



Cluster 5
 Region
 As at September 30, 2020
 ALL FUNDS

- 1 - 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	535,076.37	-	485,737.77
Cash in Bank-LBP Current Account	10102020A-00	1	63,276,633.02	-	39,806,324.17
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	174,220,338.60	-	168,287,479.51
Cash in Bank-LBP MPCB	10102020(A5)-00	1	1,870,956.23	-	1,870,956.23
Cash in Bank-LBP Transhippers' Account	10102020(A6)-00	1	25,380,319.57	-	25,380,319.57
Cash in Bank-LBP PACO Property Account	10102020(A7)-00	1	1,449,422.31	-	1,449,422.31
Cash in Bank-PVB Regular Account	10102020(B1)-00	1	13,886,689.94	-	13,886,689.94
Other Investments	10299990-00	1	14,122,432.83	-	14,122,432.83
Accounts Receivable-Research & Regulation	10301010D-00	1	21,165,455.30	-	12,954,472.88
Accounts Receivable-Classification / Service Fee	10301010-00	1	1,448,682.12	-	-
Accounts Receivable-AgriPinoy Products	10301010A-00	1	1,699,625.44	-	-
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	826,797,988.81	-	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 Government Corporations	10303050-00	1	78,525.00	-	78,525.00
Due from Branches	10304070-00	1	1,234,634,301.15	-	1,233,429,315.23
Receivables-Disallowances/Charges	10305010-00	1	32,483,030.59	-	18,087,727.67
Due from Officers and Employees	10305020-00	1	5,717,763.15	-	450,678.17
Allowance for Impairment-Due from Officers and	10305021-00	1	-	176,552.33	-
Other Receivables	10305990-00	1	12,241,763.39	-	4,622,011.16
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	-	-
Raw Materials Inventory- Others	10403010C-00	1	58,888.35	-	-
Finished Goods Inventory- Chicken	10403030A-00	1	52,176.88	-	-
Finished Goods Inventory- Fresh Meat	10403030B-00	1	21,323.00	-	-
Finished Goods Inventory- Processed Meat	10403030C-00	1	23,515.00	-	-
Office Supplies Inventory	10404010-00	1	743,035.90	-	558,268.77
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	254,946.28	-	115,205.32
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	4,429,795.48	-	-
Electrical Supplies and Materials Inventory	10404190-00	1	8,400.00	-	8,400.00
Other Supplies and Materials Inventory	10404990-00	1	11,021,472.01	-	1,998,698.86
Semi-Expendable Office Equipment	10405020-00	1	200,106.01	-	24,980.00
Semi-Expendable Information and Communication	10405030-00	1	64,295.00	-	64,295.00
Semi-Expendable Printing Equipment	10405110-00	1	428,642.60	-	392,601.56

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE		CENTRAL
			Debit	Credit	Debit
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	-	4,246,139.56	
Water Supply Systems	10603040-00	2	1,768,670.78	-	
Accumulated Depreciation-Water Supply Systems	10603041-00	2	-	499,233.77	
Power Supply Systems	10603050-00	2	11,081,885.48	-	
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	2,562,505.29	
Buildings	10604010-00	2	381,198,792.36	-	75,201,123.75
Accumulated Depreciation-Buildings	10604011-00	2	-	120,489,974.44	
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	7,446,543.02	-	1,242,175.29
Accumulated Depreciation-Office Equipment	10605021-00	2	-	4,784,725.46	
Information and Communication Technology Equipment	10605030-00	2	26,303,039.20	-	13,858,538.66
Accumulated Depreciation-Information and Communication	10605031-00	2	-	12,414,518.65	
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	-	914,010.56	
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	-	49,497,610.16	
Other Machinery and Equipment	10605990-00	2	93,956,646.96	-	60,655.00
Accumulated Depreciation-Other Machinery and	10605991-00	2	-	52,411,754.03	
Motor Vehicles	10606010-00	2	51,199,985.53	-	34,449,323.08
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	21,465,474.19	
Furniture and Fixtures	10607010-00	2	6,945,197.39	-	5,388,046.29
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	3,958,560.37	
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	4,430,764.27	-	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	254,939.95	-	113,090.95
Advances for Payroll	19901020-00	1	6,599.97	22,886.27	

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE		CENTRAL
			Debit	Credit	Debit
Advances to Special Disbursing Officer	19901030-00	1	1,658,733.60	-	1,658,733.60
Advances to Officers and Employees	19901040-00	1	230,395.61	-	144,583.75
Prepaid Rent	19902020-00	1	27,450.00	-	27,450.00
Prepaid Insurance	19902050-00	1	408,587.02	-	144,448.22
Other Prepayments	19902990-00	1	15,335,520.12	-	11,262,567.30
Guaranty Deposits	19903020-00	1	4,985,151.54	-	4,727,831.03
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	-	69,252,855.56	-
Due to Officers and Employees	20101020-00	3	-	4,618,142.23	-
Notes Payable	20101040-00	4	-	78,729,152.01	-
Due to BIR	20201010-00	3	-	2,146,153.57	-
Due to GSIS	20201020-00	3	-	2,802,269.70	-
Due to Pag-IBIG	20201030-00	3	-	403,647.05	-
Due to PhilHealth	20201040-00	3	-	92,530.56	-
Due to Operating Units AgriPinoy	20301010C-00	3	-	1,093,285.22	-
Intra Agency Payable	20301060-00	3	-	1,102,429,410.50	-
Guaranty/Security Deposits Payable	20401040-00	3	-	6,300.00	-
Leave Benefits Payable	20601020-00	4	-	137,064,845.50	-
Other Payables	29999990-00	3	-	28,803,401.58	-
Contributed Capital	30101030-00	5	-	411,329,790.00	-
Retained Earnings/(Deficit)	30701010-00	5	-	1,080,912,019.48	-
Permit Fees	40201010-00	0	-	209,300.00	-
Registration Fees	40201020-00	0	-	16,500.00	-
Clearance and Certification Fees	40201040-00	0	-	110,200.00	-
Licensing Fees	40201060-00	0	-	2,679,050.00	-
Supervision and Regulation Enforcement Fees	40201070-00	0	-	58,840,683.29	-
Inspection Fees	40201100-00	0	-	831,850.00	-
Processing Fees	40201130-00	0	-	12,460,019.99	-
Fines and Penalties-Service Income	40201140-00	0	-	143,973.21	-
Accreditation Fees	40201210-00	0	-	325,800.00	-
Other Service Income	40201990-00	0	-	6,417,519.32	-
Seminar/Training Fees	40202040-00	0	-	8,600.00	-
Rent/Lease Income	40202050-00	0	-	22,500.00	-
Income from Hostels/Dormitories and Other Like Facilities	40202130-00	0	-	7,226.66	-
Sales Revenue- Chicken	40202160A-00	0	-	117,180.10	-
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	-	147,110.31	-

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Account Title	Account Code	Current / Non- Current	CONSOLIDATED TRIAL BALANCE		CENTRAL
			Debit	Credit	Debit
Interest Income -Loans	40202210-00	0	-	4,079,039.59	
Fines and Penalties-Business Income	40202230-00	0	-	700.00	
Other Business Income	40202990-00	0	-	108,995.00	
Subsidy from National Government	40301010-00	0	-	147,116,000.00	
Miscellaneous Income	40603990-00	0	-	524,187.51	
Salaries and Wages-Regular	50101010-00	0	89,912,049.46		27,198,704.40
Personnel Economic Relief Allowance (PERA)	50102010-00	0	4,699,678.44	-	1,088,363.65
Representation Allowance (RA)	50102020-00	0	1,892,764.99	-	816,606.60
Transportation Allowance (TA)	50102030-00	0	1,791,802.68	-	756,375.00
Clothing/Uniform Allowance	50102040-00	0	1,548,000.00	-	372,000.00
Hazard Pay	50102110-00	0	2,520,042.32	-	563,948.57
Longevity Pay	50102120-00	0	14,456.90	-	12,206.90
Mid-Year Bonus	50102140-00	0	9,692,879.00	-	3,196,969.00
Retirement and Life Insurance Premiums	50103010-00	0	9,656,727.55	-	2,592,061.83
Pag-IBIG Contributions	50103020-00	0	224,429.03	-	46,900.00
PhilHealth Contributions	50103030-00	0	1,039,029.36	-	263,553.97
Employees Compensation Insurance Premiums	50103040-00	0	231,081.70	-	45,600.00
Other Personnel Benefits- Loyalty pay	50104990-00	0	180,000.00	-	25,000.00
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	360,269.18	-	103,269.18
Traveling Expenses-Local	50201010-00	0	3,013,127.12	-	484,567.04
Training Expenses	50202010-00	0	1,571,992.08	-	463,787.50
Scholarship Grants/Expenses	50202020-00	0	98,600.00	-	
Office Supplies Expenses	50203010-00	0	1,449,654.54	-	382,118.64
Accountable Forms Expenses	50203020-00	0	54,353.50	-	27,114.00
Medical, Dental and Laboratory Supplies Expenses	50203080-00	0	166,528.40	-	144,143.90
Fuel, Oil and Lubricants Expenses	50203090-00	0	1,269,117.34	-	306,057.98
Agricultural and Marine Supplies Expenses	50203100-00	0	33,460.00	-	
Other Supplies and Materials Expenses	50203990-00	0	293,245.36	-	29,187.62
Water Expenses	50204010-00	0	460,160.63	-	238,128.66
Electricity Expenses	50204020-00	0	2,958,347.47	-	783,289.43
Gas/Heating Expenses	50204030-00	0	1,325.00	-	
Postage and Courier Services	50205010-00	0	41,829.50	-	7,064.00
Telephone Expenses	50205020-00	0	650,179.66	-	455,849.49
Internet Subscription Expenses	50205030-00	0	470,096.50	-	334,999.00
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	0	671,168.00	-	1,000.00
Extraordinary and Miscellaneous Expenses	50210030-00	0	162,213.80	-	162,213.80
Legal Services	50211010-00	0	109,090.00	-	10,500.00
Auditing Services	50211020-00	0	3,490,739.58	-	3,456,104.58
Consultancy Services	50211030-00	0	420,000.00	-	420,000.00
Other Professional Services	50211990-00	0	374,330.10	-	145,850.00
Janitorial Services	50212020-00	0	2,067,711.28	-	881,015.95
Security Services	50212030-00	0	4,078,749.13	-	3,151,044.75
Other General Services	50212990-00	0	23,386,909.27	-	3,809,242.04
Repairs and Maintenance-Buildings and Other Structures	50213040-00	0	228,799.90	-	

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Repairs and Maintenance-Machinery and Equipment	50213050-00	0	64,953.66	-	4,500.00
Repairs and Maintenance-Transportation Equipment	50213060-00	0	461,877.22	-	144,171.04
Repairs and Maintenance-Furniture and Fixtures	50213070-00	0	100,300.00	-	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	6,270,800.00	-	
Financial Assistance/Subsidy/Contribution-TCGS 20%	50214990-00	0	2,804,026.40	-	
Financial Assistance/Subsidy/Contribution-TCGS ECA	50214990-00	0	12,848,000.00	-	
Financial Assistance/Subsidy/Contribution-Rice 2020	50214990-00	0	14,780,963.00	-	
Taxes, Duties and Licenses	50215010-00	0	92,908.29	-	4,620.00
Fidelity Bond Premiums	50215020-00	0	265,212.75	-	38,536.50
Insurance Expenses	50215030-00	0	1,458,234.06	-	333,511.61
Advertising, Promotional and Marketing Expenses	50299010-00	0	56,824.71	-	
Printing and Publication Expenses	50299020-00	0	371,851.52	-	189,400.00
Representation Expenses	50299030-00	0	423,463.83	-	254,594.56
Transportation and Delivery Expenses	50299040-00	0	104,876.00	-	19,236.00
Rent/Lease Expenses	50299050-00	0	15,298,705.07	-	15,298,705.07
Subscription Expenses	50299070-00	0	23,875.90	-	10,886.90
Directors and Committee Members' Fees	50299120-00	0	696,800.00	-	696,800.00
Other Maintenance and Operating Expenses					
- Regular	50299990-00	0	73,337.60	-	2,301.60
- Synchronized Tree Planting / Tree Seedlings Nursery / KPP	50299990-00	0	724,142.05	-	
- Improved Tobacco Seedlings	50299990-00	0	2,506,511.51	-	
- Tobacco Farmers' Dependents Scholarship Program	50299990-00	0	1,235,400.00	-	
- Gulayan & Manukan	50299990-00	0	9,014,805.42	-	
- Vegetable Seeds Distribution	50299990-00	0	1,312,409.00	-	
Interest Expenses	50301020-00	0	5,693.84	-	5,693.84
Bank Charges	50301040-00	0	15,502.38	-	
Cost of Sales- Chicken	50402010A-00	0	83,991.81	-	
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	30,187.35	-	
Depreciation-Infrastructure Assets	50501030-00	0	10,829.39	-	
Depreciation-Buildings and Other Structures	50501040-00	0	128,899.71	-	
Depreciation-Machinery and Equipment	50501050-00	0	326,172.16	-	
Depreciation-Transportation Equipment	50501060-00	0	121,387.50	-	
Depreciation-Furniture, Fixtures and Books	50501070-00	0	10,617.84	-	
Total			3,845,102,919.83	3,845,102,919.83	2,136,787,513.05

Certified Correct:

 MILAGROS C. TIU
 Chief Accountant