

NATIONAL TOBACCO ADMINISTRATION
Cluster 5
Region
As of MARCH 31, 2023
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
313,440,841.47

Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Cash-Collecting Officers	10101010-00	1	322,618.87	-
Cash in Bank-LCCA-LBP Current Account	10102020A-00	1	141,021,713.56	-
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	138,735,715.41	-
Cash in Bank-LCCA-LBP Transhippers' Account	10102020(A6)-00	1	22,942,252.06	-
Cash in Bank-LCCA-LBP PACO Property Account	10102020(A7)-00	1	1,763,282.97	-
Cash in Bank-LCCA-PVB Regular Account	10102020(B1)-00	1	8,374,953.14	-
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	29,910,812.05	-
Accounts Receivable-Classification / Service Fee	10301010-00	1	1,726,830.37	-
Accounts Receivable-AgriPinoy Products	10301010A-00	1	1,652,250.29	-
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	1,123,377,378.28	-
<i>Allowance for Impairment-Loans Receivable-Others</i>	10301992-00	1	-	350,569,363.94
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	1,264,282,446.70	-
Receivables-Disallowances/Charges	10399010-00	1	30,458,574.84	-
Due from Officers and Employees	10399020-00	1	3,832,091.66	-
<i>Allowance for Impairment-Due from Officers and Employees</i>	10399022-00	1	-	515,553.22
Other Receivables	10399990-00	1	12,523,307.91	-
<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	312,743.00	-
Raw Materials Inventory	10403010-00	1	190,072.87	-
Finished Goods Inventory- Fresh Meat	10403030B-00	1	31,422.51	-
Office Supplies Inventory	10404010-00	1	337,363.69	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	429,428.05	-
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	32,353,082.08	-
Electrical Supplies and Materials Inventory	10404190-00	1	8,400.00	-
Other Supplies and Materials Inventory	10404990-00	1	19,366,954.63	-
Semi-Expendable Office Equipment	10405020-00	1	953,300.32	-
Semi-Expendable Information and Communication Technology Equipment	10405030-00	1	2,343,086.31	-
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	3,452,119.63	-

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313,440,841.47

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	-	6,125,629.71
Water Supply Systems	10603040-00	2	7,520,675.78	-
Accumulated Depreciation-Water Supply Systems	10603041-00	2	-	2,220,597.43
Power Supply Systems	10603050-00	2	11,237,401.35	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	3,622,621.53
Buildings	10604010-00	2	378,910,862.81	-
Accumulated Depreciation-Buildings	10604011-00	2	-	126,665,450.11
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	-	4,135,473.94
Information and Communication Technology Equipment	10605030-00	2	27,910,262.78	-
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00	2	-	14,016,421.43
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	-	1,369,007.14
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	-	78,163,194.71
Motor Vehicles	10606010-00	2	43,061,916.86	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	24,293,694.92
Furniture and Fixtures	10607010-00	2	4,373,754.00	-
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	4,431,223.00	-
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	11,491,891.60	-
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	222,994.89	-
Advances for Payroll	19901020-00	1	38,913.99	-
Advances to Special Disbursing Officer	19901030-00	1	1,658,733.60	-
Advances to Officers and Employees	19901040-00	1	457,773.67	-
Prepaid Rent	19902020-00	1	4,105,481.85	-
Prepaid Insurance	19902050-00	1	1,035,836.35	-
Other Prepayments	19902990-00	1	92,645,523.70	-
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

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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	-	86,128,352.37
Due to Officers and Employees	20101020-00	3	-	5,395,867.42
Notes Payable	20101040-00	4	-	78,729,152.01
Due to BIR	20201010-00	3	-	1,850,147.55
Due to GSIS	20201020-00	3	-	3,551,492.83
Due to Pag-IBIG	20201030-00	3	-	432,404.68
Due to PhilHealth	20201040-00	3	-	215,507.02
Due to SSS	20201110-00	3	-	75,545.00
Due to Central/Home/Head Office-AgriPinoy	20301010C-00	3	-	1,086,860.47
Due to Central/Home/Head Office	20301060-00	3	-	1,230,932,015.91
Guaranty/Security Deposits Payable	20401040-00	3	-	6,300.00
Leave Benefits Payable	20601020-00	4	-	143,857,738.48
Other Payables	29999990-00	3	-	42,544,558.34
Accumulated Surplus/(Deficit)	30101010-00	5	-	1,068,082,999.59
Contributed Capital	30101030-00	5	-	411,507,110.00
Permit Fees	40201010-00	0	-	7,100.00
Registration Fees	40201020-00	0	-	5,000.00
Clearance and Certification Fees	40201040-00	0	-	12,000.00
Licensing Fees	40201060-00	0	-	2,833,300.00
Supervision and Regulation Enforcement Fees	40201070-00	0	-	15,011,397.01
Inspection Fees	40201100-00	0	-	725,321.50
Processing Fees	40201130-00	0	-	4,492,800.00
Fines and Penalties-Service Income	40201140-00	0	-	2,650.00
Other Service Income	40201990-00	0	-	1,466,576.87
Seminar/Training Fees	40202040-00	0	-	9,800.00
Rent/Lease Income	40202050-00	0	-	12,000.00
Sales Revenue-Fresh Meat	40202160B-00	0	-	129,236.10
Interest Income-Deposits	40202210-00	0	-	13,100.04
Interest Income -Loans	40202210-00	0	-	481,535.13
Fines and Penalties-Business Income	40202230-00	0	-	1,450.00
Subsidy from National Government	40301010-00	0	-	87,626,000.00
Miscellaneous Income	40699990-00	0	-	155,993.31
Salaries and Wages-Regular	50101010-00	0	34,306,335.26	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	1,695,088.67	-
Representation Allowance (RA)	50102020-00	0	492,549.20	-
Transportation Allowance (TA)	50102030-00	0	361,035.30	-
Clothing/Uniform Allowance	50102040-00	0	1,248,000.00	-
Directors and Committee Members' Fees	50102170-00	0	530,400.00	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
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Retirement and Life Insurance Premiums	50103010-00	0	2,698,133.92	-
Pag-IBIG Contributions	50103020-00	0	61,200.00	-
PhilHealth Contributions	50103030-00	0	520,410.63	-
Employees Compensation Insurance Premiums	50103040-00	0	57,300.00	-
Other Personnel Benefits- Loyalty pay	50104990-00	0	20,000.00	-
Other Personnel Benefits- E.A.I.B.	50104990B-00	0	2,035,598.59	-
Other Personnel Benefits- Rice Subsidy	50104990C-00	0	3,912.62	-
Other Personnel Benefits- PEI	50104990H-00	0	3,000.00	-
Other Personnel Benefits- SRI	50104990 I-00	0	6,000.00	-
Traveling Expenses-Local	50201010-00	0	1,550,623.03	-
Training Expenses	50202010-00	0	1,119,690.84	-
Office Supplies Expenses	50203010-00	0	526,453.10	-
Accountable Forms Expenses	50203020-00	0	3,000.00	-
Medical, Dental and Laboratory Supplies Expense	50203080-00	0	128,972.66	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	570,873.68	-
Agricultural and Marine Supplies Expenses	50203100-00	0	47,880.00	-
Semi-Expendable Machinery and Equipment Expenses	50203210-00	0	28,864.00	-
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220-00	0	19,370.00	-
Other Supplies and Materials Expenses	50203990-00	0	212,672.37	-
Water Expenses	50204010-00	0	89,805.62	-
Electricity Expenses	50204020-00	0	1,078,044.99	-
Postage and Courier Services	50205010-00	0	10,814.44	-
Telephone Expenses	50205020-00	0	98,638.70	-
Internet Subscription Expenses	50205030-00	0	192,425.04	-
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	0	11,233.00	-
Legal Services	50211010-00	0	62,135.00	-
Auditing Services	50211020-00	0	1,147,579.36	-
Consultancy Services	50211030-00	0	159,000.00	-
Other Professional Services	50211990-00	0	57,427.72	-
Janitorial Services	50212020-00	0	696,445.41	-
Security Services	50212030-00	0	344,856.46	-
Other General Services	50212990-00	0	5,292,140.35	-
Repairs and Maintenance-Buildings and Other Structures	50213040-00	0	141,803.15	-
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	125,617.85	-
Repairs and Maintenance-Transportation Equipment	50213060-00	0	316,259.95	-
Financial Assistance/Subsidy/Contribution-CBAP	50214990-00	0	29,768,000.00	-
Financial Assistance/Subsidy/Contribution-TCGS 40% Subsidy	50214990-00	0	12,975,292.74	-
Financial Assistance/Subsidy/Contribution-Delivery/Hauling of Fertilizer	50214990-00	0	246,840.00	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Taxes, Duties and Licenses	50215010-00	0	23,647.09	-
Fidelity Bond Premiums	50215020-00	0	136,187.25	-
Insurance Expenses	50215030-00	0	786,254.67	-
Printing and Publication Expenses	50299020-00	0	187,906.60	-
Representation Expenses - Regular	50299030-00	0	180,371.02	-
Representation Expenses - Salamat Mabuhay	50299030-00	0	42,001.30	-
Transportation and Delivery Expenses	50299040-00	0	11,048.50	-
Rent/Lease Expenses	50299050-00	0	4,159,383.94	-
Subscription Expenses	50299070-00	0	14,177.26	-
Other Maintenance and Operating Expenses - Synchronized Tree Planting / Tree Seedlings Nursery / KPP (Buyback)	50299990-00	0	1,418,288.40	-
Other Maintenance and Operating Expenses - Improved Tobacco Seedling Program	50299990-00	0	240,000.00	-
Bank Charges	50301040-00	0	13,172.65	-
Cost of Sales- Fresh Meat	50402010B-00	0	132,832.94	-
Depreciation-Land Improvements	50501020-00	0	90,218.13	-
Depreciation-Infrastructure Assets	50501030-00	0	93,881.94	-
Depreciation-Buildings and Other Structures	50501040-00	0	2,520,819.87	-
Depreciation-Machinery and Equipment	50501050-00	0	1,980,461.16	-
Depreciation-Transportation Equipment	50501060-00	0	134,459.96	-
Loss on Sale of Property, Plant and Equipment	50504040-00	0	1,128.09	-
Loss of Assets	50504090-00	0	13,950.00	-
Total			4,184,596,182.25	4,184,596,182.25

Certified Correct:

CHRYZEL MIRIEZE MARIE P. ESTACIO
OIC-Accounting Division