

NATIONAL TOBACCO ADMINISTRATION

Trial Balance

Cluster 5
 Region
 As at March 31, 2020
 ALL FUNDS

- Legend:
 1 - Current Assets
 2 - Non-Current Assets
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		CONSOLIDATED TRIAL BALANCE		
Account Title	Account Code	Current / Non-Current	Debit	Credit
Cash-Collecting Officers	1010101000	1	774,610.97	-
Cash in Bank-LBP Current Account	10102020A-00	1	47,062,320.57	-
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	168,321,133.53	-
Cash in Bank-LBP MPCB	10102020(A5)-00	1	1,562,719.08	-
Cash in Bank-LBP Transhippers' Account	10102020(A6)-00	1	6,210,925.98	-
Cash in Bank-LBP PACO Property Account	10102020(A7)-00	1	1,323,659.10	-
Cash in Bank-PVB Regular Account	10102020(B1)-00	1	16,430,818.28	-
Other Investments	10299990-00	1	14,122,432.83	-
Accounts Receivable-Research & Regulation	10301010D-00	1	20,655,087.72	-
Accounts Receivable-Classification / Service Fee	10301010-00	1	1,437,047.74	-
Accounts Receivable-AgriPinoy Products	10301010A-00	1	1,904,665.45	-
Accounts Receivable-Live Hogs	10301010C-00	1	304,357.19	-
Accounts Receivable-Tuition Fee	10301010B-00	1	1,000,000.00	-
Allowance for Impairment-Accounts Receivable	10301011-00	1	-	9,220,008.05
Notes Receivable	10301020-00	1	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	-
Allowance for Impairment-Interests Receivable	10301051-00	1	-	86,101,247.63
Loans Receivable-Others	10301990-00	1	962,496,581.21	-
Allowance for Impairment-Loans Receivable-Others	10301991-00	1	-	184,664,740.84
Due from National Government Agencies	10303010-00	1	867,865.42	-
Due from Local Government Units	10303030-00	1	7,000,000.00	-
Due from Government Corporations	10303050-00	1	78,525.00	-
Due from Branches	10304070-00	1	1,227,986,191.47	-
Receivables-Disallowances/Charges	10305010-00	1	33,713,590.31	-
Due from Officers and Employees	10305020-00	1	5,535,213.54	-
Allowance for Impairment-Due from Officers and	10305021-00	1	-	176,552.33
Other Receivables	10305990-00	1	11,654,832.04	-
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	215,376.86	-
Finished Goods Inventory- Processed Meat	10403030C-00	1	127,796.31	-
Office Supplies Inventory	10404010-00	1	438,882.70	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	390,337.51	-
Non-Accountable Forms Inventory	10404030-00	1	139,991.04	-
Drugs and Medicines Inventory	10404060-00	1	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	-
Other Supplies and Materials Inventory	10404990-00	1	11,529,375.21	-
Semi-Expendable Office Equipment	10405020-00	1	160,936.01	-

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Account Title	Account Code	Current / Non-Current	Debit	Credit
Semi-Expendable Information and Communication	10405030-00	1	64,295.00	-
Semi-Expendable Printing Equipment	10405110-00	1	283,817.60	-
Semi-Expendable Technical and Scientific Equipment	10405130-00	1	236,463.00	-
Semi-Expendable Other Machinery and Equipment	10405190-00	1	69,098.00	-
Semi-Expendable Furniture and Fixtures	10406010-00	1	2,172,336.34	-
Land	10601010-00	2	101,428,104.14	-
Other Land Improvements	10602990-00	2	14,970,011.61	-
Accumulated Depreciation-Other Land Improvements	10602991-00	2	-	4,226,014.66
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	381,285,159.03	-
Accumulated Depreciation-Buildings	10604011-00	2	-	120,404,041.30
Other Structures	10604990-00	2	1,114,071.50	-
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	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	4,742,319.09
Information and Communication Technology Equipment	10605030-00	2	24,594,045.78	-
Accumulated Depreciation-Information and Communication	10605031-00	2	-	12,215,709.81
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	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	899,646.56
Disaster Response and Rescue Equipment	10605090-00	2	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	-
Accumulated Depreciation-Sports Equipment	10605131-00	2	-	159,770.70
Technical and Scientific Equipment	10605140-00	2	82,790,681.39	-
Accumulated Depreciation-Technical and Scientific	10605141-00	2	-	49,485,541.27
Other Machinery and Equipment	10605990-00	2	93,956,646.96	-
Accumulated Depreciation-Other Machinery and	10605991-00	2	-	52,404,330.43
Motor Vehicles	10606010-00	2	35,855,352.41	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	21,364,836.70
Furniture and Fixtures	10607010-00	2	6,945,197.39	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	3,948,302.53
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	-
Accumulated Depreciation-Leased Assets Improvements,	10609021-00	2	-	464,347.67
Other Property, Plant and Equipment	10698990-00	2	4,403,164.27	-
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	-

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Account Title	Account Code	Current / Non- Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Advances for Operating Expenses	19901010-00	1	269,565.03	-
Advances for Payroll	19901020-00	1	1,965,349.44	-
Advances to Special Disbursing Officer	19901030-00	1	1,841,940.40	-
Advances to Officers and Employees	19901040-00	1	319,938.05	-
Prepaid Rent	19902020-00	1	27,450.00	-
Prepaid Insurance	19902050-00	1	705,564.10	-
Other Prepayments	19902990-00	1	17,445,692.10	-
Guaranty Deposits	19903020-00	1	4,921,173.74	-
Other Current Assets	19999990-00	1	55,619.80	-
Other Assets	19999990-00	2	84,987,222.34	-
Accumulated Impairment Losses-Other Assets	19999991-00	2	-	122,653.07
Other Assets - Other Investments	19999990-00	2	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	-
Other Assets - Defunct Tob. Agency	19999990-00	2	1,508,498.10	-
Accounts Payable	20101010-00	3	-	92,939,698.09
Due to Officers and Employees	20101020-00	3	-	4,697,884.17
Notes Payable	20101040-00	4	-	78,729,152.01
Due to BIR	20201010-00	3	-	1,874,308.63
Due to GSIS	20201020-00	3	-	2,845,144.16
Due to Pag-IBIG	20201030-00	3	-	389,479.95
Due to PhilHealth	20201040-00	3	11.64	90,769.70
Due to Operating Units AgriPinoy	20301010C-00	3	-	1,259,929.63
Intra Agency Payable	20301060-00	3	-	1,173,014,328.93
Leave Benefits Payable	20601020-00	4	-	127,376,912.17
Other Payables	29999990-00	3	-	28,110,601.11
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	-	115,900.00
Registration Fees	40201020-00	0	-	10,400.00
Clearance and Certification Fees	40201040-00	0	-	3,000.00
Licensing Fees	40201060-00	0	-	2,226,300.00
Supervision and Regulation Enforcement Fees	40201070-00	0	-	7,679,680.61
Inspection Fees	40201100-00	0	-	650,250.00
Processing Fees	40201130-00	0	-	4,481,400.00
Fines and Penalties-Service Income	40201140-00	0	-	2,646.00
Accreditation Fees	40201210-00	0	-	325,800.00
Other Service Income	40201990-00	0	-	1,057,923.66
School Fees	40202010-00	0	-	322.11
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	-	5,426.66
Sales Revenue-Fresh Meat	40202160B-00	0	-	886,901.00
Sales Revenue- Processed Meat	40202160 C-00	0	-	327,356.80
Sales Discounts	40202161-00	0	750.00	-

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Account Title	Account Code	Current / Non- Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Interest Income-Deposits	40202210-00	0	-	13,573.40
Interest Income -Loans	40202210-00	0	-	330,373.52
Other Business Income	40202990-00	0	-	42,350.00
Subsidy from National Government	40301010-00	0	-	49,039,000.00
Miscellaneous Income	40603990-00	0	-	106,726.17
Salaries and Wages-Regular	50101010-00	0	30,529,294.34	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	1,595,390.03	-
Representation Allowance (RA)	50102020-00	0	623,212.36	-
Transportation Allowance (TA)	50102030-00	0	595,324.48	-
Clothing/Uniform Allowance	50102040-00	0	1,524,000.00	-
Longevity Pay	50102120-00	0	10,956.90	-
Retirement and Life Insurance Premiums	50103010-00	0	2,608,188.53	-
Pag-IBIG Contributions	50103020-00	0	72,300.00	-
PhilHealth Contributions	50103030-00	0	300,299.65	-
Employees Compensation Insurance Premiums	50103040-00	0	58,200.00	-
Terminal Leave Benefits	50104030-00	0	170,985.36	-
Other Personnel Benefits- Loyalty pay	50104990-00	0	130,000.00	-
Other Personnel Benefits- E.A.I.B.	50104990B-00	0	5,139,569.00	-
Other Personnel Benefits- Rice Subsidy	50104990C-00	0	126,672.41	-
Other Personnel Benefits- Monetization	50104990D-00	0	1,030,466.63	-
Other Personnel Benefits- PBB	50104990-00	0	2,293,245.21	-
Traveling Expenses-Local	50201010-00	0	1,293,508.99	-
Training Expenses	50202010-00	0	1,279,562.58	-
Office Supplies Expenses	50203010-00	0	302,823.77	-
Accountable Forms Expenses	50203020-00	0	25,091.75	-
Medical, Dental and Laboratory Supplies Expenses	50203080-00	0	16,937.50	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	317,326.77	-
Agricultural and Marine Supplies Expenses	50203100-00	0	4,300.00	-
Other Supplies and Materials Expenses	50203990-00	0	109,828.11	-
Water Expenses	50204010-00	0	114,192.84	-
Electricity Expenses	50204020-00	0	855,684.04	-
Postage and Courier Services	50205010-00	0	156,666.50	-
Telephone Expenses	50205020-00	0	150,429.09	-
Internet Subscription Expenses	50205030-00	0	111,174.70	-
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	0	13,400.00	-
Extraordinary and Miscellaneous Expenses	50210030-00	0	94,522.12	-
Legal Services	50211010-00	0	31,020.00	-
Auditing Services	50211020-00	0	129,193.74	-
Consultancy Services	50211030-00	0	150,000.00	-
Other Professional Services	50211990-00	0	197,546.02	-
Janitorial Services	50212020-00	0	605,408.03	-
Security Services	50212030-00	0	720,573.63	-
Other General Services	50212990-00	0	7,044,195.36	-
Repairs and Maintenance-Buildings and Other Structures	50213040-00	0	2,509.25	-
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	12,420.00	-

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Repairs and Maintenance-Transportation Equipment	50213060-00	0	190,103.57	-
Repairs and Maintenance-Furniture and Fixtures	50213070-00	0	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	3,384,000.00	-
Financial Assistance/Subsidy/Contribution-TCGS 20%	50214990-00	0	1,333,039.40	-
Taxes, Duties and Licenses	50215010-00	0	22,829.10	-
Fidelity Bond Premiums	50215020-00	0	75,423.75	-
Insurance Expenses	50215030-00	0	777,512.11	-
Advertising, Promotional and Marketing Expenses	50299010-00	0	36,824.71	-
Printing and Publication Expenses	50299020-00	0	241,911.32	-
Representation Expenses	50299030-00	0	82,505.17	-
Transportation and Delivery Expenses	50299040-00	0	3,560.00	-
Rent/Lease Expenses	50299050-00	0	5,084,379.83	-
Subscription Expenses	50299070-00	0	7,105.00	-
Directors and Committee Members' Fees	50299120-00	0	388,800.00	-
Other Maintenance and Operating Expenses				
Other Maintenance and Operating Expenses	50299990-00	0	16,588.60	-
Other Maintenance and Operating Expenses- STP	50299990-00	0	268,785.00	-
Other Maintenance and Operating Expenses- Improved Tob.	50299990-00	0	540,458.00	-
Other Maintenance and Operating Expenses- TFDSP SY	50299990-00	0	342,200.00	-
Bank Charges	50301040-00	0	5,046.47	-
Cost of Sales- Fresh Meat	50402010B-00	0	794,349.87	-
Cost of Sales- Processed Meat	50402010C-00	0	266,986.57	-
Depreciation-Land Improvements	50501020-00	0	10,062.45	-
Depreciation-Buildings and Other Structures	50501040-00	0	42,966.57	-
Depreciation-Machinery and Equipment	50501050-00	0	51,100.47	-
Depreciation-Transportation Equipment	50501060-00	0	20,750.01	-
Depreciation-Furniture, Fixtures and Books	50501070-00	0	360.00	-
Total			3,759,721,870.08	3,759,721,870.08

Certified Correct:

 MILAGROS C. TIU
 Chief Accountant