

**FOOD AND DRUG ADMINISTRATION**  
**POST-CLOSING TRIAL BALANCE**  
**AS OF DECEMBER 31, 2019**

Account	Code	Values	
		Sum of DR.PoATB.tmp	Sum of CR.PoATB.tmp
Cash - Collecting Officers (NG)	1010101000	948,246.07	0.00
Cash - Collecting Officers (RA 9502)	1010101000	366,540.05	0.00
Cash - Collecting Officers (RA)	1010101000	1,760,561.93	0.00
Petty Cash	1010102000	1,810,208.34	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA)	1010202016	39,553,145.01	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	1010202016	47,911,771.60	0.00
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	1010202024	2,084,505.85	0.00
Cash in Bank - Local Currency, Current Account - LBP (RA)	1010202024	3,136,867.39	0.00
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	1010202024	31,899,907.66	0.00
Cash in Bank - Foreign Currency Savings Account	1010303002	67,854,318.92	0.00
Cash - Treasury / Agency Deposit, Special Account	1010402000	1,473,213,794.27	0.00
Cash - Treasury / Agency Deposit, Trust	1010403000	1,130,555.68	0.00
Due from National Government Agencies	1030301000	53,110,529.26	0.00
Due from Government Owned or Controlled Corporations	1030302000	148,031,582.17	0.00
Due from Local Government Units	1030303000	272.00	0.00
Due from Central Office	1030401000	367,355.00	0.00
Receivables - Disallowances/Charges	1030501000	3,206,172.46	0.00
Due from Officers and Employees	1030502000	3,200,650.90	0.00
Other Receivables	1030599000	15,308.00	0.00
Office Supplies Inventory	1040401000	6,487,400.52	0.00
Accountable Forms, Plates and Stickers Inventory	1040402000	9,975,457.40	0.00
Medical, Dental and Laboratory Supplies Inventory	1040407000	24,699,003.66	0.00
Chemical and Filtering Supplies Inventory	1040412000	23,652.00	0.00
Construction Materials Inventory	1040413000	354,220.59	0.00
Other Supplies and Materials Inventory	1040499000	89,563.82	0.00
Semi-Expendable Office Equipment	1040502000	308,256.56	0.00
Semi-Expendable Information and Communications Technology Equipmen	1040503000	190,506.40	0.00
Semi-Expendable Other Machinery and Equipment	1040519000	78,560.50	0.00
Semi-Expendable Furniture and Fixtures	1040601000	253,948.00	0.00
Sewer Systems	1060303000	11,411,379.60	0.00
Accumulated Depreciation - Sewer Systems	1060303100	0.00	10,270,241.64
Water Supply Systems	1060304000	8,578,604.00	0.00
Accumulated Depreciation - Water Supply Systems	1060304100	0.00	7,036,743.60
Power Supply Systems	1060305000	3,959,481.44	0.00
Accumulated Depreciation - Power Supply Systems	1060305100	0.00	1,259,880.00
Buildings	1060401000	227,109,932.49	0.00
Accumulated Depreciation - Buildings	1060401100	0.00	149,548,883.08
Other Structures	1060499000	2,615,844.97	0.00
Accumulated Depreciation - Other Structures	1060499100	0.00	483,999.54
Office Equipment	1060502000	36,228,172.76	0.00
Accumulated Depreciation - Office Equipments	1060502100	0.00	7,686,368.55
Information and Communication Technology Equipment	1060503000	113,940,248.15	0.00
Accumulated Depreciation - ICT Equipments	1060503100	0.00	25,128,826.21
Communication Equipment	1060507000	9,343,170.92	0.00
Accumulated Depreciation - Communication Equipments	1060507100	0.00	281,336.03
Disaster Response and Rescue Equipment	1060509001	3,196,932.32	0.00
Accumulated Depreciation - Disaster Response & Rescue Equip.	1060509100	0.00	2,760,210.00
Technical and Scientific Equipment	1060514000	504,379,695.57	0.00
Accumulated Depreciation - Technical & Scientific Equipment	1060514100	0.00	37,113,587.08
Other Machinery and Equipment	1060599000	2,889,224.15	0.00
Accumulated Depreciation - Other Machinery and Equipment	1060599100	0.00	2,368,416.94
Motor Vehicles	1060601000	51,288,184.00	0.00
Accumulated Depreciation - Motor Vehicles	1060601100	0.00	23,434,478.51
Furnitures and Fixtures	1060701000	31,258,074.91	0.00
Accumulated Depreciation - Furnitures & Fixtures	1060701100	0.00	1,738,755.56
Books	1060702000	4,310,913.39	0.00
Accumulated Depreciation - Books	1060702100	0.00	99,216.75
Other Property, Plant & Equipment	1069899000	1,305,595.56	0.00
Other Assets (PPE)	1069999001	27,500.00	0.00
Accumulated Depreciation - Other PPE	1069899100	0.00	785,228.00
Computer Software	1080102000	3,509,275.00	0.00
Advances to Officers and Employees	1990104000	347,811.60	0.00
Advances to Special Disbursing Officer	1990103000	302,888.19	0.00
Prepaid Rent	1990202000	495,252.00	0.00

<b>Prepaid Registration</b>	<b>1990203000</b>	<b>10,082.07</b>	<b>0.00</b>
<b>Prepaid Insurance</b>	<b>1990205000</b>	<b>3,172,559.03</b>	<b>0.00</b>
<b>Other Prepayments</b>	<b>1990299000</b>	<b>1,099,184.51</b>	<b>0.00</b>
<b>Other Unearned Revenue</b>	<b>2050299000</b>	<b>0.00</b>	<b>3,209,020.00</b>
<b>Guaranty Deposits</b>	<b>1990302000</b>	<b>1,179,900.81</b>	<b>0.00</b>
<b>Accounts Payable</b>	<b>2010101000</b>	<b>0.00</b>	<b>33,075,550.34</b>
<b>Due to Officers and Employees</b>	<b>2010102000</b>	<b>0.00</b>	<b>1,126,195.59</b>
<b>Due to Bureau of Internal Revenue</b>	<b>2020101000</b>	<b>0.00</b>	<b>10,169,537.59</b>
<b>Due to GSIS</b>	<b>2020102001</b>	<b>0.00</b>	<b>50,851.58</b>
<b>Due to Pag-IBIG</b>	<b>2020103001</b>	<b>0.00</b>	<b>243,863.35</b>
<b>Due to PhilHealth</b>	<b>2020104000</b>	<b>0.00</b>	<b>105,502.74</b>
<b>Due to NGAs</b>	<b>2020105000</b>	<b>0.00</b>	<b>13,822,120.88</b>
<b>Due to Local Government Unit</b>	<b>2020107000</b>	<b>0.00</b>	<b>326,088.78</b>
<b>Due to Central Office</b>	<b>2030101000</b>	<b>0.00</b>	<b>39,470.85</b>
<b>Guaranty/Security Deposits Payable</b>	<b>2040104000</b>	<b>0.00</b>	<b>5,414,592.14</b>
<b>Other Payables</b>	<b>2999999000</b>	<b>0.00</b>	<b>4,584,000.31</b>
<b>Accumulated Surplus/(Deficits)</b>	<b>3010101000</b>	<b>0.00</b>	<b>2,601,859,803.81</b>
<b>Income and Expense Summary</b>	<b>3030101000</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>		<b>2,944,022,769.44</b>	<b>2,944,022,769.44</b>

CERTIFIED CORRECT:

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