

Sugar Regulatory Administration
CONSOLIDATED TRIAL BALANCE
 Corporate Fund Account

Ledger of SUGAR REGULATORY ADMINISTRATION showing balances of accounts as of June 30, 2022

| ACCOUNTS | Account Code | TRIAL BALANCE- QC as of June 30, 2022 | | TRIAL BALANCE- BC as of June 30, 2022 | | CONSOLIDATED Trial Balance as of June 30, 2022 | |
|---|--------------|--|----------------------|--|---------------------|---|----------------------|
| | | Debit | Credit | Debit | Credit | Debit | Credit |
| CURRENT ASSETS | | | | | | | |
| Cash and Cash Equivalents | 101 | 1,985,834,810.37 | - | 128,396,830.56 | - | 2,113,341,640.93 | - |
| Cash on Hand | 10101 | 7,535,908.48 | - | 577,687.97 | - | 8,113,596.37 | - |
| Cash - Collecting Officers | 10101010 | 7,385,908.00 | - | 337,687.97 | - | 7,723,596.37 | - |
| Petty Cash | 10101020 | 150,000.00 | - | 240,000.00 | - | 390,000.00 | - |
| Cash in Bank - Local Currency | 10102 | 1,977,498,961.97 | - | 127,729,142.59 | - | 2,105,228,044.56 | - |
| Cash In Bank-Local Currency, Current | 10102020 | 1,971,973,278.75 | - | 127,359,857.30 | - | 2,099,333,136.05 | - |
| LBP-San Fernando | 10102020-1 | 1,100,666.07 | - | - | - | 1,100,666.07 | - |
| LBP- Balayan | 10102020-2 | 1,261,815.04 | - | - | - | 1,261,815.04 | - |
| LBP- North Avenue | 10102020-3 | 1,695,445,949.21 | - | - | - | 1,695,445,949.21 | - |
| LBP SRA Sugar liens | 10102020-4 | 152,855,489.23 | - | - | - | 152,855,489.23 | - |
| LBP - ACEF, Current 1/ | 10102020-5 | 2,815,926.75 | - | - | - | 2,815,926.75 | - |
| LBP-Bacolod (Corporate) | 10102020-6 | - | - | 6,870,264.64 | - | 6,870,264.64 | - |
| LBP Bacolod (ACEF) 1/ | 10102020-7 | - | - | 13,877.01 | - | 13,877.01 | - |
| LBP Bacolod (CA# 0422-1234-66)Other Project | 10102020-12 | - | - | 1,837,992.22 | - | 1,837,992.22 | - |
| LBP Bacolod (0422-1248-70) | 10102020-13 | - | - | 238,745.50 | - | 238,745.50 | - |
| LBP-SIDA Account | 10102020-14 | 118,693,432.45 | - | - | - | 118,693,432.45 | - |
| LBP-Bacolod SIDA Account | 10102020-15 | - | - | 118,398,977.93 | - | 118,398,977.93 | - |
| Cash In Bank-Local Currency, Savings | 10102030 | 5,525,623.22 | - | 369,285.29 | - | 5,894,908.51 | - |
| LBP-High Yielding Savings | 10102030-1 | - | - | - | - | - | - |
| LBP ACEF-HYSA 1/ | 10102030-2 | 5,525,623.22 | - | - | - | 5,525,623.22 | - |
| LBP Bacolod (RAGASA) | 10102030-3 | - | - | 369,285.29 | - | 369,285.29 | - |
| Treasury/Agency Cash Account | 10104 | | | | | | |
| Cash - Modified Disbursement System | 10104040 | - | - | - | - | - | - |
| Investments | 102 | 36,968,105.37 | - | | | 36,968,105.37 | - |
| Financial Assets - Held to Maturity | 10202 | 35,986,105.37 | - | | | 35,986,105.37 | - |
| Investment in Treasury Bills - Local 2/ | 10202010 | 35,986,105.37 | - | - | - | 35,986,105.37 | - |
| Other Investments | 10299 | 82,000.00 | - | | | 82,000.00 | - |
| Other Investments | 10299990 | 82,000.00 | - | - | - | 82,000.00 | - |
| Receivables | 103 | 744,875,481.74 | 66,025,671.42 | 17,143,629.68 | 4,259,759.72 | 762,019,110.82 | 70,285,431.14 |
| Loans & Receivable Accounts | 10301 | 8,541,744.33 | - | | | 8,541,744.33 | - |
| Accounts Receivable | 10301010 | 8,541,744.33 | - | - | - | 8,541,744.33 | - |
| Allowance for Impairment - Accounts Receivable | 10301012 | - | - | - | - | - | - |
| Inter-Agency Receivables | 10303 | 494,893,192.61 | - | 502,542.07 | - | 495,395,734.68 | - |
| Due From National Government Agencies | 10303010 | 424,630,138.21 | - | 502,542.07 | - | 425,132,680.28 | - |
| Allowance for Impairment - Due From National Government Agencies | 10303012 | - | - | - | - | - | - |
| Due From Other Government Corporations | 10303050 | 70,263,054.40 | - | - | - | 70,263,054.40 | - |
| Allowance for Impairment - Due From Other Government Corporations | 10303052 | - | - | - | - | - | - |
| Intra-Agency Receivables | 10304 | 169,489,589.79 | - | 7,227,878.85 | - | 176,637,468.64 | - |
| Due From Other Funds | 10304050 | - | - | 7,227,878.85 | - | 7,227,878.85 | - |
| Due From Bacolod Office | 10304070 | 169,489,589.79 | - | - | - | 169,489,589.79 | - |
| Other Receivables | 10399 | 72,639,955.91 | 66,025,671.42 | 9,413,288.16 | 4,259,759.72 | 81,444,163.17 | 70,285,431.14 |
| Receivables - Disallowances/Charges | 10399010 | 619,328.55 | - | 93,754.15 | - | 713,082.70 | - |
| Receivables-Disallowances/Charges | 10399010-1 | 496,580.55 | - | - | - | 496,580.55 | - |
| Receivables-Disallowances/Charges (B) | 10399010-2 | 122,748.00 | - | 93,754.15 | - | 216,502.15 | - |
| Due From Officers and Employees | 10399020 | 19,833.91 | - | 97,735.88 | - | 117,569.79 | - |
| Due From Non-Government Organizations/ Civil Society | 10399030 | 5,862,701.68 | - | 5,052,712.56 | - | 10,915,414.24 | - |
| Other Receivables | 10399990 | 65,529,090.87 | - | 4,169,005.57 | - | 69,698,096.44 | - |
| Claims on Unrelieved Losses of Assets | 10399990-1 | 207,819.67 | - | - | - | 207,819.67 | - |
| Claims on Disallowed Checks | 10399990-2 | 23,750.17 | - | - | - | 23,750.17 | - |
| Other Receivables (LES Lots) | 10399990-3 | 53,369.00 | - | - | - | 53,369.00 | - |
| Other Receivables | 10399990-4 | 2,590,845.03 | - | 4,169,005.57 | - | 6,759,850.60 | - |
| Due from Dept. of Agriculture (DA) | 10399990-5 | 1,250,635.00 | - | - | - | 1,250,635.00 | - |
| Due from NASUTRA | 10399990-6 | 54,249,557.52 | - | - | - | 54,249,557.52 | - |
| Due from OCI SILANGAN | 10399990-7 | 6,698,114.48 | - | - | - | 6,698,114.48 | - |
| Due from Council for Agriculture, Forestry, etc. | 10399990-8 | 455,000.00 | - | - | - | 455,000.00 | - |
| Allowance for Impairment - Other Receivables | 10399992 | - | 66,025,671.42 | - | 4,259,759.72 | - | 70,285,431.14 |
| Inventories | 104 | 725,419.38 | - | 2,003,656.21 | - | 2,729,075.59 | - |
| Supplies | 10404 | 599,218.38 | - | 2,003,656.21 | - | 2,602,874.59 | - |
| Office Supplies Inventory | 10404010 | 599,218.38 | - | 88,571.43 | - | 687,789.81 | - |
| Agricultural Supplies Invty (Bacolod) | 10404090 | - | - | 1,935,084.78 | - | 1,935,084.78 | - |
| Semi-Expendable Furniture, Fixtures and Books | 10406 | 126,201.00 | - | | | 126,201.00 | - |
| Semi-Expendable Furniture and Fixtures | 10406010 | 126,201.00 | - | - | - | 126,201.00 | - |
| Semi-Expendable Books | 10406020 | - | - | - | - | - | - |
| Other Current Assets | 199 | 7,660,330.45 | - | 1,400,915.73 | - | 9,061,246.18 | - |
| Advances | 19901 | 1,206,650.00 | - | 698,332.60 | - | 1,904,982.60 | - |
| Advances for Operating Expenses | 19901010 | - | - | - | - | - | - |
| Advances to Special Disbursing Officer | 19901030 | 1,191,414.00 | - | 510,857.60 | - | 1,702,271.60 | - |
| Advances to Officers and Employee | 19901040 | 15,236.00 | - | 187,475.00 | - | 202,711.00 | - |

1/ Intended for DA-Sugar ACEF Projects

2/ Includes funds escrow for payment of NASUTRA payables in the amount of P16.549M

| ACCOUNTS | Account Code | TRIAL BALANCE- QC | | TRIAL BALANCE- BC | | CONSOLIDATED Trial Balance | |
|--|--------------|-------------------------|-----------------------|-------------------------|-----------------------|----------------------------|-----------------------|
| | | as of June 30, 2022 | | as of June 30, 2022 | | as of June 30, 2022 | |
| | | Debit | Credit | Debit | Credit | Debit | Credit |
| Prepayments | 19902 | 5,253,688.36 | - | 683,283.13 | - | 5,936,971.49 | - |
| Prepaid Insurance | 19902050 | 443,235.77 | - | - | - | 443,235.77 | - |
| Prepaid Insurance - Gov't Buildings | 19902050-1 | 147,194.35 | - | - | - | 147,194.35 | - |
| Prepaid Insurance - Motor Vehicles | 19902050-2 | 200,176.27 | - | - | - | 200,176.27 | - |
| Prepaid Insurance - SRA Directories/ORA | 19902050-3 | 95,865.15 | - | - | - | 95,865.15 | - |
| Advances to Contractors | 19902010 | 143,578.98 | - | - | - | 143,578.98 | - |
| Creditable Input Tax | 19902070 | 3,227.54 | - | - | - | 3,227.54 | - |
| Other Prepayments | 19902990 | 4,663,646.07 | - | 683,283.13 | - | 5,346,929.20 | - |
| Deposits | 19903 | 1,199,992.09 | - | 19,300.00 | - | 1,219,292.09 | - |
| Guaranty Deposits | 19903020 | 1,145,692.09 | - | 19,300.00 | - | 1,164,992.09 | - |
| Other Deposits | 19903990 | 54,300.00 | - | - | - | 54,300.00 | - |
| TOTAL CURRENT ASSETS | | 2,774,364,147.31 | 66,025,671.42 | 148,855,831.58 | 4,259,759.72 | 2,923,219,178.89 | 70,285,431.14 |
| Investment Property | 105 | 53,944,001.88 | 13,105,321.10 | 7,317,478.00 | - | 61,261,479.88 | 13,105,321.10 |
| Land and Buildings | 10501 | 53,944,001.88 | 13,105,321.10 | 7,317,478.00 | - | 61,261,479.88 | 13,105,321.10 |
| Investment Property, Land | 10501010 | 37,909,698.12 | - | 7,317,478.00 | - | 45,227,176.12 | - |
| Accumulated Impairment Losses - Investment Property | 10501012 | - | - | - | - | - | - |
| Investment Property, Buildings | 10501020 | 16,034,303.76 | - | - | - | 16,034,303.76 | - |
| Accumulated Depreciation - Investment Property, Bu | 10501021 | - | 13,105,321.10 | - | - | - | 13,105,321.10 |
| Property, Plant & Equipment | 106 | 500,971,047.26 | 168,389,943.81 | 1,295,894,014.99 | 223,215,501.94 | 1,706,865,062.25 | 391,525,445.75 |
| Land | 10601 | 110,937.94 | - | 532,436,735.05 | - | 532,547,672.99 | - |
| Land | 10601010 | 110,937.94 | - | 532,436,735.05 | - | 532,547,672.99 | - |
| Land Improvements | 10602 | 10,997,940.04 | 10,448,043.03 | 28,686,414.57 | 19,945,538.88 | 39,684,354.61 | 30,393,581.91 |
| Land Improvements | 10602010 | - | - | - | - | - | - |
| Accumulated Depreciation - Land Improvements | 10602011 | - | - | - | - | - | - |
| Other Land Improvements | 10602990 | 10,997,940.04 | - | 28,686,414.57 | - | 39,684,354.61 | - |
| Accumulated Depreciation - Other Land Improvements | 10602991 | - | 10,448,043.03 | - | 19,945,538.88 | - | 30,393,581.91 |
| Buildings and Other Structures | 10604 | 61,809,890.35 | 30,632,689.46 | 76,787,365.43 | 41,737,915.19 | 138,587,255.78 | 72,370,524.65 |
| Buildings | 10604010 | 29,202,271.45 | - | 47,790,145.74 | - | 76,992,417.19 | - |
| Accumulated Depreciation - Office Buildings | 10604011 | - | 21,814,599.01 | - | 23,683,084.53 | - | 45,297,683.54 |
| Other Structures | 10604990 | 32,607,618.90 | - | 28,997,219.69 | - | 61,604,838.59 | - |
| Accumulated Depreciation - Other Structures | 10604991 | - | 9,018,010.45 | - | 18,054,830.66 | - | 27,072,841.11 |
| Machinery and Equipment | 10605 | 357,902,390.73 | 87,179,970.37 | 527,578,388.40 | 140,565,798.72 | 885,480,779.13 | 227,745,769.09 |
| Office Equipment | 10605020 | 9,017,162.91 | - | 15,330,327.60 | - | 24,347,490.51 | - |
| Accumulated Depreciation - Office Equipment | 10605021 | - | 6,717,290.42 | - | 12,010,007.18 | - | 18,727,306.60 |
| Information and Communication Technology Equipm | 10605030 | 13,218,514.73 | - | 21,685,090.49 | - | 34,883,605.22 | - |
| Accumulated Depreciation - Information and Commu | 10605031 | - | 8,736,929.01 | - | 17,355,595.56 | - | 26,092,524.57 |
| Agricultural and Forestry Equipment | 10605040 | 237,196,527.73 | - | 362,093,861.71 | - | 599,290,389.44 | - |
| Accumulated Depreciation - Agricultural and Forestry | 10605041 | - | 13,142,391.99 | - | 35,641,592.42 | - | 48,783,984.41 |
| Communications Equipment | 10605070 | 76,220.00 | - | 374,450.00 | - | 450,670.00 | - |
| Accumulated Depreciation - Communications Equipm | 10605071 | - | 72,400.00 | - | 78,066.80 | - | 150,475.80 |
| Technical and Scientific Equipment | 10605140 | 96,581,980.36 | - | 120,696,308.79 | - | 217,278,289.15 | - |
| Accumulated Depreciation-Technical and Scientific E | 10605141 | - | 56,841,900.21 | - | 69,592,615.84 | - | 126,434,516.05 |
| Sports Equipment | 10605130 | 114,000.00 | - | 130,908.00 | - | 244,908.00 | - |
| Accumulated Depreciation - Sports Equipment | 10605131 | - | 55,954.99 | - | 94,876.28 | - | 150,831.27 |
| Other Machinery & Equipment | 10605990 | 1,697,985.00 | - | 7,287,441.81 | - | 8,985,426.81 | - |
| Accumulated Depreciation - Other Machinery and Eq | 10605991 | - | 1,613,085.75 | - | 5,793,044.84 | - | 7,406,130.39 |
| Transportation Equipment | 10606 | 45,762,105.20 | 26,898,456.57 | 36,338,157.14 | 19,544,987.46 | 82,100,262.34 | 45,643,444.03 |
| Motor Vehicles | 10606010 | 45,762,105.20 | - | 36,338,157.14 | - | 82,100,262.34 | - |
| Accumulated Depreciation - Motor Vehicles | 10606011 | - | 26,098,456.57 | - | 19,544,987.46 | - | 45,643,444.03 |
| Furniture, Fixtures and Books | 10607 | 1,148,383.00 | 212,581.00 | 4,066,954.40 | 1,421,261.69 | 5,207,337.40 | 1,633,842.89 |
| Furniture and Fixtures | 10607010 | 895,055.00 | - | 3,914,519.40 | - | 4,809,574.40 | - |
| Accumulated Depreciation - Furniture and Fixtures | 10607011 | - | 156,257.78 | - | 1,300,740.09 | - | 1,456,997.87 |
| Books | 10607020 | 245,328.00 | - | 152,435.00 | - | 397,763.00 | - |
| Accumulated Depreciation - Library Books | 10607021 | - | 56,323.22 | - | 120,521.60 | - | 176,844.82 |
| Construction in Progress | 10698 | - | - | - | - | - | - |
| Construction in Progress - Building & Other Structu | 10698030 | - | - | - | - | - | - |
| Other Property, Plant & Equipment | 10699 | 23,247,400.00 | 13,738,283.38 | - | - | 23,247,400.00 | 13,738,283.38 |
| Other Property, Plant & Equipment | 10699990 | 23,247,400.00 | - | - | - | 23,247,400.00 | - |
| Accumulated Depreciation - Other Plant, Property & | 10699991 | - | 13,738,283.38 | - | - | - | 13,738,283.38 |
| Intangible Assets | 108 | 1,180,000.00 | 1,062,000.02 | - | - | 1,180,000.00 | 1,062,000.02 |
| Intangible Assets | 10801 | 1,180,000.00 | 1,062,000.02 | - | - | 1,180,000.00 | 1,062,000.02 |
| Computer Software | 10801020 | 1,180,000.00 | - | - | - | 1,180,000.00 | - |
| Accum. Amort. - Computer Software | 10801021 | - | 1,062,000.02 | - | - | - | 1,062,000.02 |
| Other Non-Current Assets | 199 | 542,667.32 | - | 307,905.60 | - | 850,572.92 | - |
| Other Assets | 19999 | 542,667.32 | - | 307,905.60 | - | 850,572.92 | - |
| Deferred Charges/Losses | 19999080 | - | - | 121,057.89 | - | 121,057.89 | - |
| Other Assets | 19999990 | 542,667.32 | - | 186,847.71 | - | 729,515.03 | - |
| Accumulated Impairment Losses - Other Assets | 19999992 | - | - | - | - | - | - |
| TOTAL NON-CURRENT ASSETS | | 556,637,716.46 | 182,477,264.93 | 1,213,519,398.59 | 223,215,501.94 | 1,770,157,115.05 | 405,692,766.87 |
| TOTAL ASSETS | | 3,331,001,863.77 | 248,502,936.35 | 1,362,374,430.17 | 227,475,261.66 | 4,693,376,293.94 | 475,978,198.01 |

| ACCOUNTS | Account Code | TRIAL BALANCE- QC as of June 30, 2022 | | TRIAL BALANCE- BC as of June 30, 2022 | | CONSOLIDATED Trial Balance as of June 30, 2022 | |
|---|--------------|--|-------------------------|--|-----------------------|---|-------------------------|
| | | Debit | Credit | Debit | Credit | Debit | Credit |
| LIABILITIES | | | | | | | |
| CURRENT LIABILITIES | | | | | | | |
| Financial Liabilities | 201 | - | 4,237,628.82 | - | 7,664,664.81 | - | 11,902,292.83 |
| Payables | 20101 | - | 4,237,628.82 | - | 7,664,664.81 | - | 11,902,292.83 |
| Accounts Payable | 20101010 | - | 2,037,420.78 | - | 4,648,376.01 | - | 6,685,796.79 |
| Due to Officers and Employees | 20101020 | - | 2,200,208.04 | - | 3,016,288.80 | - | 5,216,496.04 |
| Inter-Agency Payables | 202 | - | 11,248,614.77 | - | 3,649,072.99 | - | 14,897,687.76 |
| Inter-Agency Payables | 20201 | - | 11,248,614.77 | - | 3,649,072.99 | - | 14,897,687.76 |
| Due to BIR | 20201010 | - | 2,526,487.95 | - | 1,188,767.67 | - | 3,715,255.62 |
| Due to GSIS | 20201020 | - | 31,899.01 | - | 2,180,793.49 | - | 2,212,692.50 |
| Due to Pag-ibig | 20201030 | - | 4,222.93 | - | 60,842.91 | - | 65,065.84 |
| Due to PHILHEALTH | 20201040 | - | 113,780.19 | - | 218,668.92 | - | 332,449.11 |
| Due to NGAs | 20201050 | - | 8,572,224.69 | - | - | - | 8,572,224.69 |
| Due to DA-ACEF | 20201050-1 | - | 8,446,591.02 | - | - | - | 8,446,591.02 |
| Due to National Home Mortgage Finance Corp. | 20201050-2 | - | - | - | - | - | - |
| Due to DAR - Block Farming | 20201050-3 | - | - | - | - | - | - |
| Due to DOST-Molecular Techniques Project | 20201050-4 | - | - | - | - | - | - |
| Due to DOST-PCAARRD-SRA Project | 20201050-5 | - | - | - | - | - | - |
| Due to DOST - PNRI Smart Farming Project | 20201050-6 | - | 125,633.67 | - | - | - | 125,633.67 |
| Due to DA-Yolanda Fund (YRRP) | 20201050-7 | - | 0.00 | - | - | - | 0.00 |
| Due to Bureau of Treasury | 20201050-8 | - | - | - | - | - | - |
| Income Tax Payable | 20201130 | - | 0.00 | - | - | - | 0.00 |
| Intra-Agency Payables | 283 | - | - | - | 176,015,968.47 | - | 176,015,968.47 |
| Intra-Agency Payables | 28301 | - | - | - | 176,015,968.47 | - | 176,015,968.47 |
| Due to Other Funds | 20301050 | - | - | - | 7,227,878.85 | - | 7,227,878.85 |
| Due to Home Office | 20301060 | - | - | - | 168,788,089.62 | - | 168,788,089.62 |
| Trust Liabilities | 284 | - | 1,313,659,014.40 | - | 6,499,395.17 | - | 1,320,158,409.57 |
| Trust Liabilities | 28401 | - | 1,313,659,014.40 | - | 6,499,395.17 | - | 1,320,158,409.57 |
| Guaranty/Security Deposits Payable | 20401040 | - | 1,296,160,450.18 | - | 6,499,395.17 | - | 1,302,659,845.35 |
| Customers' Deposits Payable | 20401050 | - | 17,498,564.22 | - | - | - | 17,498,564.22 |
| Deferred Credits | 285 | - | - | - | - | - | - |
| Unearned Revenue/Income | 20502 | - | - | - | - | - | - |
| Unearned Revenue/Income | 20502990 | - | - | - | - | - | - |
| Provisions | 286 | - | 56,805,556.12 | - | 20,709,389.52 | - | 77,514,945.64 |
| Provisions | 20601 | - | 56,805,556.12 | - | 20,709,389.52 | - | 77,514,945.64 |
| Leave Benefits Payable | 20601020 | - | 56,805,556.12 | - | 20,709,389.52 | - | 77,514,945.64 |
| Other Current Payables | 289 | - | 22,511,503.32 | - | 3,492,348.70 | - | 26,003,852.02 |
| Other Payables | 29999 | - | 22,511,503.32 | - | 3,492,348.70 | - | 26,003,852.02 |
| Dividends Payable | 29999090 | - | - | - | - | - | - |
| Other Payables | 29999990 | - | 22,511,503.32 | - | 3,492,348.70 | - | 26,003,852.02 |
| Due to Liberty Aviation Corporation | 29999990-1 | - | 4,527,585.88 | - | - | - | 4,527,585.88 |
| Due to NASUTRA Creditors | 29999990-2 | - | 16,549,224.37 | - | - | - | 16,549,224.37 |
| Mutual Assistance Program (MAP) | 29999990-3 | - | 18,067.00 | - | 23,591.05 | - | 41,658.05 |
| SURECCO Loan | 29999990-4 | - | 92,320.86 | - | 411,848.67 | - | 504,169.53 |
| SURECCO-Damayon | 29999990-5 | - | (36.50) | - | 16,137.96 | - | 16,101.46 |
| Surecco-Healthcare (HMO) | 29999990-6 | - | (456.30) | - | 35,280.12 | - | 34,823.82 |
| SUGAREAP (Dues) | 29999990-7 | - | 8,620.00 | - | 17,406.25 | - | 26,026.25 |
| PHILAM | 29999990-9 | - | (386.93) | - | - | - | (386.93) |
| Due to Bukid Verde Inc., Micropropagation Project | 29999990-23 | - | - | - | - | - | - |
| Due to MJ Multilines Inc.-Bioefficacy Testing | 29999990-24 | - | - | - | - | - | - |
| Due to JIRCAS-Proj. for the Dev't of Sustainable | 29999990-25 | - | - | - | - | - | - |
| Due to Intelligrow Agri Product Trading | 29999990-26 | - | - | - | - | - | - |
| Due to UPLB-Dev't. of Nanofertilizers for Sugarcane | 29999990-27 | - | 42,455.25 | - | - | - | 42,455.25 |
| Due to JIRCAS-Mngt. on expt'l field & growth of sugarcane | 29999990-28 | - | - | - | - | - | - |
| COA Suspension | 29999990-29 | - | - | - | 167,478.83 | - | 167,478.83 |
| Due to AFSIS-SRA Project | 29999990-30 | - | 1,274,109.69 | - | - | - | 1,274,109.69 |
| SUDEMUPCO | 29999990-31 | - | - | - | 54,698.26 | - | 54,698.26 |
| SLD | 29999990-32 | - | - | - | 177,520.11 | - | 177,520.11 |
| RAGASA | 29999990-33 | - | - | - | 336,456.77 | - | 336,456.77 |
| OPSI | 29999990-34 | - | - | - | 1,445,257.14 | - | 1,445,257.14 |
| Other Payables | 29999990-99 | - | - | - | 806,673.54 | - | 806,673.54 |
| TOTAL CURRENT LIABILITIES | | - | 1,488,462,317.43 | - | 218,039,838.86 | - | 1,626,493,156.29 |
| NON-CURRENT LIABILITIES | | | | | | | |
| Deferred Credits | 285 | - | - | - | 122,357.89 | - | 122,357.89 |
| Deferred Credits | 28501 | - | - | - | 122,357.89 | - | 122,357.89 |
| Other Deferred Credits | 20501980 | - | - | - | 122,357.89 | - | 122,357.89 |
| TOTAL NON-CURRENT LIABILITIES | | - | - | - | 122,357.89 | - | 122,357.89 |
| TOTAL LIABILITIES | | - | 1,488,462,317.43 | - | 218,153,196.75 | - | 1,626,615,514.18 |

| ACCOUNTS | Account Code | TRIAL BALANCE - OC as of June 30, 2022 | | TRIAL BALANCE - BC as of June 30, 2022 | | CONSOLIDATED Trial Balance as of June 30, 2022 | |
|---|--------------|---|------------------|---|----------------|---|------------------|
| | | Debit | Credit | Debit | Credit | Debit | Credit |
| | | | | | | | |
| EQUITY | | | | | | | |
| Government Equity | 381 | - | 1,889,510,875.03 | - | 991,082,183.17 | - | 2,761,592,178.29 |
| Government Equity | 39101 | - | 1,889,510,875.03 | - | 991,082,183.17 | - | 2,761,592,178.29 |
| Accumulated Surplus | 39101010 | - | 1,872,597,818.55 | - | 331,036,758.89 | - | 2,154,634,377.43 |
| Government Equity | 39101020 | - | 36,912,456.48 | - | 570,045,344.29 | - | 606,957,800.77 |
| REVENUES | 4 | | | | | | |
| Service and Business Income | 402 | - | 320,556,487.21 | - | 103,159,913.10 | - | 423,707,990.31 |
| Service Income | 40201 | - | 299,474,615.14 | - | 100,442,771.93 | - | 399,917,387.07 |
| Permit Fees | 40201010 | - | 12,693,218.07 | - | 41,930,623.82 | - | 54,623,841.89 |
| Milling Permit Fee | 40201010-1 | - | 3,385,265.24 | - | 6,678,175.65 | - | 10,063,440.89 |
| Shipping Permit | 40201010-2 | - | 1,950,121.17 | - | 20,794,599.27 | - | 22,684,660.44 |
| Stabilization Fee | 40201010-3 | - | 6,689,377.40 | - | 13,198,078.23 | - | 19,887,455.63 |
| Special Milling Fee | 40201010-4 | - | 668,454.28 | - | 1,319,800.67 | - | 1,988,254.93 |
| Registration Fees | 40201020 | - | 452,000.00 | - | 6,000.00 | - | 458,000.00 |
| Registration Fee-Molasses/Sugar Traders | 40201020-1 | - | 310,000.00 | - | 6,000.00 | - | 310,000.00 |
| Registration Fee-Muscovado Converters | 40201020-2 | - | - | - | 6,000.00 | - | 6,000.00 |
| Registration Fee-Bioethanol Manufacturer/Prod | 40201020-3 | - | 6,000.00 | - | - | - | 6,000.00 |
| Registration Fee-Warehouses | 40201020-4 | - | 76,000.00 | - | - | - | 76,000.00 |
| Registration Fee-High Fructose Com Syrup (HFCS) | 40201020-5 | - | 60,000.00 | - | - | - | 60,000.00 |
| Clearance and Certification Fees | 40201040 | - | 231,705,183.82 | - | 6,480.00 | - | 231,711,663.82 |
| Clearance Fee-Export Sugar | 40201040-1 | - | - | - | 480.00 | - | 480.00 |
| Clearance Fee Muscovado Converters | 40201040-2 | - | 43,680.00 | - | - | - | 43,680.00 |
| Clearance Fee- Imported Refined Sugar | 40201040-3 | - | 80,950,395.24 | - | - | - | 80,950,395.24 |
| Clearance Fee- Imported Raw Sugar | 40201040-4 | - | - | - | - | - | - |
| Clearance Fee on Pre-Mfg Sugar Importation | 40201040-5 | - | 5,573,827.27 | - | - | - | 5,573,827.27 |
| Clearance on Imported Molasses | 40201040-6 | - | 144,941,079.31 | - | - | - | 144,941,079.31 |
| Certificate Port of Origin | 40201040-7 | - | - | - | - | - | - |
| Clearance Fee - High Fructose Com Syrup (HFCS) | 40201040-8 | - | 182,628.00 | - | - | - | 182,628.00 |
| Clearance Fee- Chemical Pura Fructose | 40201040-9 | - | 13,844.00 | - | - | - | 13,844.00 |
| Sanitary Certificate | 40201040-10 | - | - | - | - | - | - |
| Clearance Fee - Exported Molasses | 40201040-11 | - | 330.00 | - | - | - | 330.00 |
| Accreditation Fee - C&I Society Org | 40201040-12 | - | - | - | 4,000.00 | - | 4,000.00 |
| Clearance Fee - Exported HFCS | 40201040-13 | - | - | - | - | - | - |
| Accreditation Fee - Farm Mech. Service Provider | 40201040-14 | - | - | - | 2,000.00 | - | 2,000.00 |
| Licensing Fee | 40201060 | - | - | - | 7,550.00 | - | 7,550.00 |
| Milling License Fee - Sugar Mills | 40201060-1 | - | - | - | 7,550.00 | - | 7,550.00 |
| Supervision and Regulation Enforcement Fees | 40201070 | - | 53,821,521.89 | - | 57,737,270.51 | - | 111,558,792.20 |
| Monitoring Fee-Imported Sugar | 40201070-1 | - | - | - | - | - | - |
| Monitoring Fee-Refined Sugar | 40201070-2 | - | 8,208,585.40 | - | 16,401,130.00 | - | 24,609,695.40 |
| Monitoring Fee-Local Food Processor | 40201070-3 | - | - | - | - | - | - |
| Regular Sweeping | 40201070-4 | - | - | - | - | - | - |
| Monitoring Fee-Raw Sugar | 40201070-5 | - | 16,923,977.44 | - | 33,390,870.76 | - | 50,314,848.20 |
| Application Fee | 40201070-6 | - | 207,000.00 | - | - | - | 207,000.00 |
| Monitoring Fee-Imported Food Processor | 40201070-7 | - | 11,086,898.50 | - | - | - | 11,086,898.50 |
| Monitoring Fee-SAGE | 40201070-8 | - | 95,100.00 | - | 226,561.00 | - | 323,661.00 |
| Reinstatement Fee | 40201070-9 | - | - | - | - | - | - |
| Amendment of CEA | 40201070-10 | - | - | - | - | - | - |
| Amendment of Clearance | 40201070-11 | - | 650.00 | - | - | - | 650.00 |
| Monitoring Fee-Bioethanol | 40201070-12 | - | 4,842,467.45 | - | 2,572,228.25 | - | 7,214,693.70 |
| Monitoring Fee-Bioethanol Trust Fund | 40201070-13 | - | 9,284,914.80 | - | 5,144,462.50 | - | 14,429,387.40 |
| Revalidation Fee on Sugar | 40201070-14 | - | - | - | 30.00 | - | 30.00 |
| Advanced Sweeping/Replenishment | 40201070-15 | - | - | - | - | - | - |
| Reclassification of Sugar (from D to E) | 40201070-16 | - | - | - | - | - | - |
| Advanced Refining C Sugar | 40201070-19 | - | - | - | - | - | - |
| Reclassification | 40201070-20 | - | 3,371,958.00 | - | - | - | 3,371,958.00 |
| Filing/Inspection Fee-Biofuel | 40201070-21 | - | - | - | - | - | - |
| Switching Fee | 40201070-22 | - | - | - | - | - | - |
| Extension Validity of Sweeping | 40201070-23 | - | - | - | - | - | - |
| Advance Refining D Sugar | 40201070-24 | - | - | - | - | - | - |
| Extension Fee (disposition of sugar from wise) | 40201070-25 | - | - | - | - | - | - |
| Reclassification (HFCS) | 40201070-26 | - | - | - | - | - | - |
| Extension fee for new deadline for shipment... | 40201070-27 | - | - | - | - | - | - |
| Processing Fees | 40201130 | - | - | - | - | - | - |
| Export Processing Fee | 40201130-1 | - | - | - | - | - | - |
| Fines and Penalties - Service Income | 40201140 | - | 76,491.56 | - | 17,372.60 | - | 93,864.16 |
| Stop/LR Order | 40201140-1 | - | 2,063.00 | - | 2,050.10 | - | 4,113.10 |
| Fines and Penalties - Suppliers | 40201140-2 | - | 3,478.56 | - | 10,322.50 | - | 13,801.06 |
| Fines & Penalties Forfeited Bond | 40201140-3 | - | - | - | - | - | - |
| Fines and Penalties - Others | 40201140-4 | - | 70,970.00 | - | 5,000.00 | - | 75,970.00 |
| Other Service Income | 40201990 | - | 726,200.00 | - | 737,475.00 | - | 1,463,675.00 |
| Raw Sugar Analysis | 40201990-1 | - | 245,300.00 | - | 264,650.00 | - | 509,950.00 |
| Refined Sugar Analysis | 40201990-2 | - | 33,600.00 | - | - | - | 33,600.00 |
| Muscovado Sugar Analysis | 40201990-3 | - | - | - | 7,200.00 | - | 7,200.00 |
| Molasses Analysis | 40201990-4 | - | 17,450.00 | - | 185,425.00 | - | 212,875.00 |
| Soil Analysis | 40201990-5 | - | 4,800.00 | - | 83,700.00 | - | 88,500.00 |
| Special Analysis | 40201990-6 | - | 425,050.00 | - | 166,300.00 | - | 591,350.00 |

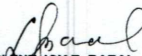
| ACCOUNTS | Account Code | TRIAL BALANCE- QC | | TRIAL BALANCE- BC | | CONSOLIDATED Trial Balance | |
|---|--------------|---------------------|-----------------------|---------------------|-----------------------|----------------------------|-----------------------|
| | | as of June 30, 2022 | | as of June 30, 2022 | | as of June 30, 2022 | |
| | | Debit | Credit | Debit | Credit | Debit | Credit |
| Filing Fee-Land Conversion | 40201990-7 | | - | | | - | - |
| Inspection Fee-Land Conversion | 40201990-8 | | - | | | - | - |
| Business Income | 40202 | | 21,082,372.07 | | 2,708,141.17 | | 23,790,513.24 |
| Rent Income | 40202050 | | 18,584,942.14 | | - | | 18,584,942.14 |
| Rent Income - Building | 40202050-1 | | 18,512,942.14 | | - | | 18,512,942.14 |
| Rent Income - Premises | 40202050-2 | | 32,000.00 | | - | | 32,000.00 |
| Rent Income - Equipment | 40202050-3 | | - | | - | | - |
| Rent Income - Land | 40202050-4 | | 40,000.00 | | - | | 40,000.00 |
| Income from Printing and Publication | 40202150 | | 17,200.00 | | 20,200.00 | | 37,400.00 |
| Subscription Fee | 40202150-1 | | 12,200.00 | | 20,200.00 | | 32,400.00 |
| Bidding Form | 40202150-2 | | 5,000.00 | | - | | 5,000.00 |
| Interest Income | 40202210 | | 287,021.06 | | 29,359.17 | | 316,380.23 |
| Other Business Income | 40202990 | | 2,193,208.87 | | 2,658,582.00 | | 4,851,790.87 |
| Sale of Sugar | 40202990-1 | | 1,658,331.54 | | 1,996,570.61 | | 3,654,902.15 |
| Sale of Molasses | 40202990-2 | | 392,577.33 | | 317,511.39 | | 710,088.72 |
| Sale of Cane Points | 40202990-3 | | 142,300.00 | | 327,000.00 | | 469,300.00 |
| Sale of Plantlets | 40202990-4 | | - | | 17,500.00 | | 17,500.00 |
| Assistance and Subsidy | 403 | | 66,146,785.72 | | 22,885,714.28 | | 89,032,500.00 |
| Assistance and Subsidy | 40301 | | 66,146,785.72 | | 22,885,714.28 | | 89,032,500.00 |
| Subsidy from National Government | 40301010 | | 66,146,785.72 | | 22,885,714.28 | | 89,032,500.00 |
| Gains | 405 | | 35,417.65 | | 173,912.64 | | 209,330.29 |
| Gains | 40501 | | 35,417.65 | | 173,912.64 | | 209,330.29 |
| Gain on Sale of Investment Property | 40501030 | | 35,417.65 | | - | | 35,417.65 |
| Sale of Land | 40501030-1 | | 35,417.65 | | - | | 35,417.65 |
| Gain on Sale of PPE | 40501040 | | - | | 173,912.64 | | 173,912.64 |
| Proceeds from Sale of Scrap / Waste Materials | 40501040-1 | | - | | 173,912.64 | | 173,912.64 |
| Other Non-Operating Income | 406 | | 248,046.53 | | 261,485.65 | | 509,532.18 |
| Miscellaneous Income | 40699 | | 248,046.53 | | 261,485.65 | | 509,532.18 |
| Miscellaneous Income | 40699990 | | 248,046.53 | | 261,485.65 | | 509,532.18 |
| Trichogramma Project | 40699990-1 | | - | | 143,136.00 | | 143,136.00 |
| Farm Services | 40699990-2 | | - | | - | | - |
| Trucking/Hauling Allowance | 40699990-3 | | 114,712.41 | | 81,048.05 | | 195,760.46 |
| Photocopying Fee | 40699990-4 | | 6,997.50 | | - | | 6,997.50 |
| Miscellaneous Income - Bacolod | 40699990-5 | | - | | 37,301.60 | | 37,301.60 |
| Miscellaneous Income - Quezon City | 40699990-6 | | 126,336.62 | | - | | 126,336.62 |
| TOTAL REVENUE | | | 386,987,237.11 | | 126,472,025.67 | | 513,459,262.78 |
| EXPENSES | | | | | | | |
| Personnel Services | 501 | | 52,281,283.28 | | 22,237,958.31 | | 74,519,241.59 |
| Salaries and Wages | 50101 | | 35,990,292.03 | | 15,228,289.74 | | 51,218,581.77 |
| Salaries and Wages - Regular | 50101010 | | 35,990,292.03 | | 15,228,289.74 | | 51,218,581.77 |
| Other Compensation | 50102 | | 11,125,981.57 | | 5,039,602.85 | | 16,165,584.42 |
| Personnel Economic Relief Allowance (PERA) | 50102010 | | 1,782,544.76 | | 840,000.00 | | 2,622,544.76 |
| Representation Allowance | 50102020 | | 655,366.69 | | 402,375.00 | | 1,057,741.69 |
| Transportation Allowance | 50102030 | | 514,625.00 | | 212,659.09 | | 727,284.09 |
| Uniform/Clothing Allowance | 50102040 | | 888,000.00 | | 420,000.00 | | 1,308,000.00 |
| Subsistence Allowance | 50102050 | | - | | 65,005.24 | | 65,005.24 |
| Honoraria | 50102100 | | 135,000.00 | | - | | 135,000.00 |
| Hazard Pay | 50102110 | | 890,898.21 | | 496,107.32 | | 1,297,005.53 |
| Longevity Pay | 50102120 | | 55,000.00 | | - | | 55,000.00 |
| Overtime and Night Pay | 50102130 | | 133,836.52 | | - | | 133,836.52 |
| Year End Bonus | 50102140 | | - | | - | | - |
| Cash Gift | 50102150 | | - | | - | | - |
| Mid Year Bonus | 50102160 | | 5,927,118.00 | | 2,499,411.00 | | 8,426,529.00 |
| Other Bonuses and Allowances | 50102990 | | 233,592.39 | | 104,045.20 | | 337,637.59 |
| Collective Negotiation Agreement (C N A) | 50102990-11 | | - | | - | | - |
| Productivity Enhancement Incentive | 50102990-12 | | - | | - | | - |
| Performance Based Bonus | 50102990-14 | | - | | - | | - |
| Per Diems | 50102990-39 | | - | | - | | - |
| Food Subsidy | 50102990-40 | | 233,592.39 | | 104,045.20 | | 337,637.59 |
| Social Amelioration Bonus (S A B) | 50102990-41 | | - | | - | | - |
| Monetization | 50102990-42 | | - | | - | | - |
| Masteral Award | 50102990-43 | | - | | - | | - |
| Anniversary Bonus | 50102990-44 | | - | | - | | - |
| Service Recognition Incentive | 50102990-46 | | - | | - | | - |
| Personnel Benefit Contributions | 50103 | | 5,123,219.47 | | 1,969,165.72 | | 7,092,385.19 |
| Retirement and Life Insurance Premiums | 50103010 | | 4,573,985.14 | | 1,682,899.79 | | 6,256,884.93 |
| PAG-IBIG Contributions | 50103020 | | 89,300.00 | | 42,200.00 | | 131,500.00 |
| PHILHEALTH Contributions | 50103030 | | 369,334.33 | | 201,565.93 | | 570,900.26 |
| Employees Compensation Insurance Premiums | 50103040 | | 90,600.00 | | 42,500.00 | | 133,100.00 |
| Other Personnel Benefits | 50104 | | 41,790.21 | | - | | 41,790.21 |
| Retirement Gratuity | 50104020 | | - | | - | | - |
| Terminal Leave Benefits | 50104030 | | 41,790.21 | | - | | 41,790.21 |
| Maintenance and Other Operating Expenses | 502 | | 511,015,888.54 | | 63,489,153.55 | | 574,505,042.09 |
| Traveling Expenses | 50201 | | 2,144,194.12 | | 1,958,689.52 | | 4,102,883.64 |
| Traveling Expenses-Local | 50201010 | | 2,144,194.12 | | 1,958,689.52 | | 4,102,883.64 |
| Traveling Expenses-Foreign | 50201020 | | - | | - | | - |

| ACCOUNTS | Account Code | TRIAL BALANCE- QC as of June 30, 2022 | | TRIAL BALANCE- BC as of June 30, 2022 | | CONSOLIDATED Trial Balance as of June 30, 2022 | |
|--|--------------|--|--------|--|--------|---|--------|
| | | Debit | Credit | Debit | Credit | Debit | Credit |
| Training and Scholarship Expenses | 50202 | 9,647,141.04 | - | 41,640.00 | - | 9,688,781.04 | - |
| Training Expenses | 50202010 | 139,401.04 | | 41,640.00 | | 181,041.04 | |
| Scholarship Grants/Expenses | 50202020 | 9,507,740.00 | | | | 9,507,740.00 | |
| Supplies and Materials Expenses | 50203 | 9,815,882.44 | - | 4,355,310.67 | - | 14,171,193.11 | - |
| Office Supplies Expenses | 50203010 | 851,057.91 | | 533,452.32 | | 1,384,510.23 | |
| Accountable Forms | 50203020 | - | | | | - | |
| Laboratory Supplies Expenses | 50203080 | 577,073.40 | | 371,698.55 | | 948,771.95 | |
| Fuel, Oil and Lubricants Expenses | 50203090 | 1,866,190.88 | | 2,082,833.10 | | 3,949,023.98 | |
| Agricultural and Marine Supplies Expenses | 50203100 | 3,082,300.00 | | 869,304.20 | | 3,951,604.20 | |
| Textbooks & Instructional Materials Expenses | 50203110 | - | | | | - | |
| Semi-Expendable Machinery and Equipment Expenses | 50203210 | 1,294,934.75 | | 152,893.00 | | 1,447,827.75 | |
| Semi-Expendable Furniture, Fixtures and Books Exp | 50203220 | 648,251.00 | | 27,880.00 | | 676,131.00 | |
| Other Supplies Expenses | 50203990 | 1,406,074.50 | | 317,249.50 | | 1,723,324.00 | |
| Utility Expenses | 50204 | 4,545,872.50 | - | 2,710,604.77 | - | 7,256,477.27 | - |
| Water Expenses | 50204010 | 379,264.89 | | 376,656.89 | | 755,921.78 | |
| Electricity Expenses | 50204020 | 4,166,607.61 | | 2,333,947.88 | | 6,500,555.49 | |
| Communication Expenses | 50205 | 1,583,333.91 | - | 864,746.17 | - | 2,448,080.08 | - |
| Postage and Courier Services | 50205010 | 126,147.66 | | 36,971.77 | | 163,119.43 | |
| Telephone Expenses | 50205020 | 855,588.17 | | 499,383.96 | | 1,354,972.13 | |
| Mobile | 50205020-1 | 652,025.19 | | 345,000.00 | | 997,025.19 | |
| Landline | 50205020-2 | 203,562.98 | | 154,383.96 | | 357,946.94 | |
| Internet Subscription Expenses | 50205030 | 601,598.08 | | 328,390.44 | | 929,988.52 | |
| Cable, Satellite, & Radio Expense | 50205040 | - | | | | - | |
| Awards/Rewards, Prizes and Indemnities | 50206 | - | - | - | - | - | - |
| Awards/Rewards Expenses | 50206010 | - | | | | - | |
| Confidential, Intelligence and Extraordinary Expenses | 50210 | - | - | - | - | - | - |
| Extraordinary and Miscellaneous Expenses | 50210030 | - | | | | - | |
| Miscellaneous Expenses | 50210030-1 | - | | | | - | |
| Miscellaneous Expenses - NBB | 50210030-2 | - | | | | - | |
| Professional Services | 50211 | 6,236,902.12 | - | 113,340.35 | - | 6,350,242.47 | - |
| Legal Services | 50211010 | 30,000.00 | | | | 30,000.00 | |
| Auditing Services | 50211020 | 2,679,716.45 | | 113,340.35 | | 2,793,056.80 | |
| Auditing Services | 50211020-1 | 2,619,443.70 | | | | 2,619,443.70 | |
| Auditing Services-Borne by the Agency | 50211020-2 | 60,272.75 | | 113,340.35 | | 173,613.10 | |
| Consultancy Services | 50211030 | - | | | | - | |
| Other Professional Services | 50211990 | 3,527,185.67 | | | | 3,527,185.67 | |
| General Services | 50212 | 26,481,892.52 | - | 39,587,311.99 | - | 66,069,204.51 | - |
| Janitorial Services | 50212020 | 1,666,134.91 | | 616,515.19 | | 2,282,650.10 | |
| Security Services | 50212030 | 2,912,265.65 | | 3,053,606.50 | | 5,965,872.15 | |
| Other General Services | 50212990 | 21,903,491.96 | | 35,917,190.30 | | 57,820,682.26 | |
| General Services | 50212990-1 | 3,709,942.50 | | 8,602,069.48 | | 12,312,011.98 | |
| General Services - Pakiao | 50212990-2 | 18,184,075.46 | | 27,315,120.82 | | 45,499,196.28 | |
| General Services - Meal Allowance (Messenger) | 50212990-3 | - | | | | - | |
| General Services - Laundry | 50212990-4 | 9,474.00 | | | | 9,474.00 | |
| Repairs and Maintenance | 50213 | 1,875,175.19 | - | 722,140.96 | - | 2,597,316.15 | - |
| Repairs & Maint-Buildings and Other Structures | 50213040 | 682,969.00 | | 35,832.50 | | 718,801.50 | |
| Repairs & Maint-Office Buildings | 50213040-1 | 678,066.00 | | 35,832.50 | | 713,898.50 | |
| Repairs & Maint-Other Structures | 50213040-99 | 4,903.00 | | | | 4,903.00 | |
| Repairs & Maint-Machinery and Equipment | 50213050 | 382,727.60 | | 171,290.00 | | 554,017.60 | |
| Repairs & Maint-Machineries | 50213050-1 | 15,078.00 | | 1,035.00 | | 16,113.00 | |
| Repairs & Maint-Office Equipment | 50213050-2 | 238,119.60 | | 138,180.00 | | 376,299.60 | |
| Repairs & Maint-IT Equipment & Software | 50213050-3 | 40,450.00 | | 17,510.00 | | 57,960.00 | |
| Repairs & Maint-Agricultural Equipment | 50213050-4 | - | | 12,800.00 | | 12,800.00 | |
| Repairs & Maint-Technical and Scientific Equipm | 50213050-14 | 88,080.00 | | 765.00 | | 88,845.00 | |
| Repairs & Maint-Transportation Equipment | 50213060 | 648,584.59 | | 506,518.46 | | 1,155,103.05 | |
| Repairs & Maint-Furniture & Fixtures | 50213070 | - | | 8,500.00 | | 8,500.00 | |
| Repairs & Maint-Semi-Expendable Machinery and E | 50213210 | 6,100.00 | | | | 6,100.00 | |
| Repairs & Maint-Semi-Expendable Machineries | 50213210-1 | 1,500.00 | | | | 1,500.00 | |
| Repairs & Maint-Semi-Expendable Office Equip | 50213210-2 | 2,800.00 | | | | 2,800.00 | |
| Repairs & Maint-Semi-Expendable Information | 50213210-3 | 1,800.00 | | | | 1,800.00 | |
| Repairs & Maint-Semi-Expendable Furniture, Fixture | 50213220 | 534.00 | | | | 534.00 | |
| Repairs & Maint-Semi-Expendable Furniture | 50213220-1 | 534.00 | | | | 534.00 | |
| Repairs & Maint-Other Property, Plant and Equipme | 50213990 | 154,260.00 | | | | 154,260.00 | |
| Taxes, Insurance Premiums and Other Fees | 50215 | 23,247,100.93 | - | 577,891.23 | - | 23,824,992.16 | - |
| Taxes, Duties and Licenses | 50215010 | 1,275,734.08 | | 54,440.94 | | 1,330,175.02 | |
| Fidelity Bond Premiums | 50215020 | 120,283.50 | | 84,150.00 | | 204,433.50 | |
| Insurance Expenses | 50215030 | 383,647.35 | | 438,500.29 | | 822,147.64 | |
| Insurance Expense - Gov't Buildings | 50215030-1 | 147,194.28 | | 326,410.19 | | 473,604.47 | |
| Insurance Expense - Motor Vehicles | 50215030-2 | 140,588.22 | | 112,090.10 | | 252,678.32 | |
| Insurance Expense - SRA Directories/Officers | 50215030-3 | 95,864.85 | | | | 95,864.85 | |
| Insurance Expense - Others | 50215030-4 | - | | | | - | |
| Income Tax Expenses | 50215040 | 21,467,436.00 | | | | 21,467,436.00 | |
| Other Maintenance and Operating Expenses | 50299 | 425,438,393.77 | - | 12,558,277.89 | - | 437,996,671.66 | - |
| Advertising Expenses | 50299010 | 66,074.40 | | | | 66,074.40 | |
| Printing and Publication Expenses | 50299020 | 164,630.00 | | | | 164,630.00 | |
| Representation Expenses | 50299030 | 166,876.58 | | 31,772.38 | | 198,648.96 | |
| Transportation and Delivery Expenses | 50299040 | 744.60 | | 251,397.77 | | 252,142.37 | |

| ACCOUNTS | Account Code | TRIAL BALANCE- QC as of June 30, 2022 | | TRIAL BALANCE- BC as of June 30, 2022 | | CONSOLIDATED Trial Balance as of June 30, 2022 | |
|---|--------------|--|-------------------------|--|-------------------------|---|-------------------------|
| | | Debit | Credit | Debit | Credit | Debit | Credit |
| Rent Expenses | 50299050 | 332,610.00 | - | 1,192,225.36 | - | 1,524,835.36 | - |
| Membership Dues & Contributions to Organizations | 50299060 | 143,650.63 | - | - | - | 143,650.63 | - |
| Subscriptions Expenses | 50299070 | 211,759.26 | - | - | - | 211,759.26 | - |
| Donations | 50299080 | 255,532,048.76 | - | - | - | 255,532,048.76 | - |
| Documentary Stamps Expense | 50299140 | - | - | - | - | - | - |
| Dividend Expenses | 50299160 | - | - | - | - | - | - |
| Other Maintenance and Operating Expenses | 50299990 | 168,819,999.54 | - | 11,082,882.38 | - | 179,902,881.92 | - |
| Other MOOE - Operating Expenses | 50299990-1 | 90,037,324.53 | - | 10,996,969.05 | - | 101,034,293.58 | - |
| Other MOOE - GAD | 50299990-2 | - | - | - | - | - | - |
| OGCC Lawyer Allowances | 50299990-3 | 37,500.00 | - | - | - | 37,500.00 | - |
| Other MOOE - Infrastructure | 50299990-17 | 78,550,783.62 | - | - | - | 78,550,783.62 | - |
| Other MOOE - BRDE Fund | 50299990-18 | - | - | - | - | - | - |
| Other MOOE - COVID19 Response | 50299990-19 | 136,791.39 | - | 15,833.33 | - | 152,624.72 | - |
| Other MOOE - Hazard Pay (COS-Chemists) | 50299990-20 | 57,600.00 | - | 70,080.00 | - | 127,680.00 | - |
| Financial Expenses | 503 | 27,929.86 | - | 30,000.00 | - | 57,929.86 | - |
| Financial Expenses | 50301 | 27,929.86 | - | 30,000.00 | - | 57,929.86 | - |
| Interest Expenses | 50301020 | - | - | - | - | - | - |
| Bank Charges | 50301040 | 27,929.86 | - | 30,000.00 | - | 57,929.86 | - |
| Non-Cash Expenses | 505 | 10,135,600.47 | - | 25,051,945.22 | - | 35,187,545.69 | - |
| Depreciation | 50501 | 10,096,043.74 | - | 25,051,945.22 | - | 35,057,988.96 | - |
| Depreciation - Investment Property | 50501010 | 64,462.68 | - | - | - | 64,462.68 | - |
| Depreciation - Land Improvements | 50501020 | - | - | 647,750.88 | - | 647,750.88 | - |
| Depreciation - Buildings and Other Structures | 50501040 | 909,258.82 | - | 1,536,087.12 | - | 2,445,345.94 | - |
| Depreciation - Office Buildings | 50501040-1 | 409,578.54 | - | 862,837.26 | - | 1,272,415.80 | - |
| Depreciation - Other Structures | 50501040-99 | 499,680.28 | - | 673,249.86 | - | 1,172,930.14 | - |
| Depreciation - Machinery and Equipment | 50501050 | 5,570,308.60 | - | 20,626,582.94 | - | 26,196,891.54 | - |
| Depreciation - Machineries | 50501050-1 | - | - | - | - | - | - |
| Depreciation - Office Equipment | 50501050-2 | 259,294.96 | - | 577,037.32 | - | 836,332.28 | - |
| Depreciation - Information and Communication | 50501050-3 | 690,140.29 | - | 704,458.46 | - | 1,394,598.75 | - |
| Depreciation - Agricultural Equipment | 50501050-4 | 1,180,405.84 | - | 14,637,322.38 | - | 15,817,728.22 | - |
| Depreciation - Communication Equipment | 50501050-7 | - | - | 31,068.20 | - | 31,068.20 | - |
| Depreciation - Sports Equipment | 50501050-13 | 10,829.98 | - | 5,430.48 | - | 16,260.46 | - |
| Depreciation - Technical and Scientific Equipment | 50501050-14 | 3,429,637.53 | - | 4,535,811.90 | - | 7,965,449.43 | - |
| Depreciation - Other Machineries & Equipment | 50501050-99 | - | - | 135,454.20 | - | 135,454.20 | - |
| Depreciation - Transportation Equipment | 50501060 | 2,254,080.42 | - | 2,063,979.54 | - | 4,318,059.96 | - |
| Depreciation - Furniture, Fixtures and Books | 50501070 | 54,168.19 | - | 177,544.74 | - | 231,712.93 | - |
| Depreciation - Furniture & Fixtures | 50501070-1 | 42,515.11 | - | 167,223.00 | - | 209,738.11 | - |
| Depreciation - Library Books | 50501070-2 | 11,653.08 | - | 10,321.74 | - | 21,974.82 | - |
| Depreciation - Other Property, Plant & Equipment | 50501990 | 1,153,765.03 | - | - | - | 1,153,765.03 | - |
| Amortization | 50502 | 118,000.02 | - | - | - | 118,000.02 | - |
| Amortization - Intangible Assets | 50502010 | 118,000.02 | - | - | - | 118,000.02 | - |
| Impairment Loss | 50503 | 11,556.71 | - | - | - | 11,556.71 | - |
| Impairment Loss - Other Receivables | 50503060 | - | - | - | - | - | - |
| Impairment Loss - PPE | 50503090 | 11,556.71 | - | - | - | 11,556.71 | - |
| Losses | 50504 | - | - | - | - | - | - |
| Loss on Sale of Property, Plant & Equipment | 50504040 | - | - | - | - | - | - |
| TOTAL EXPENSES | | 573,460,702.15 | - | 110,908,157.08 | - | 684,268,859.23 | - |
| TOTAL EQUITY | | 573,460,702.15 | 2,247,497,312.14 | 110,908,157.08 | 1,827,554,128.84 | 684,268,859.23 | 3,275,051,448.96 |
| GRAND TOTAL | | 3,904,462,565.92 | 3,904,462,565.92 | 1,473,182,587.25 | 1,473,182,587.25 | 5,377,645,153.17 | 5,377,645,153.17 |

This is to certify that this Trial Balance is a true and complete statement of all account balances for June 2022 as shown in the General Ledger of SRA, Quezon City Office and SRA, Bacolod City Office, prepared and presented in conformity with the Philippine Public Sector Accounting Standards (PPSAS).

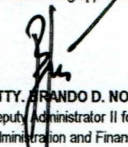
Prepared by:


DARLENE JOY E. BARAL
JO - Accountant I

Certified correct:


ERLINDA J. ABACAN
Chief Accountant

Recommending approval:


ATTY. FERNANDO D. NOROÑA
Deputy Administrator II for
Administration and Finance

Approved by:


HERMENEGILDO R. SERAFICA
Administrator III