

**FOOD AND DRUG ADMINISTRATION
POST-CLOSING TRIAL BALANCE
AS OF DECEMBER 31, 2018**

Account	Code	Values Debit	Credit
Cash - Collecting Officers (NG)	1010101000	1,188,583.12	-
Cash - Collecting Officers (RA 9502)	1010101000	-	318,308.95
Cash - Collecting Officers (RA)	1010101000	1,760,561.93	-
Petty Cash	1010102000	1,656,589.68	-
Cash in Bank - Local Currency, Current Account (RA)	1010202016	25,342,015.31	-
Cash in Bank - Local Currency, Current Account (Payroll)	1010202024	4,078,408.39	-
Cash in Bank - Local Currency, Current Account (RA 9502)	1010202024	323,615,918.91	-
Cash in Bank - Foreign Currency Savings Account	1010303002	61,962,344.00	-
Cash - Treasury / Agency Deposit, Regular	1010401000	39,891,673.71	-
Cash - Treasury / Agency Deposit, Special Account	1010402000	1,831,648,593.77	-
Cash - Treasury / Agency Deposit, Trust	1010403000	1,130,555.68	-
Cash - Modified Disbursement System (MDS), Special Account	1010405000	-	-
Due from National Government Agencies	1030301000	403,787,316.00	-
Due from Local Government Units	1030303000	272.00	-
Due from Central Office	1030401000	367,355.00	-
Receivables - Disallowances/Charges	1030501000	3,397,829.72	-
Due from Officers and Employees	1030502000	3,042,459.20	-
Other Receivables	1030599000	15,308.00	-
Office Supplies Inventory	1040401000	6,174,268.65	-
Accountable Forms, Plates and Stickers Inventory	1040402000	3,469,257.40	-
Medical, Dental and Laboratory Supplies Inventory	1040407000	24,699,003.66	-
Chemical and Filtering Supplies Inventory	1040412000	23,652.00	-
Construction Materials Inventory	1040413000	354,220.59	-
Other Supplies and Materials Inventory	1040499000	279,458.72	-
Semi-Expendable Office Equipment	1040502000	145,515.00	-
Semi-Expendable Furniture and Fixtures	1040601000	201,968.00	-
Sewer Systems	1060303000	11,411,379.60	-
Accumulated Depreciation - Sewer Systems	1060303100	-	10,270,241.64
Water Supply Systems	1060304000	8,578,604.00	-
Accumulated Depreciation - Water Supply Systems	1060304100	-	7,036,743.60
Power Supply Systems	1060305000	3,959,481.44	-
Accumulated Depreciation - Power Supply Systems	1060305100	-	1,143,960.00
Buildings	1060401000	219,872,432.49	-
Accumulated Depreciation - Buildings	1060401100	-	145,990,898.56
Other Structures	1060499000	2,615,844.97	-
Accumulated Depreciation - Other Structures	1060499100	-	388,786.50
Office Equipment	1060502000	31,881,477.53	-
Accumulated Depreciation - Office Equipments	1060502100	-	4,233,777.90
Information and Communication Technology Equipment	1060503000	84,611,839.08	-
Accumulated Depreciation - ICT Equipments	1060503100	-	7,957,990.13
Communication Equipment	1060507000	9,249,734.72	-
Accumulated Depreciation - Communication Equipments	1060507100	-	192,632.73
Disaster Response and Rescue Equipment	1060509001	3,196,932.32	-
Accumulated Depreciation - Disaster Response & Rescue Equip.	1060509100	-	2,760,210.00
Technical and Scientific Equipment	1060514000	468,736,502.08	-
Accumulated Depreciation - Technical & Scientific Equipment	1060514100	-	23,570,285.29
Other Machinery and Equipment	1060599000	746,233.75	-
Accumulated Depreciation - Other Machinery and Equipment	1060599100	-	465,000.00
Motor Vehicles	1060601000	51,288,184.00	-
Accumulated Depreciation - Motor Vehicles	1060601100	-	17,490,360.11
Furnitures and Fixtures	1060701000	30,815,594.91	-
Accumulated Depreciation - Furnitures & Fixtures	1060701100	-	1,480,786.27
Books	1060702000	4,322,275.39	-
Accumulated Depreciation - Books	1060702100	-	102,435.31
Other Property, Plant & Equipment	1069899000	1,305,595.56	-
Other Assets (PPE)	1069999001	27,500.00	-
Accumulated Depreciation - Other PPE	1069899100	-	785,228.00

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Account	Code	Values Debit	Credit
Computer Software	1080102000	3,509,275.00	-
Advances to Officers and Employees	1990104000	2,097,796.17	-
Prepaid Rent	1990202000	1,172,723.75	-
Prepaid Registration	1990203000	12,289.39	-
Prepaid Insurance	1990205000	2,007,302.73	-
Other Prepayments	1990299000	675,898.06	-
Guaranty Deposits	1990302000	1,074,900.81	-
Accounts Payable	2010101000	-	40,649,014.68
Due to Officers and Employees	2010102000	-	1,126,158.10
Due to Bureau of Internal Revenue	2020101000	-	8,637,029.06
Due to GSIS	2020102001	-	7,084.09
Due to Pag-IBIG	2020103001	-	223,620.74
Due to PhilHealth	2020104000	-	93,201.38
Due to NGAs	2020105000	-	15,433,203.49
Due to Local Government Unit	2020107000	-	326,088.78
Due to Central Office	2030101000	-	26,201.25
Guaranty/Security Deposits Payable	2040104000	-	5,849,581.52
Other Payables	2999999000	-	5,012,512.54
Accumulated Surplus/(Deficits)	3010101000	-	3,379,831,585.57
Grand Total		3,681,402,926.19	3,681,402,926.19

CERTIFIED CORRECT:



IRMA C. LIM
Accountant IV - OIC, Accounting