

**NATIONAL TOBACCO ADMINISTRATION**  
**Cluster 5**  
**Region**  
**As of DECEMBER 31, 2023 (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 /	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Cash-Collecting Officers	10101010-00	1	245,445.62	-
Cash in Bank-LCCA-LBP Current Account	10102020A-00	1	153,501,594.67	-
Cash in Bank-LCCA-LBP ATM Payroll	10102020(A2)-00	1	280,621.15	-
Cash in Bank-LCCA-LBP IBC Account	10102020(A4)-00	1	310,033,511.29	-
Cash in Bank-LCCA-LBP Transhippers' Account	10102020(A6)-00	1	62,297,708.99	-
Cash in Bank-LCCA-LBP PACO Property Account	10102020(A7)-00	1	1,914,556.86	-
Cash in Bank-LCCA-PVB Regular Account	10102020(B1)-00	1	3,101,705.70	-
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	44,264,093.85	-
Accounts Receivable-Classification / Service Fee	10301010-00	1	1,756,830.37	-
Accounts Receivable-AgriPinoy Products	10301010A-00	1	1,557,860.13	-
Accounts Receivable-Live Hogs	10301010C-00	1	304,357.19	-
<i>Allowance for Impairment-Accounts Receivable</i>	10301012-00	1	-	8,201,126.81
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	-	77,665,230.89
Loans Receivable-Others	10301990-00	1	1,143,279,472.46	-
<i>Allowance for Impairment-Loans Receivable-Others</i>	10301992-00	1	-	454,726,508.92
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	1,651,839,131.97	-
Receivables-Disallowances/Charges	10399010-00	1	29,991,811.68	-
Due from Officers and Employees	10399020-00	1	4,300,623.34	-
Due from Officers and Employees	10399020-00	1	-	-
<i>Allowance for Impairment-Due from Officers and Employees</i>	10399022-00	1	-	574,766.98
Other Receivables	10399990-00	1	11,833,309.31	-
<i>Allowance for Impairment-Other Receivables</i>	10399992-00	1	-	10,156,991.49
Medical, Dental and Laboratory Supplies for Distribution	10402040-00	1	406,975.50	-
Raw Materials Inventory	10403010-00	1	238,960.37	-
Finished Goods Inventory- Fresh Meat	10403030B-00	1	10,525.00	-
Finished Goods Inventory- Tobacco Dust Plus	10403030D-00	1	300,865.50	-
Office Supplies Inventory	10404010-00	1	227,353.95	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	501,551.13	-
Non-Accountable Forms Inventory	10404030-00	1	112,220.64	-
Drugs and Medicines Inventory	10404060-00	1	-	-
Medical, Dental and Laboratory Supplies Inventory	10404070-00	1	214,506.00	-
Agricultural and Marine Supplies Inventory	10404090-00	1	9,387,051.08	-
Electrical Supplies and Materials Inventory	10404190-00	1	8,400.00	-
Other Supplies and Materials Inventory	10404990-00	1	19,464,489.13	-
Semi-Expendable Office Equipment	10405020-00	1	610,727.44	-
Semi-Expendable Information and Communication Technology Equipment	10405030-00	1	1,615,745.76	-
Semi-Expendable Agricultural and Forestry Equipment	10405040-00	1	-	-
Semi-Expendable Communication Equipment	10405070-00	1	108,770.10	-
Semi-Expendable Medical Equipment	10405100-00	1	-	-
Semi-Expendable Printing Equipment	10405110-00	1	692,601.56	-
Semi-Expendable Technical and Scientific Equipment	10405130-00	1	1,261,372.60	-
Semi-Expendable Kitchen Equipment	10405160-00	1	-	-
Semi-Expendable Other Machinery and Equipment	10405990-00	1	494,359.37	-
Semi-Expendable Furniture and Fixtures	10406010-00	1	2,202,587.34	-
Investment Property, Land	10501010-00	2	42,922,051.69	-
Investment Property, Buildings	10501020-00	2	10,462,224.86	-
<i>Accumulated Depreciation-Investment Property, Buildings</i>	10501021-00	2	-	828,259.47
<i>Accumulated Impairment Losses-Investment Property, Buildings</i>	10501022-00	2	-	-
Land	10601010-00	2	59,664,072.45	-
Other Land Improvements	10602990-00	2	14,842,042.21	-
<i>Accumulated Depreciation-Other Land Improvements</i>	10602991-00	2	-	6,191,455.62
Water Supply Systems	10603040-00	2	7,520,675.78	-
<i>Accumulated Depreciation-Water Supply Systems</i>	10603041-00	2	-	2,769,993.67

Account Title	Account Code	Current /	Debit	Credit
Power Supply Systems	10603050-00	2	11,538,079.85	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	4,201,946.97
Other Infrastructure Assets	10603990-00	2	-	-
Accumulated Depreciation-Other Infrastructure Assets	10603991-00	2	-	-
Buildings	10604010-00	2	372,772,303.90	-
Accumulated Depreciation-Buildings	10604011-00	2	-	137,211,685.58
Other Structures	10604990-00	2	3,271,302.62	-
Accumulated Depreciation-Other Structures	10604991-00	2	-	1,990,091.90
Accumulated Impairment Losses-Other Structures	10604992-00	2	-	-
Machinery	10605010-00	2	15,513,168.14	-
Accumulated Depreciation-Machinery	10605011-00	2	-	13,961,851.33
Office Equipment	10605020-00	2	6,864,755.49	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	4,098,426.97
Accumulated Impairment Losses-Office Equipment	10605022-00	2	-	-
Information and Communication Technology Equipment	10605030-00	2	24,388,916.24	-
Accumulated Depreciation-Information and Communication Technology	10605031-00	2	-	13,184,145.47
Accumulated Impairment Losses-Information and Communication Technology	10605032-00	2	-	-
Agricultural and Forestry Equipment	10605040-00	2	66,000.00	-
Accumulated Depreciation-Agricultural and Forestry Equipment	10605041-00	2	-	59,400.00
Accumulated Impairment Losses-Airport Equipment	10605062-00	2	-	-
Communication Equipment	10605070-00	2	3,400,488.00	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	1,852,896.73
Printing Equipment	10605120-00	2	404,148.00	-
Accumulated Depreciation-Printing Equipment	10605121-00	2	-	40,888.08
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	74,095,267.27	-
Accumulated Depreciation-Technical and Scientific Equipment	10605141-00	2	-	53,949,824.08
Other Machinery and Equipment	10605990-00	2	93,932,220.34	-
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2	-	82,771,062.42
Motor Vehicles	10606010-00	2	44,243,882.41	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	28,637,778.20
Furniture and Fixtures	10607010-00	2	3,395,553.81	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	2,466,601.95
Books	10607020-00	2	341,069.28	-
Accumulated Depreciation-Books	10607021-00	2	-	883.00
Leased Assets Improvements, Buildings and Other Structures	10609020-00	2	2,976,791.34	-
Accumulated Depreciation-Leased Assets Improvements, Buildings and Other	10609021-00	2	-	401,866.83
Construction in Progress-Buildings and Other Structures	10698030-00	2	11,491,891.60	-
Other Property, Plant and Equipment	10699990-00	2	3,007,512.62	-
Accumulated Depreciation-Other Property, Plant and Equipment	10699991-00	2	-	1,993,273.28
Computer Software	10801020-00	2	1,912,858.18	-
Accumulated Amortization-Computer Software	10801021-00	2	-	861,902.78
Advances for Operating Expenses	19901010-00	1	19,092.42	-
Advances for Payroll	19901020-00	1	10,664.95	-
Advances to Special Disbursing Officer	19901030-00	1	1,658,733.60	-
Advances to Officers and Employees	19901040-00	1	35,819.15	-
Prepaid Rent	19902020-00	1	4,105,481.85	-
Prepaid Insurance	19902050-00	1	1,142,500.97	-
Prepaid Subscription	19902100-00	1	700.00	-
Other Prepayments	19902990-00	1	97,536,611.37	-
Guaranty Deposits	19903020-00	1	4,040,568.68	-
Other Assets	19999990-00	1	481,095.44	-
Accumulated Impairment Losses-Other Assets	19999992-00	1	-	371,175.64
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	1,083,712.06	-
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	-	196,509,362.58
Due to Officers and Employees	20101020-00	3	-	5,760,981.19
Notes Payable	20101040-00	4	-	78,729,152.01
Interest Payable	20101050-00	3	-	90,849,087.00
Due to BIR	20201010-00	3	-	3,526,595.98
Due to GSIS	20201020-00	3	-	2,109,631.40
Due to Pag-IBIG	20201030-00	3	-	256,067.41
Due to PhilHealth	20201040-00	3	-	353,523.72
Due to SSS	20201110-00	3	-	119,140.00

Account Title	Account Code	Current /	Debit	Credit
Due to Central/Home/Head Office-AgriPinoy	20301010C-00	3	-	1,059,860.47
Due to Central/Home/Head Office	20301060-00	3	-	1,650,779,271.40
Guaranty/Security Deposits Payable	20401040-00	3	-	6,300.00
Customers' Deposits Payable	20401050-00	3	-	37,500.00
Other Unearned Revenue/Income	20502990-00	3	-	12,161,144.28
Leave Benefits Payable	20601020-00	4	-	139,856,705.10
Other Payables	29999990-00	3	-	28,239,489.08
Accumulated Surplus/(Deficit)	30101010-00	5	-	985,368,430.77
Contributed Capital	30101030-00	5	-	411,647,662.00
Permit Fees	40201010-00	0	-	43,300.00
Registration Fees	40201020-00	0	-	5,000.00
Clearance and Certification Fees	40201040-00	0	-	95,100.00
Licensing Fees	40201060-00	0	-	4,422,900.00
Supervision and Regulation Enforcement Fees	40201070-00	0	-	100,204,749.92
Inspection Fees	40201100-00	0	-	4,828,162.13
Processing Fees	40201130-00	0	-	21,448,720.00
Fines and Penalties-Service Income	40201140-00	0	-	10,430.25
Accreditation Fees	40201210-00	0	-	242,900.00
Other Service Income	40201990-00	0	-	10,134,909.92
Seminar/Training Fees	40202040-00	0	-	9,800.00
Rent/Lease Income	40202050-00	0	-	314,500.00
Sales Revenue-Fresh Meat	40202160B-00	0	-	146,899.30
Interest Income-Deposits	40202210-00	0	-	302,478.45
Interest Income -Loans	40202210-00	0	-	2,839,783.17
Fines and Penalties-Business Income	40202230-00	0	-	1,450.00
Other Business Income	40202990-00	0	-	1,333,786.34
Subsidy from National Government	40301010-00	0	-	550,504,000.00
Other Gains	40501990-00	0	-	21,600.00
Proceeds from Insurance/Indemnities	40699010-00	0	-	17,980.00
Miscellaneous Income	40699990-00	0	-	1,249,529.48
Salaries and Wages-Regular	50101010-00	0	138,524,203.92	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	6,787,435.50	-
Representation Allowance (RA)	50102020-00	0	2,546,772.72	-
Transportation Allowance (TA)	50102030-00	0	1,797,828.02	-
Clothing/Uniform Allowance	50102040-00	0	1,686,000.00	-
Year End Bonus	50102140-00	0	11,533,037.50	-
Cash Gift	50102150-00	0	1,397,500.00	-
Mid-Year Bonus	50102160-00	0	11,421,379.00	-
Directors and Committee Members' Fees	50102170-00	0	2,308,800.00	-
Retirement and Life Insurance Premiums	50103010-00	0	16,665,020.55	-
Pag-IBIG Contributions	50103020-00	0	335,490.00	-
PhilHealth Contributions	50103030-00	0	2,526,262.05	-
Employees Compensation Insurance Premiums	50103040-00	0	337,674.41	-
Terminal Leave Benefits	50104030-00	0	21,913,840.51	-
Other Personnel Benefits- Loyalty pay	50104990-00	0	75,000.00	-
Other Personnel Benefits- E.A.I.B.	50104990B-00	0	2,045,960.04	-
Other Personnel Benefits- Rice Subsidy	50104990C-00	0	333,176.60	-
Other Personnel Benefits- PEI	50104990H-00	0	1,392,000.00	-
Other Personnel Benefits- SRI	50104990 I-00	0	5,558,000.00	-
Other Personnel Benefits- C.N.A.	50104990 J-00	0	8,370,000.00	-
Traveling Expenses-Local	50201010-00	0	10,457,166.90	-
Training Expenses	50202010-00	0	4,968,189.64	-
Office Supplies Expenses	50203010-00	0	2,744,303.08	-
Accountable Forms Expenses	50203020-00	0	185,125.88	-
Medical, Dental and Laboratory Supplies Expense	50203080-00	0	524,557.09	-
Medical, Dental and Laboratory Supplies Expenses-COVID19	50203080A-00	0	32,719.00	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	3,616,409.75	-
Agricultural and Marine Supplies Expenses	50203100-00	0	1,034,539.00	-
Semi-Expendable Machinery and Equipment Expenses	50203210-00	0	641,811.00	-
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220-00	0	1,135,064.00	-
Other Supplies and Materials Expenses	50203990-00	0	1,258,961.66	-
Water Expenses	50204010-00	0	557,892.93	-
Electricity Expenses	50204020-00	0	6,144,306.89	-
Postage and Courier Services	50205010-00	0	58,096.94	-
Telephone Expenses	50205020-00	0	1,019,310.03	-
Internet Subscription Expenses	50205030-00	0	815,177.36	-
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	0	5,988.00	-
Prizes	50206020-00	0	439,595.00	-
Extraordinary and Miscellaneous Expenses	50210030-00	0	310,264.25	-
Legal Services	50211010-00	0	293,034.85	-

Account Title	Account Code	Current /	Debit	Credit
Auditing Services	50211020-00	0	7,893,435.12	-
Consultancy Services	50211030-00	0	306,000.00	-
Other Professional Services	50211990-00	0	98,922.31	-
Janitorial Services	50212020-00	0	4,416,397.12	-
Security Services	50212030-00	0	13,927,574.51	-
Other General Services	50212990-00	0	30,539,554.01	-
Repairs and Maintenance-Buildings and Other Structures	50213040-00	0	253,629.90	-
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	217,589.95	-
Repairs and Maintenance-Transportation Equipment	50213060-00	0	1,713,062.49	-
Repairs and Maintenance-Furniture and Fixtures	50213070-00	0	22,389.50	-
Repairs and Maintenance-Leased Assets Improvements	50213090-00	0	19,390.24	-
Repairs and Maintenance-Other Property, Plant and Equipment	50213990-00	0	54,841.00	-
Financial Assistance/Subsidy/Contribution- QRF	50214990-00	0	33,891,600.00	-
Financial Assistance/Subsidy/Contribution-CBAP	50214990-00	0	51,500,000.00	-
Financial Assistance/Subsidy/Contribution-TCGS 40% Subsidy	50214990-00	0	32,269,047.69	-
Financial Assistance/Subsidy/Contribution-Production Grant	50214990-00	0	99,996,000.00	-
Financial Assistance/Subsidy/Contribution-Delivery/Hauling of Fertilizer	50214990-00	0	745,860.00	-
Financial Assistance - Beema Bamboo	50214990-00	0	445,363.54	-
Taxes, Duties and Licenses	50215010-00	0	174,883.01	-
Fidelity Bond Premiums	50215020-00	0	353,686.25	-
Insurance Expenses	50215030-00	0	3,639,127.71	-
Printing and Publication Expenses	50299020-00	0	606,111.85	-
Representation Expenses - Regular	50299030-00	0	6,032,337.61	-
Representation Expenses - Salamat Mabuhay	50299030-00	0	317,256.15	-
Transportation and Delivery Expenses	50299040-00	0	60,982.10	-
Rent/Lease Expenses	50299050-00	0	19,752,444.50	-
Subscription Expenses	50299070-00	0	2,258,228.95	-
Other Maintenance and Operating Expenses	50299990-00	0	870.00	-
Other Maintenance and Operating Expenses - Synchronized Tree Planting	50299990-00	0	2,704,460.80	-
Other Maintenance and Operating Expenses - Tobacco Farmers' Dependents	50299990-00	0	3,130,500.00	-
Other Maintenance and Operating Expenses - TCGS	50299990-00	0	68,050.00	-
Other Maintenance and Operating Expenses - Improved Tobacco Seedling	50299990-00	0	333,716.00	-
Other Maintenance and Operating Expenses - Manukan & Gulayan	50299990-00	0	9,496,808.50	-
Other Maintenance and Operating Expenses - Tobacco Grower of the Year	50299990-00	0	381,395.00	-
Other Maintenance and Operating Expenses - Farmers Organizational	50299990-00	0	561,944.31	-
Other Maintenance and Operating Expenses - Beef Cattle Production Assistance	50299990-00	0	49,534.00	-
Interest Expenses	50301020-00	0	3,233,920.00	-
Bank Charges	50301040-00	0	48,612.60	-
Cost of Sales- Fresh Meat	50402010B-00	0	153,730.45	-
Depreciation-Investment Property	50501010-00	0	496,955.68	-
Depreciation-Land Improvements	50501020-00	0	483,093.91	-
Depreciation-Infrastructure Assets	50501030-00	0	886,318.97	-
Depreciation-Buildings and Other Structures	50501040-00	0	13,001,923.56	-
Depreciation-Machinery and Equipment	50501050-00	0	15,489,653.31	-
Depreciation-Transportation Equipment	50501060-00	0	3,197,533.60	-
Depreciation-Furniture, Fixtures and Books	50501070-00	0	233,502.50	-
Depreciation-Leased Assets Improvements	50501090-00	0	401,866.83	-
Depreciation-Other Property, Plant and Equipment	50501990-00	0	36,227.03	-
Impairment Loss-Loans and Receivables	50503020-00	0	94,185,791.66	-
Impairment Loss-Other Receivables	50503060-00	0	366,557.37	-
Loss on Sale of Property, Plant and Equipment	50504040-00	0	28,642.38	-
Loss on Sale of Biological Assets	50504050-00	0	53,950.00	-
Other Losses	50504990-00	0	522,700.32	-
<b>Total</b>			<b>5,420,870,418.31</b>	<b>5,420,870,418.31</b>

Certified Correct:

  
**M. LAGROS C. TIU**  
 Chief Accountant