

**FOOD AND DRUG ADMINISTRATION**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**AS OF MARCH 31, 2018**

<b>Asset</b>	
<b>Cash and Cash Equivalents</b>	
<b>Cash on Hand</b>	
Petty Cash	6,312,624.79
Cash - Collecting Officers (NG)	312,427.93
Cash - Collecting Officers (RA)	1,880,107.08
Cash - Collecting Officers (RA 9502)	2,254,897.05
<b>Total Cash on Hand</b>	<b><u>10,760,056.85</u></b>
<b>Cash in Bank - Local Currency</b>	
Cash in Bank - Local Currency, Current Account (Payroll)	3,961,823.55
Cash in Bank - Local Currency, Current Account (RA)	11,163,247.68
Cash in Bank - Local Currency, Current Account (RA 9502)	121,367,148.25
<b>Total Cash in Bank - Local Currency</b>	<b><u>136,492,219.48</u></b>
<b>Cash in Bank - Foreign Currency</b>	
Cash in Bank - Foreign Currency Savings Account	41,597,287.41
<b>Total Cash in Bank - Foreign Currency</b>	<b><u>41,597,287.41</u></b>
<b>Treasury/Agency Cash Accounts</b>	
Cash - Treasury / Agency Deposit, Regular	33,323,975.76
Cash - Treasury / Agency Deposit, Special Account	1,624,390,740.70
Cash - Treasury / Agency Deposit, Trust	1,130,555.68
<b>Total Treasury/Agency Cash Accounts</b>	<b><u>1,658,845,272.14</u></b>
<b>Total Cash and Cash Equivalents</b>	<b><u>1,847,694,835.88</u></b>
<b>Receivables</b>	
<b>Inter-Agency Receivables</b>	
Due from National Government Agencies	387,562,927.11
Due from Local Government Units	272.00
<b>Total Inter-Agency Receivables</b>	<b><u>387,563,199.11</u></b>
<b>Intra-Agency Receivables</b>	
<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	8,645.72
Other Receivables	
Other Receivables	15,308.00
<b>Total Other Receivables</b>	<b>15,308.00</b>
<b>Total Other Receivables</b>	<b><u>3,390,082.72</u></b>
<b>Total Receivables</b>	<b><u>391,320,636.83</u></b>
<b>Inventories</b>	
<b>Inventory Held for Consumption</b>	
Office Supplies Inventory	4,747,772.96
Accountable Forms, Plates and Stickers Inventory	2,934,257.40
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>32,948,954.86</u></b>
<b>Semi-Expendable Machinery and Equipment</b>	
Semi-Expendable Office Equipment	
Semi-Expendable Office Equipment	12,295.00
<b>Total Semi-Expendable Office Equipment</b>	<b>12,295.00</b>
<b>Total Semi-Expendable Machinery and Equipment</b>	<b><u>12,295.00</u></b>
<b>Total Inventories</b>	<b><u>32,961,249.86</u></b>

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<b>Asset</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	3,331,400.00
Accumulated Depreciation - Power Supply Systems	(1,028,040.00)
<b>Total Infrastructure Assets</b>	<b>4,586,358.36</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	29,319,950.53
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	8,841,734.72
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	(465,000.00)
<b>Total Accumulated Depreciation - Other Machinery and Equipment</b>	<b>(465,000.00)</b>
<b>Total Machinery and Equipment</b>	<b>523,116,960.53</b>
<b>Transportation Equipment</b>	
Motor Vehicles	37,358,184.00
Accumulated Depreciation - Motor Vehicles	(11,251,741.71)
<b>Total Transportation Equipment</b>	<b>26,106,442.29</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>661,360,292.40</b>
<b>Other Assets</b>	
<b>Advances</b>	
Advances to Officers and Employees	
Advances to Officers and Employees	4,844,658.54
<b>Total Advances to Officers and Employees</b>	<b>4,844,658.54</b>
<b>Total Advances</b>	<b>4,844,658.54</b>

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<b>A O</b>	<b>Prepayments</b>	
	Prepaid Rent	682,152.00
	Prepaid Registration	40,439.14
	Prepaid Insurance	2,283,636.84
	Other Prepayments	675,898.06
	<b>Total Prepayments</b>	<b><u>3,682,126.04</u></b>
	Deposits	
	Guaranty Deposits	211,700.00
	<b>Total Deposits</b>	<b><u>211,700.00</u></b>
	<b>Total Other Assets</b>	<b><u>8,738,484.58</u></b>
	Intangible Assets	
	Intangible Assets	
	Computer Software	
	Computer Software	980,000.00
	<b>Total Computer Software</b>	<b><u>980,000.00</u></b>
	<b>Total Intangible Assets</b>	<b><u>980,000.00</u></b>
	<b>Total Intangible Assets</b>	<b><u>980,000.00</u></b>
	<b>Total Asset</b>	<b><u>2,943,055,499.55</u></b>
	<b>Liabilities</b>	
	Financial Liabilities	
	Payables	
	Accounts Payable	34,091,826.34
	Due to Officers and Employees	1,184,664.10
	<b>Total Payables</b>	<b><u>35,276,490.44</u></b>
	<b>Total Financial Liabilities</b>	<b><u>35,276,490.44</u></b>
	Inter-Agency Payables	
	Inter-Agency Payables	
	Due to Bureau of Internal Revenue	1,304,705.48
	Due to GSIS	2,985,318.61
	Due to PAG-IBIG	530,856.46
	Due to PHILHEALTH	436,281.42
	Due to NGAs	9,343,762.49
	Due to Local Government Unit	326,088.78
	<b>Total Inter-Agency Payables</b>	<b><u>14,927,013.24</u></b>
	<b>Total Inter-Agency Payables</b>	<b><u>14,927,013.24</u></b>
	Intra-Agency Payables	
	Intra-Agency Payables	
	Due to Central Office	(17,815.60)
	<b>Total Intra-Agency Payables</b>	<b><u>(17,815.60)</u></b>
	<b>Total Intra-Agency Payables</b>	<b><u>(17,815.60)</u></b>
	Trust Liabilities	
	Trust Liabilities	
	Guaranty/Security Deposits Payable	3,186,770.64
	<b>Total Trust Liabilities</b>	<b><u>3,186,770.64</u></b>
	<b>Total Trust Liabilities</b>	<b><u>3,186,770.64</u></b>
	Other Payables	6,168,142.88
	<b>Total Liabilities</b>	<b><u>59,540,601.60</u></b>

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<b>Equity</b>	
<b>Government Equity</b>	
<b>Government Equity</b>	
<u>Accumulated Surplus/(Deficits)</u>	<u>2,883,514,897.95</u>
<u><b>Total Government Equity</b></u>	<u>2,883,514,897.95</u>
<u><b>Total Government Equity</b></u>	<u>2,883,514,897.95</u>
<b>Total Equity</b>	<u>2,883,514,897.95</u>
- CERTIFIED CORRECT:	

MA. VICTORIA F. CALZADO  
 Chief Accountant