

DEPARTMENT OF HEALTH

Sin Tax Law Incremental Revenue for Health Annual Report

C.Y. 2016



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Introduction

The year 2016 marks the third year that the Department of Health (DOH) received Sin Tax incremental revenues for health from excise tax on alcohol and tobacco products. In accordance to the Sin Tax Reform Act of 2012 implementing rules and regulations; 85% of incremental revenues shall be allocated for health which shall be distributed to 80% for Universal Health Care Expenditures and 20% for Medical Assistance and Health Enhancement Facilities. The DOH 2016 budget is more than two-folds higher (PhP 122.63 B) compared to its 2013 budget level (PhP 53.23 B). The Sin tax incremental revenue for health in the DOH budget comprises 57% of the total budget at PhP 69.40 B of the PhP 122.63 B.

This report is in compliance to the Rule VIII, Sec 1 of the Sin Tax Reform Law's IRR requiring identified national agencies to publish a detailed report on the expenditure and utilization of the amounts earmarked under RA 10351. This is the third annual report of the DOH on the Sin Tax incremental revenue for health with details of the expenditure of the amounts earmarked for health.

Sin Tax Revenue for Health

In CY 2013 and 2014 the actual collection has exceeded the projected Sin tax incremental revenue included in the DOH budget, resulting to balances amounting to PhP 14.22 B from the 2013 collections, and PhP 8.81 B from the 2014 collections. In 2015, the actual collection was lower by PhP 6.72 B. The total balance from the Sin tax collections is PhP 16.32 B (see Table 1).

Table 1 Sin Tax Incremental Revenue Earmarked for Health, in Billion PhP

(a) Year	(b) Projected Sin Tax Incremental Revenue for Health ¹	(c) Actual Collection ²	(d) Balance [computed as c – b]
2013	30.49	44.72	14.22
2014	33.74	42.55	8.81
2015	69.40	62.69	(6.72)
TOTAL			16.32

¹ Computed as DOH Budget based on GAA minus DOH 2013 Budget based on GAA (PhP 53.23 B)

² Based on Collection Certifications issued by DOF

In accordance to Rule II, Section 2. Bases for Appropriation: Any Sin tax increment for health not included in the budget will be included in the succeeding year's budget. Table 2 shows the DBM fund releases charged to the Sin tax incremental revenue for health, and allocated in the budget of DOH, other government agencies (i.e. DSWD & DepEd) and the Philippine General Hospital (PGH). A total of PhP 30.44 B has been appropriated for various purposes apart from that in the DOH GAA budget. DBM requested the PGH, DSWD and DepEd to produce reports on the utilization of Sin tax funds as appropriated to their agencies.

Table 2 DBM Releases Charged to the Sin Tax Incremental Revenue Fund for Health³

Purpose	Amount
DOH - Miscellaneous Personnel Benefit Fund	9.10
Philippine General Hospital – Hospital equipment	3.15
DOH - Additional Releases:	
3.55 – Procurement of Dengue Vaccine	12.95
9.39 – Health Facilities Enhancement Program	
DepEd - Feeding program	4.14
DSWD - Feeding program	1.09
TOTAL	30.43

Allocation of the Sin Tax Incremental Revenue in the DOH Budget

The Sin tax incremental revenue for health in the 2016 DOH budget comprises 57% of the total budget at PhP 69.40 B of the PhP 122.63 B. The PhP 69.40 B were allocated as follows (see Table 3): PhP 31.26 B as premium subsidies for the health insurance of indigents and Senior Citizens not covered by the National Health Insurance Program (NHIP); PhP 16.94 B for programs contributory to the attainment of health-related Millennium Development Goals (MDG) and other UHC-related programs, activities, and projects (P/A/Ps); PhP 7.45 B for Health Facilities Enhancement Program (HEFP); PhP 4.16 B for Human Resources for Health (HRH) deployment program, and PhP 9.59 B for medical assistance to indigents and Health Enhancement Facilities Program (HEFP).

³ DBM Presentation in the March 2 and June 3, 2016 Inter-agency meetings held at DOF

Table 3 General Allocation of the Sin Tax Incremental Budget for Health, in Billion PhP

Particulars	FY 2013 DOH Budget (Baseline budget w/o Sin Tax)	FY 2016 DOH Budget	Sin Tax Incremental Revenue for Health included in the 2016 DOH Budget ⁴
TOTAL	53.23	122.63	69.40
PhilHealth	12.63	43.89	31.26
MDG & Others	24.16	41.10	16.94
HFEP	13.56	21.01	7.45
HRH	2.88	7.04	4.16
Medical Assistance & HEFP	0.00	9.59	9.59

Pursuant to Rule III and IV of the implementing rules and regulations of RA 10351, 80% of the increment for health should be used for Universal Health Care (UHC) expenditure, and 20% for medical assistance & HEFP. In 2016, a total of PhP 55.65 B or 80% of the Sin tax revenue for health was allocated for UHC expenditure. A total of PhP 13.75 B or 20% of the Sin tax incremental revenue was allocated for medical assistance & HEFP (see Table 4).

Table 4 Distribution of the Sin Tax Incremental Revenue for Health

Prescribed Allocation	P/A/Ps	Sin Tax increment, in Billion PhP	% to Total Sin Tax Incremental Revenue for Health
80% for Universal Health Care Expenditure (NHIP, MDG, Health Awareness)	Enrolment Coverage of the Poor (PhilHealth Premiums)	31.26	45%
	Attainment of MDGs	3.25	5%
	Hospital Operations	5.58	8%
	Quick Response Fund	0.51	1%
	Health Policy, Regulations, & Administration of Personnel benefits	7.56	11%
	Health Awareness Programs	0.04	0.1%
	Health Facilities Enhancement Program incl. CO of DOH Hospitals	7.45	11%
	<i>SUBTOTAL</i>	<i>55.65</i>	<i>80%</i>
20% for Medical	Medical Assistance to Indigent Patients including provision of medicines	3.73	5%

⁴ FY 2016 DOH Budget minus FY 2013 DOH Budget (Baseline budget w/o Sin Tax)

Prescribed Allocation	P/A/Ps	Sin Tax increment, in Billion PhP	% to Total Sin Tax Incremental Revenue for Health
Assistance & HEFP	Health Enhancement Facilities Program	5.86	8%
	Implementation of Doctors to the Barrios	4.16	6%
	<i>SUBTOTAL</i>	13.75	20%
TOTAL		69.40	100%

The biggest share of the Sin tax incremental revenue for health amounting to PhP 31.26B (45%) is allocated for the one-year PhilHealth premium subsidy of indigent families and for senior citizens not yet covered by the NHIP. This is followed by Health Policy, Regulations, & Administration of Personnel Benefits where majority are for the filling-up of unfilled positions and creation of new positions, with share of Sin tax revenue amounting to PhP 7.56 B (11%). The Health Facilities Enhancement Program has a share amounting to PhP 7.45 B (11%). The Sin Tax increment in the Health Awareness Programs only reflect the incremental revenue in the budget line item Health Promotion, however it should be noted that there are health promotion / advocacy funds in the different budget line items of DOH (e.g. Family Health & Responsible Parenting, Expanded Program on Immunization, etc.), wherein the total health promotion funds among major programs amounts to PhP 395 M⁵.

Medical Assistance to indigents as a requirement for allocation of Sin tax incremental revenue for health is delivered through the (i) Medical Assistance Program (MAP), which provides financial assistance to indigent patients confined in government hospitals with an allocation of PhP 2.78 B, and (ii) provision of medicines to LGU health facilities with an allocation of PhP 947 M. This totals to PhP 3.73 B or 5% of the Sin Tax incremental revenue for health. The HEFP, which provides financial assistance for the continued improvement of government hospitals and other health facilities, is allocated with PhP 5.86 B or 8% of the incremental revenue for health.

⁵ Based on FY 2016 Details of Budget Proposal

Sin Tax Allocation by Program / Activity / Project (P/A/P) in the 2016 DOH Budget

Under the Universal Health Care expenditure programs, the highest percent increase in the budget allocation relative to the 2013 GAA allocations, were for Environmental and Occupational Health at 693% for the implementation of Bottom-up Budgeting projects, followed by allocation for the Rabies Control Program at 325%. The allocation for NHIP increased for the sustained premium subsidies of the indigent families and coverage of senior citizens not yet covered by the NHIP at 248%. This is followed by Other Infectious Diseases (fund for HIV/AIDS, Dengue Control Program, etc.) by 222% in response to increasing cases; and Expanded Program on Immunization by 105% for new and expanded immunization activities.

Table 5 Sin Tax Allocation by PAPs and Percent Increase of PAPs allocation in the 2016 DOH Budget from 2013 Budget Level, in Thousand PhP

P/A/Ps	FY 2013 GAA ⁶ (baseline)	Sin Tax incremental revenue added to the 2016 DOH Budget	FY 2016 GAA Allocation of Relevant Programs, Activities, & Projects ⁷	% increase ⁸ (decrease)
Enrolment Coverage (PhilHealth Premiums)	12,627,883	31,261,449	43,889,332	248%
Attainment of MDGs	6,937,119	3,249,473	10,186,592	47%
➤ <i>Non-Communicable Diseases</i>	70,764	-	39,030	-
➤ <i>Rabies Control Program</i>	118,740	386,347	505,087	325%
➤ <i>Other Infectious Diseases (HIV/AIDS, Dengue) and Operation of PNAC Secretariat</i>	332,415	737,555	1,069,970	222%
➤ <i>Expanded Program on Immunization</i>	1,949,783	2,049,966	3,999,749	105%
➤ <i>Environmental and Occupational Health</i>	51,866	359,191	411,057	693%
➤ <i>Elimination of Diseases (Malaria,</i>	570,443	222,513	792,956	39%

⁶ Includes allocation for Women's Health amounting to PhP 269.86M and DPWH HFEP allocation for PhP 2.7B

⁷ Includes allocation for Personnel Services

⁸ % Change from FY 2013 GAA allocation (baseline)

P/A/Ps	FY 2013 GAA ⁶ (baseline)	Sin Tax incremental revenue added to the 2016 DOH Budget	FY 2016 GAA Allocation of Relevant Programs, Activities, & Projects ⁷	% increase ⁸ (decrease)
<i>Schistosomiasis, Leprosy & Filariasis)</i>				
➤ <i>Family Health and Responsible Parenting</i>	2,539,420	-	2,275,078	-
➤ <i>TB Control and Assistance to Philippine Tuberculosis Society</i>	1,033,828	59,837	1,093,665	6%
Hospital Operations	10,947,631	5,577,929	16,525,560	51%
Health Awareness Program	162,479	40,184	202,663	25%
Health Policy, Regulations, & Gen. Admin.	6,113,803	7,557,424	13,671,227	124%
HFEP including CO of DOH Hospitals	13,558,065	7,452,365	21,010,430	55%
Quick Response Fund	0	510,500	510,500	
<i>SUBTOTAL</i>	<i>50,346,980</i>	<i>55,649,324</i>	<i>105,996,304</i>	<i>111%</i>
Implementation of Doctors to the Barrios	2,880,889	4,161,129	7,042,018	144%
Medical Assistance to Indigent Patients including provision of medicines	0	3,729,893	3,729,893	-
HEFP	0	5,861,938	5,861,938	-
<i>SUBTOTAL</i>	<i>2,880,889</i>	<i>13,752,960</i>	<i>16,633,849</i>	<i>477%</i>
TOTAL	53,227,869	69,402,284	122,630,153	130%

In Table 5, the budget line item Non-Communicable diseases (NCD) appeared to not have any Sin tax incremental revenue, however the allocation for interventions for NCDs may be found in the other budget line items such as: National Pharmaceutical Policy Development where the allocation for maintenance drugs for hypertension & diabetes mellitus and select cancer drugs are lodged, DOH Hospitals where some are also mental health facilities (e.g. National Center for Mental Health & Mariveles Mental

Hospital), and Expanded Program on Immunization where the Human Papilloma Virus (HPV) vaccine is included.

CY 2014 – Q1 2016 Accomplishments, By Strategic Thrust

Financial Risk Protection

The incremental revenue for health from the Sin Tax reform law expanded the DOH's budget and enabled the expansion of programs and the introduction of new services. In the implementation of the Financial Risk Protection strategy, contributed by the incremental revenue for health is the coverage of an additional 10.1M indigent families in the NHIP. In 2016, the revenue was used to provide insurance coverage to 2.8M senior citizens not yet covered by the NHIP. The Medical Assistance Program (MAP), a program fully funded by the Sin tax incremental revenue for health was able to serve 797,736 indigents who sought medical assistance in government hospitals.

Attainment of Health Related Millennium Development Goals

Through the Expanded Program on Immunization, the DOH was able to introduce new services contributed by the Sin tax revenue such as: 3 doses of Pneumococcal Conjugate Vaccine administered to 613,887 infants for protection against pneumonia; Dengue vaccines administered to 489,003 children aged 9 years old and above at public schools; HPV vaccine administered to 302,478 females aged 9 years old and above as protection from Cervical Cancer; Measles-Rubella vaccine administered to 1.3M Grade 1 students, and 1.2M Grade 7 students; Tetanus-Diphtheria vaccines administered to 1.6M Grade 1 students, and 1.2M Grade 7 students.

The Sin tax revenue for health contributed funding to the diagnosis and treatment of 440 Malaria cases and 88,318 TB cases and evaluation of 14 endemic provinces using Transmission Assessment Survey. The substantial increase in the Other infectious diseases budget expanded the number of People Living with HIV on Anti-Retro Viral Treatment by 6,969. In the Rabies Control Program, the Sin tax incremental revenue enabled the program to provide Tissue

Culture Vaccine (TCV) as animal bite prophylaxis to 338,167 animal bite cases. Lastly, part of the Senior Citizens vaccines for protection against Influenza and pneumonia; 723,048 and 1,321,532 respectively, as contributed by the Sin tax increment were distributed to Local Government Units.

Access to Quality Health Service & Facilities

The type and number of health human resources deployed by DOH to priority LGUs has expanded as a result from the incremental revenues of the Sin taxes. A total of 9,334 full-salaried nurses was funded by the Sin Tax. New health professional cadres were also deployed as contribution of the Sin Tax such as: 171 Dentists, 170 Medical Technologists, 808 Public Health Associates, and 39 Universal Health Care implementers.

The expansion of budget in Health Facilities Enhancement Program enabled the funding for the following projects: 956 Barangay Health Stations for enhancement to become PhilHealth accredited, 1,623 Rural/Urban Health Units to become 3-in-1 accredited, 162 mobile dental clinic and 5,700 health centers in schools.

Table 6 CY 2014 - Q1 2016 Physical Accomplishment & Contribution of the Sin Tax Incremental Revenue for Health

P/A/P	Indicator	Accomplishment				Total to-date Contributed by the STL Rev. for Health
		2013 Baseline	2014	2015	2016 (PARTIAL ONLY)	
FINANCIAL RISK PROTECTON						
National Health Insurance Program	Number of indigent families enrolled in NHIP (in Million)	5.2	14.7	15.3	On-going data collection	10.1
	Number of Senior Citizens enrolled in NHIP (in Million)	-	3.5	5.4	5.4	2.8
Medical Assistance	Number of indigents provided medical assistance	24,009	179,487	326,376	363,900	797,736
ATTAINMENT OF HEALTH RELATED MDGS						
Expanded Program on Immunization	Number of infants immunized with 3 doses of PCV	-	-	473,835	140,052	613,887
	Number of Children vaccinated with Dengue vaccine	-	-	-	489,003	489,003
	Number of 9 years old females vaccinated with HPV	-	-	271,659	30,819	302,478
	Number of Grade 1 Pupils immunized with MR	-	-	1,302,171	School-based immunization scheduled on August	1,302,171
	Number of Grade 7 Pupils immunized with MR	-	-	1,234,985		1,234,985
	Number of Grade 1 Pupils immunized with Td	-	-	1,576,044		1,576,044
	Number of Grade 7 Pupils immunized with Td	-	-	1,236,812		1,236,812
Elimination of Diseases	Number of malaria cases diagnosed and treated	7,720	4,972	8,160	744	440
	Number of endemic provinces evaluated using Transmission Assessment Survey 1	20	28	34	35	14
TB Control	Number of TB cases provided with treatment	244,392	268,835	308,267	72,961	88,318

P/A/P	Indicator	Accomplishment				Total to-date Contributed by the STL Rev. for Health
		2013 Baseline	2014	2015	2016 (PARTIAL ONLY)	
Other Infectious Diseases	Number of PLHIV Alive and on ARV Treatment	5,564	8,481	12,533	13,908	6,969
Rabies Control	Number of animal bite cases provided with TCV as PEP against rabies	522,420	683,302	699,705	128,110	338,167
Non-Communicable Diseases	Number of influenza vaccines (for SCs) distributed to LGUs	1,106,100	1,701,028	1,234,220	On-going data collection	723,048
	Number of pneumococcal vaccines (for SCs) distributed to LGUs	77,316	1,162,645	313,519	On-going data collection	1,321,532
ACCESS TO QUALITY HEALTH SERVICES & FACILITIES						
Human Resources for Health Deployment Program	Number of Nurses deployed	21,929	11,292	13,371	15,727	9,334
	Number of Dentists Deployed	-	-	218	324	171
	Number of Medical Technologists Deployed	-	-	165	308	170
	Number of Public Health Associates Deployed	-	-	834	713	808
	UHC Implementers	-	-	-	75	39
Health Facilities Enhancement Program	Number of HFEP Projects Barangay Health Centers	299	1059	514	956	956
	Rural / Urban Health Center	1,629	994	214	1,623	1,623
	Mobile Dental Clinic	-	-	162	81	162
	BHS in Public Schools	-	-	3,200	2,500	5,700

DOH Budget Utilization 2014 - Q1 2016

DOH-wide utilization rate net of continuing appropriation in 2014 is **82%**, **87%** in CY 2015, and **46%** as of Q1 in 2016. The table below summarizes the budget utilization per program/project basis.

Table 7 DOH Budget Utilization 2014 - Q1 of 2016, Net of ConAp, in Thousand PhP

P/A/P	2014		2015		2016	
	Allocation	% Utilization	Allocation	% Utilization	Allocation	% Utilization
Financial Risk Protection						
Subsidy for Health Insurance Premium Payment of Indigent Families	35,295,657	c/o PhilHealth	37,060,440	c/o PhilHealth	43,835,766	c/o PhilHealth
Assistance to Indigent Patients either Confined or Out-Patients in Gov't Hosp.	3,193,950	85%	611,800	76.72%	1,428,903	24%
Attainment of Health MDGs						
Non-Communicable Disease	586,662	75%	586,662	92%	39,030	8%
Family Health and Responsible Parenting	2,538,869	61%	3,266,980	78%	2,275,078	65%
Expanded Immunization	2,541,933	95%	6,892,397	78%	3,999,749	93%
TB Control	1,061,864	65%	1,091,330	85%	1,080,348	54%
Elimination of Disease	827,258	84%	788,456	79%	792,956	22%
Rabies Control Program	202,803	98%	409,844	96%	505,087	84%
Other Infectious Disease (HIV/AIDS, Dengue)	781,702	85%	743,373	93%	1,057,696	54%
Access to Quality Health Facilities & Services						
Health facilities Enhancement Program	6,491,906	58%	11,254,433	89%	23,208,436	37%
Implementation of Doctors to the Barrios	2,969,207	91%	4,245,093	89%	7,042,018	51%
Special Hospital, Medical Centers & Institute for Disease	7,143,414	84%	6,154,299	87%	6,898,377	47%
Regional Medical Centers, Sanitaria	9,005,733	92%	11,176,971	83%	10,375,879	61%
Dangerous Drugs Abuse Tx and Rehab Cntrs	259,017	98%	642,949	48%	267,455	60%

Sin Tax Incremental Revenue for Health in the FY 2017 Proposal

The proposed budget of the DOH for the FY 2017 (including proposal for NHIP in the PhilHealth budget) amounts to PhP 141.14 B, a 15% increase from the DOH 2016 budget level. With the 2013 DOH Budget as baseline, the projected Sin Tax incremental revenue for health in the DOH budget proposal for FY 2017 is PhP 87.91 B.

Table 8 Distribution of the Projected Sin Tax Increment Revenue for Health

Prescribed Allocation	P/A/Ps	Sin Tax increment, in Billion PhP	% to Total Sin Tax Incremental Revenue for Health
80% for Universal Health Care Expenditure (NHIP, MDG, Health Awareness)	Enrolment Coverage of the Poor (PhilHealth Premiums)	37.59	43%
	Attainment of SDGs	10.97	12%
	Hospital Operations	14.31	16%
	Health Policy, Regulations, & Administration of Personnel benefits	7.88	9%
	<i>SUBTOTAL</i>	<i>70.33</i>	<i>80%</i>
20% for Medical Assistance & HEFP	Medical Assistance to Indigent Patients including provision of medicines	4.73	5%
	Health Enhancement Facilities Program	8.70	10%
	Implementation of Doctors to the Barrios	4.15	5%
	<i>SUBTOTAL</i>	<i>17.58</i>	<i>20%</i>
TOTAL		87.91	100%

Table 9 Sin Tax Allocation by PAPs and Percent Increase of PAPs allocation in the 2017 DOH NEP (incl. NHIP in the PhilHealth budget) from 2013 Budget Level, in Thousand PhP

P/A/Ps	FY 2013 GAA ⁹ (baseline)	Sin Tax incremental revenue added to the 2017 DOH NEP	FY 2017 NEP ¹⁰	% increase ¹¹ (decrease)
Enrolment Coverage (PhilHealth Premiums)	12,627,883	37,593,338	50,221,221	298%
Attainment of MDGs	6,937,119	10,967,043	17,904,162	158%
➤ <i>Non-Communicable Diseases</i>	70,764	2,131,224	2,201,988	3012%
➤ <i>Rabies Control Program</i>	118,740	372,284	491,024	314%

⁹ Includes allocation for Women's Health amounting to PhP 269.86M and DPWH HEFP allocation for PhP 2.7B

¹⁰ Includes allocation for Personnel Services

¹¹ % Change from FY 2013 GAA allocation (baseline)

P/A/Ps	FY 2013 GAA ⁹ (baseline)	Sin Tax incremental revenue added to the 2017 DOH NEP	FY 2017 NEP ¹⁰	% increase ¹¹ (decrease)
➤ <i>Other Infectious Diseases (HIV/AIDS, Dengue) and Operation of PNAC Secretariat</i>	332,415	1,274,130	1,606,545	383%
➤ <i>Expanded Program on Immunization</i>	1,949,783	5,154,513	7,104,296	264%
➤ <i>Environmental and Occupational Health</i>	51,866	59,306	111,172	114%
➤ <i>Elimination of Diseases (Malaria, Schistosomiasis, Leprosy & Filariasis)</i>	570,443	222,513	792,956	39%
➤ <i>Family Health and Responsible Parenting</i>	2,539,420	1,720,681	4,260,101	68%
➤ <i>TB Control and Assistance to Philippine Tuberculosis Society</i>	1,033,828	302,252	1,336,080	29%
Hospital Operations	10,947,631	14,308,214	25,255,845	131%
Health Awareness Program	162,479	(40,726)	121,753	(25%)
Health Policy, Regulations, & Gen. Admin.	6,113,803	7,883,687	13,997,490	129%
HFEP including CO of DOH Hospitals	13,558,065	(380,959)	13,177,106	(3%)
<i>SUBTOTAL</i>	<i>50,346,980</i>	<i>70,330,597</i>	<i>120,677,577</i>	<i>140%</i>
Implementation of Doctors to the Barrios	2,880,889	4,152,733	7,033,622	144%
Medical Assistance to Indigent Patients including provision of medicines	-	4,726,153	4,726,153	-
HEFP	-	8,703,763	8,703,763	-
<i>SUBTOTAL</i>	<i>2,880,889</i>	<i>17,582,649</i>	<i>20,463,538</i>	<i>610%</i>
TOTAL	53,227,869	87,913,246	141,141,115	165%