



Baguio General Hospital and Medical Center --

GOV PACK RD, BAGUIO CITY

Trial Balance

As of June 30, 2019

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	2,988,555.26	
Petty Cash	10101020	550,000.00	
Cash in Bank - Local Currency, Current Account	10102020	515,650,378.12	
Cash - Treasury/Agency Deposit, Regular	10104010	349,726.09	
Cash - Treasury/Agency Deposit, Trust	10104030		1,481,815.55
Cash - Modified Disbursement System (MDS), Trust	10104060	0.42	
Accounts Receivable	10301010	643,174.04	
Notes Receivable	10301020	11,924,786.87	
Allowance for Impairment - Notes Receivable	10301021		3,021,909.81
Due from National Government Agencies	10303010	3,496,952.61	
Due from Government-Owned and/or Controlled Corporations	10303020	320,405,556.54	
Due from Local Government Units	10303030	153,490.00	
Due from Other Funds	10304050	3,776,551.29	
Receivables - Disallowances/Charges	10305010	1,979,362.27	
Due from Officers and Employees	10305020	400,347.02	
Other Receivables	10305990	3,622,318.11	
Merchandise Inventory	10401010	32,294,081.01	
Food Supplies for Distribution	10402010	215,000.00	
Drugs and Medicines for Distribution	10402030	18,202,082.88	
Medical, Dental and Laboratory Supplies for Distribution	10402040	46,906,206.88	
Textbooks and Instructional Materials for Distribution	10402070	36,200.00	
Other Supplies and Materials for Distribution	10402990	6,875,517.34	
Office Supplies Inventory	10404010	3,996,543.77	
Accountable Forms, Plates and Stickers Inventory	10404020	641,922.15	
Drugs and Medicines Inventory	10404060	3,169,654.91	
Medical, Dental and Laboratory Supplies Inventory	10404070	15,125,082.40	
Fuel, Oil and Lubricants Inventory	10404080	379,349.78	
Other Supplies and Materials Inventory	10404990	331,774.38	
Semi-Expendable Office Equipment	10405020	23,358.00	
Semi-Expendable Information and Communications Technology Equipment	10405030	246,295.00	
Semi-Expendable Medical Equipment	10405100	757,950.33	
Semi-Expendable Other Machinery and Equipment	10405190	241,781.50	
Semi-Expendable Furniture and Fixtures	10406010	211,270.00	
Land	10601010	1,599,778,320.00	
Other Land Improvements	10602990	7,929,189.89	
Accumulated Depreciation - Other Land Improvements	10602991		6,456,914.31
Buildings	10604010	2,974,653.18	
Accumulated Depreciation - Buildings	10604011		109,896.91
Hospitals and Health Centers	10604030	814,180,376.86	
Accumulated Depreciation - Hospitals and Health Centers	10604031		399,730,396.29
Other Structures	10604990	42,587,760.10	
Accumulated Depreciation - Other Structures	10604991		15,775,405.91
Office Equipment	10605020	4,582,826.60	
Accumulated Depreciation - Office Equipment	10605021		1,968,533.44
Information and Communication Technology Equipment	10605030	48,457,253.07	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		32,499,636.67
Communication Equipment	10605070	4,101,838.08	
Accumulated Depreciation - Communication Equipment	10605071		1,852,365.70
Disaster Response and Rescue Equipment	10605090	658,400.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		236,560.43
Medical Equipment	10605110	922,002,506.81	
Accumulated Depreciation - Medical Equipment	10605111		292,293,304.80
Other Machinery and Equipment	10605990	16,511,701.83	
Accumulated Depreciation - Other Machinery and Equipment	10605991		14,542,795.16
Motor Vehicles	10606010	15,577,644.00	
Accumulated Depreciation - Motor Vehicles	10606011		7,958,523.75
Furniture and Fixtures	10607010	12,528,928.15	
Accumulated Depreciation - Furniture and Fixtures	10607011		10,105,824.75
Books	10607020	582,370.00	
Accumulated Depreciation - Books	10607021		485,334.06
Other Property, Plant and Equipment	10698990	45,397,128.32	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		37,244,783.29
Construction in Progress - Land Improvements	10699010	7,613,171.64	
Construction in Progress - Buildings and Other Structures	10699030	209,940,570.71	
Computer Software	10801020	1,901,852.54	
Accumulated Amortization - Computer Software	10801021		933,492.62



Baguio General Hospital and Medical Center --

GOV PACK RD, BAGUIO CITY

Trial Balance

As of June 30, 2019

Account Title	Account Code	Debit	Credit
Advances to Special Disbursing Officer	19901030	129,737.00	
Advances to Officers and Employees	19901040	6,842.20	
Advances to Contractors	19902010	61,052,181.22	
Prepaid Registration	19902030	11,947.59	
Prepaid Insurance	19902050	2,279,511.30	
Other Prepayments	19902990	395,540.00	
Accounts Payable	20101010		167,095,611.20
Due to Officers and Employees	20101020		2,502,235.40
Due to BIR	20201010		16,836,842.16
Due to GSIS	20201020		2,282,275.51
Due to Pag-IBIG	20201030		606,567.57
Due to PhilHealth	20201040		5,756.83
Due to NGAs	20201050		1,111,963.25
Due to GOCCs	20201060		2,600.00
Due to Central Office	20301010		10,000,000.00
Due to Regional Offices	20301030		17,695,351.19
Due to Other Funds	20301050		3,773,051.29
Guaranty/Security Deposits Payable	20401040		54,554,706.80
Other Deferred Credits	20501990		67,593,175.38
Other Payables	29999990		142,171,438.91
Accumulated Surplus/(Deficit)	30101010		3,464,708,785.66
Clearance and Certification Fees	40201040		580,601.70
Other Service Income	40201990		3,634,351.63
Affiliation Fees	40202020		1,555,950.00
Seminar/Training Fees	40202040		1,247,615.10
Rent/Lease Income	40202050		569,056.73
Income from Hostels/Dormitories and Other Like Facilities	40202130		120,500.00
Sales Revenue	40202160		109,734,912.47
Hospital Fees	40202170		208,363,208.52
Subsidy from National Government	40301010		578,321,535.52
Subsidy from Other National Government Agencies	40301020		1,864,934.71
Assistance from Local Government Units	40301030		12,600,000.00
Subsidy from Central Office	40301060		5,273,495.51
Subsidy from Regional Office/Staff Bureau	40301070		1,543,147.22
Income from Grants and Donations in Kind	40402020		1,664,833.63
Miscellaneous Income	40609990		636,388.89
Salaries and Wages - Regular	50101010	297,736,566.28	
Personal Economic Relief Allowance (PERA)	50102010	16,819,451.81	
Representation Allowance (RA)	50102020	166,000.00	
Transportation Allowance (TA)	50102030	166,000.00	
Clothing/Uniform Allowance	50102040	8,394,000.00	
Subsistence Allowance	50102050	8,518,171.88	
Laundry Allowance	50102060	1,186,529.72	
Hazard Pay	50102110	43,238,553.15	
Longevity Pay	50102120	9,565,756.00	
Overtime and Night Pay	50102130	2,415,936.37	
Other Bonuses and Allowances	50102990	49,662,184.50	
Retirement and Life Insurance Premiums	50103010	33,506,971.50	
Pag-IBIG Contributions	50103020	830,500.00	
PhilHealth Contributions	50103030	3,173,846.33	
Employees Compensation Insurance Premiums	50103040	833,315.63	
Terminal Leave Benefits	50104030	7,268,952.00	
Traveling Expenses - Local	50201010	584,389.24	
Training Expenses	50202010	2,703,886.88	
Office Supplies Expenses	50203010	3,320,143.77	
Accountable Forms Expenses	50203020	598,600.00	
Food Supplies Expenses	50203050	10,291,142.47	
Drugs and Medicines Expenses	50203070	36,026,302.34	
Medical, Dental and Laboratory Supplies Expenses	50203080	118,005,501.18	
Fuel, Oil and Lubricants Expenses	50203090	568,264.31	
Semi-Expendable Machinery and Equipment Expenses	50203210	1,048,592.21	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	262,950.00	
Other Supplies and Materials Expenses	50203990	5,985,293.33	
Water Expenses	50204010	3,597,468.14	
Electricity Expenses	50204020	9,255,320.37	
Postage and Courier Services	50205010	32,209.09	
Telephone Expenses	50205020	316,328.90	



Baguio General Hospital and Medical Center --

GOV PACK RD, BAGUIO CITY

Trial Balance

As of June 30, 2019

Account Title	Account Code	Debit	Credit
Internet Subscription Expenses	50205030	579,509.16	
Cable, Satellite, Telegraph and Radio Expenses	50205040	100,842.51	
Survey Expenses	50207010	120,000.00	
Legal Services	50211010	14,900.00	
Auditing Services	50211020	5,817.30	
Consultancy Services	50211030	1,343,239.25	
Other Professional Services	50211990	20,608,108.31	
Janitorial Services	50212020	1,960,772.98	
Security Services	50212030	4,101,007.59	
Other General Services	50212990	7,716,013.24	
Repairs and Maintenance - Buildings and Other Structures	50213040	568,047.02	
Repairs and Maintenance - Machinery and Equipment	50213050	1,454,098.17	
Repairs and Maintenance - Transportation Equipment	50213060	195,924.51	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	63,590.00	
Taxes, Duties and Licenses	50215010	225,374.33	
Fidelity Bond Premiums	50215020	168,078.75	
Insurance Expenses	50215030	2,090,660.06	
Advertising Expenses	50299010	289,521.60	
Printing and Publication Expenses	50299020	59,900.00	
Representation Expenses	50299030	277,010.05	
Rent/Lease Expenses	50299050	386,600.00	
Subscription Expenses	50299070	51,252.00	
Other Maintenance and Operating Expenses	50299990	1,301,119.07	
Bank Charges	50301040	15,366.00	
Cost of Sales	50402010	111,283,698.46	
Depreciation - Land Improvements	50501020	105,650.76	
Depreciation - Buildings and Other Structures	50501040	13,179,411.15	
Depreciation - Machinery and Equipment	50501050	40,981,992.70	
Depreciation - Transportation Equipment	50501060	776,581.69	
Depreciation - Furniture, Fixtures and Books	50501070	207,714.06	
Depreciation - Other Property, Plant and Equipment	50501990	2,120,833.68	
Loss of Assets	50504090	139,104.37	
TOTAL		5,705,348,386.23	5,705,348,386.23

CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH AUTHORIZED GOVERNMENT DEPOSITORY BANKS (AGDB)
GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL BENEFITS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
OFF-BUDGETARY FUNDS - RETAINED INCOME/FUNDS - HOSPITAL RETAINED INCOME APPLICABLE TO ALL DOH - RETAINED HOSPITALS - HOSPITAL FEES, MEDICAL/DENTAL/LABORATORY FEES, RENT INCOME FROM USE OF HOSPITAL EQUIPMENT/FACILITIES, PROCEEDS FROM SALE OF HOSPITAL PRODUCTS, DEVICES, DONATIONS AND OTHER INCOME - DOH-DOF-DBM J.C. 2003-1
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - DRUGS AND MEDICINES REVOLVING FUNDS - DRUGS AND MEDICINES - N.B.C. 321

Certified Correct :

CECILIA J. PUGONG, CPA
Chief Accountant
Accounting Office



Baguio General Hospital and Medical Center --
Detailed Statement of Financial Performance
As of June 30, 2019

Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	580,601.70		
Other Service Income	<u>3,634,351.63</u>	4,214,953.33	
Business Income			
Affiliation Fees	1,555,950.00		
Seminar/Training Fees	1,247,615.10		
Rent/Lease Income	569,056.73		
Income from Hostels/Dormitories and Other Like Facilities	120,500.00		
Sales Revenue	109,734,912.47		
Hospital Fees	<u>208,363,208.52</u>	<u>321,591,242.82</u>	325,806,196.15
Shares, Grants and Donations			
Grants and Donations			
Income from Grants and Donations in Kind	<u>1,664,833.63</u>		1,664,833.63
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>636,388.89</u>		<u>636,388.89</u>
Total Revenue			<u>328,107,418.67</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	<u>297,736,566.28</u>	297,736,566.28	
Other Compensation			
Personal Economic Relief Allowance (PERA)	16,819,451.81		
Representation Allowance (RA)	166,000.00		
Transportation Allowance (TA)	166,000.00		
Clothing/Uniform Allowance	8,394,000.00		
Subsistence Allowance	8,518,171.88		
Laundry Allowance	1,186,529.72		
Hazard Pay	43,238,553.15		



Baguio General Hospital and Medical Center --
Detailed Statement of Financial Performance
As of June 30, 2019

Longevity Pay	9,565,756.00		
Overtime and Night Pay	2,415,936.37		
Other Bonuses and Allowances	<u>49,662,184.50</u>	140,132,583.43	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	33,506,971.50		
Pag-IBIG Contributions	830,500.00		
PhilHealth Contributions	3,173,846.33		
Employees Compensation Insurance Premiums	<u>833,315.63</u>	38,344,633.46	
Other Personnel Benefits			
Terminal Leave Benefits	<u>7,268,952.00</u>	<u>7,268,952.00</u>	483,482,735.17
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	<u>584,389.24</u>	584,389.24	
Training and Scholarship Expenses			
Training Expenses	<u>2,703,886.88</u>	2,703,886.88	
Supplies and Materials Expenses			
Office Supplies Expenses	3,320,143.77		
Accountable Forms Expenses	598,600.00		
Food Supplies Expenses	10,291,142.47		
Drugs and Medicines Expenses	36,026,302.34		
Medical, Dental and Laboratory Supplies Expenses	118,005,501.18		
Fuel, Oil and Lubricants Expenses	568,264.31		
Semi-Expendable Machinery and Equipment Expenses	1,048,592.21		
Semi-Expendable Furniture, Fixtures and Books Expenses	262,950.00		
Other Supplies and Materials Expenses	<u>5,985,293.33</u>	176,106,789.61	
Utility Expenses			
Water Expenses	3,597,468.14		
Electricity Expenses	<u>9,255,320.37</u>	12,852,788.51	
Communication Expenses			
Postage and Courier Services	32,209.09		
Telephone Expenses	316,328.90		



Baguio General Hospital and Medical Center --
Detailed Statement of Financial Performance
As of June 30, 2019

Internet Subscription Expenses	579,509.16		
Cable, Satellite, Telegraph and Radio Expenses	<u>100,842.51</u>	1,028,889.66	
Survey, Research, Exploration and Development Expenses			
Survey Expenses	<u>120,000.00</u>	120,000.00	
Professional Services			
Legal Services	14,900.00		
Auditing Services	5,817.30		
Consultancy Services	1,343,239.25		
Other Professional Services	<u>20,608,108.31</u>	21,972,064.86	
General Services			
Janitorial Services	1,960,772.98		
Security Services	4,101,007.59		
Other General Services	<u>7,716,013.24</u>	13,777,793.81	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	568,047.02		
Repairs and Maintenance - Machinery and Equipment	1,454,098.17		
Repairs and Maintenance - Transportation Equipment	195,924.51		
Repairs and Maintenance - Other Property, Plant and Equipment	<u>63,590.00</u>	2,281,659.70	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	225,374.33		
Fidelity Bond Premiums	168,078.75		
Insurance Expenses	<u>2,090,660.06</u>	2,484,113.14	
Other Maintenance and Operating Expenses			
Advertising Expenses	289,521.60		
Printing and Publication Expenses	59,900.00		
Representation Expenses	277,010.05		
Rent/Lease Expenses	386,600.00		
Subscription Expenses	51,252.00		
Other Maintenance and Operating Expenses	<u>1,301,119.07</u>	<u>2,365,402.72</u>	236,277,778.13
Financial Expenses			
Financial Expenses			



Baguio General Hospital and Medical Center --
Detailed Statement of Financial Performance
As of June 30, 2019

Bank Charges	<u>15,366.00</u>	15,366.00
Direct Costs		
Cost of Sales		
Cost of Sales	<u>111,283,698.46</u>	111,283,698.46
Non-Cash Expenses		
Depreciation		
Depreciation - Land Improvements	105,650.76	
Depreciation - Buildings and Other Structures	13,179,411.15	
Depreciation - Machinery and Equipment	40,981,992.70	
Depreciation - Transportation Equipment	776,581.69	
Depreciation - Furniture, Fixtures and Books	207,714.06	
Depreciation - Other Property, Plant and Equipment	<u>2,120,833.68</u>	<u>57,372,184.04</u>
Total Operating Expenses		<u>888,431,761.80</u>
Surplus/(Deficit) from Current Operations		<u>(560,324,343.13)</u>
Financial Assistance/Subsidy from LGUs, GOCCs		
Subsidy from National Government	578,321,535.52	
Subsidy from Other National Government Agencies	1,864,934.71	
Assistance from Local Government Units	12,600,000.00	
Subsidy from Central Office	5,273,495.51	
Subsidy from Regional Office/Staff Bureau	<u>1,543,147.22</u>	599,603,112.96
Losses		
Loss of Assets		(139,104.37) <u>(139,104.37)</u>
Surplus/(Deficit) for the period		<u><u>39,139,665.46</u></u>

CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH AUTHORIZED GOVERNMENT DEPOSITORY BANKS (AGDB)
GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL BENEFITS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
OFF-BUDGETARY FUNDS - RETAINED INCOME/FUNDS - HOSPITAL RETAINED INCOME APPLICABLE TO ALL DOH -
RETAINED HOSPITALS - HOSPITAL FEES, MEDICAL/DENTAL/LABORATORY FEES, RENT INCOME FROM USE OF
HOSPITAL EQUIPMENT/FACILITIES, PROCEEDS FROM SALE OF HOSPITAL PRODUCTS, DEVICES, DONATIONS AND
OTHER INCOME - DOH-DOF-DBM J.C. 2003-1
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - DRUGS AND MEDICINES REVOLVING FUNDS - DRUGS AND
MEDICINES - N.B.C. 321

Baguio General Hospital and Medical Center |
Detailed Statement of Financial Position
As of June 30, 2019

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officer	2,988,555.26	
Petty Cash	550,000.00	3,538,555.26

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		515,650,378.12
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	349,726.09	
Cash - Treasury/Agency Deposit, Trust	(1,481,815.55)	
Cash - Modified Disbursement System (MDS), Trust	0.42	(1,132,089.04) 518,056,844.34

Receivables

Loans and Receivable Accounts

Accounts Receivable	643,174.04	
Notes Receivable	11,924,786.87	
Less : Allowance for Impairment - Notes Receivable	3,021,909.81	8,902,877.06 9,546,051.10

Inter-Agency Receivables

Due from National Government Agencies	3,496,952.61	
Due from Government-Owned and/or Controlled Corporations	320,405,556.54	
Due from Local Government Units	153,490.00	324,055,999.15

Intra-Agency Receivables

Due from Other Funds		3,776,551.29
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Other Receivables

Receivables - Disallowances/Charges	1,979,362.27	
Due from Officers and Employees	400,347.02	
Other Receivables	3,622,318.11	6,002,027.40 343,380,628.94

Inventories

Inventory Held for Sale

Baguio General Hospital and Medical Center |
Detailed Statement of Financial Position
As of June 30, 2019

Merchandise Inventory		32,294,081.01	
Inventory Held for Distribution			
Food Supplies for Distribution	215,000.00		
Drugs and Medicines for Distribution	18,202,082.88		
Medical, Dental and Laboratory Supplies for Distribution	46,906,206.88		
Textbooks and Instructional Materials for Distribution	36,200.00		
Other Supplies and Materials for Distribution	<u>6,875,517.34</u>	72,235,007.10	
Inventory Held for Consumption			
Office Supplies Inventory	3,996,543.77		
Accountable Forms, Plates and Stickers Inventory	641,922.15		
Drugs and Medicines Inventory	3,169,654.91		
Medical, Dental and Laboratory Supplies Inventory	15,125,082.40		
Fuel, Oil and Lubricants Inventory	379,349.78		
Other Supplies and Materials Inventory	<u>331,774.38</u>	23,644,327.39	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Office Equipment	23,358.00		
Semi-Expendable Information and Communications Technology Equipment	246,295.00		
Semi-Expendable Medical Equipment	757,950.33		
Semi-Expendable Other Machinery and Equipment	<u>241,781.50</u>	1,269,384.83	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures		<u>211,270.00</u>	129,654,070.33
Other Assets			
Advances			
Advances to Special Disbursing Officer	129,737.00		
Advances to Officers and Employees	<u>6,842.20</u>	136,579.20	
Prepayments			
Advances to Contractors	61,052,181.22		
Prepaid Registration	11,947.59		
Prepaid Insurance	2,279,511.30		

Baguio General Hospital and Medical Center |
Detailed Statement of Financial Position
As of June 30, 2019

Other Prepayments	395,540.00	63,739,180.11	63,875,759.31
Total Current Assets			1,054,967,302.92
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land			1,599,778,320.00
Land Improvements			
Other Land Improvements	7,929,189.89		
Less : Accumulated Depreciation - Other Land Improvements	<u>6,456,914.31</u>		1,472,275.58
Buildings and Other Structures			
Buildings	2,974,653.18		
Less : Accumulated Depreciation - Buildings	<u>109,896.91</u>	2,864,756.27	
Hospitals and Health Centers	814,180,376.86		
Less : Accumulated Depreciation - Hospitals and Health Centers	<u>399,730,396.29</u>	414,449,980.57	
Other Structures	42,587,760.10		
Less : Accumulated Depreciation - Other Structures	<u>15,775,405.91</u>	<u>26,812,354.19</u>	444,127,091.03
Machinery and Equipment			
Office Equipment	4,582,826.60		
Less : Accumulated Depreciation - Office Equipment	<u>1,968,533.44</u>	2,614,293.16	
Information and Communication Technology Equipment	48,457,253.07		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>32,499,636.67</u>	15,957,616.40	
Communication Equipment	4,101,838.08		
Less : Accumulated Depreciation - Communication Equipment	<u>1,852,365.70</u>	2,249,472.38	
Disaster Response and Rescue Equipment	658,400.00		
Less : Accumulated Depreciation - Disaster Response and Rescue Equipment	<u>236,560.43</u>	421,839.57	
Medical Equipment	922,002,506.81		
Less : Accumulated Depreciation - Medical Equipment	<u>292,293,304.80</u>	629,709,202.01	
Other Machinery and Equipment	16,511,701.83		

Baguio General Hospital and Medical Center |
Detailed Statement of Financial Position
As of June 30, 2019

Less : Accumulated Depreciation - Other Machinery and Equipment	14,542,795.16	1,968,906.67	652,921,330.19
Transportation Equipment			
Motor Vehicles	15,577,644.00		
Less : Accumulated Depreciation - Motor Vehicles	7,958,523.75		7,619,120.25
Furniture, Fixtures and Books			
Furniture and Fixtures	12,528,928.15		
Less : Accumulated Depreciation - Furniture and Fixtures	10,105,824.75	2,423,103.40	
Books	582,370.00		
Less : Accumulated Depreciation - Books	485,334.06	97,035.94	2,520,139.34
Construction in Progress			
Construction in Progress - Land Improvements		7,613,171.64	
Construction in Progress - Buildings and Other Structures		209,940,570.71	217,553,742.35
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	45,397,128.32		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	37,244,783.29	8,152,345.03	2,934,144,363.77
Intangible Assets			
Intangible Assets			
Computer Software	1,901,852.54		
Less : Accumulated Amortization - Computer Software	933,492.62		968,359.92
Total Non - Current Assets			2,935,112,723.69
TOTAL ASSETS			3,990,080,026.61
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		167,095,611.20	
Due to Officers and Employees		2,502,235.40	169,597,846.60

Baguio General Hospital and Medical Center |
Detailed Statement of Financial Position
As of June 30, 2019

Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	16,836,842.16	
Due to GSIS	2,282,275.51	
Due to Pag-IBIG	606,567.57	
Due to PhilHealth	5,756.83	
Due to NGAs	1,111,963.25	
Due to GOCCs	2,600.00	20,846,005.32
Intra-Agency Payables		
Intra-Agency Payables		
Due to Central Office	10,000,000.00	
Due to Regional Offices	17,695,351.19	
Due to Other Funds	3,773,051.29	31,468,402.48
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable		54,554,706.80
Deferred Credits		
Other Deferred Credits		67,593,175.38
Other Payables		
Other Payables		
Other Payables		142,171,438.91
Total Current Liabilities		486,231,575.49
TOTAL LIABILITIES		486,231,575.49
TOTAL ASSETS LESS TOTAL LIABILITIES		3,503,848,451.12
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		3,503,848,451.12
TOTAL NET ASSETS/EQUITY		3,503,848,451.12

Baguio General Hospital and Medical Center |
Detailed Statement of Financial Position
As of June 30, 2019

CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS
DEPOSITED WITH AUTHORIZED GOVERNMENT
DEPOSITORY BANKS (AGDB)
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
RETIREMENT AND LIFE INSURANCE PREMIUMS
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
MISCELLANEOUS PERSONNEL BENEFITS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
PENSION AND GRATUITY FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT
AGENCIES
OFF-BUDGETARY FUNDS - RETAINED INCOME/FUNDS -
HOSPITAL RETAINED INCOME APPLICABLE TO ALL DOH
- RETAINED HOSPITALS - HOSPITAL FEES,
MEDICAL/DENTAL/LABORATORY FEES, RENT INCOME
FROM USE OF HOSPITAL EQUIPMENT/FACILITIES,
PROCEEDS FROM SALE OF HOSPITAL PRODUCTS,
DEVICES, DONATIONS AND OTHER INCOME -
DOH-DOF-DBM J.C. 2003-1
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - DRUGS
AND MEDICINES REVOLVING FUNDS - DRUGS AND
MEDICINES – N.B.C. 321

Baguio General Hospital and Medical Center



Statement of Changes in Net Assets/Equity

As of June 30, 2019

	Total net assets/equity
Balance at December 31, 2018	1,875,012,739.15
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	1,589,698,026.68
Other Adjustments	(1,980.17)
Restated balance	3,464,708,785.66
Changes in net assets/equity for 2019	
Surplus for the period	39,139,665.46
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	39,139,665.46
Balance at Jun 30, 2019	3,503,848,451.12

CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH AUTHORIZED GOVERNMENT DEPOSITORY BANKS (AGDB)
 GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL BENEFITS FUND
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
 OFF-BUDGETARY FUNDS - RETAINED INCOME/FUNDS - HOSPITAL RETAINED INCOME APPLICABLE TO ALL DOH - RETAINED HOSPITALS - HOSPITAL FEES, MEDICAL/DENTAL/LABORATORY FEES, RENT INCOME FROM USE OF HOSPITAL EQUIPMENT/FACILITIES, PROCEEDS FROM SALE OF HOSPITAL PRODUCTS, DEVICES, DONATIONS AND OTHER INCOME - DOH-DOF-DBM J.C. 2003-1
 OFF-BUDGETARY FUNDS - REVOLVING FUNDS - DRUGS AND MEDICINES REVOLVING FUNDS - DRUGS AND MEDICINES - N.B.C. 321



Baguio General Hospital and Medical Center

Detailed Statement of Cash Flows

For The Period January 01, 2019 To June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	532,242,175.90
Receipt of Notice of Cash Allocation (NCA)	531,687,175.90
Receipt of Notice of Transfer of Cash Allocation (NTCA)	555,000.00
Collection of Income/Revenues	107,512,464.54
Collection of Other Receivables	202,072.77
Collection of Service and Business Income	107,310,391.77
Collection of Receivables	11,385,635.02
Collection from Audit Disallowances	13,368.96
Collection from Inter Agency Receivables	8,907,018.02
Collection of Receivables	2,465,248.04
Receipt of Trust Receipts	91,732,276.27
Collection of other Trust Receipts	1,060,052.49
Receipt of Funds for Specific Purpose	89,777,830.62
Receipt of Guaranty/Customer's Deposits/Bail Bonds	894,393.16
Other Receipts	689,438,392.96
Adjustment for erroneous recording of checks issued	4,926,044.57
Deposit of Collection of Income/ Receipt of Fund Transfer	395,723,836.78
Deposit of Collections other than Income	250,788,740.00
Deposit of Interest Income credited from AGDB accounts	238,611.99
over recording of expenses	17,846.00
Receipt of Cash- Tax Remittance Advice	37,701,426.62
Refund of Cash Advance	40,942.00
Replenishment of Expenses from Petty Cash Fund	945.00
Adjustments	7,490,816.04
Adjustments for General Ledger and Other Adjustments	6,729,224.06
Cancellation of Checks issued during the year	387,578.04
Cancellation of Lost/Stale checks issued in prior years	373,268.56
Reclassification of Subsidiary Ledger Accounts	745.38
Total Cash Inflows	<u>1,439,801,760.73</u>

Cash Outflows

Remittance to National Treasury **(801,726.05)**



Baguio General Hospital and Medical Center

Detailed Statement of Cash Flows

For The Period January 01, 2019 To June 30, 2019

Remittance to Bureau of National Treasury	(801,726.05)
Payment of Expenses	(475,557,073.54)
Payment for Communication Expenses	(866,645.02)
Payment for Other Maintenance and Other Operating Expenses/ Other Supplies and Materials	(2,272,498.37)
Payment for Personnel Services	(399,407,760.62)
Payment for Professional and General Services	(40,048,579.70)
Payment for Utility Expenses	(14,081,311.26)
Payment of Allowances, Bonus and Other Compensation/Benefits	(9,804,348.06)
Payment of Maintenance and Other Operating Expenses	(6,717,331.93)
Payment of Salaries and Wages thru Bank	(2,010,039.83)
Payment of Taxes, Insurance Premiums and Other fees	(348,558.75)
Purchase of Inventories	(7,641,520.54)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(5,656,592.10)
Payment for the Procurement Made to Procurement Service	(1,984,928.44)
Grant of Cash Advances	(753,995.25)
Grant of Cash Advance	(753,995.25)
Prepayments	(4,590,085.35)
Payment for Prepayments and Deposits	(4,590,085.35)
Payment of Payables	(365,010,271.03)
Payment for Payables	(203,504,198.93)
Payment for Trust and Other Liabilities	(1,444,870.90)
Payment of Liabilities	(160,061,201.20)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(171,832,089.89)
Remittance of Authorized Deduction Withheld on Employees (Employee Share)	(39,272,174.16)
Remittance of Mandatory Deductions - Employer's Share	(37,528,233.46)
Remittance of personnel benefits contributions (employer share)	(808,800.00)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(37,701,426.62)
Remittance of Taxes Withheld from Suppliers, Contractors & Other Creditors	(53,793,480.23)
Remittances to GSIS/Pag-IBIG/Philhealth Contributions (employee share)	(2,727,975.42)
Other Disbursements	(475,526,725.63)
Adjustment for Overrecording/underrecording of Collection	(591,450.00)
Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(144,281.05)
Fund Transfer thru ADA	(21,320,261.57)



Baguio General Hospital and Medical Center

Detailed Statement of Cash Flows

For The Period January 01, 2019 To June 30, 2019

Fund Transfer thru check	(374,400,050.33)
Payment / Reimbursement of Traveling Expenses	(2,590.00)
Payment for Intra-Agency Payable	(8,930.00)
Payment for Professional and General Services	(12,688,278.55)
Payment for Repairs and Maintenance - Buildings and Other Structures	(98,846.27)
Payment of payables to suppliers or contractors and officers and employees upon receipt of	(40,113,147.88)
Payment of refund of collected income/others and refund to patients/creditors	(1,392,596.03)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(1,703,611.57)
Refund of Performance Bond to Contractor	(2,380,527.22)
Replacement of Stale/Cancelled Check	(649,635.41)
Replenishment of Expenses from Petty Cash Fund	(3,041,353.71)
Reversing entry for the unreleased check at year-end	(16,991,166.04)
Adjustments	8,924,964.90
Adjustment for cash accounts	8,924,964.90
Total Cash Outflows	<u>(1,492,788,522.38)</u>
Cash Provided by (Used in) Operating Activities	(52,986,761.65)
CASH FLOWS FROM INVESTING ACTIVITIES	
Cash Outflows	
Purchase / Construction of PPE	(62,683,752.37)
Payment for First / Final Progress Billing of Contractor for Construction of Agency Assets	(56,701,053.87)
Payment for Mobilization Fee to Contractors	(5,982,698.50)
Total Cash Outflows	<u>(62,683,752.37)</u>
Cash Provided by (Used in) Investing Activities	<u>(62,683,752.37)</u>
Total Cash provided by Operating, Investing and Financing Activities	(115,670,514.02)
Add : Cash Balance, Beginning Jan 1 2019	<u>633,727,358.36</u>
Cash Balance, Ending Jun 30 2019	<u><u>518,056,844.34</u></u>



Baguio General Hospital and Medical Center

Detailed Statement of Cash Flows

For The Period January 01, 2019 To June 30, 2019

CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH AUTHORIZED GOVERNMENT DEPOSITORY BANKS (AGDB)
GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS
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