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Sin Tax Law Incremental Revenue for Health Annual Report

Details on expenditure of the amounts earmarked for health

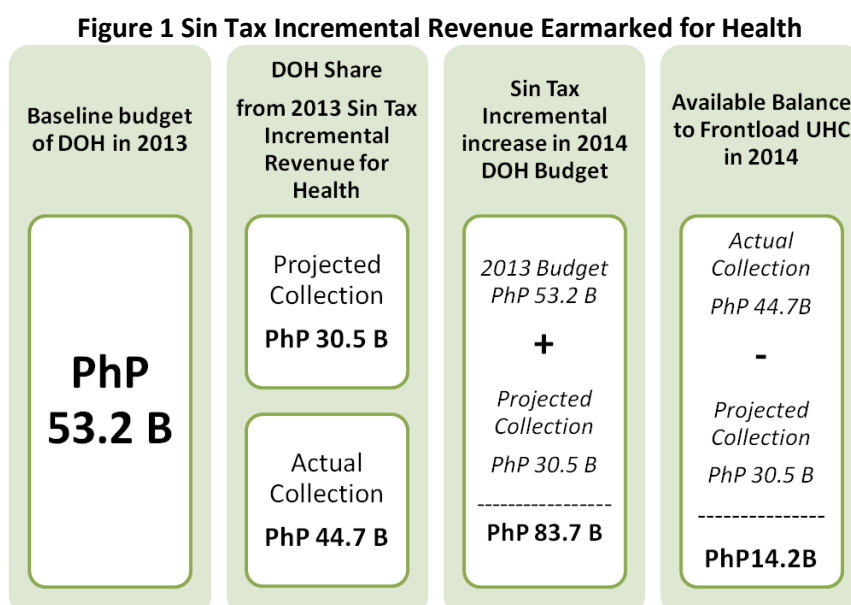
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I. Introduction

The Republic Act (RA) 10351 or the Sin Tax Reform Act of 2012 was enacted with an objective of reforming the taxes for tobacco and alcohol products, increasing the taxes thereof, and as a consequence, decrease the prevalence of smoking and alcohol related abuse among the youth and poor, and related morbidity & mortality. The Department of Health (DOH) [by the Joint Circular 001-2014, known as the Implementing Rules and Regulation of RA 10351], is identified as the main agency to compute allocation of Sin Tax earmarked for health to different health programs. This is a detailed report on expenditures of the amounts earmarked for health.

The amount of Sin Tax Incremental revenue earmarked for health for the DOH 2014 budget is based on the projected incremental revenue of PhP 30.5 B in 2013. However, the actual Sin tax Revenue for health in 2013 was PhP 44.72 B¹. The DOH 2013 budget is the baseline budget without Sin Tax incremental revenue, and the DOH 2014 budget is the first DOH general appropriation augmented with sin tax incremental revenue.



The amount of PhP 30.5 B from the Sin Tax incremental revenue for health increased the Department's 2014 budget from PhP 53.2 B in 2013, before the Sin Tax, to PhP 83.7 B in 2014. This is an increase of 57% in the total budget compared to the previous year.

¹ BIR March 11, 2014 Memorandum: Computation of Incremental Revenue under R.A. 10351 for CY 2013

Table 1. General Allocation of the Sin Tax Incremental Budget for Health, in PhP Billions

Particulars	FY 2013 GAA (Baseline budget w/o Sin Tax)	FY 2014 GAA	Sin tax incremental revenue included in budget of DOH in 2014*	2013 Sin Tax Revenue for Health	Sin Tax Revenue for Health not included in the Budget**
Total Budget	53.23	83.72	30.49	44.72	14.22
PhilHealth	12.63	35.34	22.71	22.71	-
MDG & Others	27.04	31.65	4.61	13.07	8.46
HFEP	13.56	13.54	(0.02)	-	0.02
MAP & HEFP	-	3.19	3.19	8.94	5.74
* FY 2014 GAA <i>minus</i> the FY 2013 GAA (Baseline budget w/o Sin Tax)					
**2013 Sin Tax Revenues for Health <i>minus</i> the Sin tax incremental budget for DOH in 2014					

The balance of the Sin Tax incremental revenue for health of PhP 14.2 B in 2013, which is not included in the DOH 2014 Budget, is specified in the IRR (JC 001-2014 Sec. 2.2.2) to be appropriated in the succeeding year DOH budget of 2015. However, this amount has been proposed as a supplemental budget for 2014, to allow early utilization and completion of projects for Yolanda repair, rehabilitation & re-construction, and for frontloading of activities to support Universal Health Care/ Kalusugan Pangkalahatan (UHC/KP). Moreover, a projected larger Sin Tax incremental revenue collection in 2014 will potentially cause larger increases in the health budget in 2015.

II. Allocations for Universal Health Care, Medical Assistance Program and Health Enhancement Facilities Program

The IRR of the Sin Tax law provides that 80% of sin tax incremental revenue for health be allocated for Universal Health Care, including (i) *The National Health Insurance Program for Universal Health Care coverage*, (ii) *Programs for the attainment of Public Health-related Millennium Development Goals (MDGs)*, and (iii) *Health Awareness programs*, and (iv) Research. An amount of PhP 27.30 B is included in the DOH 2014 budget for this purpose. The remaining 20% is specified to be used for (iv) *Medical Assistance Program (MAP)*, and (v) *Health Enhancement Facilities Program (HEFP)*. An amount of PhP 3.19 B is included in the DOH2014 budget for this purpose.

The highest allocation from the Sin Tax increment for health in the 2014 DOH budget, for the attainment of the Aquino Health Agenda of UHC/KP was for premium subsidies for Enrolment of the poor to PhilHealth, equivalent to 74% of the total amount. The allocation for Medical Assistance Program is 10% of the total amount.

Table 2 Allocation of Sin Tax Increment Revenue for Universal Health Care, Medical Assistance Program and Health Enhancement Facilities Program, in PhP Billions

Prescribed Allocation	Budget Line Item	Sin Tax increment	%
80% for NHIP/MDG/Health Awareness	Enrolment Coverage (PhilHealth Premiums)	22.71	74%
	Attainment of MDGs	1.68	6%
	Health Awareness Programs	0.003	0.01%
	Implementation of Doctors to the Barrios	0.09	0.29%
	Hospital Operations	2.17	7%
	Health Policy & Regulations	0.14	0.46%
	Quick Response Fund	0.50	2%
	SUBTOTAL	27.30	90%
20% for MAP & HEFP	Assistance to Indigent Patients Confined in Govt Hospitals (MAP)	3.19	10%
	SUBTOTAL	3.19	10%
Total of Sin Tax Increment		30.49	100%

III. Sin Tax Allocation By Programs, Activities, and Projects in the 2014 General Appropriations Act

The Sin Tax incremental revenues added to the DOH 2014 budget substantially increased the allocations for selected UHC/KP programs, activities, and projects (PAPs). The allocation for premium subsidies for the enrolment of the poor listed in the DSWD National Household Targeting System, increased by 180% of its allocation in 2013 due to the sin tax incremental revenue for health. The allocations for MDGs and Health awareness PAPs was increased; by 729% for Non-Communicable Diseases, by 143% for Other Infectious Diseases, by 71% for Rabies Control Program, by 45%, for Elimination of Infectious Diseases, and by 30% for the Expanded Program on Immunization. The Sin Tax incremental revenue for health provided funds for new PAPs in the 2014 DOH Budget. These were a PhP 500 million allocation for Quick Response Fund and a PhP 3.2 B allocation for Assistance to Indigent Patients Confined in Govt Hospitals or the Medical Assistance Program (MAP).

Table 3 Sin Tax Allocation by Programs, Activities, and Projects in the 2014 DOH Budget - General Appropriations Act (GAA), in PhP '000

Programs, Activities, & Projects	FY 2013 GAA (baseline)	Sin tax incremental revenue Added to the 2014 DOH Budget	FY 2014 GAA Allocation of Relevant Programs, Activities, & Projects	% increase
Enrolment Coverage (PhilHealth Premiums)	12,627,883	22,709,774	35,337,657	180%
Attainment of MDGs	6,937,119	1,682,911	8,620,030	24%
➤ <i>Non-Communicable Diseases</i>	70,764	515,898	586,662	729%
➤ <i>TB Control and Assistance to Philippine Tuberculosis Society</i>	1,033,828	41,353	1,075,181	4%
➤ <i>Other Infectious Diseases (HIV/AIDS, Dengue) and Operation of PNAC Secretariat</i>	332,415	461,488	793,903	139%
➤ <i>Rabies Control Program</i>	118,740	84,063	202,803	71%
➤ <i>Elimination of Diseases (Malaria, Schistosomiasis, Leprosy & Filariasis)</i>	570,443	256,815	827,258	45%
➤ <i>Expanded Program on Immunization</i>	1,949,783	592,150	2,541,933	30%
➤ <i>Environmental and Occupational Health</i>	51,866	1,555	53,421	3%
Health Awareness Program	162,479	2,748	165,227	2%
Implementation of Doctors to the Barrios	2,880,889	88,978	2,969,867	3%
Hospital Operations	10,947,631	2,173,368	13,120,999	20%
Health Policy & Regulations	6,113,803	141,323	6,271,786	3%
Quick Response Fund	-	500,000	500,000	n/a
Assistance to Indigent Patients Confined in Govt Hospitals (MAP)	-	3,193,950	3,193,950	n/a
Total of Sin Tax Increment		30,493,052		57%

A. Universal Health Care

i. Financial Risk Protection

National Health Insurance Program

The National Health Insurance Program (NHIP) was allocated with 74.4% or PhP 22.7 B of the Sin Tax increment. This amount constitutes 64% of the total NHIP budget for 2014 (PhP 22.7 B of the PhP 35.7 B). This increase in the program's allocation for this year, facilitated the National Government's enrolment of the 45.1 M identified poor Filipinos, comprised of 14.7M Principal Members in the National Household Targeting System for Poverty Reduction (NHTS-PR) list, and their 30.4 M Dependents. The 100% Universal Health Care coverage of the poor in 2014 exceeded the target of 85% for the said year.

ii. Attainment of Health Related MDGs

1. Non-Communicable Diseases and Health Promotion

Non-Communicable Diseases was allocated PhP 586 M, of which 88% is funded from the Sin Tax Incremental budget.

Non-Communicable Disease Control programs include interventions for Cardiovascular Diseases, Cancers, and COPD.

2. Infectious Diseases

Infectious diseases programs were allocated with PhP 2.07 B, of which 28% is funded from the Sin Tax Incremental budget. The Sin Tax Increment for infectious diseases was allocated to the following programs and purposes:

1. National Tuberculosis Control Program
2. National Rabies Prevention and Control Program
3. National HIV/STI Prevention Program
4. National Dengue Prevention and Control Program
5. Operations of Philippine National AIDS Council
6. Assistance to the Philippine Tuberculosis Society

The allocations funded increased case finding and surveillance activities for TB and HIV/STI, increased prevention and treatment activities for Dengue, food and water borne diseases and complete dose of Rabies vaccines for dog bite victims.

3. Elimination of Diseases (Malaria, Schistosomiasis, Leprosy, & Filariasis)

Elimination of Diseases Programs was allocated with PhP 827 M, of which 31% is funded from the Sin Tax Incremental budget. The Sin Tax Increment for infectious diseases was allocated to the following programs:

1. Schistosomiasis Control Program
2. Filariasis Control Program
3. Malaria Control Program
4. Leprosy Control Program

In 2013 the Department was able to declare 27 of 53 provinces as Malaria-free, and 20 of 43 provinces as Filaria-free. For 2014 the Department targets 32 out of 53 Malaria endemic provinces to be declared as Malaria-free, and 26 of 43 Filariasis endemic provinces as Filaria-free.

4. Expanded Program on Immunization

The Expanded Program on immunization (EPI) was allocated PhP 2.54 B, of which 30% is funded from the Sin tax Incremental Budget. The target of EPI for 2014 is the immunization of 2.2 M eligible population or 90% of the estimated 2.3 M infants who utilize public health facilities for immunization, and in addition, the provision of Rotavirus vaccination to 2.4 M infants.

5. Environmental Health and Occupational Health Program

Among the major activities of the program for 2014 are the following:

1. Chemical Safety Activities
2. National Occupational Health and safety program
3. Procurement of drugs and medicines
4. Service Provider for climate change adaptation for health summit
5. Training provider for the conduct of National Sanitarian training course
6. Research on occupational cancer in health care facilities

ii. Health Awareness

Health Promotion was allocated PhP 165 M, of which 2% is funded from Incremental budget. Tobacco control is one of the primary programs in health promotion. Other programs include intervening in health risks such as alcohol abuse, diet, and lack of physical activity. This is addressed in the *Pilipinas GO4 Health Promotional Campaign*.

The National Nutrition Survey 2013 showed that the prevalence of smoking among Filipino adults aged 20 years old and above, decreased from 31% in 2008 to 25.4% in 2013. Smoking among children or those aged below 20 years old also decreased from 9.1% in 2008 to 6.8% in 2013. This prevalence projects a decrease of smokers from 16.5 M to 13.5M, and 3.7M to 2.7M² smoking adults and youth, respectively.

iii. Access to Quality Health Services

1. Deployment of Human Resources for Health (Doctors, Nurses, Midwives, CHTs)

The Deployment of Human Resources for Health (HRH) was allocated PhP 2.97 B, of which 3% or PhP 88.97 M is funded from the Sin Tax Incremental budget. The utilization of allocated funds for this line item is 52%.

2. Hospital Operations

The MFO 3 or Hospital Operations was allocated PhP 13.12 B, of which 20% or PhP 2.17 B is funded by the Sin Tax incremental budget. The allocation covered for the Capital Outlay of the following:

1. Special Hospitals, Medical Centers and Institutes for Disease Prevention and Control
2. Dangerous Drug Abuse Treatment and Rehabilitation Centers
3. Blood Centers

These facilities are strategically placed nationwide and serve as end referral centers (Special Hospitals, Medical Centers and Institutes for Disease Prevention and Control). The utilization of funds allocated for this line item is 10%.

3. Health Regulations

The MFO 4 or Health Regulations was allocated PhP 735 M, where 16% or PhP 117 M is funded by the Sin Tax incremental budget. The allocation covered for the Maintenance and Other Operating Expenses (MOOE) of the following major activities:

²Using the 2010 Census, NSO

1. Regulation of Food and Drugs (FDA)
2. Operation of Satellite Laboratories (FDA)
3. Quarantine Services and International Health Surveillance (BOQ)
4. Regulation of Health Facilities and Services (BHFS)
5. Regulation of Devices and Radiation Health (FDA)
6. Regional Health Regulations (Regional Offices)

These services ensure the safety of; food, drugs, medical devices for use of the public, and in the provision of health services. Surveillance against international health threats affecting the country is also included. The utilization of allocated funds for this line item is 51%.

4. Quick Response Fund

The Quick Response fund of the DOH for 2014 amounts to PhP 500 M, with funding source coming only from the Sin tax incremental fund. This fund is used only during disasters. This emergency fund for health became relevant during the experience with typhoon Yolanda in 2013, and is not yet utilized for as of July, 2014.

B. Medical Assistance Program

The Medical Assistance Program (MAP) was allocated PhP 3.19 B. The fund will be used to complement the existing Medical Health Care Assistance Program of the Department, which provides financial assistance to indigents or poor patients in government hospitals. As of June 2014, the Medical Assistance Program has served 25,136 indigents, in 58 LGU hospitals and 16 DOH specialty and special hospitals³. Of the PhP 3.19 B allocation for MAP, 51% has been utilized.

Accomplishments, budget utilization, major activities conducted/to be conducted in 2014 are specified in Table 4.

³ Medical Assistance Program Accomplishment Report March – June 2014

IV. Accomplishments for CY 2014

Table 4 Program Budget Utilization and Major Activities for 2014

Budget Line Item	Indicator Monitored	2013 Accomplishment (Baseline)	2014 Target/ Accomplishment (as of)	Budget Utilization as of August 2014	Major Activities Conducted	To be conducted / completed in 2014
UNIVERSAL HEALTH CARE						
1. National Health Insurance Program	Coverage rate of the Poor (Quintile 1 & 2)	5.3 M Principal members and 15.9 Dependents (A total of 21.2 Members or 68% coverage)	ACCOMPLISHMENT 14.7 M Principal Members and 30.53 M Dependents (A Total of 45.23 M members or 100% coverage)	100%	- Enrolment of NHTS-PR identified poor (14.7 M) - Implementation of the Point of Care (POC) program, or enrolment of poor at health facilities for families missed in the DSWD NHTS PR poor list	
2. Non-Communicable Diseases	Senior citizens immunized against influenza	1.1 M (2011 to 2013)	TARGET 1.4 million poor senior citizens (Q1 & Q2)	72%	- Walk for Life (healthy lifestyle and wellness for senior citizens) - Wellness camp for Senior Citizens	- Procurement & Delivery of Commodities: Influenza vaccines - Survey for the health and Well-Being of Senior Citizen regarding medical discounts - Analysis of the public use files of the FNRI National Nutrition and Health Survey
3. Health Promotion	Prevalence of smoking among Filipino adults aged 20 years old and above	31%	TARGET 25.4%	30%	- Planning workshop on Tobacco control - Media Campaign for the public health programs: Immunization, Dengue, Leptospirosis, Fire Cracker Injury, Responsible Parenthood, Cancer, HIV AIDS and Tobacco & Alcohol - NCD Forum on Tobacco Control	- Hiring of agency to assist the National Center for Health Promotion in sustaining the <i>Pilipinas GO for Health</i> campaign - National tobacco control committee and its subcommittee meetings - National Red Orchid Awarding - Production of IEC materials for Health Promotion
4. TB Control and Assistance to Philippine Tuberculosis Society	Number of TB cases treated	180,975 TB cases	TARGET 257,972 TB new cases	4%	- DOTS implementation among high risk groups (prisons, urban poor, indigenous people, elderly, PLHIV) - Funding support for the National Tuberculosis Reference Laboratory for TB Diagnosis	- Procurement & Delivery of Drugs and Medicines - Procurement of Medical and Laboratory Supplies - Consultative Workshops - Studies on Drug resistance, TB-

				- Advocacy activities held last March and August, 2014	Diabetes Co-morbidity
5. Other Infectious Diseases					
HIV AIDS	Number of HIV/AIDS cases diagnosed and given treatment	5,355	ACCOMPLISHMENT as of July, 2014 7,172	65%	<ul style="list-style-type: none"> - Prevalence survey for key STIs - Advocacy campaigns - Development of revised Anti-Retro Viral Guidelines - Funding support to Regional Offices and selected treatment hubs (San Lazaro Hospital, STD AIDS Cooperative Central Laboratory, Research Institute for Tropical Medicine)
Dengue	Case Fatality Rate	0.32%	TARGET <5%		<ul style="list-style-type: none"> - Procurement & Delivery of Commodities: Anti-Retroviral (ARVs), Condoms and Lubricant - Procurement & Delivery of HIV test kits (Western blot test, CD4 Reagents, CD4 machine) - HIV Media Placement
6. Rabies	Post-exposure Prophylaxis against rabies	500,000 dog bite victims given 2 doses	TARGET 500,000 dog bite victims given 4 doses	99%	<ul style="list-style-type: none"> - Procurement & Delivery of the following: Rapid Dengue Test, Ultra Light Volume Machine, Insecticide - Health Promotion campaigns (4 o'clock habit for Dengue)
7. Elimination of Diseases as public health threat such as Malaria, Schistosomiasis, Leprosy and Filariasis					
Malaria	Morbidity and Mortality	Morbidity 7.9/100,000 Mortality .015/100,000	ACCOMPLISHMENT as of July, 2014 Morbidity 2.0/100,000 Mortality .004/100,000	84%	<ul style="list-style-type: none"> - Capability building: Bite Management - Coordination with the Department of Agriculture for Dog vaccinations - Procurement & Delivery of Commodities: Human vaccine, Equine Rabies Immunoglobulin - Procurement of Rabies registry and PEP card/forms
					<ul style="list-style-type: none"> - Revision of the Strategic Plan. Output is the National Strategic Plan for the Control and Elimination of Malaria 2014-202. - Assessment of malaria-free status of provinces
Schistosomiasis	Prevalence of Schistosomiasis	<1%	ACCOMPLISHMENT as of July, 2014		<ul style="list-style-type: none"> - Integrated Vector Surveillance and support to the national slide bank (sub-allotment to RITM) - Provision of Long Lasting Insecticide Net to provide mosquito net coverage among endemic population - Provision of insecticide for indoor residual spraying in target areas
					<ul style="list-style-type: none"> - Conduct of consultative, orientations and capacity building activities - Procurement & Delivery of Commodities: Praziquantel

			<1%		-Study on Areas which as Disease free zones	-Procurement of Laboratory supplies
Filariasis	Number of Disease free province	20	TARGET 26 of 43 endemic provinces		- Conduct of consultative, orientations and capacity building activities -Study on Areas which as Disease free zones	- Procurement & Delivery of Commodities: Diethylcarbamazine (DEC) - Procurement & Delivery of Laboratory supplies ICT Filariasis test,
8. Expanded Program on Immunization	% of Fully Immunized Child	2.683 M Children (aged 1 year old) (89%)	TARGET - 2.731 M Children (90%); - Provide Pneumococcal vaccination to 300 T infants; - Provide Rotavirus vaccination to 2.4M infants	72%	- Mass immunization campaign (Ligtas sa Tigdas at Polio) - Funding Assistance to DOH ARMM for measles and polio vaccination - Televised Health Promotion campaigns on EPI	- Procurement & Delivery of Bacillus Calmette-Guerin Vaccine, Diphtheria Pertussis Tetanus 3 , Oral Polio Vaccine 3, Hepatitis B, & Measles vaccines
9. Deployment of Human Resources for Health (Doctors, Nurses, Midwives)	Number of Doctors, Registered Nurses, Rural Health Midwives, Community Health Teams deployed	Doctors: 276 Nurses: 21,930 Midwives: 2,738 CHTs: 48,519 teams (222,128 members)	ACCOMPLISHMENT Doctors: 319 Nurses: 11,202 Midwives: 2,700 CHTs: 44,735 teams (212,388)	52%	- Deployment of Doctors, Nurses, & Midwives to priority poor municipalities (NAPC), GIDA - Training and deployment of CHTs	- Salaries/ allowance of doctors, nurses and midwives deployed - Monitoring and Evaluation of programs - Provision of Academic Degrees/ Programs
MEDICAL ASSISTANCE PROGRAM						
	Number of patients served	-	ACCOMPLISHMENT 25,136 patients⁴	51%	- 58 LGU hospitals and 16 DOH specialty and special hospitals received funding amounting to Php 840,445,000	

⁴ Accomplishment report as of August, 2014

V. Supplemental Budget

The Department of Health has proposed a supplemental budget of PhP 14.2 B for approval by the Congress. The supplemental budget is for; (i) *scaling-up of the implementation of Kalusugan Pangkalahatan or Universal Health Care towards the attainment of Millennium Development Goals*, and for the implementation of (ii) *the MAP and HEFP*.

Table 5 Allocation of the Proposed Supplemental Budget

Priority No.	PPA	DETAILS	AMOUNT
1	HFEP	Improvement of primary preventive and secondary care infrastructure and equipment	4,223,032,203
2	HFEP	Celestino Gallares Memorial Hospital	500,000,000
3	HFEP	Jose Reyes Memorial Medical Center	100,000,000
4	HFEP	San Lazaro Hospital	50,000,000
5	HFEP	East Avenue Medical Center- Blood Disease and Transfusion Program	285,990,000
6	HFEP	Las Pinas General Hospital	70,000,000
7	HFEP	South Cotabato: Koronadal Provincial and Surallah District hospitals	200,000,000
8	HFEP	Detection and response capability enhancement of the Research Institute for Tropical Medicine as the national referral and coordination facility for emerging diseases and other health threats	110,000,000
9	HFEP	Provision of support to enhance the detection and response capabilities of selected regional medical centers in Luzon, Visayas, and Mindanao as regional referral and coordination facilities for emerging diseases and other health threats	10,000,000
10	HFEP	Eastern Samar Provincial Hospital, Borongan, Samar	90,000,000
11	HFEP	Facilities and equipment for the DOH Center for Disease Control and Health Emergency Management	850,000,000
12	HFEP	Construction of CHD 4A, 4B, 6, 9 and 12	750,000,000
13	HFEP	National Kidney and Transplant Institute- Geriatric Health Program	82,000,000
14	HFEP	V. Luna Medical Center & Veterans Memorial Medical Center	200,000,000
15	HFEP	Philippine General Hospital	350,000,000
16	QRF	Quick Response Fund	500,000,000
17	HEMS	Emergency response vehicles (APEC)	108,000,000
18	EPI	Provision of Pneumococcal Vaccines to poor and vulnerable children	984,440,250
19	EPI	Provision of Pneumococcal Vaccines to senior citizens (750,000 @ 350)	262,500,000

20	FHRP	Improvement of preventive maternal care at rural health units and city health centers through improvements in diagnostic capabilities to cover municipal health officers (Project: <i>Tunog ni Nanay</i>)	300,000,000
21	ENVI	Provision of water laboratory facilities for the 20 poorest provinces	60,000,000
22	NCPAM	Improvement of mental health care with the provision of medicines in regional clinics that will strengthen outpatient programs in LGU healthcare facilities	100,000,000
23	HHRDB	Provision of medical technologists for poor municipalities to improve health care services	250,000,000
24	ENVI	Provision of Level I water system (deep well / artesian) and toilet facilities in the poorest municipalities	1,000,000,000
25	NNC	Augmentation of the nutrition program for severely malnourished children	800,000,000
26	FHRP	Provision of age- and development-appropriate reproductive health care to adolescents and youth (ages 10 to 19)	377,559,750
27	TB	Intensified efforts to control Tuberculosis by decreasing its overall prevalence	480,000,000
28	Assistance to Indigents	Medical Assistance to enhance the "No Balance Billing" program of PhilHealth for indigent patients to include medicines, diagnostic tests and hospital supplies	500,000,000
29	HPDPB	Health implementation research and studies on scaling-up innovations in health systems, replicating best practices, and operations monitoring	230,000,000
30	IMS	Provision of health information and communication technology (ICT) infrastructure and equipment at LGU hospitals and clinics to enhance connectivity with the DOH and PhilHealth	400,000,000
TOTAL			14,223,522,203

VI. Sin Tax Incremental Budget in the 2015 DOH Budget Proposal

The proposed budget of the DOH for the FY 2015 amounts to PhP 86.58 B, a 3% increase from the 2014 GAA for the Department. By comparison to the 2013 GAA (baseline) for DOH, the Sin Tax increment added to the DOH budget for FY 2015 is PhP 33.35 B. Below is the distribution of the increment based in the IRR.

Table 6 Proposed Allocation of Sin Tax Increment Revenue for Universal Health Care, Medical Assistance Program and Health Enhancement Facilities Program, in PhP Billions

Prescribed Allocation	Budget Line Item	Sin Tax increment Revenue Allocated	%
80% for NHIP/MDG/Health Awareness	Enrolment Coverage (PhilHealth Premiums)	24.56	74%
	Attainment of MDGs	3.41	10%
	Health Awareness Programs	0.01	0.02%
	Implementation of Doctors to the Barrios	1.38	4%
	Hospital Operations	2.87	9%
	Health Policy & Regulations	0.03	0.08%
	Quick Response Fund	0.50	1%
	SUBTOTAL	32.74	98%
20% for MAP & HEFP	Assistance to Indigent Patients Confined in Govt Hospitals (MAP)	0.61	2%
	SUBTOTAL	0.61	2%
Total of Sin Tax Increment		33.35	100%

Table 7 Proposed Sin Tax Allocation by Programs, Activities, and Projects in the 2015 DOH Budget – National Expenditure Program (NEP), in PhP '000

Prescribed Allocation	FY 2013 GAA (baseline)	Sin tax incremental revenue in DOH Budget	FY 2015 NEP	% increase
Enrolment Coverage (PhilHealth Premiums)	12,627,883	24,561,592	37,189,475	195%
Attainment of MDGs	6,937,119	3,406,700	10,343,819	49%
➤ <i>Non-Communicable Diseases</i>	70,764	515,898	586,662	729%
➤ <i>TB Control and Assistance to Philippine Tuberculosis Society</i>	1,033,828	73,209	1,107,037	7%
➤ <i>Other Infectious Diseases (HIV/AIDS, Dengue) and Operation of PNAC Secretariat</i>	332,415	422,626	755,041	127%
➤ <i>Rabies Control Program</i>	118,740	291,104	409,844	245%
➤ <i>Elimination of Diseases (Malaria, Schistosomiasis, Leprosy & Filariasis)</i>	570,443	218,013	788,456	38%
➤ <i>Expanded Program on Immunization</i>	1,949,783	1,386,458	3,336,241	71%
➤ <i>Environmental and Occupational Health</i>	51,866	34,594	86,460	67%

Health Awareness Program	162,479	5,321	167,800	3%
Implementation of Doctors to the Barrios	2,880,889	1,375,105	4,255,994	48%
Hospital Operations	10,947,631	2,866,519	14,274,142	30%
Health Policy & Regulations	6,113,803	26,343	6,140,146	0.4%
Quick Response Fund	-	500,000	500,000	n/a
Assistance to Indigent Patients Confined in Govt Hospitals (MAP)	-	611,800	611,800	n/a
Total of Sin Tax Increment		33,353,380		63%