

NATIONAL TOBACCO ADMINISTRATION

Cluster 5

Region

As of September 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	120,450.16	-
Cash in Bank-LCCA-LBP Current Account	10102020A-00	1	109,731,148.07	-
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	136,382,854.41	-
Cash in Bank-LCCA-LBP Transhippers' Account	10102020(A6)-00	1	12,646,914.68	-
Cash in Bank-LCCA-LBP PACO Property Account	10102020(A7)-00	1	1,290,453.30	-
Cash in Bank-LCCA-PVB Regular Account	10102020(B1)-00	1	8,994,450.80	-
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	43,412,299.70	-
Accounts Receivable-Classification / Service Fee	10301010-00	1	1,495,212.17	-
Accounts Receivable-AgriPinoy Products	10301010A-00	1	1,374,968.31	-
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	993,512,152.92	-
<i>Allowance for Impairment-Loans Receivable-Others</i>	10301992-00	1	-	246,286,441.91
Due from National Government Agencies	10303010-00	1	612,400.20	-
<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	1,491,931,510.88	-
Receivables-Disallowances/Charges	10399010-00	1	30,676,597.68	-
Due from Officers and Employees	10399020-00	1	4,600,128.40	-
<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	336,730.96	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	266,460.72	-
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	161,570.00	-
Agricultural and Marine Supplies Inventory	10404090-00	1	5,910,995.58	-
Electrical Supplies and Materials Inventory	10404190-00	1	8,400.00	-
Other Supplies and Materials Inventory	10404990-00	1	13,353,156.73	-
Semi-Expendable Office Equipment	10405020-00	1	510,124.55	-
Semi-Expendable Information and Communication Technology Equipment	10405030-00	1	679,309.09	-
Semi-Expendable Communication Equipment	10405070-00	1	123,403.55	-
Semi-Expendable Medical Equipment	10405100-00	1	10,240.00	-
Semi-Expendable Printing Equipment	10405110-00	1	453,637.08	-
Semi-Expendable Technical and Scientific Equipment	10405130-00	1	236,463.00	-
Semi-Expendable Other Machinery and Equipment	10405990-00	1	525,869.97	-

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Legend:

Cluster 5

1 - Current Assets

5 - Accumulated Surplus/Equity Accounts

Region

2 - Non-Current Assets

0 - Revenue/Income and Expense Accounts

As of September 30, 2022

3 - Current Liabilities

ALL FUNDS

4 - Non-Current Liabilities

Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Semi-Expendable Furniture and Fixtures	10406010-00	1	3,804,742.10	-
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	-	5,698,895.13
Water Supply Systems	10603040-00	2	7,520,675.78	-
Accumulated Depreciation-Water Supply Systems	10603041-00	2	-	1,736,331.97
Power Supply Systems	10603050-00	2	11,237,401.35	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	3,364,914.48
Buildings	10604010-00	2	369,307,641.66	-
Accumulated Depreciation-Buildings	10604011-00	2	-	115,976,636.54
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	10,220,988.32	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	5,250,422.80
Information and Communication Technology Equipment	10605030-00	2	28,245,430.09	-
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00	2	-	14,248,848.22
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	1,970,751.75	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	531,979.72
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	76,676,582.37	-
Accumulated Depreciation-Technical and Scientific Equipment	10605141-00	2	-	51,165,882.46
Other Machinery and Equipment	10605990-00	2	95,022,618.59	-
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2	-	74,720,446.45
Motor Vehicles	10606010-00	2	43,943,362.41	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	22,151,930.55
Furniture and Fixtures	10607010-00	2	5,878,541.09	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	3,153,485.74
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
Construction in Progress-Buildings and Other Structures	10698030-00	2	10,855,664.36	-
Other Property, Plant and Equipment	10699990-00	2	6,141,808.07	-
Accumulated Depreciation-Other Property, Plant and Equipment	10699991-00	2	-	3,435,385.31
Advances for Operating Expenses	19901010-00	1	949,999.00	-
Advances for Payroll	19901020-00	1	38,165.07	-
Advances to Special Disbursing Officer	19901030-00	1	1,658,733.60	-
Advances to Officers and Employees	19901040-00	1	397,513.05	-
Prepaid Rent	19902020-00	1	27,450.00	-
Prepaid Insurance	19902050-00	1	1,796,939.15	-
Other Prepayments	19902990-00	1	91,240,439.90	-
Guaranty Deposits	19903020-00	1	5,948,144.92	-
Other Assets	19999990-00	1	856,043.44	-
Accumulated Impairment Losses-Other Assets	19999992-00	1	-	765,396.26

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Other Assets	19999990-00	2	84,146,954.07	-
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	-	114,273,800.47
Due to Officers and Employees	20101020-00	3	-	5,207,997.76
Notes Payable	20101040-00	4	-	78,729,152.01
Due to BIR	20201010-00	3	-	2,541,541.22
Due to GSIS	20201020-00	3	-	3,706,077.30
Due to Pag-IBIG	20201030-00	3	-	340,419.88
Due to PhilHealth	20201040-00	3	-	266,853.15
Due to SSS	20201110-00	3	-	89,257.76
Due to Central/Home/Head Office-AgriPinoy	20301010C-00	3	-	1,107,274.27
Due to Central/Home/Head Office	20301060-00	3	-	1,364,476,508.01
Guaranty/Security Deposits Payable	20401040-00	3	-	6,300.00
Leave Benefits Payable	20601020-00	4	-	124,350,644.04
Other Payables	29999990-00	3	-	36,216,166.13
Accumulated Surplus/(Deficit)	30101010-00	5	-	1,084,075,030.53
Contributed Capital	30101030-00	5	-	411,176,360.00
Permit Fees	40201010-00	0	-	170,300.00
Registration Fees	40201020-00	0	-	3,600.00
Clearance and Certification Fees	40201040-00	0	-	96,600.00
Licensing Fees	40201060-00	0	-	2,777,698.00
Supervision and Regulation Enforcement Fees	40201070-00	0	-	76,116,432.95
Inspection Fees	40201100-00	0	-	849,677.75
Processing Fees	40201130-00	0	-	16,526,799.75
Fines and Penalties-Service Income	40201140-00	0	-	577,611.46
Accreditation Fees	40201210-00	0	-	143,300.00
Other Service Income	40201990-00	0	-	7,764,976.22
School/Course Fees	40202010-00	0	-	440,000.00
Seminar/Training Fees	40202040-00	0	-	8,400.00
Rent/Lease Income	40202050-00	0	-	43,700.00
Interest Income-Deposits	40202210-00	0	-	113,941.13
Interest Income -Loans	40202210-00	0	-	3,380,157.54
Fines and Penalties-Business Income	40202230-00	0	-	10,200.00
Subsidy from National Government	40301010-00	0	-	279,120,500.00
Gain on Sale of Unserviceable Property	40501170-00	0	-	589,750.00
Other Gains	40501990-00	0	-	1,500.00
Miscellaneous Income	40699990-00	0	-	1,413,452.50
Salaries and Wages-Regular	50101010-00	0	99,144,964.85	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	4,801,463.02	-
Representation Allowance (RA)	50102020-00	0	1,674,545.67	-
Transportation Allowance (TA)	50102030-00	0	1,181,009.75	-
Clothing/Uniform Allowance	50102040-00	0	1,566,000.00	-
Longevity Pay	50102120-00	0	500.00	-
Year End Bonus	50102140-00	0	3,898.00	-
Mid-Year Bonus	50102160-00	0	11,091,050.00	-
Directors and Committee Members' Fees	50102170-00	0	1,767,200.00	-
Retirement and Life Insurance Premiums	50103010-00	0	10,341,022.08	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Fidelity Bond Premiums	50215020-00	0	277,018.93	-
Insurance Expenses	50215030-00	0	761,058.84	-
Advertising, Promotional and Marketing Expenses	50299010-00	0	2,939.00	-
Printing and Publication Expenses	50299020-00	0	593,812.60	-
Representation Expenses - Regular	50299030-00	0	2,697,810.44	-
Representation Expenses - Salamat Mabuhay	50299030-00	0	68,440.00	-
Transportation and Delivery Expenses	50299040-00	0	94,900.00	-
Rent/Lease Expenses	50299050-00	0	20,690,606.45	-
Subscription Expenses	50299070-00	0	75,378.40	-
Documentary Stamps Expenses	50299140-00	0	150.00	-
- Regular	50299990-00	0	100,605.00	-
- Synchronized Tree Planting / Tree Seedlings Nursery / KPP	50299990-00	0	1,057,097.85	-
- Tobacco Farmers' Dependents Scholarship Program (TFDSP)	50299990-00	0	92,800.00	-
- Improved Tobacco Seedling Program	50299990-00	0	4,371,255.00	-
- Tobacco Grower of the Year	50299990-00	0	275,000.00	-
Bank Charges	50301040-00	0	3,890.08	-
Depreciation-Land Improvements	50501020-00	0	270,654.39	-
Depreciation-Infrastructure Assets	50501030-00	0	259,782.75	-
Depreciation-Buildings and Other Structures	50501040-00	0	8,694,001.51	-
Depreciation-Machinery and Equipment	50501050-00	0	6,527,610.43	-
Depreciation-Transportation Equipment	50501060-00	0	481,937.98	-
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			4,494,257,335.84	4,494,257,335.84

Certified Correct:


MILAGROS C. TIU
 Chief Accountant