

NATIONAL TOBACCO ADMINISTRATION
Cluster 5
Region
As of SEPTEMBER 30, 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

Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Cash-Collecting Officers	10101010-00	1	259,027.37	-
Cash in Bank-LCCA-LBP Current Account	10102020A-00	1	160,165,867.31	-
Cash in Bank-LCCA-LBP ATM Payroll	10102020(A2)-00	1	280,514.60	-
Cash in Bank-LCCA-LBP IBC Account	10102020(A4)-00	1	134,352,637.75	-
Cash in Bank-LCCA-LBP Transhippers' Account	10102020(A6)-00	1	54,731,823.68	-
Cash in Bank-LCCA-LBP PACO Property Account	10102020(A7)-00	1	1,913,930.29	-
Cash in Bank-LCCA-PVB Regular Account	10102020(B1)-00	1	4,830,033.59	-
Other Investments	10299990-00	1	14,122,432.83	-
Allowance for Impairment-Other Investments	10299992-00	1	-	13,000,000.00
Accounts Receivable-Research & Regulation	10301010D-00	1	41,139,107.79	-
Accounts Receivable-Classification / Service Fee	10301010-00	1	1,917,319.87	-
Accounts Receivable-AgriPinoy Products	10301010A-00	1	1,602,159.43	-
Accounts Receivable-Live Hogs	10301010C-00	1	304,357.19	-
Allowance for Impairment-Accounts Receivable	10301012-00	1	-	9,702,766.18
Notes Receivable	10301020-00	1	77,734,275.44	-
Allowance for Impairment-Notes Receivable	10301022-00	1	-	77,734,275.44
Interests Receivable	10301050-00	1	100,971,101.31	-
Allowance for Impairment-Interests Receivable	10301052-00	1	-	86,101,247.63
Loans Receivable-Others	10301990-00	1	977,941,976.94	-
Allowance for Impairment-Loans Receivable-Others	10301992-00	1	-	350,441,439.60
Due from National Government Agencies	10303010-00	1	872,381.58	-
Allowance for Impairment-Due from National Government Agencies	10303012-00	1	-	615,000.20
Due from Government Corporations	10303050-00	1	78,525.00	-
Allowance for Impairment-Due from Government Corporations	10303052-00	1	-	78,525.00
Due from Regional/Branch Offices	10304070-00	1	1,391,920,362.35	-
Receivables-Disallowances/Charges	10399010-00	1	30,268,810.98	-
Due from Officers and Employees	10399020-00	1	4,069,912.23	-
Allowance for Impairment-Due from Officers and Employees	10399022-00	1	-	515,553.22
Other Receivables	10399990-00	1	12,481,126.61	-
Allowance for Impairment-Other Receivables	10399992-00	1	-	10,224,172.29
Medical, Dental and Laboratory Supplies for Distribution	10402040-00	1	406,975.50	-
Raw Materials Inventory	10403010-00	1	336,724.37	-
Finished Goods Inventory- Fresh Meat	10403030B-00	1	10,525.00	-
Finished Goods Inventory- Tobacco Dust Plus	10403030D-00	1	186,036.00	-
Office Supplies Inventory	10404010-00	1	328,274.49	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	606,817.01	-
Non-Accountable Forms Inventory	10404030-00	1	112,220.64	-
Medical, Dental and Laboratory Supplies Inventory	10404070-00	1	81,720.00	-
Agricultural and Marine Supplies Inventory	10404090-00	1	32,307,926.08	-
Electrical Supplies and Materials Inventory	10404190-00	1	8,400.00	-
Other Supplies and Materials Inventory	10404990-00	1	19,250,965.63	-
Semi-Expendable Office Equipment	10405020-00	1	1,157,585.32	-
Semi-Expendable Information and Communication Technology Equipment	10405030-00	1	2,351,881.31	-
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	658,601.56	-
Semi-Expendable Technical and Scientific Equipment	10405130-00	1	1,261,372.60	-
Semi-Expendable Kitchen Equipment	10405160-00	1	54,990.00	-
Semi-Expendable Other Machinery and Equipment	10405990-00	1	841,605.34	-
Semi-Expendable Furniture and Fixtures	10406010-00	1	4,055,355.63	-
investment Property, Land	10501010-00	2	42,922,051.69	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Land	10601010-00	2	59,664,072.45	-
Other Land Improvements	10602990-00	2	15,237,162.61	-
<i>Accumulated Depreciation-Other Land Improvements</i>	10602991-00	2	-	6,306,065.97
Water Supply Systems	10603040-00	2	7,520,675.78	-
<i>Accumulated Depreciation-Water Supply Systems</i>	10603041-00	2	-	2,321,090.83
Power Supply Systems	10603050-00	2	11,237,401.35	-
<i>Accumulated Depreciation-Power Supply Systems</i>	10603051-00	2	-	3,709,892.01
Buildings	10604010-00	2	383,408,001.36	-
<i>Accumulated Depreciation-Buildings</i>	10604011-00	2	-	130,229,660.65
Other Structures	10604990-00	2	3,271,302.62	-
<i>Accumulated Depreciation-Other Structures</i>	10604991-00	2	-	1,598,118.30
Machinery	10605010-00	2	15,513,168.14	-
<i>Accumulated Depreciation-Machinery</i>	10605011-00	2	-	13,961,851.33
Office Equipment	10605020-00	2	7,941,751.38	-
<i>Accumulated Depreciation-Office Equipment</i>	10605021-00	2	-	4,244,060.23
Information and Communication Technology Equipment	10605030-00	2	25,767,844.83	-
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	10605031-00	2	-	13,214,914.28
Agricultural and Forestry Equipment	10605040-00	2	66,000.00	-
<i>Accumulated Depreciation-Agricultural and Forestry Equipment</i>	10605041-00	2	-	59,400.00
Communication Equipment	10605070-00	2	3,531,388.00	-
<i>Accumulated Depreciation-Communication Equipment</i>	10605071-00	2	-	1,392,324.88
Printing Equipment	10605120-00	2	163,400.00	-
<i>Accumulated Depreciation-Printing Equipment</i>	10605121-00	2	-	29,499.00
Sports Equipment	10605130-00	2	111,809.00	-
<i>Accumulated Depreciation-Sports Equipment</i>	10605131-00	2	-	100,628.10
Technical and Scientific Equipment	10605140-00	2	72,541,867.27	-
<i>Accumulated Depreciation-Technical and Scientific Equipment</i>	10605141-00	2	-	50,481,025.55
Other Machinery and Equipment	10605990-00	2	94,528,392.59	-
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	10605991-00	2	-	81,746,019.15
Motor Vehicles	10606010-00	2	43,381,362.41	-
<i>Accumulated Depreciation-Motor Vehicles</i>	10606011-00	2	-	24,882,060.43
Furniture and Fixtures	10607010-00	2	4,373,754.00	-
<i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011-00	2	-	2,655,132.52
Books	10607020-00	2	370,312.87	-
<i>Accumulated Depreciation-Books</i>	10607021-00	2	-	27,202.24
Leased Assets Improvements, Buildings and Other Structures	10609020-00	2	5,040,558.77	-
<i>Accumulated Depreciation-Leased Assets Improvements, Buildings and Other Structures</i>	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	2,798,726.12	-
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	10699991-00	2	-	2,284,917.91
Computer Software	10801020-00	2	2,053,061.63	-
<i>Accumulated Amortization-Computer Software</i>	10801021-00	2	-	971,261.49
Advances for Operating Expenses	19901010-00	1	231,999.00	-
Advances for Payroll	19901020-00	1	39,997.65	-
Advances to Special Disbursing Officer	19901030-00	1	1,658,733.60	-
Advances to Officers and Employees	19901040-00	1	506,513.49	-
Prepaid Rent	19902020-00	1	4,105,481.85	-
Prepaid Insurance	19902050-00	1	1,948,753.28	-
Prepaid Subscription	19902100-00	1	174,295.60	-
Other Prepayments	19902990-00	1	92,640,491.56	-
Guaranty Deposits	19903020-00	1	4,040,568.68	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Other Assets	19999990-00	1	426,795.44	-
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	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	-	84,654,155.86
Due to Officers and Employees	20101020-00	3	-	5,155,684.99
Notes Payable	20101040-00	4	-	78,729,152.01
Interest Payable	20101050-00	3	-	90,849,087.00
Due to BIR	20201010-00	3	-	2,089,929.88
Due to GSIS	20201020-00	3	-	2,996,120.62
Due to Pag-IBIG	20201030-00	3	-	426,949.10
Due to PhilHealth	20201040-00	3	-	273,018.41
Due to SSS	20201110-00	3	-	57,680.00
Due to Central/Home/Head Office-AgriPinoy	20301010C-00	3	-	1,068,860.47
Due to Central/Home/Head Office	20301060-00	3	-	1,203,662,173.67
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	-	17,046,791.07
Leave Benefits Payable	20601020-00	4	-	133,868,817.30
Other Payables	29999990-00	3	-	30,139,669.83
Accumulated Surplus/(Deficit)	30101010-00	5	-	990,288,995.59
Contributed Capital	30101030-00	5	-	411,507,110.00
Permit Fees	40201010-00	0	-	43,300.00
Registration Fees	40201020-00	0	-	5,000.00
Clearance and Certification Fees	40201040-00	0	-	85,100.00
Licensing Fees	40201060-00	0	-	3,342,350.00
Supervision and Regulation Enforcement Fees	40201070-00	0	-	78,299,903.45
Inspection Fees	40201100-00	0	-	3,036,052.13
Processing Fees	40201130-00	0	-	14,405,400.00
Fines and Penalties-Service Income	40201140-00	0	-	10,430.25
Accreditation Fees	40201210-00	0	-	28,800.00
Other Service Income	40201990-00	0	-	7,777,098.62
Seminar/Training Fees	40202040-00	0	-	9,800.00
Rent/Lease Income	40202050-00	0	-	186,000.00
Sales Revenue-Fresh Meat	40202160B-00	0	-	146,899.30
Interest Income-Deposits	40202210-00	0	-	100,142.94
Interest Income -Loans	40202210-00	0	-	2,500,071.00
Fines and Penalties-Business Income	40202230-00	0	-	1,450.00
Other Business Income	40202990-00	-	-	77,527.50
Subsidy from National Government	40301010-00	0	-	262,898,000.00
Miscellaneous Income	40699990-00	0	-	596,222.44
Salaries and Wages-Regular	50101010-00	0	103,999,194.18	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	5,107,271.86	-
Representation Allowance (RA)	50102020-00	0	1,805,541.48	-
Transportation Allowance (TA)	50102030-00	0	1,246,957.82	-
Clothing/Uniform Allowance	50102040-00	0	1,668,000.00	-
Mid-Year Bonus	50102160-00	0	11,457,481.00	-
Directors and Committee Members' Fees	50102170-00	0	1,735,800.00	-
Retirement and Life Insurance Premiums	50103010-00	0	11,884,399.34	-
Pag-IBIG Contributions	50103020-00	0	234,200.00	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
PhilHealth Contributions	50103030-00	0	1,774,779.15	-
Employees Compensation Insurance Premiums	50103040-00	0	235,074.41	-
Other Personnel Benefits- Loyalty pay	50104990-00	0	65,000.00	-
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	6,880,067.26	-
Training Expenses	50202010-00	0	2,751,974.42	-
Office Supplies Expenses	50203010-00	0	1,843,679.90	-
Accountable Forms Expenses	50203020-00	0	36,832.00	-
Medical, Dental and Laboratory Supplies Expense	50203080-00	0	343,235.29	-
Medical, Dental and Laboratory Supplies Expenses- COVID19	50203080A-00	0	6,500.00	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	2,361,401.07	-
Agricultural and Marine Supplies Expenses	50203100-00	0	881,688.00	-
Semi-Expendable Machinery and Equipment Expenses	50203210-00	0	91,640.00	-
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220-00	0	19,370.00	-
Other Supplies and Materials Expenses	50203990-00	0	790,103.46	-
Water Expenses	50204010-00	0	392,500.68	-
Electricity Expenses	50204020-00	0	4,493,815.38	-
Postage and Courier Services	50205010-00	0	35,949.44	-
Telephone Expenses	50205020-00	0	737,362.62	-
Internet Subscription Expenses	50205030-00	0	513,959.73	-
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	0	4,491.00	-
Prizes	50206020-00	0	263,495.00	-
Extraordinary and Miscellaneous Expenses	50210030-00	0	181,844.70	-
Legal Services	50211010-00	0	189,359.85	-
Auditing Services	50211020-00	0	7,511,047.43	-
Consultancy Services	50211030-00	0	306,000.00	-
Other Professional Services	50211990-00	0	93,427.72	-
Janitorial Services	50212020-00	0	3,252,896.65	-
Security Services	50212030-00	0	3,604,488.58	-
Other General Services	50212990-00	0	21,116,406.87	-
Repairs and Maintenance-Buildings and Other Structures	50213040-00	0	243,930.65	-
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	130,734.95	-
Repairs and Maintenance-Transportation Equipment	50213060-00	0	1,253,230.15	-
Repairs and Maintenance-Furniture and Fixtures	50213070-00	0	800.00	-
Repairs and Maintenance-Other Property, Plant and Equipment	50213990-00	0	22,841.00	-
Financial Assistance/Subsidy/Contribution-CBAP	50214990-00	0	39,500,000.00	-
Financial Assistance/Subsidy/Contribution-TCGS 40% Subsidy	50214990-00	0	36,557,842.36	-
Financial Assistance/Subsidy/Contribution-Delivery/Hauling of Fertilizer	50214990-00	0	348,660.00	-
Financial Assistance - Tobacco Farmers' Dependents Scholarship Program (TFDSP)	50214990-00	0	1,480,100.00	-
Financial Assistance - Beema Bamboo	50214990-00	0	255,938.08	-
Taxes, Duties and Licenses	50215010-00	0	160,835.26	-
Fidelity Bond Premiums	50215020-00	0	312,170.00	-
Insurance Expenses	50215030-00	0	2,036,600.78	-
Printing and Publication Expenses	50299020-00	0	428,761.95	-
Representation Expenses - Regular	50299030-00	0	1,782,016.91	-
Representation Expenses - Salamat Mabuhay	50299030-00	0	129,203.00	-
Transportation and Delivery Expenses	50299040-00	0	52,615.50	-
Rent/Lease Expenses	50299050-00	0	15,191,758.02	-
Subscription Expenses	50299070-00	0	309,866.43	-

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Account Title	Account Code	Current / Non-Current	CONSOLIDATED TRIAL BALANCE	
			Debit	Credit
Other Maintenance and Operating Expenses - Synchronized Tree Planting / Tree Seedlings Nursery / KPP	50299990-00	0	1,785,027.45	-
Other Maintenance and Operating Expenses - Improved Tobacco Seedling Program	50299990-00	0	333,716.00	-
Other Maintenance and Operating Expenses - Tobacco Grower of the Year	50299990-00	0	381,395.00	-
Other Maintenance and Operating Expenses - Farmers Organizational Development	50299990-00	0	237,030.20	-
Other Maintenance and Operating Expenses - Beef Cattle Production Assistance	50299990-00	0	2,240.00	-
Interest Expenses	50301020-00	0	3,233,920.00	-
Bank Charges	50301040-00	0	14,207.28	-
Cost of Sales- Fresh Meat	50402010B-00	0	153,730.45	-
Depreciation-Land Improvements	50501020-00	0	270,654.39	-
Depreciation-Infrastructure Assets	50501030-00	0	281,645.82	-
Depreciation-Buildings and Other Structures	50501040-00	0	6,085,030.41	-
Depreciation-Machinery and Equipment	50501050-00	0	5,919,984.69	-
Depreciation-Transportation Equipment	50501060-00	0	403,379.92	-
Loss on Sale of Property, Plant and Equipment	50504040-00	0	1,128.09	-
Loss on Sale of Biological Assets	50504050-00	0	53,950.00	-
Total			4,431,888,285.35	4,431,888,285.35

Certified Correct:


M. LAGROS C. TIU
 Chief Accountant