

**FOOD AND DRUG ADMINISTRATION**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**AS OF JUNE 30, 2020**

<b>Asset</b>	
<b>Cash and Cash Equivalents</b>	
<b>Cash on Hand</b>	
Petty Cash	2,915,735.81
Cash - Collecting Officers (NG)	356,206.55
Cash - Collecting Officers (RA)	1,760,561.93
Cash - Collecting Officers (RA 9502)	1,210,216.55
<b>Total Cash on Hand</b>	<b>6,242,720.84</b>
<b>Cash in Bank - Local Currency</b>	
<b>Cash in Bank - Local Currency, Current Account - DBP (RA)</b>	
Cash in Bank - Local Currency, Current Account - DBP (RA)	30,792,124.38
<b>Total Cash in Bank - Local Currency, Current Account - DBP (RA)</b>	<b>30,792,124.38</b>
<b>Cash in Bank - Local Currency, Current Account - DBP (RA 9502)</b>	
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	49,537,169.77
<b>Total Cash in Bank - Local Currency, Current Account - DBP (RA 9502)</b>	<b>49,537,169.77</b>
<b>Cash in Bank - Local Currency, Current Account - LBP (Payroll)</b>	
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	2,459,313.84
<b>Total Cash in Bank - Local Currency, Current Account - LBP (Payroll)</b>	<b>2,459,313.84</b>
<b>Cash in Bank - Local Currency, Current Account - LBP (RA)</b>	
Cash in Bank - Local Currency, Current Account - LBP (RA)	836,125.71
<b>Total Cash in Bank - Local Currency, Current Account - LBP (RA)</b>	<b>836,125.71</b>
<b>Cash in Bank - Local Currency, Current Account - LBP (RA 9502)</b>	
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	89,664,775.84
<b>Total Cash in Bank - Local Currency, Current Account - LBP (RA 9502)</b>	<b>89,664,775.84</b>
<b>Total Cash in Bank - Local Currency</b>	<b>173,289,509.54</b>
<b>Cash in Bank - Foreign Currency</b>	
<b>Cash in Bank - Foreign Currency Savings Account</b>	
Cash in Bank - Foreign Currency Savings Account	69,179,179.52
<b>Total Cash in Bank - Foreign Currency</b>	<b>69,179,179.52</b>
<b>Treasury/Agency Cash Accounts</b>	
<b>Cash - Treasury / Agency Deposit, Special Account</b>	
Cash - Treasury / Agency Deposit, Special Account	1,439,674,341.89
<b>Cash - Treasury / Agency Deposit, Trust</b>	
Cash - Treasury / Agency Deposit, Trust	1,130,555.68
<b>Cash - Modified Disbursement System (MDS), Regular</b>	
Cash - Modified Disbursement System (MDS), Regular	0.00
<b>Total Treasury/Agency Cash Accounts</b>	<b>1,443,896,364.03</b>
<b>Total Cash and Cash Equivalents</b>	<b>1,692,607,773.93</b>
<b>Receivables</b>	
<b>Inter-Agency Receivables</b>	
<b>Due from National Government Agencies</b>	
Due from National Government Agencies	347,751,287.36
<b>Due from Local Government Units</b>	
Due from Local Government Units	272.00
<b>Due from Government Owned or Controlled Corporations</b>	
Due from Government Owned or Controlled Corporations	148,031,582.17
<b>Total Due from Government Owned or Controlled Corporations</b>	<b>148,031,582.17</b>
<b>Total Inter-Agency Receivables</b>	<b>495,783,141.53</b>
<b>Intra-Agency Receivables</b>	
<b>Due from Central Office</b>	
Due from Central Office	367,355.00
<b>Total Intra-Agency Receivables</b>	<b>367,355.00</b>
<b>Other Receivables</b>	
<b>Receivables - Disallowances/Charges</b>	
Receivables - Disallowances/Charges	2,709,073.79
<b>Due from Officers and Employees</b>	
Due from Officers and Employees	3,200,650.90
<b>Other Receivables</b>	
Other Receivables	23,693.96
<b>Total Other Receivables</b>	<b>23,693.96</b>
<b>Total Receivables</b>	<b>5,933,418.65</b>
<b>Total Receivables</b>	<b>502,083,915.18</b>
<b>Inventories</b>	
<b>Inventory Held for Consumption</b>	
<b>Office Supplies Inventory</b>	
Office Supplies Inventory	5,722,659.26
<b>Accountable Forms, Plates and Stickers Inventory</b>	
Accountable Forms, Plates and Stickers Inventory	10,051,357.40
<b>Medical, Dental and Laboratory Supplies Inventory</b>	
Medical, Dental and Laboratory Supplies Inventory	23,498,947.66
<b>Chemical and Filtering Supplies Inventory</b>	
Chemical and Filtering Supplies Inventory	23,652.00
<b>Construction Materials Inventory</b>	
Construction Materials Inventory	550,148.59
<b>Other Supplies and Materials Inventory</b>	
Other Supplies and Materials Inventory	(11,905.11)
<b>Total Inventory Held for Consumption</b>	<b>39,834,859.80</b>
<b>Semi-Expendable Machinery and Equipment</b>	

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A	Inventory	
	Semi-Expendable Office Equipment	
	Semi-Expendable Office Equipment	114,592.91
	Total Semi-Expendable Office Equipment	114,592.91
	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
	<b>Total Semi-Expendable Machinery and Equipment</b>	<b>383,659.81</b>
	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
	<b>Total Semi-Expendable Furniture, Fixtures and Books</b>	<b>253,948.00</b>
	<b>Total Inventories</b>	<b>40,472,467.61</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	8,578,604.00
	Accumulated Depreciation - Water Supply Systems	(7,036,743.60)
	Power Supply Systems	3,959,481.44
	Accumulated Depreciation - Power Supply Systems	(1,317,840.00)
	<b>Total Infrastructure Assets</b>	<b>5,324,639.80</b>
	<b>Buildings and Other Structures</b>	
	Buildings	220,832,432.49
	Accumulated Depreciation - Buildings	(151,331,475.34)
	Other Structures	2,615,844.97
	Accumulated Depreciation - Other Structures	(531,606.06)
	<b>Total Buildings and Other Structures</b>	<b>71,585,196.06</b>
	<b>Machinery and Equipment</b>	
	Office Equipment	34,472,684.87
	Accumulated Depreciation - Office Equipments	(5,985,644.46)
	Information and Communication Technology Equipment	108,452,769.84
	Accumulated Depreciation - ICT Equipments	(22,056,757.54)
	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	505,324,022.02
	Accumulated Depreciation - Technical & Scientific Equipment	(39,355,753.49)
	Other Machinery and Equipment	3,241,024.15
	Accumulated Depreciation - Other Machinery and Equipment	(2,231,188.79)
	<b>Total Accumulated Depreciation - Other Machinery and Equipment</b>	<b>(2,231,188.79)</b>
	<b>Total Machinery and Equipment</b>	<b>591,354,980.91</b>
	<b>Transportation Equipment</b>	
	Motor Vehicles	51,288,184.00
	Accumulated Depreciation - Motor Vehicles	(26,406,537.71)
	<b>Total Transportation Equipment</b>	<b>24,881,646.29</b>
	<b>Furniture, Fixtures and Books</b>	
	Furnitures and Fixtures	31,261,715.91
	Accumulated Depreciation - Furnitures & Fixtures	(1,821,961.09)
	Books	4,310,913.39
	Accumulated Depreciation - Books	(99,821.04)
	<b>Total Furniture, Fixtures and Books</b>	<b>33,650,847.17</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>727,345,177.79</b>

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<b>A Other Assets</b>	
<b>Advances</b>	
Advances to Officers and Employees	
Advances to Officers and Employees	46,320.86
<b>Total Advances to Officers and Employees</b>	<b>46,320.86</b>
Advances to Special Disbursing Officer	
Advances to Special Disbursing Officer	354,907.30
<b>Total Advances to Special Disbursing Officer</b>	<b>354,907.30</b>
<b>Total Advances</b>	<b>401,228.16</b>
<b>Prepayments</b>	
Advances to Contractors	7,237,500.00
Prepaid Rent	495,252.00
Prepaid Registration	21,445.39
Prepaid Insurance	1,511,582.47
Other Prepayments	842,512.61
<b>Total Prepayments</b>	<b>10,108,292.47</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>11,689,421.44</b>
<b>Intangible Assets</b>	
Intangible Assets	
Computer Software	
Computer Software	3,532,275.00
<b>Total Computer Software</b>	<b>3,532,275.00</b>
<b>Total Intangible Assets</b>	<b>3,532,275.00</b>
<b>Total Intangible Assets</b>	<b>3,532,275.00</b>
<b>Total Asset</b>	<b>2,977,731,030.95</b>
<b>Liabilities</b>	
<b>Financial Liabilities</b>	
<b>Payables</b>	
Accounts Payable	17,880,420.59
Due to Officers and Employees	1,126,195.59
<b>Total Payables</b>	<b>19,006,616.18</b>
<b>Total Financial Liabilities</b>	<b>19,006,616.18</b>
<b>Inter-Agency Payables</b>	
Inter-Agency Payables	
Due to Bureau of Internal Revenue	3,831,897.94
Due to GSIS	1,966,868.87
Due to PAG-IBIG	293,122.89
Due to PHILHEALTH	263,276.57
Due to NGAs	15,089,213.30
Due to Local Government Unit	326,088.78
<b>Total Inter-Agency Payables</b>	<b>21,770,468.35</b>
<b>Total Inter-Agency Payables</b>	<b>21,770,468.35</b>
<b>Intra-Agency Payables</b>	
Intra-Agency Payables	
Due to Central Office	60,748.85
<b>Total Intra-Agency Payables</b>	<b>60,748.85</b>
<b>Total Intra-Agency Payables</b>	<b>60,748.85</b>
<b>Trust Liabilities</b>	
Trust Liabilities	
Guaranty/Security Deposits Payable	6,368,358.96

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<b>Lia Tru Total Trust Liabilities</b>	<b><u>6,368,358.96</u></b>
<b>Total Trust Liabilities</b>	<b><u>6,368,358.96</u></b>
<b>Other Payables</b>	<b>3,883,666.13</b>
<b>Deferred Credits/Unearned Income</b>	
Unearned Revenue	
Other Unearned Revenue	
Other Unearned Revenue	7,886,881.98
<b>Total Other Unearned Revenue</b>	<b><u>7,886,881.98</u></b>
<b>Total Unearned Revenue</b>	<b><u>7,886,881.98</u></b>
<b>Total Deferred Credits/Unearned Income</b>	<b><u>7,886,881.98</u></b>
<b>Total Liabilities</b>	<b><u>58,976,740.44</u></b>
<b>Equity</b>	
Government Equity	
Government Equity	
Accumulated Surplus/(Deficits)	2,918,754,290.51
<b>Total Government Equity</b>	<b><u>2,918,754,290.51</u></b>
<b>Total Government Equity</b>	<b><u>2,918,754,290.51</u></b>
<b>Total Equity</b>	<b><u>2,918,754,290.51</u></b>

CERTIFIED CORRECT:

**MA. VICTORIA F. CALZADO**  
Chief Accountant