



REPUBLIC OF THE PHILIPPINES
Department of Health
National Center for Mental Health



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

The management of **National Center for Mental Health** is responsible for all information and representations contained in the accompanying Statement of Financial Position as of **December 31, 2023** and the related Statement of Financial Performance, Statement of Cash Flows, Statement of Changes in Net Assets/Equity, Statement of Comparison of Budget and Actual Amount and Notes to Financial Statements for the year then ended. The financial statements have been prepared in conformity with the International Public Sector Accounting Standards and generally accepted state accounting principles and reflect amounts that are based on the best estimates and informed judgment of management with an appropriate consideration to materiality. Management also certifies that all financial records and reports, and other information related to said financial statements have been made available to the auditors.

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


DIONICIO A. TOLENTINO, MPA
Chief, Finance Service


NOEL V. REYES, MD, FPPA
Medical Center Chief II