structures	22,141.00	
Repairs and Maintenance - Transportation Equipment	<u>94,845.56</u>	116,986.56

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	95,475.00	
Fidelity Bond Premiums	12,846.00	
Insurance Expenses	<u>375,386.71</u>	483,707.71

Labor and Wages

Labor and Wages	<u>442,024.22</u>	442,024.22
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Other Maintenance and Operating Expenses

Advertising, Promotional and Marketing Expense	1,997,579.80	
Representation Expenses	351,866.00	
Transportation and Delivery Expenses	28,303,842.36	
Subscription Expenses	8,681,831.00	
Bank Transaction Fee	83,380.45	
Other Maintenance and Operating Expenses	<u>230,000.00</u>	<u>39,648,499.61</u>
		179,209,769.79

Non-Cash Expenses

Depreciation

Depreciation - Buildings and Other Structures	5,305,636.65	
Depreciation - Machinery and Equipment	18,625,038.03	
Depreciation - Transportation Equipment	2,504,719.47	
Depreciation - Furniture, Fixtures and Books	24,996.93	
Depreciation - Other Property, Plant and Equipment	<u>688,749.99</u>	27,149,141.07

Amortization

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

**Detailed Statement of Financial Performance**

For the period ending March 31, 2023

Regular Agency Fund

Amortization - Intangible Assets	<u>1,706,310.09</u>	<u>1,706,310.09</u>	<u>28,855,451.16</u>
<b>Total Operating Expenses</b>			<u>405,911,525.30</u>
<b>Surplus/(Deficit) from Current Operations</b>			<u>(378,078,775.31)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government		3,805,920,922.36	
LESS: Financial Assistance/Subsidy TO LGUs, GOCCs, NGOs/POs			
Assistance to Other National Government Agencies	483,023.00		
Assistance to Local Government Units	102,054,762.03		
Budgetary Support to Government-Owned and/or Controlled Corporations	2,937,288.49		
Assistance to NGOs/CSOs	9,722,900.10		
Subsidies - Others	11,465,210.95		
Subsidy to Regional Offices/Staff Bureaus	435,231,045.27		
Subsidy to Operating Units	<u>50,098,786.81</u>	<u>611,993,016.65</u>	3,193,927,905.71
<b>Surplus/(Deficit) for the period</b>			<u><u>2,815,849,130.40</u></u>

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

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

**As of March 31, 2023**

**Regular Agency Fund**

	Total net assets/equity
Balance at December 31, 2022	68,727,906,236.46
Changes in accounting policy	1,757.53
Prior Period Adjustments/Unrecorded Income and Expenses	(4,076,549,769.37)
Other Adjustments	(71,438.96)
<b>Restated balance</b>	<b>64,651,286,785.66</b>
<b>Changes in net assets/equity for 2023</b>	
Surplus for the period	2,815,849,130.40
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
<b>Total recognized revenue and expense for the period</b>	<b>2,815,849,130.40</b>
<b>Balance at Mar 31, 2023</b>	<b>67,467,135,916.06</b>