

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

Account	Code	Debit	Credit
Cash - Collecting Officers (NG)	1010101000	620,940.22	0.00
Cash - Collecting Officers (RA 9502)	1010101000	1,843,210.18	0.00
Cash - Collecting Officers (RA)	1010101000	1,760,561.93	0.00
Petty Cash	1010102000	3,194,879.45	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA)	1010202016	1,905,003.29	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	1010202016	4,094,390.23	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 9502)	1010202024	95,245,090.66	0.00
Cash in Bank - Foreign Currency Savings Account	1010303002	34,917,388.51	0.00
Cash - Treasury / Agency Deposit, Regular	1010401000	879,725.30	0.00
Cash - Treasury / Agency Deposit, Special Account	1010402000	1,583,163,207.55	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	41,569,320.70	0.00
Due from National Government Agencies	1030301000	322,247,165.45	0.00
Due from Government Owned or Controlled Corporations	1030302000	148,304,169.76	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	8,266,961.36	0.00
Due from Officers and Employees	1030502000	3,219,924.32	0.00
Other Receivables	1030599000	23,743.96	0.00
Office Supplies Inventory	1040401000	5,962,680.24	0.00
Accountable Forms, Plates and Stickers Inventory	1040402000	12,298,957.40	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

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Construction Materials Inventory	1040413000	770,548.35	0.00
Other Supplies and Materials Inventory	1040499000	0.00	11,895.50
Semi-Expendable Office Equipment	1040502000	245,183.92	0.00
Semi-Expendable Information and Communications Technology Equipment	1040503000	190,506.40	0.00
Semi-Expendable Furniture and Fixtures	1040601000	253,948.00	0.00
Semi-Expendable Other Machinery and Equipment	1040519000	78,560.50	0.00
Construction in Progress-Investment Property, Buildings	1059901000	1,356,428.34	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	9,078,604.00	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	2,065,220.60
Buildings	1060401000	220,832,432.49	0.00
Accumulated Depreciation - Buildings	1060401100	0.00	155,232,758.57
Other Structures	1060499000	2,115,844.97	0.00
Accumulated Depreciation - Other Structures	1060499100	0.00	829,753.52
Office Equipment	1060502000	34,924,074.87	0.00
Accumulated Depreciation - Office Equipments	1060502100	0.00	6,948,660.69
Information and Communication Technology Equipment	1060503000	110,054,689.07	0.00
Accumulated Depreciation - ICT Equipments	1060503100	0.00	30,088,250.72
Communication Equipment	1060507000	9,230,189.72	0.00
Accumulated Depreciation - Communication Equipments	1060507100	0.00	174,126.07
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

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Account	Code	Debit	Credit
Technical and Scientific Equipment	1060514000	516,439,570.18	0.00
Accumulated Depreciation -Technical & Scientific Equipment	1060514100	0.00	39,434,460.76
Other Machinery and Equipment	1060599000	1,879,308.75	0.00
Accumulated Depreciation - Other Machinery and Equipment	1060599100	0.00	2,920,075.94
Motor Vehicles	1060601000	51,305,744.00	0.00
Accumulated Depreciation - Motor Vehicles	1060601100	0.00	31,815,304.20
Furnitures and Fixtures	1060701000	30,915,479.91	0.00
Accumulated Depreciation - Furnitures & Fixtures	1060701100	0.00	2,110,358.98
Books	1060702000	4,393,543.39	0.00
Accumulated Depreciation - Books	1060702100	0.00	113,454.99
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
Construction in Progress -Buildings and Other Structures	1069903000	3,827,678.49	0.00
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	96,334.28	0.00
Advances to Officers and Employees	1990104000	669,606.35	0.00
Advances to Contractors	1990201000	7,926,243.33	0.00
Prepaid Rent	1990202000	495,252.00	0.00
Prepaid Registration	1990203000	44,478.41	0.00
Prepaid Insurance	1990205000	2,678,121.41	0.00
Other Prepayments	1990299000	1,086,620.26	0.00
Other Unearned Revenue	2050299000	0.00	44,239,730.62
Guaranty Deposits	1990302000	1,851,981.62	0.00

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Account	Code	Debit	Credit
Accounts Payable	2010101000	0.00	19,436,021.84
Due to Officers and Employees	2010102000	0.00	1,360,444.53
Due to Bureau of Internal Revenue	2020101000	0.00	1,338,623.61
Due to GSIS	2020102001	0.00	6,789,649.06
Due to Pag-IBIG	2020103001	0.00	201,067.01
Due to PhilHealth	2020104000	0.00	644,431.37
Due to NGAs	2020105000	0.00	14,645,134.43
Due to Local Government Unit	2020107000	0.00	326,088.78
Due to Central Office	2030101000	0.00	247,984.11
Trust Liabilities	2040101000	0.00	5,247,713.83
Due to Regional Offices	2030103000	0.00	202,265.84
Guaranty/Security Deposits Payable	2040104000	0.00	7,640,657.79
Other Payables	2999999000	0.00	4,948,856.73
Accumulated Surplus/(Deficits)	3010101000	0.00	2,669,509,208.85
Leave Benefits Payable	2060102000	0.00	124,918,294.83
Permit Fees (RA 9502)	4020101099	0.00	5,410,561.00
Registration Fees (RA 9502)	4020102000	0.00	154,646,805.60
Clearance and Certification Fees (RA 9502)	4020104002	0.00	30,987,928.40
Licensing Fees (RA 9502)	4020106000	0.00	113,488,834.39
Verification and Authentication Fees (RA 9502)	4020111099	0.00	1,216,005.00
Fines & Penalties - Service Income	4020114000	0.00	511,260.70
Fines & Penalties - Service Income (RA 9502)	4020114000	0.00	5,718,816.80
Other Service Income (NG)	4020199099	0.00	9,496.85
Other Service Income (RA 9502)	4020199099	0.00	4,841,750.60
Other Service Income (RA)	4020199099	0.00	92,500.00

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Account	Code	Debit	Credit
Seminar / Training Fees (RA)	4020204000	0.00	211,890.00
Interest Income (RA 9502)	4020221099	0.00	48,067.97
Subsidy from National Government	4030101000	0.00	273,264,370.19
Gain in Foreign Exchange (FOREX)	4050101000	0.00	673,387.80
Salaries and Wages - Regular	5010101001	183,188,328.97	0.00
Personal Economic Relief Allowance (PERA)	5010201001	9,503,103.06	0.00
Representation Allowance	5010202000	1,787,500.00	0.00
Transportation Allowance	5010203001	1,128,000.00	0.00
Clothing/Uniform Allowance	5010204001	3,894,000.00	0.00
Subsistence Allowance	5010205003	4,141,239.68	0.00
Laundry Allowance	5010206004	1,104,774.78	0.00
Hazard Pay	5010211005	38,339,693.60	0.00
Longevity Pay	5010212004	10,339,476.72	0.00
Overtime Pay	5010213001	60,166.18	0.00
Mid-Year Bonus	5010216001	26,030,504.00	0.00
Retirement and Life Insurance Premiums	5010301000	18,840,923.87	0.00
Pag-IBIG Contributions	5010302001	407,200.00	0.00
PHILHEALTH Contributions	5010303001	2,166,930.59	0.00
Employees Compensation Insurance Premiums	5010304001	397,900.00	0.00
Terminal Leave Benefits	5010403001	453,011.70	0.00
Other Personnel Benefits	5010499099	240,000.00	0.00
Traveling Expenses - Local	5020101000	3,164,344.92	0.00
Traveling Expenses - Foreign	5020102000	70,508.87	0.00
Training Expenses	5020201000	469,215.00	0.00
Office Supplies Expenses	5020301000	1,496,786.70	0.00

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Accountable Forms Expenses	5020302000	756,000.00	0.00
Medical, Dental and Laboratory Supplies Expenses	5020308000	2,312,813.62	0.00
Fuel, Oil and Lubricants Expenses	5020309000	2,313,361.72	0.00
Semi-Expendable Office Equipment Expenses	5020321002	127,895.60	0.00
Semi-Expendable Information and Communications Technology Equipment Expenses	5020321003	326,424.66	0.00
Semi-Expendable Furniture and Fixtures Expenses	5020322001	388,081.60	0.00
Semi-Expendable Other Machinery and Equipment Expenses	5020321099	29,820.00	0.00
Other Supplies and Materials Expenses	5020399000	997,182.33	0.00
Water Expenses	5020401000	1,291,600.09	0.00
Electricity Expenses	5020402000	8,165,322.65	0.00
Postage and Courier Services	5020501000	2,074,883.22	0.00
Telephone Expenses - Mobile	5020502001	2,146,366.66	0.00
Telephone Expenses - Landline	5020502002	1,226,229.49	0.00
Internet Subscription Expenses	5020503000	1,786,985.55	0.00
Cable, Satellite, Telegraph & Radio Expenses	5020504000	14,890.00	0.00
Awards/Rewards Expenses	5020601001	503,930.00	0.00
Prizes	5020602000	42,400.00	0.00
Research, Exploration and Development Expenses	5020702000	40,623.00	0.00
Extraordinary and Miscellaneous Expenses	5021003000	1,083,600.00	0.00
Legal Services	5021101000	515,534.00	0.00
Auditing Services	5021102000	254,248.99	0.00
Other Professional Services	5021199000	60,068,729.62	0.00
Environment/Sanitary Services	5021201000	6,820.80	0.00
Janitorial Services	5021202000	8,393,479.54	0.00
Security Services	5021203000	9,511,252.50	0.00

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Account	Code	Debit	Credit
Other General Services	5021299000	21,450.00	0.00
Repair & Maintenance - Water Supply Systems	5021303004	493,147.20	0.00
Repair & Maintenance - Buildings & Other Structures	5021304001	431,184.44	0.00
Repair & Maintenance - Office Equipment	5021305002	414,259.00	0.00
Repair & Maintenance - Info. and Comm. Tech. Equip.	5021305003	10,200.00	0.00
Repair & Maintenance - Printing Equipment	5021305012	850.00	0.00
Repair & Maintenance - Technical and Scientific Equipment	5021305014	1,856,725.00	0.00
Repair & Maintenance - Transportation Equipment	5021306001	1,312,959.27	0.00
Repair & Maintenance - Furniture and Fixtures	5021307000	1,198.50	0.00
Repair & Maintenance - Leased Assets (Buildings & Other Structures)	5021308001	140,777.35	0.00
Taxes, Duties & Licenses	5021501001	46,773.50	0.00
Fidelity Bond Premiums	5021502000	188,108.27	0.00
Insurance Expenses	5021503000	2,203,513.20	0.00
Advertising Expenses	5029901000	184,329.60	0.00
Printing and Binding Expenses	5029902000	191,377.50	0.00
Representation Expenses	5029903000	38,384.00	0.00
Transportation and Delivery Expenses	5029904000	15,887.50	0.00
Rent/Lease Expenses	5029905001	5,552,223.36	0.00
Rents - Motor Vehicles	5029905003	22,000.00	0.00
Rents - Equipment	5029905004	3,544,336.87	0.00
Subscription Expenses	5029907000	157,001.30	0.00
Other Maintenance and Operating Expenses	5029999000	1,773,115.57	0.00
Bank Charges (RA)	5030104000	353.92	0.00
Depreciation - Power Supply Systems	5050103005	689,420.60	0.00
Depreciation - Buildings	5050104001	2,100,690.97	0.00

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Depreciation - Other Structures	5050104099	250,540.94	0.00
Depreciation - Office Equipment	5050105002	494,815.39	0.00
Depreciation - ICT Equipment	5050105003	4,981,557.94	0.00
Depreciation - Technical and Scientific Equipment	5050105014	4,144,828.85	0.00
Depreciation Expenses - Transportation Equipment	5050106001	2,436,717.29	0.00
Depreciation Expenses - Furniture, Fixtures	5050107001	159,383.26	0.00
Depreciation Expenses - Books	5050107002	8,676.15	0.00
Depreciation Expenses - Machinery and Equipment	5050108002	37,523.58	0.00
Loss on Foreign Exchange (FOREX)	5050401000	394,276.18	0.00
Grand Total		<u>3,785,414,592.30</u>	<u>3,785,414,592.30</u>

CERTIFIED CORRECT

MA.VICTORIA F. CALZADO
Chief Accountant