



DEPARTMENT OF HEALTH
FOOD AND DRUG ADMINISTRATION
DETAILED STATEMENT OF FINANCIAL POSITION
AS OF OCTOBER 31, 2022
SPECIAL FUND



Asset

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers (NG)	-96,802.12
Cash - Collecting Officers (RA 9502)	1,813,455.54
Cash - Collecting Officers (RA)	0.00
Petty Cash	2,924,654.08

Total Cash on Hand

4,641,307.50

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account - DBP (RA)	15,021,212.64
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	3,594,250.77
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	-35,3585.50
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	148,553,152.59

Total Cash in Bank - Local Currency

166,815,030.50

Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency Savings Account	91,966,035.19
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Total Cash in Bank - Foreign Currency

91,966,035.19

Treasury/Agency Cash Accounts

Cash - Treasury / Agency Deposit, Regular	0.00
Cash - Treasury / Agency Deposit, Special Account	1,987,339,228.86
Cash - Treasury / Agency Deposit, Trust	0.00
Cash - Modified Disbursement System (MDS), Regular	0.00
Cash - Modified Disbursement System (MDS), Special Account	2,690,629.04

Cash-Constructive Income and Other Remittances

3,509,118.58

Cash-Constructive Disbursements

-3,509,118.58

Total Treasury/Agency Cash Accounts

1,990,029,857.90

Total Cash and Cash Equivalents

2,253,452,231.08

Receivables

Inter-Agency Receivables

Due from National Government Agencies	224,179,030.49
<u>Due from Government Owned or Controlled Corporations</u>	<u>148,304,169.76</u>
Due from Local Government Units	0.00

Total Inter-Agency Receivables

372,483,200.25

Intra-Agency Receivables

Due from Central Office	0.00
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Total Intra-Agency Receivables

0.00

Other Receivables

Receivables - Disallowances/Charges	7,278,331.17
<u>Due from Officers and Employees</u>	<u>3,970,374.23</u>
<u>Other Receivables</u>	<u>17,877.61</u>

Total Other Receivables

11,266,583.01

Total Receivables

383,749,783.26

Inventories

Inventory Held for Consumption

Office Supplies Inventory	4,276,911.69
Accountable Forms, Plates and Stickers Inventory	10,773,962.50
Medical, Dental and Laboratory Supplies Inventory	24,562,035.66
Chemical and Filtering Supplies Inventory	0.00
<u>Construction Materials Inventory</u>	<u>468,431.26</u>
Other Supplies and Materials Inventory	480,005.70

Total Inventory Held for Consumption

40,561,346.81

Semi-Expendable Machinery and Equipment

Semi-Expendable Office Equipment	228,915.21
<u>Semi-Expendable Information and Communications Technology Equipment</u>	<u>190,506.40</u>
Semi-Expendable Other Machinery and Equipment	69,091.44

Total Semi-Expendable Machinery and Equipment

488,513.05

Semi-Expendable Furniture, Fixtures and Books

<u>Semi-Expendable Furniture and Fixtures</u>	<u>301,548.00</u>
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Total Semi-Expendable Furniture, Fixtures and Books

301,548.00

Total Inventories

41,351,407.86

Property, Plant and Equipment

Infrastructure Assets

Sewer Systems	11,411,379.60
Accumulated Depreciation - Sewer Systems	-10,270,241.64
Water Supply Systems	9,078,604.00
Accumulated Depreciation - Water Supply Systems	-7,252,743.60
<u>Power Supply Systems</u>	<u>3,959,481.44</u>
Accumulated Depreciation - Power Supply Systems	-1,828,561.14

Total Infrastructure Assets

5,097,918.66

Buildings and Other Structures

Buildings	236,752,425.22
Accumulated Depreciation - Buildings	-160,044,101.61
<u>Other Structures</u>	<u>2,115,844.97</u>
Accumulated Depreciation - Other Structures	-836,269.82

Total Buildings and Other Structures

77,987,898.76

Machinery and Equipment



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Office Equipment	35,453,011.87
Accumulated Depreciation - Office Equipments	-9,121,876.13
Information and Communication Technology Equipment	138,175,270.53
Accumulated Depreciation - ICT Equipments	-38,801,180.97
Communication Equipment	9,230,189.72
Accumulated Depreciation - Communication Equipments	-174,126.07
Disaster Response and Rescue Equipment	3,196,932.32
Accumulated Depreciation - Disaster Response & Rescue Equip.	-2,760,210.00
Technical and Scientific Equipment	573,515,095.14
Accumulated Depreciation - Technical & Scientific Equipment	-57,499,396.99
<u>Other Machinery and Equipment</u>	<u>3,495,480.40</u>
Accumulated Depreciation - Other Machinery and Equipment	<u>-5,433,582.05</u>
<u>Total Machinery and Equipment</u>	<u>649,275,607.77</u>
<u>Transportation Equipment</u>	
<u>Motor Vehicles</u>	<u>51,305,744.00</u>
Accumulated Depreciation - Motor Vehicles	-37,036,861.22
<u>Total Transportation Equipment</u>	<u>14,268,882.78</u>
<u>Furniture, Fixtures and Books</u>	
Furnitures and Fixtures	31,741,693.75
Accumulated Depreciation - Furnitures & Fixtures	-3,533,694.55
<u>Books</u>	<u>4,393,543.39</u>
Accumulated Depreciation - Books	<u>-127,907.74</u>
<u>Total Furniture, Fixtures and Books</u>	<u>32,473,634.85</u>
<u>Other Property, Plant and Equipment</u>	
Other Property, Plant & Equipment	0.00
<u>Other Assets (PPE)</u>	<u>0.00</u>
Accumulated Depreciation - Other PPE	<u>0.00</u>
<u>Total Other Property, Plant and Equipment</u>	<u>0.00</u>
<u>Construction in Progress</u>	
<u>Construction in Progress -Buildings and Other Structures</u>	<u>7,835,500.19</u>
Total Construction in Progress	7,835,500.19
<u>Total Property, Plant and Equipment</u>	<u>786,939,443.00</u>
<u>Other Assets</u>	
<u>Advances</u>	
<u>Advances to Special Disbursing Officer</u>	<u>429,447.73</u>
Advances to Officers and Employees	-1,260,0274.90
<u>Total Advances</u>	<u>-12,170,827.17</u>
<u>Prepayments</u>	
Advances to Contractors	7,237,500.00
Prepaid Rent	1,654,746.26
Prepaid Registration	24,689.06
<u>Prepaid Insurance</u>	<u>1,454,330.10</u>
Other Prepayments	<u>468,539.34</u>
<u>Total Prepayments</u>	<u>10,839,804.76</u>
<u>Deposits</u>	
<u>Guaranty Deposits</u>	<u>2,133,210.81</u>
Total Deposits	2,133,210.81
<u>Total Other Assets</u>	<u>802,188.40</u>
<u>Intangible Assets</u>	
<u>Intangible Assets</u>	
<u>Computer Software</u>	<u>12,368,391.70</u>
<u>Other Intangible Assets</u>	<u>5,285,592.46</u>
Total Intangible Assets	17,653,984.16
<u>Total Intangible Assets</u>	<u>17,653,984.16</u>
<u>Total Asset</u>	<u>3,483,949,037.76</u>
<u>Liabilities</u>	
<u>Financial Liabilities</u>	
<u>Payables</u>	
<u>Accounts Payable</u>	<u>152,007.59</u>
<u>Due to Officers and Employees</u>	<u>-319,617.38</u>
Total Payables	-167,609.79
<u>Total Financial Liabilities</u>	<u>167,609.79</u>
<u>Inter-Agency Payables</u>	
<u>Inter-Agency Payables</u>	
Due to Bureau of Internal Revenue	7,949,949.24
Due to GSIS	50,851.58
Due to Pag-IBIG	277,531.32
Due to PhillHealth	187,052.58
<u>Due to NGAs</u>	<u>7,406,949.47</u>
<u>Due to Local Government Unit</u>	<u>0.00</u>
Total Inter-Agency Payables	15,872,334.19
<u>Total Inter-Agency Payables</u>	<u>15,872,334.19</u>
<u>Intra-Agency Payables</u>	



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<u>Intra-Agency Payables</u>	
<u>Due to Regional Offices</u>	<u>140,123.04</u>
<u>Due to Central Office</u>	<u>0.00</u>
Total Intra-Agency Payables	140,123.04
<u>Total Intra-Agency Payables</u>	<u>140,123.04</u>
<u>Trust Liabilities</u>	
<u>Trust Liabilities</u>	
<u>Trust Liabilities</u>	<u>3,475,536.54</u>
<u>Guaranty/Security Deposits Payable</u>	<u>5,987,185.68</u>
Total Trust Liabilities	9,462,722.22
<u>Total Trust Liabilities</u>	<u>9,462,722.22</u>
<u>Other Payables</u>	<u>-322,766.43</u>
<u>Deferred Credits/Unearned Income</u>	
<u>Unearned Revenue</u>	
<u>Other Unearned Revenue</u>	<u>122,147,422.81</u>
Total Unearned Revenue	122,147,422.81
<u>Total Deferred Credits/Unearned Income</u>	<u>122,147,422.81</u>
<u>Total Liabilities</u>	<u>146,851,979.96</u>
<u>Equity</u>	
<u>Government Equity</u>	
<u>Government Equity</u>	<u>3,337,097,057.80</u>
<u>Total Government Equity</u>	<u>3,337,097,057.80</u>

CERTIFIED CORRECT

MA.VICTORIA F. CALZADO
Chief Accountant