

Trial Balance

Annex L

NATIONAL TOBACCO ADMINISTRATION
Cluster 5
Region
As of September 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

		CONSOLIDATED TRIAL BALANCE		
Account Title	Account Code	Current / Non-Current	Debit	Credit
Cash-Collecting Officers	1-01-01-010-00	1	234,850.70	-
Cash in Bank-LBP Current Account	1.01.02.020 A-00	1	130,566,060.36	-
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	459,100,934.93	-
Cash in Bank-LBP MPCB	1.01.02.020(A5)-00	1	1,332,282.29	-
Cash in Bank-LBP Transhippers' Account	1.01.02.020(A6)-00	1	3,770,872.52	-
Cash in Bank-LBP PACO Property Account	1.01.02.020(A7)-00	1	417,845.01	-
Cash in Bank-PVB Regular Account	1.01.02.020(B1)-00	1	17,677,279.22	-
Other Investments	1.02.99.990-00	1	14,122,432.83	-
Accounts Receivable-Research & Regulation	1.03.01.010 D-00	1	29,473,400.76	-
Accounts Receivable-Classification / Service Fee	1.03.01.010 E-00	1	1,555,848.24	-
Accounts Receivable-AgriPinoy Products	1.03.01.010 A-00	1	2,171,373.31	-
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	-	6,100,522.16
Notes Receivable	10301020-00	1	77,734,275.44	-
Notes Receivable	10301020-00	2	-	-
Allowance for Impairment-Notes Receivable	10301021-00	1	-	77,734,275.44
Interests Receivable	1.03.01.050-00	1	100,971,101.31	-
Allowance for Impairment-Interests Receivable	1.03.01.051-00	1	-	39,779,314.69
Loans Receivable-Others	1.03.01.990-00	1	668,106,834.26	-
Allowance for Impairment-Loans Receivable-Others	1.03.01.991-00	1	-	157,755,553.10
Due from National Government Agencies	1.03.03.010-00	1	892,084.91	-
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	1,264,849,889.06	-
Receivables-Disallowances/Charges	1.03.05.010-00	1	35,654,289.76	-
Due from Officers and Employees	1.03.05.020-00	1	1,598,570.96	-
Other Receivables	1.03.05.990-00	1	78,977,798.82	-
Allowance for Impairment-Other Receivables	1.03.05.991-00	1	-	10,913,308.37
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	1,068,865.33	-
Finished Goods Inventory- Processed Meat	1.04.03.030 C-00	1	433,330.35	-
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	374,843.03	-
Accountable Forms, Plates and Stickers Inventory	1.04.04.020-00	1	458,723.90	-
Drugs and Medicines Inventory	1.04.04.060-00	1	3,210.10	-
Agricultural and Marine Supplies Inventory	1.04.04.090-00	1	10,235,983.38	-
Other Supplies and Materials Inventory	1.04.04.990-00	1	9,841,214.45	-
Semi-Expendable Office Equipment	1.04.05.020-00	1	75,780.53	-
Semi-Expendable Printing Equipment	1.04.05.110-00	1	253,832.08	-
Semi-Expendable Technical and Scientific Equipment	1.04.05.130-00	1	226,463.00	-

Trial Balance

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		CONSOLIDATED TRIAL BALANCE		
Account Title	Account Code	Current / Non-Current	Debit	Credit
Semi-Expendable Other Machinery and Equipment	1.04.05.190-00	1	213,098.00	-
Semi-Expendable Furniture and Fixtures	1.04.06.010-00	1	1,938,479.34	-
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	-	2,733,701.74
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
Accumulated Impairment Losses-Water Supply Systems	10603042-00	2	-	-
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	354,803,084.46	-
Accumulated Depreciation-Buildings	1.06.04.011-00	2	-	110,356,376.03
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	6,100,607.24	-
Accumulated Depreciation-Office Equipment	1.06.05.021-00	2	-	3,799,111.47
Accumulated Impairment Losses-Office Equipment	10605022-00	2	-	-
Information and Communication Technology Equipment	1.06.05.030-00	2	22,327,403.80	-
Accumulated Depreciation-Information and Communication	1.06.05.031-00	2	-	10,033,553.71
Accumulated Impairment Losses-Information and	10605032-00	2	-	-
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
Printing Equipment	1.06.05.120-00	2	39,595.00	-
Sports Equipment	1.06.05.130-00	2	192,649.00	-
Accumulated Depreciation-Sports Equipment	1.06.05.131-00	2	-	137,400.89
Accumulated Impairment Losses-Sports Equipment	10605132-00	2	-	-
Technical and Scientific Equipment	1.06.05.140-00	2	82,337,441.55	-
Accumulated Depreciation-Technical and Scientific	1.06.05.141-00	2	-	45,886,705.67
Other Machinery and Equipment	1.06.05.990-00	2	93,751,375.80	-
Accumulated Depreciation-Other Machinery and	1.06.05.991-00	2	-	42,606,697.74
Motor Vehicles	1.06.06.010-00	2	28,625,252.41	-
Accumulated Depreciation-Motor Vehicles	1.06.06.011-00	2	-	19,930,690.59
Furniture and Fixtures	1.06.07.010-00	2	8,759,431.90	-
Accumulated Depreciation-Furniture and Fixtures	1.06.07.011-00	2	-	4,825,488.99
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	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Other Property, Plant and Equipment	1.06.98.990-00	2	4,003,223.75	-
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	5,848,916.76	-
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	386,489.90	-
Advances for Payroll	1.99.01.020-00	1	21,791.81	-
Advances to Special Disbursing Officer	1.99.01.030-00	1	1,805,786.63	-
Advances to Officers and Employees	1.99.01.040-00	1	415,070.89	-
Prepaid Rent	1.99.02.020-00	1	744,001.35	-
Prepaid Insurance	1.99.02.050-00	1	509,224.81	-
Other Prepayments	1.99.02.990-00	1	11,203,112.57	-
Guaranty Deposits	1.99.03.020-00	1	4,568,271.29	-
Other Current Assets	1.99.99.990-00	1	95,464.43	-
Other Assets	1.99.99.990-00	2	90,207,065.75	-
Accumulated Impairment Losses-Other Assets	1.99.99.991-00	2	-	5,382,341.11
Other Assets - Other Investments	1.99.99.990-00	2	28,633,897.00	-
Accumulated Impairment Losses-Other Assets - Other	1.99.99.991-00	2	-	28,633,897.00
Other Assets - Unserviceable Properties	1.99.99.990-00	2	1,970,038.56	-
Accumulated Impairment Losses-Other Assets -	1.99.99.991-00	2	-	-
Other Assets - Defunct Tob. Agency	1.99.99.990-00	2	1,508,498.10	-
Accumulated Impairment Losses-Other Assets - Defunct	1.99.99.991-00	2	-	-
Accounts Payable	2.01.01.010-00	3	-	82,697,521.26
Due to Officers and Employees	2.01.01.020-00	3	-	4,601,294.27
Notes Payable	2.01.01.040-00	4	-	78,729,152.01
Due to BIR	2.02.01.010-00	3	-	1,903,768.12
Due to GSIS	2.02.01.020-00	3	-	2,645,930.36
Due to Pag-IBIG	2.02.01.030-00	3	-	383,854.02
Due to PhilHealth	2.02.01.040-00	3	-	87,758.43
Due to Operating Units AgriPinoy	2.03.01.010 C-00	3	-	921,740.93
Intra Agency Payable	2.03.01.060-00	3	-	1,182,709,148.54
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	-	31,382,638.52
Contributed Capital	3.01.01.030-00	5	-	411,329,790.00
Retained Earnings/(Deficit)	3.07.01.010-00	5	-	1,169,470,764.39
Permit Fees	4.02.01.010-00	0	-	123,900.00
Registration Fees	4.02.01.020-00	0	-	4,600.00
Clearance and Certification Fees	4.02.01.040-00	0	-	102,400.00
Licensing Fees	4.02.01.060-00	0	-	2,460,800.00
Supervision and Regulation Enforcement Fees	4.02.01.070-00	0	-	77,660,022.49
Inspection Fees	4.02.01.100-00	0	-	2,943,950.50
Processing Fees	4.02.01.130-00	0	-	16,318,300.00
Fines and Penalties-Service Income	4.02.01.140-00	0	-	178,873.47

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Accreditation Fees	4.02.01.210-00	0	-	441,000.00
Other Service Income	4.02.01.990-00	0	-	4,451,508.88
Seminar/Training Fees	4.02.02.040-00	0	-	9,200.00
Rent/Lease Income	4.02.02.050-00	0	-	91,362.13
Income from Hostels/Dormitories and Other Like Facilities	4.02.02.130-00	0	-	11,800.00
Sales Revenue- Chicken	4.02.02.160 A-00	0	-	31,570.00
Sales Revenue-Fresh Meat	4.02.02.160 B-00	0	-	3,249,057.00
Sales Revenue- Processed Meat	4.02.02.160 C-00	0	-	1,147,475.00
Sales Discounts	4.02.02.161-00	0	4,081.00	-
Interest Income-Deposits	4.02.02.210-00	0	-	109,343.77
Interest Income -Loans	4.02.02.210-00	0	-	4,065,254.69
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	-	401,370,000.00
Other Gains	4.05.01.990-00	0	-	158,831.17
Proceeds from Insurance/Indemnities	4.06.03.010-00	0	-	8,891,783.49
Miscellaneous Income	4.06.03.990-00	0	-	680,456.90
Salaries and Wages-Regular	5.01.01.010-00	0	98,859,149.99	-
Personnel Economic Relief Allowance (PERA)	5.01.02.010-00	0	5,133,149.48	-
Representation Allowance (RA)	5.01.02.020-00	0	2,249,375.00	-
Transportation Allowance (TA)	5.01.02.030-00	0	2,129,221.80	-
Clothing/Uniform Allowance	5.01.02.040-00	0	1,668,000.00	-
Honoraria	5.01.02.100-00	0	24,000.00	-
Longevity Pay	5.01.02.120-00	0	10,201.62	-
Mid-Year Bonus	5.01.02.140-00	0	10,862,897.00	-
Retirement and Life Insurance Premiums	5.01.03.010-00	0	10,779,111.62	-
Pag-IBIG Contributions	5.01.03.020-00	0	236,613.33	-
PhilHealth Contributions	5.01.03.030-00	0	901,008.16	-
Employees Compensation Insurance Premiums	5.01.03.040-00	0	235,400.00	-
Terminal Leave Benefits	5.01.04.030-00	0	5,513,144.60	-
Other Personnel Benefits- Loyalty pay	5.01.04.990-00	0	130,000.00	-
Other Personnel Benefits- C.N.A.	5.01.04.990 A-00	0	342,000.00	-
Other Personnel Benefits- E.A.I.B.	5.01.04.990 B-00	0	5,675,233.00	-
Other Personnel Benefits- Rice Subsidy	5.01.04.990 C-00	0	476,903.23	-
Other Personnel Benefits- Monetization	5.01.04.990 D-00	0	2,968,980.75	-
Other Personnel Benefits- PBB	5.01.04.990 E-00	0	3,387,925.61	-
Traveling Expenses-Local	5.02.01.010-00	0	4,792,737.49	-
Traveling Expenses-Foreign	5.02.01.020-00	0	71,886.96	-
Training Expenses	5.02.02.010-00	0	3,044,717.97	-
Scholarship Grants/Expenses	5.02.02.020-00	0	116,000.00	-
Office Supplies Expenses	5.02.03.010-00	0	1,761,092.09	-
Accountable Forms Expenses	5.02.03.020-00	0	49,467.84	-
Medical, Dental and Laboratory Supplies Expenses	5.02.03.080-00	0	369,702.00	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Fuel, Oil and Lubricants Expenses	5.02.03.090-00	0	1,970,469.31	-
Agricultural and Marine Supplies Expenses	5.02.03.100-00	0	180,117.00	-
Other Supplies and Materials Expenses	5.02.03.990-00	0	941,021.76	-
Water Expenses	5.02.04.010-00	0	649,792.49	-
Electricity Expenses	5.02.04.020-00	0	4,950,685.03	-
Gas/Heating Expenses	50204030-00	0	5,090.00	-
Other Utility Expenses	5.02.04.990-00	0	-	-
Postage and Courier Services	5.02.05.010-00	0	217,820.50	-
Telephone Expenses	5.02.05.020-00	0	752,409.65	-
Internet Subscription Expenses	5.02.05.030-00	0	338,844.29	-
Cable, Satellite, Telegraph and Radio Expenses	5.02.05.040-00	0	468,351.00	-
Extraordinary and Miscellaneous Expenses	5.02.10.030-00	0	115,597.92	-
Legal Services	5.02.11.010-00	0	109,990.00	-
Auditing Services	5.02.11.020-00	0	8,772,183.51	-
Consultancy Services	5.02.11.030-00	0	768,300.00	-
Other Professional Services	5.02.11.990-00	0	371,830.10	-
Environment/Sanitary Services	50212010-00	0	-	-
Janitorial Services	5.02.12.020-00	0	1,603,038.49	-
Security Services	5.02.12.030-00	0	2,850,471.50	-
Other General Services	5.02.12.990-00	0	23,333,499.11	-
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	11,321.75	-
Repairs and Maintenance-Machinery and Equipment	5.02.13.050-00	0	164,625.00	-
Repairs and Maintenance-Transportation Equipment	5.02.13.060-00	0	789,934.77	-
Repairs and Maintenance-Furniture and Fixtures	5.02.13.070-00	0	13,000.00	-
Financial Assistance/Subsidy/Contribution-CBAP			-	-
Financial Assistance/Subsidy/Contribution-TCGS	5.02.14.990-00	0	7,239,671.80	-
Financial Assistance/Subsidy/Contribution-CBAP	5.02.14.990-00	0	5,268,000.00	-
Financial Assistance/Subsidy/Contribution-Others	5.02.14.990-00	0	1,291.00	-
Financial Assistance - Calamity Assistance Rice 2018	5.02.14.990-00	0	1,440,150.40	-
Taxes, Duties and Licenses	5.02.15.010-00	0	291,754.83	-
Fidelity Bond Premiums	5.02.15.020-00	0	281,625.50	-
Insurance Expenses	5.02.15.030-00	0	976,832.78	-
Advertising, Promotional and Marketing Expenses	5.02.99.010-00	0	15,515.06	-
Printing and Publication Expenses	5.02.99.020-00	0	892,780.58	-
Representation Expenses	5.02.99.030-00	0	797,955.09	-
Transportation and Delivery Expenses	5.02.99.040-00	0	231,947.24	-
Rent/Lease Expenses	5.02.99.050-00	0	13,309,243.36	-
Membership Dues and Contributions to Organizations	5.02.99.060-00	0	25,000.00	-
Subscription Expenses	5.02.99.070-00	0	27,925.45	-
Directors and Committee Members' Fees	5.02.99.120-00	0	2,041,200.00	-
Documentary Stamps Expenses	50299140-00	0	120.00	-
Other Maintenance and Operating Expenses			-	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
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	1,769,000.00	-
Other Maintenance and Operating Expenses- KPP	5.02.99.990-00	0	1,106,193.97	-
Management Supervision/Trusteeship Fees	50301010-00	0	-	-
Other Maintenance and Operating Expenses- Others	5.02.99.990-00	0	387,366.73	-
Bank Charges	5.03.01.040-00	0	17,228.85	-
Other Financial Charges	50301990-00	0	21,420.00	-
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		3,594,858.05	-
Cost of Sales- Processed Meat	5.04.02.010 C-00		946,445.05	-
Depreciation-Land Improvements	5.05.01.020-00	0	30,187.35	-
Depreciation-Buildings and Other Structures	5.05.01.040-00	0	68,740.21	-
Depreciation-Machinery and Equipment	5.05.01.050-00	0	99,831.04	-
Depreciation-Transportation Equipment	5 05 01 060-00	0	62,250.02	-
Depreciation-Furniture, Fixtures and Books	5.05.01.070-00	0	3,531.33	-
Total			4,080,274,713.23	4,080,274,713.23

Certified Correct:

MILAGROS C. TIU
Chief Accountant