

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

Account	Code	Debit	Credit
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, Current 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
Account Supplies Inventory	1040401000	6,487,400.52	0.00
Medical, Dental and Laboratory Supplies Inventory	1040407000	9,975,457.40	0.00
Chemical and Filtering Supplies Inventory	1040412000	24,699,003.66	0.00
Construction Materials Inventory	1040413000	23,652.00	0.00
Other Supplies and Materials Inventory	1040499000	354,220.59	0.00
Semi-Expendable Office Equipment	1040502000	89,563.82	0.00
Semi-Expendable Information and Communications Technology Equipment	1040503000	308,256.56	0.00
Semi-Expendable Other Machinery and Equipment	1040519000	190,506.40	0.00
Semi-Expendable Furniture and Fixtures	1040601000	78,560.50	0.00
Sewer Systems	1060303000	253,948.00	0.00
Accumulated Depreciation - Sewer Systems	1060303000	11,411,379.60	0.00
Water Supply Systems	1060304000	0.00	10,270,241.64
Accumulated Depreciation - Water Supply Systems	1060304100	8,578,604.00	0.00
Power Supply Systems	1060305000	3,959,481.44	7,036,743.60
Accumulated Depreciation - Power Supply Systems	1060305100	0.00	0.00
Buildings	1060401000	227,109,932.49	1,259,880.00
Accumulated Depreciation - Buildings	1060401100	0.00	0.00
Other Structures	1060499000	2,615,844.97	149,548,883.08
Accumulated Depreciation - Other Structures	1060499100	0.00	0.00
Office Equipment	1060502000	36,228,172.76	483,999.54
Accumulated Depreciation - Office Equipments	1060502100	0.00	0.00
Information and Communication Technology Equipment	1060503000	113,940,248.15	7,686,368.55
Accumulated Depreciation - ICT Equipments	1060503100	0.00	0.00
Communication Equipment	1060507000	9,343,170.92	25,128,826.21
Accumulated Depreciation - Communication Equipments	1060507000	0.00	0.00
Disaster Response and Rescue Equipment	1060507100	0.00	281,336.03
Accumulated Depreciation - Disaster Response & Rescue Equip.	1060509001	3,196,932.32	0.00
Technical and Scientific Equipment	1060509100	0.00	2,760,210.00
Accumulated Depreciation - Technical and Scientific Equipment	1060514000	504,379,695.57	0.00
Other Machinery and Equipment	1060599000	0.00	37,113,587.08
Accumulated Depreciation - Other Machinery and Equipment	1060599100	2,889,224.15	0.00
Motor Vehicles	1060601000	0.00	2,368,416.94
Accumulated Depreciation - Motor Vehicles	1060601100	51,288,184.00	0.00
Furnitures and Fixtures	1060701000	0.00	23,434,478.51
Accumulated Depreciation - Furnitures & Fixtures	1060701100	31,258,074.91	0.00
Books	1060702000	0.00	1,738,755.56
Accumulated Depreciation - Books	1060702100	4,310,913.39	0.00
Other Property, Plant & Equipment	1060999000	0.00	99,216.75
Accumulated Depreciation - Other Assets (PPE)	1060999000	1,305,595.56	0.00
Computer Software	1069999100	27,500.00	0.00
Advances to Special Disbursing Officer	1080102000	0.00	785,228.00
Prepaid Insurance	1080103000	3,509,275.00	0.00
Prepaid Rent	1990104000	302,888.19	0.00
Other Prepayments	1990104000	347,811.60	0.00
Guaranty Deposits	1990202000	495,252.00	0.00
Accounts Payable	1990203000	0.00	0.00
	1990205000	10,082.07	0.00
	1990299000	3,172,559.03	0.00
	1990299000	1,099,184.51	0.00
	2050299000	0.00	3,209,020.00
	1990302000	1,179,900.81	0.00
	2010101000	0.00	33,075,550.34

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Due to Officers and Employees	2010102000	0.00	1,126,195.59
Due to Bureau of Internal Revenue	2020101000	0.00	10,169,537.59
Due to GSIS	2020102001	0.00	50,851.58
Due to Pag-IBIG	2020103001	0.00	243,863.35
Due to PhilHealth	2020104000	0.00	105,502.74
Due to NGAs	2020105000	0.00	13,822,120.88
Due to Local Government Unit	2020107000	0.00	336,088.78
Due to Central Office	2030101000	0.00	39,470.85
Guaranty/Security Deposits Payable	2040104000	0.00	5,414,592.14
Other Payables	2099999000	0.00	4,584,000.31
Accumulated Surplus/(Deficits)	3010101000	0.00	2,516,664,494.59
Permit Fees (NG)	4020101099	0.00	6,842,330.00
Permit Fees (RA 9502)	4020101099	0.00	1,018,370.00
Registration Fees (RA 9502)	4020102000	0.00	220,740,928.40
Clearance and Certification Fees (RA 9502)	4020104002	0.00	79,527,327.25
Licensing Fees (RA 9502)	4020106000	0.00	144,639,130.52
Verification and Authentication Fees (RA 9502)	4020111099	0.00	3,672,515.00
Fines & Penalties - Service Income	4020114000	0.00	1,549,302.56
Fines & Penalties - Service Income (RA 9502)	4020114000	0.00	30,311,740.10
Other Service Income (NG)	4020199099	0.00	90,731.31
Other Service Income (RA 9502)	4020199099	0.00	6,207,841.65
Other Service Income (RA)	4020199099	0.00	1,023,342.00
Seminar / Training Fees (RA)	4020204000	0.00	26,197,005.00
Interest Income	4020221099	0.00	1,915.02
Interest Income (RA 9502)	4020221099	0.00	296,589.22
Subsidy from National Government	4030101000	0.00	426,077,764.56
Income from Grants and Donations - In Cash	4040201000	0.00	3,592,109.80
Income from Grants and Donations - In Kind	4040202000	0.00	588,484.16
Gain in Foreign Exchange (FOREX)	4050101000	0.00	3,016,332.41
Salaries and Wages - Regular	5010101001	265,450,176.12	0.00
Personal Economic Relief Allowance (PERA)	5010201001	15,260,057.47	0.00
Representation Allowance	5010202000	2,908,500.00	0.00
Transportation Allowance	5010203001	1,837,500.00	0.00
Clothing/Uniform Allowance	5010204001	3,846,000.00	0.00
Subsistence Allowance	5010205003	6,478,468.00	0.00
Laundry Allowance	5010206004	1,467,097.19	0.00
Quarters Allowance - Magna Carta Benefits for Public Health Workers under RA7305	5010207004	194,000.00	0.00
Honoraria	5010210001	710,448.84	0.00
Hazard Pay	5010211005	55,412,522.62	0.00
Honoraria - Civilian	5010210001	8,785.00	0.00
Honoraria - Magna Carta Benefits for Public Health Workers under R.A. 7305	5010210004	5,570.27	0.00
Longevity Pay	5010212004	20,691,862.63	0.00
Year End Bonus	5010214001	44,307,283.95	0.00
Cash Gift	5010215001	3,191,500.00	0.00
Productivity Enhancement Incentive - Civilian	5010299012	3,125,000.00	0.00
Retirement and Life Insurance Premiums	5010301000	31,789,839.64	0.00
Pag-IBIG Contributions	5010302001	759,000.00	0.00
PHILHEALTH Contributions	5010303001	3,119,503.51	0.00
Employees Compensation Insurance Premiums	5010304001	765,300.00	0.00
Terminal Leave Benefits	5010403001	3,260,872.42	0.00
Other Personnel Benefits	5010499099	33,592,132.20	0.00
Traveling Expenses - Local	5020101000	24,537,378.92	0.00
Traveling Expenses - Foreign	5020102000	13,856,597.76	0.00
Training Expenses	5020201000	49,746,618.84	0.00
Scholarship / Grants Expenses	5020202000	40,460.03	0.00
Office Supplies Expense	5020301000	46,004.24	0.00
Office Supplies Expenses	5020301000	8,934,843.67	0.00
Accountable Forms Expenses	5020302000	314,500.00	0.00
Food Supplies Expenses	5020305000	5,554,000.00	0.00
Medical, Dental and Laboratory Supplies Expenses	5020308000	9,735,464.50	0.00
Fuel, Oil and Lubricants Expenses	5020309000	5,688,872.72	0.00
Semi-Expendable Office Equipment Expenses	5020321002	1,570,975.12	0.00
Semi-Expendable Technical and Scientific Equipment Expenses	5020321003	1,045,923.10	0.00
Semi-Expendable Furniture and Fixtures Expenses	5020322001	11,800.00	0.00
Semi-Expendable Other Machinery and Equipment Expenses	5020322001	1,103,415.75	0.00
Other Supplies and Materials Expenses	5020399000	75,672.33	0.00
Water Expenses	5020401000	8,525,638.40	0.00
Electricity Expenses	5020402000	2,397,009.54	0.00
Postage and Courier Services	5020501000	15,387,830.03	0.00
		2,067,854.69	0.00

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Account	Code	Debit	Credit
Telephone Expenses - Mobile	5020502001	4,409,011.07	0.00
Telephone Expenses - Landline	5020502002	2,993,175.06	0.00
Internet Subscription Expenses	5020503000	3,128,582.19	0.00
Cable, Satellite, Telegraph & Radio Expenses	5020504000	26,174.31	0.00
Awards/Rewards Expenses	5020601001	4,553,250.00	0.00
Prizes	5020602000	139,620.00	0.00
Extraordinary and Miscellaneous Expenses	5021003000	1,724,800.00	0.00
Legal Services	5021101000	586,900.00	0.00
Auditing Services	5021102000	315,937.50	0.00
Consultancy Services	5021103000	5,196,367.11	0.00
Other Professional Services	5021199000	71,981,868.69	0.00
Environment/Sanitary Services	5021201000	14,456.80	0.00
Janitorial Services	5021202000	10,475,292.68	0.00
Security Services	5021203000	16,167,147.49	0.00
Other General Services	5021299000	161,321.50	0.00
Repair & Maintenance - Buildings & Other Structures	5021304001	2,808,364.77	0.00
Repair & Maintenance - Water Supply Systems	5021303004	600.00	0.00
Repair & Maintenance - Machinery	5021305001	364,450.00	0.00
Repair & Maintenance - Office Equipment	5021305002	325,065.00	0.00
Repair & Maintenance - Technical and Scientific Equipment	5021305014	6,466,345.96	0.00
Repair & Maintenance - Furniture and Fixtures	5021306001	1,987,678.93	0.00
Repair & Maintenance - Leased Assets Improvements (Buildings)	5021307000	2,404.25	0.00
Taxes, Duties & Licenses	5021309002	395.00	0.00
Fidelity Bond Premiums	5021501001	6,645.00	0.00
Insurance Expenses	5021502000	2,901,710.43	0.00
Advertising Expenses	5029901000	1,371,982.40	0.00
Printing and Binding Expenses	5029902000	1,092,684.00	0.00
Representation Expenses	5029903000	2,823,364.62	0.00
Transportation and Delivery Expenses	5029904000	2,984.48	0.00
Rent/Lease Expenses	5029905001	16,542,667.50	0.00
Rents - Motor Vehicles	5029905003	6,095,334.33	0.00
Rents - Equipment	5029905004	1,422,364.03	0.00
Subscription Expenses	5029907000	6,067,392.85	0.00
Other Maintenance and Operating Expenses	5029999000	24,331,560.11	0.00
Depreciation - Power Supply Systems	5050103005	115,920.00	0.00
Depreciation - Buildings	5050104001	3,557,984.52	0.00
Depreciation - Other Structures	5050104099	95,213.04	0.00
Depreciation - Office Equipment	5050105002	685,949.31	0.00
Depreciation - ICI Equipment	5050105003	3,014,059.08	0.00
Depreciation - Technical and Scientific Equipment	5050105014	5,661,707.70	0.00
Depreciation Expenses - Transportation Equipment	5050106001	5,944,118.40	0.00
Depreciation Expenses - Furniture, Fixtures	5050107001	257,913.74	0.00
Depreciation Expenses - Books	5050107002	2,417.16	0.00
Depreciation Expenses - Machinery & Equipment	5050108002	37,523.58	0.00
Depreciation Expenses - Machinery and Equipment	5050108002	37,523.58	0.00
Depreciation - Communication Equipment	5050105007	332.84	0.00
Depreciation - Other Machinery and Equipment	5050105099	31,970.40	0.00
Loss on Foreign Exchange (FOREX)	5050401000	5,174,089.53	0.00
Grand Total		3,814,221,219.18	3,814,221,219.18

CERTIFIED CORRECT:

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