

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

Account	Code	Debit	Credit
Cash - Collecting Officers (NG)	1010101000	433,981.89	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	3,077,884.33	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA)	1010202016	999,114.10	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	1010202016	9,878,555.88	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	143,369,033.04	0.00
Cash in Bank - Foreign Currency Savings Account	1010303002	22,027,285.48	0.00
Cash - Treasury / Agency Deposit, Regular	1010401000	711,597.56	0.00
Cash - Treasury / Agency Deposit, Special Account	1010402000	1,536,213,704.30	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
Due from National Government Agencies	1030301000	311,162,585.93	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	5,423,736.72	0.00
Due from Officers and Employees	1030502000	3,200,275.16	0.00
Other Receivables	1030599000	33,660.07	0.00
Office Supplies Inventory	1040401000	6,279,561.76	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	4,811.92	0.00
Semi-Expendable Office Equipment	1040502000	252,016.72	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	1,404,780.00
Buildings	1060401000	220,832,432.49	0.00
Accumulated Depreciation - Buildings	1060401100	0.00	154,032,363.73
Other Structures	1060499000	2,615,844.97	0.00
Accumulated Depreciation - Other Structures	1060499100	0.00	603,015.84
Office Equipment	1060502000	35,176,059.87	0.00
Accumulated Depreciation - Office Equipments	1060502100	0.00	6,861,413.43
Information and Communication Technology Equipment	1060503000	110,824,749.15	0.00
Accumulated Depreciation - ICT Equipments	1060503100	0.00	31,418,510.06
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	44,411,076.21
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	30,422,894.32
Furnitures and Fixtures	1060701000	30,905,479.91	0.00
Accumulated Depreciation - Furnitures & Fixtures	1060701100	0.00	2,021,857.13
Books	1060702000	4,393,543.39	0.00
Accumulated Depreciation - Books	1060702100	0.00	108,497.19
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

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Advances to Special Disbursing Officer	1990103000	137,495.77	0.00
Advances to Officers and Employees	1990104000	328,565.74	0.00
Advances to Contractors	1990201000	8,129,707.58	0.00
Prepaid Rent	1990202000	495,252.00	0.00
Prepaid Registration	1990203000	24,316.06	0.00
Prepaid Insurance	1990205000	2,466,175.64	0.00
Other Prepayments	1990299000	1,144,842.50	0.00
Other Unearned Revenue	2050299000	0.00	30,305,961.92
Guaranty Deposits	1990302000	1,851,981.62	0.00
Accounts Payable	2010101000	0.00	37,303,475.12
Due to Officers and Employees	2010102000	0.00	1,224,016.82
Due to Bureau of Internal Revenue	2020101000	0.00	4,189,063.09
Due to GSIS	2020102001	0.00	6,541,098.87
Due to Pag-IBIG	2020103001	0.00	556,370.28
Due to PhilHealth	2020104000	0.00	641,154.76
Due to NGAs	2020105000	0.00	15,239,721.64
Due to Local Government Unit	2020107000	0.00	326,088.78
Due to Central Office	2030101000	0.00	122,258.36
Guaranty/Security Deposits Payable	2040104000	0.00	8,663,281.24
Other Payables	2999999000	0.00	5,201,717.07
Trust Liabilities	2040101000	0.00	5,073,493.05
Accumulated Surplus/(Deficits)	3010101000	0.00	2,819,589,067.43
Permit Fees (RA 9502)	4020101099	0.00	2,505,365.00
Registration Fees (RA 9502)	4020102000	0.00	60,371,816.20
Clearance and Certification Fees (RA 9502)	4020104002	0.00	13,152,836.80
Licensing Fees (RA 9502)	4020106000	0.00	45,211,486.19
Verification and Authentication Fees (RA 9502)	4020111099	0.00	620,105.00
Fines & Penalties - Service Income	4020114000	0.00	215,656.13
Fines & Penalties - Service Income (RA 9502)	4020114000	0.00	3,124,170.00
Other Service Income (NG)	4020199099	0.00	9,146.85
Other Service Income (RA 9502)	4020199099	0.00	1,454,362.80
Subsidy from National Government	4030101000	0.00	105,288,968.02
Gain in Foreign Exchange (FOREX)	4050101000	0.00	263,171.87
Salaries and Wages - Regular	5010101001	74,812,954.78	0.00
Personal Economic Relief Allowance (PERA)	5010201001	4,023,892.44	0.00
Representation Allowance	5010202000	762,500.00	0.00
Transportation Allowance	5010203001	483,000.00	0.00
Clothing/Uniform Allowance	5010204001	3,822,000.00	0.00
Subsistence Allowance	5010205003	1,472,502.18	0.00
Laundry Allowance	5010206004	711,313.68	0.00
Hazard Pay	5010211005	15,518,010.25	0.00
Longevity Pay	5010212004	4,898,882.79	0.00
Retirement and Life Insurance Premiums	5010301000	5,879,491.96	0.00
Pag-IBIG Contributions	5010302001	131,500.00	0.00
PHILHEALTH Contributions	5010303001	688,743.83	0.00
Employees Compensation Insurance Premiums	5010304001	130,500.00	0.00
Terminal Leave Benefits	5010403001	285,386.87	0.00
Other Personnel Benefits	5010499099	65,000.00	0.00
Traveling Expenses - Local	5020101000	1,014,907.88	0.00
Training Expenses	5020201000	45,820.00	0.00
Office Supplies Expenses	5020301000	930,595.00	0.00
Medical, Dental and Laboratory Supplies Expenses	5020308000	572,767.20	0.00
Fuel, Oil and Lubricants Expenses	5020309000	873,358.42	0.00
Semi-Expendable Office Equipment Expenses	5020321002	20,487.80	0.00
Semi-Expendable Information and Communications Technology Equipment Expenses	5020321003	283,656.00	0.00
Semi-Expendable Furniture and Fixtures Expenses	5020322001	149,581.60	0.00
Other Supplies and Materials Expenses	5020399000	255,554.84	0.00
Water Expenses	5020401000	532,022.20	0.00
Electricity Expenses	5020402000	2,936,090.63	0.00
Postage and Courier Services	5020501000	939,321.21	0.00
Telephone Expenses - Mobile	5020502001	981,600.00	0.00
Telephone Expenses - Landline	5020502002	405,944.50	0.00
Internet Subscription Expenses	5020503000	593,300.86	0.00
Cable, Satellite, Telegraph & Radio Expenses	5020504000	6,950.00	0.00
Awards/Rewards Expenses	5020601001	440,530.00	0.00

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Account	Code	Debit	Credit
Extraordinary and Miscellaneous Expenses	5021003000	464,400.00	0.00
Legal Services	5021101000	1,400.00	0.00
Auditing Services	5021102000	27,687.15	0.00
Other Professional Services	5021199000	22,566,572.24	0.00
Janitorial Services	5021202000	2,009,480.99	0.00
Security Services	5021203000	2,535,710.89	0.00
Repair & Maintenance - Buildings & Other Structures	5021304001	14,318.88	0.00
Repair & Maintenance - Office Equipment	5021305002	1,998.00	0.00
Repair & Maintenance - Info. and Comm. Tech. Equip.	5021305003	6,900.00	0.00
Repair & Maintenance - Technical and Scientific Equipment	5021305014	559,065.00	0.00
Repair & Maintenance - Transportation Equipment	5021306001	429,404.65	0.00
Repair & Maintenance - Leased Assets (Buildings & Other Structures)	5021308001	140,777.35	0.00
Repair & Maintenance - Printing Equipment	5021305012	850.00	0.00
Taxes, Duties & Licenses	5021501001	12,051.62	0.00
Fidelity Bond Premiums	5021502000	177,507.02	0.00
Insurance Expenses	5021503000	859,406.70	0.00
Advertising Expenses	5029901000	163,161.60	0.00
Printing and Binding Expenses	5029902000	77,377.50	0.00
Representation Expenses	5029903000	1,279.00	0.00
Rent/Lease Expenses	5029905001	1,833,596.90	0.00
Rents - Equipment	5029905004	290,462.01	0.00
Subscription Expenses	5029907000	97,945.30	0.00
Other Maintenance and Operating Expenses	5029999000	563,237.18	0.00
Depreciation - Power Supply Systems	5050103005	28,980.00	0.00
Depreciation - Buildings	5050104001	900,296.13	0.00
Depreciation - Other Structures	5050104099	23,803.26	0.00
Depreciation - Office Equipment	5050105002	232,378.48	0.00
Depreciation - ICT Equipment	5050105003	2,414,741.07	0.00
Depreciation - Technical and Scientific Equipment	5050105014	1,602,188.04	0.00
Depreciation Expenses - Transportation Equipment	5050106001	1,044,307.41	0.00
Depreciation Expenses - Furniture, Fixtures	5050107001	70,248.06	0.00
Depreciation Expenses - Books	5050107002	3,718.35	0.00
Depreciation Expenses - Machinery and Equipment	5050108002	18,761.79	0.00
Grand Total		<u>3,462,225,697.21</u>	<u>3,462,225,697.21</u>

CERTIFIED CORRECT

MA.VICTORIA F. CALZADO
 Chief Accountant