

**FOOD AND DRUG ADMINISTRATION**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**AS OF JUNE 30, 2018**

<b>Asset</b>	
<b>Cash and Cash Equivalents</b>	
<b>Cash on Hand</b>	
Petty Cash	6,764,709.45
Cash - Collecting Officers (NG)	435,721.93
Cash - Collecting Officers (RA)	1,868,561.93
Cash - Collecting Officers (RA 9502)	2,386,939.05
<b>Total Cash on Hand</b>	<b><u>11,455,932.36</u></b>
<b>Cash in Bank - Local Currency</b>	
Cash in Bank - Local Currency, Current Account (Payroll)	4,039,077.28
Cash in Bank - Local Currency, Current Account (RA)	14,427,283.32
Cash in Bank - Local Currency, Current Account (RA 9502)	178,946,065.30
<b>Total Cash in Bank - Local Currency</b>	<b><u>197,412,425.90</u></b>
<b>Cash in Bank - Foreign Currency</b>	
Cash in Bank - Foreign Currency Savings Account	52,508,691.91
<b>Total Cash in Bank - Foreign Currency</b>	<b><u>52,508,691.91</u></b>
<b>Treasury/Agency Cash Accounts</b>	
Cash - Treasury / Agency Deposit, Regular	35,998,713.71
Cash - Treasury / Agency Deposit, Special Account	1,755,579,226.15
Cash - Treasury / Agency Deposit, Trust	1,130,555.68
Cash - Modified Disbursement System (MDS), Regular	9,171.98
<b>Total Treasury/Agency Cash Accounts</b>	<b><u>1,792,717,667.52</u></b>
<b>Total Cash and Cash Equivalents</b>	<b><u>2,054,094,717.69</u></b>
<b>Receivables</b>	
<b>Inter-Agency Receivables</b>	
Due from National Government Agencies	449,556,660.69
Due from Local Government Units	272.00
<b>Total Inter-Agency Receivables</b>	<b><u>449,556,932.69</u></b>
Due from Central Office	367,355.00
<b>Total Intra-Agency Receivables</b>	<b><u>367,355.00</u></b>
<b>Other Receivables</b>	
Receivables - Disallowances/Charges	3,366,129.00
Due from Officers and Employees	8,725.72
Other Receivables	
Other Receivables	15,308.00
<b>Total Other Receivables</b>	<b><u>15,308.00</u></b>
<b>Total Other Receivables</b>	<b><u>3,390,162.72</u></b>
<b>Total Receivables</b>	<b><u>453,314,450.41</u></b>
<b>Inventories</b>	
<b>Inventory Held for Consumption</b>	
Office Supplies Inventory	5,883,929.45
Accountable Forms, Plates and Stickers Inventory	3,469,257.40
Medical, Dental and Laboratory Supplies Inventory	24,664,953.66
Chemical and Filtering Supplies Inventory	23,652.00
Construction Materials Inventory	354,220.59
Other Supplies and Materials Inventory	224,098.25
<b>Total Inventory Held for Consumption</b>	<b><u>34,620,111.35</u></b>
Semi-Expendable Machinery and Equipment	

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A	Inventory	
	Semi-Expendable Office Equipment	
	Semi-Expendable Office Equipment	71,575.00
	Total Semi-Expendable Office Equipment	71,575.00
	Total Semi-Expendable Machinery and Equipment	71,575.00
	<b>Total Inventories</b>	<b>34,691,686.35</b>
	<b>Property, Plant and Equipment</b>	
	<b>Infrastructure Assets</b>	
	Sewer Systems	11,411,379.60
	Accumulated Depreciation - Sewer Systems	(10,270,241.64)
	Water Supply Systems	8,178,604.00
	Accumulated Depreciation - Water Supply Systems	(7,036,743.60)
	Power Supply Systems	3,959,481.44
	Accumulated Depreciation - Power Supply Systems	(1,028,040.00)
	<b>Total Infrastructure Assets</b>	<b>5,214,439.80</b>
	<b>Buildings and Other Structures</b>	
	Buildings	219,872,432.49
	Accumulated Depreciation - Buildings	(142,432,914.01)
	Other Structures	2,115,844.97
	Accumulated Depreciation - Other Structures	(293,573.48)
	<b>Total Buildings and Other Structures</b>	<b>79,261,789.97</b>
	<b>Machinery and Equipment</b>	
	Office Equipment	30,724,900.53
	Accumulated Depreciation - Office Equipments	(3,086,793.61)
	Information and Communication Technology Equipment	82,562,444.52
	Accumulated Depreciation - ICT Equipments	(7,646,813.19)
	Communication Equipment	9,249,734.72
	Accumulated Depreciation - Communication Equipments	(192,632.73)
	Disaster Response and Rescue Equipment	3,196,932.32
	Accumulated Depreciation - Disaster Response & Rescue Equip.	(2,760,210.00)
	Technical and Scientific Equipment	433,464,180.29
	Accumulated Depreciation - Technical & Scientific Equipment	(20,822,851.07)
	Other Machinery and Equipment	706,018.75
	Accumulated Depreciation - Other Machinery and Equipment	
	Accumulated Depreciation - Other Machinery and Equipment	(465,000.00)
	Total Accumulated Depreciation - Other Machinery and Equipment	(465,000.00)
	<b>Total Machinery and Equipment</b>	<b>524,929,910.53</b>
	<b>Transportation Equipment</b>	
	Motor Vehicles	38,192,184.00
	Accumulated Depreciation - Motor Vehicles	(11,251,741.71)
	<b>Total Transportation Equipment</b>	<b>26,940,442.29</b>
	<b>Furniture, Fixtures and Books</b>	
	Furnitures and Fixtures	24,725,984.17
	Accumulated Depreciation - Furnitures & Fixtures	(1,204,950.56)
	Books	4,322,275.39
	Accumulated Depreciation - Books	(102,435.31)
	<b>Total Furniture, Fixtures and Books</b>	<b>27,740,873.69</b>
	<b>Other Property, Plant and Equipment</b>	
	Other Property, Plant & Equipment	1,305,595.56
	Other Assets (PPE)	27,500.00
	Accumulated Depreciation - Other PPE	(785,228.00)
	<b>Total Other Property, Plant and Equipment</b>	<b>547,867.56</b>
	<b>Total Property, Plant and Equipment</b>	<b>664,635,323.84</b>

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<b>A Other Assets</b>	
<b>Advances</b>	
Advances to Officers and Employees	
Advances to Officers and Employees	4,104,880.03
<b>Total Advances to Officers and Employees</b>	<b>4,104,880.03</b>
<b>Total Advances</b>	<b>4,104,880.03</b>
<b>Prepayments</b>	
Prepaid Rent	698,952.00
Prepaid Registration	44,897.26
Prepaid Insurance	2,735,682.18
Other Prepayments	675,898.06
<b>Total Prepayments</b>	<b>4,155,429.50</b>
<b>Deposits</b>	
Guaranty Deposits	493,940.00
<b>Total Deposits</b>	<b>493,940.00</b>
<b>Total Other Assets</b>	<b>8,754,249.53</b>
<b>Intangible Assets</b>	
Intangible Assets	
Computer Software	
Computer Software	980,000.00
<b>Total Computer Software</b>	<b>980,000.00</b>
<b>Total Intangible Assets</b>	<b>980,000.00</b>
<b>Total Intangible Assets</b>	<b>980,000.00</b>
<b>Total Asset</b>	<b>3,216,470,427.82</b>
<b>Liabilities</b>	
<b>Financial Liabilities</b>	
Payables	
Accounts Payable	33,273,304.17
Due to Officers and Employees	1,126,158.10
<b>Total Payables</b>	<b>34,399,462.27</b>
<b>Total Financial Liabilities</b>	<b>34,399,462.27</b>
<b>Inter-Agency Payables</b>	
Inter-Agency Payables	
Due to Bureau of Internal Revenue	813,712.51
Due to GSIS	2,950,014.57
Due to PAG-IBIG	(62,570.49)
Due to PHILHEALTH	104,423.13
Due to NGAs	13,850,734.31
Due to Local Government Unit	326,088.78
<b>Total Inter-Agency Payables</b>	<b>17,982,402.81</b>
<b>Total Inter-Agency Payables</b>	<b>17,982,402.81</b>
<b>Intra-Agency Payables</b>	
Intra-Agency Payables	
Due to Central Office	(16,715.00)
<b>Total Intra-Agency Payables</b>	<b>(16,715.00)</b>
<b>Total Intra-Agency Payables</b>	<b>(16,715.00)</b>

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<b>L Trust Liabilities</b>	
<b>Trust Liabilities</b>	
Guaranty/Security Deposits Payable	3,186,770.64
<b><u>Total Trust Liabilities</u></b>	<b><u>3,186,770.64</u></b>
<b><u>Total Trust Liabilities</u></b>	<b><u>3,186,770.64</u></b>
Other Payables	5,308,675.80
<b><u>Total Liabilities</u></b>	<b><u>60,860,596.52</u></b>
<b>Equity</b>	
<b>Government Equity</b>	
Government Equity	
Accumulated Surplus/(Deficits)	3,155,609,831.30
<b><u>Total Government Equity</u></b>	<b><u>3,155,609,831.30</u></b>
<b><u>Total Government Equity</u></b>	<b><u>3,155,609,831.30</u></b>
<b><u>Total Equity</u></b>	<b><u>3,155,609,831.30</u></b>

CERTIFIED CORRECT:

MA. VICTORIA F. CALZADO  
 Chief Accountant