

**DEPARTMENT OF HEALTH
FOOD AND DRUG ADMINISTRATION
DETAILED STATEMENT OF FINANCIAL POSITION
AS OF FEBRUARY 28, 2021**

Asset

Cash and Cash Equivalents

Cash on Hand

Petty Cash	2,701,832.02
Cash - Collecting Officers (NG)	433,981.89
Cash - Collecting Officers (RA)	1,760,561.93
Cash - Collecting Officers (RA 9502)	1,819,330.56

Total Cash on Hand **6,715,706.40**

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account - DBP (RA)	
Cash in Bank - Local Currency, Current Account - DBP (RA)	999,114.10
Total Cash in Bank - Local Currency, Current Account - DBP (RA)	999,114.10

Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	6,253,749.98

Total Cash in Bank - Local Currency, Current Account - DBP (RA 9502) **6,253,749.98**

Cash in Bank - Local Currency, Current Account - LBP (Payroll)	
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	2,453,001.29

Total Cash in Bank - Local Currency, Current Account - LBP (Payroll) **2,453,001.29**

Cash in Bank - Local Currency, Current Account - LBP (RA)	
Cash in Bank - Local Currency, Current Account - LBP (RA)	353.92

Total Cash in Bank - Local Currency, Current Account - LBP (RA) **353.92**

Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	97,456,594.72

Total Cash in Bank - Local Currency, Current Account - LBP (RA 9502) **97,456,594.72**

Total Cash in Bank - Local Currency **107,162,814.01**

Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency Savings Account	22,027,285.48
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Total Cash in Bank - Foreign Currency **22,027,285.48**

Treasury/Agency Cash Accounts

Cash - Treasury / Agency Deposit, Special Account	1,574,154,225.96
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Cash - Treasury / Agency Deposit, Trust	1,130,555.68
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Cash - Modified Disbursement System (MDS), Regular	0.00
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Cash - Modified Disbursement System (MDS), Special Account	46,700,467.71
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Total Treasury/Agency Cash Accounts **1,622,695,518.75**

Total Cash and Cash Equivalents **1,758,601,324.64**

Receivables

Inter-Agency Receivables

Due from National Government Agencies	265,164,313.93
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Due from Local Government Units	272.00
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Due from Government Owned or Controlled Corporations	
Due from Government Owned or Controlled Corporations	148,031,582.17

Total Due from Government Owned or Controlled Corporations **148,031,582.17**

Total Inter-Agency Receivables **413,196,168.10**

Intra-Agency Receivables

Due from Central Office	367,355.00
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Total Intra-Agency Receivables **367,355.00**

Other Receivables

Receivables - Disallowances/Charges	5,431,718.23
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Due from Officers and Employees	3,200,275.16
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Other Receivables	
Other Receivables	33,660.07

Total Other Receivables **33,660.07**

Total Other Receivables **8,665,653.46**

Total Receivables **422,229,176.56**

Inventories

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A I	<u>Inventory Held for Consumption</u>	
	<u>Office Supplies Inventory</u>	6,367,707.57
	<u>Accountable Forms, Plates and Stickers Inventory</u>	11,538,907.40
	<u>Medical, Dental and Laboratory Supplies Inventory</u>	24,533,253.66
	<u>Chemical and Filtering Supplies Inventory</u>	23,652.00
	<u>Construction Materials Inventory</u>	768,952.91
	<u>Other Supplies and Materials Inventory</u>	35,512.72
	<u>Total Inventory Held for Consumption</u>	43,267,986.26
	<u>Semi-Expendable Machinery and Equipment</u>	
	<u>Semi-Expendable Office Equipment</u>	
	<u>Semi-Expendable Office Equipment</u>	252,924.64
	<u>Total Semi-Expendable Office Equipment</u>	252,924.64
	<u>Semi-Expendable Information and Communications Technology Equipment</u>	
	<u>Semi-Expendable Information and Communications Technology Equipment</u>	190,506.40
	<u>Total Semi-Expendable Information and Communications Technology Equipment</u>	190,506.40
	<u>Semi-Expendable Other Machinery and Equipment</u>	
	<u>Semi-Expendable Other Machinery and Equipment</u>	78,560.50
	<u>Total Semi-Expendable Other Machinery and Equipment</u>	78,560.50
	<u>Total Semi-Expendable Machinery and Equipment</u>	521,991.54
	<u>Semi-Expendable Furniture, Fixtures and Books</u>	
	<u>Semi-Expendable Furniture and Fixtures</u>	
	<u>Semi-Expendable Furniture and Fixtures</u>	253,948.00
	<u>Total Semi-Expendable Furniture and Fixtures</u>	253,948.00
	<u>Total Semi-Expendable Furniture, Fixtures and Books</u>	253,948.00
	<u>Total Inventories</u>	44,043,925.80
	<u>Property, Plant and Equipment</u>	
	<u>Infrastructure Assets</u>	
	<u>Sewer Systems</u>	11,411,379.60
	<u>Accumulated Depreciation - Sewer Systems</u>	(10,270,241.64)
	<u>Water Supply Systems</u>	8,578,604.00
	<u>Accumulated Depreciation - Water Supply Systems</u>	(7,036,743.60)
	<u>Power Supply Systems</u>	3,959,481.44
	<u>Accumulated Depreciation - Power Supply Systems</u>	(1,395,120.00)
	<u>Total Infrastructure Assets</u>	5,247,359.80
	<u>Buildings and Other Structures</u>	
	<u>Buildings</u>	220,832,432.49
	<u>Accumulated Depreciation - Buildings</u>	(153,732,265.02)
	<u>Other Structures</u>	2,615,844.97
	<u>Accumulated Depreciation - Other Structures</u>	(595,081.42)
	<u>Total Buildings and Other Structures</u>	69,120,931.02
	<u>Machinery and Equipment</u>	
	<u>Office Equipment</u>	35,176,059.87
	<u>Accumulated Depreciation - Office Equipments</u>	(6,789,214.20)
	<u>Information and Communication Technology Equipment</u>	110,824,749.15
	<u>Accumulated Depreciation - ICT Equipments</u>	(30,612,543.69)
	<u>Communication Equipment</u>	9,249,734.72
	<u>Accumulated Depreciation - Communication Equipments</u>	(192,632.73)
	<u>Disaster Response and Rescue Equipment</u>	3,196,932.32
	<u>Accumulated Depreciation - Disaster Response & Rescue Equip.</u>	(2,760,210.00)
	<u>Technical and Scientific Equipment</u>	537,820,198.02
	<u>Accumulated Depreciation - Technical & Scientific Equipment</u>	(43,877,013.53)
	<u>Other Machinery and Equipment</u>	3,825,299.15
	<u>Accumulated Depreciation - Other Machinery and Equipment</u>	(2,702,380.04)
	<u>Total Accumulated Depreciation - Other Machinery and Equipment</u>	(2,702,380.04)
	<u>Total Machinery and Equipment</u>	613,158,979.05

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A P	<u>Transportation Equipment</u>	
	<u>Motor Vehicles</u>	51,288,184.00
	<u>Accumulated Depreciation - Motor Vehicles</u>	(30,074,791.85)
	<u>Total Transportation Equipment</u>	<u>21,213,392.15</u>
	<u>Furniture, Fixtures and Books</u>	
	<u>Furnitures and Fixtures</u>	30,905,479.91
	<u>Accumulated Depreciation - Furnitures & Fixtures</u>	(1,996,412.95)
	<u>Books</u>	4,393,543.39
	<u>Accumulated Depreciation - Books</u>	(107,257.74)
	<u>Total Furniture, Fixtures and Books</u>	<u>33,195,352.61</u>
	<u>Other Property, Plant and Equipment</u>	
	<u>Other Property, Plant & Equipment</u>	1,305,595.56
	<u>Other Assets (PPE)</u>	27,500.00
	<u>Accumulated Depreciation - Other PPE</u>	(785,228.00)
	<u>Total Other Property, Plant and Equipment</u>	<u>547,867.56</u>
	<u>Construction in Progress</u>	
	<u>Construction in Progress -Buildings and Other Structures</u>	
	<u>Construction in Progress -Buildings and Other Structures</u>	3,531,949.50
	<u>Total Construction in Progress -Buildings and Other Structures</u>	<u>3,531,949.50</u>
	<u>Total Construction in Progress</u>	<u>3,531,949.50</u>
	<u>Total Property, Plant and Equipment</u>	<u>746,015,831.69</u>
	<u>Other Assets</u>	
	<u>Advances</u>	
	<u>Advances to Officers and Employees</u>	
	<u>Advances to Officers and Employees</u>	229,262.59
	<u>Total Advances to Officers and Employees</u>	<u>229,262.59</u>
	<u>Advances to Special Disbursing Officer</u>	
	<u>Advances to Special Disbursing Officer</u>	447,439.15
	<u>Total Advances to Special Disbursing Officer</u>	<u>447,439.15</u>
	<u>Total Advances</u>	<u>676,701.74</u>
	<u>Prepayments</u>	
	<u>Advances to Contractors</u>	8,129,707.58
	<u>Prepaid Rent</u>	495,252.00
	<u>Prepaid Registration</u>	16,319.52
	<u>Prepaid Insurance</u>	2,707,580.12
	<u>Other Prepayments</u>	1,159,398.06
	<u>Total Prepayments</u>	<u>12,508,257.28</u>
	<u>Deposits</u>	
	<u>Guaranty Deposits</u>	1,851,981.62
	<u>Total Deposits</u>	<u>1,851,981.62</u>
	<u>Total Other Assets</u>	<u>15,036,940.64</u>
	<u>Intangible Assets</u>	
	<u>Intangible Assets</u>	
	<u>Computer Software</u>	
	<u>Computer Software</u>	3,532,275.00
	<u>Total Computer Software</u>	<u>3,532,275.00</u>

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A I I	<u>Other Intangible Assets</u>	
	<u>Other Intangible Assets</u>	<u>5,285,592.46</u>
	<u>Total Other Intangible Assets</u>	<u>5,285,592.46</u>
	<u>Total Intangible Assets</u>	<u>8,817,867.46</u>
	<u>Total Intangible Assets</u>	<u>8,817,867.46</u>
Total Asset		<u>2,994,745,066.78</u>
Liabilities		
	<u>Financial Liabilities</u>	
	<u>Pavables</u>	
	<u>Accounts Payable</u>	<u>49,545,614.45</u>
	<u>Due to Officers and Employees</u>	<u>1,129,208.67</u>
	<u>Total Pavables</u>	<u>50,674,823.12</u>
	<u>Total Financial Liabilities</u>	<u>50,674,823.12</u>
	<u>Inter-Agency Payables</u>	
	<u>Inter-Agency Payables</u>	
	<u>Due to Bureau of Internal Revenue</u>	<u>3,471,526.62</u>
	<u>Due to GSIS</u>	<u>6,519,622.58</u>
	<u>Due to PAG-IBIG</u>	<u>606,203.07</u>
	<u>Due to PHILHEALTH</u>	<u>327,481.54</u>
	<u>Due to NGAs</u>	<u>14,772,071.20</u>
	<u>Due to Local Government Unit</u>	<u>326,088.78</u>
	<u>Total Inter-Agency Payables</u>	<u>26,022,993.79</u>
	<u>Total Inter-Agency Payables</u>	<u>26,022,993.79</u>
	<u>Intra-Agency Payables</u>	
	<u>Intra-Agency Payables</u>	
	<u>Due to Central Office</u>	<u>39,470.85</u>
	<u>Total Intra-Agency Payables</u>	<u>39,470.85</u>
	<u>Total Intra-Agency Payables</u>	<u>39,470.85</u>
	<u>Trust Liabilities</u>	
	<u>Trust Liabilities</u>	
	<u>Guaranty/Security Deposits Payable</u>	<u>8,066,105.75</u>
	<u>Trust Liabilities</u>	
	<u>Trust Liabilities</u>	<u>5,045,617.50</u>
	<u>Total Trust Liabilities</u>	<u>5,045,617.50</u>
	<u>Total Trust Liabilities</u>	<u>13,111,723.25</u>
	<u>Total Trust Liabilities</u>	<u>13,111,723.25</u>
	<u>Other Payables</u>	<u>4,880,648.84</u>
	<u>Deferred Credits/Unearned Income</u>	
	<u>Unearned Revenue</u>	
	<u>Other Unearned Revenue</u>	
	<u>Other Unearned Revenue</u>	<u>26,868,722.92</u>
	<u>Total Other Unearned Revenue</u>	<u>26,868,722.92</u>
	<u>Total Unearned Revenue</u>	<u>26,868,722.92</u>
	<u>Total Deferred Credits/Unearned Income</u>	<u>26,868,722.92</u>
Total Liabilities		<u>121,598,382.77</u>

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<u>Equity</u>	
<u>Government Equity</u>	
<u>Government Equity</u>	
<u>Accumulated Surplus/(Deficits)</u>	<u>2,873,146,684.01</u>
<u>Total Government Equity</u>	<u>2,873,146,684.01</u>
<u>Total Equity</u>	<u>2,873,146,684.01</u>

CERTIFIED CORRECT

MA.VICTORIA F. CALZADO
Chief Accountant