

DEPARTMENT OF HEALTH
FOOD AND DRUG ADMINISTRATION
 PRE-CLOSING TRIAL BALANCE
 AS OF JANUARY 31, 2021

Account	Code	Debit	Credit
Cash - Collecting Officers (NG)	1010101000	436,231.89	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	2,934,321.70	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA)	1010202016	989,579.10	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	1010202016	136,727,503.49	0.00
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	1010202024	2,453,001.29	0.00
Cash in Bank - Local Currency, Current Account - LBP (RA)	1010202024	353.92	0.00
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	1010202024	309,832,877.91	0.00
Cash in Bank - Foreign Currency Savings Account	1010303002	19,739,079.02	0.00
Cash - Treasury / Agency Deposit, Regular	1010401000	639,678.93	0.00
Cash - Treasury / Agency Deposit, Special Account	1010402000	1,236,338,743.09	0.00
Cash - Treasury / Agency Deposit, Trust	1010403000	1,130,555.68	0.00
Cash - Modified Disbursement System (MDS), Regular	1010404000	5,276,629.93	0.00
Cash - Modified Disbursement System (MDS), Special Account	1010405000	33,031,223.32	0.00
Due from National Government Agencies	1030301000	270,345,771.93	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	4,686,419.78	0.00
Due from Officers and Employees	1030502000	3,216,433.46	0.00
Other Receivables	1030599000	34,160.07	0.00
Office Supplies Inventory	1040401000	5,782,829.66	0.00
Accountable Forms, Plates and Stickers Inventory	1040402000	11,538,907.40	0.00
Medical, Dental and Laboratory Supplies Inventory	1040407000	24,562,035.66	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	39,658.52	0.00
Semi-Expendable Office Equipment	1040502000	253,378.60	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	1,385,460.00
Buildings	1060401000	220,832,432.49	0.00
Accumulated Depreciation - Buildings	1060401100	0.00	153,432,166.31
Other Structures	1060499000	2,615,844.97	0.00
Accumulated Depreciation - Other Structures	1060499100	0.00	587,147.00
Office Equipment	1060502000	35,176,059.87	0.00
Accumulated Depreciation - Office Equipments	1060502100	0.00	6,702,028.37
Information and Communication Technology Equipment	1060503000	110,824,749.15	0.00
Accumulated Depreciation - ICT Equipments	1060503100	0.00	29,806,577.32
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	537,820,198.02	0.00
Accumulated Depreciation - Technical & Scientific Equipment	1060514100	0.00	43,342,950.85
Other Machinery and Equipment	1060599000	3,825,299.15	0.00
Accumulated Depreciation - Other Machinery and Equipment	1060599100	0.00	2,702,380.04
Motor Vehicles	1060601000	51,288,184.00	0.00
Accumulated Depreciation - Motor Vehicles	1060601100	0.00	29,726,689.38
Furnitures and Fixtures	1060701000	30,905,479.91	0.00
Accumulated Depreciation - Furnitures & Fixtures	1060701100	0.00	1,974,011.01
Books	1060702000	4,393,543.39	0.00
Accumulated Depreciation - Books	1060702100	0.00	106,018.29
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
Construction in Progress -Buildings and Other Structures	1069903000	3,531,949.50	0.00
Other Intangible Assets	1080198000	5,285,592.46	0.00
Advances to Special Disbursing Officer	1990103000	411,943.06	0.00
Advances to Officers and Employees	1990104000	114,661.17	0.00
Advances to Contractors	1990201000	8,129,707.58	0.00
Prepaid Rent	1990202000	495,252.00	0.00
Prepaid Registration	1990203000	15,917.55	0.00
Prepaid Insurance	1990205000	2,939,658.71	0.00
Other Prepayments	1990299000	692,398.06	0.00

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Account	Code	Debit	Credit
Other Unearned Revenue	2050299000	1,851,981.62	23,923,548.92
Guaranty Deposits	1990302000	0.00	0.00
Accounts Payable	2010101000	0.00	59,059,838.11
Due to Officers and Employees	2010102000	0.00	1,127,013.03
Due to Bureau of Internal Revenue	2020101000	0.00	2,214,609.68
Due to GSIS	2020102001	0.00	6,648,621.04
Due to Pag-IBIG	2020103001	0.00	619,310.94
Due to PhilHealth	2020104000	0.00	265,062.11
Due to NGAs	2020105000	0.00	17,839,302.67
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	8,066,105.75
Trust Liabilities	2040101000	0.00	4,988,193.70
Other Payables	2999999000	0.00	4,765,873.64
Accumulated Surplus/(Deficits)	3010101000	0.00	2,823,282,052.76
Permit Fees (RA 9502)	4020101099	0.00	686,900.00
Registration Fees (RA 9502)	4020102000	0.00	19,392,752.50
Clearance and Certification Fees (RA 9502)	4020104002	0.00	3,596,029.00
Licensing Fees (RA 9502)	4020106000	0.00	14,664,320.30
Verification and Authentication Fees (RA 9502)	4020111099	0.00	170,705.00
Fines & Penalties - Service Income (RA 9502)	4020114000	0.00	1,168,258.00
Other Service Income (NG)	4020199099	0.00	50.00
Other Service Income (RA 9502)	4020199099	0.00	575,611.20
Subsidy from National Government	4030101000	0.00	38,520,985.95
Salaries and Wages - Regular	5010101001	24,238,997.00	0.00
Personal Economic Relief Allowance (PERA)	5010201001	1,304,000.00	0.00
Representation Allowance	5010202000	252,500.00	0.00
Transportation Allowance	5010203001	156,500.00	0.00
Subsistence Allowance	5010205003	639,000.00	0.00
Laundry Allowance	5010206004	95,850.00	0.00
Hazard Pay	5010211005	5,065,574.51	0.00
Longevity Pay	5010212004	180,486.03	0.00
PHILHEALTH Contributions	5010303001	336,533.57	0.00
Traveling Expenses - Local	5020101000	11,132.00	0.00
Office Supplies Expenses	5020301000	352,653.31	0.00
Fuel, Oil and Lubricants Expenses	5020309000	17,712.20	0.00
Semi-Expendable Office Equipment Expenses	5020321002	11,785.92	0.00
Other Supplies and Materials Expenses	5020399000	9,034.44	0.00
Water Expenses	5020401000	150,524.86	0.00
Electricity Expenses	5020402000	677,355.42	0.00
Telephone Expenses - Mobile	5020502001	162,500.00	0.00
Telephone Expenses - Landline	5020502002	147,135.03	0.00
Internet Subscription Expenses	5020503000	228,888.88	0.00
Extraordinary and Miscellaneous Expenses	5021003000	154,800.00	0.00
Security Services	5021203000	449,267.91	0.00
Repair & Maintenance - Transportation Equipment	5021306001	340.00	0.00
Fidelity Bond Premiums	5021502000	14,625.00	0.00
Insurance Expenses	5021503000	278,371.22	0.00
Other Maintenance and Operating Expenses	5029999000	4,141.86	0.00
Depreciation - Power Supply Systems	5050103005	9,660.00	0.00
Depreciation - Buildings	5050104001	300,098.71	0.00
Depreciation - Other Structures	5050104099	7,934.42	0.00
Depreciation - Office Equipment	5050105002	83,395.92	0.00
Depreciation - ICT Equipment	5050105003	804,913.69	0.00
Depreciation - Technical and Scientific Equipment	5050105014	534,062.68	0.00
Depreciation Expenses - Transportation Equipment	5050106001	348,102.47	0.00
Depreciation Expenses - Furniture, Fixtures	5050107001	22,401.94	0.00
Depreciation Expenses - Books	5050107002	1,239.45	0.00
Depreciation Expenses - Machinery and Equipment	5050108002	6,253.93	0.00
Grand Total		<u>3,322,751,188.47</u>	<u>3,322,751,188.47</u>

CERTIFIED CORRECT

MA. VICTORIA F. CALZADO
 Chief Accountant