

**FOOD AND DRUG ADMINISTRATION**  
**PRE-CLOSING TRIAL BALANCE**  
**AS OF OCTOBER 31, 2020**

| Account   | Code       | Debit            | Credit         |
|---|------------|------------------|----------------|
| Cash - Collecting Officers (NG)                                     | 1010101000 | 348,126.55       | 0.00           |
| Cash - Collecting Officers (RA 9502)                                | 1010101000 | 1,817,095.54     | 0.00           |
| Cash - Collecting Officers (RA)                                     | 1010101000 | 1,760,561.93     | 0.00           |
| Petty Cash  | 1010102000 | 3,107,736.29     | 0.00           |
| Cash in Bank - Local Currency, Current Account - DBP (RA)           | 1010202016 | 25,611,889.42    | 0.00           |
| Cash in Bank - Local Currency, Current Account - DBP (RA 9502)      | 1010202016 | 61,418,668.25    | 0.00           |
| Cash in Bank - Local Currency, Current Account - LBP (Payroll)      | 1010202024 | 2,459,313.84     | 0.00           |
| Cash in Bank - Local Currency, Current Account - LBP (RA)           | 1010202024 | 1,623,382.94     | 0.00           |
| Cash in Bank - Local Currency, Current Account - LBP (RA 9502)      | 1010202024 | 208,880,136.52   | 0.00           |
| Cash in Bank - Foreign Currency Savings Account                     | 1010303002 | 68,625,223.98    | 0.00           |
| Cash - Treasury / Agency Deposit, Regular                           | 1010401000 | 3,646,441.46     | 0.00           |
| Cash - Treasury / Agency Deposit, Special Account                   | 1010402000 | 1,241,817,083.82 | 0.00           |
| Cash - Treasury / Agency Deposit, Trust                             | 1010403000 | 1,130,555.68     | 0.00           |
| Cash - Modified Disbursement System (MDS), Regular                  | 1010404000 | 65,042,085.19    | 0.00           |
| Cash - Modified Disbursement System (MDS), Special Account          | 1010405000 | 106,873,123.79   | 0.00           |
| Due from National Government Agencies                               | 1030301000 | 308,115,058.45   | 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 | 4,995,654.28     | 0.00           |
| Due from Officers and Employees                                     | 1030502000 | 3,200,650.90     | 0.00           |
| Other Receivables   | 1030599000 | 46,647.24        | 0.00           |
| Office Supplies Inventory   | 1040401000 | 6,244,884.02     | 0.00           |
| Accountable Forms, Plates and Stickers Inventory                    | 1040402000 | 10,702,907.40    | 0.00           |
| Medical, Dental and Laboratory Supplies Inventory                   | 1040407000 | 22,977,621.66    | 0.00           |
| Chemical and Filtering Supplies Inventory                           | 1040412000 | 23,652.00        | 0.00           |
| Construction Materials Inventory                                    | 1040413000 | 768,952.91       | 0.00           |
| Other Supplies and Materials Inventory                              | 1040499000 | 51,497.72        | 0.00           |
| Semi-Expendable Office Equipment                                    | 1040502000 | 266,243.58       | 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             | 1,356,480.00   |
| Buildings   | 1060401000 | 220,832,432.49   | 0.00           |
| Accumulated Depreciation - Buildings                                | 1060401100 | 0.00             | 152,531,870.18 |
| Other Structures  | 1060499000 | 2,615,844.97     | 0.00           |
| Accumulated Depreciation - Other Structures                         | 1060499100 | 0.00             | 563,343.74     |
| Office Equipment  | 1060502000 | 34,583,534.87    | 0.00           |
| Accumulated Depreciation - Office Equipments                        | 1060502100 | 0.00             | 6,369,167.28   |
| Information and Communication Technology Equipment                  | 1060503000 | 110,573,477.16   | 0.00           |
| Accumulated Depreciation - ICT Equipments                           | 1060503100 | 0.00             | 27,415,997.82  |
| 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 | 505,508,352.02   | 0.00           |
| Accumulated Depreciation - Technical & Scientific Equipment         | 1060514100 | 0.00             | 41,434,920.79  |
| Other Machinery and Equipment                                       | 1060599000 | 3,241,024.15     | 0.00           |
| Accumulated Depreciation - Other Machinery and Equipment            | 1060599100 | 0.00             | 2,231,188.79   |
| Motor Vehicles  | 1060601000 | 51,288,184.00    | 0.00           |

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|--|------------|----------------|------------------|
| Accumulated Depreciation - Motor Vehicles        | 1060601100 | 0.00           | 28,387,910.51    |
| Furnitures and Fixtures                          | 1060701000 | 31,305,580.91  | 0.00             |
| Accumulated Depreciation - Furnitures & Fixtures | 1060701100 | 0.00           | 1,907,100.01     |
| Books  | 1060702000 | 4,393,543.39   | 0.00             |
| Accumulated Depreciation - Books                 | 1060702100 | 0.00           | 102,299.94       |
| 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             |
| Other Intangible Assets                          | 1080198000 | 5,285,592.46   | 0.00             |
| Advances to Special Disbursing Officer           | 1990103000 | 586,213.76     | 0.00             |
| Advances to Officers and Employees               | 1990104000 | 0.00           | 39,721.28        |
| Advances to Contractors                          | 1990201000 | 7,237,500.00   | 0.00             |
| Prepaid Rent                                     | 1990202000 | 495,252.00     | 0.00             |
| Prepaid Registration                             | 1990203000 | 26,319.23      | 0.00             |
| Prepaid Insurance                                | 1990205000 | 622,944.67     | 0.00             |
| Other Prepayments                                | 1990299000 | 675,898.06     | 0.00             |
| Other Unearned Revenue                           | 2050299000 | 0.00           | 16,481,323.82    |
| Guaranty Deposits                                | 1990302000 | 1,179,900.81   | 0.00             |
| Accounts Payable                                 | 2010101000 | 0.00           | 15,876,309.88    |
| Due to Officers and Employees                    | 2010102000 | 0.00           | 1,132,556.41     |
| Due to Bureau of Internal Revenue                | 2020101000 | 0.00           | 2,956,993.63     |
| Due to GSIS                                      | 2020102001 | 0.00           | 7,538,418.18     |
| Due to Pag-IBIG                                  | 2020103001 | 0.00           | 436,606.49       |
| Due to PhilHealth                                | 2020104000 | 0.00           | 300,201.86       |
| Due to NGAs                                      | 2020105000 | 0.00           | 16,761,373.03    |
| 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           | 6,665,438.69     |
| Other Payables                                   | 2999999000 | 0.00           | 3,665,826.68     |
| Accumulated Surplus/(Deficits)                   | 3010101000 | 0.00           | 2,829,181,142.99 |
| Permit Fees (NG)                                 | 4020101099 | 0.00           | 3,125,910.00     |
| Permit Fees (RA 9502)                            | 4020101099 | 0.00           | 1,273,263.00     |
| Registration Fees (RA 9502)                      | 4020102000 | 0.00           | 170,729,583.40   |
| Clearance and Certification Fees (RA 9502)       | 4020104002 | 0.00           | 41,209,079.00    |
| Licensing Fees (RA 9502)                         | 4020106000 | 0.00           | 110,657,839.10   |
| Verification and Authentication Fees (RA 9502)   | 4020111099 | 0.00           | 2,151,945.00     |
| Fines & Penalties - Service Income               | 4020114000 | 0.00           | 191,027.71       |
| Fines & Penalties - Service Income (RA 9502)     | 4020114000 | 0.00           | 13,163,822.50    |
| Other Service Income (NG)                        | 4020199099 | 0.00           | 86,444.50        |
| Other Service Income (RA 9502)                   | 4020199099 | 0.00           | 2,886,171.40     |
| Other Service Income (RA)                        | 4020199099 | 0.00           | 103,629.45       |
| Seminar / Training Fees (RA)                     | 4020204000 | 0.00           | 500.00           |
| Interest Income                                  | 4020221099 | 0.00           | 915.08           |
| Interest Income (RA 9502)                        | 4020221099 | 0.00           | 116,232.92       |
| Subsidy from National Government                 | 4030101000 | 0.00           | 427,507,558.11   |
| Income from Grants and Donations - In Cash       | 4040201000 | 0.00           | 1,023,192.80     |
| Income from Grants and Donations - In Kind       | 4040202000 | 0.00           | 31,376.00        |
| Gain in Foreign Exchange (FOREX)                 | 4050101000 | 0.00           | 608,424.23       |
| Salaries and Wages - Regular                     | 5010101001 | 233,346,348.83 | 0.00             |
| Personal Economic Relief Allowance (PERA)        | 5010201001 | 12,741,322.87  | 0.00             |
| Representation Allowance                         | 5010202000 | 2,518,000.00   | 0.00             |
| Transportation Allowance                         | 5010203001 | 1,549,500.00   | 0.00             |
| Clothing/Uniform Allowance                       | 5010204001 | 3,726,000.00   | 0.00             |
| Subsistence Allowance                            | 5010205003 | 5,804,600.00   | 0.00             |

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|--|------------|---------------|--------|
| Laundry Allowance  | 5010206004 | 1,466,488.19  | 0.00   |
| Quarters Allowance - Magna Carta Benefits for Public Health Workers under RA7305 | 5010207004 | 28,000.00     | 0.00   |
| Honoraria - Magna Carta Benefits for Public Health Workers under R.A. 7305       | 5010210004 | 46,487.81     | 0.00   |
| Hazard Pay   | 5010211005 | 49,030,155.37 | 0.00   |
| Longevity Pay  | 5010212004 | 15,575,223.24 | 0.00   |
| Year End Bonus   | 5010214001 | 23,515,435.30 | 0.00   |
| Cash Gift  | 5010215001 | 9,500.00      | 0.00   |
| Retirement and Life Insurance Premiums   | 5010301000 | 9,550,526.06  | 0.00   |
| Pag-IBIG Contributions   | 5010302001 | 625,400.00    | 0.00   |
| PHILHEALTH Contributions   | 5010303001 | 3,152,534.50  | 0.00   |
| Employees Compensation Insurance Premiums  | 5010304001 | 496,400.00    | 0.00   |
| Terminal Leave Benefits  | 5010403001 | 15,282,590.76 | 0.00   |
| Other Personnel Benefits   | 5010499099 | 10,775,863.80 | 0.00   |
| Traveling Expenses - Local   | 5020101000 | 6,207,646.92  | 0.00   |
| Traveling Expenses - Foreign   | 5020102000 | 1,058,537.47  | 0.00   |
| Training Expenses  | 5020201000 | 9,970,807.90  | 0.00   |
| Scholarship / Grants Expenses  | 5020202000 | 12,877.59     | 0.00   |
| Office Supplies Expense  | 5020301000 | 6,673.21      | 0.00   |
| Office Supplies Expenses   | 5020301000 | 1,583,573.75  | 0.00   |
| Accountable Forms Expenses   | 5020302000 | 691,000.00    | 0.00   |
| Medical, Dental and Laboratory Supplies Expenses                                 | 5020308000 | 32,375,126.02 | 0.00   |
| Fuel, Oil and Lubricants Expenses  | 5020309000 | 3,129,368.66  | 0.00   |
| Semi-Expendable Office Equipment Expenses  | 5020321002 | 571,531.05    | 0.00   |
| Semi-Expendable Information and Communications Technology Equipment Expense      | 5020321003 | 152,500.00    | 0.00   |
| Semi-Expendable Furniture and Fixtures Expenses                                  | 5020322001 | 433,594.40    | 0.00   |
| Semi-Expendable Other Machinery and Equipment Expenses                           | 5020321099 | 34,700.00     | 0.00   |
| Other Supplies and Materials Expenses  | 5020399000 | 1,527,305.80  | 0.00   |
| Water Expenses   | 5020401000 | 2,146,181.11  | 0.00   |
| Electricity Expenses   | 5020402000 | 12,248,792.52 | 0.00   |
| Postage and Courier Services   | 5020501000 | 1,323,703.64  | 0.00   |
| Telephone Expenses - Mobile  | 5020502001 | 3,253,400.00  | 0.00   |
| Telephone Expenses - Landline  | 5020502002 | 1,884,960.03  | 0.00   |
| Internet Subscription Expenses   | 5020503000 | 2,729,064.58  | 0.00   |
| Cable, Satellite, Telegraph & Radio Expenses                                     | 5020504000 | 21,300.00     | 0.00   |
| Extraordinary and Miscellaneous Expenses   | 5021003000 | 1,486,600.00  | 0.00   |
| Legal Services   | 5021101000 | 2,345.00      | 0.00   |
| Auditing Services  | 5021102000 | 290,678.68    | 0.00   |
| Consultancy Services   | 5021103000 | 200,000.00    | 0.00   |
| Other Professional Services  | 5021199000 | 85,110,909.02 | 0.00   |
| Environment/Sanitary Services  | 5021201000 | 1,892.00      | 0.00   |
| Janitorial Services  | 5021202000 | 12,081,197.38 | 0.00   |
| Security Services  | 5021203000 | 13,135,509.43 | 0.00   |
| Repair & Maintenance - Buildings & Other Structures                              | 5021304001 | 43,097.44     | 0.00   |
| Repair & Maintenance - Machinery   | 5021305001 | 10,790.00     | 0.00   |
| Repair & Maintenance - Office Equipment  | 5021305002 | 395,029.50    | 0.00   |
| Repair & Maintenance - Technical and Scientific Equipment                        | 5021305014 | 3,116,357.02  | 0.00   |
| Repair & Maintenance - Transportation Equipment                                  | 5021306001 | 1,074,987.19  | 0.00   |
| Repair & Maintenance - Other Structures  | 5021304099 | 120.00        | 0.00   |
| Repair & Maintenance - Furniture and Fixtures                                    | 5021307000 | 5,713.50      | 0.00   |
| Repair & Maintenance - Machinery & Equipment                                     | 5021308002 | 18,280.00     | 0.00   |
| Repair & Maintenance - Leased Assets Improvements (Buildings)                    | 5021309002 | 40,321.00     | 0.00   |
| Taxes, Duties & Licenses   | 5021501001 | 402,615.44    | 0.00   |
| Fidelity Bond Premiums   | 5021502000 | 344,689.33    | 0.00   |
| Insurance Expenses   | 5021503000 | 4,364,041.30  | 0.00   |

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| Account   | Code       | Debit                          | Credit                         |
|---|------------|--------------------------------|--------------------------------|
| Advertising Expenses                              | 5029901000 | 710,673.60                     | 0.00                           |
| Printing and Binding Expenses                     | 5029902000 | 619,600.00                     | 0.00                           |
| Representation Expenses                           | 5029903000 | 187,695.20                     | 0.00                           |
| Transportation and Delivery Expenses              | 5029904000 | 3,264.00                       | 0.00                           |
| Rent/Lease Expenses                               | 5029905001 | 6,508,381.75                   | 0.00                           |
| Rents - Motor Vehicles                            | 5029905003 | 3,654,870.00                   | 0.00                           |
| Rents - Equipment                                 | 5029905004 | 2,694,641.21                   | 0.00                           |
| Subscription Expenses                             | 5029907000 | 677,802.12                     | 0.00                           |
| Other Maintenance and Operating Expenses          | 5029999000 | 3,262,584.69                   | 0.00                           |
| Depreciation - Power Supply Systems               | 5050103005 | 96,600.00                      | 0.00                           |
| Depreciation - Buildings                          | 5050104001 | 2,982,987.10                   | 0.00                           |
| Depreciation - Other Structures                   | 5050104099 | 79,344.20                      | 0.00                           |
| Depreciation - Office Equipment                   | 5050105002 | 1,190,726.73                   | 0.00                           |
| Depreciation - ICT Equipment                      | 5050105003 | 7,980,861.01                   | 0.00                           |
| Depreciation - Technical and Scientific Equipment | 5050105014 | 6,038,766.05                   | 0.00                           |
| Depreciation Expenses - Transportation Equipment  | 5050106001 | 4,953,432.00                   | 0.00                           |
| Depreciation Expenses - Furniture, Fixtures       | 5050107001 | 212,799.98                     | 0.00                           |
| Depreciation Expenses - Books                     | 5050107002 | 3,083.19                       | 0.00                           |
| Depreciation Expenses - Machinery and Equipment   | 5050108002 | 50,031.42                      | 0.00                           |
| Depreciation - Other Machinery and Equipment      | 5050105099 | 49,921.85                      | 0.00                           |
| Loss on Foreign Exchange (FOREX)                  | 5050401000 | 2,736,944.07                   | 0.00                           |
| <b>Grand Total</b>                                |            | <b><u>3,959,613,721.79</u></b> | <b><u>3,959,613,721.79</u></b> |

CERTIFIED CORRECT:

**MA. VICTORIA F. CALZADO**  
Chief Accountant