

FOOD AND DRUG ADMINISTRATION
POST-CLOSING BALANCE SHEET

As of 31 December 2014

CURRENT ASSETS

CASH AND CASH EQUIVALENTS

| | | |
|--|---------------|---------------|
| Cash - Collecting Officers | 9,539,139.39 | |
| Petty Cash | 285,785.79 | |
| Cash in Bank - Local Currency, Current Account | 83,839,435.11 | |
| Cash in Bank - Foreign Currency, Savings Account | 473,034.87 | 94,137,395.16 |

TREASURY / AGENCY CASH ACCOUNTS

| | | |
|----------------------------------|--|------------------|
| Cash - Treasury / Agency Deposit | | 1,683,128,339.44 |
|----------------------------------|--|------------------|

INTER-AGENCY RECEIVABLES

| | | |
|----------------|---------------|---------------|
| Due from NGA's | 11,272,583.60 | |
| Due from LGU's | 272.00 | 11,272,855.60 |

INTRA-AGENCY RECEIVABLES

| | | |
|-----------------------------------|--------------|--------------|
| Due from Central Office | 367,355.00 | |
| Receivables-Disallowances/Charges | 3,477,587.06 | 3,844,942.06 |

ADVANCES

| | | |
|------------------------------------|------------|------------|
| Due from Officers and Employees | 2,497.78 | |
| Advances for Payroll | (4,715.92) | |
| Advances to Officers and Employees | 341,033.45 | 338,815.31 |

INVENTORIES

| | | |
|--|---------------|---------------|
| Office Supplies' Inventory | 4,498,602.40 | |
| Accountable Forms, Plates and Stickers Inventory | 49,307.40 | |
| Medical, Dental & Laboratory Supplies Inventory | 25,696,512.32 | |
| Construction Materials Inventory | 116,905.60 | |
| Other Supplies and Materials Inventories | 2,255,595.92 | 32,616,923.64 |

PREPAYMENTS

| | | |
|-------------------------|--------------|--------------|
| Prepaid Expenses | 1,215,686.92 | |
| Advances to Contractors | 317,376.75 | 1,533,063.67 |

DEPOSITS

| | | |
|-------------------|--|------------|
| Guaranty Deposits | | 211,700.00 |
|-------------------|--|------------|

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PROPERTY, PLANT AND EQUIPMENT

| | | | |
|---|----------------------|------------------|--------------|
| Sewer Systems | 11,411,379.60 | | |
| Less: Accumulated Depreciation - Sewer Systems | <u>10,270,241.64</u> | 1,141,137.96 | |
| Water Supply Systems | 8,178,604.00 | | |
| Less: Accumulated Depreciation - Water Supply Systems | <u>7,036,743.60</u> | 1,141,860.40 | |
| Power Supply Systems | 3,331,400.00 | | |
| Less: Accumulated Depreciation - Power Supply Systems | <u>680,280.00</u> | 2,651,120.00 | |
| Other Assets | | <u>27,500.00</u> | 4,961,618.36 |

BUILDINGS AND OTHER STRUCTURES

| | | | |
|--|-----------------------|--|---------------|
| Buildings | 219,872,432.49 | | |
| Less: Accumulated Depreciation - Buildings | <u>129,670,224.07</u> | | 90,202,208.42 |

MACHINERY AND EQUIPMENT

| | | | |
|---|----------------------|-------------------|----------------|
| Office Equipments | 29,634,768.86 | | |
| Less: Accumulated Depreciation - Office Equipment | <u>5,426,512.92</u> | 24,208,255.94 | |
| Information and Communication Technology Equipment | 68,110,526.67 | | |
| Less: Accum. Depreciation - ICTE | <u>13,377,327.37</u> | 54,733,199.30 | |
| Communication Equipment | 9,318,995.87 | | |
| Less: Accum. Depreciation - Communication Equip. | <u>192,632.73</u> | 9,126,363.14 | |
| Disaster Response and Rescue Equipment | 3,225,032.32 | | |
| Less: Accum. Depreciation - Disaster Response/Rescue | <u>2,785,500.00</u> | 439,532.32 | |
| Technical and Scientific Equipment | 453,908,511.22 | | |
| Less: Accumulated Depreciation - Technical/Scientific Equ | <u>30,598,255.70</u> | 423,310,255.52 | |
| Other Machinery & Equipment | | <u>706,018.75</u> | 512,523,624.97 |

TRANSPORTATION EQUIPMENT

| | | | |
|---|---------------------|--|---------------|
| Motor Vehicles | 18,200,180.00 | | |
| Less: Accumulated Depreciation - Motor Vehicles | <u>5,408,144.74</u> | | 12,792,035.26 |

FURNITURE, FIXTURES AND BOOKS

| | | | |
|---|---------------------|---------------|---------------|
| Furnitures and Fixtures | 21,552,165.42 | | |
| Less: Accum. Depreciation - Furnitures & Fixtures | <u>1,889,565.32</u> | 19,662,600.10 | |
| Books | 4,762,494.39 | | |
| Less: Accum. Depreciation - Library Books | <u>92,116.03</u> | 4,670,378.36 | 24,332,978.46 |

OTHER PROPERTY, PLANT AND EQUIPMENT

| | | | |
|--|-------------------|--|------------|
| Other Property, Plant & Equipment | 1,305,595.56 | | |
| Less: Accumulated Depreciation - Other PPE | <u>785,228.00</u> | | 520,367.56 |

TOTAL ASSETS

2,472,416,867.91