

DEPARTMENT OF HEALTH
FOOD AND DRUG ADMINISTRATION
DETAILED STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2021

<u>Asset</u>	
<u>Cash and Cash Equivalents</u>	
<u>Cash on Hand</u>	
<u>Petty Cash</u>	3,154,376.78
<u>Cash - Collecting Officers (NG)</u>	434,131.89
<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>7,165,366.14</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>	1,208,564.10
<u>Total Cash in Bank - Local Currency, Current Account - DBP (RA)</u>	<u>1,208,564.10</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>	10,627,052.48
<u>Total Cash in Bank - Local Currency, Current Account - DBP (RA 9502)</u>	<u>10,627,052.48</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 9502)</u>	
<u>Cash in Bank - Local Currency, Current Account - LBP (RA 9502)</u>	160,080,219.06
<u>Total Cash in Bank - Local Currency, Current Account - LBP (RA 9502)</u>	<u>160,080,219.06</u>
<u>Total Cash in Bank - Local Currency</u>	<u>174,368,836.93</u>
<u>Cash in Bank - Foreign Currency</u>	
<u>Cash in Bank - Foreign Currency Savings Account</u>	31,844,402.65
<u>Total Cash in Bank - Foreign Currency</u>	<u>31,844,402.65</u>
<u>Treasury/Agency Cash Accounts</u>	
<u>Cash - Treasury / Agency Deposit, Regular</u>	844,592.67
<u>Cash - Treasury / Agency Deposit, Special Account</u>	1,546,623,930.18
<u>Cash - Treasury / Agency Deposit, Trust</u>	1,130,555.68
<u>Total Treasury/Agency Cash Accounts</u>	<u>1,548,599,078.53</u>
<u>Total Cash and Cash Equivalents</u>	<u>1,761,977,684.24</u>
<u>Receivables</u>	
<u>Inter-Agency Receivables</u>	
<u>Due from National Government Agencies</u>	309,652,537.45
<u>Due from Local Government Units</u>	272.00
<u>Due from Government Owned or Controlled Corporations</u>	148,304,169.76
<u>Total Due from Government Owned or Controlled Corporations</u>	<u>148,304,169.76</u>
<u>Total Inter-Agency Receivables</u>	<u>457,956,979.21</u>
<u>Intra-Agency Receivables</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>	8,327,784.19
<u>Due from Officers and Employees</u>	3,219,924.32
<u>Other Receivables</u>	23,743.96
<u>Total Other Receivables</u>	<u>23,743.96</u>
<u>Total Other Receivables</u>	<u>11,571,452.47</u>
<u>Total Receivables</u>	<u>469,895,786.68</u>
<u>Inventories</u>	
<u>Inventory Held for Consumption</u>	
<u>Office Supplies Inventory</u>	6,008,720.18
<u>Accountable Forms, Plates and Stickers Inventory</u>	12,298,957.40
<u>Medical, Dental and Laboratory Supplies Inventory</u>	24,562,035.66
<u>Chemical and Filtering Supplies Inventory</u>	23,652.00

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<u>A</u>	<u>I</u>	<u>I</u>	<u>Construction Materials Inventory</u>	<u>768,952.91</u>
			<u>Other Supplies and Materials Inventory</u>	<u>(62,041.35)</u>
			<u>Total Inventory Held for Consumption</u>	<u>43,600,276.80</u>
			<u>Semi-Expendable Machinery and Equipment</u>	
			<u>Semi-Expendable Office Equipment</u>	
			<u>Semi-Expendable Office Equipment</u>	<u>245,637.88</u>
			<u>Total Semi-Expendable Office Equipment</u>	<u>245,637.88</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>514,704.78</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>44,368,929.58</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>9,078,604.00</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>(1,900,110.45)</u>
			<u>Total Infrastructure Assets</u>	<u>5,242,369.35</u>
			<u>Buildings and Other Structures</u>	
			<u>Buildings</u>	<u>220,832,432.49</u>
			<u>Accumulated Depreciation - Buildings</u>	<u>(154,932,659.86)</u>
			<u>Other Structures</u>	<u>2,115,844.97</u>
			<u>Accumulated Depreciation - Other Structures</u>	<u>(773,069.10)</u>
			<u>Total Buildings and Other Structures</u>	<u>67,242,548.50</u>
			<u>Machinery and Equipment</u>	
			<u>Office Equipment</u>	<u>34,924,074.87</u>
			<u>Accumulated Depreciation - Office Equipments</u>	<u>(6,887,217.74)</u>
			<u>Information and Communication Technology Equipment</u>	<u>105,264,689.07</u>
			<u>Accumulated Depreciation - ICT Equipments</u>	<u>(29,936,171.92)</u>
			<u>Communication Equipment</u>	<u>9,230,189.72</u>
			<u>Accumulated Depreciation - Communication Equipments</u>	<u>(174,126.07)</u>
			<u>Disaster Response and Rescue Equipment</u>	<u>3,196,932.32</u>
			<u>Accumulated Depreciation - Disaster Response & Rescue Equip.</u>	<u>(2,760,210.00)</u>
			<u>Technical and Scientific Equipment</u>	<u>516,439,570.18</u>
			<u>Accumulated Depreciation - Technical & Scientific Equipment</u>	<u>(39,017,102.45)</u>
			<u>Other Machinery and Equipment</u>	<u>1,879,308.75</u>
			<u>Accumulated Depreciation - Other Machinery and Equipment</u>	
			<u>Accumulated Depreciation - Other Machinery and Equipment</u>	<u>(986,113.10)</u>
			<u>Total Accumulated Depreciation - Other Machinery and Equipment</u>	<u>(986,113.10)</u>
			<u>Total Machinery and Equipment</u>	<u>591,173,823.64</u>
			<u>Transportation Equipment</u>	
			<u>Motor Vehicles</u>	<u>51,305,744.00</u>
			<u>Accumulated Depreciation - Motor Vehicles</u>	<u>(31,467,201.73)</u>
			<u>Total Transportation Equipment</u>	<u>19,838,542.27</u>
			<u>Furniture, Fixtures and Books</u>	
			<u>Furnitures and Fixtures</u>	<u>30,915,479.91</u>

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A	P	F	<u>Accumulated Depreciation - Furnitures & Fixtures</u>	<u>(2,089,199.88)</u>
			<u>Books</u>	<u>4,393,543.39</u>
			<u>Accumulated Depreciation - Books</u>	<u>(112,215.54)</u>
			<u>Total Furniture, Fixtures and Books</u>	<u>33,107,607.88</u>
			<u>Other Property, Plant and Equipment</u>	
			<u>Other Property, Plant & 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>3,827,678.49</u>
			<u>Total Construction in Progress -Buildings and Other Structures</u>	<u>3,827,678.49</u>
			<u>Total Construction in Progress</u>	<u>3,827,678.49</u>
			<u>Total Property, Plant and Equipment</u>	<u>720,980,437.69</u>
			<u>Other Assets</u>	
			<u>Advances</u>	
			<u>Advances to Officers and Employees</u>	
			<u>Advances to Officers and Employees</u>	<u>363,642.23</u>
			<u>Total Advances to Officers and Employees</u>	<u>363,642.23</u>
			<u>Advances to Special Disbursing Officer</u>	
			<u>Advances to Special Disbursing Officer</u>	<u>113,550.41</u>
			<u>Total Advances to Special Disbursing Officer</u>	<u>113,550.41</u>
			<u>Total Advances</u>	<u>477,192.64</u>
			<u>Prepayments</u>	
			<u>Advances to Contractors</u>	<u>7,926,243.33</u>
			<u>Prepaid Rent</u>	<u>495,252.00</u>
			<u>Prepaid Registration</u>	<u>37,169.11</u>
			<u>Prepaid Insurance</u>	<u>2,934,183.28</u>
			<u>Other Prepayments</u>	<u>1,101,175.82</u>
			<u>Total Prepayments</u>	<u>12,494,023.54</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>14,823,197.80</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>Investment Property</u>	
			<u>Construction in Progress</u>	
			<u>Construction in Progress-Investment Property, Buildings</u>	
			<u>Construction in Progress-Investment Property, Buildings</u>	<u>1,356,428.34</u>
			<u>Total Construction in Progress-Investment Property, Buildings</u>	<u>1,356,428.34</u>
			<u>Total Construction in Progress</u>	<u>1,356,428.34</u>
			<u>Total Investment Property</u>	<u>1,356,428.34</u>
			<u>Total Asset</u>	<u>3,022,220,331.79</u>

**DEPARTMENT OF HEALTH
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<u>Liabilities</u>	
<u>Financial Liabilities</u>	
<u>Payables</u>	
<u>Accounts Payable</u>	<u>20,117,569.44</u>
<u>Due to Officers and Employees</u>	<u>1,148,329.87</u>
<u>Total Payables</u>	<u>21,265,899.31</u>
<u>Total Financial Liabilities</u>	<u>21,265,899.31</u>
<u>Inter-Agency Payables</u>	
<u>Inter-Agency Payables</u>	
<u>Due to Bureau of Internal Revenue</u>	<u>4,633,154.70</u>
<u>Due to GSIS</u>	<u>7,116,809.53</u>
<u>Due to PAG-IBIG</u>	<u>358,854.70</u>
<u>Due to PHILHEALTH</u>	<u>326,997.75</u>
<u>Due to NGAs</u>	<u>15,508,147.49</u>
<u>Due to Local Government Unit</u>	<u>326,088.78</u>
<u>Total Inter-Agency Payables</u>	<u>28,270,052.95</u>
<u>Total Inter-Agency Payables</u>	<u>28,270,052.95</u>
<u>Intra-Agency Payables</u>	
<u>Intra-Agency Payables</u>	
<u>Due to Central Office</u>	<u>122,258.36</u>
<u>Total Intra-Agency Payables</u>	<u>122,258.36</u>
<u>Total Intra-Agency Payables</u>	<u>122,258.36</u>
<u>Trust Liabilities</u>	
<u>Trust Liabilities</u>	
<u>Guaranty/Security Deposits Payable</u>	<u>8,563,264.24</u>
<u>Trust Liabilities</u>	
<u>Trust Liabilities</u>	<u>5,222,704.33</u>
<u>Total Trust Liabilities</u>	<u>5,222,704.33</u>
<u>Total Trust Liabilities</u>	<u>13,785,968.57</u>
<u>Total Trust Liabilities</u>	<u>13,785,968.57</u>
<u>Other Payables</u>	<u>5,272,436.02</u>
<u>Deferred Credits/Unearned Income</u>	
<u>Unearned Revenue</u>	
<u>Other Unearned Revenue</u>	<u>Other Unearned Revenue</u>
<u>Other Unearned Revenue</u>	<u>39,561,552.62</u>
<u>Total Other Unearned Revenue</u>	<u>39,561,552.62</u>
<u>Total Unearned Revenue</u>	<u>39,561,552.62</u>
<u>Total Deferred Credits/Unearned Income</u>	<u>39,561,552.62</u>
<u>Provisions</u>	
<u>Provisions</u>	
<u>Leave Benefits Payable</u>	<u>Leave Benefits Payable</u>
<u>Leave Benefits Payable</u>	<u>124,918,294.83</u>
<u>Total Leave Benefits Payable</u>	<u>124,918,294.83</u>
<u>Total Provisions</u>	<u>124,918,294.83</u>
<u>Total Provisions</u>	<u>124,918,294.83</u>
<u>Total Liabilities</u>	<u>233,196,462.66</u>
<u>Equity</u>	
<u>Government Equity</u>	

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<u>Government Equity</u>	
<u>Accumulated Surplus/(Deficits)</u>	<u>2,789,023,869.13</u>
<u>Total Government Equity</u>	<u>2,789,023,869.13</u>
<u>Total Government Equity</u>	<u>2,789,023,869.13</u>

Total Equity **2,789,023,869.13**

CERTIFIED CORRECT

MA.VICTORIA F. CALZADO
Chief Accountant