

**DEPARTMENT OF HEALTH**  
**FOOD AND DRUG ADMINISTRATION**  
**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED MAY 31, 2021**

**Income**

<b>Service and Business Income</b>	
<u>Service Income</u>	
<u>NG</u>	
Other Service Income (NG)	9,346.85
<u>Total NG</u>	<u>9,346.85</u>
<u>RA 9502</u>	
Permit Fees (RA 9502)	4,170,876.00
Registration Fees (RA 9502)	101,991,776.20
Clearance and Certification Fees (RA 9502)	22,507,898.40
Licensing Fees (RA 9502)	79,152,163.15
Verification and Authentication Fees (RA 9502)	956,105.00
Fines & Penalties - Service Income (RA 9502)	4,291,827.00
Other Service Income (RA 9502)	3,181,625.20
<u>Total RA 9502</u>	<u>216,252,270.95</u>
<u>RA</u>	
Other Service Income (RA)	21,500.00
<u>Total RA</u>	<u>21,500.00</u>
Fines & Penalties - Service Income	370,442.10
<u>Total Service Income</u>	<u>216,653,559.90</u>
<u>Business Income</u>	
<u>RA 9502</u>	
Interest Income (RA 9502)	25,478.00
<u>Total RA 9502</u>	<u>25,478.00</u>
<u>RA</u>	
Seminar / Training Fees (RA)	2,440.00
<u>Total RA</u>	<u>2,440.00</u>
<u>Total Business Income</u>	<u>27,918.00</u>
<u>Total Service and Business Income</u>	<u>216,681,477.90</u>
<u>Assistance and Subsidy</u>	
Assistance and Subsidy	206,413,705.65
<u>Total Assistance and Subsidy</u>	<u>206,413,705.65</u>
<u>Gains</u>	
<u>Gains</u>	
Gain in Foreign Exchange (FOREX)	263,171.87
<u>Total Gains</u>	<u>263,171.87</u>
<u>Total Gains</u>	<u>263,171.87</u>

**Total Income** **423,358,355.42**

**Expenses**

<u>Personnel Services</u>	
<u>Salaries and Wages</u>	
Salaries and Wages - Regular	130,265,312.81
<u>Total Salaries and Wages</u>	<u>130,265,312.81</u>
<u>Other Compensation</u>	
Personal Economic Relief Allowance (PERA)	6,754,722.53
Representation Allowance	1,252,500.00
Transportation Allowance	783,000.00
Clothing/Uniform Allowance	3,822,000.00
Subsistence Allowance	2,728,989.68
Laundry Allowance	906,706.99
Hazard Pay	26,987,080.98
Longevity Pay	5,270,406.29
Overtime Pay	
Overtime Pay	42,904.34
<u>Total Overtime Pay</u>	<u>42,904.34</u>
Mid-Year Bonus	
Mid-Year Bonus	26,111,696.00
<u>Total Mid-Year Bonus</u>	<u>26,111,696.00</u>
<u>Total Other Compensation</u>	<u>74,660,006.81</u>
<u>Personnel Benefit Contributions</u>	
Retirement and Life Insurance Premiums	11,717,665.72
PAG-IBIG Contributions	270,600.00
PHILHEALTH Contributions	1,391,479.39
Employees Compensation Insurance Premiums	262,100.00
<u>Total Personnel Benefit Contributions</u>	<u>13,641,845.11</u>
<u>Other Personnel Benefits</u>	
Other Personnel Benefits	130,000.00

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<u>Expenses</u>	<u>Per Total Other Personnel Benefits</u>	<u>130,000.00</u>
	<u>Total Personnel Services</u>	<u>218,697,164.73</u>
<b>Maintenance and Other Operating Expenses</b>		
<u>Traveling Expenses</u>		
	<u>Traveling Expenses - Local</u>	<u>2,494,946.54</u>
	<u>Traveling Expenses - Foreign</u>	<u>70,508.87</u>
	<u>Total Traveling Expenses</u>	<u>2,565,455.41</u>
<u>Training and Scholarship Expenses</u>		
	<u>Training Expenses</u>	<u>243,155.00</u>
	<u>Total Training and Scholarship Expenses</u>	<u>243,155.00</u>
<u>Supplies and Materials Expenses</u>		
	<u>Office Supplies Expenses</u>	<u>1,345,447.49</u>
	<u>Medical, Dental and Laboratory Supplies Expenses</u>	<u>2,083,073.37</u>
	<u>Fuel, Oil and Lubricants Expenses</u>	<u>1,646,766.52</u>
	<u>Other Supplies and Materials Expenses</u>	<u>799,891.89</u>
	<u>Semi-Expendable Information and Communications Technology Equipment Expenses</u>	
	<u>Semi-Expendable Information and Communications Technology Equipment Expenses</u>	<u>293,773.00</u>
	<u>Total Semi-Expendable Information and Communications Technology Equipment Expenses</u>	<u>293,773.00</u>
	<u>Semi-Expendable Office Equipment Expenses</u>	
	<u>Semi-Expendable Office Equipment Expenses</u>	<u>112,451.64</u>
	<u>Total Semi-Expendable Office Equipment Expenses</u>	<u>112,451.64</u>
	<u>Semi-Expendable Furniture and Fixtures Expenses</u>	
	<u>Semi-Expendable Furniture and Fixtures Expenses</u>	<u>388,081.60</u>
	<u>Total Semi-Expendable Furniture and Fixtures Expenses</u>	<u>388,081.60</u>
	<u>Semi-Expendable Other Machinery and Equipment Expenses</u>	
	<u>Semi-Expendable Other Machinery and Equipment Expenses</u>	<u>29,820.00</u>
	<u>Total Semi-Expendable Other Machinery and Equipment Expenses</u>	<u>29,820.00</u>
	<u>Total Supplies and Materials Expenses</u>	<u>6,699,305.51</u>
<u>Utility Expenses</u>		
	<u>Water Expenses</u>	<u>900,089.98</u>
	<u>Electricity Expenses</u>	<u>5,900,457.29</u>
	<u>Total Utility Expenses</u>	<u>6,800,547.27</u>
<u>Communication Expenses</u>		
	<u>Postage and Courier Services</u>	<u>1,075,976.90</u>
	<u>Internet Subscription Expenses</u>	<u>1,466,921.16</u>
	<u>Cable, Satellite, Telegraph &amp; Radio Expenses</u>	<u>11,210.00</u>
	<u>Telephone Expenses - Mobile</u>	
	<u>Telephone Expenses - Mobile</u>	<u>1,593,700.00</u>
	<u>Total Telephone Expenses - Mobile</u>	<u>1,593,700.00</u>
	<u>Telephone Expenses - Landline</u>	
	<u>Telephone Expenses - Landline</u>	<u>1,019,129.83</u>
	<u>Total Telephone Expenses - Landline</u>	<u>1,019,129.83</u>
	<u>Total Communication Expenses</u>	<u>5,166,937.89</u>
<u>Awards/Rewards and Prizes</u>		
	<u>Awards/Rewards Expenses</u>	
	<u>Awards/Rewards Expenses</u>	<u>503,930.00</u>
	<u>Total Awards/Rewards Expenses</u>	<u>503,930.00</u>
	<u>Total Awards/Rewards and Prizes</u>	<u>503,930.00</u>
<u>Confidential, Intelligence and Extraordinary Expenses</u>		
	<u>Extraordinary and Miscellaneous Expenses</u>	<u>774,000.00</u>
	<u>Total Confidential, Intelligence and Extraordinary Expenses</u>	<u>774,000.00</u>
<u>Professional Services</u>		
	<u>Legal Services</u>	<u>510,494.00</u>
	<u>Other Professional Services</u>	<u>42,032,991.09</u>
	<u>Auditing Services</u>	
	<u>Auditing Services</u>	<u>142,806.15</u>
	<u>Total Auditing Services</u>	<u>142,806.15</u>
	<u>Total Professional Services</u>	<u>42,686,291.24</u>
<u>General Services</u>		
	<u>Environment/Sanitary Services</u>	<u>4,524.80</u>
	<u>Janitorial Services</u>	<u>5,500,221.77</u>
	<u>Security Services</u>	<u>7,060,691.33</u>
	<u>Other General Services</u>	<u>21,450.00</u>
	<u>Total General Services</u>	<u>12,586,887.90</u>
<u>Repairs and Maintenance</u>		
	<u>Repair &amp; Maintenance - Buildings &amp; Other Structures</u>	<u>60,443.88</u>
	<u>Repair &amp; Maintenance - Office Equipment</u>	<u>35,079.00</u>
	<u>Repair &amp; Maintenance - Technical and Scientific Equipment</u>	<u>633,265.00</u>
	<u>Repair &amp; Maintenance - Transportation Equipment</u>	<u>606,485.79</u>
	<u>Repair &amp; Maintenance - Info. and Comm. Tech. Equip.</u>	
	<u>Repair &amp; Maintenance - Info. and Comm. Tech. Equip.</u>	<u>9,300.00</u>

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<b>Expenses</b>	<b>Ma Rej</b>	<b>Total Repair &amp; Maintenance - Info. and Comm. Tech. Equip.</b>	<b>9,300.00</b>
		Repair & Maintenance - Leased Assets (Buildings & Other Structures)	
		Repair & Maintenance - Leased Assets (Buildings & Other Structures)	140,777.35
		<b>Total Repair &amp; Maintenance - Leased Assets (Buildings &amp; Other Structures)</b>	<b>140,777.35</b>
		Repair & Maintenance - Printing Equipment	
		Repair & Maintenance - Printing Equipment	850.00
		<b>Total Repair &amp; Maintenance - Printing Equipment</b>	<b>850.00</b>
		<b>Total Repairs and Maintenance</b>	<b>1,486,201.02</b>
		<b>Taxes, Insurance Premiums and Other Fees</b>	
		<b>Taxes, Duties &amp; Licenses</b>	<b>38,505.38</b>
		<b>Fidelity Bond Premiums</b>	<b>187,770.77</b>
		<b>Insurance Expenses</b>	<b>1,545,139.15</b>
		<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>1,771,415.30</b>
		<b>Other Maintenance and Operating Expenses</b>	
		Advertising Expenses	163,161.60
		Printing and Binding Expenses	77,377.50
		Representation Expenses	1,754.00
		Transportation and Delivery Expenses	2,362.50
		Rent/Lease Expenses	3,959,053.00
		Subscription Expenses	132,290.80
		Other Maintenance and Operating Expenses	904,994.18
		Rents - Equipment	
		Rents - Equipment	2,063,215.43
		<b>Total Rents - Equipment</b>	<b>2,063,215.43</b>
		<b>Total Other Maintenance and Operating Expenses</b>	<b>7,304,209.01</b>
		<b>Total Maintenance and Other Operating Expenses</b>	<b>88,588,335.55</b>
		<b>Financial Expenses</b>	
		Financial Expenses	
		Bank Charges (RA)	
		Bank Charges (RA)	353.92
		<b>Total Bank Charges (RA)</b>	<b>353.92</b>
		<b>Total Financial Expenses</b>	<b>353.92</b>
		<b>Total Financial Expenses</b>	<b>353.92</b>
		<b>Non-Cash Expenses</b>	
		<b>Depreciation</b>	
		<b>Depreciation Expenses - Transportation Equipment</b>	<b>1,740,512.35</b>
		<b>Depreciation Expenses - Furniture, Fixtures</b>	<b>115,305.46</b>
		<b>Depreciation Expenses - Books</b>	<b>6,197.25</b>
		<b>Depreciation Expenses - Machinery and Equipment</b>	<b>31,269.65</b>
		<b>Depreciation - Office Equipment</b>	
		Depreciation - Office Equipment	366,374.45
		<b>Total Depreciation - Office Equipment</b>	<b>366,374.45</b>
		<b>Depreciation - ICT Equipment</b>	
		Depreciation - ICT Equipment	4,024,566.45
		<b>Total Depreciation - ICT Equipment</b>	<b>4,024,566.45</b>
		<b>Depreciation - Power Supply Systems</b>	
		Depreciation - Power Supply Systems	359,200.30
		<b>Total Depreciation - Power Supply Systems</b>	<b>359,200.30</b>
		<b>Depreciation - Buildings</b>	
		Depreciation - Buildings	1,500,493.55
		<b>Total Depreciation - Buildings</b>	<b>1,500,493.55</b>
		<b>Depreciation - Other Structures</b>	
		Depreciation - Other Structures	137,172.10
		<b>Total Depreciation - Other Structures</b>	<b>137,172.10</b>
		<b>Depreciation - Technical and Scientific Equipment</b>	
		Depreciation - Technical and Scientific Equipment	2,670,313.40
		<b>Total Depreciation - Technical and Scientific Equipment</b>	<b>2,670,313.40</b>
		<b>Total Depreciation</b>	<b>10,951,404.96</b>
		<b>Losses</b>	
		Loss on Foreign Exchange (FOREX)	394,276.18
		<b>Total Losses</b>	<b>394,276.18</b>
		<b>Total Non-Cash Expenses</b>	<b>11,345,681.14</b>
<b>Total Expenses</b>			<b>318,631,535.34</b>

CERTIFIED CORRECT

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