

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

Account	Code	Debit	Credit
Cash - Collecting Officers (NG)	1010101000	968,366.87	0.00
Cash - Collecting Officers (RA 9502)	1010101000	0.00	327,402.45
Cash - Collecting Officers (RA)	1010101000	1,781,561.93	0.00
Petty Cash	1010102000	1,623,565.33	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA)	1010202016	22,834,471.70	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	1010202016	262,411,967.86	0.00
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	1010202024	2,066,281.12	0.00
Cash in Bank - Local Currency, Current Account - LBP (RA)	1010202024	1,859,154.80	0.00
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	1010202024	238,075,032.26	0.00
Cash in Bank - Foreign Currency Savings Account	1010303002	62,166,012.08	0.00
Cash - Treasury / Agency Deposit, Regular	1010401000	4,527,178.99	0.00
Cash - Treasury / Agency Deposit, Special Account	1010402000	844,160,398.88	0.00
Cash - Treasury / Agency Deposit, Trust	1010403000	1,130,555.68	0.00
Cash - Modified Disbursement System (MDS), Special Account	1010405000	51,714,882.15	0.00
Due from National Government Agencies	1030301000	52,277,383.94	0.00
Due from Government Owned or Controlled Corporations	1030302000	357,358,557.77	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	3,366,129.00	0.00
Due from Officers and Employees	1030502000	3,138,315.26	0.00
Other Receivables	1030599000	15,308.00	0.00
Office Supplies Inventory	1040401000	5,635,375.25	0.00
Accountable Forms, Plates and Stickers Inventory	1040402000	3,469,257.40	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	262,444.32	0.00
Semi-Expendable Office Equipment	1040502000	145,515.00	0.00
Semi-Expendable Furniture and Fixtures	1040601000	201,968.00	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	1,192,260.00
Buildings	1060401000	219,872,432.49	0.00
Accumulated Depreciation - Buildings	1060401100	0.00	147,473,392.11
Other Structures	1060499000	2,615,844.97	0.00
Accumulated Depreciation - Other Structures	1060499100	0.00	428,458.60
Office Equipment	1060502000	31,984,706.27	0.00
Accumulated Depreciation - Office Equipments	1060502100	0.00	4,458,390.35
Information and Communication Technology Equipment	1060503000	84,050,849.60	0.00
Accumulated Depreciation - ICT Equipments	1060503100	0.00	13,490,732.08
Communication Equipment	1060507000	9,249,734.72	0.00
Accumulated Depreciation - Communication Equipments	1060507100	0.00	192,632.73
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	468,709,952.08	0.00
Accumulated Depreciation - Technical & Scientific Equipment	1060514100	0.00	25,121,219.64
Other Machinery and Equipment	1060599000	746,233.75	0.00
Accumulated Depreciation - Other Machinery and Equipment	1060599100	0.00	465,000.00
Motor Vehicles	1060601000	51,288,184.00	0.00
Accumulated Depreciation - Motor Vehicles	1060601100	0.00	19,967,076.11
Furnitures and Fixtures	1060701000	31,242,074.91	0.00
Accumulated Depreciation - Furnitures & Fixtures	1060701100	0.00	1,589,595.97
Books	1060702000	4,310,913.39	0.00
Accumulated Depreciation - Books	1060702100	0.00	97,806.74
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	911,025.66	0.00
Prepaid Rent	1990202000	495,252.00	0.00

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Account	Code	Debit	Credit
Prepaid Registration	1990203000	24,324.07	0.00
Prepaid Insurance	1990205000	856,198.55	0.00
Other Prepayments	1990299000	675,898.06	0.00
Guaranty Deposits	1990302000	1,074,900.81	0.00
Accounts Payable	2010101000	0.00	23,632,052.68
Due to Officers and Employees	2010102000	0.00	1,126,158.10
Due to Bureau of Internal Revenue	2020101000	0.00	2,951,447.69
Due to GSIS	2020102001	0.00	3,550,497.09
Due to Pag-IBIG	2020103001	0.00	658,002.93
Due to PhilHealth	2020104000	0.00	383,325.75
Due to NGAs	2020105000	0.00	13,885,575.23
Due to Local Government Unit	2020107000	0.00	326,088.78
Due to Central Office	2030101000	0.00	55,751.40
Guaranty/Security Deposits Payable	2040104000	0.00	5,896,081.52
Other Payables	2999999000	0.00	5,116,537.46
Accumulated Surplus/(Deficits)	3010101000	0.00	2,508,166,217.42
Permit Fees (NG)	4020101099	0.00	2,606,300.00
Permit Fees (RA 9502)	4020101099	0.00	518,450.00
Registration Fees (RA 9502)	4020102000	0.00	85,771,473.91
Clearance and Certification Fees (RA 9502)	4020104002	0.00	32,041,195.00
Licensing Fees (RA 9502)	4020106000	0.00	57,165,850.88
Verification and Authentication Fees (RA 9502)	4020111099	0.00	1,461,150.00
Fines & Penalties - Service Income	4020114000	0.00	10,743.57
Fines & Penalties - Service Income (RA 9502)	4020114000	0.00	14,001,709.60
Other Service Income (NG)	4020199099	0.00	67,073.24
Other Service Income (RA 9502)	4020199099	0.00	3,156,202.25
Other Service Income (RA)	4020199099	0.00	75,510.00
Seminar / Training Fees (RA)	4020204000	0.00	11,620,605.00
Interest Income	4020221099	0.00	331.78
Interest Income (RA 9502)	4020221099	0.00	95,407.92
Subsidy from National Government	4030101000	0.00	159,240,356.17
Income from Grants and Donations - In Cash	4040201000	0.00	1,308,113.40
Salaries and Wages - Regular	5010101001	112,616,469.22	0.00
Personal Economic Relief Allowance (PERA)	5010201001	6,441,456.59	0.00
Representation Allowance	5010202000	1,242,500.00	0.00
Transportation Allowance	5010203001	780,500.00	0.00
Clothing/Uniform Allowance	5010204001	3,678,000.00	0.00
Subsistence Allowance	5010205003	2,877,250.00	0.00
Laundry Allowance	5010206004	438,325.76	0.00
Quarters Allowance - Magna Carta Benefits for Public Health Workers under RA7305	5010207004	12,000.00	0.00
Honoraria	5010210001	244,998.80	0.00
Hazard Pay	5010211005	23,590,879.53	0.00
Longevity Pay	5010212004	5,044,295.69	0.00
Year End Bonus	5010214001	22,098,445.00	0.00
Retirement and Life Insurance Premiums	5010301000	10,556,686.21	0.00
Pag-IBIG Contributions	5010302001	255,800.00	0.00
PHILHEALTH Contributions	5010303001	1,037,239.35	0.00
Employees Compensation Insurance Premiums	5010304001	257,300.00	0.00
Terminal Leave Benefits	5010403001	245,924.21	0.00
Other Personnel Benefits	5010499099	220,000.00	0.00
Traveling Expenses - Local	5020101000	2,048,306.41	0.00
Traveling Expenses - Foreign	5020102000	1,579,987.53	0.00
Training Expenses	5020201000	2,161,227.00	0.00
Scholarship / Grants Expenses	5020202000	24,145.01	0.00
Office Supplies Expenses	5020301000	3,550,179.18	0.00
Food Supplies Expenses	5020305000	5,554,000.00	0.00
Medical, Dental and Laboratory Supplies Expenses	5020308000	106,230.50	0.00
Fuel, Oil and Lubricants Expenses	5020309000	3,239,213.48	0.00
Semi-Expendable Office Equipment Expenses	5020321002	374,742.76	0.00
Semi-Expendable Information and Communications Technology Equipment Expenses	5020321003	278,663.10	0.00
Semi-Expendable Furniture and Fixtures Expenses	5020322001	291,120.00	0.00
Other Supplies and Materials Expenses	5020399000	3,734,424.56	0.00
Water Expenses	5020401000	103,453.31	0.00

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Account	Code	Debit	Credit
Electricity Expenses	5020402000	5,179,542.25	0.00
Postage and Courier Services	5020501000	325,066.35	0.00
Telephone Expenses - Mobile	5020502001	1,806,787.55	0.00
Telephone Expenses - Landline	5020502002	466,334.91	0.00
Internet Subscription Expenses	5020503000	1,106,579.19	0.00
Cable, Satellite, Telegraph & Radio Expenses	5020504000	12,192.41	0.00
Extraordinary and Miscellaneous Expenses	5021003000	774,000.00	0.00
Legal Services	5021101000	1,600.00	0.00
Consultancy Services	5021103000	1,892,523.42	0.00
Other Professional Services	5021199000	27,110,736.87	0.00
Environment/Sanitary Services	5021201000	2,195.20	0.00
Janitorial Services	5021202000	1,648,479.41	0.00
Security Services	5021203000	3,352,366.70	0.00
Other General Services	5021299000	61,383.41	0.00
Repair & Maintenance - Buildings & Other Structures	5021304001	549,822.27	0.00
Repair & Maintenance - Machinery	5021305001	364,450.00	0.00
Repair & Maintenance - Office Equipment	5021305002	288,150.00	0.00
Repair & Maintenance - Technical and Scientific Equipment	5021305014	380,958.20	0.00
Repair & Maintenance - Transportation Equipment	5021306001	648,883.24	0.00
Repair & Maintenance - Leased Assets Improvements (Buildings)	5021309002	395.00	0.00
Taxes, Duties & Licenses	5021501001	500.00	0.00
Fidelity Bond Premiums	5021502000	149,998.23	0.00
Insurance Expenses	5021503000	1,432,920.13	0.00
Printing and Binding Expenses	5029902000	181,184.00	0.00
Representation Expenses	5029903000	127,143.64	0.00
Transportation and Delivery Expenses	5029904000	659.98	0.00
Rent/Lease Expenses	5029905001	3,595,241.32	0.00
Rents - Motor Vehicles	5029905003	3,879,000.00	0.00
Subscription Expenses	5029907000	108,905.29	0.00
Other Maintenance and Operating Expenses	5029999000	7,179,171.96	0.00
Depreciation - Power Supply Systems	5050103005	48,300.00	0.00
Depreciation - Buildings	5050104001	1,482,493.55	0.00
Depreciation - Other Structures	5050104099	39,672.10	0.00
Depreciation - Office Equipment	5050105002	253,217.91	0.00
Depreciation - ICT Equipment	5050105003	935,672.25	0.00
Depreciation - Technical and Scientific Equipment	5050105014	1,124,448.45	0.00
Depreciation Expenses - Transportation Equipment	5050106001	2,476,716.00	0.00
Depreciation Expenses - Furniture, Fixtures	5050107001	109,387.50	0.00
Depreciation Expenses - Books	5050107002	1,007.15	0.00
Depreciation Expenses - Machinery and Equipment	5050108002	31,269.65	0.00
Grand Total		<u>3,170,544,598.78</u>	<u>3,170,544,598.78</u>

CERTIFIED CORRECT:

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