

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

CONSOLIDATED TRIAL BALANCE

As of March 31, 2017

ACCOUNT	PPSAS	CONSOLIDATED TRIAL BALANCE	
	Account Code	DEBIT	CREDIT
CURRENT ASSETS			
CASH			
Cash on Hand			
Collecting Officers	1 01 01 010	1,280,980.26	
Petty Cash Fund	1 01 01 020	231,998.00	
Cash in Bank-Local Currency		-	
Current Account- LBP	1 01 02 020A	9,653,633.33	2,545,748.62
Current Account- LBP Transshippers' Account	1 01 02 020A(6)	68,569.15	
Current Account- LBP PACO Prop. Account	1 01 02 020A(7)	140,196.41	
Current Account- PVB Regular	1 01 02 020B(1)	1,167,130.76	
Time Deposits	1 01 02 040	151,115,846.67	
Sub-total		466,430,374.71	2,545,748.62
Other Assets			
Advances			
Payroll Fund	1 99 01 020	132,487.18	
Disbursing Officers	1 99 01 030	1,658,733.60	
Advances to Officers & Employees	1 99 01 040	318,219.78	
Sub-total		2,109,440.56	-
RECEIVABLES			
Receivable Accounts			
Accounts Receivables		-	
Research and Regulation	1 03 01 010D	9,501,382.08	
Classification Fees/Service Fee	1 03 01 010E	1,173,175.14	
Agripinoy Products	1-03-01-010A	4,433,866.17	
Live Hogs	1-03-01-010C	717,415.04	
Due from Officers and Employees	1 03 05 020	6,006,083.84	
Interest Receivable	1 03 01 050	41,433,006.59	
Loans Receivables-Others	1 03 01 990	530,144,569.31	
Inter-Agency Receivables			
Due from NGAs	1 03 03 010	872,381.58	
Due from GOCCs	1 03 03 050	78,525.00	
Intra-Agency Receivables			
Due from Branch Offices	1 03 04 030	4,549,977.69	
Due from Branch Offices	1 03 04 070	956,162,538.81	
Other Receivables			
Receivables-Disallowances/Charges	1 03 05 010	42,755,541.95	

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Other Receivables	1 03 05 990	8,930,928.17	
Sub-total		1,606,759,391.37	
Allowance for Doubtful Accounts	1 03 01 011		77,394,021.12
INVENTORIES			
Raw Materials Inventory-Others	1 04 03 010C	104,298.63	
Raw Materials Inventory-Feed mill	1 04 03 010E	184,667.15	
Finished Goods Inventory-Chicken	1 04 03 030A	2,515.87	
Finished Goods Inventory-Fresh Meat	1 04 03 030B	5,721,746.83	
Finished Goods Inventory-Processed Meat	1 04 03 030C	1,436,827.00	
Finished Goods Inventory-Tobacco Dust Plus	1 04 03 030D	165,192.00	
Finished Goods Inventory-FeedMill	1 04 03 030E	268,258.48	
Office Supplies Inventory	1 04 04 010	726,393.59	
Accountable Forms Inventory	1 04 04 020	755,114.02	
Agricultural Supplies Inventory	1 04 04 090	621,315.27	
Other Supplies Inventory	1 04 04 990	9,620,595.94	
Sub-total		19,606,924.78	-
PREPAYMENTS			
Prepaid Rent	1 99 02 020	37,350.00	
Prepaid Insurance	1 99 02 050	697,387.34	
Deferred Charges	1 99 02 990	1,300.00	
Other Prepaid Expenses	1 99 02 990	4,868,278.01	
Sub-total		5,604,315.35	-
OTHER CURRENT ASSETS			
Guaranty Deposit	1 99 03 020	361,218.80	
Other Current Assets	1 99 99 990	55,619.80	
Sub-total		416,838.60	-
TOTAL CURRENT ASSETS		2,100,927,285.37	79,939,769.74
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	-	1,710,440.14
Water Supply System	1 06 03 040	1,720,170.78	
Accumulated Depreciation	1 06 03 041	-	339,733.72
Electrification, Power and Enegry Structure	1 06 03 050	10,843,433.95	
Accumulated Depreciation	1 06 03 051	-	1,535,496.11
Office Buildings	1 06 04 010	310,766,815.38	
Accumulated Depreciation	1 06 04 011	-	91,197,094.00
Other Structures	1 06 04 060	1,114,071.50	

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
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Accumulated Depreciation	1 06 04 061	-	743,897.19
Office Equipment	1 06 05 020	4,584,954.85	
Accumulated Depreciation	1 06 05 021	-	3,269,957.25
Furniture and Fixtures	1 06 07 010	5,548,312.49	
Accumulated Depreciation	1 06 07 011	-	4,286,882.94
IT Equipment and Software	1 06 05 030	14,633,622.71	
Accumulated Depreciation	1 06 05 031	-	10,892,578.33
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	245,850.00	
Accumulated Depreciation	1 06 05 041	-	181,795.24
Communication Equipment	1 06 05 070	1,390,336.00	
Accumulated Depreciation	1 06 05 071	-	1,246,578.86
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	70,756,365.94	
Accumulated Depreciation	1 06 05 141	-	38,266,424.69
Other Machinery and Equipment	1 06 05 990	93,636,089.80	
Accumulated Depreciation	1 06 05 991	-	23,114,558.89
Motor Vehicles	1 06 06 010	23,612,090.00	
Accumulated Depreciation	1 06 06 011	-	17,966,153.48
Other Property, Plant, and Equipment	1 06 99 990	3,697,116.00	
Accumulated Depreciation	1 06 99 991	-	2,702,800.41
Construction in Progress - Building & Other Structure	1 06 99 030	11,046,759.66	
Sub-total		695,157,200.23	209,481,213.59
OTHER ASSETS			
Work/Other Animals	1 06 99 010	33,500.00	
Other Asstes - Unserviceable Properties	1 99 99 990	149,814,753.85	
Other Asstes - Reforestation Project/Receivables	1 99 99 990	175,393,367.19	
Allow. For Impairment Losses - Loans Receivables	1 03 01 991	-	14,322.60
Allow. For Impairment Losses - Interest Receivables	1 03 01 051	-	554,164.66
Allow. For Impairment Losses - Other Receivables	1 03 05 991	-	853,264.49
Allow. For Impairment Losses - Other Assets	1 99 99 991	-	237,767,132.39
Sub-total		325,241,621.04	239,188,884.14
TOTAL NON-CURRENT ASSETS		1,033,399,321.27	448,670,097.73
TOTAL ASSETS		3,134,326,606.64	528,609,867.47
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
Accounts Payable	2 01 01 010		88,147,846.02

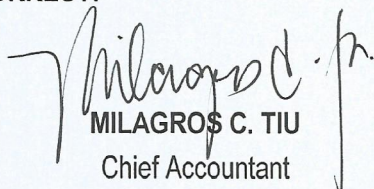
ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Due to Officers and Employees	2 01 01 020		4,888,685.21
Notes Payable	2 01 01 040		78,729,152.01
Interest Payable	2 01 01 050		105,287.10
Sub-total		-	171,870,970.34
INTER-AGENCY PAYABLES			
Due to BIR	2 02 01 010	-	1,456,652.92
Due to GSIS	2 02 01 020	-	2,380,076.05
Due to Pag-ibig	2 02 01 030	-	319,707.84
Due to Philhealth	2 02 01 040	-	49,835.94
Sub-total		-	4,206,272.75
INTRA-AGENCY PAYABLES			
Due to Central Office	2 03 01 060		941,879,951.56
Due to Agri-Pinoy	2 03 01 010 C(1)		5,490,542.21
Sub-total		-	947,370,493.77
OTHER CURRENT LIABILITY ACCOUNTS			
Guaranty Deposits Payable	2 04 01 040		186,666.69
Performance/bidders/Bail Bonds Payable	2 04 01 030		10.00
Other Payables	2 99 99 990	-	20,064,835.63
Sub-total		-	20,251,512.32
TOTAL CURRENT LIABILITIES		-	1,143,699,249.18
TOTAL LIABILITIES		-	1,143,699,249.18
EQUITY			
			-
GOVERNMENT EQUITY			
Capital	3 01 01 030		411,439,790.00
PRIOR YEAR'S ADJUSTMENT			
		-	-
RETAINED EARNINGS			
	3 07 01 010		886,436,499.82
Cost of Sales-Chicken	5 04 02 010A	62.74	-
Cost of Sales-Fresh Meat	5 04 02 010B	5,861,947.38	-
Cost of Sales-Processed Meat	5 04 02 010C	2,063,902.94	-
TOTAL EQUITY		7,925,913.06	1,297,876,289.82
GENERAL INCOME			
PERMIT AND LICENSES			
			-
Registration Fees	4 02 01 020		15,600.00
Franchising and License Fees	4 02 01 060		1,722,366.00
Supervision & Regulation Enforcement Fees	4 02 01 070		10,614,643.55
Sub-total		-	12,352,609.55
SERVICE INCOME			
Permit Fees	4 02 01 010		86,700.00
Clearance and Certification Fees	4 02 01 040		3,700.00
Inspection Fees	4 02 01 100		287,070.00
Verification & Authentication Fees	4 02 01 110		1,000.00
Processing Fees	4 02 01 130		1,176,000.00

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Seminar Fees	4 02 02 040		13,000.00
Other Service Income	4 02 01 990		441,383.25
Sub-total		-	2,008,853.25
BUSINESS INCOME			
Rent Income	4 02 02 050		593,306.90
Income from Dormitories	4 02 02 130		12,600.00
Sales- Chicken	4 02 02 160A		70.00
Sales- Fresh Meat	4 02 02 160B		5,755,796.00
Sales- Processed Meat	4 02 02 160C		2,764,633.00
Sales Discount	4 02 02 161	4,630.00	-
Tuition Fee	4 02 02 010		500,000.00
Other Business Income	4 02 02 990	-	93,801.40
Sub-total		4,630.00	9,720,207.30
SUBSIDY INCOME			
Subsidy Income from National Government	4 03 01 010		210,645,000.00
Sub-total		-	210,645,000.00
TOTAL GENERAL INCOME		4,630.00	234,726,670.10
OTHER GENERAL INCOME			
Other Fines and Penalties	4 02 01 140		91,840.08
Interest Income	4 02 02 210		404,353.84
Miscellaneous Income	4 05 01 990	-	304,963.41
Sale of Unserviceable Property	4 06 01 020		14,690.00
Miscellaneous Income	4 06 03 990		35,263.58
TOTAL OTHER GENERAL INCOME		-	851,110.91
GAINS/LOSSES			
Gain on Sale of Disposed Assets	4 05 01 040	-	78,722.20
TOTAL GAINS/LOSSES		-	78,722.20
TOTAL INCOME		4,630.00	235,656,503.21
EXPENSES			
PERSONAL SERVICES			
Salaries and Wages			
Salaries & Wages-Regular	5 01 01 010	23,977,557.32	
Other Compensation			
PERA	5 01 02 010	1,731,437.58	
Representation Allowance	5 01 02 020	741,125.00	
Transportation Allowance	5 01 02 030	721,255.00	
Clothing/Uniform Allowance	5 01 02 040	1,430,000.00	
Longevity Pay	5 01 02 120	7,500.00	
Year-end Bonus	5 01 02 140	8,706.00	
Personnel Benefit Contributions			
Life & Retirement Insurance	5 01 03 010	2,246,882.48	
Pag-ibig Fund Contributions	5 01 03 020	71,100.00	
Philhealth Contributions	5 01 03 030	206,625.00	

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		DEBIT	CREDIT
ECC Contributions	5 01 03 040	69,700.00	
Other Personnel Benefits			
Terminal Leave Benefits	5 01 04 030	2,203,844.46	
Other Personnel Benefits	5 01 04 990	5,449,979.48	-
TOTAL PERSONAL SERVICES		38,865,712.32	-
MAINTENANCE AND OTHER OPERATING EXPENSES			
Traveling Expenses-Local	5 02 01 010	1,068,614.26	
Training and Scholarship Expenses	5 02 02 010	253,995.00	
Supplies and Materials Expenses			
Office Supplies Expenses	5 02 03 010	242,605.31	
Accountable Forms Expenses	5 02 03 020	6,622.00	
Foods Supplies Expenses	5 02 03 050	800.00	
Medical, Dental, and Laboratory Expenses	5 02 03 080	25,065.00	
Agricultural Supplies Expenses	5 02 03 100	25,020.00	
Other Supplies Expenses	5 02 03 990	222,885.84	
Gasoline, Oil, and Lubricants Expenses	5 02 03 090	415,894.68	
Utility Expenses			
Water Expenses	5 02 04 010	251,805.14	
Electricity Expenses	5 02 04 020	1,443,928.12	
Cooking Gas Expense	5 02 04 990	4,366.00	
Communication Expenses			
Postage and Deliveries	5 02 05 010	14,110.00	
Telephone Expenses	5 02 05 020	239,655.50	
Internet Expenses	5 02 05 030	33,486.55	
Cable, Satellite, Tel., and Radio Expenses	5 02 05 040	253,416.48	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary & Miscellaneous Expenses	5 02 10 030	127,865.17	
Professional Services			
Legal Services	5 02 11 010	73,897.00	
Auditing Services	5 02 11 020	262,736.01	
Other Professional Services	5 02 11 990	68,544.00	
General Services			
Janitorial Services	5 02 12 020	463,383.90	
Security Services	5 02 12 030	1,120,579.16	
General Services	5 02 12 990	3,586,596.89	
Repairs and Maintenance			
Office Building	5 02 13 040	81,941.70	
Other Structures	5 02 13 040	4,900.00	
Office Equipment	5 02 13 050	9,745.00	
Furniture and Fixtures	5 02 13 070	31,233.99	
IT Equipment and Software	5 02 13 050	200.00	
Other Machinery Equipment	5 02 13 050	11,300.00	
Motor Vehicle	5 02 13 060	500,622.42	
Other Property, Plant, and Equipment	5 02 13 990	5,266.00	

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Financial Assitance/Subsidy - Others	5 02 14 990	3,670.00	
Taxes, Insurance Premiums, & Other Fees			
Taxes, Duties, and Fees	5 02 15 010	126,035.33	
Fidelity Bond Premiums	5 02 15 020	9,450.00	
Insurance Expenses	5 02 15 030	259,115.36	
Other Maintenance and Operating Expenses			
Advertising Expenses	5 02 99 010	30,000.00	
Printing and Binding Expenses	5 02 99 020	80,126.49	
Representation Expenses	5 02 99 030	791,460.54	
Transportation and Delivery Expenses	5 02 99 040	14,219.00	
Rent Expenses	5 02 99 050	32,358.60	
Subscription Expenses	5 02 99 070	8,707.75	
Other M O O E - Regular	5 02 99 990	679,850.00	
Other M O O E - Irrigation	5 02 99 990 A	11,726,601.15	
Depreciation			
Land Improvements	5 05 01 020	10,062.45	
Office Building	5 05 01 040	22,913.40	
Furniture & Fixture	5 05 01 070	1,177.14	-
IT Equipment	5 05 01 050	14,056.17	
Machinery	5 05 01 050	48,771.00	
Communication Equipment	5 05 01 050	238.50	-
Other Machinery & Equipment	5 05 01 050	4,328.49	
TOTAL MOOE		24,716,047.66	-
Bank Charges	5 03 01 040	3,000.00	
TOTAL FINANCE EXPENSES		3,000.00	-
TOTAL EXPENSES		63,584,759.98	-
GRAND TOTAL		3,205,841,909.68	3,205,841,909.68

CERTIFIED CORRECT:


MILAGROS C. TIU
 Chief Accountant