



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



Asset

Cash and Cash Equivalents	
Cash on Hand	
Petty Cash	2,845,263.97
Cash - Collecting Officers (NG)	620,940.22
Cash - Collecting Officers (RA)	1,760,561.93
Cash - Collecting Officers (RA 9502)	1,816,295.54
Total Cash on Hand	7,043,061.66
Cash in Bank - Local Currency	
Cash in Bank - Local Currency, Current Account - DBP (RA)	
Cash in Bank - Local Currency, Current Account - DBP (RA)	2,141,488.29
Total Cash in Bank - Local Currency, Current Account - DBP (RA)	2,141,488.29
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	7,667,943.03
Total Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	7,667,943.03
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 9502)	
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	142,434,910.61
Total Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	142,434,910.61
Total Cash in Bank - Local Currency	154,697,343.22
Cash in Bank - Foreign Currency	
Cash in Bank - Foreign Currency Savings Account	38,337,886.44
Total Cash in Bank - Foreign Currency	38,337,886.44
Treasury/Agency Cash Accounts	
Cash - Treasury / Agency Deposit, Regular	997,802.21
Cash - Treasury / Agency Deposit, Special Account	828,689,369.61
Cash - Treasury / Agency Deposit, Trust	1,130,555.68
Cash - Modified Disbursement System (MDS), Special Account	52,537,046.10
Total Treasury/Agency Cash Accounts	883,354,773.60
Total Cash and Cash Equivalents	1,083,433,064.91
Receivables	
Inter-Agency Receivables	
Due from National Government Agencies	318,852,295.79
Due from Local Government Units	272.00
Due from Government Owned or Controlled Corporations	
Due from Government Owned or Controlled Corporations	148,304,169.76
Total Due from Government Owned or Controlled Corporations	148,304,169.76
Total Inter-Agency Receivables	467,156,737.55
Intra-Agency Receivables	
Due from Central Office	367,355.00
Total Intra-Agency Receivables	367,355.00
Other Receivables	
Receivables - Disallowances/Charges	8,060,103.59
Due from Officers and Employees	3,219,924.32
Other Receivables	
Other Receivables	23,693.96
Total Other Receivables	23,693.96
Total Other Receivables	11,303,721.87
Total Receivables	478,827,814.42
Inventories	
Inventory Held for Consumption	
Office Supplies Inventory	5,888,049.28
Accountable Forms, Plates and Stickers Inventory	12,298,957.40
Medical, Dental and Laboratory Supplies Inventory	25,939,797.66
Chemical and Filtering Supplies Inventory	23,652.00
Construction Materials Inventory	770,548.35
Other Supplies and Materials Inventory	(16,784.40)
Total Inventory Held for Consumption	44,904,220.29



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A	<u>I</u>	<u>Semi-Expendable Machinery and Equipment</u>	
		<u>Semi-Expendable Office Equipment</u>	
		<u>Semi-Expendable Office Equipment</u>	245,183.92
		<u>Total Semi-Expendable Office Equipment</u>	245,183.92
		<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>	514,250.82
		<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>	45,672,419.11
		<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>	9,078,604.00
		<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>	(2,230,330.75)
		<u>Total Infrastructure Assets</u>	4,912,149.05
		<u>Buildings and Other Structures</u>	
		<u>Buildings</u>	220,832,432.49
		<u>Accumulated Depreciation - Buildings</u>	(155,532,857.28)
		<u>Other Structures</u>	2,115,844.97
		<u>Accumulated Depreciation - Other Structures</u>	(886,437.94)
		<u>Total Buildings and Other Structures</u>	66,528,982.24
		<u>Machinery and Equipment</u>	
		<u>Office Equipment</u>	34,924,074.87
		<u>Accumulated Depreciation - Office Equipments</u>	(7,008,410.96)
		<u>Information and Communication Technology Equipment</u>	110,054,689.07
		<u>Accumulated Depreciation - ICT Equipments</u>	(30,570,848.94)
		<u>Communication Equipment</u>	9,230,189.72
		<u>Accumulated Depreciation - Communication Equipments</u>	(174,126.07)
		<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>	520,641,395.18
		<u>Accumulated Depreciation - Technical & Scientific Equipment</u>	(37,785,866.53)
		<u>Other Machinery and Equipment</u>	3,825,299.15
		<u>Accumulated Depreciation - Other Machinery and Equipment</u>	
		<u>Accumulated Depreciation - Other Machinery and Equipment</u>	(4,586,421.03)
		<u>Total Accumulated Depreciation - Other Machinery and Equipment</u>	(4,586,421.03)
		<u>Total Machinery and Equipment</u>	598,986,696.79
		<u>Transportation Equipment</u>	
		<u>Motor Vehicles</u>	51,305,744.00
		<u>Accumulated Depreciation - Motor Vehicles</u>	(32,163,406.67)
		<u>Total Transportation Equipment</u>	19,142,337.33
		<u>Furniture, Fixtures and Books</u>	
		<u>Furnitures and Fixtures</u>	30,915,479.91
		<u>Accumulated Depreciation - Furnitures & Fixtures</u>	(2,131,733.87)
		<u>Books</u>	4,393,543.39
		<u>Accumulated Depreciation - Books</u>	(114,694.44)
		<u>Total Furniture, Fixtures and Books</u>	33,062,594.99
		<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



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A P C	Accumulated Depreciation - Other PPE	(785,228.00)
	Total Other Property, Plant and Equipment	547,867.56
	Construction in Progress	
	Construction in Progress -Buildings and Other Structures	
	Construction in Progress -Buildings and Other Structures	3,827,678.49
	Total Construction in Progress -Buildings and Other Structures	3,827,678.49
	Total Construction in Progress	3,827,678.49
	Total Property, Plant and Equipment	727,008,306.45
	Other Assets	
	Advances	
	Advances to Officers and Employees	
	Advances to Officers and Employees	871,791.37
	Total Advances to Officers and Employees	871,791.37
	Advances to Special Disbursing Officer	
	Advances to Special Disbursing Officer	62,730.36
	Total Advances to Special Disbursing Officer	62,730.36
	Total Advances	934,521.73
	Prepayments	
	Advances to Contractors	7,926,243.33
	Prepaid Rent	1,368,508.26
	Prepaid Registration	38,509.70
	Prepaid Insurance	2,275,151.86
	Other Prepayments	1,738,541.92
	Total Prepayments	13,346,955.07
	Deposits	
	Guaranty Deposits	1,851,981.62
	Total Deposits	1,851,981.62
	Total Other Assets	16,133,458.42
	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
	Investment Property	
	Construction in Progress	
	Construction in Progress-Investment Property, Buildings	
	Construction in Progress-Investment Property, Buildings	1,356,428.34
	Total Construction in Progress-Investment Property, Buildings	1,356,428.34
	Total Construction in Progress	1,356,428.34
	Total Investment Property	1,356,428.34
	Total Asset	2,361,249,359.11
	Liabilities	
	Financial Liabilities	
	Payables	
	Accounts Payable	13,118,991.19
	Due to Officers and Employees	1,360,542.85
	Total Payables	14,479,534.04
	Total Financial Liabilities	14,479,534.04
	Inter-Agency Payables	
	Inter-Agency Payables	



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<u>L</u>	<u>I</u>	<u>I</u>	<u>Due to Bureau of Internal Revenue</u>	<u>1,063,154.50</u>
			<u>Due to GSIS</u>	<u>6,901,557.32</u>
			<u>Due to PAG-IBIG</u>	<u>395,308.59</u>
			<u>Due to PHILHEALTH</u>	<u>472,274.17</u>
			<u>Due to NGAs</u>	<u>15,131,207.92</u>
			<u>Due to Local Government Unit</u>	<u>326,088.78</u>
			<u>Total Inter-Agency Payables</u>	<u>24,289,591.28</u>
			<u>Total Inter-Agency Payables</u>	<u>24,289,591.28</u>
			<u>Intra-Agency Payables</u>	
			<u>Intra-Agency Payables</u>	
			<u>Due to Central Office</u>	<u>247,984.11</u>
			<u>Due to Regional Offices</u>	
			<u>Due to Regional Offices</u>	<u>45,058.94</u>
			<u>Total Due to Regional Offices</u>	<u>45,058.94</u>
			<u>Total Intra-Agency Payables</u>	<u>293,043.05</u>
			<u>Total Intra-Agency Payables</u>	<u>293,043.05</u>
			<u>Trust Liabilities</u>	
			<u>Trust Liabilities</u>	
			<u>Guaranty/Security Deposits Payable</u>	<u>8,185,657.79</u>
			<u>Trust Liabilities</u>	
			<u>Trust Liabilities</u>	<u>5,318,398.77</u>
			<u>Total Trust Liabilities</u>	<u>5,318,398.77</u>
			<u>Total Trust Liabilities</u>	<u>13,504,056.56</u>
			<u>Total Trust Liabilities</u>	<u>13,504,056.56</u>
			<u>Other Payables</u>	<u>4,987,668.29</u>
			<u>Deferred Credits/Unearned Income</u>	
			<u>Unearned Revenue</u>	
			<u>Other Unearned Revenue</u>	
			<u>Other Unearned Revenue</u>	<u>48,408,556.02</u>
			<u>Total Other Unearned Revenue</u>	<u>48,408,556.02</u>
			<u>Total Unearned Revenue</u>	<u>48,408,556.02</u>
			<u>Total Deferred Credits/Unearned Income</u>	<u>48,408,556.02</u>
			<u>Total Liabilities</u>	<u>105,962,449.24</u>
			<u>Equity</u>	
			<u>Government Equity</u>	
			<u>Government Equity</u>	
			<u>Accumulated Surplus/(Deficits)</u>	<u>2,255,286,909.87</u>
			<u>Total Government Equity</u>	<u>2,255,286,909.87</u>
			<u>Total Government Equity</u>	<u>2,255,286,909.87</u>
			<u>Total Equity</u>	<u>2,255,286,909.87</u>

CERTIFIED CORRECT

MA.VICTORIA F. CALZADO
Chief Accountant