

NATIONAL TOBACCO ADMINISTRATION
Cluster 5
Region
As of March 31, 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	1,458,182.37	-
Cash in Bank-LCCA-LBP Current Account	10102020A-00	1	112,479,926.86	-
Cash in Bank-LCCA-LBP ATM Payroll	10102020(A2)-00	1	30,300.00	-
Cash in Bank-LCCA-LBP IBC Account	10102020(A4)-00	1	157,087,564.15	-
Cash in Bank-LCCA-LBP Transhippers' Account	10102020(A6)-00	1	18,741,141.46	-
Cash in Bank-LCCA-LBP PACO Property Account	10102020(A7)-00	1	1,014,485.16	-
Cash in Bank-LCCA-PVB Regular Account	10102020(B1)-00	1	3,791,273.54	-
Other Investments	10299990-00	1	14,122,432.83	-
Accounts Receivable-Research & Regulation	10301010D-00	1	41,147,766.02	-
Accounts Receivable-Classification / Service Fee	10301010-00	1	1,480,576.75	-
Accounts Receivable-AgriPinoy Products	10301010A-00	1	1,611,259.03	-
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	-	6,184,403.63
<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	1,088,853,492.54	-
<i>Allowance for Impairment-Loans Receivable-Others</i>	10301992-00	1	-	265,714,695.13
Due from National Government Agencies	10303010-00	1	615,000.20	-
Due from Government Corporations	10303050-00	1	78,525.00	-
Due from Regional/Branch Offices	10304070-00	1	1,300,545,434.10	-
Receivables-Disallowances/Charges	10399010-00	1	30,618,271.79	-
Due from Officers and Employees	10399020-00	1	3,918,412.25	-
<i>Allowance for Impairment-Due from Officers and Employees</i>	10399022-00	1	-	280,598.65
Other Receivables	10399990-00	1	13,246,466.92	-
<i>Allowance for Impairment-Other Receivables</i>	10399992-00	1	-	10,005,992.52
Medical, Dental and Laboratory Supplies for Distribution	10402040-00	1	406,975.50	-
Agricultural and Marine Supplies for Distribution	10402050-00	1	2,189,100.00	-
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	489,113.76	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	471,649.28	-
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	158,775.00	-
Agricultural and Marine Supplies Inventory	10404090-00	1	5,482,575.58	-
Electrical Supplies and Materials Inventory	10404190-00	1	8,400.00	-
Other Supplies and Materials Inventory	10404990-00	1	14,891,985.73	-
Semi-Expendable Office Equipment	10405020-00	1	376,355.16	-
Semi-Expendable Information and Communication Technology Equipment	10405030-00	1	767,023.14	-
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	-
Semi-Expendable Other Machinery and Equipment	10405990-00	1	535,568.50	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Semi-Expendable Furniture and Fixtures	10406010-00	1	3,689,151.02	-
Land	10601010-00	2	102,312,524.14	-
Other Land Improvements	10602990-00	2	15,241,207.61	-
Accumulated Depreciation-Other Land Improvements	10602991-00	2	-	5,518,458.87
Water Supply Systems	10603040-00	2	7,431,825.78	-
Accumulated Depreciation-Water Supply Systems	10603041-00	2	-	2,136,713.11
Power Supply Systems	10603050-00	2	11,081,885.48	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	3,281,698.82
Buildings	10604010-00	2	382,981,666.42	-
Accumulated Depreciation-Buildings	10604011-00	2	-	111,981,647.65
Other Structures	10604990-00	2	2,941,702.62	-
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	10,058,746.73	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	5,696,930.39
Information and Communication Technology Equipment	10605030-00	2	25,355,836.88	-
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00	2	-	14,672,475.48
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	2,147,541.75	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	542,979.33
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	-	51,155,313.61
Other Machinery and Equipment	10605990-00	2	95,002,418.59	-
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2	-	70,872,654.89
Motor Vehicles	10606010-00	2	44,486,362.41	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	22,326,303.02
Furniture and Fixtures	10607010-00	2	5,342,299.64	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	3,312,781.90
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	6,674,894.57	-
Accumulated Depreciation-Other Property, Plant and Equipment	10699991-00	2	-	3,797,754.48
Advances for Operating Expenses	19901010-00	1	356,354.00	-
Advances for Payroll	19901020-00	1	147,937.77	26,287.00
Advances to Special Disbursing Officer	19901030-00	1	1,975,023.60	-
Advances to Officers and Employees	19901040-00	1	750,126.03	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Prepaid Rent	19902020-00	1	27,450.00	-
Prepaid Insurance	19902050-00	1	1,670,671.07	-
Other Prepayments	19902990-00	1	91,260,152.08	-
Guaranty Deposits	19903020-00	1	5,870,731.78	-
Other Assets	19999990-00	1	426,795.44	-
Other Assets	19999990-00	2	84,616,046.70	-
Accumulated Impairment Losses-Other Assets	19999992-00	2	-	83,690,242.14
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	-	121,947,462.38
Due to Officers and Employees	20101020-00	3	-	4,892,651.87
Notes Payable	20101040-00	4	-	78,729,152.01
Due to BIR	20201010-00	3	-	2,439,644.51
Due to GSIS	20201020-00	3	-	3,366,525.13
Due to Pag-IBIG	20201030-00	3	-	356,005.12
Due to PhilHealth	20201040-00	3	-	172,657.04
Due to Central/Home/Head Office-AgriPinoy	20301010C-00	3	-	1,132,705.77
Due to Central/Home/Head Office	20301060-00	3	-	1,282,248,910.98
Guaranty/Security Deposits Payable	20401040-00	3	-	6,300.00
Leave Benefits Payable	20601020-00	4	-	132,859,103.53
Other Payables	29999990-00	3	-	39,299,558.57
Contributed Capital	30101030-00	5	-	411,176,360.00
Retained Earnings(Deficit)	30701010-00	5	-	1,083,526,427.06
Permit Fees	40201010-00	0	-	123,100.00
Registration Fees	40201020-00	0	-	3,600.00
Clearance and Certification Fees	40201040-00	0	-	12,200.00
Licensing Fees	40201060-00	0	-	2,094,498.00
Supervision and Regulation Enforcement Fees	40201070-00	0	-	15,926,323.26
Inspection Fees	40201100-00	0	-	179,200.00
Processing Fees	40201130-00	0	-	4,687,800.00
Fines and Penalties-Service Income	40201140-00	0	-	311,680.14
Accreditation Fees	40201210-00	0	-	131,300.00
Other Service Income	40201990-00	0	-	630,272.85
Seminar/Training Fees	40202040-00	0	-	8,400.00
Rent/Lease Income	40202050-00	0	-	12,000.00
Interest Income-Deposits	40202210-00	0	-	31,732.06
Interest Income -Loans	40202210-00	0	-	930,861.35
Fines and Penalties-Business Income	40202230-00	0	-	10,200.00
Subsidy from National Government	40301010-00	0	-	76,373,500.00
Other Gains	40501990-00	0	-	500.00
Miscellaneous Income	40699990-00	0	-	363,926.81
Salaries and Wages-Regular	50101010-00	0	30,388,805.25	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	1,473,973.57	-
Representation Allowance (RA)	50102020-00	0	502,921.00	-
Transportation Allowance (TA)	50102030-00	0	384,536.97	-
Clothing/Uniform Allowance	50102040-00	0	1,278,000.00	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Honoraria	50102100-00	0	58,750.00	-
Hazard Pay	50102110-00	0	752,750.00	-
Longevity Pay	50102120-00	0	500.00	-
Year End Bonus	50102140-00	0	3,918.00	-
Directors and Committee Members' Fees	50102170-00	0	612,400.00	-
Retirement and Life Insurance Premiums	50103010-00	0	2,352,897.80	-
Pag-IBIG Contributions	50103020-00	0	60,700.00	-
PhilHealth Contributions	50103030-00	0	270,896.52	-
Employees Compensation Insurance Premiums	50103040-00	0	53,600.00	-
Other Personnel Benefits- Loyalty pay	50104990-00	0	70,000.00	-
Other Personnel Benefits- E.A.I.B.	50104990B-00	0	2,960,531.00	-
Other Personnel Benefits- Rice Subsidy	50104990C-00	0	51,741.94	-
Traveling Expenses-Local	50201010-00	0	867,382.50	-
Training Expenses	50202010-00	0	263,338.50	-
Office Supplies Expenses	50203010-00	0	689,391.15	-
Office Supplies Expenses - COVID19	50203010A-00	0	2,356.50	-
Accountable Forms Expenses	50203020-00	0	72,552.00	-
Medical, Dental and Laboratory Supplies Expense	50203080-00	0	74,118.50	-
Medical, Dental and Laboratory Supplies Expenses- COVID19	50203080A-00	0	70,345.00	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	489,219.86	-
Agricultural and Marine Supplies Expenses	50203100-00	0	16,339.00	-
Other Supplies and Materials Expenses	50203990-00	0	385,915.65	-
Other Supplies and Materials Expenses-COVID 19	50203990A-00	0	6,160.56	-
Water Expenses	50204010-00	0	68,136.77	-
Electricity Expenses	50204020-00	0	1,238,705.24	-
Postage and Courier Services	50205010-00	0	16,935.00	-
Telephone Expenses	50205020-00	0	75,535.19	-
Internet Subscription Expenses	50205030-00	0	211,815.56	-
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	0	2,547.00	-
Awards/Rewards Expenses	50206010-00	0	100,000.00	-
Prizes	50206020-00	0	50,000.00	-
Extraordinary and Miscellaneous Expenses	50210030-00	0	18,585.79	-
Legal Services	50211010-00	0	84,520.00	-
Auditing Services	50211020-00	0	2,206,610.33	-
Janitorial Services	50212020-00	0	677,176.44	-
Security Services	50212030-00	0	1,368,119.39	-
Other General Services	50212990-00	0	8,393,908.55	-
Repairs and Maintenance-Buildings and Other Structures	50213040-00	0	300.00	-
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	25,820.00	-
Repairs and Maintenance-Transportation Equipment	50213060-00	0	400,512.58	-
Repairs and Maintenance-Other Property, Plant and Equipment	50213990-00	0	4,200.00	-
Financial Assistance/Subsidy/Contribution-CBAP	50214990-00	0	17,286,000.00	-
Financial Assistance/Subsidy/Contribution-TCGS 40% Subsidy	50214990-00	0	15,222,806.56	-
Financial Assistance/Subsidy/Contribution-Vegetable Seed distribution (COVID)	50214990-00	0	45,000.00	-
Financial Assistance - Biostimulants	50214990-00	0	3,500,271.78	-
Taxes, Duties and Licenses	50215010-00	0	42,867.74	-
Fidelity Bond Premiums	50215020-00	0	61,612.50	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Insurance Expenses	50215030-00	0	32,306.14	-
Advertising, Promotional and Marketing Expenses	50299010-00	0	2,939.00	-
Printing and Publication Expenses	50299020-00	0	396,148.30	-
Representation Expenses	50299030-00	0	314,031.66	-
Transportation and Delivery Expenses	50299040-00	0	83,238.00	-
Rent/Lease Expenses	50299050-00	0	8,202,562.80	-
Subscription Expenses	50299070-00	0	6,388.00	-
- Synchronized Tree Planting / Tree Seedlings Nursery / KPP	50299990-00	0	617,742.20	-
- Tobacco Farmers' Dependents Scholarship Program (TFDSP)	50299990-00	0	92,800.00	-
- Tobacco Grower of the Year	50299990-00	0	125,000.00	-
Bank Charges	50301040-00	0	1,593.32	-
Depreciation-Land Improvements	50501020-00	0	90,218.13	-
Depreciation-Infrastructure Assets	50501030-00	0	86,594.25	-
Depreciation-Buildings and Other Structures	50501040-00	0	3,020,490.54	-
Depreciation-Machinery and Equipment	50501050-00	0	2,168,186.95	-
Depreciation-Transportation Equipment	50501060-00	0	167,610.45	-
Depreciation-Furniture, Fixtures and Books	50501070-00	0	6,345.34	-
Depreciation-Other Property, Plant and Equipment	50501990-00	0	2,117.05	-
Total			4,139,285,991.49	4,139,285,991.49

Certified Correct:

MILAGROS C. TIU
 Chief Accountant