

NATIONAL TOBACCO ADMINISTRATION
Cluster 5
Region
As of DECEMBER 31, 2022 (PreClosing)
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	914,328.15	-
Cash in Bank-LCCA-LBP Current Account	10102020A-00	1	133,458,419.04	-
Cash in Bank-LCCA-LBP ATM Payroll	10102020(A2)-00	1	280,305.46	-
Cash in Bank-LCCA-LBP IBC Account	10102020(A4)-00	1	238,765,929.43	-
Cash in Bank-LCCA-LBP Transhippers' Account	10102020(A6)-00	1	27,762,943.63	-
Cash in Bank-LCCA-LBP PACO Property Account	10102020(A7)-00	1	1,290,453.30	-
Cash in Bank-LCCA-LBP Regular Account	10102020(B1)-00	1	9,176,108.72	-
Other Investments	10299990-00	1	14,122,432.83	-
<i>Allowance for Impairment-Other Investments</i>	10299992-00	1	-	13,000,000.00
Accounts Receivable-Research & Regulation	10301010D-00	1	29,529,974.27	-
Accounts Receivable-Classification / Service Fee	10301010-00	1	1,790,585.87	-
Accounts Receivable-AgriPinoy Products	10301010A-00	1	1,646,568.95	-
Accounts Receivable-Live Hogs	10301010C-00	1	304,357.19	-
<i>Allowance for Impairment-Accounts Receivable</i>	10301012-00	1	-	9,702,766.18
Notes Receivable	10301020-00	1	77,734,275.44	-
<i>Allowance for Impairment-Notes Receivable</i>	10301022-00	1	-	77,734,275.44
Interests Receivable	10301050-00	1	100,971,101.31	-
<i>Allowance for Impairment-Interests Receivable</i>	10301052-00	1	-	86,101,247.63
Loans Receivable-Others	10301990-00	1	1,069,854,390.46	-
<i>Allowance for Impairment-Loans Receivable-Others</i>	10301992-00	1	-	350,425,280.55
Due from National Government Agencies	10303010-00	1	872,381.58	-
<i>Allowance for Impairment-Due from National Government Agencies</i>	10303012-00	1	-	615,000.20
Due from Government Corporations	10303050-00	1	78,525.00	-
<i>Allowance for Impairment-Due from Government Corporations</i>	10303052-00	1	-	78,525.00
Due from Regional/Branch Offices	10304070-00	1	1,667,037,702.86	-
Receivables-Disallowances/Charges	10399010-00	1	30,560,574.84	-
Due from Officers and Employees	10399020-00	1	4,168,920.92	-
<i>Allowance for Impairment-Due from Officers and Employees</i>	10399022-00	1	-	525,122.57
Other Receivables	10399990-00	1	12,977,809.59	-
<i>Allowance for Impairment-Other Receivables</i>	10399992-00	1	-	10,224,172.29
Medical, Dental and Laboratory Supplies for Distribution	10402040-00	1	406,975.50	-
Agricultural and Marine Supplies for Distribution	10402050-00	1	574,178.00	-
Raw Materials Inventory	10403010-00	1	58,262.87	-
Finished Goods Inventory- Fresh Meat	10403030B-00	1	164,255.45	-
Office Supplies Inventory	10404010-00	1	220,561.38	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	329,448.49	-
Non-Accountable Forms Inventory	10404030-00	1	112,220.64	-
Drugs and Medicines Inventory	10404060-00	1	3,210.10	-
Medical, Dental and Laboratory Supplies Inventory	10404070-00	1	41,404.00	-
Agricultural and Marine Supplies Inventory	10404090-00	1	34,979,912.08	-
Electrical Supplies and Materials Inventory	10404190-00	1	8,400.00	-
Other Supplies and Materials Inventory	10404990-00	1	22,049,116.63	-
Semi-Expendable Office Equipment	10405020-00	1	943,505.32	-
Semi-Expendable Information and Communication Technology Equipment	10405030-00	1	2,264,998.31	-
Semi-Expendable Agricultural and Forestry Equipment	10405040-00	1	80,494.00	-
Semi-Expendable Communication Equipment	10405070-00	1	221,073.40	-
Semi-Expendable Medical Equipment	10405100-00	1	10,240.00	-
Semi-Expendable Printing Equipment	10405110-00	1	404,001.56	-
Semi-Expendable Technical and Scientific Equipment	10405130-00	1	1,261,372.60	-
Semi-Expendable Other Machinery and Equipment	10405990-00	1	838,606.34	-
Semi-Expendable Furniture and Fixtures	10406010-00	1	3,370,514.63	-

NATIONAL TOBACCO ADMINISTRATION
Cluster 5
Region
As of DECEMBER 31, 2022 (PreClosing)
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
Investment Property, Land	10501010-00	2	42,922,051.69	-
Land	10601010-00	2	59,664,072.45	-
Other Land Improvements	10602990-00	2	15,237,162.61	-
Accumulated Depreciation-Other Land Improvements	10602991-00	2	-	6,035,411.58
Water Supply Systems	10603040-00	2	7,520,675.78	-
Accumulated Depreciation-Water Supply Systems	10603041-00	2	-	2,170,350.73
Power Supply Systems	10603050-00	2	11,237,401.35	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	3,578,986.29
Buildings	10604010-00	2	378,910,862.81	-
Accumulated Depreciation-Buildings	10604011-00	2	-	124,144,630.25
Other Structures	10604990-00	2	3,271,302.62	-
Accumulated Depreciation-Other Structures	10604991-00	2	-	1,598,118.30
Machinery	10605010-00	2	15,513,168.14	-
Accumulated Depreciation-Machinery	10605011-00	2	-	13,961,851.33
Office Equipment	10605020-00	2	7,629,851.38	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	4,084,594.66
Information and Communication Technology Equipment	10605030-00	2	27,962,824.65	-
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00	2	-	13,935,498.99
Agricultural and Forestry Equipment	10605040-00	2	66,000.00	-
Accumulated Depreciation-Agricultural and Forestry Equipment	10605041-00	2	-	59,400.00
Communication Equipment	10605070-00	2	3,531,388.00	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	1,357,348.27
Printing Equipment	10605120-00	2	163,400.00	-
Accumulated Depreciation-Printing Equipment	10605121-00	2	-	29,499.00
Sports Equipment	10605130-00	2	111,809.00	-
Accumulated Depreciation-Sports Equipment	10605131-00	2	-	100,628.10
Technical and Scientific Equipment	10605140-00	2	72,541,867.27	-
Accumulated Depreciation-Technical and Scientific Equipment	10605141-00	2	-	50,481,025.55
Other Machinery and Equipment	10605990-00	2	94,267,652.59	-
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2	-	76,376,127.92
Motor Vehicles	10606010-00	2	43,061,916.86	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	24,159,234.96
Furniture and Fixtures	10607010-00	2	4,319,754.00	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	2,655,132.52
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	-	1,857,390.68
Construction in Progress-Buildings and Other Structures	10698030-00	2	11,311,344.36	-
Other Property, Plant and Equipment	10699990-00	2	2,929,226.12	-
Accumulated Depreciation-Other Property, Plant and Equipment	10699991-00	2	-	2,296,381.27
Advances for Operating Expenses	19901010-00	1	54,488.70	-
Advances for Payroll	19901020-00	1	27,896.42	-
Advances to Special Disbursing Officer	19901030-00	1	1,658,733.60	-
Advances to Officers and Employees	19901040-00	1	147,676.00	-
Prepaid Rent	19902020-00	1	4,105,481.85	-
Prepaid Insurance	19902050-00	1	1,029,557.66	-
Other Prepayments	19902990-00	1	91,330,468.24	-
Guaranty Deposits	19903020-00	1	9,589,244.80	-
Other Assets	19999990-00	1	426,795.44	-
Accumulated Impairment Losses-Other Assets	19999992-00	1	-	371,175.64

NATIONAL TOBACCO ADMINISTRATION
Cluster 5
Region
As of DECEMBER 31, 2022 (PreClosing)
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
Other Assets	19999990-00	2	84,481,676.07	-
Accumulated Impairment Losses-Other Assets	19999992-00	2	-	84,481,676.07
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	946,467.30	-
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	-	107,315,273.41
Due to Officers and Employees	20101020-00	3	-	6,364,411.61
Notes Payable	20101040-00	4	-	78,729,152.01
Due to BIR	20201010-00	3	-	3,689,922.78
Due to GSIS	20201020-00	3	-	2,546,471.62
Due to Pag-IBIG	20201030-00	3	-	260,621.62
Due to PhilHealth	20201040-00	3	-	156,933.68
Due to SSS	20201110-00	3	-	35,655.00
Due to Central/Home/Head Office-AgriPinoy	20301010C-00	3	-	1,096,074.27
Due to Central/Home/Head Office	20301060-00	3	-	1,665,941,628.59
Guaranty/Security Deposits Payable	20401040-00	3	-	6,300.00
Leave Benefits Payable	20601020-00	4	-	145,533,966.81
Other Payables	29999990-00	3	-	36,719,076.00
Accumulated Surplus/(Deficit)	30101010-00	5	-	1,105,021,801.79
Contributed Capital	30101030-00	5	-	411,507,110.00
Permit Fees	40201010-00	0	-	173,300.00
Registration Fees	40201020-00	0	-	3,600.00
Clearance and Certification Fees	40201040-00	0	-	146,500.00
Licensing Fees	40201060-00	0	-	3,687,098.00
Supervision and Regulation Enforcement Fees	40201070-00	0	-	91,301,756.14
Inspection Fees	40201100-00	0	-	1,815,589.75
Processing Fees	40201130-00	0	-	22,357,349.75
Fines and Penalties-Service Income	40201140-00	0	-	579,111.46
Accreditation Fees	40201210-00	0	-	219,900.00
Other Service Income	40201990-00	0	-	9,358,628.46
School/Course Fees	40202010-00	0	-	440,000.00
Seminar/Training Fees	40202040-00	0	-	8,400.00
Rent/Lease Income	40202050-00	0	-	505,700.00
Sales Revenue-Fresh Meat	40202160B-00	0	-	224,073.10
Interest Income-Deposits	40202210-00	0	-	120,834.26
Interest Income -Loans	40202210-00	0	-	4,120,190.07
Fines and Penalties-Business Income	40202230-00	0	-	10,200.00
Subsidy from National Government	40301010-00	0	-	555,494,000.00
Assistance from National Government Agencies	40301020-00	0	-	50,026,100.00
Gain on Sale of Property, Plant and Equipment	40501040-00	0	-	41,400.00
Gain on Sale of Unserviceable Property	40501170-00	0	-	569,050.00
Other Gains	40501990-00	0	-	-
Miscellaneous Income	40699990-00	0	-	1,799,682.83
Salaries and Wages-Regular	50101010-00	0	131,641,023.65	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	6,405,894.79	-
Representation Allowance (RA)	50102020-00	0	2,343,186.41	-
Transportation Allowance (TA)	50102030-00	0	1,536,458.52	-
Clothing/Uniform Allowance	50102040-00	0	1,578,000.00	-
Longevity Pay	50102120-00	0	500.00	-
Year End Bonus	50102140-00	0	11,028,834.60	-
Cash Gift	50102150-00	0	1,338,250.00	-
Mid-Year Bonus	50102160-00	0	11,089,245.00	-
Directors and Committee Members' Fees	50102170-00	0	2,215,200.00	-

NATIONAL TOBACCO ADMINISTRATION
Cluster 5
Region
As of DECEMBER 31, 2022 (PreClosing)
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
Retirement and Life Insurance Premiums	50103010-00	0	16,238,060.53	-
Pag-IBIG Contributions	50103020-00	0	321,928.36	-
PhilHealth Contributions	50103030-00	0	2,204,691.34	-
Employees Compensation Insurance Premiums	50103040-00	0	316,156.56	-
Terminal Leave Benefits	50104030-00	0	29,108,905.59	-
Other Personnel Benefits- Loyalty pay	50104990-00	0	160,000.00	-
Other Personnel Benefits- E.A.I.B.	50104990B-00	0	2,966,531.00	-
Other Personnel Benefits- Rice Subsidy	50104990C-00	0	166,234.17	-
Other Personnel Benefits- PBB	50104990D-00	0	5,809,648.00	-
Other Personnel Benefits- PBI	50104990F-00	0	2,553,600.00	-
Other Personnel Benefits- PEI	50104990H-00	0	1,275,000.00	-
Other Personnel Benefits- SRI	50104990 I-00	0	5,042,000.00	-
Other Personnel Benefits- Anniversary Bonus	50104990 J-00	0	612,000.00	-
Traveling Expenses-Local	50201010-00	0	6,820,989.34	-
Training Expenses	50202010-00	0	3,283,591.92	-
Office Supplies Expenses	50203010-00	0	3,740,594.80	-
Office Supplies Expenses - COVID19	50203010A-00	0	20,185.00	-
Accountable Forms Expenses	50203020-00	0	296,588.26	-
Non-Accountable Forms Expenses	50203030-00	0	33,153.12	-
Drugs and Medicines Expenses	50203070-00	0	603.25	-
Medical, Dental and Laboratory Supplies Expense	50203080-00	0	781,902.00	-
Medical, Dental and Laboratory Supplies Expenses-COVID19	50203080A-00	0	695,585.00	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	4,545,994.86	-
Agricultural and Marine Supplies Expenses	50203100-00	0	2,173,885.00	-
Semi-Expendable Machinery and Equipment Expenses	50203210-00	0	1,609,805.50	-
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220-00	0	1,853,112.57	-
Other Supplies and Materials Expenses	50203990-00	0	1,774,610.34	-
Other Supplies and Materials Expenses-COVID 19	50203990A-00	0	12,666.92	-
Water Expenses	50204010-00	0	516,245.65	-
Electricity Expenses	50204020-00	0	7,468,075.67	-
Postage and Courier Services	50205010-00	0	72,064.50	-
Telephone Expenses	50205020-00	0	1,104,972.36	-
Internet Subscription Expenses	50205030-00	0	926,722.52	-
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	0	7,038.00	-
Prizes	50206020-00	0	355,900.00	-
Extraordinary and Miscellaneous Expenses	50210030-00	0	442,720.04	-
Legal Services	50211010-00	0	310,580.00	-
Auditing Services	50211020-00	0	11,467,182.00	-
Consultancy Services	50211030-00	0	392,000.00	-
Other Professional Services	50211990-00	0	302,856.11	-
Janitorial Services	50212020-00	0	3,098,148.19	-
Security Services	50212030-00	0	15,026,394.71	-
Other General Services	50212990-00	0	34,129,165.09	-
Repairs and Maintenance-Buildings and Other Structures	50213040-00	0	225,421.50	-
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	232,005.50	-
Repairs and Maintenance-Transportation Equipment	50213060-00	0	1,959,850.77	-
Repairs and Maintenance-Furniture and Fixtures	50213070-00	0	46,198.00	-
Repairs and Maintenance-Other Property, Plant and Equipment	50213990-00	0	29,314.50	-
Financial Assistance/Subsidy/Contribution-Rice 40% subsidy	50214990-00	0	20,159,601.96	-
Financial Assistance/Subsidy/Contribution-CBAP	50214990-00	0	26,069,500.00	-
Financial Assistance/Subsidy/Contribution-TCGS 40% Subsidy	50214990-00	0	94,867,788.06	-
Financial Assistance/Subsidy/Contribution-Emergency Cash Assistance	50214990-00	0	50,865,000.00	-
Financial Assistance/Subsidy/Contribution-Delivery/Hauling of Fertilizer	50214990-00	0	1,059,460.00	-
Financial Assistance - CORN	50214990-00	0	3,830,376.80	-
Financial Assistance - Biostimulants	50214990-00	0	3,745,071.78	-
Financial Assistance - Tobacco Farmers' Dependents Scholarship Program (TFDSP)	50214990-00	0	1,473,200.00	-

NATIONAL TOBACCO ADMINISTRATION
Cluster 5
Region
As of DECEMBER 31, 2022 (PreClosing)
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
Financial Assistance - Quick Response Fund from DA	50214990-00	0	15,116,680.00	-
Financial Assistance - Beema Bamboo	50214990-00	0	79,600.00	-
Taxes, Duties and Licenses	50215010-00	0	4,855,873.62	-
Fidelity Bond Premiums	50215020-00	0	317,390.68	-
Insurance Expenses	50215030-00	0	2,247,921.57	-
Advertising, Promotional and Marketing Expenses	50299010-00	0	2,939.00	-
Printing and Publication Expenses	50299020-00	0	1,398,737.00	-
Representation Expenses - Regular	50299030-00	0	5,703,097.99	-
Representation Expenses - Salamat Mabuhay	50299030-00	0	164,810.44	-
Transportation and Delivery Expenses	50299040-00	0	126,549.00	-
Rent/Lease Expenses	50299050-00	0	24,897,009.11	-
Subscription Expenses	50299070-00	0	101,385.40	-
Documentary Stamps Expenses	50299140-00	0	180.00	-
Other Maintenance and Operating Expenses - Regular	50299990-00	0	100,605.00	-
Other Maintenance and Operating Expenses - Risk Management Program	50299990-00	0	727,500.00	-
Other Maintenance and Operating Expenses - Synchronized Tree Planting / Tree Seedlings Nursery / KPP (Buyback)	50299990-00	0	1,185,476.62	-
Other Maintenance and Operating Expenses - Synchronized Tree Planting Program	50299990-00	0	803,200.10	-
Other Maintenance and Operating Expenses - Improved Tobacco Seedling Program	50299990-00	0	8,687,230.00	-
Other Maintenance and Operating Expenses - Improved Tobacco Seedling Program (Buyback of seedlings)	50299990-00	0	7,733,177.77	-
Other Maintenance and Operating Expenses - Tobacco Grower of the Year	50299990-00	0	361,293.00	-
Bank Charges	50301040-00	0	4,662.53	-
Cost of Sales- Fresh Meat	50402010B-00	0	220,184.99	-
Depreciation-Land Improvements	50501020-00	0	611,013.59	-
Depreciation-Infrastructure Assets	50501030-00	0	842,284.13	-
Depreciation-Buildings and Other Structures	50501040-00	0	16,228,173.81	-
Depreciation-Machinery and Equipment	50501050-00	0	16,443,965.05	-
Depreciation-Transportation Equipment	50501060-00	0	3,314,487.94	-
Depreciation-Furniture, Fixtures and Books	50501070-00	0	566,045.83	-
Depreciation-Leased Assets Improvements	50501090-00	0	464,347.67	-
Depreciation-Other Property, Plant and Equipment	50501990-00	0	86,487.80	-
Impairment Loss-Loans and Receivables	50503020-00	0	105,642,135.33	-
Impairment Loss-Other Investments	50503180-00	0	13,000,000.00	-
Impairment Loss-Inter-Agency Receivable	50503990-00	0	2,536,512.50	-
Loss on Sale of Property, Plant and Equipment	50504040-00	0	155,604.77	-
Loss of Assets	50504090-00	0	1,543,746.67	-
Total			5,300,237,312.32	5,300,237,312.32

Certified Correct:



CHRYZEL H. RIEZE MARIE P. ESTACIO
OIC-Accounting Division