

NATIONAL TOBACCO ADMINISTRATION
Cluster 5
Region
As of December 31, 2021
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	10101010-00	1	1,148,109.74	-
Cash in Bank-LCCA-LBP Current Account	10102020A-00	1	85,897,879.58	-
Cash in Bank-LCCA-LBP MDS Account	10102020(A1)-00	1	-	-
Cash in Bank-LCCA-LBP ATM Payroll	10102020(A2)-00	1	30,300.00	-
Cash in Bank-LCCA-LBP IBC Account	10102020(A4)-00	1	267,893,088.27	-
Cash in Bank-LCCA-LBP Transhippers' Account	10102020(A6)-00	1	8,305,039.14	-
Cash in Bank-LCCA-LBP PACO Property Account	10102020(A7)-00	1	529,734.25	-
Cash in Bank-LCCA-PVB Regular Account	10102020(B1)-00	1	19,967,653.26	-
Other Investments	10299990-00	1	14,122,432.83	-
Accounts Receivable-Research & Regulation	10301010D-00	1	42,562,639.22	-
Accounts Receivable-Classification / Service Fee	10301010-00	1	1,529,180.50	-
Accounts Receivable-AgriPinoy Products	10301010A-00	1	1,654,482.83	-
Accounts Receivable-Live Hogs	10301010C-00	1	304,357.19	-
Accounts Receivable-Tuition Fee	10301010B-00	1	-	-
Accounts Receivable	10301010-00	2	3,136,717.95	-
<i>Allowance for Impairment-Accounts Receivable</i>	10301012-00	1	-	6,184,403.63
<i>Allowance for Impairment-Accounts Receivable</i>	10301012-00	2	-	3,136,717.95
Notes Receivable	10301020-00	1	77,734,275.44	-
Notes Receivable	10301020-00	2	-	-
<i>Allowance for Impairment-Notes Receivable</i>	10301022-00	1	-	77,734,275.44
Interests Receivable	10301050-00	1	100,971,101.31	-
Interests Receivable	10301050-00	2	-	-
<i>Allowance for Impairment-Interests Receivable</i>	10301052-00	1	-	86,183,222.83
Loans Receivable-Others	10301990-00	1	1,048,067,914.34	-
<i>Allowance for Impairment-Loans Receivable-Others</i>	10301992-00	1	-	265,714,695.14
Due from National Government Agencies	10303010-00	1	615,000.20	-
Due from Government Corporations	10303050-00	1	78,525.00	-
Due from Regional/Branch Offices	10304070-00	1	1,606,408,952.37	-
Receivables-Disallowances/Charges	10399010-00	1	30,677,736.41	-
Receivables-Disallowances/Charges	10399010-00	2	-	-
Due from Officers and Employees	10399020-00	1	4,236,034.68	-
Due from Officers and Employees	10399020-00	2	-	-
<i>Allowance for Impairment-Due from Officers and Employees</i>	10399022-00	1	-	280,598.65
Other Receivables	10399990-00	1	13,233,126.92	-
Other Receivables	10399990-00	2	-	-
<i>Allowance for Impairment-Other Receivables</i>	10399992-00	1	-	10,005,992.52
Medical, Dental and Laboratory Supplies for Distribution	10402040-00	1	406,975.50	-
Agricultural and Marine Supplies for Distribution	10402050-00	1	5,532,828.00	-
Raw Materials Inventory	10403010-00	1	59,587.87	-
Finished Goods Inventory- Fresh Meat	10403030B-00	1	191,723.03	-
Office Supplies Inventory	10404010-00	1	190,672.87	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	341,381.84	-
Non-Accountable Forms Inventory	10404030-00	1	145,373.76	-
Drugs and Medicines Inventory	10404060-00	1	3,210.10	-
Medical, Dental and Laboratory Supplies Inventory	10404070-00	1	750.00	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Agricultural and Marine Supplies Inventory	10404090-00	1	5,482,575.58	-
Electrical Supplies and Materials Inventory	10404190-00	1	8,400.00	-
Other Supplies and Materials Inventory	10404990-00	1	14,626,585.73	-
Semi-Expendable Office Equipment	10405020-00	1	360,060.16	-
Semi-Expendable Information and Communication Technology Equipment	10405030-00	1	746,141.14	-
Semi-Expendable Communication Equipment	10405070-00	1	17,000.00	-
Semi-Expendable Medical Equipment	10405100-00	1	32,998.00	-
Semi-Expendable Printing Equipment	10405110-00	1	475,132.60	-
Semi-Expendable Technical and Scientific Equipment	10405130-00	1	236,463.00	-
Semi-Expendable Other Machinery and Equipment	10405990-00	1	535,568.50	-
Semi-Expendable Furniture and Fixtures	10406010-00	1	3,190,871.02	-
Land	10601010-00	2	101,570,204.14	-
Other Land Improvements	10602990-00	2	15,241,207.61	-
Accumulated Depreciation-Other Land Improvements	10602991-00	2	-	5,428,240.74
Water Supply Systems	10603040-00	2	7,431,825.78	-
Accumulated Depreciation-Water Supply Systems	10603041-00	2	-	1,852,684.47
Power Supply Systems	10603050-00	2	11,081,885.48	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	3,238,063.58
Buildings	10604010-00	2	382,981,666.42	-
Accumulated Depreciation-Buildings	10604011-00	2	-	108,969,020.73
Other Structures	10604990-00	2	2,941,702.62	-
Accumulated Depreciation-Other Structures	10604991-00	2	-	1,217,007.66
Machinery	10605010-00	2	15,656,020.14	-
Accumulated Depreciation-Machinery	10605011-00	2	-	14,028,393.49
Office Equipment	10605020-00	2	10,040,751.73	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	5,610,869.96
Information and Communication Technology Equipment	10605030-00	2	23,652,552.98	-
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00	2	-	14,533,877.78
Agricultural and Forestry Equipment	10605040-00	2	179,494.00	-
Accumulated Depreciation-Agricultural and Forestry Equipment	10605041-00	2	-	137,319.60
Communication Equipment	10605070-00	2	2,147,541.75	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	526,594.38
Printing Equipment	10605120-00	2	109,900.00	-
Accumulated Depreciation-Printing Equipment	10605121-00	2	-	3,297.00
Accumulated Impairment Losses-Printing Equipment	10605122-00	2	-	-
Sports Equipment	10605130-00	2	111,809.00	-
Accumulated Depreciation-Sports Equipment	10605131-00	2	-	100,628.10
Accumulated Impairment Losses-Sports Equipment	10605132-00	2	-	-
Technical and Scientific Equipment	10605140-00	2	77,314,982.37	-
Accumulated Depreciation-Technical and Scientific Equipment	10605141-00	2	-	51,149,779.16
Other Machinery and Equipment	10605990-00	2	94,497,198.59	-
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2	-	68,951,045.47

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Motor Vehicles	10606010-00	2	44,486,362.41	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	22,158,692.57
Furniture and Fixtures	10607010-00	2	5,342,299.64	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	3,306,436.59
Accumulated Impairment Losses-Furniture and Fixtures	10607012-00	2	-	-
Books	10607020-00	2	370,312.87	-
Accumulated Depreciation-Books	10607021-00	2	-	27,202.24
Leased Assets Improvements, Buildings and Other Structures	10609020-00	2	2,063,767.43	-
Accumulated Depreciation-Leased Assets Improvements, Buildings and Other Structures	10609021-00	2	-	1,393,043.01
Other Property, Plant and Equipment	10699990-00	2	6,580,740.57	-
Accumulated Depreciation-Other Property, Plant and Equipment	10699991-00	2	-	3,795,637.43
Advances for Operating Expenses	19901010-00	1	49,067.74	-
Advances for Payroll	19901020-00	1	35,273.47	-
Advances to Special Disbursing Officer	19901030-00	1	1,658,733.60	-
Advances to Officers and Employees	19901040-00	1	212,178.96	-
Prepaid Rent	19902020-00	1	27,450.00	-
Prepaid Insurance	19902050-00	1	214,654.67	-
Other Prepayments	19902990-00	1	92,597,736.76	-
Guaranty Deposits	19903020-00	1	5,443,719.82	-
Other Assets	19999990-00	1	55,619.80	-
Accumulated Impairment Losses-Other Assets	19999992-00	1	-	-
Other Assets	19999990-00	2	84,987,222.34	-
Accumulated Impairment Losses-Other Assets	19999992-00	2	-	83,690,242.14
Other Assets - Other Investments	19999990-00	2	28,633,897.00	-
Accumulated Impairment Losses-Other Assets - Other Investments	19999992-00	2	-	28,633,897.00
Other Assets - Unserviceable Properties	19999990-00	2	829,645.77	-
Accumulated Impairment Losses-Other Assets - Unserviceable Properties	19999992-00	2	-	-
Other Assets - Defunct Tob. Agency	19999990-00	2	1,508,498.10	-
Accumulated Impairment Losses-Other Assets - Defunct Tob. Agency	19999992-00	2	-	1,508,498.10
Accounts Payable	20101010-00	3	-	147,022,121.66
Due to Officers and Employees	20101020-00	3	-	8,107,084.49
Notes Payable	20101040-00	3	-	-
Notes Payable	20101040-00	4	-	78,729,152.01
Due to BIR	20201010-00	3	-	2,497,195.46
Due to GSIS	20201020-00	3	-	1,822,069.02
Due to Pag-IBIG	20201030-00	3	-	119,122.81
Due to PhillHealth	20201040-00	3	-	78,927.02
Due to Central/Home/Head Office-AgriPinoy	20301010C-00	3	-	1,145,505.77
Due to Central/Home/Head Office	20301060-00	3	-	1,605,263,446.60
Guaranty/Security Deposits Payable	20401040-00	3	-	6,300.00
Leave Benefits Payable	20601020-00	4	-	137,969,697.57

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Other Payables	29999990-00	3	-	35,531,036.86
Contributed Capital	30101030-00	5	-	411,329,790.00
Retained Earnings(Deficit)	30701010-00	5	-	1,095,202,734.94
Permit Fees	40201010-00	0	-	146,700.00
Registration Fees	40201020-00	0	-	11,400.00
Registration Plates, Tags and Stickers Fees	40201030-00	0	-	-
Clearance and Certification Fees	40201040-00	0	-	114,000.00
Franchising Fees	40201050-00	0	-	-
Licensing Fees	40201060-00	0	-	3,751,550.00
Supervision and Regulation Enforcement Fees	40201070-00	0	-	126,750,219.35
Inspection Fees	40201100-00	0	-	956,297.03
Verification and Authentication Fees	40201110-00	0	-	-
Processing Fees	40201130-00	0	-	21,842,102.91
Fines and Penalties-Service Income	40201140-00	0	-	129,140.27
Accreditation Fees	40201210-00	0	-	547,027.00
Other Service Income	40201990-00	0	-	10,064,435.54
School/Course Fees	40202010-00	0	-	32,390.00
Seminar/Training Fees	40202040-00	0	-	8,600.00
Rent/Lease Income	40202050-00	0	-	1,976,166.02
Sales Revenue- Chicken	40202160A-00	0	-	17,364.00
Sales Revenue-Fresh Meat	40202160B-00	0	-	1,223,625.00
Interest Income-Deposits	40202210-00	0	-	179,692.86
Interest Income -Loans	40202210-00	0	-	3,974,899.94
Fines and Penalties-Business Income	40202230-00	0	-	9,900.00
Other Business Income	40202990-00	0	-	56,850.00
Subsidy from National Government	40301010-00	0	-	422,135,000.00
Donations in Kind	40402020-00	0	-	142,100.00
Gain on Sale of Property, Plant and Equipment	40501040-00	0	4,876.44	14,898.00
Miscellaneous Income	40699990-00	0	-	1,155,667.87
Salaries and Wages-Regular	50101010-00	0	107,827,217.25	-
Salaries and Wages-Casual/Contractual	50101020-00	0	-	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	5,578,685.66	-
Representation Allowance (RA)	50102020-00	0	2,212,734.92	-
Transportation Allowance (TA)	50102030-00	0	1,650,128.53	-
Clothing/Uniform Allowance	50102040-00	0	1,428,000.00	-
Productivity Incentive Allowance	50102080-00	0	-	-
Honoraria	50102100-00	0	-	-
Hazard Pay	50102110-00	0	1,690,537.46	-
Longevity Pay	50102120-00	0	-	-
Year End Bonus	50102140-00	0	9,355,147.10	-
Cash Gift	50102150-00	0	1,116,750.00	-
Mid-Year Bonus	50102160-00	0	8,561,850.00	-
Directors and Committee Members' Fees	50102170-00	0	1,562,800.00	-
Retirement and Life Insurance Premiums	50103010-00	0	12,562,702.08	-
Pag-IBIG Contributions	50103020-00	0	278,000.00	-
PhilHealth Contributions	50103030-00	0	1,302,643.45	-
Employees Compensation Insurance Premiums	50103040-00	0	269,436.67	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Terminal Leave Benefits	50104030-00	0	28,527,611.58	-
Other Personnel Benefits- Loyalty pay	50104990-00	0	124,500.00	-
Other Personnel Benefits- E.A.I.B.	50104990B-00	0	3,904,419.00	-
Other Personnel Benefits- Rice Subsidy	50104990C-00	0	292,973.12	-
Other Personnel Benefits- PBB	50104990D-00	0	6,085,077.33	-
Other Personnel Benefits- PBI	50104990F-00	0	1,677,000.00	-
Other Personnel Benefits- PEI	50104990H-00	0	1,123,500.00	-
Other Personnel Benefits- SRI	50104990 I-00	0	2,239,000.00	-
Traveling Expenses-Local	50201010-00	0	4,547,024.52	-
Training Expenses	50202010-00	0	2,284,724.77	-
Office Supplies Expenses	50203010-00	0	2,781,883.90	-
Office Supplies Expenses - COVID19	50203010A-00	0	-	-
Accountable Forms Expenses	50203020-00	0	83,140.45	-
Medical, Dental and Laboratory Supplies Expense	50203080-00	0	857,218.74	-
Medical, Dental and Laboratory Supplies Expenses- COVID19	50203080A-00	0	1,919,976.99	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	2,069,090.16	-
Agricultural and Marine Supplies Expenses	50203100-00	0	331,529.00	-
Other Supplies and Materials Expenses	50203990-00	0	979,722.52	-
Other Supplies and Materials Expenses-COVID 19	50203990A-00	0	-	-
Water Expenses	50204010-00	0	676,836.84	-
Electricity Expenses	50204020-00	0	4,616,360.23	-
Gas/Heating Expenses	50204030-00	0	19,503.93	-
Other Utility Expenses	50204040-00	0	-	-
Postage and Courier Services	50205010-00	0	568,527.50	-
Telephone Expenses	50205020-00	0	1,159,720.67	-
Internet Subscription Expenses	50205030-00	0	866,479.51	-
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	0	476,812.13	-
Awards/Rewards Expenses	50206010-00	0	248,975.00	-
Prizes	50206020-00	0	72,000.00	-
Extraordinary and Miscellaneous Expenses	50210030-00	0	338,173.20	-
Legal Services	50211010-00	0	152,394.35	-
Auditing Services	50211020-00	0	12,553,028.15	-
Consultancy Services	50211030-00	0	882,000.00	-
Other Professional Services	50211990-00	0	3,776,013.54	-
Janitorial Services	50212020-00	0	4,389,086.48	-
Security Services	50212030-00	0	14,143,497.00	-
Other General Services	50212990-00	0	36,676,489.91	-
Other General Services-COVID 19	50212990A-00	0	-	-
Repairs and Maintenance-Buildings and Other Structures	50213040-00	0	54,267.50	-
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	316,335.11	-
Repairs and Maintenance-Transportation Equipment	50213060-00	0	937,366.95	-
Repairs and Maintenance-Furniture and Fixtures	50213070-00	0	65,998.75	-
Repairs and Maintenance-Other Property, Plant and Equipment	50213990-00	0	7,451.00	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Financial Assistance/Subsidy/Contribution-Improved Seedling	50214990-00	0	12,119,363.42	-
Financial Assistance/Subsidy/Contribution-Rice 40% subsidy	50214990-00	0	24,127,946.00	-
Financial Assistance/Subsidy/Contribution-CBAP	50214990-00	0	41,874,000.00	-
Financial Assistance/Subsidy/Contribution-TCGS 40% Subsidy	50214990-00	0	46,194,491.09	-
Financial Assistance/Subsidy/Contribution-Farm Mech 40%	50214990-00	0	19,296,922.00	-
Financial Assistance/Subsidy/Contribution-Gulayan/Manukan (COVID)	50214990-00		9,659,719.30	
Financial Assistance/Subsidy/Contribution-Vegetable Seed distribution (COVID)	50214990-00		2,220,052.75	
Financial Assistance/Subsidy/Contribution-Egg Laying Machine	50214990-00		2,940,000.00	
Financial Assistance/Subsidy/Contribution-Delivery/Hauling of Fertilizer	50214990-00		450,870.00	
Financial Assistance - Tractor	50214990-00	0	-	-
Financial Assistance - CORN	50214990-00	0	3,942,800.00	-
Taxes, Duties and Licenses	50215010-00	0	138,724.04	-
Fidelity Bond Premiums	50215020-00	0	381,148.57	-
Insurance Expenses	50215030-00	0	2,045,022.75	-
Advertising, Promotional and Marketing Expenses	50299010-00	0	60,000.00	-
Printing and Publication Expenses	50299020-00	0	808,428.20	-
Representation Expenses	50299030-00	0	4,736,556.43	-
Transportation and Delivery Expenses	50299040-00	0	188,845.00	-
Rent/Lease Expenses	50299050-00	0	22,839,047.76	-
Subscription Expenses	50299070-00	0	25,524.00	-
Documentary Stamps Expenses	50299140-00	0	155,180.00	-
- Regular	50299990-00	0	74,498.45	-
- Synchronized Tree Planting / Tree Seedlings Nursery / KPP	50299990-00	0	2,784,760.20	-
- Tobacco Farmers' Dependents Scholarship Program (TFDSP)	50299990-00	0	1,067,200.00	-
- Fare for Fertilizer	50299990-00	0	107,677.50	-
- Vegetable Seeds Distribution	50299990-00	0	-	-
- Improved Tobacco Seedling Program	50299990-00	0	-	-
- COVID 19 Expenses	50299990-00	0	-	-
- Tobacco Contract Growing System	50299990-00	0	536,339.90	-
Management Supervision/Trusteeship Fees	50301010-00	0	-	-
Interest Expenses	50301020-00	0	-	-
Guarantee Fees	50301030-00	0	-	-
Bank Charges	50301040-00	0	21,873.46	-
Commitment Fees	50301050-00	0	-	-
Other Financial Charges	50301990-00	0	23,000.00	-
Direct Labor	50401010-00	0	-	-
Manufacturing Overhead	50401020-00	0	-	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Direct Materials	50401030-00	0	-	-
Cost of Sales- Chicken	50402010A-00	0	13,098.49	-
Cost of Sales- Fresh Meat	50402010B-00	0	1,295,905.30	-
Cost of Sales- Processed Meat	50402010C-00	0	-	-
Cost of Services/Contract	50403010-00	0	-	-
Depreciation-Investment Property	50501010-00	0	-	-
Depreciation-Land Improvements	50501020-00	0	618,362.32	-
Depreciation-Infrastructure Assets	50501030-00	0	875,639.28	-
Depreciation-Buildings and Other Structures	50501040-00	0	10,845,331.78	-
Depreciation-Machinery and Equipment	50501050-00	0	14,711,401.32	-
Depreciation-Transportation Equipment	50501060-00	0	3,512,483.40	-
Depreciation-Furniture, Fixtures and Books	50501070-00	0	611,786.59	-
Depreciation-Leased Assets Improvements	50501090-00	0	464,347.67	-
Depreciation-Other Property, Plant and Equipment	50501990-00	0	567,648.69	-
Impairment Loss-Loans and Receivables	50503020-00	0	41,824,473.49	-
Impairment Loss-Other Receivables	50503060-00	0	1,282,734.22	-
Impairment Loss-Property, Plant and Equipment	50503090-00	0	428.40	-
Impairment Loss-Other Assets	50503990-00	0	10,924,113.31	-
Impairment Loss-Unserviceable Properties	50503990-00	0	-	-
Impairment Loss-Defunct Tobacco Agency	50503990-00	0	1,508,498.10	-
Loss on Sale of Biological Assets	50504050-00	0	29,950.00	-
Loss on Sale of Agricultural Produce	50504060-00	0	-	-
Loss on Sale of Intangible Assets	50504070-00	0	-	-
Loss on Sale of Assets	50504080-00	0	3,301,691.42	-
Loss of Assets	50504090-00	0	18,384,979.68	-
Total			4,989,564,587.36	4,989,564,587.36

Certified Correct:


MILAGROS C. TIU
Chief Accountant