

Trial Balance

Annex L

NATIONAL TOBACCO ADMINISTRATION
Cluster 5
Region
As of June 30, 2019
ALL FUNDS

Legend:

- 1 - Current Assets
- 2 - Non-Current Assets
- 3 - Current Liabilities
- 4 - Non-Current Liabilities

- 5 - Accumulated Surplus/Equity Accounts
- 0 - Revenue/Income and Expense Accounts

Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Cash-Collecting Officers	1-01-01-010-00	1	962,094.36	-
Cash in Bank-LBP Current Account	1.01.02.020 A-00	1	24,793,872.57	-
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	226,293,184.46	-
Cash in Bank-LBP MPCB	1.01.02.020(A5)-00	1	592,374.99	-
Cash in Bank-LBP Transhippers' Account	1.01.02.020(A6)-00	1	1,904,224.79	-
Cash in Bank-LBP PACO Property Account	1.01.02.020(A7)-00	1	466,708.37	-
Cash in Bank-PVB Regular Account	1.01.02.020(B1)-00	1	12,893,513.30	-
Other Investments	1.02.99.990-00	1	14,122,432.83	-
Accounts Receivable-Research & Regulation	1.03.01.010 D-00	1	28,020,914.86	-
Accounts Receivable-Classification / Service Fee	1.03.01.010 E-00	1	1,353,329.01	-
Accounts Receivable-AgriPinoy Products	1.03.01.010 A-00	1	2,134,164.31	-
Accounts Receivable-Live Hogs	1.03.01.010 C-00	1	304,357.19	-
Allowance for Impairment-Accounts Receivable	1.03.01.011-00	1	-	4,900,410.16
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	85,265,013.20	-
Allowance for Impairment-Interests Receivable	1.03.01.051-00	1	-	25,181,605.66
Loans Receivable-Others	1.03.01.990-00	1	655,108,274.46	-
Allowance for Impairment-Loans Receivable-Others	1.03.01.991-00	1	-	142,022,799.42
Due from National Government Agencies	1.03.03.010-00	1	948,991.62	-
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	1,242,802,432.00	-
Receivables-Disallowances/Charges	1.03.05.010-00	1	36,489,886.33	-
Due from Officers and Employees	1.03.05.020-00	1	1,878,028.94	-
Other Receivables	1.03.05.990-00	1	86,557,611.65	-
Allowance for Impairment-Other Receivables	1.03.05.991-00	1	-	10,809,997.54
Agricultural and Marine Supplies for Distribution	10402050-00	1	1,174,550.00	-
Raw Materials Inventory- Others	1.04.03.010 C-00	1	107,132.70	-
Finished Goods Inventory- Fresh Meat	1.04.03.030 B-00	1	237,688.52	-
Finished Goods Inventory- Processed Meat	1.04.03.030 C-00	1	459,716.43	-
Finished Goods Inventory- Tobacco Dust Plus	1.04.03.030 D-00	1	1,159.49	-
Office Supplies Inventory	1.04.04.010-00	1	563,576.80	-
Accountable Forms, Plates and Stickers Inventory	1.04.04.020-00	1	526,389.82	-
Drugs and Medicines Inventory	1.04.04.060-00	1	420.85	-
Agricultural and Marine Supplies Inventory	1.04.04.090-00	1	10,132,908.38	-
Other Supplies and Materials Inventory	1.04.04.990-00	1	9,682,801.40	-
Semi-Expendable Office Equipment	1.04.05.020-00	1	30,780.53	-
Semi-Expendable Printing Equipment	1.04.05.110-00	1	232,232.08	-
Semi-Expendable Technical and Scientific Equipment	1.04.05.130-00	1	226,463.00	-
Semi-Expendable Other Machinery and Equipment	1.04.05.190-00	1	155,300.00	-
Semi-Expendable Furniture and Fixtures	1.04.06.010-00	1	722,087.55	-
Land	1.06.01.010-00	2	101,315,043.28	-
Other Land Improvements	1.06.02.990-00	2	13,953,868.16	-

Trial Balance

Annex L

NATIONAL TOBACCO ADMINISTRATION

Cluster 5

Region

As of June 30, 2019

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1 - Current Assets

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0 - Revenue/Income and Expense Accounts

Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Accumulated Depreciation-Other Land Improvements	1.06.02.991-00	2	-	2,723,639.29
Water Supply Systems	1.06.03.040-00	2	1,768,670.78	-
Accumulated Depreciation-Water Supply Systems	1.06.03.041-00	2	-	443,597.09
Power Supply Systems	1.06.03.050-00	2	11,081,885.48	-
Accumulated Depreciation-Power Supply Systems	1.06.03.051-00	2	-	2,211,082.80
Buildings	1.06.04.010-00	2	347,890,294.83	-
Accumulated Depreciation-Buildings	1.06.04.011-00	2	-	110,333,462.63
Other Structures	1.06.04.990-00	2	1,114,071.50	-
Accumulated Depreciation-Other Structures	1.06.04.991-00	2	-	920,558.03
Machinery	1.06.05.010-00	2	15,600,220.14	-
Accumulated Depreciation-Machinery	1.06.05.011-00	2	-	13,455,777.26
Office Equipment	1.06.05.020-00	2	6,000,272.24	-
Accumulated Depreciation-Office Equipment	1.06.05.021-00	2	-	3,797,984.58
Information and Communication Technology Equipment	1.06.05.030-00	2	20,607,316.77	-
Accumulated Depreciation-Information and Communication	1.06.05.031-00	2	-	10,010,327.89
Agricultural and Forestry Equipment	1.06.05.040-00	2	220,594.00	-
Accumulated Depreciation-Agricultural and Forestry	1.06.05.041-00	2	-	187,221.76
Communication Equipment	1.06.05.070-00	2	1,148,739.00	-
Accumulated Depreciation-Communication Equipment	1.06.05.071-00	2	-	929,192.06
Disaster Response and Rescue Equipment	1.06.05.090-00	2	1,605,337.00	-
Accumulated Depreciation-Disaster Response and Rescue	1.06.05.091-00	2	-	1,307,203.02
Sports Equipment	1.06.05.130-00	2	192,649.00	-
Accumulated Depreciation-Sports Equipment	1.06.05.131-00	2	-	137,400.89
Technical and Scientific Equipment	1.06.05.140-00	2	82,048,441.55	-
Accumulated Depreciation-Technical and Scientific	1.06.05.141-00	2	-	45,882,246.17
Other Machinery and Equipment	1.06.05.990-00	2	93,684,351.80	-
Accumulated Depreciation-Other Machinery and	1.06.05.991-00	2	-	42,602,369.25
Motor Vehicles	1.06.06.010-00	2	28,625,252.41	-
Accumulated Depreciation-Motor Vehicles	1.06.06.011-00	2	-	19,909,940.58
Furniture and Fixtures	1.06.07.010-00	2	8,298,815.26	-
Accumulated Depreciation-Furniture and Fixtures	1.06.07.011-00	2	-	4,824,311.88
Books	1.06.07.020-00	2	370,312.87	-
Accumulated Depreciation-Books	1.06.07.021-00	2	-	19,306.47
Leased Assets Improvements, Buildings	1.06.09.020-00	2	1,709,841.72	-
Other Property, Plant and Equipment	1.06.98.990-00	2	3,966,623.75	-
Accumulated Depreciation-Other Property, Plant and	1.06.98.991-00	2	-	2,737,965.39
Construction in Progress-Infrastructure Assets	1.06.99.020-00	2	4,000,200.60	-
Construction in Progress-Buildings and Other Structures	1.06.99.030-00	2	3,202,403.92	-
Advances for Operating Expenses	1.99.01.010-00	1	349,650.51	-
Advances for Payroll	1.99.01.020-00	1	29,010.54	-
Advances to Special Disbursing Officer	1.99.01.030-00	1	1,658,733.60	-
Advances to Officers and Employees	1.99.01.040-00	1	216,228.09	-
Prepaid Rent	1.99.02.020-00	1	744,001.35	-
Prepaid Insurance	1.99.02.050-00	1	711,435.40	-
Other Prepayments	1.99.02.990-00	1	7,063,614.89	-
Guaranty Deposits	1.99.03.020-00	1	4,568,271.29	-

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Cluster 5

Region

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Other Current Assets	1.99.99.990-00	1	95,464.43	-
Other Assets	1.99.99.990-00	2	121,215,174.66	-
Accumulated Impairment Losses-Other Assets	1.99.99.991-00	2	-	35,026,846.18
Other Assets - Other Investments	1.99.99.990-00	2	30,717,514.36	-
Accumulated Impairment Losses-Other Assets - Other	1.99.99.991-00	2	-	30,717,514.36
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	-	85,533,947.75
Due to Officers and Employees	2.01.01.020-00	3	-	4,601,639.19
Notes Payable	2.01.01.040-00	4	-	78,729,152.01
Due to BIR	2.02.01.010-00	3	-	2,018,077.43
Due to GSIS	2.02.01.020-00	3	-	2,750,371.03
Due to Pag-IBIG	2.02.01.030-00	3	-	373,722.48
Due to PhilHealth	2.02.01.040-00	3	-	76,058.14
Due to Operating Units AgriPinoy	2.03.01.010 C-00	3	-	921,740.93
Intra Agency Payable	2.03.01.060-00	3	-	1,160,898,784.19
Guaranty/Security Deposits Payable	2.04.01.040-00	3	-	485.00
Other Deferred Credits	2.05.01.990-00	4	-	39,601.97
Other Payables	2.99.99.990-00	3	-	31,396,391.13
Contributed Capital	3.01.01.030-00	5	-	411,329,790.00
Retained Earnings/(Deficit)	3.07.01.010-00	5	-	1,169,513,873.21
Permit Fees	4.02.01.010-00	0	-	122,900.00
Registration Fees	4.02.01.020-00	0	-	4,600.00
Clearance and Certification Fees	4.02.01.040-00	0	-	16,800.00
Licensing Fees	4.02.01.060-00	0	-	2,370,800.00
Supervision and Regulation Enforcement Fees	4.02.01.070-00	0	-	55,475,552.79
Inspection Fees	4.02.01.100-00	0	-	1,869,650.50
Processing Fees	4.02.01.130-00	0	-	10,384,300.00
Fines and Penalties-Service Income	4.02.01.140-00	0	-	127,468.10
Accreditation Fees	4.02.01.210-00	0	-	426,000.00
Other Service Income	4.02.01.990-00	0	-	1,895,191.43
Seminar/Training Fees	4.02.02.040-00	0	-	9,200.00
Rent/Lease Income	4.02.02.050-00	0	-	83,362.13
Income from Hostels/Dormitories and Other Like Facilities	4.02.02.130-00	0	-	9,600.00
Sales Revenue- Chicken	4.02.02.160 A-00	0	-	31,570.00
Sales Revenue-Fresh Meat	4.02.02.160 B-00	0	-	1,609,344.80
Sales Revenue- Processed Meat	4.02.02.160 C-00	0	-	777,850.00
Sales Discounts	4.02.02.161-00	0	1,901.00	-
Interest Income-Deposits	4.02.02.210-00	0	-	85,693.29
Interest Income -Loans	4.02.02.210-00	0	-	2,867,980.05
Fines and Penalties-Business Income	4.02.02.230-00	0	-	10,900.00
Other Business Income	4.02.02.990-00	0	-	38,033.34
Subsidy from National Government	4.03.01.010-00	0	-	4,476,000.00
Other Gains	4.05.01.990-00	0	-	144,469.68
Proceeds from Insurance/Indemnities	4.06.03.010-00	0	-	8,891,783.49
Miscellaneous Income	4.06.03.990-00	0	-	262,297.50

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			CONSOLIDATED TRIAL BALANCE	
Account Title	Account Code	Current / Non-Current	Debit	Credit
Salaries and Wages-Regular	5.01.01.010-00	0	66,297,412.02	
Personnel Economic Relief Allowance (PERA)	5.01.02.010-00	0	3,457,640.41	-
Representation Allowance (RA)	5.01.02.020-00	0	1,491,750.00	-
Transportation Allowance (TA)	5.01.02.030-00	0	1,372,159.11	-
Clothing/Uniform Allowance	5.01.02.040-00	0	1,650,000.00	-
Honoraria	5.01.02.100-00	0	24,000.00	-
Longevity Pay	5.01.02.120-00	0	7,201.62	-
Mid-Year Bonus	5.01.02.140-00	0	10,856,295.00	-
Retirement and Life Insurance Premiums	5.01.03.010-00	0	6,796,917.40	-
Pag-IBIG Contributions	5.01.03.020-00	0	147,513.33	-
PhilHealth Contributions	5.01.03.030-00	0	575,432.41	-
Employees Compensation Insurance Premiums	5.01.03.040-00	0	148,700.00	-
Terminal Leave Benefits	5.01.04.030-00	0	4,933,743.20	-
Other Personnel Benefits- Loyalty pay	5.01.04.990-00	0	75,267.45	-
Other Personnel Benefits- C.N.A.	5.01.04.990 A-00	0	330,000.00	-
Other Personnel Benefits- E.A.I.B.	5.01.04.990 B-00	0	5,675,474.94	-
Other Personnel Benefits- Rice Subsidy	5.01.04.990 C-00	0	283,661.29	-
Other Personnel Benefits- Monetization	5.01.04.990 D-00	0	2,680,237.55	-
Other Personnel Benefits- PBB	5.01.04.990 E-00	0	3,372,925.61	-
Traveling Expenses-Local	5.02.01.010-00	0	2,844,379.48	-
Training Expenses	5.02.02.010-00	0	1,740,718.49	-
Office Supplies Expenses	5.02.03.010-00	0	1,096,696.88	-
Accountable Forms Expenses	5.02.03.020-00	0	26,762.64	-
Medical, Dental and Laboratory Supplies Expenses	5.02.03.080-00	0	285,432.00	-
Fuel, Oil and Lubricants Expenses	5.02.03.090-00	0	1,318,550.29	-
Agricultural and Marine Supplies Expenses	5.02.03.100-00	0	51,067.00	-
Other Supplies and Materials Expenses	5.02.03.990-00	0	710,617.70	-
Water Expenses	5.02.04.010-00	0	370,271.70	-
Electricity Expenses	5.02.04.020-00	0	3,152,998.92	-
Gas/Heating Expenses	50204030-00	0	3,740.00	-
Postage and Courier Services	5.02.05.010-00	0	114,675.50	-
Telephone Expenses	5.02.05.020-00	0	472,026.27	-
Internet Subscription Expenses	5.02.05.030-00	0	218,964.30	-
Cable, Satellite, Telegraph and Radio Expenses	5.02.05.040-00	0	427,301.00	-
Extraordinary and Miscellaneous Expenses	5.02.10.030-00	0	59,274.90	-
Legal Services	5.02.11.010-00	0	25,860.00	-
Auditing Services	5.02.11.020-00	0	1,592,642.26	-
Consultancy Services	5.02.11.030-00	0	428,300.00	-
Other Professional Services	5.02.11.990-00	0	371,830.10	-
Janitorial Services	5.02.12.020-00	0	1,058,585.27	-
Security Services	5.02.12.030-00	0	1,146,777.50	-
Other General Services	5.02.12.990-00	0	15,860,514.69	-
Repairs and Maintenance-Infrastructure Assets	5.02.13.030-00	0	425,923.50	-
Repairs and Maintenance-Buildings and Other Structures	5.02.13.040-00	0	4,754.30	-
Repairs and Maintenance-Machinery and Equipment	5.02.13.050-00	0	59,596.00	-
Repairs and Maintenance-Transportation Equipment	5.02.13.060-00	0	554,996.60	-

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Annex L

NATIONAL TOBACCO ADMINISTRATION
Cluster 5
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As of June 30, 2019
ALL FUNDS

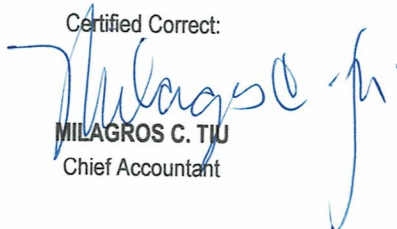
Legend:

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Repairs and Maintenance-Furniture and Fixtures	5.02.13.070-00	0	13,000.00	-
Financial Assistance/Subsidy/Contribution-TCGS	5.02.14.990-00	0	6,115,127.20	-
Financial Assistance/Subsidy/Contribution-CBAP	5.02.14.990-00	0	6,332,000.00	-
Financial Assistance - Calamity Assistance Rice 2018	5.02.14.990-00	0	560,047.20	-
Taxes, Duties and Licenses	5.02.15.010-00	0	254,932.20	-
Fidelity Bond Premiums	5.02.15.020-00	0	265,786.17	-
Insurance Expenses	5.02.15.030-00	0	634,781.98	-
Advertising, Promotional and Marketing Expenses	5.02.99.010-00	0	10,243.73	-
Printing and Publication Expenses	5.02.99.020-00	0	773,527.86	-
Representation Expenses	5.02.99.030-00	0	217,494.94	-
Transportation and Delivery Expenses	5.02.99.040-00	0	87,165.24	-
Rent/Lease Expenses	5.02.99.050-00	0	9,325,723.12	-
Subscription Expenses	5.02.99.070-00	0	17,023.25	-
Directors and Committee Members' Fees	5.02.99.120-00	0	1,350,800.00	-
Documentary Stamps Expenses	50299140-00	0	120.00	-
Other Maintenance and Operating Expenses			-	-
Other Maintenance and Operating Expenses- CBAP	5.02.99.990-00	0	2,750,000.00	-
Other Maintenance and Operating Expenses- TFEP	5.02.99.990-00	0	730,800.00	-
Other Maintenance and Operating Expenses- KPP	5.02.99.990-00	0	826,487.01	-
Other Maintenance and Operating Expenses- Others	5.02.99.990-00	0	335,223.35	-
Bank Charges	5.03.01.040-00	0	15,719.82	-
Other Financial Charges	50301990-00	0	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		1,722,146.51	-
Cost of Sales- Processed Meat	5.04.02.010 C-00		641,127.65	-
Depreciation-Land Improvements	5.05.01.020-00	0	20,124.90	-
Depreciation-Buildings and Other Structures	5.05.01.040-00	0	45,826.81	-
Depreciation-Machinery and Equipment	5.05.01.050-00	0	66,690.34	-
Depreciation-Transportation Equipment	5 05 01 060-00	0	41,500.01	-
Depreciation-Furniture, Fixtures and Books	5.05.01.070-00	0	2,354.22	-
Total			3,629,002,017.36	3,629,002,017.36

Certified Correct:


MILAGROS C. TIW
 Chief Accountant