

NATIONAL TOBACCO ADMINISTRATION

Trial Balance:

Cluster 5
Region
As at June, 2020
ALL FUNDS



- 1 - Current Assets
- 2 - Non-Current Assets
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- 5 - Accumulated Surplus/Equity Accounts
- 0 - Revenue/Income and Expense Accounts

Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE		CENTRAL
			Debit	Credit	Debit
Cash-Collecting Officers	1010101000	1	3,249,439.74	-	652,446.36
Cash in Bank-LBP Current Account	10102020A-00	1	41,459,212.33	45,677,531.71	
Cash in Bank-LBP MDS Account	10102020(A1)-00	1	-	-	-
Cash in Bank-LBP ATM Payroll	10102020(C)-00	1	10,000.00	-	
Cash in Bank-LBP IBC Account	10102020(A4)-00	1	162,952,355.34	-	150,154,898.26
Cash in Bank-LBP MPCB	10102020(A5)-00	1	1,563,033.85	-	1,563,033.85
Cash in Bank-LBP Transhippers' Account	10102020(A6)-00	1	13,169,148.58	-	13,169,148.58
Cash in Bank-LBP PACO Property Account	10102020(A7)-00	1	1,319,085.30	-	1,319,085.30
Cash in Bank-PVB Regular Account	10102020(B1)-00	1	23,712,732.21	-	23,712,732.21
Other Investments	10299990-00	1	14,122,432.83	-	14,122,432.83
Accounts Receivable-Research & Regulation	10301010D-00	1	20,984,801.12	-	12,954,472.88
Accounts Receivable-Classification / Service Fee	10301010-00	1	1,437,047.74	-	
Accounts Receivable-AgriPinoy Products	10301010A-00	1	1,762,231.45	-	
Accounts Receivable-Live Hogs	10301010C-00	1	304,357.19	-	
Allowance for Impairment-Accounts Receivable	10301011-00	1	-	9,220,008.05	
Notes Receivable	10301020-00	1	77,734,275.44	-	77,734,275.44
Allowance for Impairment-Notes Receivable	10301021-00	1	-	77,734,275.44	
Interests Receivable	10301050-00	1	100,971,101.31	-	23,127,013.14
Allowance for Impairment-Interests Receivable	10301051-00	1	-	86,101,247.63	
Loans Receivable-Others	10301990-00	1	844,510,371.56	-	24,288,880.15
Allowance for Impairment-Loans Receivable-Others	10301991-00	1	-	184,664,740.84	
Due from National Government Agencies	10303010-00	1	870,973.82	-	870,973.82
Due from Local Government Units	10303030-00	1	7,000,000.00	-	7,000,000.00
Due from Government Corporations	10303050-00	1	78,525.00	-	78,525.00
Due from Branches	10304070-00	1	1,316,740,329.69	-	1,315,513,698.36
Receivables-Disallowances/Charges	10305010-00	1	33,016,769.76	-	18,236,327.67
Due from Officers and Employees	10305020-00	1	5,265,218.22	-	450,678.17
Allowance for Impairment-Due from Officers and	10305021-00	1	-	176,552.33	
Other Receivables	10305990-00	1	11,603,739.91	-	4,894,479.68
Allowance for Impairment-Other Receivables	10305991-00	1	-	8,746,185.48	
Agricultural and Marine Supplies for Distribution	10402050-00	1	6,754,550.00	-	
Other Supplies and Materials for Distribution	10402990-00	1	910,492.00	-	
Raw Materials Inventory- Others	10403010C-00	1	58,888.35	-	
Finished Goods Inventory- Fresh Meat	10403030B-00	1	21,155.00	-	
Finished Goods Inventory- Processed Meat	10403030C-00	1	23,515.00	-	
Office Supplies Inventory	10404010-00	1	1,182,119.73	-	1,057,220.53
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	375,067.40	-	234,043.60
Non-Accountable Forms Inventory	10404030-00	1	139,991.04	-	
Drugs and Medicines Inventory	10404060-00	1	3,210.10	-	3,210.10
Agricultural and Marine Supplies Inventory	10404090-00	1	7,170,460.48	-	
Electrical Supplies and Materials Inventory	10404190-00	1	8,400.00	-	8,400.00
Other Supplies and Materials Inventory	10404990-00	1	11,548,899.01	-	1,989,513.86
Semi-Expendable Office Equipment	10405020-00	1	176,126.01	-	1,000.00
Semi-Expendable Information and Communication	10405030-00	1	64,295.00	-	64,295.00

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE		CENTRAL
			Debit	Credit	Debit
Semi-Expendable Printing Equipment	10405110-00	1	283,817.60	-	247,776.56
Semi-Expendable Technical and Scientific Equipment	10405130-00	1	236,463.00	-	236,463.00
Semi-Expendable Other Machinery and Equipment	10405190-00	1	69,098.00	-	56,100.00
Semi-Expendable Furniture and Fixtures	10406010-00	1	2,172,336.34	-	1,306,487.80
Land	10601010-00	2	101,428,104.14	-	43,040,851.69
Other Land Improvements	10602990-00	2	14,970,011.61	-	572,528.40
Accumulated Depreciation-Other Land Improvements	10602991-00	2	-	4,236,077.11	
Water Supply Systems	10603040-00	2	1,768,670.78	-	
Accumulated Depreciation-Water Supply Systems	10603041-00	2	-	497,505.96	
Power Supply Systems	10603050-00	2	11,081,885.48	-	
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	2,553,403.72	
Buildings	10604010-00	2	381,198,792.36	-	75,201,123.75
Accumulated Depreciation-Buildings	10604011-00	2	-	120,447,007.87	
Other Structures	10604990-00	2	1,114,071.50	-	20,400.00
Accumulated Depreciation-Other Structures	10604991-00	2	-	989,223.27	
Machinery	10605010-00	2	15,600,220.14	-	
Accumulated Depreciation-Machinery	10605011-00	2	-	13,988,964.10	
Office Equipment	10605020-00	2	7,366,244.02	-	1,242,175.29
Accumulated Depreciation-Office Equipment	10605021-00	2	-	4,743,445.98	
Information and Communication Technology Equipment	10605030-00	2	26,174,611.54	-	13,858,538.66
Accumulated Depreciation-Information and Communication	10605031-00	2	-	12,254,339.44	
Agricultural and Forestry Equipment	10605040-00	2	213,994.00	-	
Accumulated Depreciation-Agricultural and Forestry	10605041-00	2	-	190,463.35	
Communication Equipment	10605070-00	2	1,412,515.00	-	745,881.25
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	899,646.56	
Disaster Response and Rescue Equipment	10605090-00	2	1,605,337.00	-	1,605,337.00
Accumulated Depreciation-Disaster Response and Rescue	10605091-00	2	-	1,444,803.30	
Sports Equipment	10605130-00	2	192,649.00	-	80,840.00
Accumulated Depreciation-Sports Equipment	10605131-00	2	-	159,770.70	
Technical and Scientific Equipment	10605140-00	2	82,790,681.39	-	74,499,132.85
Accumulated Depreciation-Technical and Scientific	10605141-00	2	-	49,491,575.71	
Other Machinery and Equipment	10605990-00	2	93,956,646.96	-	60,655.00
Accumulated Depreciation-Other Machinery and	10605991-00	2	-	52,408,289.73	
Motor Vehicles	10606010-00	2	40,627,775.53	-	25,051,803.08
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	21,385,586.69	
Furniture and Fixtures	10607010-00	2	6,945,197.39	-	5,388,046.29
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	3,948,662.53	
Books	10607020-00	2	370,312.87	-	
Accumulated Depreciation-Books	10607021-00	2	-	24,570.32	
Leased Assets Improvements, Buildings	10609020-00	2	2,063,767.43	-	2,063,767.43
Accumulated Depreciation-Leased Assets Improvements,	10609021-00	2	-	464,347.67	
Other Property, Plant and Equipment	10698990-00	2	4,403,164.27	-	916,086.55
Accumulated Depreciation-Other Property, Plant and	10698991-00	2	-	3,397,306.54	
Construction in Progress-Infrastructure Assets	10699020-00	2	11,500,701.23	-	11,500,701.23
Advances for Operating Expenses	19901010-00	1	328,165.03	-	171,566.03

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE		CENTRAL
			Debit	Credit	Debit
Advances for Payroll	19901020-00	1	903,269.66	-	896,702.67
Advances to Special Disbursing Officer	19901030-00	1	1,658,733.60	-	1,658,733.60
Advances to Officers and Employees	19901040-00	1	290,430.75	-	118,017.72
Prepaid Rent	19902020-00	1	27,450.00	-	27,450.00
Prepaid Insurance	19902050-00	1	567,052.90	-	111,588.35
Other Prepayments	19902990-00	1	16,530,381.56	-	12,457,428.74
Guaranty Deposits	19903020-00	1	4,921,173.74	-	4,663,853.23
Other Current Assets	19999990-00	1	55,619.80	-	-
Other Assets	19999990-00	2	84,987,222.34	-	83,567,589.07
Accumulated Impairment Losses-Other Assets	19999991-00	2	-	122,653.07	-
Other Assets - Other Investments	19999990-00	2	28,633,897.00	-	28,633,897.00
Accumulated Impairment Losses-Other Assets - Other	19999991-00	2	-	28,633,897.00	-
Other Assets - Unserviceable Properties	19999990-00	2	1,970,038.56	-	1,970,038.56
Other Assets - Defunct Tob. Agency	19999990-00	2	1,508,498.10	-	1,508,498.10
Accounts Payable	20101010-00	3	-	91,765,699.31	-
Due to Officers and Employees	20101020-00	3	-	4,679,614.25	-
Notes Payable	20101040-00	4	-	78,729,152.01	-
Due to BIR	20201010-00	3	-	2,444,016.16	-
Due to GSIS	20201020-00	3	-	2,519,853.60	-
Due to Pag-IBIG	20201030-00	3	-	472,293.98	-
Due to PhilHealth	20201040-00	3	-	80,971.17	-
Due to Operating Units AgriPinoy	20301010C-00	3	-	1,114,930.63	-
Intra Agency Payable	20301060-00	3	-	1,103,384,689.92	-
Leave Benefits Payable	20601020-00	4	-	138,805,507.34	-
Other Payables	29999990-00	3	-	29,630,255.73	-
Contributed Capital	30101030-00	5	-	411,329,790.00	-
Retained Earnings/(Deficit)	30701010-00	5	-	1,080,945,280.48	-
Permit Fees	40201010-00	0	-	155,500.00	-
Registration Fees	40201020-00	0	-	16,500.00	-
Clearance and Certification Fees	40201040-00	0	-	36,500.00	-
Licensing Fees	40201060-00	0	-	2,370,450.00	-
Supervision and Regulation Enforcement Fees	40201070-00	0	-	31,896,451.34	-
Inspection Fees	40201100-00	0	-	717,450.00	-
Processing Fees	40201130-00	0	-	6,831,000.00	-
Fines and Penalties-Service Income	40201140-00	0	-	11,646.00	-
Accreditation Fees	40201210-00	0	-	325,800.00	-
Other Service Income	40201990-00	0	-	2,404,522.81	-
Seminar/Training Fees	40202040-00	0	-	8,600.00	-
Rent/Lease Income	40202050-00	0	-	4,000.00	-
Income from Hostels/Dormitories and Other Like Facilities	40202130-00	0	-	6,626.66	-
Sales Revenue-Fresh Meat	40202160B-00	0	-	1,296,656.75	-
Sales Revenue- Processed Meat	40202160 C-00	0	-	629,623.30	-
Sales Discounts	40202161-00	0	752.00	-	-
Interest Income-Deposits	40202210-00	0	-	80,029.10	-
Interest Income -Loans	40202210-00	0	-	2,873,003.41	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE		CENTRAL
			Debit	Credit	Debit
Other Business Income	40202990-00	0	-	58,100.00	
Subsidy from National Government	40301010-00	0	-	98,078,000.00	
Miscellaneous Income	40603990-00	0	-	357,622.98	
Salaries and Wages-Regular	50101010-00	0	59,349,366.01		17,564,873.97
Personnel Economic Relief Allowance (PERA)	50102010-00	0	3,147,390.03	-	717,454.55
Representation Allowance (RA)	50102020-00	0	1,209,915.79	-	509,681.85
Transportation Allowance (TA)	50102030-00	0	1,163,759.05	-	484,875.00
Clothing/Uniform Allowance	50102040-00	0	1,536,000.00	-	372,000.00
Hazard Pay	50102110-00	0	1,101,125.00	-	
Longevity Pay	50102120-00	0	12,956.90	-	11,456.90
Mid-Year Bonus	50102140-00	0	9,584,694.16	-	3,101,028.16
Retirement and Life Insurance Premiums	50103010-00	0	6,275,898.63	-	1,655,592.74
Pag-IBIG Contributions	50103020-00	0	156,100.00	-	29,900.00
PhilHealth Contributions	50103030-00	0	663,856.49	-	165,765.85
Employees Compensation Insurance Premiums	50103040-00	0	156,381.70	-	29,200.00
Other Personnel Benefits- Loyalty pay	50104990-00	0	155,000.00	-	10,000.00
Other Personnel Benefits- E.A.I.B.	50104990B-00	0	5,139,569.00	-	2,211,957.00
Other Personnel Benefits- Rice Subsidy	50104990C-00	0	248,172.41	-	71,172.41
Other Personnel Benefits- Monetization	50104990D-00	0	579,103.23	-	122,606.56
Other Personnel Benefits- PBB	50104990-00	0	548,693.00	-	
Traveling Expenses-Local	50201010-00	0	2,182,261.73	-	379,102.23
Training Expenses	50202010-00	0	1,493,400.08	-	463,787.50
Office Supplies Expenses	50203010-00	0	639,509.83	-	111,721.62
Accountable Forms Expenses	50203020-00	0	29,558.50	-	6,370.00
Medical, Dental and Laboratory Supplies Expenses	50203080-00	0	18,537.50	-	3,000.00
Fuel, Oil and Lubricants Expenses	50203090-00	0	757,174.41	-	205,514.70
Agricultural and Marine Supplies Expenses	50203100-00	0	24,810.00	-	
Other Supplies and Materials Expenses	50203990-00	0	216,379.69	-	16,263.37
Water Expenses	50204010-00	0	208,301.91	-	75,800.22
Electricity Expenses	50204020-00	0	2,006,760.26	-	542,320.94
Gas/Heating Expenses	50204030-00	0	1,325.00	-	
Postage and Courier Services	50205010-00	0	24,967.50	-	5,396.00
Telephone Expenses	50205020-00	0	301,770.35	-	197,009.83
Internet Subscription Expenses	50205030-00	0	311,305.61	-	212,402.00
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	0	669,118.00	-	
Extraordinary and Miscellaneous Expenses	50210030-00	0	112,672.12	-	112,672.12
Legal Services	50211010-00	0	58,800.00	-	1,300.00
Auditing Services	50211020-00	0	243,481.31	-	236,722.81
Consultancy Services	50211030-00	0	300,000.00	-	300,000.00
Other Professional Services	50211990-00	0	380,330.10	-	151,850.00
Janitorial Services	50212020-00	0	1,296,069.62	-	595,624.60
Security Services	50212030-00	0	2,830,294.63	-	2,250,746.25
Other General Services	50212990-00	0	15,185,313.47	-	2,376,242.84
Repairs and Maintenance-Buildings and Other Structures	50213040-00	0	2,509.25	-	
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	24,492.66	-	4,500.00


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			Debit	Credit	Debit
Repairs and Maintenance-Transportation Equipment	50213060-00	0	283,084.26	-	70,045.64
Repairs and Maintenance-Furniture and Fixtures	50213070-00	0	95,700.00	-	95,700.00
Financial Assistance/Subsidy/Contribution					
Financial Assistance/Subsidy/Contribution-CBAP 2018	50214990-00	0	28,000.00	-	
Financial Assistance/Subsidy/Contribution-CBAP 2019	50214990-00	0	3,762,800.00	-	
Financial Assistance/Subsidy/Contribution-TCGS 20%	50214990-00	0	2,142,449.00	-	
Financial Assistance/Subsidy/Contribution-TCGS ECA	50214990-00	0	12,848,000.00	-	
Financial Assistance/Subsidy/Contribution-Rice 2020	50214990-00	0	1,118,860.00	-	
Taxes, Duties and Licenses	50215010-00	0	62,105.98	-	4,620.00
Fidelity Bond Premiums	50215020-00	0	199,155.00	-	6,401.25
Insurance Expenses	50215030-00	0	1,185,123.84	-	294,677.23
Advertising, Promotional and Marketing Expenses	50299010-00	0	56,824.71	-	
Printing and Publication Expenses	50299020-00	0	281,248.05	-	189,400.00
Representation Expenses	50299030-00	0	124,260.41	-	88,612.41
Transportation and Delivery Expenses	50299040-00	0	15,916.00	6,630.00	12,156.00
Rent/Lease Expenses	50299050-00	0	11,874,728.63	-	11,874,728.63
Subscription Expenses	50299070-00	0	16,559.90	-	10,886.90
Directors and Committee Members' Fees	50299120-00	0	388,800.00	-	388,800.00
Other Maintenance and Operating Expenses					
- Regular	50299990-00	0	26,910.60	-	2,301.60
- Synchronized Tree Planting	50299990-00	0	418,821.00	-	
- Improved Tobacco Seedlings	50299990-00	0	2,506,511.51	-	
- Tobacco Farmers' Dependents Scholarship Program SY	50299990-00	0	475,600.00	-	
- Gulayan & Manukan	50299990-00	0	3,926,776.17	-	
- Vegetable Seeds Distribution	50299990-00	0	329,739.00	-	
Bank Charges	50301040-00	0	12,916.53	-	
Cost of Sales- Fresh Meat	50402010B-00	0	1,172,357.31	-	
Cost of Sales- Processed Meat	50402010C-00	0	515,242.30	-	
Depreciation-Land Improvements	50501020-00	0	20,124.90	-	
Depreciation-Buildings and Other Structures	50501040-00	0	85,933.14	-	
Depreciation-Machinery and Equipment	50501050-00	0	100,850.73	-	
Depreciation-Transportation Equipment	50501060-00	0	41,500.00	-	
Depreciation-Furniture, Fixtures and Books	50501070-00	0	720.00	-	
Total			3,828,668,849.03	3,828,668,849.03	2,135,025,085.37

Certified Correct:

 MILAGROS C. TIUA
 Chief Accountant