

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, 2018

ACCOUNT	PPSAS	CONSOLIDATED TRIAL BALANCE	
	Account Code	DEBIT	CREDIT
CURRENT ASSETS			
CASH			
Cash on Hand			
Collecting Officers	1 01 01 010	1,974,382.21	
Cash in Bank-Local Currency		-	
Current Account- LBP	1 01 02 020A	84,141,074.18	-
Current Account - LBP ATM Payroll	1 01 02 020C	10,000.00	
Current Account- LBP MDS Account	1 01 02 020A(1)	-	
Current Account- LBP IBC Account	1 01 02 020A(4)	233,223,277.80	
Current Account- LBP MPCB Account	1 01 02 020A(5)	351,961.37	
Current Account- LBP Transshippers' Account	1 01 02 020A(6)	1,874,660.63	
Current Account- LBP PACO Prop. Account	1 01 02 020A(7)	3,513,148.32	
Current Account- PVB Regular	1 01 02 020B(1)	2,685,011.31	
Time Deposits	1 01 05 020	1,115,846.67	
Sub-total		328,889,362.49	-
Other Assets			
Advances			
Advances for Operating Expenses	1 99 01 010	247,471.65	
Payroll Fund	1 99 01 020	6,307.29	
Disbursing Officers	1 99 01 030	1,658,733.60	
Advances to Officers & Employees	1 99 01 040	1,161,304.57	
		3,073,817.11	-
RECEIVABLES			
Receivable Accounts			
Accounts Receivables		-	
Research and Regulation	1 03 01 010D	11,633,950.36	
Classification Fees/Service Fee	1 03 01 010E	1,166,980.01	
Agripinoy Products	1-03-01-010A	2,423,443.24	
Live Hogs	1-03-01-010C	362,637.58	
Tuition Fee	1-03-01-010B	518,925.00	
Due from Officers and Employees	1 03 05 020	3,360,039.86	
Interest Receivable	1 03 01 050	41,432,240.05	
Loans Receivables-Others	1 03 01 990	679,363,496.02	
Inter-Agency Receivables			
Due from NGAs	1 03 03 010	872,381.58	

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Due from LGUs	1 03 03 030	10,916,983.54	
Due from GOCCs	1 03 03 050	78,525.00	
Intra-Agency Receivables			
Due from Branch Offices	1 03 04 070	1,128,134,393.08	
Other Receivables			
Receivables-Disallowances/Charges	1 03 05 010	40,361,096.21	
Other Receivables	1 03 05 990	9,393,933.08	
Sub-total		1,930,019,024.61	
Allowance for Doubtful Accounts	1 03 01 011		97,333,582.65
INVENTORIES			
Raw Materials Inventory-Others	1 04 03 010C	33,191.85	
Raw Materials Inventory-Tobacco Dust	1 04 03 010D	37,776.42	
Finished Goods Inventory-Fresh Meat	1 04 03 030B	1,271,602.59	
Finished Goods Inventory-Processed Meat	1 04 03 030C	357,665.86	
Finished Goods Inventory-Tobacco Dust Plus	1 04 03 030D	25,798.34	
Office Supplies Inventory	1 04 04 010	624,952.24	
Accountable Forms Inventory	1 04 04 020	500,987.56	
Drugs & Medicines Inventory	1 04 04 060	841.75	
Medical, Dental, & Laboratory Supplies Invty.	1 04 04 070	57,757.00	
Agricultural Supplies Inventory	1 04 04 090	6,371,131.98	
Other Supplies Inventory	1 04 04 990	8,913,215.54	
Semi-Expendable - Office Equip.	1 04 05 020	14,500.00	
Semi-Expendable - Tech. & Scientific Equip.	1 04 05 130	180,800.00	
Sub-total		18,390,221.13	-
PREPAYMENTS			
Prepaid Rent	1 99 02 020	37,350.00	
Prepaid Insurance	1 99 02 050	866,633.68	
Deferred Charges	1 99 02 990	1,300.00	
Other Prepaid Expenses	1 99 02 990	5,347,163.56	
Sub-total		6,252,447.24	-
OTHER CURRENT ASSETS			
Guaranty Deposit	1 99 03 020	361,218.80	
Other Current Assets	1 99 99 990	2,139,237.16	
Sub-total		2,500,455.96	-
TOTAL CURRENT ASSETS		2,289,125,328.54	97,333,582.65
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	101,315,043.28	
Land Improvements	1 06 02 990	13,953,868.16	

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Accumulated Depreciation	1 06 02 991	-	2,094,988.22
Water Supply System	1 06 03 040	1,720,170.78	
Accumulated Depreciation	1 06 03 041	-	391,338.84
Electrification, Power and Enegry Structure	1 06 03 050	10,900,069.08	
Accumulated Depreciation	1 06 03 051	-	1,873,307.29
Office Buildings	1 06 04 010	329,519,095.77	
Accumulated Depreciation	1 06 04 011	-	101,200,708.99
Other Structures	1 06 04 060	1,114,071.50	
Accumulated Depreciation	1 06 04 061	-	832,227.61
Office Equipment	1 06 05 020	4,673,397.87	
Accumulated Depreciation	1 06 05 021	-	3,482,361.58
Furniture and Fixtures	1 06 07 010	7,036,018.03	
Accumulated Depreciation	1 06 07 011	-	4,264,511.25
IT Equipment and Software	1 06 05 030	16,976,589.60	
Accumulated Depreciation	1 06 05 031	-	11,190,503.01
Library Books	1 06 07 020	370,312.87	
Accumulated Depreciation	1 06 07 021	-	14,042.62
Machinery	1 06 05 010	15,569,939.14	
Accumulated Depreciation	1 06 05 011	-	12,230,366.77
Agricultural, Fishery, and Forestry Equipment	1 06 05 040	220,594.00	
Accumulated Depreciation	1 06 05 041	-	173,143.30
Communication Equipment	1 06 05 070	1,332,639.00	
Accumulated Depreciation	1 06 05 071	-	1,176,570.56
Firefighting Equipment and Accessories	1 06 05 090	1,605,337.00	
Accumulated Depreciation	1 06 05 091	-	1,100,802.55
Sports Equipment	1 06 05 130	192,649.00	
Accumulated Depreciation	1 06 05 131	-	109,999.67
Technical and Scientific Equipment	1 06 05 140	79,473,974.80	
Accumulated Depreciation	1 06 05 141	-	42,629,544.63
Other Machinery and Equipment	1 06 05 990	93,650,829.80	
Accumulated Depreciation	1 06 05 991	-	32,865,931.42
Motor Vehicles	1 06 06 010	29,177,255.09	
Accumulated Depreciation	1 06 06 011	-	18,534,822.97
Other Property, Plant, and Equipment	1 06 99 990	3,621,610.75	
Accumulated Depreciation	1 06 99 991	-	2,638,208.24
Sub-total		712,423,465.52	236,803,379.52
OTHER ASSETS			
Work/Other Animals	1 06 99 010	40,000.00	-
Other Assets - Others	1 99 99 990	83,607,433.70	-
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	2,397,759.53	-
Allow. For Impairment Losses - Unserviceable	1 99 99 991	-	254,005.81
Other Assets - Dormant Receivables	1 99 99 990	206,624,620.68	-

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Allow. For Impairment Losses - Dormant	1 99 99 991	-	205,261,016.83
Other Assets - Reforestation Project	1 99 99 990	710,633.00	-
Allow. For Impairment Losses - Reforestation	1 99 99 991	-	281,385.00
Other Assets - Receivables fr. defunct tob. agenci	1 99 99 990	1,508,498.10	-
Sub-total		323,522,842.01	234,430,304.64
TOTAL NON-CURRENT ASSETS		1,048,946,807.53	471,233,684.16
TOTAL ASSETS		3,338,072,136.07	568,567,266.81
CURRENT LIABILITIES			
PAYABLE ACCOUNTS			
Accounts Payable	2 01 01 010		41,589,598.99
Due to Officers and Employees	2 01 01 020		4,653,126.52
Notes Payable	2 01 01 040		78,729,152.01
Sub-total		-	124,971,877.52
INTER-AGENCY PAYABLES			
Due to BIR	2 02 01 010	-	2,202,199.66
Due to GSIS	2 02 01 020	-	2,638,694.62
Due to Pag-ibig	2 02 01 030	-	438,968.17
Due to Philhealth	2 02 01 040	-	110,153.51
Sub-total		-	5,390,015.96
INTRA-AGENCY PAYABLES			
Due to Central Office	2 03 01 060		1,093,365,859.29
Due to Agri-Pinoy	2 03 01 010 C(1)		554,208.10
Sub-total		-	1,093,920,067.39
OTHER CURRENT LIABILITY ACCOUNTS			
Guaranty Deposits Payable	2 04 01 040		186,666.69
Other Payables	2 99 99 990	-	34,568,450.65
Sub-total		-	34,755,117.34
TOTAL CURRENT LIABILITIES		-	1,259,037,078.21
LONG-TERM LIABILITIES			
MORTGAGE/BONDS/LOANS PAYABLE			
Loans Payable-Domestic	2 01 02 040		-
Other Long-Term Liabilities	2 99 99 990		-
TOTAL NON-CURRENT LIABILITIES		-	-
DEFERRED CREDITS			
OTHER DEFERRED CREDITS			
Other Deferred Credits	2 05 01 990		108,903.30
TOTAL DEFERRED CREDITS		-	108,903.30
TOTAL LIABILITIES		-	1,259,145,981.51
EQUITY			-
GOVERNMENT EQUITY			
Capital	3 01 01 030		411,439,790.00

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
RETAINED EARNINGS	3 07 01 010		1,142,662,961.07
Cost of Sales-Chicken	5 04 02 010A	1,452.88	-
Cost of Sales-Fresh Meat	5 04 02 010B	1,134,398.40	-
Cost of Sales-Processed Meat	5 04 02 010C	172,819.31	-
TOTAL EQUITY		1,308,670.59	1,554,102,751.07
GENERAL INCOME			
PERMIT AND LICENSES			-
Registration Fees	4 02 01 020		24,300.00
Franchising and License Fees	4 02 01 060		2,143,750.00
Supervision & Regulation Enforcement Fees	4 02 01 070		23,154,996.07
Sub-total		-	25,323,046.07
SERVICE INCOME			
Permit Fees	4 02 01 010		102,400.00
Clearance and Certification Fees	4 02 01 040		5,500.00
Inspection Fees	4 02 01 100		809,700.35
Processing Fees	4 02 01 130		4,977,500.00
Accreditation Fees	4 02 01 210		210,000.00
Seminar Fees	4 02 02 040		12,800.00
Other Service Income	4 02 01 990		700,449.63
Sub-total		-	6,818,349.98
BUSINESS INCOME			
Rent Income	4 02 02 050		14,271.00
Income from Dormitories	4 02 02 130		21,400.00
Sales- Chicken	4 02 02 160A		1,876.00
Sales- Fresh Meat	4 02 02 160B		1,199,115.50
Sales- Processed Meat	4 02 02 160C		366,516.20
Other Business Income	4 02 02 990	-	141,053.94
Sub-total		-	1,744,232.64
SUBSIDY INCOME			
Subsidy Income from National Government	4 03 01 010		-
Subsidy Income from Other NGAs	4 03 01 020		-
Sub-total		-	-
TOTAL GENERAL INCOME		-	33,885,628.69
OTHER GENERAL INCOME			
Other Fines and Penalties	4 02 01 140		64,240.90
Interest Income	4 02 02 210		604,354.98
Miscellaneous Income	4 05 01 990	-	100,841.13
Miscellaneous Income	4 06 03 990		15,168.72
TOTAL OTHER GENERAL INCOME		-	784,605.73
GAINS/LOSSES			
Gain on Sale of Disposed Assets	4 05 01 040	3,917.95	521.60
TOTAL GAINS/LOSSES		3,917.95	521.60

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
TOTAL INCOME		3,917.95	34,670,756.02

EXPENSES

PERSONAL SERVICES

Salaries and Wages

Salaries & Wages-Regular	5 01 01 010	29,922,679.97
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Other Compensation

PERA	5 01 02 010	1,724,315.03
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Representation Allowance	5 01 02 020	717,750.00
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Transportation Allowance	5 01 02 030	682,325.68
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Clothing/Uniform Allowance	5 01 02 040	1,544,000.00
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Honoraria	5 01 02 100	24,000.00
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Longevity Pay	5 01 02 120	5,500.00
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Personnel Benefit Contributions

Life & Retirement Insurance	5 01 03 010	2,689,699.81
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Pag-ibig Fund Contributions	5 01 03 020	75,722.60
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Philhealth Contributions	5 01 03 030	252,046.09
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ECC Contributions	5 01 03 040	59,400.00
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Other Personnel Benefits

Terminal Leave Benefits	5 01 04 030	638,050.50
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Other Personnel Benefits

Loyalty Pay	5 01 04 990	35,000.00
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Educational Assistance Incentive Bonus	5 01 04 990 B	5,517,743.00
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Rice Subsidy	5 01 04 990 C	213,144.50
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Monetization	5 01 04 990 D	567,660.02
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TOTAL PERSONAL SERVICES

44,669,037.20	-
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MAINTENANCE AND OTHER OPERATING EXPENSES

Traveling Expenses-Local	5 02 01 010	1,051,732.78
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Training and Scholarship Expenses	5 02 02 010	682,765.54
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Supplies and Materials Expenses

Office Supplies Expenses	5 02 03 010	337,785.62
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Accountable Forms Expenses	5 02 03 020	3,698.80
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Medical, Dental, and Laboratory Expenses	5 02 03 080	3,480.00
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Agricultural Supplies Expenses	5 02 03 100	41,583.62
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Chemical & Filtering Supplies Expense	5 02 03 130	39,500.00
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Other Supplies Expenses	5 02 03 990	202,776.39
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Gasoline, Oil, and Lubricants Expenses	5 02 03 090	519,963.46
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Utility Expenses

Water Expenses	5 02 04 010	170,568.38
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Electricity Expenses	5 02 04 020	1,316,688.27
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Cooking Gas Expense	5 02 04 990	3,582.00
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Communication Expenses

Postage and Deliveries	5 02 05 010	19,956.50
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Telephone Expenses	5 02 05 020	220,492.32
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ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
Internet Expenses	5 02 05 030	26,776.34	
Cable, Satellite, Tel., and Radio Expenses	5 02 05 040	293,757.10	-
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary & Miscellaneous Expenses	5 02 10 030	37,719.36	
Professional Services			
Legal Services	5 02 11 010	8,298.75	
Auditing Services	5 02 11 020	244,022.41	
Consultancy Services	5 02 11 030	119,193.55	
Other Professional Services	5 02 11 990	113,908.24	
General Services			
Janitorial Services	5 02 12 020	489,360.82	
Security Services	5 02 12 030	554,849.22	
General Services	5 02 12 990	4,687,815.16	
Repairs and Maintenance			
Office Building	5 02 13 040	12,449.20	
Office Equipment	5 02 13 050	2,900.00	
Furniture and Fixtures	5 02 13 070	6,450.00	
Other Machinery Equipment	5 02 13 050	2,840.00	
Motor Vehicle	5 02 13 060	473,141.89	
Other Property, Plant, and Equipment	5 02 13 990	5,266.00	
Financial Assistance/Subsidy - Others	5 02 14 990	11,426,000.00	
Taxes, Insurance Premiums, & Other Fees			
Taxes, Duties, and Fees	5 02 15 010	101,938.85	
Fidelity Bond Premiums	5 02 15 020	75,088.77	
Insurance Expenses	5 02 15 030	316,457.83	
Other Maintenance and Operating Expenses		-	
Advertising Expenses	5 02 99 010	14,774.26	
Printing and Binding Expenses	5 02 99 020	195,053.16	
Representation Expenses	5 02 99 030	747,840.85	
Transportation and Delivery Expenses	5 02 99 040	7,154.00	
Rent Expenses	5 02 99 050	48,183.36	
Subscription Expenses	5 02 99 070	3,336.00	
Other M O O E - Regular	5 02 99 990	22,334.49	
Other M O O E - Irrigation	5 02 99 990 A	7,200,000.00	
Other M O O E - TFEP	5 02 99 990 E	510,400.00	
Depreciation			
Land Improvements	5 05 01 020	10,062.45	
Office Building	5 05 01 040	22,913.40	
Office Equipment	5 05 01 050	1,825.17	-
Furniture & Fixture	5 05 01 070	1,177.11	-
IT Equipment	5 05 01 050	13,057.29	
Communication Equipment	5 05 01 050	238.50	-
Other Machinery & Equipment	5 05 01 050	4,328.49	
Impairment Loss-Loans & Receivables	5 05 03 020	17,507.90	-

ACCOUNT	PPSAS Account Code	CONSOLIDATED TRIAL BALANCE	
		DEBIT	CREDIT
TOTAL MOOE		32,432,993.60	-
Bank Charges	5 03 01 040	-	
Interest Expenses	5 03 01 020	-	
TOTAL FINANCE EXPENSES		-	-
TOTAL EXPENSES		77,102,030.80	-
GRAND TOTAL		3,416,486,755.41	3,416,486,755.41

CERTIFIED CORRECT:


MILAGROS C. TIU
 Chief Accountant