

**Baguio General Hospital and Medical Center |**

GOV PACK RD, BAGUIO CITY

**Trial Balance**

**As of September 30, 2019**

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	1,095,203.81	
Petty Cash	10101020	600,000.00	
Cash in Bank - Local Currency, Current Account	10102020	446,541,103.47	
Cash - Treasury/Agency Deposit, Regular	10104010	1,763,877.61	
Cash - Treasury/Agency Deposit, Trust	10104030		2,286,332.55
Cash - Modified Disbursement System (MDS), Trust	10104060	587,937.67	
Accounts Receivable	10301010	564,662.35	
Notes Receivable	10301020	11,876,167.24	
Allowance for Impairment - Notes Receivable	10301021		3,021,909.81
Due from National Government Agencies	10303010	3,765,635.21	
Due from Government-Owned and/or Controlled Corporations	10303020	438,687,972.35	
Due from Local Government Units	10303030	153,490.00	
Due from Other Funds	10304050	3,674,218.69	
Receivables - Disallowances/Charges	10305010	1,798,373.02	
Due from Officers and Employees	10305020	471,504.15	
Other Receivables	10305990	3,602,641.79	
Merchandise Inventory	10401010	41,024,685.40	
Food Supplies for Distribution	10402010	215,000.00	
Drugs and Medicines for Distribution	10402030	24,090,831.24	
Medical, Dental and Laboratory Supplies for Distribution	10402040	46,866,992.22	
Textbooks and Instructional Materials for Distribution	10402070	36,200.00	
Other Supplies and Materials for Distribution	10402990	6,784,154.61	
Office Supplies Inventory	10404010	3,803,474.72	
Accountable Forms, Plates and Stickers Inventory	10404020	641,922.15	
Drugs and Medicines Inventory	10404060	6,472,290.01	
Medical, Dental and Laboratory Supplies Inventory	10404070	23,418,748.65	
Fuel, Oil and Lubricants Inventory	10404080	375,316.58	
Other Supplies and Materials Inventory	10404990	154,244.25	
Semi-Expendable Office Equipment	10405020	23,358.00	
Semi-Expendable Information and Communications Technology Equipment	10405030	237,890.00	
Semi-Expendable Communications Equipment	10405070	79,000.00	
Semi-Expendable Medical Equipment	10405100	636,300.33	
Semi-Expendable Other Machinery and Equipment	10405190	258,125.50	
Semi-Expendable Furniture and Fixtures	10406010	215,170.00	
Land	10601010	1,599,778,320.00	
Other Land Improvements	10602990	14,424,607.34	
Accumulated Depreciation - Other Land Improvements	10602991		7,022,021.59
Buildings	10604010	2,974,653.18	
Accumulated Depreciation - Buildings	10604011		133,446.25
Hospitals and Health Centers	10604030	823,265,146.38	
Accumulated Depreciation - Hospitals and Health Centers	10604031		405,452,559.78
Other Structures	10604990	45,038,293.99	
Accumulated Depreciation - Other Structures	10604991		16,642,169.69
Office Equipment	10605020	4,406,826.60	
Accumulated Depreciation - Office Equipment	10605021		1,946,216.58
Information and Communication Technology Equipment	10605030	50,497,443.07	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		33,527,557.21
Communication Equipment	10605070	4,170,838.08	
Accumulated Depreciation - Communication Equipment	10605071		1,932,840.96
Disaster Response and Rescue Equipment	10605090	658,400.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		265,455.92
Medical Equipment	10605110	1,017,375,674.12	
Accumulated Depreciation - Medical Equipment	10605111		307,988,332.17
Other Machinery and Equipment	10605990	16,586,623.10	
Accumulated Depreciation - Other Machinery and Equipment	10605991		14,595,857.12
Motor Vehicles	10606010	15,577,644.00	
Accumulated Depreciation - Motor Vehicles	10606011		8,345,734.65
Furniture and Fixtures	10607010	12,528,928.15	
Accumulated Depreciation - Furniture and Fixtures	10607011		10,191,257.10
Books	10607020	582,370.00	
Accumulated Depreciation - Books	10607021		499,888.14
Other Property, Plant and Equipment	10698990	47,016,593.82	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		37,448,015.90
Construction in Progress - Land Improvements	10699010	2,507,620.44	
Construction in Progress - Buildings and Other Structures	10699030	225,402,411.50	
Computer Software	10801020	1,901,852.54	

**Baguio General Hospital and Medical Center |**

GOV PACK RD, BAGUIO CITY

**Trial Balance**

**As of September 30, 2019**

<b>Account Title</b>	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Accumulated Amortization - Computer Software	10801021		933,492.62
Advances to Officers and Employees	19901040	212,095.62	
Advances to Contractors	19902010	50,635,926.85	
Prepaid Registration	19902030	15,155.43	
Prepaid Insurance	19902050	6,032,564.21	
Other Prepayments	19902990	437,590.00	
Accounts Payable	20101010		144,686,110.14
Due to Officers and Employees	20101020		2,601,373.49
Due to BIR	20201010		15,132,956.05
Due to GSIS	20201020		1,495,051.10
Due to Pag-IBIG	20201030		735,296.12
Due to PhilHealth	20201040		4,649.03
Due to NGAs	20201050		1,659,165.89
Due to GOCCs	20201060		2,600.00
Due to Central Office	20301010		10,000,000.00
Due to Regional Offices	20301030		17,988,621.74
Due to Other Funds	20301050		3,674,218.69
Guaranty/Security Deposits Payable	20401040		62,542,186.90
Other Deferred Credits	20501990		101,031,611.08
Other Payables	29999990		183,394,375.56
Accumulated Surplus/(Deficit)	30101010		3,456,702,363.22
Clearance and Certification Fees	40201040		840,650.28
Other Service Income	40201990		6,646,536.21
Affiliation Fees	40202020		1,851,097.95
Seminar/Training Fees	40202040		1,260,115.10
Sales Revenue	40202160		174,856,615.24
Hospital Fees	40202170		338,941,801.26
Interest Income	40202210		341,601.93
Subsidy from National Government	40301010		917,078,045.61
Subsidy from Other National Government Agencies	40301020		1,864,934.71
Assistance from Local Government Units	40301030		12,600,000.00
Subsidy from Other Funds	40301050		22,006,877.65
Subsidy from Central Office	40301060		55,715,394.01
Subsidy from Regional Office/Staff Bureau	40301070		4,927,369.04
Income from Grants and Donations in Kind	40402020		2,357,869.13
Miscellaneous Income	40609990		1,511,089.01
Salaries and Wages - Regular	50101010	449,801,281.18	
Personal Economic Relief Allowance (PERA)	50102010	25,372,275.80	
Representation Allowance (RA)	50102020	250,250.00	
Transportation Allowance (TA)	50102030	250,250.00	
Clothing/Uniform Allowance	50102040	8,394,000.00	
Subsistence Allowance	50102050	12,804,046.88	
Laundry Allowance	50102060	1,787,741.21	
Hazard Pay	50102110	69,204,643.78	
Longevity Pay	50102120	14,606,177.24	
Overtime and Night Pay	50102130	3,470,116.38	
Other Bonuses and Allowances	50102990	49,662,184.50	
Retirement and Life Insurance Premiums	50103010	52,674,977.19	
Pag-IBIG Contributions	50103020	1,121,500.00	
PhilHealth Contributions	50103030	4,805,400.00	
Employees Compensation Insurance Premiums	50103040	1,259,014.05	
Terminal Leave Benefits	50104030	14,261,661.00	
Traveling Expenses - Local	50201010	1,351,650.38	
Training Expenses	50202010	4,954,885.83	
Office Supplies Expenses	50203010	5,379,115.60	
Accountable Forms Expenses	50203020	1,004,700.00	
Food Supplies Expenses	50203050	16,321,118.44	
Drugs and Medicines Expenses	50203070	58,381,566.37	
Medical, Dental and Laboratory Supplies Expenses	50203080	190,597,272.26	
Fuel, Oil and Lubricants Expenses	50203090	932,446.82	
Textbooks and Instructional Materials Expenses	50203110	25,000.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	1,570,835.01	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	361,550.00	
Other Supplies and Materials Expenses	50203990	9,043,935.47	
Water Expenses	50204010	6,140,719.64	
Electricity Expenses	50204020	12,652,703.94	
Postage and Courier Services	50205010	40,258.08	

**Baguio General Hospital and Medical Center |**

GOV PACK RD, BAGUIO CITY

**Trial Balance**

**As of September 30, 2019**

Account Title	Account Code	Debit	Credit
Telephone Expenses	50205020	492,475.97	
Internet Subscription Expenses	50205030	869,263.74	
Cable, Satellite, Telegraph and Radio Expenses	50205040	151,713.87	
Survey Expenses	50207010	120,000.00	
Legal Services	50211010	24,200.00	
Auditing Services	50211020	9,307.68	
Consultancy Services	50211030	1,480,739.25	
Other Professional Services	50211990	32,552,841.46	
Janitorial Services	50212020	6,860,911.06	
Security Services	50212030	5,803,312.63	
Other General Services	50212990	12,241,758.16	
Repairs and Maintenance - Buildings and Other Structures	50213040	776,488.61	
Repairs and Maintenance - Machinery and Equipment	50213050	2,382,305.37	
Repairs and Maintenance - Transportation Equipment	50213060	281,329.73	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	77,359.00	
Subsidy to Other Funds	50214090	22,006,877.65	
Taxes, Duties and Licenses	50215010	280,400.38	
Fidelity Bond Premiums	50215020	168,078.75	
Insurance Expenses	50215030	5,081,950.26	
Advertising Expenses	50299010	311,857.60	
Printing and Publication Expenses	50299020	59,900.00	
Representation Expenses	50299030	297,245.05	
Rent/Lease Expenses	50299050	386,600.00	
Membership Dues and Contributions to Organizations	50299060	558,300.00	
Subscription Expenses	50299070	55,494.00	
Other Maintenance and Operating Expenses	50299990	3,675,780.32	
Bank Charges	50301040	27,056.00	
Cost of Sales	50402010	178,335,458.32	
Depreciation - Land Improvements	50501020	670,758.04	
Depreciation - Buildings and Other Structures	50501040	19,791,887.76	
Depreciation - Machinery and Equipment	50501050	64,004,512.01	
Depreciation - Transportation Equipment	50501060	1,163,792.59	
Depreciation - Furniture, Fixtures and Books	50501070	307,700.49	
Depreciation - Other Property, Plant and Equipment	50501990	3,067,728.02	
Loss of Assets	50504090	1,280,933.92	
<b>TOTAL</b>		<b>6,396,683,664.18</b>	<b>6,396,683,664.18</b>

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 September 30, 2019**

Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	840,650.28		
Other Service Income	<u>6,646,536.21</u>	7,487,186.49	
Business Income			
Affiliation Fees	1,851,097.95		
Seminar/Training Fees	1,260,115.10		
Sales Revenue	174,856,615.24		
Hospital Fees	338,941,801.26		
Interest Income	<u>341,601.93</u>	<u>517,251,231.48</u>	524,738,417.97
Shares, Grants and Donations			
Grants and Donations			
Income from Grants and Donations in Kind	<u>2,357,869.13</u>		2,357,869.13
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>1,511,089.01</u>		<u>1,511,089.01</u>
Total Revenue			<u>528,607,376.11</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	<u>449,801,281.18</u>	449,801,281.18	
Other Compensation			
Personal Economic Relief Allowance (PERA)	25,372,275.80		
Representation Allowance (RA)	250,250.00		
Transportation Allowance (TA)	250,250.00		
Clothing/Uniform Allowance	8,394,000.00		
Subsistence Allowance	12,804,046.88		
Laundry Allowance	1,787,741.21		
Hazard Pay	69,204,643.78		
Longevity Pay	14,606,177.24		

**Baguio General Hospital and Medical Center |**  
**Detailed Statement of Financial Performance**  
**As of September 30, 2019**

Overtime and Night Pay	3,470,116.38		
Other Bonuses and Allowances	<u>49,662,184.50</u>	185,801,685.79	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	52,674,977.19		
Pag-IBIG Contributions	1,121,500.00		
PhilHealth Contributions	4,805,400.00		
Employees Compensation Insurance Premiums	<u>1,259,014.05</u>	59,860,891.24	
Other Personnel Benefits			
Terminal Leave Benefits	<u>14,261,661.00</u>	<u>14,261,661.00</u>	709,725,519.21
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	<u>1,351,650.38</u>	1,351,650.38	
Training and Scholarship Expenses			
Training Expenses	<u>4,954,885.83</u>	4,954,885.83	
Supplies and Materials Expenses			
Office Supplies Expenses	5,379,115.60		
Accountable Forms Expenses	1,004,700.00		
Food Supplies Expenses	16,321,118.44		
Drugs and Medicines Expenses	58,381,566.37		
Medical, Dental and Laboratory Supplies Expenses	190,597,272.26		
Fuel, Oil and Lubricants Expenses	932,446.82		
Textbooks and Instructional Materials Expenses	25,000.00		
Semi-Expendable Machinery and Equipment Expenses	1,570,835.01		
Semi-Expendable Furniture, Fixtures and Books Expenses	361,550.00		
Other Supplies and Materials Expenses	<u>9,043,935.47</u>	283,617,539.97	
Utility Expenses			
Water Expenses	6,140,719.64		
Electricity Expenses	<u>12,652,703.94</u>	18,793,423.58	
Communication Expenses			
Postage and Courier Services	40,258.08		
Telephone Expenses	492,475.97		

**Baguio General Hospital and Medical Center |**  
**Detailed Statement of Financial Performance**  
**As of September 30, 2019**

Internet Subscription Expenses	869,263.74		
Cable, Satellite, Telegraph and Radio Expenses	<u>151,713.87</u>	1,553,711.66	
Survey, Research, Exploration and Development Expenses			
Survey Expenses	<u>120,000.00</u>	120,000.00	
Professional Services			
Legal Services	24,200.00		
Auditing Services	9,307.68		
Consultancy Services	1,480,739.25		
Other Professional Services	<u>32,552,841.46</u>	34,067,088.39	
General Services			
Janitorial Services	6,860,911.06		
Security Services	5,803,312.63		
Other General Services	<u>12,241,758.16</u>	24,905,981.85	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	776,488.61		
Repairs and Maintenance - Machinery and Equipment	2,382,305.37		
Repairs and Maintenance - Transportation Equipment	281,329.73		
Repairs and Maintenance - Other Property, Plant and Equipment	<u>77,359.00</u>	3,517,482.71	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	280,400.38		
Fidelity Bond Premiums	168,078.75		
Insurance Expenses	<u>5,081,950.26</u>	5,530,429.39	
Other Maintenance and Operating Expenses			
Advertising Expenses	311,857.60		
Printing and Publication Expenses	59,900.00		
Representation Expenses	297,245.05		
Rent/Lease Expenses	386,600.00		
Membership Dues and Contributions to Organizations	558,300.00		
Subscription Expenses	55,494.00		
Other Maintenance and Operating Expenses	<u>3,675,780.32</u>	<u>5,345,176.97</u>	383,757,370.73
Financial Expenses			

**Baguio General Hospital and Medical Center |**  
**Detailed Statement of Financial Performance**  
**As of September 30, 2019**

Financial Expenses			
Bank Charges	<u>27,056.00</u>		27,056.00
Direct Costs			
Cost of Sales			
Cost of Sales	<u>178,335,458.32</u>		178,335,458.32
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	670,758.04		
Depreciation - Buildings and Other Structures	19,791,887.76		
Depreciation - Machinery and Equipment	64,004,512.01		
Depreciation - Transportation Equipment	1,163,792.59		
Depreciation - Furniture, Fixtures and Books	307,700.49		
Depreciation - Other Property, Plant and Equipment	<u>3,067,728.02</u>		<u>89,006,378.91</u>
Total Operating Expenses			<u>1,360,851,783.17</u>
Surplus/(Deficit) from Current Operations			<u>(832,244,407.06)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	917,078,045.61		
Subsidy from Other National Government Agencies	1,864,934.71		
Assistance from Local Government Units	12,600,000.00		
Subsidy from Other Funds	22,006,877.65		
Subsidy from Central Office	55,715,394.01		
Subsidy from Regional Office/Staff Bureau	<u>4,927,369.04</u>	1,014,192,621.02	
LESS: Financial Assistance/Subsidy TO LGUs, GOCCs, NGOs/POs			
Subsidy to Other Funds		<u>22,006,877.65</u>	<u>992,185,743.37</u>
Losses			
Loss of Assets		(1,280,933.92)	<u>(1,280,933.92)</u>
Surplus(Deficit) for the period			<u><u>158,660,402.39</u></u>

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

**ASSETS**

**Current Assets**

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officer	1,095,203.81	
Petty Cash	<u>600,000.00</u>	1,695,203.81

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		446,541,103.47
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	1,763,877.61	
Cash - Treasury/Agency Deposit, Trust	(2,286,332.55)	
Cash - Modified Disbursement System (MDS), Trust	<u>587,937.67</u>	<u>65,482.73</u>
		448,301,790.01

Receivables

Loans and Receivable Accounts

Accounts Receivable	564,662.35	
Notes Receivable	11,876,167.24	
Less : Allowance for Impairment - Notes Receivable	<u>3,021,909.81</u>	<u>8,854,257.43</u>
		9,418,919.78

Inter-Agency Receivables

Due from National Government Agencies	3,765,635.21	
Due from Government-Owned and/or Controlled Corporations	438,687,972.35	
Due from Local Government Units	<u>153,490.00</u>	442,607,097.56

Intra-Agency Receivables

Due from Other Funds		3,674,218.69
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Other Receivables

Receivables - Disallowances/Charges	1,798,373.02	
Due from Officers and Employees	471,504.15	
Other Receivables	<u>3,602,641.79</u>	<u>5,872,518.96</u>
		461,572,754.99

Inventories

Inventory Held for Sale

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

Merchandise Inventory		41,024,685.40	
Inventory Held for Distribution			
Food Supplies for Distribution	215,000.00		
Drugs and Medicines for Distribution	24,090,831.24		
Medical, Dental and Laboratory Supplies for Distribution	46,866,992.22		
Textbooks and Instructional Materials for Distribution	36,200.00		
Other Supplies and Materials for Distribution	<u>6,784,154.61</u>	77,993,178.07	
Inventory Held for Consumption			
Office Supplies Inventory	3,803,474.72		
Accountable Forms, Plates and Stickers Inventory	641,922.15		
Drugs and Medicines Inventory	6,472,290.01		
Medical, Dental and Laboratory Supplies Inventory	23,418,748.65		
Fuel, Oil and Lubricants Inventory	375,316.58		
Other Supplies and Materials Inventory	<u>154,244.25</u>	34,865,996.36	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Office Equipment	23,358.00		
Semi-Expendable Information and Communications Technology Equipment	237,890.00		
Semi-Expendable Communications Equipment	79,000.00		
Semi-Expendable Medical Equipment	636,300.33		
Semi-Expendable Other Machinery and Equipment	<u>258,125.50</u>	1,234,673.83	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures		<u>215,170.00</u>	155,333,703.66
Other Assets			
Advances			
Advances to Officers and Employees		212,095.62	
Prepayments			
Advances to Contractors	50,635,926.85		
Prepaid Registration	15,155.43		
Prepaid Insurance	6,032,564.21		

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

Other Prepayments	437,590.00	57,121,236.49	57,333,332.11
<b>Total Current Assets</b>			1,122,541,580.77
<b>Non - Current Assets</b>			
Property, Plant and Equipment			
Land			
Land			1,599,778,320.00
Land Improvements			
Other Land Improvements	14,424,607.34		
Less : Accumulated Depreciation - Other Land Improvements	<u>7,022,021.59</u>		7,402,585.75
Buildings and Other Structures			
Buildings	2,974,653.18		
Less : Accumulated Depreciation - Buildings	<u>133,446.25</u>	2,841,206.93	
Hospitals and Health Centers	823,265,146.38		
Less : Accumulated Depreciation - Hospitals and Health Centers	<u>405,452,559.78</u>	417,812,586.60	
Other Structures	45,038,293.99		
Less : Accumulated Depreciation - Other Structures	<u>16,642,169.69</u>	<u>28,396,124.30</u>	449,049,917.83
Machinery and Equipment			
Office Equipment	4,406,826.60		
Less : Accumulated Depreciation - Office Equipment	<u>1,946,216.58</u>	2,460,610.02	
Information and Communication Technology Equipment	50,497,443.07		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>33,527,557.21</u>	16,969,885.86	
Communication Equipment	4,170,838.08		
Less : Accumulated Depreciation - Communication Equipment	<u>1,932,840.96</u>	2,237,997.12	
Disaster Response and Rescue Equipment	658,400.00		
Less : Accumulated Depreciation - Disaster Response and Rescue Equipment	<u>265,455.92</u>	392,944.08	
Medical Equipment	1,017,375,674.12		
Less : Accumulated Depreciation - Medical Equipment	<u>307,988,332.17</u>	709,387,341.95	
Other Machinery and Equipment	16,586,623.10		

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

Less : Accumulated Depreciation - Other Machinery and Equipment	14,595,857.12	1,990,765.98	733,439,545.01
<b>Transportation Equipment</b>			
Motor Vehicles	15,577,644.00		
Less : Accumulated Depreciation - Motor Vehicles	8,345,734.65		7,231,909.35
<b>Furniture, Fixtures and Books</b>			
Furniture and Fixtures	12,528,928.15		
Less : Accumulated Depreciation - Furniture and Fixtures	10,191,257.10	2,337,671.05	
Books	582,370.00		
Less : Accumulated Depreciation - Books	499,888.14	82,481.86	2,420,152.91
<b>Construction in Progress</b>			
Construction in Progress - Land Improvements		2,507,620.44	
Construction in Progress - Buildings and Other Structures		225,402,411.50	227,910,031.94
<b>Other Property, Plant and Equipment</b>			
Other Property, Plant and Equipment	47,016,593.82		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	37,448,015.90	9,568,577.92	3,036,801,040.71
<b>Intangible Assets</b>			
<b>Intangible Assets</b>			
Computer Software	1,901,852.54		
Less : Accumulated Amortization - Computer Software	933,492.62		968,359.92
<b>Total Non - Current Assets</b>			<u>3,037,769,400.63</u>
<b>TOTAL ASSETS</b>			<u>4,160,310,981.40</u>
<b>LIABILITIES</b>			
<b>Deferred Credits/Unearned Income</b>			
<b>Current Liabilities</b>			
<b>Financial Liabilities</b>			
<b>Payables</b>			
Accounts Payable		144,686,110.14	
Due to Officers and Employees		2,601,373.49	147,287,483.63

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

Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	15,132,956.05	
Due to GSIS	1,495,051.10	
Due to Pag-IBIG	735,296.12	
Due to PhilHealth	4,649.03	
Due to NGAs	1,659,165.89	
Due to GOCCs	<u>2,600.00</u>	19,029,718.19
Intra-Agency Payables		
Intra-Agency Payables		
Due to Central Office	10,000,000.00	
Due to Regional Offices	17,988,621.74	
Due to Other Funds	<u>3,674,218.69</u>	31,662,840.43
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable		62,542,186.90
Deferred Credits		
Other Deferred Credits		101,031,611.08
Other Payables		
Other Payables		
Other Payables		<u>183,394,375.56</u>
<b>Total Current Liabilities</b>		<u>544,948,215.79</u>
<b>TOTAL LIABILITIES</b>		544,948,215.79
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>		<u>3,615,362,765.61</u>
<b>EQUITY</b>		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>3,615,362,765.61</u>
<b>TOTAL NET ASSETS/EQUITY</b>		<u>3,615,362,765.61</u>

**Baguio General Hospital and Medical Center |**  
**Detailed Statement of Financial Position**  
**As of September 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

## Statement of Changes in Net Assets/Equity

As of September 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	1,581,691,604.24
Other Adjustments	(1,980.17)
<b>Restated balance</b>	<b>3,456,702,363.22</b>
<b>Changes in net assets/equity for 2019</b>	
Surplus for the period	158,660,402.39
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>158,660,402.39</b>
<b>Balance at Sep 30, 2019</b>	<b>3,615,362,765.61</b>

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 September 30, 2019**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Inflows**

<b>Receipt of Notice of Cash Allocation (NCA)</b>	<b>892,089,632.90</b>
Receipt of Notice of Cash Allocation (NCA)	841,534,632.90
Receipt of Notice of Transfer of Cash Allocation (NTCA)	50,555,000.00
<b>Collection of Income/Revenues</b>	<b>165,053,041.89</b>
Collection of Other Receivables	298,217.30
Collection of Service and Business Income	164,754,824.59
<b>Collection of Receivables</b>	<b>16,254,332.09</b>
Collection from Audit Disallowances	63,247.36
Collection from Inter Agency Receivables	12,542,839.42
Collection of Receivables	3,648,245.31
<b>Receipt of Trust Receipts</b>	<b>134,953,280.96</b>
Collection of other Trust Receipts	1,681,765.44
Receipt of Funds for Specific Purpose	131,882,700.13
Receipt of Guaranty/Customer's Deposits/Bail Bonds	1,388,815.39
<b>Other Receipts</b>	<b>974,930,206.15</b>
Adjustment for erroneous recording of checks issued	4,926,044.57
Collection of income for remittance to BTr	341,601.93
Deposit of Collection of Income/ Receipt of Fund Transfer	541,740,842.52
Deposit of Collections other than Income	359,780,646.00
Deposit of Interest Income credited from AGDB accounts	341,601.93
over recording of expenses	17,846.00
Receipt of Cash- Tax Remittance Advice	66,610,479.94
Refund of Cash Advance	163,919.75
Replenishment of Expenses from Petty Cash Fund	945.00
Set-up of liability/receivables	1,006,278.51
<b>Adjustments</b>	<b>7,705,017.28</b>
Adjustments for General Ledger and Other Adjustments	6,900,764.06
Cancellation of Checks issued during the year	430,239.28
Cancellation of Lost/Stale checks issued in prior years	373,268.56
Reclassification of Subsidiary Ledger Accounts	745.38
<b>Total Cash Inflows</b>	<b><u>2,190,985,511.27</u></b>



Baguio General Hospital and Medical Center |

**Detailed Statement of Cash Flows**

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

**Cash Outflows**

<b>Remittance to National Treasury</b>	<b>(944,036.29)</b>
Remittance to Bureau of National Treasury	(944,036.29)
<b>Payment of Expenses</b>	<b>(665,905,296.25)</b>
Payment for Communication Expenses	(1,295,891.90)
Payment for Other Maintenance and Other Operating Expenses/ Other Supplies and Materials	(3,547,279.37)
Payment for Personnel Services	(549,079,702.71)
Payment for Professional and General Services	(60,454,931.57)
Payment for Utility Expenses	(21,822,439.60)
Payment of Allowances, Bonus and Other Compensation/Benefits	(18,120,811.93)
Payment of Maintenance and Other Operating Expenses	(8,315,714.76)
Payment of Salaries and Wages thru Bank	(2,896,898.01)
Payment of Taxes, Insurance Premiums and Other fees	(371,626.40)
<b>Purchase of Inventories</b>	<b>(13,353,842.52)</b>
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(10,477,540.97)
Payment for the Procurement Made to Procurement Service	(2,876,301.55)
<b>Grant of Cash Advances</b>	<b>(1,469,892.45)</b>
Grant of Cash Advance	(1,469,892.45)
<b>Prepayments</b>	<b>(12,542,804.40)</b>
Payment for Prepayments and Deposits	(12,542,804.40)
<b>Payment of Payables</b>	<b>(661,544,521.59)</b>
Payment for Payables	(419,687,060.82)
Payment for Trust and Other Liabilities	(2,263,885.38)
Payment of Liabilities	(239,593,575.39)
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	<b>(266,956,111.00)</b>
Remittance of Authorized Deduction Withheld on Employees (Employee Share)	(60,682,349.62)
Remittance of Mandatory Deductions - Employer's Share	(58,765,391.24)
Remittance of personnel benefits contributions (employer share)	(1,224,500.00)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(66,610,479.94)
Remittance of Taxes Withheld from Suppliers, Contractors & Other Creditors	(75,121,546.65)
Remittances to GSIS/Pag-IBIG/Philhealth Contributions (employee share)	(4,551,843.55)
<b>Other Disbursements</b>	<b>(646,623,029.76)</b>
Adjustment for Overrecording/underrecording of Collection	(591,450.00)

Baguio General Hospital and Medical Center |

**Detailed Statement of Cash Flows**

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

Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(144,281.05)
Fund Transfer thru ADA	(41,759,172.61)
Fund Transfer thru check	(499,978,145.03)
Issuance of Bills for the overpayment of salaries and wages & other compensation.	(90.00)
Payment / Reimbursement of Traveling Expenses	(2,590.00)
Payment for Intra-Agency Payable	(8,930.00)
Payment for Professional and General Services	(16,501,470.02)
Payment for Repairs and Maintenance - Buildings and Other Structures	(565,303.35)
Payment of payables to suppliers or contractors and officers and employees upon receipt of	(57,020,195.20)
Payment of refund of collected income/others and refund to patients/creditors	(1,763,244.25)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(2,612,088.52)
Refund of Performance Bond to Contractor	(2,735,106.97)
Replacement of Stale/Cancelled Check	(703,384.37)
Replenishment of Expenses from Petty Cash Fund	(5,246,412.12)
Reversing entry for the unreleased check at year-end	(16,991,166.04)
Unutilized Notice of Cash Allocation (NCA)	(0.23)
<b>Adjustments</b>	<b>8,924,964.90</b>
Adjustment for cash accounts	8,924,964.90
<b>Total Cash Outflows</b>	<b><u>(2,260,414,569.36)</u></b>
<b>Cash Provided by (Used in) Operating Activities</b>	<b>(69,429,058.09)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
<b>Cash Outflows</b>	
<b>Purchase / Construction of PPE</b>	<b>(115,996,510.26)</b>
Payment for Fabrication, Construction and Development of PPE	(33,318,239.86)
Payment for First / Final Progress Billing of Contractor for Construction of Agency Assets	(76,695,571.90)
Payment for Mobilization Fee to Contractors	(5,982,698.50)
<b>Total Cash Outflows</b>	<b><u>(115,996,510.26)</u></b>
<b>Cash Provided by (Used in) Investing Activities</b>	<b><u>(115,996,510.26)</u></b>
<b>Total Cash provided by Operating, Investing and Financing Activities</b>	<b>(185,425,568.35)</b>

Add : Cash Balance, Beginning Jan 1 2019

633,727,358.36

**Baguio General Hospital and Medical Center |**

**Detailed Statement of Cash Flows**

**For The Period January 01, 2019 To September 30, 2019**

**Cash Balance, Ending Sep 30 2019**

**448,301,790.01**

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