



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



| Account | Code | Debit | Credit |
|---|------------|----------------|----------------|
| Cash - Collecting Officers (NG) | 1010101000 | 620,940.22 | 0.00 |
| Cash - Collecting Officers (RA 9502) | 1010101000 | 1,816,901.79 | 0.00 |
| Cash - Collecting Officers (RA) | 1010101000 | 1,893,207.93 | 0.00 |
| Petty Cash | 1010102000 | 2,330,199.81 | 0.00 |
| Cash in Bank - Local Currency, Current Account - DBP (RA) | 1010202016 | 4,187,710.76 | 0.00 |
| Cash in Bank - Local Currency, Current Account - DBP (RA 9502) | 1010202016 | 13,787,053.40 | 0.00 |
| Cash in Bank - Local Currency, Current Account - LBP (Payroll) | 1010202024 | 2,465,576.38 | 0.00 |
| Cash in Bank - Local Currency, Current Account - LBP (RA 9502) | 1010202024 | 211,543,846.34 | 0.00 |
| Cash in Bank - Foreign Currency Savings Account | 1010303002 | 12,501,186.71 | 0.00 |
| Cash - Treasury / Agency Deposit, Regular | 1010401000 | 1,064,968.99 | 0.00 |
| Cash - Treasury / Agency Deposit, Special Account | 1010402000 | 912,649,611.60 | 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 | 332,970,593.98 | 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 | 368,331.25 | 0.00 |
| Receivables - Disallowances/Charges | 1030501000 | 8,131,777.88 | 0.00 |
| Due from Officers and Employees | 1030502000 | 3,262,491.57 | 0.00 |
| Other Receivables | 1030599000 | 30,167.96 | 0.00 |
| Office Supplies Inventory | 1040401000 | 5,914,843.68 | 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 |
| Construction Materials Inventory | 1040413000 | 770,548.35 | 0.00 |
| Other Supplies and Materials Inventory | 1040499000 | 0.00 | 0.00 |
| 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 | 4,007,821.70 | 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 | 2,890,771.35 |
| Buildings | 1060401000 | 236,752,425.22 | 0.00 |
| Accumulated Depreciation - Buildings | 1060401100 | 0.00 | 156,777,474.34 |
| Other Structures | 1060499000 | 2,115,844.97 | 0.00 |
| Accumulated Depreciation - Other Structures | 1060499100 | 0.00 | 1,113,175.62 |
| Office Equipment | 1060502000 | 35,369,638.87 | 0.00 |
| Accumulated Depreciation - Office Equipments | 1060502100 | 0.00 | 7,298,421.64 |
| Information and Communication Technology Equipment | 1060503000 | 119,722,844.55 | 0.00 |
| Accumulated Depreciation - ICT Equipments | 1060503100 | 0.00 | 33,045,943.78 |
| 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 |
| Technical and Scientific Equipment | 1060514000 | 545,161,119.40 | 0.00 |
| Accumulated Depreciation - Technical & Scientific Equipment | 1060514100 | 0.00 | 47,653,123.96 |
| Other Machinery and Equipment | 1060599000 | 3,739,280.40 | 0.00 |
| Accumulated Depreciation - Other Machinery and Equipment | 1060599100 | 0.00 | 4,867,156.26 |
| Motor Vehicles | 1060601000 | 51,305,744.00 | 0.00 |
| Accumulated Depreciation - Motor Vehicles | 1060601100 | 0.00 | 33,555,816.55 |
| Furnitures and Fixtures | 1060701000 | 31,409,275.91 | 0.00 |
| Accumulated Depreciation - Furnitures & Fixtures | 1060701100 | 0.00 | 2,226,051.64 |
| Books | 1060702000 | 4,393,543.39 | 0.00 |
| Accumulated Depreciation - Books | 1060702100 | 0.00 | 119,652.24 |
| 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 | 102,134.18 | 0.00 |
| Advances to Officers and Employees | 1990104000 | 655,167.73 | 0.00 |
| Advances to Contractors | 1990201000 | 7,926,243.33 | 0.00 |
| Prepaid Rent | 1990202000 | 1,653,508.26 | 0.00 |
| Prepaid Registration | 1990203000 | 22,520.85 | 0.00 |
| Prepaid Insurance | 1990205000 | 647,562.41 | 0.00 |



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| Account | Code | Debit | Credit |
|--|------------|----------------|------------------|
| Other Prepayments | 1990299000 | 1,605,293.61 | 0.00 |
| Other Unearned Revenue | 2050299000 | 0.00 | 66,976,345.86 |
| Guaranty Deposits | 1990302000 | 2,086,981.62 | 0.00 |
| Accounts Payable | 2010101000 | 0.00 | 23,338,009.87 |
| Due to Officers and Employees | 2010102000 | 0.00 | 2,511,771.37 |
| Due to Bureau of Internal Revenue | 2020101000 | 0.00 | 6,950,927.28 |
| Due to GSIS | 2020102001 | 0.00 | 2,533,560.97 |
| Due to Pag-IBIG | 2020103001 | 0.00 | 16,555.68 |
| Due to PhilHealth | 2020104000 | 0.00 | 259,790.61 |
| Due to NGAs | 2020105000 | 0.00 | 15,974,941.03 |
| Due to Local Government Unit | 2020107000 | 0.00 | 326,088.78 |
| Due to Central Office | 2030101000 | 0.00 | 249,721.64 |
| Trust Liabilities | 2040101000 | 0.00 | 5,846,770.05 |
| Due to Regional Offices | 2030103000 | 0.00 | 128,665.10 |
| Guaranty/Security Deposits Payable | 2040104000 | 0.00 | 9,463,082.24 |
| Other Payables | 2999999000 | 0.00 | 5,316,564.45 |
| Accumulated Surplus/(Deficits) | 3010101000 | 0.00 | 2,047,925,918.11 |
| Permit Fees (RA 9502) | 4020101099 | 0.00 | 9,029,491.00 |
| Registration Fees (RA 9502) | 4020102000 | 0.00 | 306,985,081.94 |
| Clearance and Certification Fees (RA 9502) | 4020104002 | 0.00 | 57,237,003.40 |
| Licensing Fees (RA 9502) | 4020106000 | 0.00 | 183,330,331.33 |
| Verification and Authentication Fees (RA 9502) | 4020111099 | 0.00 | 1,550,020.00 |
| Fines & Penalties - Service Income | 4020114000 | 0.00 | 1,771,786.38 |
| Fines & Penalties - Service Income (RA 9502) | 4020114000 | 0.00 | 7,715,497.80 |
| Other Service Income (NG) | 4020199099 | 0.00 | 10,096.85 |
| Other Service Income (RA 9502) | 4020199099 | 0.00 | 7,595,069.00 |
| Other Service Income (RA) | 4020199099 | 0.00 | 873,377.60 |
| Seminar / Training Fees (RA) | 4020204000 | 0.00 | 1,492,480.00 |
| Interest Income | 4020221099 | 0.00 | 9.22 |
| Interest Income (RA 9502) | 4020221099 | 0.00 | 92,858.92 |
| Subsidy from National Government | 4030101000 | 0.00 | 553,965,684.67 |
| Gain in Foreign Exchange (FOREX) | 4050101000 | 0.00 | 2,473,158.40 |
| Salaries and Wages - Regular | 5010101001 | 317,687,312.44 | 0.00 |
| Personal Economic Relief Allowance (PERA) | 5010201001 | 16,537,412.92 | 0.00 |
| Representation Allowance | 5010202000 | 3,051,000.00 | 0.00 |
| Representation Allowance (RA) | 5010202000 | 5,000.00 | 0.00 |
| Transportation Allowance | 5010203001 | 1,929,000.00 | 0.00 |
| Clothing/Uniform Allowance | 5010204001 | 4,164,000.00 | 0.00 |
| Subsistence Allowance | 5010205003 | 7,693,189.68 | 0.00 |
| Laundry Allowance | 5010206004 | 1,616,744.38 | 0.00 |
| Hazard Pay | 5010211005 | 66,355,522.67 | 0.00 |
| Longevity Pay | 5010212004 | 20,584,669.04 | 0.00 |
| Overtime Pay | 5010213001 | 159,795.24 | 0.00 |
| Year End Bonus | 5010214001 | 26,285,437.90 | 0.00 |
| Cash Gift | 5010215001 | 3,434,000.00 | 0.00 |
| Mid-Year Bonus | 5010216001 | 26,098,919.00 | 0.00 |
| Collective Negotiation Agreement Incentive-Civilian | 5010299011 | 16,850,000.00 | 0.00 |
| Productivity Enhancement Incentive - Civilian | 5010299012 | 3,447,500.00 | 0.00 |
| Retirement and Life Insurance Premiums | 5010301000 | 38,050,023.27 | 0.00 |
| Pag-IBIG Contributions | 5010302001 | 831,500.00 | 0.00 |
| PHILHEALTH Contributions | 5010303001 | 4,415,484.18 | 0.00 |
| Employees Compensation Insurance Premiums | 5010304001 | 813,600.00 | 0.00 |
| Terminal Leave Benefits | 5010403001 | 8,106,002.53 | 0.00 |
| Other Personnel Benefits | 5010499099 | 23,254,182.29 | 0.00 |
| Traveling Expenses - Local | 5020101000 | 1,845,417.45 | 0.00 |
| Traveling Expenses - Foreign | 5020102000 | 70,508.87 | 0.00 |
| Training Expenses | 5020201000 | 3,194,348.52 | 0.00 |
| Scholarship / Grants Expenses | 5020202000 | 5,000.00 | 0.00 |
| Office Supplies Expense | 5020301000 | 2,172.75 | 0.00 |
| Office Supplies Expenses | 5020301000 | 1,711,323.26 | 0.00 |
| Accountable Forms Expenses | 5020302000 | 2,226,000.00 | 0.00 |
| Medical, Dental and Laboratory Supplies Expenses | 5020308000 | 4,058,935.47 | 0.00 |
| Fuel, Oil and Lubricants Expenses | 5020309000 | 2,090,945.75 | 0.00 |
| Semi-Expendable Office Equipment Expenses | 5020321002 | 44,510.60 | 0.00 |
| Semi-Expendable Information and Communications Technology Equipment Expenses | 5020321003 | 978,156.66 | 0.00 |
| Semi-Expendable Technical and Scientific Equipment Expenses | 5020321013 | 12,033.10 | 0.00 |
| Semi-Expendable Furniture and Fixtures Expenses | 5020322001 | 583,931.60 | 0.00 |
| Semi-Expendable Other Machinery and Equipment Expenses | 5020321099 | 32,820.00 | 0.00 |
| Other Supplies and Materials Expenses | 5020399000 | 487,647.55 | 0.00 |
| Water Expenses | 5020401000 | 2,054,972.50 | 0.00 |
| Electricity Expenses | 5020402000 | 10,919,093.57 | 0.00 |
| Postage and Courier Services | 5020501000 | 2,086,999.69 | 0.00 |



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| Account | Code | Debit | Credit |
|---|------------|-------------------------|-------------------------|
| Telephone Expenses - Mobile | 5020502001 | 2,082,000.00 | 0.00 |
| Telephone Expenses - Landline | 5020502002 | 2,111,694.92 | 0.00 |
| Internet Subscription Expenses | 5020503000 | 2,962,247.56 | 0.00 |
| Cable, Satellite, Telegraph & Radio Expenses | 5020504000 | 19,160.00 | 0.00 |
| Awards/Rewards Expenses | 5020601001 | 7,212,170.00 | 0.00 |
| Rewards and Incentives | 5020601002 | 1,695,300.00 | 0.00 |
| Prizes | 5020602000 | 42,400.00 | 0.00 |
| Research, Exploration and Development Expenses | 5020702000 | 1,382,360.68 | 0.00 |
| Extraordinary and Miscellaneous Expenses | 5021003000 | 1,818,400.00 | 0.00 |
| Legal Services | 5021101000 | 2,938,344.00 | 0.00 |
| Auditing Services | 5021102000 | 390,831.78 | 0.00 |
| Consultancy Services | 5021103000 | 920,000.00 | 0.00 |
| Other Professional Services | 5021199000 | 100,994,390.96 | 0.00 |
| Janitorial Services | 5021202000 | 16,236,742.70 | 0.00 |
| Security Services | 5021203000 | 10,987,043.26 | 0.00 |
| Other General Services | 5021299000 | 28,000.00 | 0.00 |
| Repair & Maintenance - Water Supply Systems | 5021303004 | 496,202.20 | 0.00 |
| Repair & Maintenance - Buildings & Other Structures | 5021304001 | 187,853.19 | 0.00 |
| Repair & Maintenance - Office Equipment | 5021305002 | 14,940.00 | 0.00 |
| Repair & Maintenance - Info. and Comm. Tech. Equip. | 5021305003 | 8,787.00 | 0.00 |
| Repair & Maintenance - Technical and Scientific Equipment | 5021305014 | 2,241,725.00 | 0.00 |
| Repair & Maintenance - Transportation Equipment | 5021306001 | 1,198,290.78 | 0.00 |
| Repair & Maintenance - Furniture and Fixtures | 5021307000 | 1,995.00 | 0.00 |
| Repair & Maintenance - Leased Assets (Buildings & Other Structures) | 5021308001 | 140,777.35 | 0.00 |
| Taxes, Duties & Licenses | 5021501001 | 51,397.26 | 0.00 |
| Fidelity Bond Premiums | 5021502000 | 381,213.75 | 0.00 |
| Insurance Expenses | 5021503000 | 3,244,895.84 | 0.00 |
| Advertising Expenses | 5029901000 | 768,677.28 | 0.00 |
| Printing and Binding Expenses | 5029902000 | 688,397.50 | 0.00 |
| Representation Expenses | 5029903000 | 309,383.00 | 0.00 |
| Rent/Lease Expenses | 5029905001 | 4,540,314.50 | 0.00 |
| Rents - Equipment | 5029905004 | 6,507,054.92 | 0.00 |
| Subscription Expenses | 5029907000 | 3,846,665.80 | 0.00 |
| Other Maintenance and Operating Expenses | 5029999000 | 2,627,528.27 | 0.00 |
| Bank Charges (RA) | 5030104000 | 1,102.63 | 0.00 |
| Depreciation - Power Supply Systems | 5050103005 | 1,514,971.35 | 0.00 |
| Depreciation - Buildings | 5050104001 | 3,601,184.52 | 0.00 |
| Depreciation - Other Structures | 5050104099 | 533,963.04 | 0.00 |
| Depreciation - Office Equipment | 5050105002 | 769,270.02 | 0.00 |
| Depreciation - ICT Equipment | 5050105003 | 7,915,065.61 | 0.00 |
| Depreciation - Technical and Scientific Equipment | 5050105014 | 6,459,708.48 | 0.00 |
| Depreciation Expenses - Transportation Equipment | 5050106001 | 4,177,229.64 | 0.00 |
| Depreciation Expenses - Furniture, Fixtures | 5050107001 | 252,731.43 | 0.00 |
| Depreciation Expenses - Books | 5050107002 | 14,873.40 | 0.00 |
| Depreciation - Other Machinery and Equipment | 5050105099 | 280,735.23 | 0.00 |
| Loss on Foreign Exchange (FOREX) | 5050401000 | 1,176,230.26 | 0.00 |
| Loss of Assets | 5050409000 | 35,454.33 | 0.00 |
| Grand Total | | 3,632,514,796.22 | 3,632,514,796.22 |

CERTIFIED CORRECT

MA. VICTORIA F. CALZADO
Chief Accountant