

**DEPARTMENT OF HEALTH**  
**FOOD AND DRUG ADMINISTRATION**  
**PRE-CLOSING TRIAL BALANCE**  
**AS OF FEBRUARY 28, 2021**

Account	Code	Debit	Credit
Cash - Collecting Officers (NG)	1010101000	433,981.89	-
Cash - Collecting Officers (RA 9502)	1010101000	1,819,330.56	-
Cash - Collecting Officers (RA)	1010101000	1,760,561.93	-
Petty Cash	1010102000	2,701,832.02	-
Cash in Bank - Local Currency, Current Account - DBP (RA)	1010202016	999,114.10	-
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	1010202016	6,253,749.98	-
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	1010202024	2,453,001.29	-
Cash in Bank - Local Currency, Current Account - LBP (RA)	1010202024	353.92	-
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	1010202024	97,456,594.72	-
Cash in Bank - Foreign Currency Savings Account	1010303002	22,027,285.48	-
Cash - Treasury / Agency Deposit, Regular	1010401000	710,269.40	-
Cash - Treasury / Agency Deposit, Special Account	1010402000	1,574,154,225.96	-
Cash - Treasury / Agency Deposit, Trust	1010403000	1,130,555.68	-
Cash - Modified Disbursement System (MDS), Regular	1010404000	0.00	-
Cash - Modified Disbursement System (MDS), Special Account	1010405000	46,700,467.71	-
Due from National Government Agencies	1030301000	265,164,313.93	-
Due from Government Owned or Controlled Corporations	1030302000	148,031,582.17	-
Due from Local Government Units	1030303000	272.00	-
Due from Central Office	1030401000	367,355.00	-
Receivables - Disallowances/Charges	1030501000	5,431,718.23	-
Due from Officers and Employees	1030502000	3,200,275.16	-
Other Receivables	1030599000	33,660.07	-
Office Supplies Inventory	1040401000	6,367,707.57	-
Accountable Forms, Plates and Stickers Inventory	1040402000	11,538,907.40	-
Medical, Dental and Laboratory Supplies Inventory	1040407000	24,533,253.66	-
Chemical and Filtering Supplies Inventory	1040412000	23,652.00	-
Construction Materials Inventory	1040413000	768,952.91	-
Other Supplies and Materials Inventory	1040499000	35,512.72	-
Semi-Expendable Office Equipment	1040502000	252,924.64	-
Semi-Expendable Information and Communications Technology Equipment	1040503000	190,506.40	-
Semi-Expendable Other Machinery and Equipment	1040519000	78,560.50	-
Semi-Expendable Furniture and Fixtures	1040601000	253,948.00	-
Sewer Systems	1060303000	11,411,379.60	-
Accumulated Depreciation - Sewer Systems	1060303100	-	10,270,241.64
Water Supply Systems	1060304000	8,578,604.00	-
Accumulated Depreciation - Water Supply Systems	1060304100	-	7,036,743.60
Power Supply Systems	1060305000	3,959,481.44	-
Accumulated Depreciation - Power Supply Systems	1060305100	-	1,395,120.00
Buildings	1060401000	220,832,432.49	-
Accumulated Depreciation - Buildings	1060401100	-	153,732,265.02
Other Structures	1060499000	2,615,844.97	-
Accumulated Depreciation - Other Structures	1060499100	-	595,081.42
Office Equipment	1060502000	35,176,059.87	-
Accumulated Depreciation - Office Equipments	1060502100	-	6,789,214.20
Information and Communication Technology Equipment	1060503000	110,824,749.15	-
Accumulated Depreciation - ICT Equipments	1060503100	-	30,612,543.69
Communication Equipment	1060507000	9,249,734.72	-
Accumulated Depreciation - Communication Equipments	1060507100	-	192,632.73
Disaster Response and Rescue Equipment	1060509001	3,196,932.32	-
Accumulated Depreciation - Disaster Response & Rescue Equip.	1060509100	-	2,760,210.00
Technical and Scientific Equipment	1060514000	537,820,198.02	-
Accumulated Depreciation - Technical & Scientific Equipment	1060514100	-	43,877,013.53
Other Machinery and Equipment	1060599000	3,825,299.15	-
Accumulated Depreciation - Other Machinery and Equipment	1060599100	-	2,702,380.04
Motor Vehicles	1060601000	51,288,184.00	-
Accumulated Depreciation - Motor Vehicles	1060601100	-	30,074,791.85
Furnitures and Fixtures	1060701000	30,905,479.91	-
Accumulated Depreciation - Furnitures & Fixtures	1060701100	-	1,996,412.95
Books	1060702000	4,393,543.39	-
Accumulated Depreciation - Books	1060702100	-	107,257.74
Other Property, Plant & Equipment	1069899000	1,305,595.56	-
Other Assets (PPE)	1069999001	27,500.00	-
Accumulated Depreciation - Other PPE	1069899100	-	785,228.00
Computer Software	1080102000	3,532,275.00	-
Construction in Progress -Buildings and Other Structures	1069903000	3,531,949.50	-
Other Intangible Assets	1080198000	5,285,592.46	-
Advances to Special Disbursing Officer	1990103000	447,439.15	-
Advances to Officers and Employees	1990104000	229,262.59	-
Advances to Contractors	1990201000	8,129,707.58	-
Prepaid Rent	1990202000	495,252.00	-
Prepaid Registration	1990203000	16,319.52	-
Prepaid Insurance	1990205000	2,707,580.12	-
Other Prepayments	1990299000	1,159,398.06	-

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Account	Code	Debit	Credit
Other Unearned Revenue	2050299000	-	26,868,722.92
Guaranty Deposits	1990302000	1,851,981.62	-
Accounts Payable	2010101000	-	49,545,614.45
Due to Officers and Employees	2010102000	-	1,129,208.67
Due to Bureau of Internal Revenue	2020101000	-	3,471,526.62
Due to GSIS	2020102001	-	6,519,622.58
Due to Pag-IBIG	2020103001	-	606,203.07
Due to PhilHealth	2020104000	-	327,481.54
Due to NGAs	2020105000	-	14,772,071.20
Due to Local Government Unit	2020107000	-	326,088.78
Due to Central Office	2030101000	-	39,470.85
Guaranty/Security Deposits Payable	2040104000	-	8,066,105.75
Other Payables	2999999000	-	4,880,648.84
Trust Liabilities	2040101000	-	5,045,617.50
Accumulated Surplus/(Deficits)	3010101000	-	2,819,191,728.89
Permit Fees (RA 9502)	4020101099	-	1,424,200.00
Registration Fees (RA 9502)	4020102000	-	39,035,123.22
Clearance and Certification Fees (RA 9502)	4020104002	-	7,890,713.80
Licensing Fees (RA 9502)	4020106000	-	29,068,460.59
Verification and Authentication Fees (RA 9502)	4020111099	-	347,805.00
Fines & Penalties - Service Income	4020114000	-	1,962.45
Fines & Penalties - Service Income (RA 9502)	4020114000	-	2,063,635.00
Other Service Income (NG)	4020199099	-	9,146.85
Other Service Income (RA 9502)	4020199099	-	977,849.60
Subsidy from National Government	4030101000	-	71,850,951.03
Gain in Foreign Exchange (FOREX)	4050101000	-	263,171.87
Salaries and Wages - Regular	5010101001	49,662,260.46	-
Personal Economic Relief Allowance (PERA)	5010201001	2,665,735.04	-
Representation Allowance	5010202000	500,000.00	-
Transportation Allowance	5010203001	308,000.00	-
Subsistence Allowance	5010205003	820,552.18	-
Laundry Allowance	5010206004	621,599.93	-
Hazard Pay	5010211005	10,392,165.54	-
Longevity Pay	5010212004	372,766.91	-
Retirement and Life Insurance Premiums	5010301000	2,839,849.56	-
Pag-IBIG Contributions	5010302001	66,100.00	-
PHILHEALTH Contributions	5010303001	671,974.38	-
Employees Compensation Insurance Premiums	5010304001	64,400.00	-
Traveling Expenses - Local	5020101000	358,893.00	-
Training Expenses	5020201000	2,500.00	-
Office Supplies Expenses	5020301000	732,673.05	-
Medical, Dental and Laboratory Supplies Expenses	5020308000	555,557.75	-
Fuel, Oil and Lubricants Expenses	5020309000	451,526.53	-
Semi-Expendable Office Equipment Expenses	5020321002	12,239.88	-
Semi-Expendable Information and Communications Technology Equipment Expenses	5020321003	280,857.00	-
Semi-Expendable Furniture and Fixtures Expenses	5020322001	149,581.60	-
Other Supplies and Materials Expenses	5020399000	170,283.64	-
Water Expenses	5020401000	346,850.54	-
Electricity Expenses	5020402000	1,774,220.44	-
Postage and Courier Services	5020501000	550,537.00	-
Telephone Expenses - Mobile	5020502001	440,300.00	-
Telephone Expenses - Landline	5020502002	377,034.80	-
Internet Subscription Expenses	5020503000	526,464.76	-
Cable, Satellite, Telegraph & Radio Expenses	5020504000	4,820.00	-
Awards/Rewards Expenses	5020601001	4,580.00	-
Extraordinary and Miscellaneous Expenses	5021003000	309,600.00	-
Legal Services	5021101000	950.00	-
Auditing Services	5021102000	16,987.15	-
Other Professional Services	5021199000	13,604,330.54	-
Janitorial Services	5021202000	1,336,400.85	-
Security Services	5021203000	1,173,006.91	-
Repair & Maintenance - Buildings & Other Structures	5021304001	14,318.88	-
Repair & Maintenance - Info. and Comm. Tech. Equip.	5021305003	6,400.00	-
Repair & Maintenance - Transportation Equipment	5021306001	183,015.81	-
Taxes, Duties & Licenses	5021501001	1,100.00	-
Fidelity Bond Premiums	5021502000	176,832.02	-
Insurance Expenses	5021503000	552,238.20	-
Representation Expenses	5029903000	1,279.00	-
Rent/Lease Expenses	5029905001	839,098.50	-
Rents - Equipment	5029905004	290,462.01	-
Subscription Expenses	5029907000	86,603.30	-
Other Maintenance and Operating Expenses	5029999000	426,402.05	-
Depreciation - Power Supply Systems	5050103005	19,320.00	-

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Account	Code	Debit	Credit
Depreciation - Buildings	5050104001	600,197.42	-
Depreciation - Other Structures	5050104099	15,868.84	-
Depreciation - Office Equipment	5050105002	165,380.50	-
Depreciation - ICT Equipment	5050105003	1,609,827.38	-
Depreciation - Technical and Scientific Equipment	5050105014	1,068,125.36	-
Depreciation Expenses - Transportation Equipment	5050106001	696,204.94	-
Depreciation Expenses - Furniture, Fixtures	5050107001	44,803.88	-
Depreciation Expenses - Books	5050107002	2,478.90	-
Depreciation Expenses - Machinery and Equipment	5050108002	12,507.86	-
<b>Grand Total</b>		<u><u>3,386,650,267.48</u></u>	<u><u>3,386,650,267.48</u></u>

CERTIFIED CORRECT

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