

Trial Balance

Annex L

NATIONAL TOBACCO ADMINISTRATION

Cluster 5

Region

As of March 31, 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

			CONSOLIDATED TRIAL BALANCE	
Account Title	Account Code	Current / Non-Current	Debit	Credit
Cash-Collecting Officers	1-01-01-010-00	1	1,248,525.25	-
Cash in Bank-LBP Current Account	1.01.02.020 A-00	1	30,360,863.05	-
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	243,835,034.00	-
Cash in Bank-LBP MPCB	1.01.02.020(A5)-00	1	573,541.18	-
Cash in Bank-LBP Transhippers' Account	1.01.02.020(A6)-00	1	935,230.64	-
Cash in Bank-LBP PACO Property Account	1.01.02.020(A7)-00	1	240,865.09	-
Cash in Bank-PVB Regular Account	1.01.02.020(B1)-00	1	3,952,550.57	-
Other Investments	1.02.99.990-00	1	14,122,432.83	-
Accounts Receivable-Research & Regulation	1.03.01.010 D-00	1	31,661,165.86	-
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	2,160,099.20	-
Accounts Receivable-Live Hogs	1.03.01.010 C-00	1	306,107.19	-
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	747,149,065.62	-
Allowance for Impairment-Loans Receivable-Others	1.03.01.991-00	1	-	138,055,152.11
Due from National Government Agencies	1.03.03.010-00	1	948,991.62	-
Operating Lease Receivable	1.03.02.010-00		-	
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	1,245,516,454.04	-
Receivables-Disallowances/Charges	1.03.05.010-00	1	37,311,156.71	-
Due from Officers and Employees	1.03.05.020-00	1	2,217,077.44	-
Other Receivables	1.03.05.990-00	1	73,360,930.70	-
Allowance for Impairment-Other Receivables	1.03.05.991-00	1		10,809,997.54
Agricultural and Marine Supplies for Distribution	10402050-00	1	6,400,160.00	-
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	1,638,233.64	-
Finished Goods Inventory- Processed Meat	1.04.03.030 C-00	1	293,202.72	-
Finished Goods Inventory- Tobacco Dust Plus	1.04.03.030 D-00	1	4,790.51	-
Office Supplies Inventory	1.04.04.010-00	1	620,590.67	-
Accountable Forms, Plates and Stickers Inventory	1.04.04.020-00	1	412,243.90	-
Drugs and Medicines Inventory	1.04.04.060-00	1	420.85	-
Medical, Dental and Laboratory Supplies Inventory	1.04.04.070-00	1	3,080.77	-
Agricultural and Marine Supplies Inventory	1.04.04.090-00	1	21,072,850.38	-
Other Supplies and Materials Inventory	1.04.04.990-00	1	8,822,417.65	-
Semi-Expendable Office Equipment	1.04.05.020-00	1	30,780.53	-
Semi-Expendable Printing Equipment	1.04.05.110-00	1	73,832.08	-

Trial Balance

Annex L

NATIONAL TOBACCO ADMINISTRATION

Cluster 5

Region

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0 - Revenue/Income and Expense Accounts

CONSOLIDATED TRIAL BALANCE				
Account Title	Account Code	Current / Non-Current	Debit	Credit
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	11,300.00	-
Semi-Expendable Furniture and Fixtures	1.04.06.010-00	1	164,937.55	-
Land	1.06.01.010-00	2	101,315,043.28	-
Other Land Improvements	1.06.02.990-00	2	13,953,868.16	-
Accumulated Depreciation-Other Land Improvements	1.06.02.991-00	2	-	2,713,576.84
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	347,621,324.18	-
Accumulated Depreciation-Buildings	1.06.04.011-00	2	-	110,310,549.23
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	5,940,792.24	-
Accumulated Depreciation-Office Equipment	1.06.05.021-00	2	-	3,796,857.69
Information and Communication Technology Equipment	1.06.05.030-00	2	20,575,396.77	-
Accumulated Depreciation-Information and Communication	1.06.05.031-00	2	-	9,991,902.07
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	82,007,441.55	-
Accumulated Depreciation-Technical and Scientific	1.06.05.141-00	2	-	45,877,786.67
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	-	42,598,040.76
Motor Vehicles	1.06.06.010-00	2	28,625,252.41	-
Accumulated Depreciation-Motor Vehicles	1.06.06.011-00	2	-	19,889,190.57
Furniture and Fixtures	1.06.07.010-00	2	8,079,796.09	-
Accumulated Depreciation-Furniture and Fixtures	1.06.07.011-00	2	-	4,823,134.77
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	1,480,458.42	-
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-Buildings and Other Structures	10699030-00	2	3,202,403.92	-

Trial Balance

Annex L

NATIONAL TOBACCO ADMINISTRATION

Cluster 5

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CONSOLIDATED TRIAL BALANCE				
Account Title	Account Code	Current / Non-Current	Debit	Credit
Advances for Operating Expenses	1.99.01.010-00	1	433,504.00	-
Advances for Payroll	1.99.01.020-00	1	18,045.08	-
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	225,759.67	-
Prepaid Rent	1.99.02.020-00	1	27,450.00	-
Prepaid Insurance	1.99.02.050-00	1	925,006.12	-
Other Prepayments	1.99.02.990-00	1	8,977,336.61	-
Guaranty Deposits	1.99.03.020-00	1	3,916,493.30	-
Other Current Assets	1.99.99.990-00	1	95,464.43	-
Other Assets	1.99.99.990-00	2	125,182,821.97	-
Accumulated Impairment Losses-Other Assets	1.99.99.991-00	2	-	38,994,493.49
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	-	87,462,452.86
Due to Officers and Employees	2.01.01.020-00	3	-	4,601,675.85
Notes Payable	2.01.01.040-00	4	-	78,729,152.01
Due to BIR	2.02.01.010-00	3	-	1,818,065.60
Due to GSIS	2.02.01.020-00	3	-	2,477,268.34
Due to Pag-IBIG	2.02.01.030-00	3	-	315,716.87
Due to PhilHealth	2.02.01.040-00	3	-	70,520.11
Due to Operating Units AgriPinoy	2.03.01.010 C-00	3	-	921,740.93
Intra Agency Payable	2.03.01.060-00	3	-	1,221,460,505.39
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	-	38,783,132.14
Contributed Capital	3.01.01.030-00	5	-	411,329,790.00
Retained Earnings/(Deficit)	3.07.01.010-00	5	-	1,169,538,038.99
Permit Fees	4.02.01.010-00	0	-	105,500.00
Registration Fees	4.02.01.020-00	0	-	4,600.00
Clearance and Certification Fees	4.02.01.040-00	0	-	3,100.00
Licensing Fees	4.02.01.060-00	0	-	2,161,000.00
Supervision and Regulation Enforcement Fees	4.02.01.070-00	0	-	31,038,427.41
Inspection Fees	4.02.01.100-00	0	-	822,590.50
Processing Fees	4.02.01.130-00	0	-	5,069,000.00
Fines and Penalties-Service Income	4.02.01.140-00	0	-	24,649.33
Accreditation Fees	4.02.01.210-00	0	-	361,000.00
Other Service Income	4.02.01.990-00	0	-	774,133.06
Seminar/Training Fees	4.02.02.040-00	0	-	6,600.00
Rent/Lease Income	4.02.02.050-00	0	-	7,000.00
Income from Hostels/Dormitories and Other Like Facilities	4.02.02.130-00	0	-	6,900.00

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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	-	751,569.90
Sales Revenue- Processed Meat	4.02.02.160 C-00	0	-	380,135.00
Sales Discounts	4.02.02.161-00	0	1,250.00	-
Interest Income-Deposits	4.02.02.210-00	0	-	6,439.83
Interest Income -Loans	4.02.02.210-00	0	-	400,091.20
Fines and Penalties-Business Income	4.02.02.230-00	0	-	9,450.00
Other Business Income	4.02.02.990-00	0	-	25,599.36
Subsidy from National Government	4.03.01.010-00	0	-	4,476,000.00
Other Gains	4.05.01.990-00	0	-	42,532.00
Miscellaneous Income	4.06.03.990-00	0	-	186,229.53
Salaries and Wages-Regular	5.01.01.010-00	0	31,127,003.95	-
Personnel Economic Relief Allowance (PERA)	5.01.02.010-00	0	1,598,272.71	-
Representation Allowance (RA)	5.01.02.020-00	0	726,250.00	-
Transportation Allowance (TA)	5.01.02.030-00	0	659,768.23	-
Clothing/Uniform Allowance	5.01.02.040-00	0	1,620,000.00	-
Longevity Pay	5.01.02.120-00	0	3,870.97	-
Retirement and Life Insurance Premiums	5.01.03.010-00	0	2,988,450.42	-
Pag-IBIG Contributions	5.01.03.020-00	0	66,800.00	-
PhilHealth Contributions	5.01.03.030-00	0	247,597.52	-
Employees Compensation Insurance Premiums	5.01.03.040-00	0	67,000.00	-
Terminal Leave Benefits	5.01.04.030-00	0	540,973.77	-
Other Personnel Benefits- Loyalty pay	5.01.04.990-00	0	10,000.00	-
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	5,594,788.94	-
Other Personnel Benefits- Rice Subsidy	5.01.04.990 C-00	0	145,500.00	-
Other Personnel Benefits- Monetization	5.01.04.990 D-00	0	1,315,620.93	-
Other Personnel Benefits- PBB	5.01.04.990 E-00	0	3,372,925.61	-
Traveling Expenses-Local	5.02.01.010-00	0	968,613.38	-
Training Expenses	5.02.02.010-00	0	458,563.48	-
Office Supplies Expenses	5.02.03.010-00	0	489,176.27	-
Accountable Forms Expenses	5.02.03.020-00	0	22,902.64	-
Medical, Dental and Laboratory Supplies Expenses	5.02.03.080-00	0	92,067.00	-
Fuel, Oil and Lubricants Expenses	5.02.03.090-00	0	403,594.73	-
Agricultural and Marine Supplies Expenses	5.02.03.100-00	0	34,200.00	-
Other Supplies and Materials Expenses	5.02.03.990-00	0	417,844.10	-
Water Expenses	5.02.04.010-00	0	132,220.37	-
Electricity Expenses	5.02.04.020-00	0	1,298,485.70	-
Postage and Courier Services	5.02.05.010-00	0	9,776.00	-
Telephone Expenses	5.02.05.020-00	0	176,233.48	-
Internet Subscription Expenses	5.02.05.030-00	0	71,388.00	-
Cable, Satellite, Telegraph and Radio Expenses	5.02.05.040-00	0	1,050.00	-

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			CONSOLIDATED TRIAL BALANCE	
Account Title	Account Code	Current / Non-Current	Debit	Credit
Extraordinary and Miscellaneous Expenses	5.02.10.030-00	0	15,187.87	-
Legal Services	5.02.11.010-00	0	23,000.00	-
Auditing Services	5.02.11.020-00	0	157,850.04	-
Consultancy Services	5.02.11.030-00	0	208,300.00	-
Other Professional Services	5.02.11.990-00	0	-	-
Janitorial Services	5.02.12.020-00	0	514,359.92	-
Security Services	5.02.12.030-00	0	720,854.00	-
Other General Services	5.02.12.990-00	0	7,941,190.86	-
Repairs and Maintenance-Buildings and Other Structures	5.02.13.040-00	0	1,790.00	-
Repairs and Maintenance-Machinery and Equipment	5.02.13.050-00	0	10,375.00	-
Repairs and Maintenance-Transportation Equipment	5.02.13.060-00	0	284,331.45	-
Repairs and Maintenance-Furniture and Fixtures	5.02.13.070-00	0	13,000.00	-
Repairs and Maintenance-Leased Assets	50213080-00	0	-	-
Repairs and Maintenance-Leased Assets Improvements	50213090-00	0	-	-
Restoration and Maintenance-Heritage Assets	50213100-00	0	-	-
Repairs and Maintenance-Service Concession Assets	50213110-00	0	-	-
Repairs and Maintenance-Exploration and Evaluation	50213120-00	0	-	-
Repairs and Maintenance-Semi-Expendable Machinery	50213210-00	0	-	-
Repairs and Maintenance-Semi-Expendable Furniture,	50213220-00	0	-	-
Repairs and Maintenance-Other Property, Plant and	5.02.13.990-00	0	-	-
Financial Assistance to NGAs	50214020-00	0	-	-
Financial Assistance to Local Government Units	5.02.14.030-00	0	-	-
Financial Assistance to NGOs/POs	50214050-00	0	-	-
Subsidy to Regional Offices/Staff Bureaus	50214070-00	0	-	-
Subsidy to Operating Units	50214080-00	0	-	-
Subsidy to Other Funds	50214090-00	0	-	-
Financial Assistance to Government Corporations	50214100-00	0	-	-
Contribution to AFP Modernization	50214110-00	0	-	-
Charity Expenses	50214120-00	0	-	-
Financial Assistance to Local Government Units	50214030-00	0	-	-
Financial Assistance/Subsidy/Contribution-CBAP			-	-
Financial Assistance/Subsidy/Contribution-TCGS	5.02.14.990-00	0	3,705,488.90	-
Financial Assistance/Subsidy/Contribution-CBAP	5.02.14.990-00	0	5,134,000.00	-
Financial Assistance - Calamity Assistance Rice 2018	5.02.14.990-00	0	560,037.20	-
Taxes, Duties and Licenses	5.02.15.010-00	0	43,098.30	-
Fidelity Bond Premiums	5.02.15.020-00	0	129,023.67	-
Insurance Expenses	5.02.15.030-00	0	344,085.33	-
Advertising, Promotional and Marketing Expenses	5.02.99.010-00	0	2,951.37	-
Printing and Publication Expenses	5.02.99.020-00	0	696,370.58	-
Representation Expenses	5.02.99.030-00	0	116,600.76	-
Transportation and Delivery Expenses	5.02.99.040-00	0	31,947.24	-
Rent/Lease Expenses	5.02.99.050-00	0	4,006,370.76	-

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			CONSOLIDATED TRIAL BALANCE	
Account Title	Account Code	Current / Non-Current	Debit	Credit
Subscription Expenses	5.02.99.070-00	0	7,047.20	-
Directors and Committee Members' Fees	5.02.99.120-00	0	680,400.00	-
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	3,801,000.00	-
Other Maintenance and Operating Expenses- TFEP	5.02.99.990-00	0	539,400.00	-
Other Maintenance and Operating Expenses- KPP	5.02.99.990-00	0	622,606.10	-
Other Maintenance and Operating Expenses- Others	5.02.99.990-00	0	48,949.40	-
Bank Charges	5.03.01.040-00	0	14,228.56	-
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		758,260.36	-
Cost of Sales- Processed Meat	5.04.02.010 C-00		313,545.75	-
Depreciation-Land Improvements	5.05.01.020-00	0	10,062.45	-
Depreciation-Buildings and Other Structures	5.05.01.040-00	0	22,913.41	-
Depreciation-Machinery and Equipment	5.05.01.050-00	0	33,549.64	-
Depreciation-Transportation Equipment	5 05 01 060-00	0	20,750.00	-
Depreciation-Furniture, Fixtures and Books	5.05.01.070-00	0	1,177.11	-
Total			3,652,986,055.31	3,652,986,055.31

Certified Correct:


MILAGROS C. TIW
 Chief Accountant