

Republic of the Philippines
 Department of Agriculture
NATIONAL TOBACCO ADMINISTRATION
 Scout Reyes Street corner Panay Avenue
 Quezon City

CONSOLIDATED TRIAL BALANCE

As of June 30, 2018

ACCOUNT	PPSAS	CONSOLIDATED TRIAL BALANCE	
	Account Code	DEBIT	CREDIT
CURRENT ASSETS			
CASH			
Cash on Hand			
Collecting Officers	1 01 01 010	896,158.08	
Cash in Bank-Local Currency		-	
Current Account- LBP	1 01 02 020A	89,684,408.88	-
Current Account - LBP ATM Payroll	1 01 02 020C	10,000.00	
Current Account- LBP IBC Account	1 01 02 020A(4)	209,250,947.03	
Current Account- LBP MPCB Account	1 01 02 020A(5)	1,245,833.30	
Current Account- LBP Transshippers' Account	1 01 02 020A(6)	2,200,617.77	
Current Account- LBP PACO Prop. Account	1 01 02 020A(7)	2,898,365.90	
Current Account- PVB Regular	1 01 02 020B(1)	7,533,308.65	
Sub-total		313,719,639.61	-
Other Assets			
Advances			
Advances for Operating Expenses	1 99 01 010	271,999.00	
Payroll Fund	1 99 01 020	6,973.12	
Disbursing Officers	1 99 01 030	1,682,133.60	
Advances to Officers & Employees	1 99 01 040	1,031,580.42	
		2,992,686.14	-
RECEIVABLES			
Receivable Accounts			
Accounts Receivables		-	
Research and Regulation	1 03 01 010D	12,246,524.41	
Classification Fees/Service Fee	1 03 01 010E	1,166,980.01	
Agripinoy Products	1-03-01-010A	2,534,069.31	
Live Hogs	1-03-01-010C	340,465.19	
Tuition Fee	1-03-01-010B	418,925.00	
Due from Officers and Employees	1 03 05 020	3,022,474.25	
Interest Receivable	1 03 01 050	41,432,240.05	
Loans Receivables-Others	1 03 01 990	589,260,562.43	
Inter-Agency Receivables			
Due from NGAs	1 03 03 010	-	
Due from LGUs	1 03 03 030	10,916,983.54	
Due from GOCCs	1 03 03 050	78,525.00	

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Intra-Agency Receivables			
Due from Branch Offices	1 03 04 070	1,128,310,066.43	
Other Receivables		-	
Receivables-Disallowances/Charges	1 03 05 010	40,018,527.78	-
Other Receivables	1 03 05 990	8,906,864.72	
Sub-total		1,838,653,208.12	-
Allowance for Doubtful Accounts	1 03 01 011		97,333,582.65
INVENTORIES			
Raw Materials Inventory-Others	1 04 03 010C	43,750.85	
Raw Materials Inventory-Tobacco Dust	1 04 03 010D	34,709.59	
Finished Goods Inventory-Chicken	1 04 03 030A	4,439.65	
Finished Goods Inventory-Fresh Meat	1 04 03 030B	1,791,760.96	
Finished Goods Inventory-Processed Meat	1 04 03 030C	156,683.69	
Finished Goods Inventory-Tobacco Dust Plus	1 04 03 030D	17,380.57	
Office Supplies Inventory	1 04 04 010	577,356.14	
Accountable Forms Inventory	1 04 04 020	408,656.44	
Drugs & Medicines Inventory	1 04 04 060	841.75	
Medical, Dental, & Laboratory Supplies Invty.	1 04 04 070	23,990.71	
Agricultural Supplies Inventory	1 04 04 090	6,346,944.48	
Other Supplies Inventory	1 04 04 990	8,925,185.54	
Semi-Expendable - Office Equip.	1 04 05 020	47,885.01	
Semi-Expendable - Tech. & Scientific Equip.	1 04 05 130	180,800.00	
Semi-Expendable - Furniture & Fixtures	1 04 06 010	45,688.00	
Sub-total		18,606,073.38	-
PREPAYMENTS			
Prepaid Rent	1 99 02 020	37,350.00	
Prepaid Insurance	1 99 02 050	678,932.60	
Deferred Charges	1 99 02 990	1,300.00	
Other Prepaid Expenses	1 99 02 990	5,063,573.16	
Sub-total		5,781,155.76	-
OTHER CURRENT ASSETS			
Guaranty Deposit	1 99 03 020	361,218.80	
Other Current Assets	1 99 99 990	2,139,237.16	
Sub-total		2,500,455.96	-
TOTAL CURRENT ASSETS		2,182,253,218.97	97,333,582.65
NON-CURRENT ASSETS			
INVESTMENT IN SECURITIES			
Other Investments & Marketable Securities	1 02 99 990	14,115,846.67	
Sub-total		14,115,846.67	-
PROPERTY, PLANT, AND EQUIPMENT			
Land	1 06 01 010	101,315,043.28	
Land Improvements	1 06 02 990	13,953,868.16	
Accumulated Depreciation	1 06 02 991	-	2,105,050.67

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Water Supply System	1 06 03 040	1,720,170.78	
Accumulated Depreciation	1 06 03 041	-	391,338.84
Electrification, Power and Energy Structure	1 06 03 050	10,900,069.08	
Accumulated Depreciation	1 06 03 051	-	1,873,307.29
Office Buildings	1 06 04 010	331,613,020.77	
Accumulated Depreciation	1 06 04 011	-	101,223,622.39
Other Structures	1 06 04 060	1,114,071.50	
Accumulated Depreciation	1 06 04 061	-	832,227.61
Office Equipment	1 06 05 020	4,893,950.87	
Accumulated Depreciation	1 06 05 021	-	3,483,377.01
Furniture and Fixtures	1 06 07 010	7,197,221.39	
Accumulated Depreciation	1 06 07 011	-	4,265,688.36
IT Equipment and Software	1 06 05 030	17,010,189.60	
Accumulated Depreciation	1 06 05 031	-	11,202,630.60
Library Books	1 06 07 020	370,312.87	
Accumulated Depreciation	1 06 07 021	-	14,042.62
Machinery	1 06 05 010	15,569,939.14	
Accumulated Depreciation	1 06 05 011	-	12,230,366.77
Agricultural, Fishery, and Forestry Equipment	1 06 05 040	220,594.00	
Accumulated Depreciation	1 06 05 041	-	173,143.30
Communication Equipment	1 06 05 070	1,332,639.00	
Accumulated Depreciation	1 06 05 071	-	1,176,332.06
Firefighting Equipment and Accessories	1 06 05 090	1,605,337.00	
Accumulated Depreciation	1 06 05 091	-	1,100,802.55
Sports Equipment	1 06 05 130	192,649.00	
Accumulated Depreciation	1 06 05 131	-	109,999.67
Technical and Scientific Equipment	1 06 05 140	79,832,374.80	
Accumulated Depreciation	1 06 05 141	-	42,629,544.63
Other Machinery and Equipment	1 06 05 990	93,650,829.80	
Accumulated Depreciation	1 06 05 991	-	32,870,259.91
Motor Vehicles	1 06 06 010	29,168,252.41	
Accumulated Depreciation	1 06 06 011	-	18,534,822.97
Other Property, Plant, and Equipment	1 06 99 990	3,671,610.75	
Accumulated Depreciation	1 06 99 991	-	2,638,208.24
Sub-total		715,332,144.20	236,854,765.49

OTHER ASSETS

Work/Other Animals	1 06 99 010	40,000.00	-
Other Assets - Others	1 99 99 990	83,607,433.70	-
Other Assets - Investments	1 99 99 990	28,633,897.00	-
Allow. For Impairment Losses - Investments	1 99 99 991	-	28,633,897.00
Other Assets - Unserviceable Properties	1 99 99 990	2,397,759.53	-
Allow. For Impairment Losses - Unserviceable	1 99 99 991	-	254,005.81
Other Assets - Dormant Receivables	1 99 99 990	206,624,620.68	-
Allow. For Impairment Losses - Dormant	1 99 99 991	-	205,261,016.83

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Other Assets - Reforestation Project	1 99 99 990	710,633.00	-
Allow. For Impairment Losses - Reforestation	1 99 99 991	-	281,385.00
Other Assets - Receivables fr. defunct tob. agencies	1 99 99 990	1,508,498.10	-
Other Assets - NGAs	1 99 99 990	872,381.58	-
Allow. For Impairment Losses - NGAs	1 99 99 991	-	872,381.58
Sub-total		324,395,223.59	235,302,686.22
TOTAL NON-CURRENT ASSETS		1,053,843,214.46	472,157,451.71
TOTAL ASSETS		3,236,096,433.43	569,491,034.36
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
Accounts Payable	2 01 01 010		35,166,735.24
Due to Officers and Employees	2 01 01 020		4,618,763.88
Notes Payable	2 01 01 040		78,729,152.01
Sub-total		-	118,514,651.13
INTER-AGENCY PAYABLES			
Due to BIR	2 02 01 010	-	1,466,016.59
Due to GSIS	2 02 01 020	33,149.72	2,594,185.50
Due to Pag-ibig	2 02 01 030	200.00	337,473.15
Due to Philhealth	2 02 01 040	-	73,426.63
Sub-total		33,349.72	4,471,101.87
INTRA-AGENCY PAYABLES			
Due to Central Office	2 03 01 060		1,047,747,351.28
Due to Agri-Pinoy	2 03 01 010 C(1)		540,123.08
Sub-total		-	1,048,287,474.36
OTHER CURRENT LIABILITY ACCOUNTS			
Guaranty Deposits Payable	2 04 01 040		80,000.01
Other Payables	2 99 99 990	-	34,246,947.87
Sub-total		-	34,326,947.88
TOTAL CURRENT LIABILITIES		33,349.72	1,205,600,175.24
LONG-TERM LIABILITIES			
DEFERRED CREDITS			
OTHER DEFERRED CREDITS			
Other Deferred Credits	2 05 01 990		108,903.30
TOTAL DEFERRED CREDITS		-	108,903.30
TOTAL LIABILITIES		33,349.72	1,205,709,078.54
EQUITY			-
GOVERNMENT EQUITY			
Capital	3 01 01 030		411,439,790.00
RETAINED EARNINGS	3 07 01 010		1,129,197,368.82
Cost of Sales-Chicken	5 04 02 010A	175,758.00	-
Cost of Sales-Fresh Meat	5 04 02 010B	2,984,794.82	-
Cost of Sales-Processed Meat	5 04 02 010C	562,586.83	-
TOTAL EQUITY		3,723,139.65	1,540,637,158.82

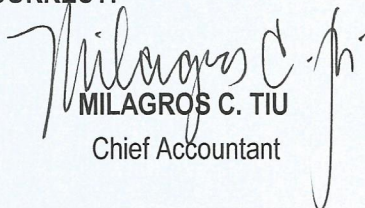
ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
GENERAL INCOME			
PERMIT AND LICENSES			-
Registration Fees	4 02 01 020		24,500.00
Franchising and License Fees	4 02 01 060		2,300,100.00
Supervision & Regulation Enforcement Fees	4 02 01 070		57,574,930.52
Sub-total		-	59,899,530.52
SERVICE INCOME			
Permit Fees	4 02 01 010		143,100.00
Clearance and Certification Fees	4 02 01 040		22,600.00
Inspection Fees	4 02 01 100		1,650,280.35
Verification & Authentication Fees	4 02 01 110		200.00
Processing Fees	4 02 01 130		9,728,000.00
Accreditation Fees	4 02 01 210		230,000.00
Seminar Fees	4 02 02 040		12,800.00
Other Service Income	4 02 01 990		2,019,322.58
Sub-total		-	13,806,302.93
BUSINESS INCOME			
Rent Income	4 02 02 050		32,148.00
Income from Dormitories	4 02 02 130		32,700.00
Sales- Chicken	4 02 02 160A		213,495.50
Sales- Fresh Meat	4 02 02 160B		3,277,641.65
Sales- Processed Meat	4 02 02 160C		950,515.00
Sales Discount	4 02 02 161	13,832.00	-
Tuition Fee	4 02 02 010		400,000.00
Other Business Income	4 02 02 990	-	293,387.39
Sub-total		13,832.00	5,199,887.54
SUBSIDY INCOME			
Subsidy Income from National Government	4 03 01 010		-
Sub-total		-	-
TOTAL GENERAL INCOME		13,832.00	78,905,720.99
OTHER GENERAL INCOME			75,182,581.34
Other Fines and Penalties	4 02 01 140		68,621.90
Interest Income	4 02 02 210		2,921,772.91
Miscellaneous Income	4 05 01 990	-	311,446.32
Miscellaneous Income	4 06 03 990		258,691.64
TOTAL OTHER GENERAL INCOME		-	3,560,532.77
GAINS/LOSSES			
Gain on Sale of Disposed Assets	4 05 01 040	3,917.95	31,228.00
TOTAL GAINS/LOSSES		3,917.95	31,228.00
TOTAL INCOME		17,749.95	82,497,481.76

ACCOUNT	PPSAS	CONSOLIDATED TRIAL BALANCE	
	Account Code	DEBIT	CREDIT
EXPENSES			
PERSONAL SERVICES			
Salaries and Wages			
Salaries & Wages-Regular	5 01 01 010	60,208,751.16	
Other Compensation			
PERA	5 01 02 010	3,466,900.26	
Representation Allowance	5 01 02 020	1,444,695.00	
Transportation Allowance	5 01 02 030	1,374,731.35	
Clothing/Uniform Allowance	5 01 02 040	1,628,500.00	
Honoraria	5 01 02 100	39,852.40	
Longevity Pay	5 01 02 120	10,500.00	
Mid-year Bonus	5 01 02 140	9,821,441.00	
Other Bonuses and Allowances	5 01 02 990	-	
Personnel Benefit Contributions			
Life & Retirement Insurance	5 01 03 010	6,399,449.55	
Pag-ibig Fund Contributions	5 01 03 020	162,922.60	
Philhealth Contributions	5 01 03 030	580,447.83	
ECC Contributions	5 01 03 040	154,400.00	
Other Personnel Benefits			
Terminal Leave Benefits	5 01 04 030	2,272,834.25	
Other Personnel Benefits			
Loyalty Pay	5 01 04 990	95,000.00	
Collective Negotiation Agreement (CNA)	5 01 04 990 A	1,705,000.00	
Educational Assistance Incentive Bonus	5 01 04 990 B	5,538,375.00	
Rice Subsidy	5 01 04 990 C	292,144.50	118,444.44
Monetization	5 01 04 990 D	1,590,553.01	
Performance Based Bonus (PBB)	5 01 04 990 E	3,095,000.00	
TOTAL PERSONAL SERVICES		99,881,497.91	118,444.44
MAINTENANCE AND OTHER OPERATING EXPENSES			
Traveling Expenses-Local	5 02 01 010	2,464,918.98	
Training and Scholarship Expenses	5 02 02 010	1,725,632.60	
Scholarship Grant	5 02 02 020	63,800.00	
Supplies and Materials Expenses			
Office Supplies Expenses	5 02 03 010	1,134,470.51	
Accountable Forms Expenses	5 02 03 020	86,693.90	
Medical, Dental, and Laboratory Expenses	5 02 03 080	105,360.00	
Agricultural Supplies Expenses	5 02 03 100	59,496.62	
Chemical & Filtering Supplies Expense	5 02 03 130	39,500.00	
Other Supplies Expenses	5 02 03 990	496,199.35	
Gasoline, Oil, and Lubricants Expenses	5 02 03 090	1,539,021.24	
Utility Expenses			
Water Expenses	5 02 04 010	367,218.66	
Electricity Expenses	5 02 04 020	3,300,210.71	

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Cooking Gas Expense	5 02 04 990	3,582.00	
Communication Expenses			
Postage and Deliveries	5 02 05 010	37,244.50	
Telephone Expenses	5 02 05 020	598,896.01	
Internet Expenses	5 02 05 030	108,425.37	
Cable, Satellite, Tel., and Radio Expenses	5 02 05 040	659,620.20	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary & Miscellaneous Expenses	5 02 10 030	56,587.75	
Professional Services			
Legal Services	5 02 11 010	15,378.75	
Auditing Services	5 02 11 020	440,856.87	
Consultancy Services	5 02 11 030	471,193.55	
Other Professional Services	5 02 11 990	250,016.48	
General Services			
Janitorial Services	5 02 12 020	1,012,852.94	
Security Services	5 02 12 030	1,387,123.05	
General Services	5 02 12 990	9,958,839.20	
Repairs and Maintenance			
Office Building	5 02 13 040	68,498.00	
Office Equipment	5 02 13 050	6,370.00	
Furniture and Fixtures	5 02 13 070	7,300.00	
IT Equipment and Software	5 02 13 050	3,976.00	
Communication Equipment	5 02 13 050	400.00	
Other Machinery Equipment	5 02 13 050	3,695.00	
Motor Vehicle	5 02 13 060	969,842.03	
Other Property, Plant, and Equipment	5 02 13 990	158,598.00	
Financial Assistance/Subsidy - Others	5 02 14 990	12,087,840.00	
Taxes, Insurance Premiums, & Other Fees			
Taxes, Duties, and Fees	5 02 15 010	160,268.92	
Fidelity Bond Premiums	5 02 15 020	142,023.14	
Insurance Expenses	5 02 15 030	629,573.48	
Other Maintenance and Operating Expenses		-	
Advertising Expenses	5 02 99 010	27,864.05	
Printing and Binding Expenses	5 02 99 020	393,420.98	
Representation Expenses	5 02 99 030	1,719,614.74	
Transportation and Delivery Expenses	5 02 99 040	12,515.00	
Rent Expenses	5 02 99 050	63,033.36	
Subscription Expenses	5 02 99 070	12,815.05	
Other M O O E - Regular	5 02 99 990	127,622.91	
Other M O O E - Irrigation	5 02 99 990 A	13,339,600.00	
Other M O O E - Tree Seedling Nursery	5 02 99 990 D	264,239.50	
Other M O O E - TFEP	5 02 99 990 E	1,120,400.00	

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Depreciation			
Land Improvements	5 05 01 020	20,124.90	
Office Building	5 05 01 040	45,826.80	
Office Equipment	5 05 01 050	2,840.60	-
Furniture & Fixture	5 05 01 070	2,354.22	-
IT Equipment	5 05 01 050	25,184.88	
Other Machinery & Equipment	5 05 01 050	8,656.98	
Impairment Loss-Loans & Receivables	5 05 03 020	889,889.48	-
TOTAL MOOE		58,697,527.26	-
Bank Charges	5 03 01 040	3,500.00	
TOTAL FINANCE EXPENSES		3,500.00	-
TOTAL EXPENSES		158,582,525.17	118,444.44
GRAND TOTAL		3,398,453,197.92	3,398,453,197.92

CERTIFIED CORRECT:


MILAGROS C. TIU
 Chief Accountant