

NATIONAL TOBACCO ADMINISTRATION

Cluster 5

Region

As of June 30, 2022

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	1,174,470.82	-
Cash in Bank-LCCA-LBP Current Account	10102020A-00	1	72,571,132.40	-
Cash in Bank-LCCA-LBP ATM Payroll	10102020(A2)-00	1	280,222.19	-
Cash in Bank-LCCA-LBP IBC Account	10102020(A4)-00	1	139,605,768.04	-
Cash in Bank-LCCA-LBP Transhippers' Account	10102020(A6)-00	1	12,229,977.08	-
Cash in Bank-LCCA-LBP PACO Property Account	10102020(A7)-00	1	979,368.11	-
Cash in Bank-LCCA-PVB Regular Account	10102020(B1)-00	1	10,126,150.84	-
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	43,151,184.92	-
Accounts Receivable-Classification / Service Fee	10301010-00	1	1,480,576.75	-
Accounts Receivable-AgriPinoy Products	10301010A-00	1	1,583,136.01	-
Accounts Receivable-Live Hogs	10301010C-00	1	304,357.19	-
Accounts Receivable	10301010-00	2	3,136,717.95	-
<i>Allowance for Impairment-Accounts Receivable</i>	10301012-00	1	-	6,371,955.17
<i>Allowance for Impairment-Accounts Receivable</i>	10301012-00	2	-	3,136,717.95
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	-	86,183,222.83
Loans Receivable-Others	10301990-00	1	991,734,511.79	-
<i>Allowance for Impairment-Loans Receivable-Others</i>	10301992-00	1	-	246,286,441.91
Due from National Government Agencies	10303010-00	1	615,000.20	-
<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	1,446,994,807.50	-
Receivables-Disallowances/Charges	10399010-00	1	30,395,292.98	-
Due from Officers and Employees	10399020-00	1	3,581,398.82	-
<i>Allowance for Impairment-Due from Officers and Employees</i>	10399022-00	1	-	493,759.10
Other Receivables	10399990-00	1	13,255,803.59	-
<i>Allowance for Impairment-Other Receivables</i>	10399992-00	1	-	10,248,662.50
Medical, Dental and Laboratory Supplies for Distribution	10402040-00	1	406,975.50	-
Agricultural and Marine Supplies for Distribution	10402050-00	1	2,250,058.00	-
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	810,332.62	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	569,134.72	-
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	284,617.00	-
Agricultural and Marine Supplies Inventory	10404090-00	1	6,413,855.58	-
Electrical Supplies and Materials Inventory	10404190-00	1	8,400.00	-
Other Supplies and Materials Inventory	10404990-00	1	14,896,979.73	-
Semi-Expendable Office Equipment	10405020-00	1	496,021.01	-
Semi-Expendable Information and Communication Technology Equipment	10405030-00	1	608,546.50	-
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	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Semi-Expendable Other Machinery and Equipment	10405990-00	1	456,888.00	-
Semi-Expendable Furniture and Fixtures	10406010-00	1	3,738,261.17	-
Investment Property, Land	10501010-00	2	42,922,051.69	-
Land	10601010-00	2	59,664,072.45	-
Other Land Improvements	10602990-00	2	15,241,207.61	-
Accumulated Depreciation-Other Land Improvements	10602991-00	2	-	5,608,677.00
Water Supply Systems	10603040-00	2	7,569,175.78	-
Accumulated Depreciation-Water Supply Systems	10603041-00	2	-	1,694,609.56
Power Supply Systems	10603050-00	2	11,237,401.35	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	3,321,279.24
Buildings	10604010-00	2	380,163,306.02	-
Accumulated Depreciation-Buildings	10604011-00	2	-	113,859,925.47
Other Structures	10604990-00	2	3,291,702.62	-
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	10,999,816.73	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	5,793,617.11
Information and Communication Technology Equipment	10605030-00	2	27,702,520.17	-
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00	2	-	14,550,084.76
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	2,167,491.75	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	610,657.30
Printing Equipment	10605120-00	2	109,900.00	-
Accumulated Depreciation-Printing Equipment	10605121-00	2	-	3,297.00
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	77,314,982.37	-
Accumulated Depreciation-Technical and Scientific Equipment	10605141-00	2	-	51,159,848.02
Other Machinery and Equipment	10605990-00	2	95,022,618.59	-
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2	-	72,787,799.03
Motor Vehicles	10606010-00	2	44,486,362.41	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	22,501,225.47
Furniture and Fixtures	10607010-00	2	6,032,645.58	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	3,250,609.30
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	6,173,308.07	-
Accumulated Depreciation-Other Property, Plant and Equipment	10699991-00	2	-	3,437,879.06
Advances for Operating Expenses	19901010-00	1	347,500.00	-
Advances for Payroll	19901020-00	1	163,574.47	-
Advances to Special Disbursing Officer	19901030-00	1	1,661,370.95	-
Advances to Officers and Employees	19901040-00	1	321,669.06	-
Prepaid Rent	19902020-00	1	27,450.00	-
Prepaid Insurance	19902050-00	1	1,686,896.53	-
Other Prepayments	19902990-00	1	91,256,152.08	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Guaranty Deposits	19903020-00	1	5,870,731.78	-
Other Assets	19999990-00	1	426,795.44	-
Accumulated Impairment Losses-Other Assets	19999992-00	1	-	765,396.26
Other Assets	19999990-00	2	84,576,202.07	-
Accumulated Impairment Losses-Other Assets	19999992-00	2	-	84,146,954.07
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	829,645.77	-
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	-	118,840,963.34
Due to Officers and Employees	20101020-00	3	-	5,210,895.42
Notes Payable	20101040-00	4	-	78,729,152.01
Due to BIR	20201010-00	3	-	2,223,611.99
Due to GSIS	20201020-00	3	-	3,492,246.11
Due to Pag-IBIG	20201030-00	3	-	373,586.68
Due to PhilHealth	20201040-00	3	-	282,855.36
Due to SSS	20201110-00	3	-	60,183.26
Due to Central/Home/Head Office-AgriPinoy	20301010C-00	3	-	1,119,274.27
Due to Central/Home/Head Office	20301060-00	3	-	1,306,371,385.44
Guaranty/Security Deposits Payable	20401040-00	3	-	6,300.00
Leave Benefits Payable	20601020-00	4	-	127,354,777.37
Other Payables	29999990-00	3	-	34,240,793.89
Contributed Capital	30101030-00	5	-	411,176,360.00
Retained Earnings(Deficit)	30701010-00	5	-	1,083,560,427.06
Permit Fees	40201010-00	0	-	165,800.00
Registration Fees	40201020-00	0	-	3,600.00
Clearance and Certification Fees	40201040-00	0	-	46,900.00
Licensing Fees	40201060-00	0	-	2,434,698.00
Supervision and Regulation Enforcement Fees	40201070-00	0	-	52,591,689.88
Inspection Fees	40201100-00	0	-	400,100.00
Processing Fees	40201130-00	0	-	10,325,272.25
Fines and Penalties-Service Income	40201140-00	0	-	575,411.46
Accreditation Fees	40201210-00	0	-	143,300.00
Other Service Income	40201990-00	0	-	2,160,478.62
School/Course Fees	40202010-00	0	-	440,000.00
Seminar/Training Fees	40202040-00	0	-	8,400.00
Rent/Lease Income	40202050-00	0	-	20,000.00
Interest Income-Deposits	40202210-00	0	-	80,390.24
Interest Income -Loans	40202210-00	0	-	2,566,503.97
Fines and Penalties-Business Income	40202230-00	0	-	10,200.00
Subsidy from National Government	40301010-00	0	-	152,747,000.00
Gain on Sale of Unserviceable Property	40501170-00	0	-	569,050.00
Other Gains	40501990-00	0	-	1,500.00
Miscellaneous Income	40699990-00	0	-	1,068,586.94
Salaries and Wages-Regular	50101010-00	0	67,021,652.01	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	3,189,199.36	-
Representation Allowance (RA)	50102020-00	0	1,090,479.11	-
Transportation Allowance (TA)	50102030-00	0	791,379.19	-
Clothing/Uniform Allowance	50102040-00	0	1,332,000.00	-
Honoraria	50102100-00	0	100,750.00	-
Hazard Pay	50102110-00	0	752,750.00	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Financial Assistance - Biostimulants	50214990-00	0	3,745,071.78	-
Taxes, Duties and Licenses	50215010-00	0	90,669.65	-
Fidelity Bond Premiums	50215020-00	0	176,703.75	-
Insurance Expenses	50215030-00	0	83,410.43	-
Advertising, Promotional and Marketing Expenses	50299010-00	0	2,939.00	-
Printing and Publication Expenses	50299020-00	0	537,448.45	-
Representation Expenses	50299030-00	0	1,311,085.24	-
Transportation and Delivery Expenses	50299040-00	0	481,832.00	-
Rent/Lease Expenses	50299050-00	0	14,406,783.32	-
Subscription Expenses	50299070-00	0	61,565.60	-
Documentary Stamps Expenses	50299140-00	0	150.00	-
- Regular	50299990-00	0	31,165.00	-
- Synchronized Tree Planting / Tree Seedlings Nursery / KPP	50299990-00	0	830,632.20	-
- Tobacco Farmers' Dependents Scholarship Program (TFDSP)	50299990-00	0	394,400.00	-
- Fare for Fertilizer	50299990-00	0	126,000.00	-
- Improved Tobacco Seedling Program	50299990-00	0	4,371,255.00	-
- Tobacco Grower of the Year	50299990-00	0	125,000.00	-
Bank Charges	50301040-00	0	2,591.00	-
Depreciation-Land Improvements	50501020-00	0	180,436.26	-
Depreciation-Infrastructure Assets	50501030-00	0	173,188.50	-
Depreciation-Buildings and Other Structures	50501040-00	0	6,040,789.12	-
Depreciation-Machinery and Equipment	50501050-00	0	4,388,681.18	-
Depreciation-Transportation Equipment	50501060-00	0	342,532.91	-
Depreciation-Furniture, Fixtures and Books	50501070-00	0	13,273.72	-
Depreciation-Other Property, Plant and Equipment	50501990-00	0	6,727.85	-
Impairment Loss-Loans and Receivables	50503020-00	0	3,099,948.00	-
Impairment Loss-Other Investments	50503180-00	0	13,000,000.00	-
Impairment Loss-Inter-Agency Receivable	50503990-00	0	693,525.20	-
Loss of Assets	50504090-00	0	1,179,701.88	-
Total			4,274,088,101.51	4,274,088,101.51

CERTIFIED CORRECT:


MILAGROS C. TIU
Chief Accountant