

**NATIONAL NUTRITION COUNCIL**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2019**

	<u>2019</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	P 565,765,568.38
Receivables	380,941,128.88
Inventories	28,738,932.47
Other Current Assets	35,404,333.87
<b>Total Current Assets</b>	<u><b>1,010,849,963.60</b></u>
<b>Non-Current Assets</b>	
Property, Plant and Equipment	10,705,752.98
<b>Total Non-Current Assets</b>	<u><b>10,705,752.98</b></u>
<b>Total Assets</b>	<u><b>P 1,021,555,716.58</b></u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Financial Liabilities	P 4,644,514.42
Inter-Agency Payables	34,863,310.67
Trust Liabilities	1,600,242.26
Other Payables	12,615,604.08
<b>Total Current Liabilities</b>	<u><b>53,723,671.43</b></u>
<b>Total Liabilities</b>	<u><b>53,723,671.43</b></u>
<b>Total Assets less Total Liabilities</b>	<u><b>P 967,832,045.15</b></u>
<b>NET ASSETS/EQUITY</b>	
Accumulated Surplus/(Deficit)	739,914,018.52
Surplus/(Deficit) for the period	227,918,026.63
<b>Total Net Assets/Equity</b>	<u><b>967,832,045.15</b></u>

Certified Correct:

*Vilma G. Quiambao*

Vilma G. Quiambao

Accountant III

9/30/19



**NATIONAL NUTRITION COUNCIL**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**(ALL FUNDS)**  
**AS OF June 30, 2019**

	<u>2019</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	P 565,765,568.38
Petty Cash	779,150.99
Cash in Bank - Local Currency, Current Account	506,196,201.53
Cash - Treasury/Agency Deposit, Regular	45,675,162.18
Cash - Modified Disbursement System (MDS), Regular	13,115,053.68
Receivables	P 380,941,128.88
Due from National Government Agencies	42,995,675.17
Due from Local Government Units	336,782,654.88
Receivables - Disallowances/Charges	975,642.78
Other Receivables	187,156.05
Inventories	P 28,738,932.47
Other Supplies and Materials for Distribution	25,604,532.51
Office Supplies Inventory	3,015,963.46
Other Supplies and Materials Inventory	118,436.50
Semi-Expendable Machinery & Equipment-Office Equipment	-
Semi-Expendable Machinery & Equip.-Information & Communication Technology Equip.	-
Semi-Expendable Machinery & Equipment-Communication Equipment	-
Semi-Expendable Furniture and Fixtures	-
Other Current Assets	P 35,404,333.87
Advances for Operating Expenses	-
Advances to Special Disbursing Officers	19,679,721.83
Advances to Officers and Employees	4,915,596.09
Advances to Contractors	185,508.12
Prepaid Rent	528,480.00
Prepaid Insurance	87,324.63
Other Prepayments	23,130.00
Deposit on Letter of Credits	8,929,650.09
Guaranty Deposits	36,000.00
Other Assets	1,018,923.11
<b>Total Current Assets</b>	<b>P 1,010,849,963.60</b>
<b>Non-Current Assets</b>	
Property, Plant and Equipment	P 10,705,752.98
Machinery and Equipment	6,946,271.91



Office Equipment	12,738,573.83
<i>Accumulated Depreciation - Office Equipment</i>	<u>(11,719,918.03)</u>
<i>Net Value</i>	<u>1,018,655.80</u>
Information and Communication Technology Equipment	22,367,085.77
<i>Accumulated Depreciation - Information and Communication Technology Equipment</i>	<u>(17,616,146.37)</u>
<i>Net Value</i>	<u>4,750,939.40</u>
Communication Equipment	1,814,926.82
<i>Accumulated Depreciation - Communication Equipment</i>	<u>(638,250.11)</u>
<i>Net Value</i>	<u>1,176,676.71</u>
Transportation Equipment	<u>2,081,495.74</u>
Motor Vehicles	21,771,121.73
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>(19,689,625.99)</u>
<i>Net Value</i>	<u>2,081,495.74</u>
Furniture, Fixtures and Books	<u>1,376,248.62</u>
Furniture and Fixtures	4,258,912.23
<i>Accumulated Depreciation - Furniture and Fixtures</i>	<u>(2,882,663.61)</u>
<i>Net Value</i>	<u>1,376,248.62</u>
Other Property, Plant and Equipment	<u>301,736.71</u>
Other Property, Plant and Equipment	1,075,503.04
<i>Accumulated Depreciation - Other Property, Plant and Equipment</i>	<u>(773,766.33)</u>
<i>Net Value</i>	<u>301,736.71</u>
<b>Total Non-Current Assets</b>	<b>P <u>10,705,752.98</u></b>
<b>Total Assets</b>	<b>P <u>1,021,555,716.58</u></b>

## LIABILITIES

### Current Liabilities

Financial Liabilities	P <u>4,644,514.42</u>
Accounts Payable	3,692,717.70
Due to Officers and Employees	951,796.72
Inter-Agency Payables	P <u>34,863,310.67</u>
Due to BIR	5,164,103.83
Due to GSIS	961,058.58
Due to Pag-IBIG	174,390.89
Due to PhilHealth	56,651.44
Due to NGAs	27,703,303.57
Due to GOCCs	803,802.36
Trust Liabilities	P <u>1,600,242.26</u>
Bail Bonds Payable	1,554,702.01
Guaranty/Security Deposits Payable	45,540.25

Other Payables ₱ 12,615,604.08

**Total Current Liabilities** ₱ **53,723,671.43**

**Total Liabilities** ₱ **53,723,671.43**

**Total Assets less Total Liabilities** ₱ **967,832,045.15**

**NET ASSETS/EQUITY**

Accumulated Surplus/(Deficit) ₱ 739,914,018.52

Surplus/(Deficit) for the period 227,918,026.63

**Total Net Assets/Equity** ₱ **967,832,045.15**

Certified Correct:



Vilma G. Quiambao

Accountant III 9/30/19



Annex B

**NATIONAL NUTRITION COUNCIL  
STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE QUARTER ENDED JUNE 30, 2019**

	<u>2019</u>
<b>Revenue</b>	
Service and Business Income	P 145,145.91
<b>Total Revenue</b>	<u>145,145.91</u>
<b>Less: Current Operating Expenses</b>	
Personnel Services	41,608,935.59
Maintenance and Other Operating Expenses	65,084,427.51
Non-Cash Expenses	1,667,404.16
<b>Total Current Operating Expenses</b>	<u>108,360,767.26</u>
<b>Surplus/(Deficit) from Current Operations</b>	<u>(108,215,621.35)</u>
Net Financial Assistance/Subsidy	336,068,647.98
Gains	65,000.00
<b>TOTAL INCOME</b>	<u>336,133,647.98</u>
<b>SURPLUS (DEFICIT) FOR THE PERIOD</b>	<u>P 227,918,026.63</u>

Certified Correct:

*Vilma G. Quiambao*

Vilma G. Quiambao

Accountant III

7/30/19



**NATIONAL NUTRITION COUNCIL**  
**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**(ALL FUNDS)**  
**FOR THE QUARTER ENDED 30 JUNE 2019**

	<b><u>2019</u></b>
<b>REVENUE</b>	<b><u>145,145.91</u></b>
<b>Service and Business Income</b>	
<i>Service Income</i>	
Fines and Penalties - Service Income	<u>142,983.30</u>
Total Service Income	<u>142,983.30</u>
<i>Business Income</i>	
Interest Income	<u>2,162.61</u>
Total Business Income	<u>2,162.61</u>
<b>LESS: CURRENT OPERATING EXPENSES</b>	
<b>Personnel Services</b>	
<b>Salaries and Wages</b>	
Salaries and Wages - Regular-Civilian	<u>22,064,732.40</u>
Total Salaries and Wages	<u>22,064,732.40</u>
<b>Other Compensation</b>	
Personnel Economic Relief Allowance (PERA)	987,181.82
Representation Allowance	648,000.00
Transportation Allowance	148,863.65
Clothing/Uniform Allowance	474,000.00
Subsistence Allowance	386,100.00
Laundry Allowance	71,204.55
Hazard Pay	3,037,944.93
Longevity Pay	938,622.95
Overtime Pay	15,750.76
Year End Bonus-Civilian	5,729.00
Cash Gift-Civilian	2,000.00
Mid-Year Bonus	3,621,697.00
Anniversary Bonus	<u>237,000.00</u>
Total Other Compensation	<u>10,574,094.66</u>
<b>Personnel Benefit Contributions</b>	
Retirement and Life Insurance Premiums	2,220,797.61
Pag-IBIG Contributions-Civilian	41,100.00
PhilHealth Contributions-Civilian	167,653.01
Employees Compensation Insurance Premiums-Civilian	<u>41,300.00</u>
Total Personnel Benefit Contributions	<u>2,470,850.62</u>
<b>Other Personnel Benefits</b>	



Terminal Leave Benefits	6,328,183.27
Other Personnel Benefits	171,074.64
<b>Total Other Personnel Benefits</b>	<u>6,499,257.91</u>
<b>Total Personnel Services</b>	<u>41,608,935.59</u>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses - Local	16,056,175.00
Traveling Expenses - Foreign	76,903.15
<b>Total Traveling Expenses</b>	<u>16,133,078.15</u>
<b>Training and Scholarship Expenses</b>	
Training Expenses	4,202,684.44
<b>Total Training and Scholarship Expenses</b>	<u>4,202,684.44</u>
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	1,134,776.20
Accountable Forms Expenses	2,300.00
Fuel, Oil and Lubricants Expenses	191,487.93
Semi-Expendable Expenses	15,898,132.04
Other Supplies and Materials Expenses	64,705.00
<b>Total Supplies and Materials Expenses</b>	<u>17,291,401.17</u>
<b>Utility Expenses</b>	
Water Expenses	107,871.05
Electricity Expenses	894,248.17
<b>Total Utility Expenses</b>	<u>1,002,119.22</u>
<b>Communication Expenses</b>	
Postage and Courier Services	28,049.15
Telephone Expenses	675,475.18
Internet Subscription Expenses	4,194.00
<b>Total Communication Expenses</b>	<u>707,718.33</u>
<b>Awards/Rewards and Prizes</b>	
Awards/Rewards Expenses	-
<b>Total Awards/Rewards and Prizes</b>	<u>-</u>
<b>Confidential, Intelligence and Extraordinary and Miscellaneous Expenses</b>	
Extraordinary and Miscellaneous Expenses	35,230.76
<b>Total Confidential, Intelligence and Extraordinary &amp; Miscellaneous Exp.</b>	<u>35,230.76</u>
<b>Professional Services</b>	
Consultancy Services	2,012,128.00
Other Professional Services	13,997,775.48
<b>Total Professional Services</b>	<u>16,009,903.48</u>



<b>General Services</b>	
Janitorial Services	951,013.48
Security Services	1,352,437.49
Other General Services	14,039.14
<b>Total General Services</b>	<u>2,317,490.11</u>
<b>Repairs and Maintenance</b>	
Repairs and Maintenance - Machinery and Equipment	143,054.00
Repairs and Maintenance - Transportation Equipment	108,357.31
<b>Total Repairs and Maintenance</b>	<u>251,411.31</u>
<b>Taxes, Insurance Premiums and Other Fees</b>	
Taxes, Duties and Licenses	500.00
Fidelity Bond Premiums	48,423.29
Insurance Expenses	22,172.11
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<u>71,095.40</u>
<b>Other Maintenance and Operating Expenses</b>	
Advertising Expenses	4,123,005.00
Representation Expenses	1,142,605.53
Rent/Lease Expenses	808,287.30
Subscription Expenses	25,720.00
Other Maintenance and Operating Expenses	962,677.31
<b>Total Other Maintenance and Operating Expenses</b>	<u>7,062,295.14</u>
<b>Total Maintenance and Other Operating Expenses</b>	<u>65,084,427.51</u>
<b>Non-Cash Expenses</b>	
<b>Depreciation</b>	
Depreciation - Machinery and Equipment	1,206,442.56
Depreciation - Transportation Equipment	341,366.46
Depreciation - Furniture, Fixtures and Books	119,595.14
Depreciation - Other Property, Plant and Equipment	-
<b>Total Depreciation</b>	<u>1,667,404.16</u>
<b>Total Non-Cash Expenses</b>	<u>1,667,404.16</u>
<b>TOTAL CURRENT OPERATING EXPENSES</b>	<u>108,360,767.26</u>
<b>SURPLUS (DEFICIT) FROM CURRENT OPERATIONS</b>	<u>(108,215,621.35)</u>
<b>Financial Assistance/Subsidy from NGAs,LGUs, GOCCs</b>	
Subsidy from National Government	336,068,647.98
<b>Net Financial Assistance/Subsidy from NGAs,LGUs, GOCCs</b>	<u>336,068,647.98</u>
<b>Other Non-Operating Income</b>	



**Gains**

Other Gains

65,000.00

**Total Gains**

65,000.00

**Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs**  
**SURPLUS (DEFICIT) FOR THE PERIOD**

336,133,647.98

227,918,026.63

Certified Correct:

*Vilma G. Quiambao*  
Vilma G. Quiambao

Accountant III

*9/30/19*

NATIONAL NUTRITION COUNCIL  
STATEMENT OF CHANGES IN NET ASSETS/EQUITY  
FOR THE QUARTER ENDED June 30, 2019

	Accumulated Surplus/(Deficit)
	<u>2019</u>
Balance at January 1	735,905,364.66
Add/(Deduct):	
Other Adjustments	(223,909,372.77)
Restated Balance	<u>511,995,991.89</u>
 Add/(Deduct):	
Changes in Net Assets/Equity for the calendar year	
Surplus/(Deficit) for the period	<u>227,918,026.63</u>
 Balance at June 30	<u><u>739,914,018.52</u></u>

Certified Correct:

*Vilma G. Quiambao*  
Vilma G. Quiambao  
Accountant III 10/11/19



**NATIONAL NUTRITION COUNCIL  
STATEMENT OF CASH FLOWS  
FOR THE QUARTER ENDED JUNE 30, 2019**

**Cash Flows from Operating Activities****Cash Inflows**

Receipt of Notice of Cash Allocation (NCA)	P	327,770,686.00
Collection of Income/Revenues		3,124.59
Collection of receivables		-
Receipt of Inter-Agency Fund Transfers		3,513,232.20
Trust Receipts		65,000.00
Other Receipts		264,372,036.41
Adjustments		370,317,963.75
<b>Total Cash Inflows</b>	<b>P</b>	<b>966,042,042.95</b>

**Cash Outflows**

Remittance to National Treasury	P	67,824,010.48
Payment of Expenses		86,429,683.80
Purchase of Inventories		12,123,760.00
Grant of Cash Advances		4,652,603.88
Prepayments		87,324.63
Refund of Deposits		18,095,446.87
Remittance of Personnel Benefit Contributions and Mandatory Deductions		8,626,681.25
Release of Inter-Agency Fund Transfers		130,401,949.79
Release of Intra-Agency Fund Transfers		58,841,556.71
Adjustments		167,271,175.19
<b>Total Cash Outflows</b>	<b>P</b>	<b>554,354,192.60</b>

**Net Cash Provided by (Used in) Operating Activities**

P 411,687,850.35

**Cash Flows from Investing Activities****Cash Outflows**

Purchase/Construction of Property, Plant and Equipment	P	-
<b>Total Cash Outflows</b>	<b>P</b>	<b>-</b>

**Net Cash Provided by (Used in) Investing Activities**

P -

**Increase (Decrease) in Cash and Cash Equivalents**

P 411,687,850.35

**Cash and Cash Equivalents, January 1**

154,077,718.03

**Cash and Cash Equivalents, June 30**

P 565,765,568.38

Certified Correct:

*Vilma G. Quiambao*  
Vilma G. Quiambao  
Accountant III 10/2/19



**NATIONAL NUTRITION COUNCIL  
DETAILED STATEMENT OF CASH FLOWS  
(ALL FUNDS)  
FOR THE QUARTER ENDED JUNE 30, 2019**

**Cash Flows from Operating Activities****Cash Inflows**

<i>Receipt of Notice of Cash Allocation (NCA)</i>	P 327,770,686.00
<i>Receipt of Notice of Cash Allocation (NCA)</i>	<u>327,770,686.00</u>
 <i>Collection of Income/Revenues</i>	 P 3,124.59
<i>Collection of interest income</i>	2,162.61
<i>Collection of service income from supplier's penalty for late deliveries</i>	961.98
 <i>Collection of receivables</i>	 P -
<i>Collection of other receivables</i>	-
 <i>Receipt of Inter-Agency Fund Transfers</i>	 P 3,513,232.20
<i>Receipt of funds from UNICEF for various projects and activities</i>	3,513,232.20
<i>Receipt of funds for the implementation of projects from DOH</i>	-
 <i>Trust Receipts</i>	 P 65,000.00
<i>Receipt of cash from sale of bid documents</i>	65,000.00
 <i>Other Receipts</i>	 P 264,372,036.41
<i>Unused Petty Cash Fund</i>	175,010.16
<i>Receipt of refund of cash advances</i>	920,716.98
<i>Receipt of fund transfers from Central Office to Regional Office</i>	58,841,556.71
<i>Receipt of refund for prior years fund transfers</i>	64,249.92
<i>Receipt of cash deposit from sale of bid documents</i>	65,000.00
<i>Receipt of refund of unused cash advance from Unicef Funds</i>	406,677.84
<i>Receipt of deposit of fund transfer from Unicef Funds</i>	3,513,232.20
<i>Receipt of refund from Regional Offices</i>	13,306,165.42
<i>Receipt of refund of fines and penalty for late deliveries</i>	142,021.32
<i>Receipt of refund of unused ECCD F1K fund transfers to LGUs</i>	4,710,815.99
<i>Receipt of refunds deposited with BTr</i>	45,675,162.18
<i>Receipt of cancelled Letters of Credits</i>	45,517,229.68
<i>Receipt of deposit of cancelled Letters of Credits to Btr</i>	45,517,229.68
<i>Receipt of cancelled LCs deposited under Trust Account</i>	45,516,968.33
 <i>Adjustments</i>	 P 370,317,963.75
<i>Reclassification of accounts</i>	370,187,982.01
<i>Cancellation of checks</i>	128,637.48
<i>Refund of unused Petty Cash</i>	1,344.26

**Total Cash Inflows**

P 966,042,042.95





**Cash Outflows**

<i>Remittance to National Treasury</i>	P	<u>67,824,010.48</u>
		67,824,010.48
<i>Payment of Expenses</i>	P	<u>86,429,683.80</u>
Payment of Personnel Services		28,917,721.29
Payment of Maintenance and Other Operating Expenses		45,614,045.98
Payment of expenses pertaining to/incurred in the prior years		11,220,901.83
Payment of expenses under trust receipts/funds		677,014.70
<i>Purchase of Inventories</i>	P	<u>12,123,760.00</u>
Purchase of inventories for distribution		12,123,760.00
Purchase of office supplies inventory		-
Purchase of Semi-Expendable Machinery and Equipment		-
<i>Grant of Cash Advances</i>	P	<u>4,652,603.88</u>
Petty cash fund		61,998.21
Advances for special purpose/time-bound undertakings		4,273,170.15
Advances to officers and employees		317,435.52
Other receivables		-
<i>Prepayments</i>	P	<u>87,324.63</u>
Prepaid Insurance		87,324.63
Advances to Contractors		-
Prepaid Rent		-
<i>Refund of Deposits</i>	P	<u>18,095,446.87</u>
Payment of deposits on letter of credits		18,095,446.87
Payment of guaranty deposits		-
Payment of bail bonds payable		-
<i>Remittance of Personnel Benefit Contributions and Mandatory Deductions</i>	P	<u>8,626,681.25</u>
Remittance of taxes withheld not covered by TRA		82,020.87
Remittance of GSIS/Pag-IBIG/PhilHealth		6,073,809.76
Remittance of personnel benefit contributions		2,470,850.62
<i>Release of Inter-Agency Fund Transfers</i>	P	<u>130,401,949.79</u>
Advances to Procurement Service		52,003.82
Release of funds to LGUs for the implementation of ECCD First 1000 Days (F1K) Program		130,349,945.97
<i>Release of Intra-Agency Fund Transfers</i>	P	<u>58,841,556.71</u>
Issuance of funding checks by Central Office to Regional Offices		58,841,556.71
<i>Adjustments</i>	P	<u>167,271,175.19</u>
Reversion/Return of unused NCA		143,927.22
Refund of cash advance		13,088,949.06
Liquidation of Petty Cash		78,607.99
Refund of cancelled LCs under Trust Account		45,517,229.68

Reversion of unused NCA due to cancelled checks	42,237.48
Replacement of cancelled checks	127,200.00
Receipt of refund of fines and penalty for late deliveries	961.98
Cancellation of LCs under Trust Account	45,517,229.68
Payment of Honoraria of BAC members	65,550.18
Payment of prior years obligations	801,592.33
Payment of refund of Guaranty/Security Deposits	50,446.99
Liquidation of fund transfers to Regional Offices	61,837,242.60
<b>Total Cash Outflows</b>	<b>P 554,354,192.60</b>
<b>Cash Provided by (Used in) Operating Activities</b>	<b>P 411,687,850.35</b>
<b>Cash Flows from Investing Activities</b>	
<b>Cash Outflows</b>	
<i>Purchase/Construction of Property, Plant and Equipment</i>	P -
Purchase of machinery and equipment	-
Purchase of furniture, fixtures and books	-
Payment for rehabilitation of property, plant and equipment (capitalized repair)	-
<b>Total Cash Outflows</b>	<b>P -</b>
<b>Cash Provided by (Used in) Investing Activities</b>	<b>P -</b>
<b>Total Cash Provided by Operating and Investing Activities</b>	<b>P 411,687,850.35</b>
<b>Cash and Cash Equivalents, January 1</b>	<b>154,077,718.03</b>
<b>Cash and Cash Equivalents, June 30</b>	<b>P 565,765,568.38</b>

Certified correct:

*Vilma G. Quiambao*

VILMA G. QUIAMBAO

Accountant III

10/2/19