

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

CONSOLIDATED TRIAL BALANCE
As of December 31, 2017 (Preliminary)

ACCOUNT	PPSAS	CONSOLIDATED TRIAL BALANCE	
	Account Code	DEBIT	CREDIT
CURRENT ASSETS			
CASH			
Cash on Hand		-	
Collecting Officers	1 01 01 010	816,531.96	
Cash in Bank-Local Currency		-	
Current Account- LBP	1 01 02 020A	91,789,015.39	-
Current Account - LBP ATM Payroll	1 01 02 020C	10,000.00	
Current Account- LBP IBC Account	1 01 02 020A(4)	104,985,929.59	
Current Account- LBP MPCB Account	1 01 02 020A(5)	163,629.89	
Current Account- LBP Transshippers' Account	1 01 02 020A(6)	1,455,920.97	
Current Account- LBP PACO Prop. Account	1 01 02 020A(7)	1,324,687.66	
Current Account- PVB Regular	1 01 02 020B(1)	12,619,577.72	
Time Deposits	1 01 05 020	201,520,291.13	
Sub-total		414,685,584.31	-
Other Assets			
Advances			
Advances for Operating Expenses	1 99 01 010	137,770.15	
Payroll Fund	1 99 01 020	10,237.16	
Disbursing Officers	1 99 01 030	1,658,733.60	
Advances to Officers & Employees	1 99 01 040	745,234.07	
		2,551,974.98	-
RECEIVABLES			
Receivable Accounts			
Accounts Receivables		-	
Research and Regulation	1 03 01 010D	10,680,813.09	
Classification Fees/Service Fee	1 03 01 010E	1,339,124.76	
Agripinoy Products	1-03-01-010A	2,650,067.41	
Live Hogs	1-03-01-010C	658,854.08	
Tuition Fee	1-03-01-010B	1,017,500.00	
Due from Officers and Employees	1 03 05 020	3,526,403.89	
Interest Receivable	1 03 01 050	41,433,006.59	
Loans Receivables-Others	1 03 01 990	580,724,456.68	
Inter-Agency Receivables			
Due from NGAs	1 03 03 010	872,381.58	
Due from LGUs	1 03 03 030	16,516,983.54	
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	1,256,098,000.66	
Other Receivables			
Receivables-Disallowances/Charges	1 03 05 010	41,766,362.17	
Other Receivables	1 03 05 990	9,307,402.08	
Sub-total		1,966,669,881.53	
Allowance for Doubtful Accounts	1 03 01 011		78,815,772.87
INVENTORIES			
Raw Materials Inventory-Others	1 04 03 010C	67,092.94	
Raw Materials Inventory-Tobacco Dust	1 04 03 010D	56,625.75	
Raw Materials Inventory-Feed mill	1 04 03 010E	184,667.15	
Finished Goods Inventory-Chicken	1 04 03 030A	6,960.23	
Finished Goods Inventory-Fresh Meat	1 04 03 030B	8,134,104.07	
Finished Goods Inventory-Processed Meat	1 04 03 030C	952,302.83	
Finished Goods Inventory-Tobacco Dust Plus	1 04 03 030D	29,500.56	
Finished Goods Inventory-FeedMill	1 04 03 030E	65,740.98	
Office Supplies Inventory	1 04 04 010	480,921.22	
Accountable Forms Inventory	1 04 04 020	959,365.54	
Agricultural Supplies Inventory	1 04 04 090	720,935.27	
Other Supplies Inventory	1 04 04 990	9,770,056.72	
Semi-Expendable - Tech. & Scientific Equip.	1 04 05 130	180,800.00	
Sub-total		21,609,073.26	-
PREPAYMENTS			
Prepaid Rent	1 99 02 020	37,350.00	
Prepaid Insurance	1 99 02 050	1,078,563.81	
Deferred Charges	1 99 02 990	1,300.00	
Other Prepaid Expenses	1 99 02 990	4,892,279.71	
Sub-total		6,009,493.52	-
OTHER CURRENT ASSETS			
Guaranty Deposit	1 99 03 020	361,218.80	
Other Current Assets	1 99 99 990	2,141,501.22	
Sub-total		2,502,720.02	-
TOTAL CURRENT ASSETS		2,414,028,727.62	78,815,772.87
NON-CURRENT ASSETS			
INVESTMENT IN SECURITIES			
Investment in Bonds	1 02 03 020	500.00	
Other Investments & Marketable Securities	1 02 03 990	13,000,000.00	
Sub-total		13,000,500.00	-
PROPERTY, PLANT, AND EQUIPMENT			
Land	1 06 01 010	108,521,450.19	
Land Improvements	1 06 02 990	8,425,931.24	
Accumulated Depreciation	1 06 02 991	-	1,737,273.34
Water Supply System	1 06 03 040	1,720,170.78	

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Accumulated Depreciation	1 06 03 041	-	339,733.72
Electrification, Power and Energy Structure	1 06 03 050	10,900,069.08	
Accumulated Depreciation	1 06 03 051	-	1,535,496.11
Office Buildings	1 06 04 010	325,502,169.35	
Accumulated Depreciation	1 06 04 011	-	91,313,426.17
Other Structures	1 06 04 060	1,114,071.50	
Accumulated Depreciation	1 06 04 061	-	796,097.19
Office Equipment	1 06 05 020	4,758,719.85	
Accumulated Depreciation	1 06 05 021	-	3,269,842.87
Furniture and Fixtures	1 06 07 010	6,550,139.49	
Accumulated Depreciation	1 06 07 011	-	4,288,074.97
IT Equipment and Software	1 06 05 030	17,672,711.42	
Accumulated Depreciation	1 06 05 031	-	10,984,367.54
Library Books	1 06 07 020	370,312.87	
Accumulated Depreciation	1 06 07 021	-	8,778.77
Machinery	1 06 05 010	15,697,704.14	
Accumulated Depreciation	1 06 05 011	-	11,041,043.04
Agricultural, Fishery, and Forestry Equipment	1 06 05 040	220,594.00	
Accumulated Depreciation	1 06 05 041	-	159,064.84
Communication Equipment	1 06 05 070	1,381,836.00	
Accumulated Depreciation	1 06 05 071	-	1,239,167.36
Firefighting Equipment and Accessories	1 06 05 090	1,605,337.00	
Accumulated Depreciation	1 06 05 091	-	894,402.08
Sports Equipment	1 06 05 130	192,649.00	
Accumulated Depreciation	1 06 05 131	-	82,598.45
Technical and Scientific Equipment	1 06 05 140	72,532,890.04	
Accumulated Depreciation	1 06 05 141	-	38,266,424.69
Other Machinery and Equipment	1 06 05 990	93,653,079.80	
Accumulated Depreciation	1 06 05 991	-	23,128,522.61
Motor Vehicles	1 06 06 010	27,780,424.90	
Accumulated Depreciation	1 06 06 011	-	17,631,353.48
Other Property, Plant, and Equipment	1 06 99 990	3,903,871.75	
Accumulated Depreciation	1 06 99 991	-	2,718,178.65
Sub-total		702,504,132.40	209,433,845.88

OTHER ASSETS

Work/Other Animals	1 06 99 010	40,000.00	-
Other Assets - Others	1 99 99 990	83,567,589.07	-
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	2,365,672.28	-
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	-	207,346,898.25
Other Assets - Reforestation Project	1 99 99 990	616,107.00	-

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
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	-
Sub-total		323,356,384.13	236,516,186.06
TOTAL NON-CURRENT ASSETS		1,038,861,016.53	445,950,031.94
TOTAL ASSETS		3,452,889,744.15	524,765,804.81
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
Accounts Payable	2 01 01 010		43,264,250.65
Due to Officers and Employees	2 01 01 020		4,722,203.15
Notes Payable	2 01 01 040		78,729,152.01
Sub-total		-	126,715,605.81
INTER-AGENCY PAYABLES			
Due to BIR	2 02 01 010	-	5,773,559.60
Due to GSIS	2 02 01 020	74.66	1,781,675.95
Due to Pag-ibig	2 02 01 030	300.00	261,957.32
Due to Philhealth	2 02 01 040	62.50	46,173.44
Sub-total		437.16	7,863,366.31
INTRA-AGENCY PAYABLES			
Due to Central Office	2 03 01 060		1,153,832,954.41
Due to Agri-Pinoy	2 03 01 010 C(1)		2,932,169.10
Sub-total		-	1,156,765,123.51
OTHER CURRENT LIABILITY ACCOUNTS			
Guaranty Deposits Payable	2 04 01 040		186,666.69
Other Payables	2 99 99 990	-	23,099,009.66
Sub-total		-	23,285,676.35
TOTAL CURRENT LIABILITIES		437.16	1,314,629,771.98
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		437.16	1,314,738,675.28
EQUITY			-
GOVERNMENT EQUITY			
Capital	3 01 01 030		411,439,790.00
RETAINED EARNINGS	3 07 01 010		847,992,854.08
Cost of Sales-Chicken	5 04 02 010A	35,999.76	-
Cost of Sales-Fresh Meat	5 04 02 010B	16,492,370.99	-
Cost of Sales-Processed Meat	5 04 02 010C	4,295,968.34	-
TOTAL EQUITY		20,824,339.09	1,259,432,644.08

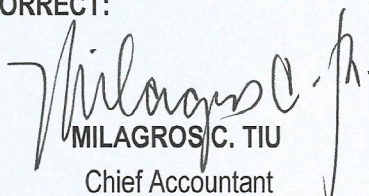
ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
GENERAL INCOME			
PERMIT AND LICENSES			-
Registration Fees	4 02 01 020		16,200.00
Franchising and License Fees	4 02 01 060		2,553,556.02
Supervision & Regulation Enforcement Fees	4 02 01 070		89,870,064.55
Sub-total		-	92,439,820.57
SERVICE INCOME			
Permit Fees	4 02 01 010		94,500.00
Clearance and Certification Fees	4 02 01 040		28,300.00
Inspection Fees	4 02 01 100		2,681,087.95
Verification & Authentication Fees	4 02 01 110		1,000.00
Processing Fees	4 02 01 130		12,312,500.00
Accreditation Fees	4 02 01 210		338,001.50
Seminar Fees	4 02 02 040		20,869.99
Other Service Income	4 02 01 990		5,737,654.66
Sub-total		-	21,213,914.10
BUSINESS INCOME			
Rent Income	4 02 02 050		2,098,021.86
Income from Dormitories	4 02 02 130		69,600.00
Sales- Chicken	4 02 02 160A		48,924.00
Sales- Fresh Meat	4 02 02 160B		16,914,002.90
Sales- Processed Meat	4 02 02 160C		5,474,975.90
Sales Discount	4 02 02 161	77,712.50	-
Tuition Fee	4 02 02 010		2,000,000.00
Other Business Income	4 02 02 990	-	397,766.66
Sub-total		77,712.50	27,003,291.32
SUBSIDY INCOME			
Subsidy Income from National Government	4 03 01 010		553,931,000.00
Sub-total		-	553,931,000.00
TOTAL GENERAL INCOME		77,712.50	694,588,025.99
OTHER GENERAL INCOME			
Other Fines and Penalties	4 02 01 140		118,251.43
Interest Income	4 02 02 210		5,443,298.57
Miscellaneous Income	4 05 01 990	-	655,194.26
Sale of Unserviceable Property	4 06 01 020		14,690.00
Miscellaneous Income	4 06 03 990		193,758.06
TOTAL OTHER GENERAL INCOME		-	6,425,192.32
GAINS/LOSSES			
Gain on Sale of Disposed Assets	4 05 01 040	8,046.10	82,221.20
TOTAL GAINS/LOSSES		8,046.10	82,221.20
TOTAL INCOME		85,758.60	701,095,439.51

ACCOUNT	PPSAS	CONSOLIDATED TRIAL BALANCE	
	Account Code	DEBIT	CREDIT
EXPENSES			
PERSONAL SERVICES			
Salaries and Wages			
Salaries & Wages-Regular	5 01 01 010	110,497,427.71	
Other Compensation			
PERA	5 01 02 010	6,848,994.29	
Representation Allowance	5 01 02 020	2,933,750.00	
Transportation Allowance	5 01 02 030	2,794,880.11	
Clothing/Uniform Allowance	5 01 02 040	1,460,000.00	
Honoraria	5 01 02 100	10,074.00	
Longevity Pay	5 01 02 120	29,782.26	
Mid-year Bonus	5 01 02 140	9,096,973.00	
Year-end Bonus	5 01 02 140	9,225,867.45	
Cash Gift	5 01 02 150	1,404,250.00	
Personnel Benefit Contributions			
Life & Retirement Insurance	5 01 03 010	12,658,789.72	
Pag-ibig Fund Contributions	5 01 03 020	332,939.03	
Philhealth Contributions	5 01 03 030	1,000,876.25	
ECC Contributions	5 01 03 040	331,600.00	
Other Personnel Benefits			
Terminal Leave Benefits	5 01 04 030	8,549,969.13	
Other Personnel Benefits			
Loyalty Pay	5 01 04 990	307,633.78	
Educational Assistance Incentive Bonus	5 01 04 990 B	5,474,208.00	
Rice Subsidy	5 01 04 990 C	717,455.08	
Monetization	5 01 04 990 D	3,238,180.71	
Anniversary Bonus	5 01 04 990 G	843,000.00	
Productivity Enhancement Incentive	5 01 04 990 H	1,368,050.00	
TOTAL PERSONAL SERVICES		179,124,700.52	-
MAINTENANCE AND OTHER OPERATING EXPENSES			
Traveling Expenses-Local	5 02 01 010	5,413,401.08	
Traveling Expenses-Foreign	5 02 01 020	142,528.92	
Training and Scholarship Expenses	5 02 02 010	1,702,076.11	
Supplies and Materials Expenses			
Office Supplies Expenses	5 02 03 010	1,589,870.12	
Accountable Forms Expenses	5 02 03 020	28,330.88	
Medical, Dental, and Laboratory Expenses	5 02 03 080	305,823.70	
Agricultural Supplies Expenses	5 02 03 100	52,241.30	
Semi-Expendable - Machinery & Eqpt. Exp.	5 02 03 210	14,500.00	
Other Supplies Expenses	5 02 03 990	1,299,814.90	
Gasoline, Oil, and Lubricants Expenses	5 02 03 090	2,352,667.24	
Utility Expenses			
Water Expenses	5 02 04 010	1,010,319.45	

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Electricity Expenses	5 02 04 020	6,804,871.09	
Gas/Heating Expense	5 02 04 030	33,158.00	
Cooking Gas Expense	5 02 04 990	6,378.00	
Communication Expenses			
Postage and Deliveries	5 02 05 010	75,397.50	
Telephone Expenses	5 02 05 020	1,475,879.36	
Internet Expenses	5 02 05 030	242,754.92	
Cable, Satellite, Tel., and Radio Expenses	5 02 05 040	682,162.46	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary & Miscellaneous Expenses	5 02 10 030	255,488.11	
Professional Services			
Legal Services	5 02 11 010	324,247.25	
Auditing Services	5 02 11 020	9,940,060.08	
Consultancy Services	5 02 11 030	150,000.00	
Other Professional Services	5 02 11 990	473,263.00	
General Services			
Janitorial Services	5 02 12 020	2,019,391.64	
Security Services	5 02 12 030	5,360,782.85	
General Services	5 02 12 990	16,332,207.17	
Repairs and Maintenance			
Electrification, Power and Enegry Structure	5 02 13 030	9,450.00	
Office Building	5 02 13 040	210,664.27	
Office Equipment	5 02 13 050	70,821.00	
Furniture and Fixtures	5 02 13 070	121,885.99	
IT Equipment and Software	5 02 13 050	4,150.00	
Other Machinery Equipment	5 02 13 050	23,665.00	
Motor Vehicle	5 02 13 060	1,435,454.76	
Other Property, Plant, and Equipment	5 02 13 990	54,160.00	
Financial Assitance/Subsidy - Others	5 02 14 990	53,119.00	
Taxes, Insurance Premiums, & Other Fees			
Taxes, Duties, and Fees	5 02 15 010	287,538.92	
Fidelity Bond Premiums	5 02 15 020	201,433.30	
Insurance Expenses	5 02 15 030	1,178,695.03	
Other Maintenance and Operating Expenses			
Advertising Expenses	5 02 99 010	62,013.23	
Printing and Binding Expenses	5 02 99 020	575,392.63	
Representation Expenses	5 02 99 030	6,974,222.41	
Transportation and Delivery Expenses	5 02 99 040	42,739.50	
Rent Expenses	5 02 99 050	324,449.72	
Membership Contribution to Agency	5 02 99 060	25,988.00	
Subscription Expenses	5 02 99 070	49,260.36	
Donations	5 02 99 080	-	
Documentary Stamps Expense	5 02 99 140	2,061.50	
Other M O O E - Regular	5 02 99 990	1,757,265.89	

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Other M O O E - Irrigation	5 02 99 990 A	38,249,201.15	
Other M O O E - CBAP 1	5 02 99 990 B	6,306,000.00	
Other M O O E - CBAP 2	5 02 99 990 C	25,279,235.00	
Other M O O E - Tree Seedling Nursery	5 02 99 990 D	3,745,819.10	
Other M O O E - TFEP	5 02 99 990 E	1,234,200.00	
Bad Debts	5 05 03 020	-	
Impairment Loss- Loans/Receivables	5 05 03 020	-	
Impairment Loss- APP Inventories	5 05 03 070	-	
Depreciation			
Land Improvements	5 05 01 020	36,895.65	
Electrification, Power and Eneergy Structure	5 05 01 030	-	
Office Building	5 05 01 040	142,375.57	
Other Structures	5 05 01 040	52,200.00	
Office Equipment	5 05 01 050	6,692.29	-
Furniture & Fixture	5 05 01 070	7,652.17	-
IT Equipment	5 05 01 050	43,794.07	
Library Books	5-05-01-070	-	
Machinery	5 05 01 050	62,951.31	
Agricultural, Fishery and Forestry Equipment	5 05 01 050	-	
Communication Equipment	5 05 01 050	477.00	-
Fire Fighting Equip & Acce.	5 05 01 050	-	
Sports Equipment	5 05 01 050	-	
Technical and Scientific Equipment	5 05 01 050	-	
Other Machinery & Equipment	5 05 01 050	18,292.21	
Motor Vehicle	5 05 01 060	74,700.00	
Other Property, Plant, and Equipment	5 05 01 990	15,378.24	
Loss of Assets	5 05 04 090	267,924.76	-
TOTAL MOOE		147,095,834.16	-
Bank Charges	5 03 01 040	11,750.00	
Interest Expenses	5 03 01 020	-	
TOTAL FINANCE EXPENSES		11,750.00	-
TOTAL EXPENSES		326,232,284.68	-
GRAND TOTAL		3,800,032,563.68	3,800,032,563.68

CERTIFIED CORRECT:


MILAGROS C. TIW
 Chief Accountant