

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

Asset

Cash and Cash Equivalents	
Cash on Hand	
Petty Cash	3,194,879.45
Cash - Collecting Officers (NG)	620,940.22
Cash - Collecting Officers (RA)	1,760,561.93
Cash - Collecting Officers (RA 9502)	1,843,210.18
Total Cash on Hand	7,419,591.78
Cash in Bank - Local Currency	
Cash in Bank - Local Currency, Current Account - DBP (RA)	
Cash in Bank - Local Currency, Current Account - DBP (RA)	1,905,003.29
Total Cash in Bank - Local Currency, Current Account - DBP (RA)	1,905,003.29
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	4,094,390.23
Total Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	4,094,390.23
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)	95,245,090.66
Total Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	95,245,090.66
Total Cash in Bank - Local Currency	103,697,485.47
Cash in Bank - Foreign Currency	
Cash in Bank - Foreign Currency Savings Account	34,917,388.51
Total Cash in Bank - Foreign Currency	34,917,388.51
Treasury/Agency Cash Accounts	
Cash - Treasury / Agency Deposit, Regular	879,725.30
Cash - Treasury / Agency Deposit, Special Account	1,583,163,207.55
Cash - Treasury / Agency Deposit, Trust	1,130,555.68
Cash - Modified Disbursement System (MDS), Special Account	41,569,320.70
Total Treasury/Agency Cash Accounts	1,626,742,809.23
Total Cash and Cash Equivalents	1,772,777,274.98
Receivables	
Inter-Agency Receivables	
Due from National Government Agencies	322,247,165.45
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	470,551,607.21
Intra-Agency Receivables	
Due from Central Office	367,355.00
Total Intra-Agency Receivables	367,355.00
Other Receivables	
Receivables - Disallowances/Charges	8,266,961.36
Due from Officers and Employees	3,219,924.32
Other Receivables	
Other Receivables	23,743.96
Total Other Receivables	23,743.96
Total Other Receivables	11,510,629.64
Total Receivables	482,429,591.85
Inventories	
Inventory Held for Consumption	
Office Supplies Inventory	5,962,680.24
Accountable Forms, Plates and Stickers Inventory	12,298,957.40
Medical, Dental and Laboratory Supplies Inventory	24,562,035.66
Chemical and Filtering Supplies Inventory	23,652.00
Construction Materials Inventory	770,548.35
Other Supplies and Materials Inventory	(11,895.50)
Total Inventory Held for Consumption	43,605,978.15
Semi-Expendable Machinery and Equipment	
Semi-Expendable Office Equipment	
Semi-Expendable Office Equipment	245,183.92
Total Semi-Expendable Office Equipment	245,183.92
Semi-Expendable Information and Communications Technology Equipment	
Semi-Expendable Information and Communications Technology Equipment	190,506.40
Total Semi-Expendable Information and Communications Technology Equipment	190,506.40
Semi-Expendable Other Machinery and Equipment	
Semi-Expendable Other Machinery and Equipment	78,560.50
Total Semi-Expendable Other Machinery and Equipment	78,560.50
Total Semi-Expendable Machinery and Equipment	514,250.82

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A	I	<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
		Total Inventories		44,374,176.97
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		<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 Svstems</u>		(7,036,743.60)
		<u>Power Supply Systems</u>		3,959,481.44
		<u>Accumulated Depreciation - Power Supply Svstems</u>		(2,065,220.60)
		<u>Total Infrastructure Assets</u>		5,077,259.20
		<u>Buildings and Other Structures</u>		
		<u>Buildings</u>		220,832,432.49
		<u>Accumulated Depreciation - Buildings</u>		(155,232,758.57)
		<u>Other Structures</u>		2,115,844.97
		<u>Accumulated Depreciation - Other Structures</u>		(829,753.52)
		<u>Total Buildings and Other Structures</u>		66,885,765.37
		<u>Machinery and Equipment</u>		
		<u>Office Equipment</u>		34,924,074.87
		<u>Accumulated Depreciation - Office Equipments</u>		(6,948,660.69)
		<u>Information and Communication Technology Equipment</u>		110,054,689.07
		<u>Accumulated Depreciation - ICT Equipments</u>		(30,088,250.72)
		<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>		516,439,570.18
		<u>Accumulated Depreciation - Technical & Scientific Equipment</u>		(39,434,460.76)
		<u>Other Machinery and Equipment</u>		1,879,308.75
		<u>Accumulated Depreciation - Other Machinery and Equipment</u>		(2,920,075.94)
		<u>Accumulated Depreciation - Other Machinery and Equipment</u>		(2,920,075.94)
		<u>Total Machinery and Equipment</u>		593,398,980.74
		<u>Transportation Equipment</u>		
		<u>Motor Vehicles</u>		51,305,744.00
		<u>Accumulated Depreciation - Motor Vehicles</u>		(31,815,304.20)
		<u>Total Transportation Equipment</u>		19,490,439.80
		<u>Furniture, Fixtures and Books</u>		
		<u>Furnitures and Fixtures</u>		30,915,479.91
		<u>Accumulated Depreciation - Furnitures & Fixtures</u>		(2,110,358.98)
		<u>Books</u>		4,393,543.39
		<u>Accumulated Depreciation - Books</u>		(113,454.99)
		<u>Total Furniture, Fixtures and Books</u>		33,085,209.33
		<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
		<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>		3,827,678.49
		<u>Total Construction in Progress -Buildings and Other Structures</u>		3,827,678.49
		<u>Total Construction in Progress</u>		3,827,678.49
		<u>Total Property, Plant and Equipment</u>		722,313,200.49
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		<u>Other Assets</u>		
		<u>Advances</u>		
		<u>Advances to Officers and Employees</u>		
		<u>Advances to Officers and Employees</u>		669,606.35
		<u>Total Advances to Officers and Employees</u>		669,606.35
		<u>Advances to Special Disbursing Officer</u>		
		<u>Advances to Special Disbursing Officer</u>		96,334.28
		<u>Total Advances to Special Disbursing Officer</u>		96,334.28
		<u>Total Advances</u>		765,940.63
		<u>Prepayments</u>		
		<u>Advances to Contractors</u>		7,926,243.33
		<u>Prepaid Rent</u>		495,252.00
		<u>Prepaid Registration</u>		44,478.41

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<u>A</u>	<u>C</u>	<u>P</u>	<u>Prepaid Insurance</u>	<u>2,678,121.41</u>
			<u>Other Prepayments</u>	<u>1,086,620.26</u>
			<u>Total Prepayments</u>	<u>12,230,715.41</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>14,848,637.66</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>3,046,917,177.75</u>
			<u>Liabilities</u>	
			<u>Financial Liabilities</u>	
			<u>Pavables</u>	
			<u>Accounts Payable</u>	<u>19,436,021.84</u>
			<u>Due to Officers and Employees</u>	<u>1,360,444.53</u>
			<u>Total Pavables</u>	<u>20,796,466.37</u>
			<u>Total Financial Liabilities</u>	<u>20,796,466.37</u>
			<u>Inter-Agency Pavables</u>	
			<u>Inter-Agency Pavables</u>	
			<u>Due to Bureau of Internal Revenue</u>	<u>1,338,623.61</u>
			<u>Due to GSIS</u>	<u>6,789,649.06</u>
			<u>Due to PAG-IBIG</u>	<u>201,067.01</u>
			<u>Due to PHILHEALTH</u>	<u>644,431.37</u>
			<u>Due to NGAs</u>	<u>14,645,134.43</u>
			<u>Due to Local Government Unit</u>	<u>326,088.78</u>
			<u>Total Inter-Agency Pavables</u>	<u>23,944,994.26</u>
			<u>Total Inter-Agency Pavables</u>	<u>23,944,994.26</u>
			<u>Intra-Agency Pavables</u>	
			<u>Intra-Agency Pavables</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>202,265.84</u>
			<u>Total Due to Regional Offices</u>	<u>202,265.84</u>
			<u>Total Intra-Agency Pavables</u>	<u>450,249.95</u>
			<u>Total Intra-Agency Pavables</u>	<u>450,249.95</u>
			<u>Trust Liabilities</u>	
			<u>Trust Liabilities</u>	
			<u>Guaranty/Security Deposits Payable</u>	<u>7,640,657.79</u>
			<u>Trust Liabilities</u>	
			<u>Trust Liabilities</u>	<u>5,247,713.83</u>
			<u>Total Trust Liabilities</u>	<u>5,247,713.83</u>
			<u>Total Trust Liabilities</u>	<u>12,888,371.62</u>
			<u>Total Trust Liabilities</u>	<u>12,888,371.62</u>
			<u>Other Pavables</u>	<u>4,948,856.73</u>
			<u>Deferred Credits/Unearned Income</u>	
			<u>Unearned Revenue</u>	
			<u>Other Unearned Revenue</u>	
			<u>Other Unearned Revenue</u>	<u>44,239,730.62</u>
			<u>Total Other Unearned Revenue</u>	<u>44,239,730.62</u>

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<u>Lia Def Total Unearned Revenue</u>	<u>44,239,730.62</u>
<u>Total Deferred Credits/Unearned Income</u>	<u>44,239,730.62</u>
Provisions	
Provisions	
Leave Benefits Payable	
Leave Benefits Payable	124,918,294.83
<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>232,186,964.38</u>
<u>Equity</u>	
<u>Government Equity</u>	
Government Equity	
Accumulated Surplus/(Deficits)	2,814,730,213.37
<u>Total Government Equity</u>	<u>2,814,730,213.37</u>
<u>Total Government Equity</u>	<u>2,814,730,213.37</u>
<u>Total Equity</u>	<u>2,814,730,213.37</u>

CERTIFIED CORRECT

MA.VICTORIA F. CALZADO
Chief Accountant