

**DEPARTMENT OF HEALTH**  
**FOOD AND DRUG ADMINISTRATION**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**AS OF MARCH 31, 2021**

<u>Asset</u>	
<u>Cash and Cash Equivalents</u>	
<u>Cash on Hand</u>	
<u>Petty Cash</u>	3,077,884.33
<u>Cash - Collecting Officers (NG)</u>	433,981.89
<u>Cash - Collecting Officers (RA)</u>	1,760,561.93
<u>Cash - Collecting Officers (RA 9502)</u>	1,816,295.54
<u>Total Cash on Hand</u>	<u>7,088,723.69</u>
<u>Cash in Bank - Local Currency</u>	
<u>Cash in Bank - Local Currency, Current Account - DBP (RA)</u>	
<u>Cash in Bank - Local Currency, Current Account - DBP (RA)</u>	999,114.10
<u>Total Cash in Bank - Local Currency, Current Account - DBP (RA)</u>	<u>999,114.10</u>
<u>Cash in Bank - Local Currency, Current Account - DBP (RA 9502)</u>	
<u>Cash in Bank - Local Currency, Current Account - DBP (RA 9502)</u>	9,878,555.88
<u>Total Cash in Bank - Local Currency, Current Account - DBP (RA 9502)</u>	<u>9,878,555.88</u>
<u>Cash in Bank - Local Currency, Current Account - LBP (Payroll)</u>	
<u>Cash in Bank - Local Currency, Current Account - LBP (Payroll)</u>	2,453,001.29
<u>Total Cash in Bank - Local Currency, Current Account - LBP (Payroll)</u>	<u>2,453,001.29</u>
<u>Cash in Bank - Local Currency, Current Account - LBP (RA)</u>	
<u>Cash in Bank - Local Currency, Current Account - LBP (RA)</u>	353.92
<u>Total Cash in Bank - Local Currency, Current Account - LBP (RA)</u>	<u>353.92</u>
<u>Cash in Bank - Local Currency, Current Account - LBP (RA 9502)</u>	
<u>Cash in Bank - Local Currency, Current Account - LBP (RA 9502)</u>	143,369,033.04
<u>Total Cash in Bank - Local Currency, Current Account - LBP (RA 9502)</u>	<u>143,369,033.04</u>
<u>Total Cash in Bank - Local Currency</u>	<u>156,700,058.23</u>
<u>Cash in Bank - Foreign Currency</u>	
<u>Cash in Bank - Foreign Currency Savings Account</u>	
<u>Cash in Bank - Foreign Currency Savings Account</u>	22,027,285.48
<u>Total Cash in Bank - Foreign Currency</u>	<u>22,027,285.48</u>
<u>Treasury/Agency Cash Accounts</u>	
<u>Cash - Treasury / Agency Deposit, Special Account</u>	
<u>Cash - Treasury / Agency Deposit, Special Account</u>	1,536,213,704.30
<u>Cash - Treasury / Agency Deposit, Trust</u>	
<u>Cash - Treasury / Agency Deposit, Trust</u>	1,130,555.68
<u>Cash - Modified Disbursement System (MDS), Regular</u>	
<u>Cash - Modified Disbursement System (MDS), Regular</u>	0.00
<u>Total Treasury/Agency Cash Accounts</u>	<u>1,538,055,857.54</u>
<u>Total Cash and Cash Equivalents</u>	<u>1,723,871,924.94</u>
<u>Receivables</u>	
<u>Inter-Agency Receivables</u>	
<u>Due from National Government Agencies</u>	
<u>Due from National Government Agencies</u>	311,162,585.93
<u>Due from Local Government Units</u>	
<u>Due from Local Government Units</u>	272.00
<u>Due from Government Owned or Controlled Corporations</u>	
<u>Due from Government Owned or Controlled Corporations</u>	148,031,582.17
<u>Total Due from Government Owned or Controlled Corporations</u>	<u>148,031,582.17</u>
<u>Total Inter-Agency Receivables</u>	<u>459,194,440.10</u>
<u>Intra-Agency Receivables</u>	
<u>Due from Central Office</u>	
<u>Due from Central Office</u>	367,355.00
<u>Total Intra-Agency Receivables</u>	<u>367,355.00</u>
<u>Other Receivables</u>	
<u>Receivables - Disallowances/Charges</u>	
<u>Receivables - Disallowances/Charges</u>	5,423,736.72
<u>Due from Officers and Employees</u>	
<u>Due from Officers and Employees</u>	3,200,275.16
<u>Other Receivables</u>	
<u>Other Receivables</u>	33,660.07
<u>Total Other Receivables</u>	<u>33,660.07</u>
<u>Total Other Receivables</u>	<u>8,657,671.95</u>
<u>Total Receivables</u>	<u>468,219,467.05</u>
<u>Inventories</u>	
<u>Inventory Held for Consumption</u>	
<u>Office Supplies Inventory</u>	6,279,561.76

**DEPARTMENT OF HEALTH**  
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**AS OF MARCH 31, 2021**

<u>A</u>	<u>I</u>	<u>I</u>	<u>Accountable Forms, Plates and Stickers Inventory</u>	<u>11,538,907.40</u>
			<u>Medical, Dental and Laboratory Supplies Inventory</u>	<u>24,562,035.66</u>
			<u>Chemical and Filtering Supplies Inventory</u>	<u>23,652.00</u>
			<u>Construction Materials Inventory</u>	<u>768,952.91</u>
			<u>Other Supplies and Materials Inventory</u>	<u>4,811.92</u>
			<u>Total Inventory Held for Consumption</u>	<u>43,177,921.65</u>
			<u>Semi-Expendable Machinery and Equipment</u>	
			<u>Semi-Expendable Office Equipment</u>	
			<u>Semi-Expendable Office Equipment</u>	<u>252,016.72</u>
			<u>Total Semi-Expendable Office Equipment</u>	<u>252,016.72</u>
			<u>Semi-Expendable Information and Communications Technology Equipment</u>	
			<u>Semi-Expendable Information and Communications Technology Equipment</u>	<u>190,506.40</u>
			<u>Total Semi-Expendable Information and Communications Technology Equipment</u>	<u>190,506.40</u>
			<u>Semi-Expendable Other Machinery and Equipment</u>	
			<u>Semi-Expendable Other Machinery and Equipment</u>	<u>78,560.50</u>
			<u>Total Semi-Expendable Other Machinery and Equipment</u>	<u>78,560.50</u>
			<u>Total Semi-Expendable Machinery and Equipment</u>	<u>521,083.62</u>
			<u>Semi-Expendable Furniture, Fixtures and Books</u>	
			<u>Semi-Expendable Furniture and Fixtures</u>	
			<u>Semi-Expendable Furniture and Fixtures</u>	<u>253,948.00</u>
			<u>Total Semi-Expendable Furniture and Fixtures</u>	<u>253,948.00</u>
			<u>Total Semi-Expendable Furniture, Fixtures and Books</u>	<u>253,948.00</u>
			<u>Total Inventories</u>	<u>43,952,953.27</u>
			<u>Property, Plant and Equipment</u>	
			<u>Infrastructure Assets</u>	
			<u>Sewer Systems</u>	<u>11,411,379.60</u>
			<u>Accumulated Depreciation - Sewer Systems</u>	<u>(10,270,241.64)</u>
			<u>Water Supply Systems</u>	<u>8,578,604.00</u>
			<u>Accumulated Depreciation - Water Supply Systems</u>	<u>(7,036,743.60)</u>
			<u>Power Supply Systems</u>	<u>3,959,481.44</u>
			<u>Accumulated Depreciation - Power Supply Systems</u>	<u>(1,404,780.00)</u>
			<u>Total Infrastructure Assets</u>	<u>5,237,699.80</u>
			<u>Buildings and Other Structures</u>	
			<u>Buildings</u>	<u>220,832,432.49</u>
			<u>Accumulated Depreciation - Buildings</u>	<u>(154,032,363.73)</u>
			<u>Other Structures</u>	<u>2,615,844.97</u>
			<u>Accumulated Depreciation - Other Structures</u>	<u>(603,015.84)</u>
			<u>Total Buildings and Other Structures</u>	<u>68,812,897.89</u>
			<u>Machinery and Equipment</u>	
			<u>Office Equipment</u>	<u>35,176,059.87</u>
			<u>Accumulated Depreciation - Office Equipments</u>	<u>(6,861,413.43)</u>
			<u>Information and Communication Technology Equipment</u>	<u>110,824,749.15</u>
			<u>Accumulated Depreciation - ICT Equipments</u>	<u>(31,418,510.06)</u>
			<u>Communication Equipment</u>	<u>9,249,734.72</u>
			<u>Accumulated Depreciation - Communication Equipments</u>	<u>(192,632.73)</u>
			<u>Disaster Response and Rescue Equipment</u>	<u>3,196,932.32</u>
			<u>Accumulated Depreciation - Disaster Response &amp; Rescue Equip.</u>	<u>(2,760,210.00)</u>
			<u>Technical and Scientific Equipment</u>	<u>537,820,198.02</u>
			<u>Accumulated Depreciation - Technical &amp; Scientific Equipment</u>	<u>(44,411,076.21)</u>
			<u>Other Machinery and Equipment</u>	<u>3,825,299.15</u>
			<u>Accumulated Depreciation - Other Machinery and Equipment</u>	
			<u>Accumulated Depreciation - Other Machinery and Equipment</u>	<u>(2,702,380.04)</u>
			<u>Total Accumulated Depreciation - Other Machinery and Equipment</u>	<u>(2,702,380.04)</u>
			<u>Total Machinery and Equipment</u>	<u>611,746,750.76</u>
			<u>Transportation Equipment</u>	
			<u>Motor Vehicles</u>	<u>51,288,184.00</u>
			<u>Accumulated Depreciation - Motor Vehicles</u>	<u>(30,422,894.32)</u>

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<u>Ass Pro Total Transportation Equipment</u>	<u>20,865,289.68</u>
<u>Furniture, Fixtures and Books</u>	
<u>Furnitures and Fixtures</u>	<u>30,905,479.91</u>
<u>Accumulated Depreciation - Furnitures &amp; Fixtures</u>	<u>(2,021,857.13)</u>
<u>Books</u>	<u>4,393,543.39</u>
<u>Accumulated Depreciation - Books</u>	<u>(108,497.19)</u>
<u>Total Furniture, Fixtures and Books</u>	<u>33,168,668.98</u>
<u>Other Property, Plant and Equipment</u>	
<u>Other Property, Plant &amp; Equipment</u>	<u>1,305,595.56</u>
<u>Other Assets (PPE)</u>	<u>27,500.00</u>
<u>Accumulated Depreciation - Other PPE</u>	<u>(785,228.00)</u>
<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>	<u>3,531,949.50</u>
<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>743,911,124.17</u>
<u>Other Assets</u>	
<u>Advances</u>	
<u>Advances to Officers and Employees</u>	
<u>Advances to Officers and Employees</u>	<u>328,565.74</u>
<u>Total Advances to Officers and Employees</u>	<u>328,565.74</u>
<u>Advances to Special Disbursing Officer</u>	
<u>Advances to Special Disbursing Officer</u>	<u>137,495.77</u>
<u>Total Advances to Special Disbursing Officer</u>	<u>137,495.77</u>
<u>Total Advances</u>	<u>466,061.51</u>
<u>Prepayments</u>	
<u>Advances to Contractors</u>	<u>8,129,707.58</u>
<u>Prepaid Rent</u>	<u>495,252.00</u>
<u>Prepaid Registration</u>	<u>24,316.06</u>
<u>Prepaid Insurance</u>	<u>2,466,175.64</u>
<u>Other Prepayments</u>	<u>1,144,842.50</u>
<u>Total Prepayments</u>	<u>12,260,293.78</u>
<u>Deposits</u>	
<u>Guaranty Deposits</u>	<u>1,851,981.62</u>
<u>Total Deposits</u>	<u>1,851,981.62</u>
<u>Total Other Assets</u>	<u>14,578,336.91</u>
<u>Intangible Assets</u>	
<u>Intangible Assets</u>	
<u>Computer Software</u>	
<u>Computer Software</u>	<u>3,532,275.00</u>
<u>Total Computer Software</u>	<u>3,532,275.00</u>
<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>
<u>Total Asset</u>	<u>3,003,351,673.80</u>
<u>Liabilities</u>	
<u>Financial Liabilities</u>	
<u>Pavables</u>	
<u>Accounts Payable</u>	<u>37,303,475.12</u>
<u>Due to Officers and Employees</u>	<u>1,224,016.82</u>

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AS OF MARCH 31, 2021**

<b><u>Lia Fin: Total Payables</u></b>	<b><u>38,527,491.94</u></b>
<b><u>Total Financial Liabilities</u></b>	<b><u>38,527,491.94</u></b>
<b><u>Inter-Agency Payables</u></b>	
<b><u>Inter-Agency Payables</u></b>	
<u>Due to Bureau of Internal Revenue</u>	<u>4,189,063.09</u>
<u>Due to GSIS</u>	<u>6,541,098.87</u>
<u>Due to PAG-IBIG</u>	<u>556,370.28</u>
<u>Due to PHILHEALTH</u>	<u>641,154.76</u>
<u>Due to NGAs</u>	<u>15,239,721.64</u>
<u>Due to Local Government Unit</u>	<u>326,088.78</u>
<u>Total Inter-Agency Payables</u>	<u>27,493,497.42</u>
<b><u>Total Inter-Agency Payables</u></b>	<b><u>27,493,497.42</u></b>
<b><u>Intra-Agency Payables</u></b>	
<b><u>Intra-Agency Payables</u></b>	
<u>Due to Central Office</u>	<u>122,258.36</u>
<u>Total Intra-Agency Payables</u>	<u>122,258.36</u>
<b><u>Total Intra-Agency Payables</u></b>	<b><u>122,258.36</u></b>
<b><u>Trust Liabilities</u></b>	
<b><u>Trust Liabilities</u></b>	
<u>Guaranty/Security Deposits Payable</u>	<u>8,663,281.24</u>
<u>Trust Liabilities</u>	<u>5,073,493.05</u>
<u>Total Trust Liabilities</u>	<u>5,073,493.05</u>
<u>Total Trust Liabilities</u>	<u>13,736,774.29</u>
<b><u>Total Trust Liabilities</u></b>	<b><u>13,736,774.29</u></b>
<b><u>Other Payables</u></b>	<b><u>5,201,717.07</u></b>
<b><u>Deferred Credits/Unearned Income</u></b>	
<b><u>Unearned Revenue</u></b>	
<u>Other Unearned Revenue</u>	<u>30,305,961.92</u>
<u>Total Other Unearned Revenue</u>	<u>30,305,961.92</u>
<u>Total Unearned Revenue</u>	<u>30,305,961.92</u>
<b><u>Total Deferred Credits/Unearned Income</u></b>	<b><u>30,305,961.92</u></b>
<b><u>Total Liabilities</u></b>	<b><u>115,387,701.00</u></b>
<b><u>Equity</u></b>	
<b><u>Government Equity</u></b>	
<b><u>Government Equity</u></b>	
<u>Accumulated Surplus/(Deficits)</u>	<u>2,887,963,972.80</u>
<u>Total Government Equity</u>	<u>2,887,963,972.80</u>
<b><u>Total Government Equity</u></b>	<b><u>2,887,963,972.80</u></b>
<b><u>Total Equity</u></b>	<b><u>2,887,963,972.80</u></b>

CERTIFIED CORRECT

**MA.VICTORIA F. CALZADO**  
Chief Accountant