

**FOOD AND DRUG ADMINISTRATION**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**AS OF MARCH 31, 2020**

|   |                         |
|---|-------------------------|
| <b>Asset</b>  |                         |
| <b>Cash and Cash Equivalents</b>  |                         |
| <b>Cash on Hand</b>   |                         |
| Petty Cash  | 3,017,675.51            |
| Cash - Collecting Officers (NG)   | 364,874.29              |
| Cash - Collecting Officers (RA)   | 1,760,561.93            |
| Cash - Collecting Officers (RA 9502)  | 574,128.55              |
| <b>Total Cash on Hand</b>   | <b>5,717,240.28</b>     |
| <b>Cash in Bank - Local Currency</b>  |                         |
| Cash in Bank - Local Currency, Current Account (RA)                         | 87,464,916.61           |
| Cash in Bank - Local Currency, Current Account (RA 9502)                    | 35,036,775.05           |
| Cash in Bank - Local Currency, Current Account - DBP (RA)                   |                         |
| Cash in Bank - Local Currency, Current Account - DBP (RA)                   | (5,711,215.49)          |
| <b>Total Cash in Bank - Local Currency, Current Account - DBP (RA)</b>      | <b>(5,711,215.49)</b>   |
| Cash in Bank - Local Currency, Current Account - DBP (RA 9502)              |                         |
| Cash in Bank - Local Currency, Current Account - DBP (RA 9502)              | (5,269,379.29)          |
| <b>Total Cash in Bank - Local Currency, Current Account - DBP (RA 9502)</b> | <b>(5,269,379.29)</b>   |
| Cash in Bank - Local Currency, Current Account - LBP (Payroll)              |                         |
| Cash in Bank - Local Currency, Current Account - LBP (Payroll)              | 2,419,304.84            |
| <b>Total Cash in Bank - Local Currency, Current Account - LBP (Payroll)</b> | <b>2,419,304.84</b>     |
| Cash in Bank - Local Currency, Current Account - LBP (RA)                   |                         |
| Cash in Bank - Local Currency, Current Account - LBP (RA)                   | (1,285,021.86)          |
| <b>Total Cash in Bank - Local Currency, Current Account - LBP (RA)</b>      | <b>(1,285,021.86)</b>   |
| Cash in Bank - Local Currency, Current Account - LBP (RA 9502)              |                         |
| Cash in Bank - Local Currency, Current Account - LBP (RA 9502)              | 6,791,359.46            |
| <b>Total Cash in Bank - Local Currency, Current Account - LBP (RA 9502)</b> | <b>6,791,359.46</b>     |
| <b>Total Cash in Bank - Local Currency</b>                                  | <b>119,446,739.32</b>   |
| <b>Cash in Bank - Foreign Currency</b>                                      |                         |
| Cash in Bank - Foreign Currency Savings Account                             | 69,825,903.03           |
| <b>Treasury/Agency Cash Accounts</b>  |                         |
| Cash - Treasury / Agency Deposit, Regular                                   | 2,374,533.25            |
| Cash - Treasury / Agency Deposit, Special Account                           | 1,476,790,210.08        |
| Cash - Treasury / Agency Deposit, Trust                                     | 1,130,555.68            |
| Cash - Modified Disbursement System (MDS), Regular                          | 0.00                    |
| <b>Total Treasury/Agency Cash Accounts</b>                                  | <b>1,480,295,299.01</b> |
| <b>Total Cash and Cash Equivalents</b>                                      | <b>1,675,285,181.64</b> |
| <b>Receivables</b>  |                         |
| <b>Inter-Agency Receivables</b>   |                         |
| Due from National Government Agencies                                       | 336,813,290.47          |
| 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          |
| <b>Total Due from Government Owned or Controlled Corporations</b>           | <b>148,031,582.17</b>   |
| <b>Total Inter-Agency Receivables</b>                                       | <b>484,845,144.64</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   | 3,103,873.78            |
| Due from Officers and Employees   | 3,200,650.90            |
| Other Receivables   |                         |
| Other Receivables   | 23,693.96               |
| <b>Total Other Receivables</b>  | <b>23,693.96</b>        |
| <b>Total Other Receivables</b>  | <b>6,328,218.64</b>     |
| <b>Total Receivables</b>  | <b>491,540,718.28</b>   |
| <b>Inventories</b>  |                         |
| <b>Inventory Held for Consumption</b>                                       |                         |
| Office Supplies Inventory   | 6,196,562.53            |
| 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  | 550,148.59              |
| Other Supplies and Materials Inventory                                      | 19,288.86               |

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|  |                       |
|--|-----------------------|
| Ass Inv <b>Total Inventory Held for Consumption</b>                              | <b>41,464,113.04</b>  |
| Semi-Expendable Machinery and Equipment  |                       |
| Semi-Expendable Office Equipment   |                       |
| Semi-Expendable Office Equipment   | 293,066.56            |
| <b>Total Semi-Expendable Office Equipment</b>                                    | <b>293,066.56</b>     |
| Semi-Expendable Other Machinery and Equipment                                    |                       |
| Semi-Expendable Other Machinery and Equipment                                    | 78,560.50             |
| <b>Total Semi-Expendable Other Machinery and Equipment</b>                       | <b>78,560.50</b>      |
| Semi-Expendable Information and Communications Technology Equipment              |                       |
| Semi-Expendable Information and Communications Technology Equipment              | 190,506.40            |
| <b>Total Semi-Expendable Information and Communications Technology Equipment</b> | <b>190,506.40</b>     |
| <b>Total Semi-Expendable Machinery and Equipment</b>                             | <b>562,133.46</b>     |
| Semi-Expendable Furniture, Fixtures and Books                                    |                       |
| Semi-Expendable Furniture and Fixtures   |                       |
| Semi-Expendable Furniture and Fixtures   | 253,948.00            |
| <b>Total Semi-Expendable Furniture and Fixtures</b>                              | <b>253,948.00</b>     |
| <b>Total Semi-Expendable Furniture, Fixtures and Books</b>                       | <b>253,948.00</b>     |
| <b>Total Inventories</b>   | <b>42,280,194.50</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                                  | (1,288,860.00)        |
| <b>Total Infrastructure Assets</b>   | <b>5,353,619.80</b>   |
| <b>Buildings and Other Structures</b>  |                       |
| Buildings  | 227,109,932.49        |
| Accumulated Depreciation - Buildings   | (150,438,379.21)      |
| Other Structures   | 2,615,844.97          |
| Accumulated Depreciation - Other Structures                                      | (507,802.80)          |
| <b>Total Buildings and Other Structures</b>                                      | <b>78,779,595.45</b>  |
| <b>Machinery and Equipment</b>   |                       |
| Office Equipment   | 36,228,172.76         |
| Accumulated Depreciation - Office Equipments                                     | (7,866,881.99)        |
| Information and Communication Technology Equipment                               | 114,462,248.15        |
| Accumulated Depreciation - ICT Equipments  | (26,436,534.78)       |
| 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                      | (38,165,231.80)       |
| Other Machinery and Equipment  | 3,438,024.15          |
| Accumulated Depreciation - Other Machinery and Equipment                         |                       |
| Accumulated Depreciation - Other Machinery and Equipment                         | (2,368,416.94)        |
| <b>Total Accumulated Depreciation - Other Machinery and Equipment</b>            | <b>(2,368,416.94)</b> |
| <b>Total Machinery and Equipment</b>   | <b>593,169,632.33</b> |
| <b>Transportation Equipment</b>  |                       |
| Motor Vehicles   | 51,288,184.00         |
| Accumulated Depreciation - Motor Vehicles  | (24,920,508.11)       |
| <b>Total Transportation Equipment</b>  | <b>26,367,675.89</b>  |
| <b>Furniture, Fixtures and Books</b>   |                       |
| Furnitures and Fixtures  | 31,258,074.91         |
| Accumulated Depreciation - Furnitures & Fixtures                                 | (1,801,618.28)        |
| Books  | 4,310,913.39          |
| Accumulated Depreciation - Books   | (99,821.04)           |
| <b>Total Furniture, Fixtures and Books</b>                                       | <b>33,667,548.98</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>     |

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|   |                              |
|---|------------------------------|
| <b>Ass Total Property, Plant and Equipment</b>      | <b><u>737,885,940.01</u></b> |
| <b>Other Assets</b>                                 |                              |
| <b>Advances</b>                                     |                              |
| <b>Advances to Officers and Employees</b>           |                              |
| Advances to Officers and Employees                  | 1,214,248.64                 |
| <b>Total Advances to Officers and Employees</b>     | <u>1,214,248.64</u>          |
| <b>Advances to Special Disbursing Officer</b>       |                              |
| Advances to Special Disbursing Officer              | 259,822.55                   |
| <b>Total Advances to Special Disbursing Officer</b> | <u>259,822.55</u>            |
| <b>Total Advances</b>                               | <u>1,474,071.19</u>          |
| <b>Prepayments</b>                                  |                              |
| Prepaid Rent  | 495,252.00                   |
| Prepaid Registration                                | 29,693.05                    |
| Prepaid Insurance                                   | 2,234,698.72                 |
| Other Prepayments                                   | 970,848.56                   |
| <b>Total Prepayments</b>                            | <u>3,730,492.33</u>          |
| <b>Deposits</b>                                     |                              |
| Guaranty Deposits                                   | 1,179,900.81                 |
| <b>Total Deposits</b>                               | <u>1,179,900.81</u>          |
| <b>Total Other Assets</b>                           | <u>6,384,464.33</u>          |
| <b>Intangible Assets</b>                            |                              |
| <b>Intangible Assets</b>                            |                              |
| Computer Software                                   |                              |
| Computer Software                                   | 3,532,275.00                 |
| <b>Total Computer Software</b>                      | <u>3,532,275.00</u>          |
| <b>Total Intangible Assets</b>                      | <u>3,532,275.00</u>          |
| <b>Total Intangible Assets</b>                      | <u>3,532,275.00</u>          |
| <b>Total Asset</b>                                  | <u>2,956,908,773.76</u>      |
| <b>Liabilities</b>                                  |                              |
| <b>Financial Liabilities</b>                        |                              |
| <b>Payables</b>                                     |                              |
| Accounts Payable                                    | 18,924,821.19                |
| Due to Officers and Employees                       | 1,126,195.59                 |
| <b>Total Payables</b>                               | <u>20,051,016.78</u>         |
| <b>Total Financial Liabilities</b>                  | <u>20,051,016.78</u>         |
| <b>Inter-Agency Payables</b>                        |                              |
| <b>Inter-Agency Payables</b>                        |                              |
| Due to Bureau of Internal Revenue                   | 3,435,845.20                 |
| Due to GSIS   | 3,797,716.14                 |
| Due to PAG-IBIG                                     | 738,978.12                   |
| Due to PHILHEALTH                                   | 213,608.33                   |
| Due to NGAs   | 14,124,777.70                |
| Due to Local Government Unit                        | 326,088.78                   |
| <b>Total Inter-Agency Payables</b>                  | <u>22,637,014.27</u>         |
| <b>Total Inter-Agency Payables</b>                  | <u>22,637,014.27</u>         |
| <b>Intra-Agency Payables</b>                        |                              |
| <b>Intra-Agency Payables</b>                        |                              |
| Due to Central Office                               | 39,470.85                    |
| <b>Total Intra-Agency Payables</b>                  | <u>39,470.85</u>             |
| <b>Total Intra-Agency Payables</b>                  | <u>39,470.85</u>             |
| <b>Trust Liabilities</b>                            |                              |
| Trust Liabilities                                   |                              |

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|       |   |                                |
|-------|---|--------------------------------|
| L T T | Guaranty/Security Deposits Payable            | 5,393,131.26                   |
|       | <u>Total Trust Liabilities</u>                | <u>5,393,131.26</u>            |
|       | <b>Total Trust Liabilities</b>                | <b>5,393,131.26</b>            |
|       | Other Payables                                | 4,834,146.39                   |
|       | Deferred Credits/Unearned Income              |                                |
|       | Unearned Revenue                              |                                |
|       | Other Unearned Revenue                        |                                |
|       | Other Unearned Revenue                        | 212,020.00                     |
|       | <u>Total Other Unearned Revenue</u>           | <u>212,020.00</u>              |
|       | <u>Total Unearned Revenue</u>                 | <u>212,020.00</u>              |
|       | <u>Total Deferred Credits/Unearned Income</u> | <u>212,020.00</u>              |
|       | <b>Total Liabilities</b>                      | <b><u>53,166,799.54</u></b>    |
|       | Equity  |                                |
|       | Government Equity                             |                                |
|       | Government Equity                             |                                |
|       | Accumulated Surplus/(Deficits)                | 2,903,741,974.22               |
|       | <u>Total Government Equity</u>                | <u>2,903,741,974.22</u>        |
|       | <u>Total Government Equity</u>                | <u>2,903,741,974.22</u>        |
|       | <b>Total Equity</b>                           | <b><u>2,903,741,974.22</u></b> |

CERTIFIED CORRECT:

MA. VICTORIA F. CALZADO  
Chief Accountant