

**FOOD AND DRUG ADMINISTRATION**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**AS OF DECEMBER 31, 2019**

Asset	
<b>Cash and Cash Equivalents</b>	
Cash on Hand	
Petty Cash	1,810,208.34
Cash - Collecting Officers (NG)	948,246.07
Cash - Collecting Officers (RA)	1,760,561.93
Cash - Collecting Officers (RA 9502)	366,540.05
<b>Total Cash on Hand</b>	<b>4,885,556.39</b>
<b>Cash in Bank - Local Currency</b>	
Cash in Bank - Local Currency, Current Account - DBP (RA)	
Cash in Bank - Local Currency, Current Account - DBP (RA)	39,553,145.01
<b>Total Cash in Bank - Local Currency, Current Account - DBP (RA)</b>	<b>39,553,145.01</b>
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	47,911,771.60
<b>Total Cash in Bank - Local Currency, Current Account - DBP (RA 9502)</b>	<b>47,911,771.60</b>
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	2,084,505.85
<b>Total Cash in Bank - Local Currency, Current Account - LBP (Payroll)</b>	<b>2,084,505.85</b>
Cash in Bank - Local Currency, Current Account - LBP (RA)	
Cash in Bank - Local Currency, Current Account - LBP (RA)	3,136,867.39
<b>Total Cash in Bank - Local Currency, Current Account - LBP (RA)</b>	<b>3,136,867.39</b>
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	31,899,907.66
<b>Total Cash in Bank - Local Currency, Current Account - LBP (RA 9502)</b>	<b>31,899,907.66</b>
<b>Total Cash in Bank - Local Currency, Current Account - LBP (RA 9502)</b>	<b>124,586,197.51</b>
Cash in Bank - Foreign Currency	
Cash in Bank - Foreign Currency Savings Account	67,854,318.92
<b>Total Cash in Bank - Foreign Currency</b>	<b>67,854,318.92</b>
<b>Total Treasury / Agency Cash Accounts</b>	<b>1,130,555.68</b>
<b>Total Treasury / Agency Cash Accounts</b>	<b>1,474,344,349.95</b>
<b>Total Cash and Cash Equivalents</b>	<b>1,671,670,422.76</b>
<b>Receivables</b>	
<b>Inter-Agency Receivables</b>	
Due from National Government Agencies	53,110,529.26
Due from Local Government Units	272.00
Due from Government Owned or Controlled Corporations	
Due from Government Owned or Controlled Corporations	148,031,582.17
Due from Government Owned or Controlled Corporations	148,031,582.17
<b>Total Due from Government Owned or Controlled Corporations</b>	<b>201,142,383.43</b>
<b>Total Inter-Agency Receivables</b>	<b>201,142,383.43</b>
<b>Intra-Agency Receivables</b>	
Due from Central Office	367,355.00
<b>Total Intra-Agency Receivables</b>	<b>367,355.00</b>
<b>Other Receivables</b>	
Receivables - Disallowances/Charges	3,206,172.46
Due from Officers and Employees	3,200,650.90
Other Receivables	15,308.00
<b>Total Other Receivables</b>	<b>15,308.00</b>
<b>Total Other Receivables</b>	<b>6,422,131.36</b>
<b>Total Receivables</b>	<b>207,931,869.79</b>
<b>Inventories</b>	
<b>Inventory Held for Consumption</b>	
Office Supplies Inventory	6,487,400.52
Accountable Forms, Plates and Stickers Inventory	9,975,457.40
Medical, Dental and Laboratory Supplies Inventory	24,699,003.66
Chemical and Filtering Supplies Inventory	23,652.00
Construction Materials Inventory	354,220.59
Other Supplies and Materials Inventory	89,563.82
<b>Total Inventory Held for Consumption</b>	<b>41,629,297.99</b>
<b>Semi-Expendable Machinery and Equipment</b>	
Semi-Expendable Office Equipment	
Semi-Expendable Office Equipment	308,256.56

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Ass Inv Sem Total Semi-Expendable Office Equipment	308,256.56
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
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
Total Semi-Expendable Machinery and Equipment	577,323.46
Semi-Expendable Furniture, Fixtures and Books	
Semi-Expendable Furniture and Fixtures	
Semi-Expendable Furniture and Fixtures	253,948.00
Total Semi-Expendable Furniture and Fixtures	253,948.00
Total Semi-Expendable Furniture, Fixtures and Books	253,948.00
Total Inventories	42,460,569.45
Property, Plant and Equipment	
Infrastructure Assets	
Sewer Systems	11,411,379.60
Accumulated Depreciation - Sewer Systems	(10,270,241.64)
Water Supply Systems	8,578,604.00
Accumulated Depreciation - Water Supply Systems	(7,036,743.60)
Power Supply Systems	3,959,481.44
Accumulated Depreciation - Power Supply Systems	(1,259,880.00)
Total Infrastructure Assets	5,382,599.80
Buildings and Other Structures	
Buildings	227,109,932.49
Accumulated Depreciation - Buildings	(149,548,883.08)
Other Structures	2,615,844.97
Accumulated Depreciation - Other Structures	(483,999.54)
Total Buildings and Other Structures	79,692,894.84
Machinery and Equipment	
Office Equipment	36,228,172.76
Accumulated Depreciation - Office Equipments	(7,686,368.55)
Information and Communication Technology Equipment	113,940,248.15
Accumulated Depreciation - ICT Equipments	(25,128,826.21)
Communication Equipment	9,343,170.92
Accumulated Depreciation - Communication Equipments	(281,336.03)
Disaster Response and Rescue Equipment	3,196,932.32
Accumulated Depreciation - Disaster Response & Rescue Equip.	(2,760,210.00)
Technical and Scientific Equipment	504,379,695.57
Accumulated Depreciation - Technical & Scientific Equipment	(37,113,587.08)
Other Machinery and Equipment	2,889,224.15
Accumulated Depreciation - Other Machinery and Equipment	(2,368,416.94)
Total Accumulated Depreciation - Other Machinery and Equipment	(2,368,416.94)
Total Machinery and Equipment	594,638,699.06
Transportation Equipment	
Motor Vehicles	51,288,184.00
Accumulated Depreciation - Motor Vehicles	(23,434,478.51)
Total Transportation Equipment	27,853,705.49
Furniture, Fixtures and Books	
Furniture and Fixtures	31,258,074.91
Accumulated Depreciation - Furnitures & Fixtures	(1,738,755.56)
Books	4,310,913.39
Accumulated Depreciation - Books	(99,216.75)
Total Furniture, Fixtures and Books	33,731,015.99
Other Property, Plant and Equipment	
Other Property, Plant & Equipment	1,305,595.56
Other Assets (PPE)	27,500.00
Accumulated Depreciation - Other PPE	(785,228.00)
Total Other Property, Plant and Equipment	547,867.56
Total Property, Plant and Equipment	741,846,782.74
Other Assets	
Advances	

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<b>A O A Advances to Officers and Employees</b>		347,811.60
Advances to Officers and Employees		347,811.60
<b>Total Advances to Officers and Employees</b>		<b>347,811.60</b>
<b>Advances to Special Disbursing Officer</b>		
Advances to Special Disbursing Officer	302,888.19	
<b>Total Advances to Special Disbursing Officer</b>	<b>302,888.19</b>	
<b>Total Advances to Special Disbursing Officer</b>	<b>302,888.19</b>	
<b>Total Advances</b>	<b>650,699.79</b>	
<b>Prepayments</b>		
Prepaid Rent	495,252.00	
Prepaid Registration	10,082.07	
Prepaid Insurance	3,172,559.03	
Other Prepayments	1,099,184.51	
<b>Total Prepayments</b>	<b>4,777,077.61</b>	
<b>Deposits</b>		
Guaranty Deposits	1,179,900.81	
<b>Total Deposits</b>	<b>1,179,900.81</b>	
<b>Total Other Assets</b>	<b>6,607,678.21</b>	
<b>Intangible Assets</b>		
Intangible Assets		
Computer Software	3,509,275.00	
Computer Software	3,509,275.00	
<b>Total Computer Software</b>	<b>3,509,275.00</b>	
<b>Total Intangible Assets</b>	<b>3,509,275.00</b>	
<b>Total Intangible Assets</b>	<b>3,509,275.00</b>	
<b>Total Asset</b>		<b>2,674,026,597.96</b>
<b>Liabilities</b>		
<b>Financial Liabilities</b>		
<b>Payables</b>		
Accounts Payable	33,075,550.34	
Due to Officers and Employees	1,126,195.59	
<b>Total Payables</b>	<b>34,201,745.93</b>	
<b>Total Financial Liabilities</b>	<b>34,201,745.93</b>	
<b>Inter-Agency Payables</b>		
Inter-Agency Payables		
Due to Bureau of Internal Revenue	10,169,537.59	
Due to GSIS	50,851.58	
Due to PAG-IBIG	243,863.35	
Due to PHILHEALTH	105,502.74	
Due to NGAS	13,822,120.88	
Due to Local Government Unit	326,088.78	
<b>Total Inter-Agency Payables</b>	<b>24,717,964.92</b>	
<b>Total Inter-Agency Payables</b>	<b>24,717,964.92</b>	
<b>Intra-Agency Payables</b>		
Intra-Agency Payables		
Due to Central Office	39,470.85	
<b>Total Intra-Agency Payables</b>	<b>39,470.85</b>	
<b>Total Intra-Agency Payables</b>	<b>39,470.85</b>	
<b>Trust Liabilities</b>		
Trust Liabilities		
Guaranty/Security Deposits Payable	5,414,592.14	
<b>Total Trust Liabilities</b>	<b>5,414,592.14</b>	
<b>Total Trust Liabilities</b>	<b>5,414,592.14</b>	

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<u>L Other Payables</u>	<u>4,584,000.31</u>
Deferred Credits/Unearned Income	
Unearned Revenue	
Other Unearned Revenue	
Other Unearned Revenue	3,209,020.00
Total Other Unearned Revenue	3,209,020.00
Total Unearned Revenue	3,209,020.00
Total Deferred Credits/Unearned Income	3,209,020.00
<u>Total Liabilities</u>	<u>72,166,794.14</u>
Equity	
Government Equity	
Government Equity	
Accumulated Surplus/(Deficits)	2,601,859,803.81
Total Government Equity	2,601,859,803.81
Total Government Equity	2,601,859,803.81
<u>Total Equity</u>	<u>2,601,859,803.81</u>

CERTIFIED CORRECT:

MS. MA. VICTORIA F. CALZADO  
Chief Accountant, AFS-Accounting Division