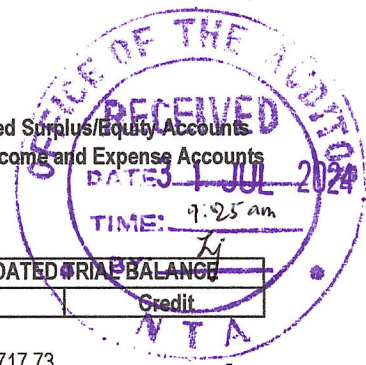


NATIONAL TOBACCO ADMINISTRATION  
Cluster 5  
Region  
As of June 30, 2024  
ALL FUNDS

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	667,717.73	-
Cash in Bank-LCCA-LBP Current Account	10102020A-00	1	265,437,091.77	-
Cash in Bank-LCCA-LBP ATM Payroll	10102020(A2)-00	1	280,755.37	-
Cash in Bank-LCCA-LBP IBC Account	10102020(A4)-00	1	153,727,834.44	-
Cash in Bank-LCCA-LBP Transhippers' Account	10102020(A6)-00	1	82,197,740.20	-
Cash in Bank-LCCA-LBP PACO Property Account	10102020(A7)-00	1	2,946,520.34	-
Cash in Bank-LCCA-PVB Regular Account	10102020(B1)-00	1	1,542,449.50	-
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	48,251,355.89	-
Accounts Receivable-Classification / Service Fee	10301010-00	1	1,726,830.37	-
Accounts Receivable-AgriPinoy Products	10301010A-00	1	1,538,860.13	-
Accounts Receivable-Live Hogs	10301010C-00	1	304,357.19	-
Allowance for Impairment-Accounts Receivable	10301012-00	1	-	10,797,300.58
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	-	77,665,230.90
Loans Receivable	10301280-00	1	5,695,133.08	-
Allowance for Impairment-Loans Receivable	10301282-00	1	-	2,370,117.63
Loans Receivable-Others	10301990-00	1	1,077,369,238.76	-
Allowance for Impairment-Loans Receivable-Others	10301992-00	1	-	449,760,217.52
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 Operating/Field Units	10304040-00	1	1,042,860.47	-
Due from Regional/Branch Offices	10304070-00	1	1,119,891,800.30	-
Receivables-Disallowances/Charges	10399010-00	1	29,548,245.50	-
Due from Officers and Employees	10399020-00	1	3,466,250.15	-
Allowance for Impairment-Due from Officers and Employees	10399022-00	1	-	574,766.98
Other Receivables	10399990-00	1	11,844,827.06	-
Allowance for Impairment-Other Receivables	10399992-00	1	-	10,156,991.49
Medical, Dental and Laboratory Supplies for Distribution	10402040-00	1	406,975.50	-
Agricultural and Marine Supplies for Distribution	10402050-00	1	2,637,771.50	-
Finished Goods Inventory- Fresh Meat	10403030B-00	1	10,525.00	-
Finished Goods Inventory- Tobacco Dust Plus	10403030D-00	1	2,997.00	-
Office Supplies Inventory	10404010-00	1	354,444.99	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	314,997.14	-
Medical, Dental and Laboratory Supplies Inventory	10404070-00	1	167,690.00	-
Agricultural and Marine Supplies Inventory	10404090-00	1	5,137,947.00	-
Electrical Supplies and Materials Inventory	10404190-00	1	8,400.00	-
Other Supplies and Materials Inventory	10404990-00	1	12,842,056.85	-
Semi-Expendable Office Equipment	10405020-00	1	670,138.44	-
Semi-Expendable Information and Communication Technology Equipment	10405030-00	1	1,603,759.52	-
Semi-Expendable Communication Equipment	10405070-00	1	108,770.10	-
Semi-Expendable Printing Equipment	10405110-00	1	787,031.56	-
Semi-Expendable Technical and Scientific Equipment	10405130-00	1	1,261,372.60	-
Semi-Expendable Other Machinery and Equipment	10405990-00	1	494,359.37	-
Semi-Expendable Furniture and Fixtures	10406010-00	1	2,241,134.34	-
Investment Property, Land	10501010-00	2	63,302,251.69	-
Investment Property, Buildings	10501020-00	2	10,462,224.86	-
Accumulated Depreciation-Investment Property, Buildings	10501021-00	2	-	828,259.47
Land	10601010-00	2	38,901,792.45	-
Other Land Improvements	10602990-00	2	14,842,042.21	-
Accumulated Depreciation-Other Land Improvements	10602991-00	2	-	6,351,766.98
Water Supply Systems	10603040-00	2	7,520,675.78	-
Accumulated Depreciation-Water Supply Systems	10603041-00	2	-	2,870,487.07
Power Supply Systems	10603050-00	2	11,538,079.85	-
Accumulated Depreciation-Power Supply Systems	10603051-00	2	-	4,288,958.13
Buildings	10604010-00	2	370,994,342.49	-
Accumulated Depreciation-Buildings	10604011-00	2	-	140,709,173.53
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	15,618,168.14	-
Accumulated Depreciation-Machinery	10605011-00	2	-	13,961,851.33
Office Equipment	10605020-00	2	10,031,676.53	-
Accumulated Depreciation-Office Equipment	10605021-00	2	-	4,336,936.83

Account Title	Account Code	Current /	Debit	Credit
Information and Communication Technology Equipment	10605030-00	2	23,709,625.62	-
Accumulated Depreciation-Information and Communication Technology	10605031-00	2	-	13,258,070.36
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	3,132,883.00	-
Accumulated Depreciation-Communication Equipment	10605071-00	2	-	1,954,689.05
Printing Equipment	10605120-00	2	404,148.00	-
Accumulated Depreciation-Printing Equipment	10605121-00	2	-	77,261.40
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	74,088,917.27	-
Accumulated Depreciation-Technical and Scientific Equipment	10605141-00	2	-	55,389,447.10
Other Machinery and Equipment	10605990-00	2	94,333,350.34	-
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2	-	83,397,475.99
Motor Vehicles	10606010-00	2	43,950,382.41	-
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	29,199,183.68
Furniture and Fixtures	10607010-00	2	3,343,786.51	-
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	2,456,486.79
Books	10607020-00	2	340,184.28	-
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	-	669,778.05
Construction in Progress-Buildings and Other Structures	10698030-00	2	11,491,891.60	-
Work, Zoo and/or Other Animals	10699010-00	2	40,000.00	-
Other Property, Plant and Equipment	10699990-00	2	2,193,690.85	-
Accumulated Depreciation-Other Property, Plant and Equipment	10699991-00	2	-	1,561,064.06
Computer Software	10801020-00	2	2,732,720.83	-
Accumulated Amortization-Computer Software	10801021-00	2	-	952,534.12
Advances for Operating Expenses	19901010-00	1	266,049.00	-
Advances for Payroll	19901020-00	1	58,510.74	-
Advances to Special Disbursing Officer	19901030-00	1	1,658,733.60	-
Advances to Officers and Employees	19901040-00	1	374,516.95	-
Prepaid Rent	19902020-00	2	4,105,481.85	-
Prepaid Insurance	19902050-00	1	1,383,175.61	-
Prepaid Subscription	19902100-00	1	6,750.00	-
Other Prepayments	19902990-00	1	96,110,631.37	-
Guaranty Deposits	19903020-00	1	4,217,068.68	-
Other Assets	19999990-00	1	84,958,583.54	-
Accumulated Impairment Losses-Other Assets	19999992-00	1	-	84,852,851.71
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	1,151,409.95	-
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	-	72,020,791.50
Due to Officers and Employees	20101020-00	3	-	5,123,648.99
Notes Payable	20101040-00	3	-	78,729,152.01
Interest Payable	20101050-00	3	-	96,647,012.30
Due to BIR	20201010-00	3	-	2,936,484.51
Due to GSIS	20201020-00	3	-	3,655,730.41
Due to Pag-IBIG	20201030-00	3	-	364,882.85
Due to PhilHealth	20201040-00	3	-	387,094.45
Due to SSS	20201110-00	3	-	73,140.00
Due to Central/Home/Head Office-AgriPinoy	20301010C-00	3	-	56,980,084.91
Due to Central/Home/Head Office	20301060-00	3	-	1,047,784,593.62
Trust Liabilities	20401010-00	3	-	1,730,367.96
Guaranty/Security Deposits Payable	20401040-00	3	-	6,300.00
Customers' Deposits Payable	20401050-00	3	-	67,500.00
Other Unearned Revenue/Income	20502990-00	3	-	5,652,130.25
Leave Benefits Payable	20601020-00	3	-	120,577,311.50
Undistributed Collections	29999040-00	3	-	356,500.77
Other Payables	29999990-00	3	-	24,590,835.12
Accumulated Surplus/(Deficit)	30101010-00	5	-	956,942,698.67
Contributed Capital	30101030-00	5	-	411,647,662.00
Permit Fees	40201010-00	0	-	43,200.00
Clearance and Certification Fees	40201040-00	0	-	87,300.00
Licensing Fees	40201060-00	0	-	2,979,960.10
Supervision and Regulation Enforcement Fees	40201070-00	0	-	48,795,205.82
Inspection Fees	40201100-00	0	-	2,706,000.00
Processing Fees	40201130-00	0	-	10,356,000.00
Fines and Penalties-Service Income	40201140-00	0	-	18,400.00
Accreditation Fees	40201210-00	0	-	77,800.00
Other Service Income	40201990-00	0	-	793,524.67
Seminar/Training Fees	40202040-00	0	-	2,800.00
Rent/Lease Income	40202050-00	0	-	391,000.00
Interest Income-Deposits	40202210-00	0	-	540,027.87
Interest Income-Loans	40202210-00	0	-	2,116,533.54
Fines and Penalties-Business Income	40202230-00	0	-	45,650.00

Account Title	Account Code	Current /	Debit	Credit
Other Business Income	40202990-00	0	-	1,563,032.79
Subsidy from National Government	40301010-00	0	-	175,276,000.00
Assistance from National Government Agencies	40301020-00	0	-	300,000.00
Gain on Sale of Investment Property	40501030-00	0	-	2,730,323.78
Other Gains	40501990-00	0	-	20,400.00
Miscellaneous Income	40699990-00	0	-	465,271.42
Salaries and Wages-Regular	50101010-00	0	71,665,192.66	-
Personnel Economic Relief Allowance (PERA)	50102010-00	0	3,377,902.87	-
Representation Allowance (RA)	50102020-00	0	1,346,335.31	-
Transportation Allowance (TA)	50102030-00	0	1,092,612.73	-
Clothing/Uniform Allowance	50102040-00	0	1,421,000.00	-
Honoraria	50102100-00	0	12,500.00	-
Mid-Year Bonus	50102160-00	0	11,573,687.00	-
Directors and Committee Members' Fees	50102170-00	0	1,152,000.00	-
Retirement and Life Insurance Premiums	50103010-00	0	7,269,950.08	-
Pag-IBIG Contributions	50103020-00	0	280,051.50	-
PhilHealth Contributions	50103030-00	0	1,428,382.98	-
Employees Compensation Insurance Premiums	50103040-00	0	147,638.61	-
Other Personnel Benefits- Loyalty pay	50104990-00	0	20,000.00	-
Other Personnel Benefits- E.A.I.B.	50104990B-00	0	1,621,095.99	-
Traveling Expenses-Local	50201010-00	0	5,209,230.56	-
Traveling Expenses-Foreign	50201020-00	0	1,155,154.00	-
Training Expenses	50202010-00	0	1,571,796.38	-
Office Supplies Expenses	50203010-00	0	1,464,492.95	-
Accountable Forms Expenses	50203020-00	0	31,055.00	-
Non-Accountable Forms Expenses	50203030-00	0	112,220.64	-
Medical, Dental and Laboratory Supplies Expense	50203080-00	0	294,868.00	-
Fuel, Oil and Lubricants Expenses	50203090-00	0	1,511,325.00	-
Agricultural and Marine Supplies Expenses	50203100-00	0	917,835.00	-
Semi-Expendable Machinery and Equipment Expenses	50203210-00	0	238,736.00	-
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220-00	0	152,000.00	-
Other Supplies and Materials Expenses	50203990-00	0	486,292.76	-
Water Expenses	50204010-00	0	215,239.40	-
Electricity Expenses	50204020-00	0	2,143,045.13	-
Postage and Courier Services	50205010-00	0	29,379.50	-
Telephone Expenses	50205020-00	0	528,488.53	-
Internet Subscription Expenses	50205030-00	0	497,182.15	-
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	0	146,994.00	-
Prizes	50206020-00	0	33,000.00	-
Extraordinary and Miscellaneous Expenses	50210030-00	0	163,673.56	-
Legal Services	50211010-00	0	201,515.00	-
Auditing Services	50211020-00	0	4,044,514.05	-
Other Professional Services	50211990-00	0	276,700.00	-
Janitorial Services	50212020-00	0	1,569,747.13	-
Security Services	50212030-00	0	2,450,615.75	-
Other General Services	50212990-00	0	13,416,740.92	-
Repairs and Maintenance-Buildings and Other Structures	50213040-00	0	23,775.45	-
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	56,513.00	-
Repairs and Maintenance-Transportation Equipment	50213060-00	0	2,029,254.11	-
Repairs and Maintenance-Furniture and Fixtures	50213070-00	0	25,305.00	-
Repairs and Maintenance-Leased Assets Improvements	50213090-00	0	19,390.24	-
Repairs and Maintenance-Other Property, Plant and Equipment	50213990-00	0	31,773.75	-
Financial Assistance/Subsidy/Contribution-CBAP	50214990-00	0	24,936,800.00	-
Financial Assistance/Subsidy/Contribution-TCGS 40% Subsidy	50214990-00	0	35,044.00	-
Financial Assistance/Subsidy/Contribution-Delivery/Hauling of Fertilizer	50214990-00	0	226,110.00	-
Financial Assistance - Tobacco Farmers' Dependents Scholarship Program	50214990-00	0	406,000.00	-
Taxes, Duties and Licenses	50215010-00	0	78,645.73	-
Fidelity Bond Premiums	50215020-00	0	281,607.00	-
Insurance Expenses	50215030-00	0	692,123.97	-
Printing and Publication Expenses	50299020-00	0	599,926.80	-
Representation Expenses - Regular	50299030-00	0	1,153,601.76	-
Transportation and Delivery Expenses	50299040-00	0	57,339.79	-
Rent/Lease Expenses	50299050-00	0	9,024,591.48	-
Membership Dues and Contributions to Organizations	50299060-00	0	50,000.00	-
Subscription Expenses	50299070-00	0	449,555.69	-
Documentary Stamps Expenses	50299140-00	0	30.00	-
Other Maintenance and Operating Expenses	50299990-00	0	130.00	-
Other Maintenance and Operating Expenses - Synchronized Tree Planting / Tree	50299990-00	0	813,964.58	-
Other Maintenance and Operating Expenses - Synchronized Tree Planting	50299990-00	0	508,920.70	-
Other Maintenance and Operating Expenses - TCGS	50299990-00	0	13,750.00	-
Other Maintenance and Operating Expenses - Farmers Organizational	50299990-00	0	30,500.00	-
Other Maintenance and Operating Expenses - Beef Cattle Production Assistance	50299990-00	0	86,472.97	-
Other Maintenance and Operating Expenses - Scholarship Expenses	50299990-00	0	936,000.00	-
Other Maintenance and Operating Expenses - Tarlac Demo Farm	50299990-00	0	356,052.18	-
Bank Charges	50301040-00	0	3,154.89	-
Depreciation-Land Improvements	50501020-00	0	160,311.36	-
Depreciation-Infrastructure Assets	50501030-00	0	172,929.18	-

Account Title	Account Code	Current /	Debit	Credit
Depreciation-Buildings and Other Structures	50501040-00	0	4,454,382.89	-
Depreciation-Machinery and Equipment	50501050-00	0	3,311,308.06	-
Depreciation-Transportation Equipment	50501060-00	0	826,204.48	-
Depreciation-Furniture, Fixtures and Books	50501070-00	0	40,174.34	-
Depreciation-Office Equipment	50501080-00	0	10,402.47	-
Depreciation-Leased Assets Improvements	50501090-00	0	267,911.22	-
Amortization-Intangible Assets	50502010-00	0	93,738.68	-
Impairment Loss-Inventories	50503070-00	0	68,682.00	-
<b>Total</b>			<b><u>4,257,743,568.29</u></b>	<b><u>4,257,743,568.29</u></b>

Certified Correct:

  
MILAGROS C. TIU  
Chief Accountant