

NATIONAL TOBACCO ADMINISTRATION

Cluster 5

Region

As of December 31, 2019 (PRECLOSING)

ALL FUNDS

Legend:

Trial Balance- Current Assets

2 - Non-Current Assets

3 - Current Liabilities

4 - Non-Current Liabilities

5 - Accumulated Surplus *Annex L*

0 - Revenue/Income ar

Account Title	Account Code	Current / Non- Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Cash-Collecting Officers	1-01-01-010-00	1	949,400.79	-
Cash in Bank-LBP Current Account	1.01.02.020 A-00	1	135,065,897.09	-
Cash in Bank-LBP ATM Payroll	1.01.02.020(C)-00	1	10,000.00	-
Cash in Bank-LBP IBC Account	1.01.02.020(A4)-00	1	211,262,867.53	-
Cash in Bank-LBP MPCB	1.01.02.020(A5)-00	1	1,544,167.77	-
Cash in Bank-LBP Transshippers' Account	1.01.02.020(A6)-00	1	5,345,300.27	-
Cash in Bank-LBP PACO Property Account	1.01.02.020(A7)-00	1	606,085.25	-
Cash in Bank-PVB Regular Account	1.01.02.020(B1)-00	1	12,765,084.68	-
Other Investments	1.02.99.990-00	1	14,122,432.83	-
Accounts Receivable-Research & Regulation	1.03.01.010 D-00	1	20,665,943.52	-
Accounts Receivable-Classification / Service Fee	1.03.01.010 E-00	1	1,484,722.74	-
Accounts Receivable-AgriPinoy Products	1.03.01.010 A-00	1	1,988,837.05	-
Accounts Receivable-Live Hogs	1.03.01.010 C-00	1	304,357.19	-
Accounts Receivable-Tuition Fee	1.03.01.010 B-00	1	1,000,000.00	-
Accounts Receivable	10301010-00	2	736.00	-
Allowance for Impairment-Accounts Receivable	1.03.01.011-00	1	-	9,220,008.05
Notes Receivable	10301020-00	1	77,734,275.44	-
Allowance for Impairment-Notes Receivable	10301021-00	1	-	77,734,275.44
Interests Receivable	1.03.01.050-00	1	100,971,101.31	-
Allowance for Impairment-Interests Receivable	1.03.01.051-00	1	-	86,101,247.63
Loans Receivable-Others	1.03.01.990-00	1	928,580,601.93	-
Allowance for Impairment-Loans Receivable-Others	1.03.01.991-00	1	-	184,591,911.09
Due from National Government Agencies	1.03.03.010-00	1	877,019.16	-
Operating Lease Receivable	1.03.02.010-00	1	4,000.00	-
Due from Local Government Units	1.03.03.030-00	1	7,000,000.00	-
Due from Government Corporations	1.03.03.050-00	1	78,525.00	-
Due from Branches	1.03.04.070-00	1	1,445,917,029.96	-
Receivables-Disallowances/Charges	1.03.05.010-00	1	34,370,587.62	-
Due from Officers and Employees	1.03.05.020-00	1	1,498,374.82	-
Allowance for Impairment-Due from Officers and	10305021-00	1	-	249,382.07
Other Receivables	1.03.05.990-00	1	12,108,307.89	-
Allowance for Impairment-Other Receivables	1.03.05.991-00	1	-	8,746,185.48
Agricultural and Marine Supplies for Distribution	10402050-00	1	1,174,550.00	-
Other Supplies and Materials for Distribution	10402990-00	1	910,492.00	-
Raw Materials Inventory- Others	1.04.03.010 C-00	1	58,888.35	-
Finished Goods Inventory- Fresh Meat	1.04.03.030 B-00	1	859,301.02	-
Finished Goods Inventory- Processed Meat	1.04.03.030 C-00	1	320,888.30	-
Office Supplies Inventory	1.04.04.010-00	1	345,804.87	-
Accountable Forms, Plates and Stickers Inventory	1.04.04.020-00	1	409,344.06	-
Non-Accountable Forms Inventory	10404030-00	1	139,991.04	-
Drugs and Medicines Inventory	1.04.04.060-00	1	3,210.10	-
Agricultural and Marine Supplies Inventory	1.04.04.090-00	1	8,290,014.48	-
Electrical Supplies and Materials Inventory	10404190-00	1	8,400.00	-
Other Supplies and Materials Inventory	1.04.04.990-00	1	11,510,751.21	-

NATIONAL TOBACCO ADMINISTRATION

Cluster 5

Region

As of December 31, 2019 (PRECLOSING)

ALL FUNDS

Legend:

Trial Balance- Current Assets

2 - Non-Current Assets

3 - Current Liabilities

4 - Non-Current Liabilities

5 - Accumulated Surplus

0 - Revenue/Income ar

Annex L

Account Title	Account Code	Current / Non- Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Semi-Expendable Office Equipment	1.04.05.020-00	1	160,936.01	-
Semi-Expendable Information and Communication	1.04.05.030-00	1	4,300.00	-
Semi-Expendable Printing Equipment	1.04.05.110-00	1	283,817.60	-
Semi-Expendable Technical and Scientific Equipment	1.04.05.130-00	1	236,463.00	-
Semi-Expendable Other Machinery and Equipment	1.04.05.190-00	1	69,098.00	-
Semi-Expendable Furniture and Fixtures	1.04.06.010-00	1	2,126,829.34	-
Land	1.06.01.010-00	2	102,444,247.59	-
Other Land Improvements	1.06.02.990-00	2	13,953,868.16	-
Accumulated Depreciation-Other Land Improvements	1.06.02.991-00	2	-	3,301,423.10
Water Supply Systems	1.06.03.040-00	2	1,768,670.78	-
Accumulated Depreciation-Water Supply Systems	1.06.03.041-00	2	-	497,505.96
Power Supply Systems	1.06.03.050-00	2	11,081,885.48	-
Accumulated Depreciation-Power Supply Systems	1.06.03.051-00	2	-	2,553,403.72
Buildings	1.06.04.010-00	2	381,285,159.03	-
Accumulated Depreciation-Buildings	1.06.04.011-00	2	-	120,361,074.73
Other Structures	1.06.04.990-00	2	1,114,071.50	-
Accumulated Depreciation-Other Structures	1.06.04.991-00	2	-	989,223.27
Machinery	1.06.05.010-00	2	15,600,220.14	-
Accumulated Depreciation-Machinery	1.06.05.011-00	2	-	13,988,964.10
Office Equipment	1.06.05.020-00	2	7,380,064.02	-
Accumulated Depreciation-Office Equipment	1.06.05.021-00	2	-	4,753,630.20
Information and Communication Technology	1.06.05.030-00	2	23,655,082.28	-
Accumulated Depreciation-Information and Communication	1.06.05.031-00	2	-	12,175,977.51
Agricultural and Forestry Equipment	1.06.05.040-00	2	213,994.00	-
Accumulated Depreciation-Agricultural and Forestry	1.06.05.041-00	2	-	190,463.35
Communication Equipment	1.06.05.070-00	2	1,412,515.00	-
Accumulated Depreciation-Communication Equipment	1.06.05.071-00	2	-	899,646.56
Disaster Response and Rescue Equipment	1.06.05.090-00	2	1,605,337.00	-
Accumulated Depreciation-Disaster Response and	1.06.05.091-00	2	-	1,444,803.30
Sports Equipment	1.06.05.130-00	2	192,649.00	-
Accumulated Depreciation-Sports Equipment	1.06.05.131-00	2	-	159,770.70
Technical and Scientific Equipment	1.06.05.140-00	2	82,752,681.39	-
Accumulated Depreciation-Technical and Scientific	1.06.05.141-00	2	-	49,479,506.80
Other Machinery and Equipment	1.06.05.990-00	2	93,956,646.96	-
Accumulated Depreciation-Other Machinery and	1.06.05.991-00	2	-	52,394,152.66
Motor Vehicles	1.06.06.010-00	2	28,625,252.41	-
Accumulated Depreciation-Motor Vehicles	1.06.06.011-00	2	-	21,344,086.69
Furniture and Fixtures	1.06.07.010-00	2	6,996,584.39	-
Accumulated Depreciation-Furniture and Fixtures	1.06.07.011-00	2	-	3,993,580.36
Books	1.06.07.020-00	2	370,312.87	-
Accumulated Depreciation-Books	1.06.07.021-00	2	-	24,570.32
Leased Assets Improvements, Buildings	1.06.09.020-00	2	2,063,767.43	-
Accumulated Depreciation-Leased Assets	1.06.09.021-00	2	-	464,347.67
Other Property, Plant and Equipment	1.06.98.990-00	2	4,403,164.27	-

NATIONAL TOBACCO ADMINISTRATION

Cluster 5

Region

As of December 31, 2019 (PRECLOSING)

ALL FUNDS

Legend:

Trial Balance- Current Assets

2 - Non-Current Assets

3 - Current Liabilities

4 - Non-Current Liabilities

5 - Accumulated Surplus

0 - Revenue/Income ar

Annex L

		CONSOLIDATED TRIAL BALANCE		
Account Title	Account Code	Current / Non-Current	Debit	Credit
Accumulated Depreciation-Other Property, Plant and	1.06.98.991-00	2	-	3,397,306.54
Construction in Progress-Infrastructure Assets	1.06.99.020-00	2	11,500,701.23	-
Advances for Operating Expenses	1.99.01.010-00	1	31,360.61	-
Advances for Payroll	1.99.01.020-00	1	16,265.83	-
Advances to Special Disbursing Officer	1.99.01.030-00	1	1,665,400.27	-
Advances to Officers and Employees	1.99.01.040-00	1	37,162.75	-
Prepaid Rent	1.99.02.020-00	1	27,450.00	-
Prepaid Insurance	1.99.02.050-00	1	926,729.80	-
Other Prepayments	1.99.02.990-00	1	16,190,746.76	-
Guaranty Deposits	1.99.03.020-00	1	4,568,271.29	-
Other Current Assets	1.99.99.990-00	1	95,464.43	-
Other Assets	1.99.99.990-00	2	84,947,377.71	-
Accumulated Impairment Losses-Other Assets	1.99.99.991-00	2	-	122,653.07
Other Assets - Other Investments	1.99.99.990-00	2	28,633,897.00	-
Accumulated Impairment Losses-Other Assets - Other	1.99.99.991-00	2	-	28,633,897.00
Other Assets - Unserviceable Properties	1.99.99.990-00	2	1,970,038.56	-
Other Assets - Defunct Tob. Agency	1.99.99.990-00	2	1,508,498.10	-
Accounts Payable	2.01.01.010-00	3	-	105,838,707.16
Due to Officers and Employees	2.01.01.020-00	3	-	4,980,754.43
Notes Payable	2.01.01.040-00	4	-	78,729,152.01
Due to BIR	2.02.01.010-00	3	-	2,717,755.53
Due to GSIS	2.02.01.020-00	3	-	2,013,195.03
Due to Pag-IBIG	2.02.01.030-00	3	-	242,050.10
Due to PhilHealth	2.02.01.040-00	3	-	72,255.10
Due to Operating Units AgriPinoy	2.03.01.010 C-00	3	-	925,293.93
Intra Agency Payable	2.03.01.060-00	3	-	1,445,504,681.59
Leave Benefits Payable	2.06.01.020-00	4	-	127,790,363.77
Other Payables	2.99.99.990-00	3	-	27,299,632.85
Contributed Capital	3.01.01.030-00	5	-	411,329,790.00
Retained Earnings/(Deficit)	3.07.01.010-00	5	-	1,070,967,168.61
Permit Fees	4.02.01.010-00	0	-	123,900.00
Registration Fees	4.02.01.020-00	0	-	4,600.00
Clearance and Certification Fees	4.02.01.040-00	0	-	114,000.00
Licensing Fees	4.02.01.060-00	0	-	3,464,300.00
Supervision and Regulation Enforcement Fees	4.02.01.070-00	0	-	79,108,815.26
Inspection Fees	4.02.01.100-00	0	-	3,976,107.34
Processing Fees	4.02.01.130-00	0	-	21,899,500.00
Fines and Penalties-Service Income	4.02.01.140-00	0	-	192,657.74
Accreditation Fees	4.02.01.210-00	0	-	875,500.00
Other Service Income	4.02.01.990-00	0	-	6,754,426.85
School Fees	4.02.02.010-00	0	-	1,000,000.00
Seminar/Training Fees	4.02.02.040-00	0	-	9,200.00
Rent/Lease Income	4.02.02.050-00	0	-	2,205,816.38
Income from Hostels/Dormitories and Other Like	4.02.02.130-00	0	-	29,800.00

NATIONAL TOBACCO ADMINISTRATION

Cluster 5

Region

As of December 31, 2019 (PRECLOSING)

ALL FUNDS

Legend:

Trial Balance- Current Assets

2 - Non-Current Assets

3 - Current Liabilities

4 - Non-Current Liabilities

5 - Accumulated Surplus Annex L

0 - Revenue/Income ar

		CONSOLIDATED TRIAL BALANCE		
Account Title	Account Code	Current / Non-Current	Debit	Credit
Sales Revenue- Chicken	4.02.02.160 A-00	0	-	31,570.00
Sales Revenue-Fresh Meat	4.02.02.160 B-00	0	-	4,698,528.00
Sales Revenue- Processed Meat	4.02.02.160 C-00	0	-	1,462,740.34
Sales Discounts	4.02.02.161-00	0	5,081.00	-
Interest Income-Deposits	4.02.02.210-00	0	-	309,011.02
Interest Income -Loans	4.02.02.210-00	0	-	4,800,554.76
Fines and Penalties-Business Income	4.02.02.230-00	0	-	10,900.00
Other Business Income	4.02.02.990-00	0	-	38,823.85
Subsidy from National Government	4.03.01.010-00	0	-	401,370,000.00
Gain on Sale of Property,Plant and Equipment	4.05.01.040-00	0	38,088.00	4,280,708.64
Other Gains	4.05.01.990-00	0	-	165,686.17
Proceeds from Insurance/Indemnities	4.06.03.010-00	0	-	8,891,783.49
Miscellaneous Income	4.06.03.990-00	0	-	2,095,891.22
Salaries and Wages-Regular	5.01.01.010-00	0	131,036,775.31	-
Personnel Economic Relief Allowance (PERA)	5.01.02.010-00	0	6,779,263.52	-
Representation Allowance (RA)	5.01.02.020-00	0	2,986,786.60	-
Transportation Allowance (TA)	5.01.02.030-00	0	2,817,412.71	-
Clothing/Uniform Allowance	5.01.02.040-00	0	1,686,000.00	-
Subsistence Allowance	5.01.02.050-00	0	230,850.00	-
Laundry Allowance	5.01.02.060-00	0	38,791.76	-
Honoraria	5.01.02.100-00	0	24,000.00	-
Hazard Pay	5.01.02.110-00	0	1,387,743.78	-
Longevity Pay	5.01.02.120-00	0	13,201.62	-
Mid-Year Bonus	5.01.02.140-00	0	10,893,806.00	-
Year End Bonus	5.01.02.140-00	0	10,819,148.25	-
Cash Gift	5.01.02.150-00	0	1,385,500.00	-
Other Bonuses and Allowances	5.01.02.990-00	0	150,000.00	-
Retirement and Life Insurance Premiums	5.01.03.010-00	0	15,392,505.55	-
Pag-IBIG Contributions	5.01.03.020-00	0	337,245.48	-
PhilHealth Contributions	5.01.03.030-00	0	1,291,243.62	-
Employees Compensation Insurance Premiums	5.01.03.040-00	0	336,100.00	-
Terminal Leave Benefits	5.01.04.030-00	0	30,911,214.90	-
Other Personnel Benefits- Loyalty pay	5.01.04.990-00	0	155,000.00	-
Other Personnel Benefits- E.A.I.B.	5.01.04.990 B-00	0	5,591,827.00	-
Other Personnel Benefits- Rice Subsidy	5.01.04.990 C-00	0	618,628.23	-
Other Personnel Benefits- Monetization	5.01.04.990 D-00	0	2,789,315.48	-
Other Personnel Benefits- PBB	5.01.04.990 E-00	0	8,619,226.98	-
Other Personnel Benefits- PBI	5.01.04.990 F-00	0	2,476,400.00	-
Other Personnel Benefits- PEI	5.01.04.990 H-00	0	1,613,523.58	-
Other Personnel Benefits- SRI	5.01.04.990 G-00	0	2,640,000.00	-
Traveling Expenses-Local	5.02.01.010-00	0	7,166,468.95	-
Traveling Expenses-Foreign	5.02.01.020-00	0	71,886.96	-
Training Expenses	5.02.02.010-00	0	5,012,250.15	-
Scholarship Grants/Expenses	5.02.02.020-00	0	191,400.00	-

NATIONAL TOBACCO ADMINISTRATION
Cluster 5
Region
As of December 31, 2019 (PRECLOSING)
ALL FUNDS
Legend:
Trial Balance- Current Assets
2 - Non-Current Assets
3 - Current Liabilities
4 - Non-Current Liabilities
5 - Accumulated Surplus
0 - Revenue/Income ar
Annex L

		CONSOLIDATED TRIAL BALANCE		
Account Title	Account Code	Current / Non-Current	Debit	Credit
Office Supplies Expenses	5.02.03.010-00	0	3,840,081.64	-
Accountable Forms Expenses	5.02.03.020-00	0	156,577.72	-
Medical, Dental and Laboratory Supplies Expenses	5.02.03.080-00	0	511,156.00	-
Fuel, Oil and Lubricants Expenses	5.02.03.090-00	0	2,974,533.14	-
Agricultural and Marine Supplies Expenses	5.02.03.100-00	0	1,633,391.92	-
Semi-Expendable Machinery and Equipment	50203210-00	0	101,634.87	-
Semi-Expendable Furniture, Fixtures and Books	50203220-00	0	54,118.76	-
Other Supplies and Materials Expenses	5.02.03.990-00	0	2,154,747.71	-
Water Expenses	5.02.04.010-00	0	961,870.97	-
Electricity Expenses	5.02.04.020-00	0	6,807,624.15	-
Gas/Heating Expenses	5.02.04.030-00	0	9,061.00	-
Postage and Courier Services	5.02.05.010-00	0	239,352.50	-
Telephone Expenses	5.02.05.020-00	0	1,295,431.59	-
Internet Subscription Expenses	5.02.05.030-00	0	456,303.34	-
Cable, Satellite, Telegraph and Radio Expenses	5.02.05.040-00	0	469,318.90	-
Extraordinary and Miscellaneous Expenses	5.02.10.030-00	0	319,683.42	-
Legal Services	5.02.11.010-00	0	167,020.00	-
Auditing Services	5.02.11.020-00	0	14,838,356.07	-
Consultancy Services	5.02.11.030-00	0	1,478,300.00	-
Other Professional Services	5.02.11.990-00	0	371,830.10	-
Janitorial Services	5.02.12.020-00	0	2,235,679.15	-
Security Services	5.02.12.030-00	0	12,780,908.40	-
Other General Services	5.02.12.990-00	0	32,401,645.45	-
Repairs and Maintenance-Buildings and Other	5.02.13.040-00	0	1,021,468.99	-
Repairs and Maintenance-Machinery and Equipment	5.02.13.050-00	0	1,962,842.58	-
Repairs and Maintenance-Transportation Equipment	5.02.13.060-00	0	1,323,644.65	-
Repairs and Maintenance-Furniture and Fixtures	5.02.13.070-00	0	14,000.00	-
Repairs and Maintenance-Other Property, Plant and	5.02.13.990-00	0	18,099.00	-
Financial Assistance to Local Government Units	50214030-00	0	709,005.96	-
Financial Assistance/Subsidy/Contribution				-
Financial Assistance/Subsidy/Contribution-Tobacco	5.02.14.990-00	0	16,419,100.38	-
Financial Assistance/Subsidy/Contribution-CBAP	5.02.14.990-00	0	23,058,761.40	-
Financial Assistance- Improved Seedling	5.02.14.990-00	0	164,637.33	-
Financial Assistance - Calamity Assistance Rice '18	5.02.14.990-00	0	3,595,922.90	-
Financial Assistance - Calamity Assistance Rice '19	5.02.14.990-00		1,054,781.60	-
Financial Assistance - Calamity Assistance-Hygrometer	5.02.14.990-00			-
Financial Assistance - Calamity Assistance Tiller	5.02.14.990-00		1,083,872.80	-
Financial Assistance - Calamity Assistance ISP	5.02.14.990-00		1,045,140.00	-
Taxes, Duties and Licenses	5.02.15.010-00	0	177,416.00	-
Fidelity Bond Premiums	5.02.15.020-00	0	317,244.57	-
Insurance Expenses	5.02.15.030-00	0	1,465,970.63	-
Advertising, Promotional and Marketing Expenses	5.02.99.010-00	0	58,197.42	-
Printing and Publication Expenses	5.02.99.020-00	0	1,151,361.33	-
Representation Expenses	5.02.99.030-00	0	4,214,068.44	-

NATIONAL TOBACCO ADMINISTRATION

Cluster 5

Region

As of December 31, 2019 (PRECLOSING)

ALL FUNDS

Legend:

Trial Balance- Current Assets

2 - Non-Current Assets

3 - Current Liabilities

4 - Non-Current Liabilities

5 - Accumulated Surplus *Annex L*

0 - Revenue/Income ar

		CONSOLIDATED TRIAL BALANCE		
Account Title	Account Code	Current / Non-Current	Debit	Credit
Transportation and Delivery Expenses	5.02.99.040-00	0	656,555.24	-
Rent/Lease Expenses	5.02.99.050-00	0	17,240,630.96	-
Membership Dues and Contributions to Organizations	5.02.99.060-00	0	25,000.00	-
Subscription Expenses	5.02.99.070-00	0	51,216.17	-
Directors and Committee Members' Fees	5.02.99.120-00	0	2,476,400.00	-
Documentary Stamps Expenses	50299140-00	0	151,494.00	-
Other Maintenance and Operating Expenses- TFEP	5.02.99.990-00	0	2,076,400.00	-
Other Maintenance and Operating Expenses- KPP	5.02.99.990-00	0	2,356,511.52	-
Other MOOE- Improved Seedling Production	5.02.99.990-00	0	911,396.00	-
Other Maintenance and Operating Expenses-TCGS	5.02.99.990-00	0	543,885.00	-
Other Maintenance and Operating Expenses-FOD	5.02.99.990-00	0	206,830.00	-
Other Maintenance and Operating Expenses- TGY	5.02.99.990-00	0	643,664.70	-
Other Maintenance and Operating Expenses- Hygrometer	5.02.99.990-00	0	2,930,665.60	-
Other Maintenance and Operating Expenses- Others	5.02.99.990-00	0	92,743.91	-
Bank Charges	5.03.01.040-00	0	27,400.48	-
Other Financial Charges	50301990-00	0	21,420.00	-
Cost of Sales- Chicken	5.04.02.010 A-00	0	24,075.15	-
Cost of Sales- Fresh Meat	5.04.02.010 B-00	0	4,878,199.77	-
Cost of Sales- Processed Meat	5.04.02.010 C-00	0	1,208,411.58	-
Depreciation-Land Improvements	5.05.01.020-00	0	597,908.71	-
Depreciation-Infrastructure Assets	50501030-00	0	396,229.79	-
Depreciation-Buildings and Other Structures	5.05.01.040-00	0	9,927,353.74	-
Depreciation-Machinery and Equipment	5.05.01.050-00	0	17,276,081.54	-
Depreciation-Transportation Equipment	5 05 01 060-00	0	1,475,645.80	-
Depreciation-Furniture, Fixtures and Books	5.05.01.070-00	0	597,446.63	-
Depreciation-Leased Assets Improvements	50501090-00	0	464,347.67	-
Depreciation-Other Property, Plant and Equipment	50501990-00	0	235,505.34	-
Impairment Loss-Loans Receivables	5.05.03.020-00	0	69,585,010.15	-
Impairment Loss-Other Receivables	50503060-00	0	17,185.36	-
Loss of Assets	5.05.04.090-00	0	228,953.27	-
Other Losses	50504990-00	0	28,929.00	-
Total			<u>4,514,138,618.55</u>	<u>4,514,138,618.55</u>

Certified Correct:

MILAGROS C. TIU

Chief Accountant