

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

<b>Asset</b>	
<b>Cash and Cash Equivalents</b>	
<b>Cash on Hand</b>	
Petty Cash	1,623,565.33
Cash - Collecting Officers (NG)	968,366.87
Cash - Collecting Officers (RA)	1,781,561.93
Cash - Collecting Officers (RA 9502)	<b>(327,402.45)</b>
<b>Total Cash on Hand</b>	<b><u>4,046,091.68</u></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)	22,834,471.70
<b>Total Cash in Bank - Local Currency, Current Account - DBP (RA)</b>	<b>22,834,471.70</b>
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	262,411,967.86
<b>Total Cash in Bank - Local Currency, Current Account - DBP (RA 9502)</b>	<b>262,411,967.86</b>
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	2,066,281.12
<b>Total Cash in Bank - Local Currency, Current Account - LBP (Payroll)</b>	<b>2,066,281.12</b>
Cash in Bank - Local Currency, Current Account - LBP (RA)	
Cash in Bank - Local Currency, Current Account - LBP (RA)	1,859,154.80
<b>Total Cash in Bank - Local Currency, Current Account - LBP (RA)</b>	<b>1,859,154.80</b>
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	238,075,032.26
<b>Total Cash in Bank - Local Currency, Current Account - LBP (RA 9502)</b>	<b>238,075,032.26</b>
<b>Total Cash in Bank - Local Currency</b>	<b><u>527,246,907.74</u></b>
<b>Cash in Bank - Foreign Currency</b>	
Cash in Bank - Foreign Currency Savings Account	62,166,012.08
<b>Total Cash in Bank - Foreign Currency</b>	<b><u>62,166,012.08</u></b>
<b>Treasury/Agency Cash Accounts</b>	
Cash - Treasury / Agency Deposit, Special Account	844,160,398.88
Cash - Treasury / Agency Deposit, Trust	1,130,555.68
Cash - Modified Disbursement System (MDS), Special Account	51,714,882.15
<b>Total Treasury/Agency Cash Accounts</b>	<b><u>901,533,015.70</u></b>
<b>Total Cash and Cash Equivalents</b>	<b><u>1,494,992,027.20</u></b>
<b>Receivables</b>	
<b>Inter-Agency Receivables</b>	
Due from National Government Agencies	52,277,383.94
Due from Local Government Units	272.00
Due from Government Owned or Controlled Corporations	
Due from Government Owned or Controlled Corporations	357,358,557.77
<b>Total Due from Government Owned or Controlled Corporations</b>	<b>357,358,557.77</b>
<b>Total Inter-Agency Receivables</b>	<b><u>409,636,213.71</u></b>
<b>Intra-Agency Receivables</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	3,138,315.26
Other Receivables	
Other Receivables	15,308.00
<b>Total Other Receivables</b>	<b>15,308.00</b>
<b>Total Other Receivables</b>	<b><u>6,519,752.26</u></b>

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Ass Total Receivables	<u>416,523,320.97</u>
<b>Inventories</b>	
<b>Inventory Held for Consumption</b>	
Office Supplies Inventory	5,635,375.25
Accountable Forms, Plates and Stickers Inventory	3,469,257.40
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	262,444.32
<b>Total Inventory Held for Consumption</b>	<u>34,443,953.22</u>
<b>Semi-Expendable Machinery and Equipment</b>	
Semi-Expendable Office Equipment	
Semi-Expendable Office Equipment	145,515.00
<b>Total Semi-Expendable Office Equipment</b>	145,515.00
<b>Total Semi-Expendable Machinery and Equipment</b>	<u>145,515.00</u>
<b>Semi-Expendable Furniture, Fixtures and Books</b>	
Semi-Expendable Furniture and Fixtures	
Semi-Expendable Furniture and Fixtures	201,968.00
<b>Total Semi-Expendable Furniture and Fixtures</b>	201,968.00
<b>Total Semi-Expendable Furniture, Fixtures and Books</b>	<u>201,968.00</u>
<b>Total Inventories</b>	<u>34,791,436.22</u>
<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	(1,192,260.00)
<b>Total Infrastructure Assets</b>	<u>5,450,219.80</u>
<b>Buildings and Other Structures</b>	
Buildings	219,872,432.49
Accumulated Depreciation - Buildings	(147,473,392.11)
Other Structures	2,615,844.97
Accumulated Depreciation - Other Structures	(428,458.60)
<b>Total Buildings and Other Structures</b>	<u>74,586,426.75</u>
<b>Machinery and Equipment</b>	
Office Equipment	31,984,706.27
Accumulated Depreciation - Office Equipments	(4,458,390.35)
Information and Communication Technology Equipment	84,050,849.60
Accumulated Depreciation - ICT Equipments	(13,490,732.08)
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	468,709,952.08
Accumulated Depreciation - Technical & Scientific Equipment	(25,121,219.64)
Other Machinery and Equipment	746,233.75
Accumulated Depreciation - Other Machinery and Equipment	
Accumulated Depreciation - Other Machinery and Equipment	(465,000.00)
<b>Total Accumulated Depreciation - Other Machinery and Equipment</b>	<u>(465,000.00)</u>

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Ass Pro	<b>Total Machinery and Equipment</b>	<b><u>551,450,223.94</u></b>
	<b>Transportation Equipment</b>	
	Motor Vehicles	51,288,184.00
	Accumulated Depreciation - Motor Vehicles	<b>(19,967,076.11)</b>
	<b>Total Transportation Equipment</b>	<b><u>31,321,107.89</u></b>
	<b>Furniture, Fixtures and Books</b>	
	Furnitures and Fixtures	31,242,074.91
	Accumulated Depreciation - Furnitures & Fixtures	<b>(1,589,595.97)</b>
	Books	4,310,913.39
	Accumulated Depreciation - Books	<b>(97,806.74)</b>
	<b>Total Furniture, Fixtures and Books</b>	<b><u>33,865,585.59</u></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	<b>(785,228.00)</b>
	<b>Total Other Property, Plant and Equipment</b>	<b><u>547,867.56</u></b>
	<b>Total Property, Plant and Equipment</b>	<b><u>697,221,431.53</u></b>
	<b>Other Assets</b>	
	<b>Advances</b>	
	Advances to Officers and Employees	
	Advances to Officers and Employees	911,025.66
	<b>Total Advances to Officers and Employees</b>	<b>911,025.66</b>
	<b>Total Advances</b>	<b><u>911,025.66</u></b>
	<b>Prepayments</b>	
	Prepaid Rent	495,252.00
	Prepaid Registration	24,324.07
	Prepaid Insurance	856,198.55
	Other Prepayments	675,898.06
	<b>Total Prepayments</b>	<b><u>2,051,672.68</u></b>
	<b>Deposits</b>	
	Guaranty Deposits	1,074,900.81
	<b>Total Deposits</b>	<b><u>1,074,900.81</u></b>
	<b>Total Other Assets</b>	<b><u>4,037,599.15</u></b>
	<b>Intangible Assets</b>	
	<b>Intangible Assets</b>	
	Computer Software	
	Computer Software	3,509,275.00
	<b>Total Computer Software</b>	<b>3,509,275.00</b>
	<b>Total Intangible Assets</b>	<b><u>3,509,275.00</u></b>
	<b>Total Intangible Assets</b>	<b><u>3,509,275.00</u></b>
	<b>Total Asset</b>	<b><u>2,651,075,090.08</u></b>
	<b>Liabilities</b>	
	<b>Financial Liabilities</b>	
	<b>Payables</b>	
	Accounts Payable	23,632,052.68
	Due to Officers and Employees	1,126,158.10
	<b>Total Payables</b>	<b><u>24,758,210.78</u></b>

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<b>Lia</b>	<b>Total Financial Liabilities</b>	<b><u>24,758,210.78</u></b>
	<b>Inter-Agency Payables</b>	
	<b>Inter-Agency Payables</b>	
	Due to Bureau of Internal Revenue	2,951,447.69
	Due to GSIS	3,550,497.09
	Due to PAG-IBIG	658,002.93
	Due to PHILHEALTH	383,325.75
	Due to NGAs	13,885,575.23
	Due to Local Government Unit	326,088.78
	<b>Total Inter-Agency Payables</b>	<b><u>21,754,937.47</u></b>
	<b>Total Inter-Agency Payables</b>	<b><u>21,754,937.47</u></b>
	<b>Intra-Agency Payables</b>	
	<b>Intra-Agency Payables</b>	
	Due to Central Office	55,751.40
	<b>Total Intra-Agency Payables</b>	<b><u>55,751.40</u></b>
	<b>Total Intra-Agency Payables</b>	<b><u>55,751.40</u></b>
	<b>Trust Liabilities</b>	
	<b>Trust Liabilities</b>	
	Guaranty/Security Deposits Payable	5,896,081.52
	<b>Total Trust Liabilities</b>	<b><u>5,896,081.52</u></b>
	<b>Total Trust Liabilities</b>	<b><u>5,896,081.52</u></b>
	<b>Other Payables</b>	5,116,537.46
	<b>Total Liabilities</b>	<b><u>57,581,518.63</u></b>
	<b>Equity</b>	
	<b>Government Equity</b>	
	<b>Government Equity</b>	
	Accumulated Surplus/(Deficits)	2,593,493,571.45
	<b>Total Government Equity</b>	<b><u>2,593,493,571.45</u></b>
	<b>Total Government Equity</b>	<b><u>2,593,493,571.45</u></b>
	<b>Total Equity</b>	<b><u>2,593,493,571.45</u></b>

CERTIFIED CORRECT:

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