



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



**Asset**

**Cash and Cash Equivalents**

**Cash on Hand**

**Petty Cash**

**2,330,199.81**

**Cash - Collecting Officers (NG)**

**620,940.22**

**Cash - Collecting Officers (RA)**

**1,893,207.93**

**Cash - Collecting Officers (RA 9502)**

**1,816,901.79**

**Total Cash on Hand**

**6,661,249.75**

**Cash in Bank - Local Currency**

**Cash in Bank - Local Currency, Current Account - DBP (RA)**

**Cash in Bank - Local Currency, Current Account - DBP (RA)**

**4,187,710.76**

**Total Cash in Bank - Local Currency, Current Account - DBP (RA)**

**4,187,710.76**

**Cash in Bank - Local Currency, Current Account - DBP (RA 9502)**

**Cash in Bank - Local Currency, Current Account - DBP (RA 9502)**

**13,787,053.40**

**Total Cash in Bank - Local Currency, Current Account - DBP (RA 9502)**

**13,787,053.40**

**Cash in Bank - Local Currency, Current Account - LBP (Payroll)**

**Cash in Bank - Local Currency, Current Account - LBP (Payroll)**

**2,465,576.38**

**Total Cash in Bank - Local Currency, Current Account - LBP (Payroll)**

**2,465,576.38**

**Cash in Bank - Local Currency, Current Account - LBP (RA 9502)**

**Cash in Bank - Local Currency, Current Account - LBP (RA 9502)**

**211,543,846.34**

**Total Cash in Bank - Local Currency, Current Account - LBP (RA 9502)**

**211,543,846.34**

**Total Cash in Bank - Local Currency**

**231,984,186.88**

**Cash in Bank - Foreign Currency**

**Cash in Bank - Foreign Currency Savings Account**

**12,501,186.71**

**Total Cash in Bank - Foreign Currency**

**12,501,186.71**

**Treasury/Agency Cash Accounts**

**Cash - Treasury / Agency Deposit, Regular**

**1,064,968.99**

**Cash - Treasury / Agency Deposit, Special Account**

**912,649,611.60**

**Cash - Treasury / Agency Deposit, Trust**

**1,130,555.68**

**Cash - Modified Disbursement System (MDS), Special Account**

**(0.00)**

**Total Treasury/Agency Cash Accounts**

**914,845,136.27**

**Total Cash and Cash Equivalents**

**1,165,991,759.60**

**Receivables**

**Inter-Agency Receivables**

**Due from National Government Agencies**

**332,970,593.98**

**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**

**481,275,035.74**

**Intra-Agency Receivables**

**Due from Central Office**

**368,331.25**

**Total Intra-Agency Receivables**

**368,331.25**

**Other Receivables**

**Receivables - Disallowances/Charges**

**8,131,777.88**

**Due from Officers and Employees**

**3,262,491.57**

**Other Receivables**

**Other Receivables**

**30,167.96**

**Total Other Receivables**

**30,167.96**

**Total Other Receivables**

**11,424,437.41**

**Total Receivables**

**493,067,804.40**

**Inventories**

**Inventory Held for Consumption**

**Office Supplies Inventory**

**5,914,843.68**

**Accountable Forms, Plates and Stickers Inventory**

**12,298,957.40**

**Medical, Dental and Laboratory Supplies Inventory**

**24,562,035.66**



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



|          |           |           |  |                         |
|----------|-----------|-----------|--|-------------------------|
| <b>A</b> | <b>II</b> | <b>II</b> | <b>Chemical and Filtering Supplies Inventory</b>                                 | <b>23,652.00</b>        |
|          |           |           | <b>Construction Materials Inventory</b>  | <b>770,548.35</b>       |
|          |           |           | <b>Other Supplies and Materials Inventory</b>                                    | <b>(0.00)</b>           |
|          |           |           | <b>Total Inventory Held for Consumption</b>                                      | <b>43,570,037.09</b>    |
|          |           |           | <b>Semi-Expendable Machinery and Equipment</b>                                   |                         |
|          |           |           | <b>Semi-Expendable Office Equipment</b>  |                         |
|          |           |           | <b>Semi-Expendable Office Equipment</b>  | <b>245,183.92</b>       |
|          |           |           | <b>Total Semi-Expendable Office Equipment</b>                                    | <b>245,183.92</b>       |
|          |           |           | <b>Semi-Expendable Information and Communications Technology Equipment</b>       |                         |
|          |           |           | <b>Semi-Expendable Information and Communications Technology Equipment</b>       | <b>190,506.40</b>       |
|          |           |           | <b>Total Semi-Expendable Information and Communications Technology Equipment</b> | <b>190,506.40</b>       |
|          |           |           | <b>Semi-Expendable Other Machinery and Equipment</b>                             |                         |
|          |           |           | <b>Semi-Expendable Other Machinery and Equipment</b>                             | <b>78,560.50</b>        |
|          |           |           | <b>Total Semi-Expendable Other Machinery and Equipment</b>                       | <b>78,560.50</b>        |
|          |           |           | <b>Total Semi-Expendable Machinery and Equipment</b>                             | <b>514,250.82</b>       |
|          |           |           | <b>Semi-Expendable Furniture, Fixtures and Books</b>                             |                         |
|          |           |           | <b>Semi-Expendable Furniture and Fixtures</b>                                    |                         |
|          |           |           | <b>Semi-Expendable Furniture and Fixtures</b>                                    | <b>253,948.00</b>       |
|          |           |           | <b>Total Semi-Expendable Furniture and Fixtures</b>                              | <b>253,948.00</b>       |
|          |           |           | <b>Total Semi-Expendable Furniture, Fixtures and Books</b>                       | <b>253,948.00</b>       |
|          |           |           | <b>Total Inventories</b>   | <b>44,338,235.91</b>    |
|          |           |           | <b>Property, Plant and Equipment</b>   |                         |
|          |           |           | <b>Infrastructure Assets</b>   |                         |
|          |           |           | <b>Sewer Systems</b>   | <b>11,411,379.60</b>    |
|          |           |           | <b>Accumulated Depreciation - Sewer Systems</b>                                  | <b>(10,270,241.64)</b>  |
|          |           |           | <b>Water Supply Systems</b>  | <b>9,078,604.00</b>     |
|          |           |           | <b>Accumulated Depreciation - Water Supply Systems</b>                           | <b>(7,036,743.60)</b>   |
|          |           |           | <b>Power Supply Systems</b>  | <b>3,959,481.44</b>     |
|          |           |           | <b>Accumulated Depreciation - Power Supply Systems</b>                           | <b>(2,890,771.35)</b>   |
|          |           |           | <b>Total Infrastructure Assets</b>   | <b>4,251,708.45</b>     |
|          |           |           | <b>Buildings and Other Structures</b>  |                         |
|          |           |           | <b>Buildings</b>   | <b>236,752,425.22</b>   |
|          |           |           | <b>Accumulated Depreciation - Buildings</b>                                      | <b>(156,777,474.34)</b> |
|          |           |           | <b>Other Structures</b>  | <b>2,115,844.97</b>     |
|          |           |           | <b>Accumulated Depreciation - Other Structures</b>                               | <b>(1,113,175.62)</b>   |
|          |           |           | <b>Total Buildings and Other Structures</b>                                      | <b>80,977,620.23</b>    |
|          |           |           | <b>Machinery and Equipment</b>   |                         |
|          |           |           | <b>Office Equipment</b>  | <b>35,369,638.87</b>    |
|          |           |           | <b>Accumulated Depreciation - Office Equipments</b>                              | <b>(7,298,421.64)</b>   |
|          |           |           | <b>Information and Communication Technology Equipment</b>                        | <b>119,722,844.55</b>   |
|          |           |           | <b>Accumulated Depreciation - ICT Equipments</b>                                 | <b>(33,045,943.78)</b>  |
|          |           |           | <b>Communication Equipment</b>   | <b>9,230,189.72</b>     |
|          |           |           | <b>Accumulated Depreciation - Communication Equipments</b>                       | <b>(174,126.07)</b>     |
|          |           |           | <b>Disaster Response and Rescue Equipment</b>                                    | <b>3,196,932.32</b>     |
|          |           |           | <b>Accumulated Depreciation - Disaster Response &amp; Rescue Equip.</b>          | <b>(2,760,210.00)</b>   |
|          |           |           | <b>Technical and Scientific Equipment</b>  | <b>545,161,119.40</b>   |
|          |           |           | <b>Accumulated Depreciation - Technical &amp; Scientific Equipment</b>           | <b>(47,653,123.96)</b>  |
|          |           |           | <b>Other Machinery and Equipment</b>   | <b>3,739,280.40</b>     |
|          |           |           | <b>Accumulated Depreciation - Other Machinery and Equipment</b>                  |                         |
|          |           |           | <b>Accumulated Depreciation - Other Machinery and Equipment</b>                  | <b>(4,867,156.26)</b>   |
|          |           |           | <b>Total Accumulated Depreciation - Other Machinery and Equipment</b>            | <b>(4,867,156.26)</b>   |
|          |           |           | <b>Total Machinery and Equipment</b>   | <b>620,621,023.56</b>   |
|          |           |           | <b>Transportation Equipment</b>  |                         |
|          |           |           | <b>Motor Vehicles</b>  | <b>51,305,744.00</b>    |
|          |           |           | <b>Accumulated Depreciation - Motor Vehicles</b>                                 | <b>(33,555,816.55)</b>  |
|          |           |           | <b>Total Transportation Equipment</b>  | <b>17,749,927.45</b>    |



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



|   |                       |
|---|-----------------------|
| <b>A P Furniture, Fixtures and Books</b>                              |                       |
| <u>Furnitures and Fixtures</u>  | <u>31,409,275.91</u>  |
| <u>Accumulated Depreciation - Furnitures &amp; Fixtures</u>           | <u>(2,226,051.64)</u> |
| <u>Books</u>  | <u>4,393,543.39</u>   |
| <u>Accumulated Depreciation - Books</u>                               | <u>(119,652.24)</u>   |
| <u>Total Furniture, Fixtures and Books</u>                            | <u>33,457,115.42</u>  |
| <u>Other Property, Plant and Equipment</u>                            |                       |
| <u>Other Property, Plant &amp; 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>761,432,941.16</u> |
| <br>  |                       |
| <u>Other Assets</u>   |                       |
| <u>Advances</u>   |                       |
| <u>Advances to Officers and Employees</u>                             |                       |
| <u>Advances to Officers and Employees</u>                             | <u>655,167.73</u>     |
| <u>Total Advances to Officers and Employees</u>                       | <u>655,167.73</u>     |
| <u>Advances to Special Disbursing Officer</u>                         |                       |
| <u>Advances to Special Disbursing Officer</u>                         | <u>102,134.18</u>     |
| <u>Total Advances to Special Disbursing Officer</u>                   | <u>102,134.18</u>     |
| <u>Total Advances</u>   | <u>757,301.91</u>     |
| <u>Prepayments</u>  |                       |
| <u>Advances to Contractors</u>  | <u>7,926,243.33</u>   |
| <u>Prepaid Rent</u>   | <u>1,653,508.26</u>   |
| <u>Prepaid Registration</u>   | <u>22,520.85</u>      |
| <u>Prepaid Insurance</u>  | <u>647,562.41</u>     |
| <u>Other Prepayments</u>  | <u>1,605,293.61</u>   |
| <u>Total Prepayments</u>  | <u>11,855,128.46</u>  |
| <u>Deposits</u>   |                       |
| <u>Guaranty Deposits</u>  | <u>2,086,981.62</u>   |
| <u>Total Deposits</u>   | <u>2,086,981.62</u>   |
| <u>Total Other Assets</u>   | <u>14,699,411.99</u>  |
| <br>  |                       |
| <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>   |
| <br>  |                       |
| <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>4,007,821.70</u>   |
| <u>Total Construction in Progress-Investment Property, Buildings</u>  | <u>4,007,821.70</u>   |
| <u>Total Construction in Progress</u>                                 | <u>4,007,821.70</u>   |
| <u>Total Investment Property</u>                                      | <u>4,007,821.70</u>   |



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



|   |                                |
|---|--------------------------------|
| <b>Asset</b>                                  |                                |
| <b>Total Asset</b>                            | <b><u>2,492,355,842.22</u></b> |
| <b>Liabilities</b>                            |                                |
| <b>Financial Liabilities</b>                  |                                |
| <b>Payables</b>                               |                                |
| <u>Accounts Payable</u>                       | <u>23,338,009.87</u>           |
| <u>Due to Officers and Employees</u>          | <u>2,511,771.37</u>            |
| <u>Total Payables</u>                         | <u>25,849,781.24</u>           |
| <b>Total Financial Liabilities</b>            | <b><u>25,849,781.24</u></b>    |
| <b>Inter-Agency Payables</b>                  |                                |
| <b>Inter-Agency Payables</b>                  |                                |
| <u>Due to Bureau of Internal Revenue</u>      | <u>6,950,927.28</u>            |
| <u>Due to GSIS</u>                            | <u>2,533,560.97</u>            |
| <u>Due to PAG-IBIG</u>                        | <u>16,555.68</u>               |
| <u>Due to PHILHEALTH</u>                      | <u>259,790.61</u>              |
| <u>Due to NGAs</u>                            | <u>15,974,941.03</u>           |
| <u>Due to Local Government Unit</u>           | <u>326,088.78</u>              |
| <u>Total Inter-Agency Payables</u>            | <u>26,061,864.35</u>           |
| <b>Total Inter-Agency Payables</b>            | <b><u>26,061,864.35</u></b>    |
| <b>Intra-Agency Payables</b>                  |                                |
| <b>Intra-Agency Payables</b>                  |                                |
| <u>Due to Central Office</u>                  | <u>249,721.64</u>              |
| <u>Due to Regional Offices</u>                |                                |
| <u>Due to Regional Offices</u>                | <u>128,665.10</u>              |
| <u>Total Due to Regional Offices</u>          | <u>128,665.10</u>              |
| <u>Total Intra-Agency Payables</u>            | <u>378,386.74</u>              |
| <b>Total Intra-Agency Payables</b>            | <b><u>378,386.74</u></b>       |
| <b>Trust Liabilities</b>                      |                                |
| <b>Trust Liabilities</b>                      |                                |
| <u>Guaranty/Security Deposits Payable</u>     | <u>9,463,082.24</u>            |
| <b>Trust Liabilities</b>                      |                                |
| <u>Trust Liabilities</u>                      | <u>5,846,770.05</u>            |
| <u>Total Trust Liabilities</u>                | <u>5,846,770.05</u>            |
| <b>Total Trust Liabilities</b>                | <b><u>15,309,852.29</u></b>    |
| <b>Total Trust Liabilities</b>                | <b><u>15,309,852.29</u></b>    |
| <b>Other Payables</b>                         | <b><u>5,316,564.45</u></b>     |
| <b>Deferred Credits/Unearned Income</b>       |                                |
| <b>Unearned Revenue</b>                       |                                |
| <u>Other Unearned Revenue</u>                 |                                |
| <u>Other Unearned Revenue</u>                 | <u>66,976,345.86</u>           |
| <u>Total Other Unearned Revenue</u>           | <u>66,976,345.86</u>           |
| <u>Total Unearned Revenue</u>                 | <u>66,976,345.86</u>           |
| <b>Total Deferred Credits/Unearned Income</b> | <b><u>66,976,345.86</u></b>    |
| <b>Total Liabilities</b>                      | <b><u>139,892,794.93</u></b>   |
| <b>Equity</b>                                 |                                |
| <b>Government Equity</b>                      |                                |
| <b>Government Equity</b>                      |                                |
| <u>Accumulated Surplus/(Deficits)</u>         | <u>2,352,463,047.30</u>        |



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



---

|  |                                |
|--|--------------------------------|
| <b><u>Eq. Gov. Total Government Equity</u></b> | <b><u>2,352,463,047.30</u></b> |
| <b><u>Total Government Equity</u></b>          | <b><u>2,352,463,047.30</u></b> |
| <b><u>Total Equity</u></b>                     | <b><u>2,352,463,047.30</u></b> |

CERTIFIED CORRECT

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