

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of September 30, 2020
Regular Agency Fund

| Account Title | Account Code | Debit | Credit |
|---|--------------|-------------------|----------------|
| Cash - Collecting Officers | 10101010 | 555,058.00 | |
| Petty Cash | 10101020 | 885,213.52 | |
| Cash in Bank - Local Currency, Current Account | 10102020 | 4,146,296.92 | |
| Cash - Treasury/Agency Deposit, Regular | 10104010 | 136,919,315.68 | |
| Cash - Treasury/Agency Deposit, Trust | 10104030 | 233,693,484.38 | |
| Cash - Modified Disbursement System (MDS), Regular | 10104040 | 5,802,583.34 | |
| Accounts Receivable | 10301010 | 991.38 | |
| Due from National Government Agencies | 10303010 | 40,616,262,885.01 | |
| Due from Government-Owned and/or Controlled Corporations | 10303020 | 7,614,781,447.00 | |
| Due from Local Government Units | 10303030 | 32,056,208.27 | |
| Due from Bureaus | 10304020 | 591.58 | |
| Due from Regional Offices | 10304030 | 16,851,363.54 | |
| Due from Operating/Field Units | 10304040 | 8,449,780.56 | |
| Receivables- Disallowances/Charges | 10399010 | 119,707,571.86 | |
| Due from Officers and Employees | 10399020 | 3,243,177.82 | |
| Due from Non-Government Organizations/Civil Society Organizations | 10399030 | 20,818,216.28 | |
| Other Receivables | 10399990 | 7,016,002.62 | |
| Drugs and Medicines for Distribution | 10402030 | 19,415,697,705.46 | |
| Medical, Dental and Laboratory Supplies for Distribution | 10402040 | 3,808,843,090.05 | |
| Property and Equipment for Distribution | 10402090 | 2,224,259,633.21 | |
| Other Supplies and Materials for Distribution | 10402990 | 1,366,577,888.59 | |
| Office Supplies Inventory | 10404010 | 39,031,443.53 | |
| Accountable Forms, Plates and Stickers Inventory | 10404020 | 532,000.00 | |
| Construction Materials Inventory | 10404130 | 11,205,608.07 | |
| Other Supplies and Materials Inventory | 10404990 | 55,940,802.75 | |
| Semi-Expendable Office Equipment | 10405020 | 138,629.48 | |
| Semi-Expendable Information and Communications Technology Equipment | 10405030 | 574,417.44 | |
| Semi-Expendable Communications Equipment | 10405070 | 52,524.16 | |
| Semi-Expendable Medical Equipment | 10405100 | 891,850.00 | |
| Semi-Expendable Other Equipment | 10405990 | 900,478.00 | |
| Semi-Expendable Furniture and Fixtures | 10406010 | 4,597,107.75 | |
| Semi-Expendable Books | 10406020 | 91,947.00 | |
| Land | 10601010 | 56,056,560.00 | |
| Buildings | 10604010 | 477,949,923.86 | |
| Accumulated Depreciation - Buildings | 10604011 | | 169,927,000.01 |
| Hospitals and Health Centers | 10604030 | 99,898,300.11 | |
| Accumulated Depreciation - Hospitals and Health Centers | 10604031 | | 18,189,815.34 |
| Other Structures | 10604990 | 27,194,864.46 | |
| Accumulated Depreciation - Other Structures | 10604991 | | 14,425,003.70 |
| Office Equipment | 10605020 | 48,502,910.09 | |
| Accumulated Depreciation - Office Equipment | 10605021 | | 42,709,797.71 |
| Information and Communication Technology Equipment | 10605030 | 555,395,973.23 | |
| Accumulated Depreciation - Information and Communication Technology Equipment | 10605031 | | 368,861,080.41 |
| Communication Equipment | 10605070 | 72,139,797.93 | |
| Accumulated Depreciation - Communication Equipment | 10605071 | | 62,201,168.46 |
| Medical Equipment | 10605110 | 116,161,556.20 | |
| Accumulated Depreciation - Medical Equipment | 10605111 | | 88,004,792.12 |
| Sports Equipment | 10605130 | 25,000.00 | |
| Accumulated Depreciation - Sports Equipment | 10605131 | | 23,750.00 |
| Other Equipment | 10605990 | 86,812,172.59 | |
| Accumulated Depreciation - Other Equipment | 10605991 | | 68,602,827.02 |
| Motor Vehicles | 10606010 | 106,321,546.28 | |
| Accumulated Depreciation - Motor Vehicles | 10606011 | | 77,602,420.07 |
| Furniture and Fixtures | 10607010 | 17,762,892.99 | |
| Accumulated Depreciation - Furniture and Fixtures | 10607011 | | 15,012,675.77 |
| Construction in Progress - Buildings and Other Structures | 10698030 | 2,034,121,130.07 | |
| Other Property, Plant and Equipment | 10699990 | 31,038,000.00 | |
| Accumulated Depreciation - Other Property, Plant and Equipment | 10699991 | | 10,591,454.88 |
| Computer Software | 10801020 | 44,068,944.79 | |
| Accumulated Amortization - Computer Software | 10801021 | | 27,647,898.32 |

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

As of September 30, 2020
Regular Agency Fund

| Account Title | Account Code | Debit | Credit |
|---|--------------|------------------|-------------------|
| Advances to Special Disbursing Officer | 19901030 | 638,787.17 | |
| Advances to Officers and Employees | 19901040 | 105,442.38 | |
| Advances to Contractors | 19902010 | 3,824,238,490.49 | |
| Prepaid Insurance | 19902050 | 7,592,949.98 | |
| Deposit on Letters of Credit | 19903010 | 90,630,407.98 | |
| Guaranty Deposits | 19903020 | 4,712,857.39 | |
| Other Assets | 19999990 | 1,150,905,332.33 | |
| Accounts Payable | 20101010 | | 2,696,420,464.02 |
| Due to Officers and Employees | 20101020 | | 2,964,150.08 |
| Due to BIR | 20201010 | | 602.55 |
| Due to GSIS | 20201020 | | 7,018,682.88 |
| Due to Pag-IBIG | 20201030 | | 761,967.67 |
| Due to PhilHealth | 20201040 | | 472,350.82 |
| Due to NGAs | 20201050 | | 3,834,018.09 |
| Due to GOCCs | 20201060 | | 3,723,301.89 |
| Due to LGUs | 20201070 | | 10,000.00 |
| Due to Operating Units | 20301040 | | 943,945.83 |
| Guaranty/Security Deposits Payable | 20401040 | | 65,151,293.44 |
| Other Payables | 29999990 | | 39,340,165.07 |
| Accumulated Surplus/(Deficit) | 30101010 | | 32,541,303,170.81 |
| Permit Fees | 40201010 | | 736,400.00 |
| Clearance and Certification Fees | 40201040 | | 51,400.00 |
| Licensing Fees | 40201060 | | 2,584,800.00 |
| Verification and Authentication Fees | 40201110 | | 1,341,300.00 |
| Examination Fees | 40202030 | | 4,000.00 |
| Income from Hostels/Dormitories and Other Like Facilities | 40202130 | | 109,950.00 |
| Interest Income | 40202210 | | 65.25 |
| Subsidy from National Government | 40301010 | | 52,153,515,235.98 |
| Donations in Kind | 40402020 | | 46,743,120.00 |
| Miscellaneous Income | 40699990 | | 56,052,096.39 |
| Salaries and Wages - Regular | 50101010 | 299,323,662.45 | |
| Salaries and Wages - Casual/Contractual | 50101020 | 28,806,148.04 | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 12,544,969.63 | |
| Representation Allowance (RA) | 50102020 | 6,041,600.00 | |
| Transportation Allowance (TA) | 50102030 | 3,315,595.83 | |
| Clothing/Uniform Allowance | 50102040 | 3,876,000.00 | |
| Subsistence Allowance | 50102050 | 6,269,151.00 | |
| Laundry Allowance | 50102060 | 926,154.17 | |
| Honoraria | 50102100 | 305,100.00 | |
| Hazard Pay | 50102110 | 52,543,186.28 | |
| Longevity Pay | 50102120 | 23,668,696.07 | |
| Overtime and Night Pay | 50102130 | 609,827.62 | |
| Other Bonuses and Allowances | 50102990 | 35,994,404.00 | |
| Retirement and Life Insurance Premiums | 50103010 | 12,487,675.02 | |
| Pag-IBIG Contributions | 50103020 | 555,100.00 | |
| PhilHealth Contributions | 50103030 | 3,433,419.06 | |
| Employees Compensation Insurance Premiums | 50103040 | 547,400.00 | |
| Terminal Leave Benefits | 50104030 | 13,949,297.95 | |
| Traveling Expenses - Local | 50201010 | 6,463,837.57 | |
| Traveling Expenses - Foreign | 50201020 | 568,976.26 | |
| Training Expenses | 50202010 | 7,386,297.70 | |
| Scholarship Grants/Expenses | 50202020 | 29,052,697.77 | |
| Office Supplies Expenses | 50203010 | 2,906,948.51 | |
| Accountable Forms Expenses | 50203020 | 99,030.00 | |
| Drugs and Medicines Expenses | 50203070 | 582,355.44 | |
| Medical, Dental and Laboratory Supplies Expenses | 50203080 | 6,872.51 | |
| Fuel, Oil and Lubricants Expenses | 50203090 | 3,464,299.48 | |
| Semi-Expendable Machinery and Equipment Expenses | 50203210 | 229,970.31 | |
| Semi-Expendable Furniture, Fixtures and Books Expenses | 50203220 | 18,006.00 | |
| Other Supplies and Materials Expenses | 50203990 | 736,909.14 | |
| Water Expenses | 50204010 | 4,056,111.17 | |

Department of Health

San Lazaro Compound, Sta. Cruz, Manila

Central Office

Pre-Closing Trial Balance

**As of September 30, 2020
Regular Agency Fund**

| Account Title | Account Code | Debit | Credit |
|--|--------------|--------------------------|--------------------------|
| Electricity Expenses | 50204020 | 14,764,931.89 | |
| Postage and Courier Services | 50205010 | 24,233.00 | |
| Telephone Expenses | 50205020 | 9,173,683.53 | |
| Internet Subscription Expenses | 50205030 | 7,992.00 | |
| Cable, Satellite, Telegraph and Radio Expenses | 50205040 | 1,935,204.00 | |
| Extraordinary and Miscellaneous Expenses | 50210030 | 4,143,403.45 | |
| Legal Services | 50211010 | 1,000.00 | |
| Auditing Services | 50211020 | 32,383.95 | |
| Consultancy Services | 50211030 | 9,950,189.45 | |
| Other Professional Services | 50211990 | 247,325,112.70 | |
| Janitorial Services | 50212020 | 15,821,198.61 | |
| Security Services | 50212030 | 10,896,105.13 | |
| Repairs and Maintenance - Buildings and Other Structures | 50213040 | 226,677.01 | |
| Repairs and Maintenance - Machinery and Equipment | 50213050 | 46,375.00 | |
| Repairs and Maintenance - Transportation Equipment | 50213060 | 364,008.89 | |
| Repairs and Maintenance - Furniture and Fixtures | 50213070 | 3,362.68 | |
| Assistance to Other National Government Agencies | 50214020 | 798,138,752.14 | |
| Assistance to Local Government Units | 50214030 | 177,865,690.21 | |
| Budgetary Support to Government-Owned and/or Controlled Corporations | 50214040 | 293,212,929.02 | |
| Assistance to NGOs/CSOs | 50214050 | 191,911.46 | |
| Subsidy to Regional Offices/Staff Bureaus | 50214070 | 1,490,329,873.86 | |
| Subsidy to Operating Units | 50214080 | 18,639,573.06 | |
| Subsidy to Other Funds | 50214090 | 193,480.29 | |
| Subsidies - Others | 50214990 | 28,762,411.53 | |
| Taxes, Duties and Licenses | 50215010 | 70,900,844.96 | |
| Fidelity Bond Premiums | 50215020 | 236,026.13 | |
| Insurance Expenses | 50215030 | 22,454,865.29 | |
| Labor and Wages | 50216010 | 1,173,486.97 | |
| Advertising, Promotional and Marketing Expense | 50299010 | 9,333,002.56 | |
| Representation Expenses | 50299030 | 7,045,434.00 | |
| Transportation and Delivery Expenses | 50299040 | 62,885,750.25 | |
| Rent/Lease Expenses | 50299050 | 63,159,639.89 | |
| Subscription Expenses | 50299070 | 57,430.00 | |
| Other Maintenance and Operating Expenses | 50299990 | 3,000.00 | |
| Depreciation - Buildings and Other Structures | 50501040 | 14,163,195.51 | |
| Depreciation - Machinery and Equipment | 50501050 | 34,237,134.89 | |
| Depreciation - Transportation Equipment | 50501060 | 4,736,841.03 | |
| Depreciation - Furniture, Fixtures and Books | 50501070 | 827,942.72 | |
| Depreciation - Other Property, Plant and Equipment | 50501990 | 2,218,439.97 | |
| Amortization - Intangible Assets | 50502010 | 7,829,795.00 | |
| TOTAL | | 88,586,882,164.58 | 88,586,882,164.58 |

Certified Correct :

Filipina V. Velasquez
FILIPINA V. VELASQUEZ

OIC-Chief Accountant

Financial and Management Service

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

Detailed Statement of Financial Position

As of September 30, 2020

Regular Agency Fund

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

| | | |
|----------------------------|------------|--------------|
| Cash - Collecting Officers | 555,058.00 | |
| Petty Cash | 885,213.52 | 1,440,271.52 |

Cash in Bank - Local Currency

| | | |
|--|--|--------------|
| Cash in Bank - Local Currency, Current Account | | 4,146,296.92 |
|--|--|--------------|

Treasury/Agency Cash Accounts

| | | |
|--|----------------|----------------|
| Cash - Treasury/Agency Deposit, Regular | 136,919,315.68 | |
| Cash - Treasury/Agency Deposit, Trust | 233,693,484.38 | |
| Cash - Modified Disbursement System (MDS), Regular | 5,802,583.34 | 376,415,383.40 |
| | | 382,001,951.84 |

Receivables

Loans and Receivable Accounts

| | | |
|---------------------|--|--------|
| Accounts Receivable | | 991.38 |
|---------------------|--|--------|

Inter-Agency Receivables

| | | |
|--|-------------------|-------------------|
| Due from National Government Agencies | 40,616,262,885.01 | |
| Due from Government-Owned and/or Controlled Corporations | 7,614,781,447.00 | |
| Due from Local Government Units | 32,056,208.27 | 48,263,100,540.28 |

Intra-Agency Receivables

| | | |
|--------------------------------|---------------|---------------|
| Due from Bureaus | 591.58 | |
| Due from Regional Offices | 16,851,363.54 | |
| Due from Operating/Field Units | 8,449,780.56 | 25,301,735.68 |

Other Receivables

| | | |
|------------------------------------|----------------|--|
| Receivables- Disallowances/Charges | 119,707,571.86 | |
| Due from Officers and Employees | 3,243,177.82 | |

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

Detailed Statement of Financial Position

As of September 30, 2020

Regular Agency Fund

| | | | |
|---|---------------------|-----------------------|-------------------|
| Due from Non-Government Organizations/Civil Society Organizations | 20,818,216.28 | | |
| Other Receivables | <u>7,016,002.62</u> | <u>150,784,968.58</u> | 48,439,188,235.92 |

Inventories

Inventory Held for Distribution

| | | | |
|--|-------------------------|-------------------|--|
| Drugs and Medicines for Distribution | 19,415,697,705.46 | | |
| Medical, Dental and Laboratory Supplies for Distribution | 3,808,843,090.05 | | |
| Property and Equipment for Distribution | 2,224,259,633.21 | | |
| Other Supplies and Materials for Distribution | <u>1,366,577,888.59</u> | 26,815,378,317.31 | |

Inventory Held for Consumption

| | | | |
|--|----------------------|----------------|--|
| Office Supplies Inventory | 39,031,443.53 | | |
| Accountable Forms, Plates and Stickers Inventory | 532,000.00 | | |
| Construction Materials Inventory | 11,205,608.07 | | |
| Other Supplies and Materials Inventory | <u>55,940,802.75</u> | 106,709,854.35 | |

Semi-Expendable Machinery and Equipment

| | | | |
|---|-------------------|--------------|--|
| Semi-Expendable Office Equipment | 138,629.48 | | |
| Semi-Expendable Information and Communications Technology Equipment | 574,417.44 | | |
| Semi-Expendable Communications Equipment | 52,524.16 | | |
| Semi-Expendable Medical Equipment | 891,850.00 | | |
| Semi-Expendable Other Equipment | <u>900,478.00</u> | 2,557,899.08 | |

Semi-Expendable Furniture, Fixtures and Books

| | | | |
|--|------------------|---------------------|-------------------|
| Semi-Expendable Furniture and Fixtures | 4,597,107.75 | | |
| Semi-Expendable Books | <u>91,947.00</u> | <u>4,689,054.75</u> | 26,929,335,125.49 |

Other Assets

Advances

| | | | |
|--|-------------------|------------|--|
| Advances to Special Disbursing Officer | 638,787.17 | | |
| *Advances to Officers and Employees | <u>105,442.38</u> | 744,229.55 | |

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

Detailed Statement of Financial Position

As of September 30, 2020

Regular Agency Fund

| | | | |
|--|-----------------------|----------------------|---|
| Prepayments | | | |
| Advances to Contractors | | 3,824,238,490.49 | |
| Prepaid Insurance | | <u>7,592,949.98</u> | 3,831,831,440.47 |
| Deposits | | | |
| Deposit on Letters of Credit | | 90,630,407.98 | |
| Guaranty Deposits | | <u>4,712,857.39</u> | 95,343,265.37 |
| Other Assets | | | |
| Other Assets | | | <u>1,150,905,332.33</u> <u>5,078,824,267.72</u> |
| Total Current Assets | | | 80,829,349,580.97 |
| Non - Current Assets | | | |
| Property, Plant and Equipment | | | |
| Land | | | |
| Land | | | 56,056,560.00 |
| Buildings and Other Structures | | | |
| Buildings | 477,949,923.86 | | |
| Less : Accumulated Depreciation - Buildings | <u>169,927,000.01</u> | 308,022,923.85 | |
| Hospitals and Health Centers | 99,898,300.11 | | |
| Less : Accumulated Depreciation - Hospitals and Health Centers | <u>18,189,815.34</u> | 81,708,484.77 | |
| Other Structures | 27,194,864.46 | | |
| Less : Accumulated Depreciation - Other Structures | <u>14,425,003.70</u> | <u>12,769,860.76</u> | 402,501,269.38 |
| Machinery and Equipment | | | |
| Office Equipment | 48,502,910.09 | | |
| Less : Accumulated Depreciation - Office Equipment | <u>42,709,797.71</u> | 5,793,112.38 | |
| Information and Communication Technology Equipment | 555,395,973.23 | | |
| Less : Accumulated Depreciation - Information and Communication Technology Equipment | <u>368,861,080.41</u> | 186,534,892.82 | |
| Communication Equipment | 72,139,797.93 | | |

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

Detailed Statement of Financial Position

As of September 30, 2020

Regular Agency Fund

| | | | |
|--|----------------|---------------|--------------------------|
| Less : Accumulated Depreciation - Communication Equipment | 62,201,168.46 | 9,938,629.47 | |
| Medical Equipment | 116,161,556.20 | | |
| Less : Accumulated Depreciation - Medical Equipment | 88,004,792.12 | 28,156,764.08 | |
| Sports Equipment | 25,000.00 | | |
| Less : Accumulated Depreciation - Sports Equipment | 23,750.00 | 1,250.00 | |
| Other Equipment | 86,812,172.59 | | |
| Less : Accumulated Depreciation - Other Equipment | 68,602,827.02 | 18,209,345.57 | 248,633,994.32 |
| Transportation Equipment | | | |
| Motor Vehicles | 106,321,546.28 | | |
| Less : Accumulated Depreciation - Motor Vehicles | 77,602,420.07 | | 28,719,126.21 |
| Furniture, Fixtures and Books | | | |
| Furniture and Fixtures | 17,762,892.99 | | |
| Less : Accumulated Depreciation - Furniture and Fixtures | 15,012,675.77 | | 2,750,217.22 |
| Construction in Progress | | | |
| Construction in Progress - Buildings and Other Structures | | | 2,034,121,130.07 |
| Other Property, Plant and Equipment | | | |
| Other Property, Plant and Equipment | 31,038,000.00 | | |
| Less : Accumulated Depreciation - Other Property, Plant and Equipment | 10,591,454.88 | 20,446,545.12 | 2,793,228,842.32 |
| Intangible Assets | | | |
| Intangible Assets | | | |
| Computer Software | 44,068,944.79 | | |
| Less : Accumulated Amortization - Computer Software | 27,647,898.32 | | 16,421,046.47 |
| Total Non - Current Assets | | | 2,809,649,888.79 |
| TOTAL ASSETS | | | 83,638,999,469.76 |
| LIABILITIES | | | |
| Current Liabilities | | | |

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

Detailed Statement of Financial Position

As of September 30, 2020

Regular Agency Fund

Financial Liabilities

Payables

| | | |
|-------------------------------|---------------------|------------------|
| Accounts Payable | 2,696,420,464.02 | |
| Due to Officers and Employees | <u>2,964,150.08</u> | 2,699,384,614.10 |

Inter-Agency Payables

Inter-Agency Payables

| | | |
|-------------------|------------------|---------------|
| Due to BIR | 602.55 | |
| Due to GSIS | 7,018,682.88 | |
| Due to Pag-IBIG | 761,967.67 | |
| Due to PhilHealth | 472,350.82 | |
| Due to NGAs | 3,834,018.09 | |
| Due to GOCCs | 3,723,301.89 | |
| Due to LGUs | <u>10,000.00</u> | 15,820,923.90 |

Intra-Agency Payables

Intra-Agency Payables

| | | |
|------------------------|--|------------|
| Due to Operating Units | | 943,945.83 |
|------------------------|--|------------|

Trust Liabilities

Trust Liabilities

| | | |
|------------------------------------|--|---------------|
| Guaranty/Security Deposits Payable | | 65,151,293.44 |
|------------------------------------|--|---------------|

Other Payables

Other Payables

| | | |
|----------------|--|----------------------|
| Other Payables | | <u>39,340,165.07</u> |
|----------------|--|----------------------|

Total Current Liabilities

2,820,640,942.34

TOTAL LIABILITIES

2,820,640,942.34

TOTAL ASSETS LESS TOTAL LIABILITIES

80,818,358,527.42

EQUITY

Net Asset/Equity

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

Detailed Statement of Financial Position

As of September 30, 2020

Regular Agency Fund

Net Asset/Equity

Accumulated Surplus/(Deficit)

80,818,358,527.42

TOTAL NET ASSETS/EQUITY

80,818,358,527.42

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

Detailed Statement of Financial Performance

For the period ending September 30, 2020

Regular Agency Fund

| | | | |
|---|----------------------|-------------------|------------------------------|
| Revenue | | | |
| Service and Business Income | | | |
| Service Income | | | |
| Permit Fees | 736,400.00 | | |
| Clearance and Certification Fees | 51,400.00 | | |
| Licensing Fees | 2,584,800.00 | | |
| Verification and Authentication Fees | <u>1,341,300.00</u> | 4,713,900.00 | |
| Business Income | | | |
| Examination Fees | 4,000.00 | | |
| Income from Hostels/Dormitories and Other Like Facilities | 109,950.00 | | |
| Interest Income | <u>65.25</u> | <u>114,015.25</u> | 4,827,915.25 |
| Shares, Grants and Donations | | | |
| Donations | | | |
| Donations in Kind | <u>46,743,120.00</u> | | 46,743,120.00 |
| Other Non-Operating Income | | | |
| Miscellaneous Income | | | |
| Miscellaneous Income | <u>56,052,096.39</u> | | <u>56,052,096.39</u> |
| Total Revenue | | | <u>107,623,131.64</u> |
| Less: Current Operating Expenses | | | |
| Personnel Services | | | |
| Salaries and Wages | | | |
| Salaries and Wages - Regular | 299,323,662.45 | | |
| Salaries and Wages - Casual/Contractual | <u>28,806,148.04</u> | 328,129,810.49 | |
| Other Compensation | | | |
| Personal Economic Relief Allowance (PERA) | 12,544,969.63 | | |
| Representation Allowance (RA) | 6,041,600.00 | | |
| Transportation Allowance (TA) | 3,315,595.83 | | |
| Clothing/Uniform Allowance | 3,876,000.00 | | |

Department of Health

Central Office

San Lazaro Compound, Sta.Cruz, Manila

Detailed Statement of Financial Performance

For the period ending September 30, 2020

Regular Agency Fund

| | | | |
|--|----------------------|----------------------|----------------|
| Subsistence Allowance | 6,269,151.00 | | |
| Laundry Allowance | 926,154.17 | | |
| Honoraria | 305,100.00 | | |
| Hazard Pay | 52,543,186.28 | | |
| Longevity Pay | 23,668,696.07 | | |
| Overtime and Night Pay | 609,827.62 | | |
| Other Bonuses and Allowances | <u>35,994,404.00</u> | 146,094,684.60 | |
| Personnel Benefit Contributions | | | |
| Retirement and Life Insurance Premiums | 12,487,675.02 | | |
| Pag-IBIG Contributions | 555,100.00 | | |
| PhilHealth Contributions | 3,433,419.06 | | |
| Employees Compensation Insurance Premiums | <u>547,400.00</u> | 17,023,594.08 | |
| Other Personnel Benefits | | | |
| Terminal Leave Benefits | <u>13,949,297.95</u> | <u>13,949,297.95</u> | 505,197,387.12 |
| Maintenance and Other Operating Expenses | | | |
| Traveling Expenses | | | |
| Traveling Expenses - Local | 6,463,837.57 | | |
| Traveling Expenses - Foreign | <u>568,976.26</u> | 7,032,813.83 | |
| Training and Scholarship Expenses | | | |
| Training Expenses | 7,386,297.70 | | |
| Scholarship Grants/Expenses | <u>29,052,697.77</u> | 36,438,995.47 | |
| Supplies and Materials Expenses | | | |
| Office Supplies Expenses | 2,906,948.51 | | |
| Accountable Forms Expenses | 99,030.00 | | |
| Drugs and Medicines Expenses | 582,355.44 | | |
| Medical, Dental and Laboratory Supplies Expenses | 6,872.51 | | |
| Fuel, Oil and Lubricants Expenses | 3,464,299.48 | | |
| Semi-Expendable Machinery and Equipment Expenses | 229,970.31 | | |

Department of Health

Central Office

San Lazaro Compound, Sta. Cruz, Manila

Detailed Statement of Financial Performance

For the period ending September 30, 2020

Regular Agency Fund

| | | |
|--|-----------------------|----------------|
| Semi-Expendable Furniture, Fixtures and Books Expenses | 18,006.00 | |
| Other Supplies and Materials Expenses | <u>736,909.14</u> | 8,044,391.39 |
| Utility Expenses | | |
| Water Expenses | 4,056,111.17 | |
| Electricity Expenses | <u>14,764,931.89</u> | 18,821,043.06 |
| Communication Expenses | | |
| Postage and Courier Services | 24,233.00 | |
| Telephone Expenses | 9,173,683.53 | |
| Internet Subscription Expenses | 7,992.00 | |
| Cable, Satellite, Telegraph and Radio Expenses | <u>1,935,204.00</u> | 11,141,112.53 |
| Confidential, Intelligence and Extraordinary Expenses | | |
| Extraordinary and Miscellaneous Expenses | <u>4,143,403.45</u> | 4,143,403.45 |
| Professional Services | | |
| Legal Services | 1,000.00 | |
| Auditing Services | 32,383.95 | |
| Consultancy Services | 9,950,189.45 | |
| Other Professional Services | <u>247,325,112.70</u> | 257,308,686.10 |
| General Services | | |
| Janitorial Services | 15,821,198.61 | |
| Security Services | <u>10,896,105.13</u> | 26,717,303.74 |
| Repairs and Maintenance | | |
| Repairs and Maintenance - Buildings and Other Structures | 226,677.01 | |
| Repairs and Maintenance - Machinery and Equipment | 46,375.00 | |
| Repairs and Maintenance - Transportation Equipment | 364,008.89 | |
| Repairs and Maintenance - Furniture and Fixtures | <u>3,362.68</u> | 640,423.58 |
| Taxes, Insurance Premiums and Other Fees | | |
| Taxes, Duties and Licenses | 70,900,844.96 | |
| Fidelity Bond Premiums | 236,026.13 | |

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

Detailed Statement of Financial Performance

For the period ending September 30, 2020

Regular Agency Fund

| | | | |
|--|----------------------|-----------------------|---------------------------|
| Insurance Expenses | <u>22,454,865.29</u> | 93,591,736.38 | |
| Labor and Wages | | | |
| Labor and Wages | <u>1,173,486.97</u> | 1,173,486.97 | |
| Other Maintenance and Operating Expenses | | | |
| Advertising, Promotional and Marketing Expense | 9,333,002.56 | | |
| Representation Expenses | 7,045,434.00 | | |
| Transportation and Delivery Expenses | 62,885,750.25 | | |
| Rent/Lease Expenses | 63,159,639.89 | | |
| Subscription Expenses | 57,430.00 | | |
| Other Maintenance and Operating Expenses | <u>3,000.00</u> | <u>142,484,256.70</u> | 607,537,653.20 |
| Non-Cash Expenses | | | |
| Depreciation | | | |
| Depreciation - Buildings and Other Structures | 14,163,195.51 | | |
| Depreciation - Machinery and Equipment | 34,237,134.89 | | |
| Depreciation - Transportation Equipment | 4,736,841.03 | | |
| Depreciation - Furniture, Fixtures and Books | 827,942.72 | | |
| Depreciation - Other Property, Plant and Equipment | <u>2,218,439.97</u> | 56,183,554.12 | |
| Amortization | | | |
| Amortization - Intangible Assets | <u>7,829,795.00</u> | <u>7,829,795.00</u> | <u>64,013,349.12</u> |
| Total Operating Expenses | | | <u>1,176,748,389.44</u> |
| Surplus/(Deficit) from Current Operations | | | <u>(1,069,125,257.80)</u> |
| Financial Assistance/Subsidy from LGUs, GOCCs | | | |
| Subsidy from National Government | | 52,153,515,235.98 | |
| LESS: Financial Assistance/Subsidy TO LGUs, GOCCs, NGOs/POs | | | |
| Assistance to Other National Government Agencies | 798,138,752.14 | | |
| Assistance to Local Government Units | 177,865,690.21 | | |
| Budgetary Support to Government-Owned and/or Controlled Corporations | 293,212,929.02 | | |
| Assistance to NGOs/CSOs | 191,911.46 | | |

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

Detailed Statement of Financial Performance

For the period ending September 30, 2020

Regular Agency Fund

| | | | |
|---|-------------------|-------------------------|--------------------------|
| Subsidies - Others | 28,762,411.53 | | |
| Subsidy to Regional Offices/Staff Bureaus | 1,490,329,873.86 | | |
| Subsidy to Operating Units | 18,639,573.06 | | |
| Subsidy to Other Funds | <u>193,480.29</u> | <u>2,807,334,621.57</u> | 49,346,180,614.41 |
| Surplus(Deficit) for the period | | | <u>48,277,055,356.61</u> |

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

Statement of Changes in Net Assets/Equity

As of September 30, 2020

Regular Agency Fund

| | Total net assets/equity |
|--|--|
| Balance at December 31, 2019 | 42,632,148,625.46 |
| Changes in accounting policy | 0.00 |
| Prior Period Adjustments/Unrecorded Income and Expenses | (10,091,565,454.65) |
| Other Adjustments | 720,000.00 |
| Restated balance | <u>32,541,303,170.81</u> |
| Changes in net assets/equity for 2020 | |
| Surplus for the period | 48,277,055,356.61 |
| Adjustment of net revenue recognized directly in net assets/equity | 0.00 |
| Others | 0.00 |
| Total recognized revenue and expense for the period | <u>48,277,055,356.61</u> |
| Balance at Sep 30, 2020 | <u><u>80,818,358,527.42</u></u> |