



DEPARTMENT OF HEALTH
FOOD AND DRUG ADMINISTRATION
PRE-CLOSING TRIAL BALANCE
AS OF NOVEMBER 30, 2022



Account	Code	Debit	Credit
Cash - Collecting Officers (NG)	1010101000	259,492.10	0.00
Cash - Collecting Officers (RA 9502)	1010101000	1,813,255.54	0.00
Cash - Collecting Officers (RA)	1010101000	1,830,561.93	0.00
Petty Cash	1010102000	2,679,502.23	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA)	1010202016	4,678,882.35	0.00
Cash in Bank - Local Currency, Current Account - DBP (RA 9502)	1010202016	6,711,727.35	0.00
Cash in Bank - Local Currency, Current Account - LBP (Payroll)	1010202024	1,290,651.24	0.00
Cash in Bank - Local Currency, Current Account - LBP (RA 9502)	1010202024	230,534,115.22	0.00
Cash in Bank - Foreign Currency Savings Account	1010303002	29,844,598.66	0.00
Cash - Treasury / Agency Deposit, Regular	1010401000	24,440,624.31	0.00
Cash - Treasury / Agency Deposit, Special Account	1010402000	1,935,961,043.11	0.00
Cash - Treasury / Agency Deposit, Trust	1010403000	1,130,555.68	0.00
Cash - Modified Disbursement System (MDS), Regular	1010404000	94,521,649.03	0.00
Cash - Modified Disbursement System (MDS), Special Account	1010405000	0.00	4,483,576.96
Cash-Constructive Income and Other Remittances	1010408000	3,983,090.86	0.00
Cash-Constructive Disbursements	1010409000	0.00	3,983,090.86
Due from National Government Agencies	1030301000	402,047,440.73	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	12,175,489.65	0.00
Due from Officers and Employees	1030502000	3,841,894.87	0.00
Other Receivables	1030599000	23,693.96	0.00
Office Supplies Inventory	1040401000	7,241,328.98	0.00
Accountable Forms, Plates and Stickers Inventory	1040402000	11,982,607.40	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	480,005.70	0.00
Semi-Expendable Office Equipment	1040502000	228,915.21	0.00
Semi-Expendable Information and Communications Technology Equipment	1040503000	190,506.40	0.00
Semi-Expendable Furniture and Fixtures	1040601000	301,548.00	0.00
Semi-Expendable Other Machinery and Equipment	1040519000	87,764.50	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	7,252,743.60
Power Supply Systems	1060305000	3,959,481.44	0.00
Accumulated Depreciation - Power Supply Systems	1060305100	0.00	1,842,931.75
Buildings	1060401000	236,752,425.22	0.00
Accumulated Depreciation - Buildings	1060401100	0.00	160,366,311.43
Other Structures	1060499000	2,115,844.97	0.00
Accumulated Depreciation - Other Structures	1060499100	0.00	846,079.24
Office Equipment	1060502000	35,742,217.87	0.00
Accumulated Depreciation - Office Equipments	1060502100	0.00	9,217,884.56
Information and Communication Technology Equipment	1060503000	141,192,977.85	0.00
Accumulated Depreciation - ICT Equipments	1060503100	0.00	39,355,867.01
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	576,724,095.14	0.00
Accumulated Depreciation -Technical & Scientific Equipment	1060514100	0.00	58,407,023.17
Other Machinery and Equipment	1060599000	4,044,280.40	0.00
Accumulated Depreciation - Other Machinery and Equipment	1060599100	0.00	5,462,059.98
Motor Vehicles	1060601000	51,305,744.00	0.00
Accumulated Depreciation - Motor Vehicles	1060601100	0.00	37,384,963.69
Furnitures and Fixtures	1060701000	31,741,693.75	0.00
Accumulated Depreciation - Furnitures & Fixtures	1060701100	0.00	3,593,236.78
Books	1060702000	4,393,543.39	0.00
Accumulated Depreciation - Books	1060702100	0.00	129,147.19
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
Construction in Progress -Buildings and Other Structures	1069903000	7,835,500.19	0.00
Computer Software	1080102000	12,391,391.70	0.00
Other Intangible Assets	1080198000	5,285,592.46	0.00
Advances to Special Disbursing Officer	1990103000	695,067.73	0.00
Advances to Officers and Employees	1990104000	2,135,167.79	0.00
Advances to Contractors	1990201000	7,237,500.00	0.00
Prepaid Rent	1990202000	1,929,498.26	0.00
Prepaid Registration	1990203000	20,681.83	0.00
Prepaid Insurance	1990205000	1,033,050.10	0.00
Other Prepayments	1990299000	1,113,542.81	0.00
Other Unearned Revenue	2050299000	0.00	124,229,886.69
Guaranty Deposits	1990302000	2,203,790.81	0.00
Other Deposits	1990399000	114,570.00	0.00
Accounts Payable	2010101000	0.00	641,705.34



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Due to Officers and Employees	2010102000	0.00	660,970.93
Due to Bureau of Internal Revenue	2020101000	0.00	1,152,926.04
Due to GSIS	2020102001	0.00	7,787,124.58
Due to Pag-IBIG	2020103001	0.00	829,402.14
Due to PhilHealth	2020104000	0.00	2,000,545.45
Due to NGAs	2020105000	0.00	15,764,883.69
Due to Local Government Unit	2020107000	0.00	326,088.78
Due to Central Office	2030101000	0.00	379,045.93
Due to Regional Offices	2030103000	0.00	48,692.96
Trust Liabilities	2040101000	0.00	9,061,486.72
Guaranty/Security Deposits Payable	2040104000	0.00	10,983,723.44
Other Payables	2999999000	0.00	4,501,687.87
Accumulated Surplus/(Deficits)	3010101000	0.00	3,222,802,690.08
Permit Fees (RA 9502)	4020101099	0.00	6,960,170.00
Registration Fees (RA 9502)	4020102000	0.00	305,137,517.75
Clearance and Certification Fees (RA 9502)	4020104002	0.00	54,427,222.70
Licensing Fees (RA 9502)	4020106000	0.00	182,487,599.73
Verification and Authentication Fees (RA 9502)	4020111099	0.00	976,990.00
Fines & Penalties - Service Income (RA 9502)	4020114000	0.00	7,287,075.00
Other Service Income (NG)	4020199099	0.00	8,700.00
Other Service Income (RA 9502)	4020199099	0.00	6,428,911.40
Other Service Income (RA)	4020199099	0.00	131,500.00
Seminar / Training Fees (RA)	4020204000	0.00	1,203,200.00
Interest Income	4020221099	0.00	792.49
Interest Income (RA 9502)	4020221099	0.00	38,767.82
Subsidy from National Government	4030101000	0.00	654,753,832.74
Gain in Foreign Exchange (FOREX)	4050101000	0.00	3,218,352.32
Miscellaneous Income	4069999000	0.00	3,983,090.86
Salaries and Wages - Regular	5010101001	321,428,573.17	0.00
Personal Economic Relief Allowance (PERA)	5010201001	16,268,341.02	0.00
Representation Allowance	5010202000	2,766,125.00	0.00
Transportation Allowance	5010203001	1,665,750.00	0.00
Clothing/Uniform Allowance	5010204001	4,524,000.00	0.00
Subsistence Allowance	5010205003	7,354,450.00	0.00
Laundry Allowance	5010206004	1,057,416.24	0.00
Hazard Pay	5010211005	67,920,143.18	0.00
Longevity Pay	5010212004	17,040,192.02	0.00
Overtime Pay	5010213001	79,448.95	0.00
Year End Bonus	5010214001	29,274,870.95	0.00
Cash Gift	5010215001	66,750.00	0.00
Mid-Year Bonus	5010216001	27,949,581.00	0.00
Retirement and Life Insurance Premiums	5010301000	35,171,316.22	0.00
Pag-IBIG Contributions	5010302001	742,300.00	0.00
PHILHEALTH Contributions	5010303001	4,891,424.81	0.00
Employees Compensation Insurance Premiums	5010304001	734,500.00	0.00
Terminal Leave Benefits	5010403001	9,488,321.58	0.00
Other Personnel Benefits	5010499099	345,000.00	0.00
Traveling Expenses - Local	5020101000	24,153,572.68	0.00
Traveling Expenses - Foreign	5020102000	1,282,721.00	0.00
Training Expenses	5020201000	9,752,286.17	0.00
Scholarship / Grants Expenses	5020202000	6,000.00	0.00
Office Supplies Expense	5020301000	8,205.00	0.00
Office Supplies Expenses	5020301000	3,851,277.45	0.00
Accountable Forms Expenses	5020302000	1,767,000.00	0.00
Medical, Dental and Laboratory Supplies Expenses	5020308000	25,645,909.10	0.00
Fuel, Oil and Lubricants Expenses	5020309000	5,640,238.87	0.00
Semi-Expendable Office Equipment Expenses	5020321002	310,163.49	0.00
Semi-Expendable Information and Communications Technology Equipment Expenses	5020321003	874,415.15	0.00
Semi-Expendable Technical and Scientific Equipment Expenses	5020321013	17,920.00	0.00
Semi-Expendable Furniture and Fixtures Expenses	5020322001	2,260,019.00	0.00
Semi-Expendable Books Expenses	5020322002	13,180.00	0.00
Semi-Expendable Other Machinery and Equipment Expenses	5020321099	7,200.00	0.00
Other Supplies and Materials Expenses	5020399000	2,279,118.79	0.00
Water Expenses	5020401000	2,148,979.54	0.00
Electricity Expenses	5020402000	17,817,316.63	0.00
Postage and Courier Services	5020501000	692,795.26	0.00
Telephone Expenses - Mobile	5020502001	3,831,569.56	0.00
Telephone Expenses - Landline	5020502002	1,918,066.31	0.00
Internet Subscription Expenses	5020503000	2,237,505.41	0.00
Cable, Satellite, Telegraph & Radio Expenses	5020504000	18,000.00	0.00
Rewards and Incentives	5020601002	7,280,000.00	0.00
Extraordinary and Miscellaneous Expenses	5021003000	1,573,582.60	0.00
Legal Services	5021101000	2,353,886.00	0.00
Auditing Services	5021102000	172,380.64	0.00
Consultancy Services	5021103000	960,000.00	0.00
Other Professional Services	5021199000	97,550,487.43	0.00
Environment/Sanitary Services	5021201000	103,787.40	0.00
Janitorial Services	5021202000	10,667,908.03	0.00



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Account	Code	Debit	Credit
Security Services	5021203000	13,798,845.64	0.00
Other General Services	5021299000	234,500.00	0.00
Repair & Maintenance - Water Supply Systems	5021303004	12,890.00	0.00
Repair & Maintenance - Buildings & Other Structures	5021304001	204,706.38	0.00
Repair & Maintenance - Other Structures	5021304099	1,260.00	0.00
Repair & Maintenance - Office Equipment	5021305002	367,659.00	0.00
Repair & Maintenance - Info. and Comm. Tech. Equip.	5021305003	170,586.80	0.00
Repair & Maintenance - Technical and Scientific Equipment	5021305014	8,283,052.61	0.00
Repair & Maintenance - Transportation Equipment	5021306001	2,232,061.86	0.00
Repair & Maintenance - Furniture and Fixtures	5021307000	26,020.00	0.00
Repair & Maintenance - Machinery & Equipment	5021308002	16,112.00	0.00
Repair & Maintenance - Leased Assets Improvements (Buildings)	5021309002	31,950.00	0.00
Repair & Maintenance - Other PPE	5021399099	20,465.00	0.00
Taxes, Duties & Licenses	5021501001	466,245.19	0.00
Fidelity Bond Premiums	5021502000	265,443.39	0.00
Insurance Expenses	5021503000	4,790,556.47	0.00
Advertising Expenses	5029901000	1,001,313.60	0.00
Representation Expenses	5029903000	248,934.00	0.00
Transportation and Delivery Expenses	5029904000	25,804.50	0.00
Rent/Lease Expenses	5029905001	11,006,947.38	0.00
Rents - Motor Vehicles	5029905003	248,500.00	0.00
Rents - Equipment	5029905004	2,283,911.08	0.00
Subscription Expenses	5029907000	5,270,648.49	0.00
Other Maintenance and Operating Expenses	5029999000	4,166,306.84	0.00
Bank Charges (RA 9502)	5030104000	732.28	0.00
Depreciation - Power Supply Systems	5050103005	158,076.71	0.00
Depreciation - Buildings	5050104001	3,544,308.02	0.00
Depreciation - Other Structures	5050104099	107,903.62	0.00
Depreciation - Office Equipment	5050105002	1,474,848.20	0.00
Depreciation - ICT Equipment	5050105003	6,410,833.51	0.00
Depreciation - Technical and Scientific Equipment	5050105014	9,922,144.25	0.00
Depreciation Expenses - Transportation Equipment	5050106001	3,829,127.17	0.00
Depreciation Expenses - Furniture, Fixtures	5050107001	651,079.70	0.00
Depreciation Expenses - Books	5050107002	13,633.95	0.00
Depreciation Expenses - Machinery and Equipment	5050108002	68,793.23	0.00
Depreciation - Other Machinery and Equipment	5050105099	298,007.24	0.00
Loss on Foreign Exchange (FOREX)	5050401000	384,264.94	0.00
Grand Total		<u>4,974,529,305.39</u>	<u>4,974,529,305.39</u>

CERTIFIED CORRECT

MA. VICTORIA F. CALZADO
Chief Accountant