

FOOD AND DRUG ADMINISTRATION
PRE-CLOSING TRIAL BALANCE
AS OF APRIL 30, 2020

| Account | Code | Debit | Credit |
|---|------------|------------------|----------------|
| Cash - Collecting Officers (NG) | 1010101000 | 365,884.29 | 0.00 |
| Cash - Collecting Officers (RA 9502) | 1010101000 | 461,825.55 | 0.00 |
| Cash - Collecting Officers (RA) | 1010101000 | 1,760,561.93 | 0.00 |
| Petty Cash | 1010102000 | 2,977,675.51 | 0.00 |
| Cash in Bank - Local Currency, Current Account (RA) | 1010202016 | 24,635,657.37 | 0.00 |
| Cash in Bank - Local Currency, Current Account - DBP (RA) | 1010202016 | 8,810,667.15 | 0.00 |
| Cash in Bank - Local Currency, Current Account - DBP (RA 9502) | 1010202016 | 44,983,970.31 | 0.00 |
| Cash in Bank - Local Currency, Current Account - LBP (Payroll) | 1010202024 | 2,419,304.84 | 0.00 |
| Cash in Bank - Local Currency, Current Account - LBP (RA) | 1010202024 | 1,643,655.87 | 0.00 |
| Cash in Bank - Local Currency, Current Account - LBP (RA 9502) | 1010202024 | 48,710,348.00 | 0.00 |
| Cash in Bank - Foreign Currency Savings Account | 1010303002 | 70,662,897.03 | 0.00 |
| Cash - Treasury / Agency Deposit, Regular | 1010401000 | 2,461,773.25 | 0.00 |
| Cash - Treasury / Agency Deposit, Special Account | 1010402000 | 1,445,569,728.04 | 0.00 |
| Cash - Treasury / Agency Deposit, Trust | 1010403000 | 1,130,555.68 | 0.00 |
| Cash - Modified Disbursement System (MDS), Regular | 1010404000 | 94,847,542.12 | 0.00 |
| Cash - Modified Disbursement System (MDS), Special Account | 1010405000 | 15,107,334.70 | 0.00 |
| Due from National Government Agencies | 1030301000 | 346,359,638.92 | 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 | 3,103,873.78 | 0.00 |
| Due from Officers and Employees | 1030502000 | 3,200,650.90 | 0.00 |
| Other Receivables | 1030599000 | 23,693.96 | 0.00 |
| Office Supplies Inventory | 1040401000 | 6,182,236.01 | 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 | 550,148.59 | 0.00 |
| Other Supplies and Materials Inventory | 1040499000 | 19,030.68 | 0.00 |
| Semi-Expendable Office Equipment | 1040502000 | 239,466.56 | 0.00 |
| Semi-Expendable Information and Communications Technology Equipment | 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 | 1,298,520.00 |
| Buildings | 1060401000 | 228,069,932.49 | 0.00 |
| Accumulated Depreciation - Buildings | 1060401100 | 0.00 | 150,734,877.92 |
| Other Structures | 1060499000 | 2,615,844.97 | 0.00 |
| Accumulated Depreciation - Other Structures | 1060499100 | 0.00 | 515,737.22 |
| Office Equipment | 1060502000 | 34,453,139.87 | 0.00 |
| Accumulated Depreciation - Office Equipments | 1060502100 | 0.00 | 5,357,748.49 |
| Information and Communication Technology Equipment | 1060503000 | 108,452,769.84 | 0.00 |
| Accumulated Depreciation - ICT Equipments | 1060503100 | 0.00 | 21,175,201.82 |
| Communication Equipment | 1060507000 | 9,269,279.72 | 0.00 |
| Accumulated Depreciation - Communication Equipments | 1060507100 | 0.00 | 211,139.39 |
| 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 | 502,479,922.02 | 0.00 |
| Accumulated Depreciation -Technical & Scientific Equipment | 1060514100 | 0.00 | 36,794,674.20 |
| Other Machinery and Equipment | 1060599000 | 3,241,024.15 | 0.00 |
| Accumulated Depreciation - Other Machinery and Equipment | 1060599100 | 0.00 | 2,181,266.94 |
| Motor Vehicles | 1060601000 | 51,288,184.00 | 0.00 |
| Accumulated Depreciation - Motor Vehicles | 1060601100 | 0.00 | 25,415,851.31 |
| Furnitures and Fixtures | 1060701000 | 31,261,715.91 | 0.00 |
| Accumulated Depreciation - Furnitures & Fixtures | 1060701100 | 0.00 | 1,778,117.02 |
| Books | 1060702000 | 4,310,913.39 | 0.00 |
| Accumulated Depreciation - Books | 1060702100 | 0.00 | 99,821.04 |
| 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 | 3,532,275.00 | 0.00 |
| Advances to Special Disbursing Officer | 1990103000 | 259,822.55 | 0.00 |
| Advances to Officers and Employees | 1990104000 | 549,010.90 | 0.00 |
| Prepaid Rent | 1990202000 | 495,252.00 | 0.00 |
| Prepaid Registration | 1990203000 | 28,080.38 | 0.00 |
| Prepaid Insurance | 1990205000 | 1,985,888.36 | 0.00 |

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| Account | Code | Debit | Credit |
|--|------------|---------------|------------------|
| Other Prepayments | 1990299000 | 928,069.91 | 0.00 |
| Other Unearned Revenue | 2050299000 | 0.00 | 212,020.00 |
| Guaranty Deposits | 1990302000 | 1,179,900.81 | 0.00 |
| Accounts Payable | 2010101000 | 0.00 | 18,162,005.91 |
| Due to Officers and Employees | 2010102000 | 0.00 | 1,126,195.59 |
| Due to Bureau of Internal Revenue | 2020101000 | 0.00 | 6,985,498.15 |
| Due to GSIS | 2020102001 | 0.00 | 2,703,439.69 |
| Due to Pag-IBIG | 2020103001 | 0.00 | 1,161,488.65 |
| Due to PhilHealth | 2020104000 | 0.00 | 531,088.44 |
| Due to NGAs | 2020105000 | 0.00 | 14,328,496.12 |
| Due to Local Government Unit | 2020107000 | 0.00 | 326,088.78 |
| Due to Central Office | 2030101000 | 0.00 | 39,470.85 |
| Guaranty/Security Deposits Payable | 2040104000 | 0.00 | 6,103,228.96 |
| Other Payables | 2999999000 | 0.00 | 5,041,881.49 |
| Accumulated Surplus/(Deficits) | 3010101000 | 0.00 | 2,839,989,270.62 |
| Permit Fees (NG) | 4020101099 | 0.00 | 2,018,860.00 |
| Permit Fees (RA 9502) | 4020101099 | 0.00 | 196,050.00 |
| Registration Fees (RA 9502) | 4020102000 | 0.00 | 62,483,871.50 |
| Clearance and Certification Fees (RA 9502) | 4020104002 | 0.00 | 20,172,950.00 |
| Licensing Fees (RA 9502) | 4020106000 | 0.00 | 39,655,392.91 |
| Verification and Authentication Fees (RA 9502) | 4020111099 | 0.00 | 1,351,120.00 |
| Fines & Penalties - Service Income | 4020114000 | 0.00 | 122,615.63 |
| Fines & Penalties - Service Income (RA 9502) | 4020114000 | 0.00 | 7,127,555.00 |
| Other Service Income (NG) | 4020199099 | 0.00 | 82,059.50 |
| Other Service Income (RA 9502) | 4020199099 | 0.00 | 1,580,901.80 |
| Seminar / Training Fees (RA) | 4020204000 | 0.00 | 500.00 |
| Interest Income | 4020221099 | 0.00 | 486.56 |
| Interest Income (RA 9502) | 4020221099 | 0.00 | 42,330.88 |
| Subsidy from National Government | 4030101000 | 0.00 | 226,217,610.44 |
| Income from Grants and Donations - In Kind | 4040202000 | 0.00 | 31,376.00 |
| Gain in Foreign Exchange (FOREX) | 4050101000 | 0.00 | 262,257.43 |
| Salaries and Wages - Regular | 5010101001 | 87,996,206.85 | 0.00 |
| Personal Economic Relief Allowance (PERA) | 5010201001 | 4,847,802.12 | 0.00 |
| Representation Allowance | 5010202000 | 984,500.00 | 0.00 |
| Transportation Allowance | 5010203001 | 595,500.00 | 0.00 |
| Clothing/Uniform Allowance | 5010204001 | 3,594,000.00 | 0.00 |
| Subsistence Allowance | 5010205003 | 1,767,050.00 | 0.00 |
| Laundry Allowance | 5010206004 | 258,211.23 | 0.00 |
| Hazard Pay | 5010211005 | 18,352,151.87 | 0.00 |
| Longevity Pay | 5010212004 | 5,088,333.49 | 0.00 |
| Retirement and Life Insurance Premiums | 5010301000 | 7,584,180.36 | 0.00 |
| Pag-IBIG Contributions | 5010302001 | 122,100.00 | 0.00 |
| PHILHEALTH Contributions | 5010303001 | 886,637.52 | 0.00 |
| Employees Compensation Insurance Premiums | 5010304001 | 183,500.00 | 0.00 |
| Terminal Leave Benefits | 5010403001 | 347,721.53 | 0.00 |
| Other Personnel Benefits | 5010499099 | 50,000.00 | 0.00 |
| Traveling Expenses - Local | 5020101000 | 3,598,124.89 | 0.00 |
| Traveling Expenses - Foreign | 5020102000 | 686,973.55 | 0.00 |
| Training Expenses | 5020201000 | 3,851,940.00 | 0.00 |
| Scholarship / Grants Expenses | 5020202000 | 12,877.59 | 0.00 |
| Office Supplies Expense | 5020301000 | 6,673.21 | 0.00 |
| Office Supplies Expenses | 5020301000 | 470,293.13 | 0.00 |
| Accountable Forms Expenses | 5020302000 | 3,000.00 | 0.00 |
| Medical, Dental and Laboratory Supplies Expenses | 5020308000 | 3,419,590.70 | 0.00 |
| Fuel, Oil and Lubricants Expenses | 5020309000 | 801,646.93 | 0.00 |
| Semi-Expendable Office Equipment Expenses | 5020321002 | 69,219.15 | 0.00 |
| Semi-Expendable Furniture and Fixtures Expenses | 5020322001 | 23,562.60 | 0.00 |
| Semi-Expendable Other Machinery and Equipment Expenses | 5020321099 | 11,200.00 | 0.00 |
| Other Supplies and Materials Expenses | 5020399000 | 389,109.28 | 0.00 |
| Water Expenses | 5020401000 | 803,862.68 | 0.00 |
| Electricity Expenses | 5020402000 | 3,082,867.31 | 0.00 |
| Postage and Courier Services | 5020501000 | 583,184.48 | 0.00 |
| Telephone Expenses - Mobile | 5020502001 | 1,087,400.00 | 0.00 |
| Telephone Expenses - Landline | 5020502002 | 568,420.05 | 0.00 |
| Internet Subscription Expenses | 5020503000 | 810,633.22 | 0.00 |
| Cable, Satellite, Telegraph & Radio Expenses | 5020504000 | 6,390.00 | 0.00 |
| Extraordinary and Miscellaneous Expenses | 5021003000 | 566,000.00 | 0.00 |
| Legal Services | 5021101000 | 800.00 | 0.00 |
| Auditing Services | 5021102000 | 106,896.29 | 0.00 |
| Consultancy Services | 5021103000 | 50,000.00 | 0.00 |
| Other Professional Services | 5021199000 | 27,427,351.69 | 0.00 |
| Janitorial Services | 5021202000 | 3,174,924.34 | 0.00 |
| Security Services | 5021203000 | 3,830,576.09 | 0.00 |
| Repair & Maintenance - Buildings & Other Structures | 5021304001 | 880.00 | 0.00 |

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| Account | Code | Debit | Credit |
|---|------------|-------------------------|-------------------------|
| Repair & Maintenance - Office Equipment | 5021305002 | 6,072.00 | 0.00 |
| Repair & Maintenance - Technical and Scientific Equipment | 5021305014 | 1,276,408.00 | 0.00 |
| Repair & Maintenance - Transportation Equipment | 5021306001 | 339,476.27 | 0.00 |
| Repair & Maintenance - Furniture and Fixtures | 5021307000 | 600.00 | 0.00 |
| Repair & Maintenance - Machinery & Equipment | 5021308002 | 280.00 | 0.00 |
| Taxes, Duties & Licenses | 5021501001 | 15,142.18 | 0.00 |
| Fidelity Bond Premiums | 5021502000 | 8,094.00 | 0.00 |
| Insurance Expenses | 5021503000 | 1,319,630.02 | 0.00 |
| Advertising Expenses | 5029901000 | 56,448.00 | 0.00 |
| Printing and Binding Expenses | 5029902000 | 69,600.00 | 0.00 |
| Representation Expenses | 5029903000 | 105,427.20 | 0.00 |
| Rent/Lease Expenses | 5029905001 | 1,709,275.52 | 0.00 |
| Rents - Motor Vehicles | 5029905003 | 23,950.00 | 0.00 |
| Rents - Equipment | 5029905004 | 756,724.20 | 0.00 |
| Subscription Expenses | 5029907000 | 44,640.00 | 0.00 |
| Other Maintenance and Operating Expenses | 5029999000 | 1,199,855.50 | 0.00 |
| Depreciation - Power Supply Systems | 5050103005 | 38,640.00 | 0.00 |
| Depreciation - Buildings | 5050104001 | 1,185,994.84 | 0.00 |
| Depreciation - Other Structures | 5050104099 | 31,737.68 | 0.00 |
| Depreciation - Office Equipment | 5050105002 | 218,619.60 | 0.00 |
| Depreciation - ICT Equipment | 5050105003 | 1,744,275.72 | 0.00 |
| Depreciation - Technical and Scientific Equipment | 5050105014 | 1,398,519.46 | 0.00 |
| Depreciation Expenses - Transportation Equipment | 5050106001 | 1,981,372.80 | 0.00 |
| Depreciation Expenses - Furniture, Fixtures | 5050107001 | 83,816.99 | 0.00 |
| Depreciation Expenses - Books | 5050107002 | 604.29 | 0.00 |
| Depreciation Expenses - Machinery and Equipment | 5050108002 | 25,015.70 | 0.00 |
| Grand Total | | 3,524,471,489.48 | 3,524,471,489.48 |

CERTIFIED CORRECT:

MA. VICTORIA F. CALZADO
Chief Accountant