

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

Account	Code	Debit	Credit
Cash - Collecting Officers (NG)	1010101000	348,126.55	0.00
Cash - Collecting Officers (RA 9502)	1010101000	1,816,295.54	0.00
Cash - Collecting Officers (RA)	1010101000	1,760,561.93	0.00
Petty Cash	1010102000	3,016,335.87	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA)	1010202016	25,738,433.63	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	1010202016	57,799,800.75	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	600,366.25	0.00
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	1010202024	168,406,210.59	0.00
Cash in Bank - Foreign Currency Savings Account	1010303002	68,625,223.98	0.00
Cash - Treasury / Agency Deposit, Regular	1010401000	3,622,156.46	0.00
Cash - Treasury / Agency Deposit, Special Account	1010402000	1,368,916,553.70	0.00
Cash - Treasury / Agency Deposit, Trust	1010403000	1,130,555.68	0.00
Cash - Modified Disbursement System (MDS), Regular	1010404000	0.00	0.00
Cash - Modified Disbursement System (MDS), Special Account	1010405000	0.00	0.00
Due from National Government Agencies	1030301000	308,116,091.17	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	45,837.24	0.00
Office Supplies Inventory	1040401000	6,325,920.98	0.00
Accountable Forms, Plates and Stickers Inventory	1040402000	10,702,907.40	0.00
Medical, Dental and Laboratory Supplies Inventory	1040407000	23,781,411.66	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	52,526.56	0.00
Semi-Expendable Office Equipment	1040502000	269,572.62	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	1,346,820.00
Buildings	1060401000	220,832,432.49	0.00
Accumulated Depreciation - Buildings	1060401100	0.00	152,231,771.47
Other Structures	1060499000	2,615,844.97	0.00
Accumulated Depreciation - Other Structures	1060499100	0.00	555,409.32
Office Equipment	1060502000	34,583,534.87	0.00
Accumulated Depreciation - Office Equipments	1060502100	0.00	6,278,692.17
Information and Communication Technology Equipment	1060503000	110,573,477.16	0.00
Accumulated Depreciation - ICT Equipments	1060503100	0.00	26,612,626.81
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	505,324,022.02	0.00
Accumulated Depreciation -Technical & Scientific Equipment	1060514100	0.00	40,914,962.73
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
Accumulated Depreciation - Motor Vehicles	1060601100	0.00	27,892,567.31
Furnitures and Fixtures	1060701000	31,305,580.91	0.00
Accumulated Depreciation - Furnitures & Fixtures	1060701100	0.00	1,886,009.24
Books	1060702000	4,310,913.39	0.00
Accumulated Depreciation - Books	1060702100	0.00	101,060.49
Other Property, Plant & Equipment	1069899000	1,305,595.56	0.00
Other Assets (PPE)	1069999001	27,500.00	0.00

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Account	Code	Debit	Credit
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	584,663.76	0.00
Advances to Officers and Employees	1990104000	0.00	40,892.01
Advances to Contractors	1990201000	7,237,500.00	0.00
Prepaid Rent	1990202000	495,252.00	0.00
Prepaid Registration	1990203000	27,017.27	0.00
Prepaid Insurance	1990205000	803,867.32	0.00
Other Prepayments	1990299000	717,176.66	0.00
Other Unearned Revenue	2050299000	0.00	10,716,951.53
Guaranty Deposits	1990302000	1,179,900.81	0.00
Accounts Payable	2010101000	0.00	15,858,483.08
Due to Officers and Employees	2010102000	0.00	1,132,556.41
Due to Bureau of Internal Revenue	2020101000	0.00	4,123,118.36
Due to GSIS	2020102001	0.00	7,464,144.30
Due to Pag-IBIG	2020103001	0.00	249,678.95
Due to PhilHealth	2020104000	0.00	255,642.27
Due to NGAs	2020105000	0.00	16,344,891.63
Due to Local Government Unit	2020107000	0.00	326,088.78
Due to Central Office	2030101000	0.00	46,570.85
Guaranty/Security Deposits Payable	2040104000	0.00	6,594,829.69
Other Payables	2999999000	0.00	4,152,813.02
Accumulated Surplus/(Deficits)	3010101000	0.00	2,829,142,572.73
Permit Fees (NG)	4020101099	0.00	3,125,910.00
Permit Fees (RA 9502)	4020101099	0.00	924,703.00
Registration Fees (RA 9502)	4020102000	0.00	149,196,416.90
Clearance and Certification Fees (RA 9502)	4020104002	0.00	38,364,234.00
Licensing Fees (RA 9502)	4020106000	0.00	98,941,124.70
Verification and Authentication Fees (RA 9502)	4020111099	0.00	2,133,430.00
Fines & Penalties - Service Income	4020114000	0.00	184,995.72
Fines & Penalties - Service Income (RA 9502)	4020114000	0.00	12,224,766.50
Other Service Income (NG)	4020199099	0.00	83,159.50
Other Service Income (RA 9502)	4020199099	0.00	2,404,058.80
Other Service Income (RA)	4020199099	0.00	78,629.45
Seminar / Training Fees (RA)	4020204000	0.00	500.00
Interest Income	4020221099	0.00	796.54
Interest Income (RA 9502)	4020221099	0.00	97,262.68
Subsidy from National Government	4030101000	0.00	318,906,753.18
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	209,599,397.92	0.00
Personal Economic Relief Allowance (PERA)	5010201001	11,470,070.52	0.00
Representation Allowance	5010202000	2,265,500.00	0.00
Transportation Allowance	5010203001	1,389,500.00	0.00
Clothing/Uniform Allowance	5010204001	3,726,000.00	0.00
Subsistence Allowance	5010205003	5,102,600.00	0.00
Laundry Allowance	5010206004	1,370,754.11	0.00
Quarters Allowance - Magna Carta Benefits for Public Health Workers under RA7305	5010207004	16,000.00	0.00
Hazard Pay	5010211005	44,081,067.55	0.00
Longevity Pay	5010212004	15,382,968.49	0.00
Year End Bonus	5010214001	23,505,075.30	0.00
Cash Gift	5010215001	5,500.00	0.00
Retirement and Life Insurance Premiums	5010301000	9,550,526.06	0.00
Pag-IBIG Contributions	5010302001	561,800.00	0.00
PHILHEALTH Contributions	5010303001	2,827,564.16	0.00
Employees Compensation Insurance Premiums	5010304001	433,100.00	0.00
Terminal Leave Benefits	5010403001	15,282,590.76	0.00
Other Personnel Benefits	5010499099	225,000.00	0.00
Traveling Expenses - Local	5020101000	5,796,908.92	0.00
Traveling Expenses - Foreign	5020102000	1,058,537.47	0.00
Training Expenses	5020201000	9,837,636.00	0.00

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Account	Code	Debit	Credit
Scholarship / Grants Expenses	5020202000	12,877.59	0.00
Office Supplies Expense	5020301000	6,673.21	0.00
Office Supplies Expenses	5020301000	1,415,530.51	0.00
Accountable Forms Expenses	5020302000	691,000.00	0.00
Medical, Dental and Laboratory Supplies Expenses	5020308000	31,109,285.46	0.00
Fuel, Oil and Lubricants Expenses	5020309000	2,782,804.81	0.00
Semi-Expendable Office Equipment Expenses	5020321002	568,202.01	0.00
Semi-Expendable Information and Communications Technology Equipment Expenses	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	1,408,670.88	0.00
Water Expenses	5020401000	1,972,348.33	0.00
Electricity Expenses	5020402000	10,581,179.67	0.00
Postage and Courier Services	5020501000	1,165,177.87	0.00
Telephone Expenses - Mobile	5020502001	2,834,200.00	0.00
Telephone Expenses - Landline	5020502002	1,684,580.95	0.00
Internet Subscription Expenses	5020503000	2,441,367.92	0.00
Cable, Satellite, Telegraph & Radio Expenses	5020504000	17,620.00	0.00
Extraordinary and Miscellaneous Expenses	5021003000	1,331,800.00	0.00
Legal Services	5021101000	2,345.00	0.00
Auditing Services	5021102000	270,968.79	0.00
Consultancy Services	5021103000	100,000.00	0.00
Other Professional Services	5021199000	75,998,893.29	0.00
Environment/Sanitary Services	5021201000	1,892.00	0.00
Janitorial Services	5021202000	10,138,116.79	0.00
Security Services	5021203000	11,626,667.98	0.00
Repair & Maintenance - Buildings & Other Structures	5021304001	27,869.44	0.00
Repair & Maintenance - Office Equipment	5021305002	18,669.50	0.00
Repair & Maintenance - Technical and Scientific Equipment	5021305014	2,998,277.02	0.00
Repair & Maintenance - Transportation Equipment	5021306001	850,129.45	0.00
Repair & Maintenance - Furniture and Fixtures	5021307000	4,720.00	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	392,128.26	0.00
Fidelity Bond Premiums	5021502000	151,368.58	0.00
Insurance Expenses	5021503000	4,105,975.74	0.00
Advertising Expenses	5029901000	710,673.60	0.00
Printing and Binding Expenses	5029902000	69,600.00	0.00
Representation Expenses	5029903000	178,570.20	0.00
Transportation and Delivery Expenses	5029904000	3,264.00	0.00
Rent/Lease Expenses	5029905001	5,703,735.52	0.00
Rents - Motor Vehicles	5029905003	3,654,870.00	0.00
Rents - Equipment	5029905004	2,694,641.21	0.00
Subscription Expenses	5029907000	665,651.12	0.00
Other Maintenance and Operating Expenses	5029999000	3,052,949.44	0.00
Depreciation - Power Supply Systems	5050103005	86,940.00	0.00
Depreciation - Buildings	5050104001	2,682,888.39	0.00
Depreciation - Other Structures	5050104099	71,409.78	0.00
Depreciation - Office Equipment	5050105002	1,100,251.62	0.00
Depreciation - ICT Equipment	5050105003	7,177,490.00	0.00
Depreciation - Technical and Scientific Equipment	5050105014	5,518,807.99	0.00
Depreciation Expenses - Transportation Equipment	5050106001	4,458,088.80	0.00
Depreciation Expenses - Furniture, Fixtures	5050107001	191,709.21	0.00
Depreciation Expenses - Books	5050107002	1,843.74	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
Grand Total		<u>3,804,851,939.10</u>	<u>3,804,851,939.10</u>

CERTIFIED CORRECT:

MA. VICTORIA F. CALZADO
Chief Accountant