

FOOD AND DRUG ADMINISTRATION
DETAILED PRE-CLOSING TRIAL BALANCE
AS OF JANUARY 31, 2020

Account	Code	DR.REGULAR	CR.REGULAR	DR.SAGF	CR.SAGF	DR.TRUST	CR.TRUST
Cash - Collecting Officers (NG)	1010101000	1,310,534.02	837,847.43	525,658.85	0.00	0.00	0.00
Cash - Collecting Officers (RA 9502)	1010101000	0.00	0.00	27,242,907.89	26,564,865.34	0.00	0.00
Cash - Collecting Officers (RA)	1010101000	0.00	0.00	0.00	0.00	1,760,561.93	0.00
Petty Cash	1010102000	0.00	4,930.00	1,805,968.34	0.00	4,240.00	0.00
Cash in Bank - Local Currency, Current Account (RA)	1010202016	0.00	0.00	62,823,259.24	0.00	24,641,657.37	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA)	1010202016	0.00	0.00	0.00	0.00	1,900.00	1,460,040.24
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	1010202016	0.00	0.00	16,850,159.10	0.00	0.00	0.00
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	1010202024	23,023,673.61	19,103,765.21	873,500.00	2,857,402.54	148,499.99	0.00
Cash in Bank - Local Currency, Current Account (RA 9502)	1010202024	0.00	0.00	31,899,907.66	0.00	3,136,867.39	0.00
Cash in Bank - Local Currency, Current Account - LBP (RA)	1010202024	0.00	0.00	0.00	0.00	0.00	695,412.35
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	1010202024	0.00	0.00	12,064,731.30	0.00	0.00	0.00
Cash in Bank - Foreign Currency Savings Account	1010303002	0.00	0.00	96,563,947.41	0.00	299,561.43	29,126,827.82
Cash - Treasury / Agency Deposit, Regular	1010401000	837,847.43	0.00	0.00	0.00	0.00	0.00
Cash - Treasury / Agency Deposit, Special Account	1010402000	0.00	0.00	1,512,134,677.27	41,981,052.56	590,437.00	0.00
Cash - Treasury / Agency Deposit, Trust	1010403000	1,130,555.68	0.00	0.00	0.00	0.00	0.00
Cash - Modified Disbursement System (MDS), Regular	1010404000	28,568,709.00	28,543,837.68	0.00	0.00	0.00	0.00
Cash - Modified Disbursement System (MDS), Special Account	1010405000	0.00	0.00	39,082,000.00	32,401,809.75	0.00	0.00
Due from National Government Agencies	1030301000	15,801,599.96	0.00	37,282,445.70	0.00	26,483.60	0.00
Due from Government Owned or Controlled Corporations	1030302000	0.00	0.00	148,031,582.17	0.00	0.00	0.00
Due from Local Government Units	1030303000	272.00	0.00	0.00	0.00	0.00	0.00
Due from Central Office	1030401000	367,355.00	0.00	0.00	0.00	0.00	0.00
Receivables - Disallowances/Charges	1030501000	3,212,222.46	38,447.77	0.00	0.00	0.00	0.00
Due from Officers and Employees	1030502000	3,592.03	0.00	3,197,058.87	0.00	0.00	0.00
Other Receivables	1030599000	0.00	0.00	15,308.00	0.00	0.00	0.00
Office Supplies Inventory	1040401000	1,976,700.56	0.00	3,940,299.96	169,606.78	570,400.00	0.00
Accountable Forms, Plates and Stickers Inventory	1040402000	1,208,644.90	0.00	8,766,812.50	0.00	0.00	0.00
Medical, Dental and Laboratory Supplies Inventory	1040407000	30,228,090.69	0.00	0.00	5,529,087.03	0.00	0.00
Chemical and Filtering Supplies Inventory	1040412000	23,652.00	0.00	0.00	0.00	0.00	0.00
Construction Materials Inventory	1040413000	302,117.09	0.00	52,103.50	0.00	0.00	0.00
Other Supplies and Materials Inventory	1040499000	5,585,143.72	0.00	0.00	5,553,231.36	0.00	0.00
Semi-Expendable Office Equipment	1040502000	0.00	0.00	308,256.56	0.00	0.00	0.00
Semi-Expendable Information and Communications Technology Equipment	1040503000	0.00	0.00	190,506.40	0.00	0.00	0.00
Semi-Expendable Other Machinery and Equipment	1040519000	18,673.06	0.00	59,887.44	0.00	0.00	0.00
Semi-Expendable Furniture and Fixtures	1040601000	0.00	0.00	253,948.00	0.00	0.00	0.00
Sewer Systems	1060303000	11,411,379.60	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation - Sewer Systems	1060303100	0.00	10,270,241.64	0.00	0.00	0.00	0.00
Water Supply Systems	1060304000	8,178,604.00	0.00	400,000.00	0.00	0.00	0.00
Accumulated Depreciation - Water Supply Systems	1060304100	0.00	7,036,743.60	0.00	0.00	0.00	0.00
Power Supply Systems	1060305000	3,331,400.00	0.00	628,081.44	0.00	0.00	0.00
Accumulated Depreciation - Power Supply Systems	1060305100	0.00	805,860.00	0.00	463,680.00	0.00	0.00
Buildings	1060401000	219,872,432.49	0.00	7,237,500.00	0.00	0.00	0.00
Accumulated Depreciation - Buildings	1060401100	0.00	134,521,191.07	0.00	15,324,190.72	0.00	0.00
Other Structures	1060499000	2,115,844.97	0.00	500,000.00	0.00	0.00	0.00
Accumulated Depreciation - Other Structures	1060499100	0.00	111,081.86	0.00	380,852.10	0.00	0.00
Office Equipment	1060502000	30,464,357.74	0.00	5,474,609.02	0.00	289,206.00	0.00
Accumulated Depreciation - Office Equipments	1060502100	0.00	3,911,381.52	0.01	3,835,158.18	0.00	0.00
Information and Communication Technology Equipment	1060503000	57,891,531.80	0.00	55,151,716.35	0.00	897,000.00	0.00
Accumulated Depreciation - ICT Equipments	1060503100	0.00	7,532,920.13	0.01	18,025,028.94	0.00	0.00
Communication Equipment	1060507000	9,440,305.44	0.00	0.00	97,134.52	0.00	0.00
Accumulated Depreciation - Communication Equipments	1060507100	0.00	192,632.73	0.00	88,703.30	0.00	0.00
Disaster Response and Rescue Equipment	1060509001	3,210,332.32	0.00	0.00	13,400.00	0.00	0.00
Accumulated Depreciation - Disaster Response & Rescue Equip.	1060509100	0.00	2,772,270.00	12,060.00	0.00	0.00	0.00
Technical and Scientific Equipment	1060514000	430,122,640.04	0.00	74,257,055.53	0.00	0.00	0.00
Accumulated Depreciation - Technical & Scientific Equipment	1060514100	0.00	12,637,010.80	0.00	24,827,124.52	0.00	0.00
Other Machinery and Equipment	1060599000	706,018.75	0.00	2,183,205.40	0.00	0.00	0.00
Accumulated Depreciation - Other Machinery and Equipment	1060599100	0.00	0.00	0.00	2,368,416.94	0.00	0.00
Motor Vehicles	1060601000	19,363,744.00	0.00	31,924,440.00	0.00	0.00	0.00
Accumulated Depreciation - Motor Vehicles	1060601100	0.00	7,670,376.68	0.00	16,259,445.03	0.00	0.00
Furnitures and Fixtures	1060701000	21,372,003.42	0.00	9,886,071.49	0.00	0.00	0.00
Accumulated Depreciation - Furnitures & Fixtures	1060701100	0.00	1,213,239.51	0.02	546,470.30	0.00	0.00
Books	1060702000	4,433,202.39	0.00	0.00	122,289.00	0.00	0.00
Accumulated Depreciation - Books	1060702100	0.00	95,757.22	0.00	3,660.96	0.00	0.00
Other Property, Plant & Equipment	1069899000	1,305,595.56	0.00	0.00	0.00	0.00	0.00
Other Assets (PPE)	1069999001	27,500.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation - Other PPE	1069899100	0.00	785,228.00	0.00	0.00	0.00	0.00
Computer Software	1080102000	0.00	0.00	3,509,275.00	0.00	0.00	0.00
Advances to Special Disbursing Officer	1990103000	0.00	0.00	302,888.19	0.00	0.00	0.00
Advances to Officers and Employees	1990104000	0.00	3,305,334.74	99,900.00	11,608,596.82	15,179,949.28	85,003.30
Prepaid Rent	1990202000	274,752.00	0.00	220,500.00	0.00	0.00	0.00
Prepaid Registration	1990203000	0.00	0.00	10,082.07	2,535.41	0.00	0.00
Prepaid Insurance	1990205000	0.00	0.00	3,172,559.03	348,454.95	0.00	0.00
Other Prepayments	1990299000	675,898.06	0.00	423,286.45	42,778.65	0.00	0.00
Other Unearned Revenue	2050299000	0.00	0.00	0.00	0.00	723,000.00	3,209,020.00
Guaranty Deposits	1990302000	70,580.00	0.00	1,109,320.81	0.00	0.00	0.00
Accounts Payable	2010101000	53,050.00	988,539.43	880,453.00	29,895,470.97	1,158,536.46	2,193,439.94
Due to Officers and Employees	2010102000	19,103,765.21	46,729,735.52	27,521,774.71	873,500.00	0.00	148,499.99
Due to Bureau of Internal Revenue	2020101000	21,580,180.11	2,511,525.89	2,899,052.56	24,521,438.13	381,068.88	85,297.37
Due to GSIS	2020102001	4,421,797.41	3,409,141.44	0.00	1,047,466.60	0.00	0.00
Due to Pag-IBIG	2020103001	228,786.53	442,700.69	0.00	471,849.88	0.00	800.00
Due to PhilHealth	2020104000	298,035.48	781,249.02	381,167.93	0.00	0.00	1,200.00
Due to NGAs	2020105000	0.00	7,430,046.40	0.00	9,933,166.04	3,119,943.14	0.00
Due to Local Government Unit	2020107000	0.00	326,088.78	0.00	0.00	0.00	0.00
Due to Central Office	2030101000	78,610.75	7,500.00	0.00	110,581.60	0.00	0.00
Guaranty/Security Deposits Payable	2040104000	0.00	3,577,030.56	0.00	1,829,077.00	0.00	8,484.58
Other Payables	2999999000	1,930,604.85	7,103,327.66	189,216.91	0.00	433,940.97	0.00
Accumulated Surplus/(Deficits)	3010101000	0.00	667,069,506.53	242,701.00	1,918,232,926.60	719,604.67	16,857,653.60
Permit Fees (NG)	4020101099	0.00	745,610.00	0.00	0.00	0.00	0.00
Permit Fees (RA 9502)	4020101099	0.00	0.00	0.00	55,350.00	0.00	0.00
Registration Fees (RA 9502)	4020102000	0.00	0.00	0.00	18,458,476.50	0.00	0.00
Clearance and Certification Fees (RA 9502)	4020104002	0.00	0.00	0.00	6,183,440.00	0.00	0.00
Licensing Fees (RA 9502)	4020106000	0.00	0.00	0.00	10,342,616.22	0.00	0.00
Verification and Authentication Fees (RA 9502)	4020111099	0.00	0.00	0.00	782,930.00	0.00	0.00
Fines & Penalties - Service Income	4020114000	0.00	0.00	0.00	9,808.40	0.00	0.00
Fines & Penalties - Service Income (RA 9502)	4020114000	0.00	0.00	0.00	1,922,688.00	0.00	0.00
Other Service Income (NG)	4020199099	0.00	8,050.00	0.00	0.00	0.00	0.00
Other Service Income (RA 9502)	4020199099	0.00	0.00	0.00	530,550.00	0.00	0.00
Subsidy from National Government	4030101000	1,186,596.00	36,151,271.55	0.00	0.00	0.00	0.00
Gain in Foreign Exchange (FOREX)	4050101000	0.00	0.00	0.00	0.00	0.00	214,558.13
Salaries and Wages - Regular	5010101001	21,051,936.61	0.00	0.00	0.00	0.00	0.00

FOOD AND DRUG ADMINISTRATION
DETAILED PRE-CLOSING TRIAL BALANCE
AS OF JANUARY 31, 2020

Account	Code	DR.REGULAR	CR.REGULAR	DR.SAGF	CR.SAGF	DR.TRUST	CR.TRUST
Personal Economic Relief Allowance (PERA)	5010201001	1,216,403.23	0.00	0.00	0.00	0.00	0.00
Representation Allowance	5010202000	246,500.00	0.00	0.00	0.00	0.00	0.00
Transportation Allowance	5010203001	152,000.00	0.00	0.00	0.00	0.00	0.00
Subsistence Allowance	5010205003	49,700.00	0.00	0.00	0.00	0.00	0.00
Laundry Allowance	5010206004	9,797.71	0.00	0.00	0.00	0.00	0.00
Hazard Pay	5010211005	4,414,016.41	0.00	0.00	0.00	0.00	0.00
Longevity Pay	5010212004	213,501.40	0.00	0.00	0.00	0.00	0.00
Retirement and Life Insurance Premiums	5010301000	2,549,255.04	0.00	0.00	0.00	0.00	0.00
PHILHEALTH Contributions	5010303001	298,039.05	0.00	0.00	0.00	0.00	0.00
Employees Compensation Insurance Premiums	5010304001	61,700.00	0.00	0.00	0.00	0.00	0.00
Traveling Expenses - Local	5020101000	0.00	0.00	672.00	0.00	0.00	0.00
Office Supplies Expenses	5020301000	0.00	0.00	133,698.84	0.00	0.00	0.00
Medical, Dental and Laboratory Supplies Expenses	5020308000	0.00	0.00	176,500.00	0.00	0.00	0.00
Fuel, Oil and Lubricants Expenses	5020309000	0.00	0.00	5,328.00	0.00	0.00	0.00
Semi-Expendable Office Equipment Expenses	5020321002	0.00	0.00	37,101.94	0.00	0.00	0.00
Other Supplies and Materials Expenses	5020399000	0.00	0.00	57,651.46	0.00	0.00	0.00
Electricity Expenses	5020402000	0.00	0.00	867,102.52	0.00	0.00	0.00
Cable, Satellite, Telegraph & Radio Expenses	5020504000	0.00	0.00	1,550.00	0.00	0.00	0.00
Repair & Maintenance - Technical and Scientific Equipment	5021305014	0.00	0.00	350,300.00	0.00	0.00	0.00
Insurance Expenses	5021503000	0.00	0.00	348,454.95	0.00	0.00	0.00
Representation Expenses	5029903000	0.00	0.00	0.00	0.00	3,379.20	0.00
Other Maintenance and Operating Expenses	5029999000	0.00	0.00	45,314.06	0.00	0.00	0.00
Depreciation - Power Supply Systems	5050103005	9,660.00	0.00	0.00	0.00	0.00	0.00
Depreciation - Buildings	5050104001	296,498.71	0.00	0.00	0.00	0.00	0.00
Depreciation - Other Structures	5050104099	7,934.42	0.00	0.00	0.00	0.00	0.00
Depreciation - Office Equipment	5050105002	53,156.98	0.00	1,812.92	0.00	0.00	0.00
Depreciation - ICT Equipment	5050105003	425,730.17	0.00	2,340.01	0.00	0.00	0.00
Depreciation - Technical and Scientific Equipment	5050105014	350,548.24	0.00	0.00	0.00	0.00	0.00
Depreciation Expenses - Transportation Equipment	5050106001	495,343.20	0.00	0.00	0.00	0.00	0.00
Depreciation Expenses - Furniture, Fixtures	5050107001	20,566.33	0.00	387.92	0.00	0.00	0.00
Depreciation Expenses - Books	5050107002	201.43	0.00	0.00	0.00	0.00	0.00
Depreciation Expenses - Machinery and Equipment	5050108002	0.00	0.00	6,253.93	0.00	0.00	0.00
Grand Total		1,018,671,421.06	1,018,671,421.06	2,234,616,311.64	2,234,616,311.64	54,086,237.31	54,086,237.31

CERTIFIED CORRECT:

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