



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



**Cash and Cash Equivalents**

<b>Cash on Hand</b>	
Cash - Collecting Officers (NG)	0.00
Cash - Collecting Officers (RA 9502)	0.00
Cash - Collecting Officers (RA)	1,830,561.93
Petty Cash	4,240.00
<b>Total Cash on Hand</b>	<b>1,834,801.93</b>
<b>Cash in Bank - Local Currency</b>	
Cash in Bank - Local Currency, Current Account - DBP (RA)	-10,493,862.29
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	213,440.00
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	0.00
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	-3,040.00
<b>Total Cash in Bank - Local Currency</b>	<b>-10,283,462.29</b>
<b>Cash in Bank - Foreign Currency</b>	
Cash in Bank - Foreign Currency Savings Account	-62,121,436.53
<b>Total Cash in Bank - Foreign Currency</b>	<b>-62,121,436.53</b>
<b>Treasury/Agency Cash Accounts</b>	
Cash - Treasury / Agency Deposit, Regular	24,147,943.12
Cash - Treasury / Agency Deposit, Special Account	34,930,725.88
Cash - Treasury / Agency Deposit, Trust	0.00
Cash - Modified Disbursement System (MDS), Regular	0.00
Cash - Modified Disbursement System (MDS), Special Account	0.00
<b>Cash-Constructive Income and Other Remittances</b>	<b>0.00</b>
<b>Cash-Constructive Disbursements</b>	<b>0.00</b>
<b>Total Treasury/Agency Cash Accounts</b>	<b>59,078,669.00</b>
<b>Total Cash and Cash Equivalents</b>	<b>-11,491,427.89</b>

**Receivables**

<b>Inter-Agency Receivables</b>	
Due from National Government Agencies	0.00
Due from Government Owned or Controlled Corporations	0.00
Due from Local Government Units	0.00
<b>Total Inter-Agency Receivables</b>	<b>0.00</b>
<b>Intra-Agency Receivables</b>	
Due from Central Office	0.00
<b>Total Intra-Agency Receivables</b>	<b>0.00</b>
<b>Other Receivables</b>	
Receivables - Disallowances/Charges	0.00
Due from Officers and Employees	0.00
Other Receivables	0.00
<b>Total Other Receivables</b>	<b>0.00</b>
<b>Total Receivables</b>	<b>0.00</b>

**Inventories**

<b>Inventory Held for Consumption</b>	
Office Supplies Inventory	570,400.00
Accountable Forms, Plates and Stickers Inventory	0.00
Medical, Dental and Laboratory Supplies Inventory	0.00
Chemical and Filtering Supplies Inventory	0.00
<b>Construction Materials Inventory</b>	<b>0.00</b>
Other Supplies and Materials Inventory	0.00
<b>Total Inventory Held for Consumption</b>	<b>570,400.00</b>
<b>Semi-Expendable Machinery and Equipment</b>	
Semi-Expendable Office Equipment	0.00
<b>Semi-Expendable Information and Communications Technology Equipment</b>	<b>0.00</b>
Semi-Expendable Other Machinery and Equipment	0.00
<b>Total Semi-Expendable Machinery and Equipment</b>	<b>0.00</b>
<b>Semi-Expendable Furniture, Fixtures and Books</b>	
Semi-Expendable Furniture and Fixtures	0.00
<b>Total Semi-Expendable Furniture, Fixtures and Books</b>	<b>0.00</b>
<b>Total Inventories</b>	<b>570,400.00</b>

**Property, Plant and Equipment**

<b>Infrastructure Assets</b>	
Sewer Systems	0.00
Accumulated Depreciation - Sewer Systems	0.00
Water Supply Systems	0.00
Accumulated Depreciation - Water Supply Systems	0.00
<b>Power Supply Systems</b>	<b>0.00</b>
Accumulated Depreciation - Power Supply Systems	0.00
<b>Total Infrastructure Assets</b>	<b>0.00</b>



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<b><u>Buildings and Other Structures</u></b>	
Buildings	0.00
Accumulated Depreciation - Buildings	0.00
<b><u>Other Structures</u></b>	0.00
Accumulated Depreciation - Other Structures	0.00
<b><u>Total Buildings and Other Structures</u></b>	0.00
<b><u>Machinery and Equipment</u></b>	
Office Equipment	289,206.00
Accumulated Depreciation - Office Equipments	0.00
Information and Communication Technology Equipment	3,017,707.32
Accumulated Depreciation - ICT Equipments	0.00
Communication Equipment	0.00
Accumulated Depreciation - Communication Equipments	0.00
Disaster Response and Rescue Equipment	0.00
Accumulated Depreciation - Disaster Response & Rescue Equip.	0.00
Technical and Scientific Equipment	0.00
Accumulated Depreciation - Technical & Scientific Equipment	0.00
<b><u>Other Machinery and Equipment</u></b>	<b>548,800.00</b>
Accumulated Depreciation - Other Machinery and Equipment	0.00
<b><u>Total Machinery and Equipment</u></b>	<b>3,855,713.32</b>
<b><u>Transportation Equipment</u></b>	
<b><u>Motor Vehicles</u></b>	<b>0.00</b>
Accumulated Depreciation - Motor Vehicles	0.00
<b><u>Total Transportation Equipment</u></b>	<b>0.00</b>
<b><u>Furniture, Fixtures and Books</u></b>	
Furnitures and Fixtures	0.00
Accumulated Depreciation - Furnitures & Fixtures	0.00
<b><u>Books</u></b>	<b>0.00</b>
Accumulated Depreciation - Books	0.00
<b><u>Total Furniture, Fixtures and Books</u></b>	<b>0.00</b>
<b><u>Other Property, Plant and Equipment</u></b>	
Other Property, Plant & Equipment	0.00
<b><u>Other Assets (PPE)</u></b>	<b>0.00</b>
Accumulated Depreciation - Other PPE	0.00
<b><u>Total Other Property, Plant and Equipment</u></b>	<b>0.00</b>
<b><u>Construction in Progress</u></b>	
<b><u>Construction in Progress -Buildings and Other Structures</u></b>	<b>0.00</b>
Total Construction in Progress	0.00
<b><u>Total Property, Plant and Equipment</u></b>	<b>3,855,713.32</b>
<b><u>Other Assets</u></b>	
<b><u>Advances</u></b>	
<b><u>Advances to Special Disbursing Officer</u></b>	<b>0.00</b>
Advances to Officers and Employees	15,094,945.98
<b><u>Total Advances</u></b>	<b>15,094,945.98</b>
<b><u>Prepayments</u></b>	
Advances to Contractors	0.00
Prepaid Rent	0.00
Prepaid Registration	0.00
<b><u>Prepaid Insurance</u></b>	<b>0.00</b>
Other Prepayments	0.00
<b><u>Total Prepayments</u></b>	<b>0.00</b>
<b><u>Deposits</u></b>	
<b><u>Guaranty Deposits</u></b>	<b>0.00</b>
Total Deposits	0.00
<b><u>Total Other Assets</u></b>	<b>15,094,945.98</b>
<b><u>Intangible Assets</u></b>	
<b><u>Intangible Assets</u></b>	
<b><u>Computer Software</u></b>	<b>23,000.00</b>
<b><u>Other Intangible Assets</u></b>	<b>0.00</b>
Total Intangible Assets	23,000.00
<b><u>Total Intangible Assets</u></b>	<b>23,000.00</b>
<b><u>Total Asset</u></b>	<b>8,052,631.41</b>
<b><u>Liabilities</u></b>	
<b><u>Financial Liabilities</u></b>	
<b><u>Pavables</u></b>	
<b><u>Accounts Payable</u></b>	<b>434,597.75</b>
<b><u>Due to Officers and Employees</u></b>	<b>2,501.00</b>



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<b>Total Payables</b>	<b>437,098.75</b>
<b>Total Financial Liabilities</b>	<b>437,098.75</b>
<b>Inter-Agency Payables</b>	
<u>Inter-Agency Payables</u>	
Due to Bureau of Internal Revenue	-91,667.28
Due to GSIS	0.00
Due to Pag-IBIG	200.00
Due to PhilHealth	1,200.00
<u>Due to NGAs</u>	<u>0.00</u>
Due to Local Government Unit	0.00
Total Inter-Agency Payables	-90,267.28
<b>Total Inter-Agency Payables</b>	<b>-90,267.28</b>
<b>Intra-Agency Payables</b>	
<u>Intra-Agency Payables</u>	
Due to Regional Offices	0.00
Due to Central Office	0.00
Total Intra-Agency Payables	0.00
<b>Total Intra-Agency Payables</b>	<b>0.00</b>
<b>Trust Liabilities</b>	
<u>Trust Liabilities</u>	
Trust Liabilities	0.00
Guaranty/Security Deposits Payable	705,845.57
Total Trust Liabilities	705,845.57
<b>Total Trust Liabilities</b>	<b>705,845.57</b>
<b>Other Payables</b>	<b>0.00</b>
<b>Deferred Credits/Unearned Income</b>	
<u>Unearned Revenue</u>	
Other Unearned Revenue	1,949,863.88
Total Unearned Revenue	1,949,863.88
<b>Total Deferred Credits/Unearned Income</b>	<b>1,949,863.88</b>
<b>Total Liabilities</b>	<b>3,002,540.92</b>
<b>Equity</b>	
<u>Government Equity</u>	
Government Equity	5,050,090.50
<b>Total Government Equity</b>	<b>5,050,090.50</b>

CERTIFIED CORRECT

MA.VICTORIA F. CALZADO  
Chief Accountant