



REPUBLIC OF THE PHILIPPINES  
Department of Health  
National Center for Mental Health  
9de Pebrero St., Brgy. Mauway, Mandaluyong City



**Detailed Statement of Financial Position**  
**All Funds**  
**As at December 31, 2017**

| <b>ASSETS</b>  | <b>Note</b> |                               |
|--|-------------|-------------------------------|
| Current Assets   |             |                               |
| Cash and Cash Equivalents                                | 3,6         | <b>₱ <u>30,789,921.80</u></b> |
| Cash on Hand   |             | <u>1,284,467.62</u>           |
| Cash - Collecting Officers                               |             | 661,250.79                    |
| Petty Cash   |             | 623,216.83                    |
| Cash in Banks - Local Currency                           |             | <u>20,899,229.20</u>          |
| Cash in Bank - Local Currency , Current Account          |             | 20,765,793.39                 |
| Cash in Bank - Local Currency , Savings Account          |             | 133,435.81                    |
| Treasury/Agency Cash Accounts                            |             | <u>8,606,224.98</u>           |
| Cash - Treasury/Agency Deposit, Trust                    |             | 5,975,743.33                  |
| Cash - Modified Disbursement System (MDS-Regular)        |             | 2,523,728.66                  |
| Cash - Modified Disbursement System (MDS-Trust)          |             | 106,752.99                    |
| Receivables  |             | <b>₱ <u>48,649,729.58</u></b> |
| Loans and Receivable Accounts                            |             | <u>16,586,547.10</u>          |
| Accounts Receivable                                      | 3,7.1       | <u>17,274,930.42</u>          |
| Allowance for Impairment - Accounts Receivable           |             | <u>(688,383.32)</u>           |
| Net Value - Accounts Receivable                          |             | <u>16,586,547.10</u>          |
| Inter - Agency Receivables                               |             | <u>26,174,119.22</u>          |
| Due from Government-Owned and/or Controlled Corporations | 3,7.3       | <u>26,174,119.22</u>          |
| Other Receivables  |             | <u>5,889,063.26</u>           |
| Receivables - Disallowances/Charges                      | 3,7.2       | 2,297,547.98                  |
| Due from Officers and Employees                          | 3,7.2       | 2,235,517.64                  |
| Other Receivables  | 3,7.2       | 1,355,997.64                  |
| Inventories  | 3,8         | <b>₱ <u>37,630,873.76</u></b> |
| Inventory Held for Sale                                  |             | <u>2,317,053.01</u>           |
| Merchandise Inventory                                    | 3,8.1       | <u>2,317,053.01</u>           |
| Inventory Held for Consumption                           |             | <u>34,803,213.30</u>          |
| Office Supplies Inventory                                | 3,8.2       | 1,091,988.22                  |
| Accountable Forms, Plates and Stickers Inventory         | 3,8.2       | 610,853.23                    |
| Food Supplies Inventory                                  | 3,8.2       | 669,830.82                    |
| Drugs and Medicine Inventory                             | 3,8.2       | 24,828,163.80                 |
| Medical, Dental and Laboratory Supplies Inventory        | 3,8.2       | 1,895,733.69                  |
| Fuel, Oil and Lubricants Inventory                       | 3,8.2       | 248,757.69                    |
| Other Supplies and Materials Inventory                   | 3,8.2       | 5,457,885.85                  |

|   |            |                                |
|---|------------|--------------------------------|
| Semi-Expendable Machinery and Equipment                 | 3,8.3      | <u>510,607.45</u>              |
| Semi-Expendable Medical Equipment                       |            | 183,155.09                     |
| Semi-Expendable Other Machinery and Equipment           |            | 300,000.00                     |
| Semi-Expendable Other Furniture and Fixtures            |            | 27,452.36                      |
| Other Current Assets                                    | 3,10       | <b>₱ <u>3,817,675.55</u></b>   |
| Advances  |            | <u>987,306.82</u>              |
| Advances to Special Disbursing Officers                 | 3,10.1.1   | 987,306.82                     |
| Prepayments   | 3,10.1.2   | <u>2,648,275.33</u>            |
| Advances to Contractors                                 | 3,10.1.2.1 | 2,239,478.01                   |
| Prepaid Insurance                                       | 3,10.1.2.2 | 262,520.63                     |
| Other Prepayments                                       | 3,10.1.2.3 | 146,276.69                     |
| Deposits  | 3,10.1.3   | <u>182,093.40</u>              |
| Guaranty Deposits                                       | 3,10.1.3.1 | 182,093.40                     |
| Total Current Assets                                    |            | <b>₱ <u>120,888,200.69</u></b> |
| Non-Current Assets                                      |            |                                |
| Property, Plant and Equipment                           | 3,9        | <b>₱ <u>832,628,701.90</u></b> |
| Land Improvements                                       |            | <u>3,557,023.96</u>            |
| Other Land Improvements                                 |            | 45,552,987.09                  |
| Accumulated Depreciation - Other Land Improvements      |            | <u>(41,995,963.13)</u>         |
| Net Value   |            | <u>3,557,023.96</u>            |
| Infrastructure Assets                                   |            | <u>12,570,292.66</u>           |
| Water Supply Systems                                    |            | 968,489.66                     |
| Net Value   |            | <u>968,489.66</u>              |
| Power Supply Systems                                    |            | 11,776,223.00                  |
| Accumulated Depreciation-Power Supply Systems           |            | <u>(174,420.00)</u>            |
| Net Value   |            | <u>11,601,803.00</u>           |
| Buildings and Other Structures                          |            | <u>597,812,546.55</u>          |
| Hospitals and Health Centers                            |            | 775,678,911.21                 |
| Accumulated Depreciation - Hospitals and Health Centers |            | <u>(178,111,629.20)</u>        |
| Net Value   |            | <u>597,567,282.01</u>          |
| Other Structures  |            | 590,306.45                     |
| Accumulated Depreciation - Other Structures             |            | <u>(345,041.91)</u>            |
| Net Value   |            | <u>245,264.54</u>              |
| Machineries and Equipment                               |            | <u>70,555,643.36</u>           |
| Office Equipment  |            | 25,391,192.24                  |
| Accumulated Depreciation - Office Equipment             |            | <u>(16,517,841.30)</u>         |
| Net Value   |            | <u>8,873,350.94</u>            |
| Information and Communication Technology Equipment      |            | 21,615,828.63                  |
| Accumulated Depreciation - ICT Equipment                |            | <u>(13,832,510.86)</u>         |
| Net Value   |            | <u>7,783,317.77</u>            |
| Communication Equipment                                 |            | 9,666,055.24                   |
| Accumulated Depreciation - Communication Equipment      |            | <u>(6,977,910.40)</u>          |
| Net Value   |            | <u>2,688,144.84</u>            |
| Disaster Response and Rescue Equipment                  |            | 9,048,795.03                   |

|   |        |                                |
|---|--------|--------------------------------|
| Accumulated Depreciation-Disaster Response and Rescue Equipment |        | <u>(1,969,998.08)</u>          |
| Net Value   |        | <u>7,078,796.95</u>            |
| Medical Equipment   |        | 89,452,248.35                  |
| Accumulated Depreciation - Medical Equipment                    |        | <u>(48,888,606.02)</u>         |
| Net Value   |        | <u>40,563,642.33</u>           |
| Technical and Scientific Equipment                              |        | 13,506,372.74                  |
| Accumulated Depreciation - Technical and Scientific Equipment   |        | <u>(12,324,669.50)</u>         |
| Net Value   |        | <u>1,181,703.24</u>            |
| Other Machinery and Equipment                                   |        | 4,842,296.06                   |
| Accumulated Depreciation - Other Machineries and Equipment      |        | <u>(2,455,608.77)</u>          |
| Net Value   |        | <u>2,386,687.29</u>            |
| Transportation Equipment  |        | <u>8,632,811.17</u>            |
| Motor Vehicles  |        | 18,753,553.32                  |
| Accumulated Depreciation - Motor Vehicles                       |        | <u>(10,120,742.15)</u>         |
| Net Value   |        | <u>8,632,811.17</u>            |
| Furniture, Fixtures and Books                                   |        | <u>3,844,025.87</u>            |
| Furniture and Fixtures  |        | 5,086,683.00                   |
| Accumulated Depreciation - Furniture and Fixtures               |        | <u>(1,243,757.13)</u>          |
| Net Value   |        | <u>3,842,925.87</u>            |
| Books   |        | <u>22,000.00</u>               |
| Accumulated Depreciation - Books                                |        | <u>(20,900.00)</u>             |
| Net Value   |        | <u>1,100.00</u>                |
| Leased Assets   |        | <u>981,900.00</u>              |
| Leased Assets, Machinery and Equipment                          |        | <u>981,900.00</u>              |
| Net Value   |        | <u>981,900.00</u>              |
| Other Property, Plant and Equipment                             |        | <u>2,193,828.91</u>            |
| Other Property, Plant and Equipment                             |        | 13,228,965.20                  |
| Accumulated Depreciation - Other Property, Plant and Equipment  |        | <u>(11,035,136.29)</u>         |
| Net Value   |        | <u>2,193,828.91</u>            |
| Construction in Progress  |        | <u>132,480,629.42</u>          |
| Construction in Progress - Building and Other Structures        |        | 132,480,629.42                 |
| Total Non-Current Assets  |        | <b><u>₱ 832,628,701.90</u></b> |
| <b>TOTAL ASSETS</b>   |        | <b><u>₱ 953,516,902.59</u></b> |
| <b>LIABILITIES</b>  |        |                                |
| <b>Liabilities</b>  |        |                                |
| Current Liabilities   |        |                                |
| Financial Liabilities   | 3,11.1 | <b><u>₱ 40,194,975.91</u></b>  |
| Payables  |        | <u>25,536,794.38</u>           |
| Accounts Payable  |        | 3,268,041.32                   |
| Due to Officers and Employees                                   |        | 17,097,144.65                  |
| Finance Lease Payable   |        | 654,600.00                     |
| Tax Refund Payable  |        | 4,517,008.41                   |

|  |      |   |                                     |
|--|------|---|-------------------------------------|
| Other Payables                             |      |   | <u>14,658,181.53</u>                |
| Inter - Agency Payables                    | 3,12 | ₱ | <u>12,540,244.55</u>                |
| Due to BIR                                 |      |   | 9,543,099.00                        |
| Due to GSIS                                |      |   | 519,079.19                          |
| Due to PAG-IBIG                            |      |   | 1,790,848.84                        |
| Due to PHILHEALTH                          |      |   | 125,304.12                          |
| Due to Other NGAs                          |      |   | 14,769.94                           |
| Due to Other GOCCs                         |      |   | 547,143.46                          |
| Intra - Agency Payables                    | 3,13 | ₱ | <u>738.02</u>                       |
| Due to Central Office                      |      |   | 738.02                              |
| Trust Liabilities                          | 3,14 |   | <u>7,722,339.95</u>                 |
| Guaranty/Security Deposits Payable         |      |   | 7,722,339.95                        |
| Total Current Liabilities                  |      | ₱ | <u><b>60,458,298.43</b></u>         |
| <b>TOTAL LIABILITIES</b>                   | 3    | ₱ | <u><b>60,458,298.43</b></u>         |
| <b>TOTAL ASSETS LESS TOTAL LIABILITIES</b> |      | ₱ | <u><u><b>893,058,604.16</b></u></u> |
| <b>NET ASSETS / EQUITY</b>                 |      |   |                                     |
| Equity                                     |      | ₱ | <u>893,058,604.16</u>               |
| Accumulated Surplus/(Deficit)              |      |   | 893,058,604.16                      |
| <b>TOTAL NET ASSETS EQUITY</b>             |      | ₱ | <u><u><b>893,058,604.16</b></u></u> |