

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

**Asset**

<b>Cash and Cash Equivalents</b>	
<u>Cash on Hand</u>	
Petty Cash	3,139,376.78
Cash - Collecting Officers (NG)	433,981.89
Cash - Collecting Officers (RA)	1,760,561.93
Cash - Collecting Officers (RA 9502)	1,816,295.54
<b>Total Cash on Hand</b>	<b>7,150,216.14</b>
<u>Cash in Bank - Local Currency</u>	
<u>Cash in Bank - Local Currency, Current Account - DBP (RA)</u>	
Cash in Bank - Local Currency, Current Account - DBP (RA)	1,305,064.10
<b>Total Cash in Bank - Local Currency, Current Account - DBP (RA)</b>	<b>1,305,064.10</b>
<u>Cash in Bank - Local Currency, Current Account - DBP (RA 9502)</u>	
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	6,754,281.17
<b>Total Cash in Bank - Local Currency, Current Account - DBP (RA 9502)</b>	<b>6,754,281.17</b>
<u>Cash in Bank - Local Currency, Current Account - LBP (Payroll)</u>	
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	2,453,001.29
<b>Total Cash in Bank - Local Currency, Current Account - LBP (Payroll)</b>	<b>2,453,001.29</b>
<u>Cash in Bank - Local Currency, Current Account - LBP (RA 9502)</u>	
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	109,872,951.11
<b>Total Cash in Bank - Local Currency, Current Account - LBP (RA 9502)</b>	<b>109,872,951.11</b>
<b>Total Cash in Bank - Local Currency</b>	<b>120,385,297.67</b>
<u>Cash in Bank - Foreign Currency</u>	
Cash in Bank - Foreign Currency Savings Account	29,577,118.48
<b>Total Cash in Bank - Foreign Currency</b>	<b>29,577,118.48</b>
<u>Treasury/Agency Cash Accounts</u>	
Cash - Treasury / Agency Deposit, Regular	763,400.67
Cash - Treasury / Agency Deposit, Special Account	1,582,755,802.76
Cash - Treasury / Agency Deposit, Trust	1,130,555.68
Cash - Modified Disbursement System (MDS), Special Account	16,200,881.15
<b>Total Treasury/Agency Cash Accounts</b>	<b>1,600,850,640.26</b>
<b>Total Cash and Cash Equivalents</b>	<b>1,757,963,272.54</b>
<b>Receivables</b>	
<u>Inter-Agency Receivables</u>	
Due from National Government Agencies	311,162,585.93
Due from Local Government Units	272.00
<u>Due from Government Owned or Controlled Corporations</u>	
Due from Government Owned or Controlled Corporations	148,304,169.76
<b>Total Due from Government Owned or Controlled Corporations</b>	<b>148,304,169.76</b>
<b>Total Inter-Agency Receivables</b>	<b>459,467,027.69</b>
<u>Intra-Agency Receivables</u>	
Due from Central Office	367,355.00
<b>Total Intra-Agency Receivables</b>	<b>367,355.00</b>
<u>Other Receivables</u>	
Receivables - Disallowances/Charges	8,120,331.19
Due from Officers and Employees	3,200,275.16
<u>Other Receivables</u>	
Other Receivables	23,743.96
<b>Total Other Receivables</b>	<b>23,743.96</b>
<b>Total Other Receivables</b>	<b>11,344,350.31</b>
<b>Total Receivables</b>	<b>471,178,733.00</b>
<b>Inventories</b>	
<u>Inventory Held for Consumption</u>	
Office Supplies Inventory	6,033,274.60
Accountable Forms, Plates and Stickers Inventory	12,294,907.40
Medical, Dental and Laboratory Supplies Inventory	24,562,035.66
Chemical and Filtering Supplies Inventory	23,652.00
Construction Materials Inventory	768,952.91
Other Supplies and Materials Inventory	(182,810.68)
<b>Total Inventory Held for Consumption</b>	<b>43,500,011.89</b>
<u>Semi-Expendable Machinery and Equipment</u>	
<u>Semi-Expendable Office Equipment</u>	
Semi-Expendable Office Equipment	245,637.88
<b>Total Semi-Expendable Office Equipment</b>	<b>245,637.88</b>

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<b>A</b>	<b>I</b>	<b>S</b>	<b><u>Semi-Expendable Information and Communications Technology Equipment</u></b>	
			<u>Semi-Expendable Information and Communications Technology Equipment</u>	190,506.40
			<b><u>Total Semi-Expendable Information and Communications Technology Equipment</u></b>	<b>190,506.40</b>
			<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
			<b><u>Total Semi-Expendable Machinery and Equipment</u></b>	<b>514,704.78</b>
			<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
			<b><u>Total Inventories</u></b>	<b>44,268,664.67</b>
			<b><u>Property, Plant and Equipment</u></b>	
			<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>	(1,735,000.30)
			<u>Total Infrastructure Assets</u>	4,907,479.50
			<u>Buildings and Other Structures</u>	
			<u>Buildings</u>	220,832,432.49
			<u>Accumulated Depreciation - Buildings</u>	(154,632,561.15)
			<u>Other Structures</u>	2,615,844.97
			<u>Accumulated Depreciation - Other Structures</u>	(716,384.68)
			<u>Total Buildings and Other Structures</u>	68,099,331.63
			<u>Machinery and Equipment</u>	
			<u>Office Equipment</u>	35,110,074.87
			<u>Accumulated Depreciation - Office Equipments</u>	(6,991,718.50)
			<u>Information and Communication Technology Equipment</u>	107,735,976.98
			<u>Accumulated Depreciation - ICT Equipments</u>	(30,340,585.33)
			<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 &amp; Rescue Equip.</u>	(2,760,210.00)
			<u>Technical and Scientific Equipment</u>	537,538,666.02
			<u>Accumulated Depreciation - Technical &amp; Scientific Equipment</u>	(44,792,006.59)
			<u>Other Machinery and Equipment</u>	3,825,299.15
			<u>Accumulated Depreciation - Other Machinery and Equipment</u>	(2,702,380.04)
			<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>	608,877,150.88
			<u>Transportation Equipment</u>	
			<u>Motor Vehicles</u>	51,305,744.00
			<u>Accumulated Depreciation - Motor Vehicles</u>	(31,119,099.26)
			<u>Total Transportation Equipment</u>	20,186,644.74
			<u>Furniture, Fixtures and Books</u>	
			<u>Furnitures and Fixtures</u>	30,931,479.91
			<u>Accumulated Depreciation - Furnitures &amp; Fixtures</u>	(2,066,914.53)
			<u>Books</u>	4,393,543.39
			<u>Accumulated Depreciation - Books</u>	(110,976.09)
			<u>Total Furniture, Fixtures and Books</u>	33,147,132.68
			<u>Other Property, Plant and Equipment</u>	
			<u>Other Property, Plant &amp; 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>	547,867.56
			<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>	3,531,949.50
			<u>Total Construction in Progress</u>	3,531,949.50
			<b><u>Total Property, Plant and Equipment</u></b>	<b>739,297,556.49</b>

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**Asset**

**Other Assets**

**Advances**

**Advances to Officers and Employees**

Advances to Officers and Employees

161,122.51

**Total Advances to Officers and Employees**

161,122.51

**Advances to Special Disbursing Officer**

Advances to Special Disbursing Officer

155,101.30

**Total Advances to Special Disbursing Officer**

155,101.30

**Total Advances**

316,223.81

**Prepayments**

Advances to Contractors

8,129,707.58

Prepaid Rent

495,252.00

Prepaid Registration

28,992.35

Prepaid Insurance

3,314,883.36

Other Prepayments

1,115,731.38

**Total Prepayments**

13,084,566.67

**Deposits**

Guaranty Deposits

1,851,981.62

**Total Deposits**

1,851,981.62

**Total Other Assets**

15,252,772.10

**Intangible Assets**

**Intangible Assets**

**Computer Software**

Computer Software

3,532,275.00

**Total Computer Software**

3,532,275.00

**Other Intangible Assets**

Other Intangible Assets

5,285,592.46

**Total Other Intangible Assets**

5,285,592.46

**Total Intangible Assets**

8,817,867.46

**Total Intangible Assets**

8,817,867.46

**Total Asset**

**3,036,778,866.26**

**Liabilities**

**Financial Liabilities**

**Payables**

Accounts Payable

32,274,304.02

Due to Officers and Employees

1,174,741.64

**Total Payables**

33,449,045.66

**Total Financial Liabilities**

33,449,045.66

**Inter-Agency Payables**

**Inter-Agency Payables**

Due to Bureau of Internal Revenue

3,220,984.97

Due to GSIS

7,197,832.64

Due to PAG-IBIG

437,519.09

Due to PHILHEALTH

859,352.77

Due to NGAs

14,808,550.32

Due to Local Government Unit

326,088.78

**Total Inter-Agency Payables**

26,850,328.57

**Total Inter-Agency Payables**

26,850,328.57

**Intra-Agency Payables**

**Intra-Agency Payables**

Due to Central Office

122,258.36

**Total Intra-Agency Payables**

122,258.36

**Total Intra-Agency Payables**

122,258.36

**Trust Liabilities**

**Trust Liabilities**

Guaranty/Security Deposits Payable

8,340,810.51

Trust Liabilities

7,818,970.96

Trust Liabilities

7,818,970.96

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

<u>Lia/Tru Tru Total Trust Liabilities</u>	<u>7,818,970.96</u>
<u>Total Trust Liabilities</u>	<u>16,159,781.47</u>
<u>Total Trust Liabilities</u>	<u>16,159,781.47</u>
<u>Other Payables</u>	<u>4,824,345.65</u>
<u>Deferred Credits/Unearned Income</u>	
<u>Unearned Revenue</u>	
<u>Other Unearned Revenue</u>	
<u>Other Unearned Revenue</u>	<u>35,422,200.02</u>
<u>Total Other Unearned Revenue</u>	<u>35,422,200.02</u>
<u>Total Unearned Revenue</u>	<u>35,422,200.02</u>
<u>Total Deferred Credits/Unearned Income</u>	<u>35,422,200.02</u>
Provisions	
Provisions	
Leave Benefits Payable	
Leave Benefits Payable	136,738,226.59
<u>Total Leave Benefits Payable</u>	<u>136,738,226.59</u>
<u>Total Provisions</u>	<u>136,738,226.59</u>
<u>Total Provisions</u>	<u>136,738,226.59</u>
<b><u>Total Liabilities</u></b>	<b><u>253,566,186.32</u></b>
<u>Equity</u>	
<u>Government Equity</u>	
<u>Government Equity</u>	
Accumulated Surplus/(Deficits)	2,783,212,679.94
<u>Total Government Equity</u>	<u>2,783,212,679.94</u>
<u>Total Government Equity</u>	<u>2,783,212,679.94</u>
<b><u>Total Equity</u></b>	<b><u>2,783,212,679.94</u></b>

CERTIFIED CORRECT

MA.VICTORIA F. CALZADO  
Chief Accountant