

Sugar Regulatory Administration  
CONSOLIDATED TRIAL BALANCE  
Corporate Fund Account

Revision date: 6/24/2020

Ledger of SUGAR REGULATORY ADMINISTRATION showing balances of accounts as of December 31, 2019

ACCOUNTS	Account Code	PRE-CLOSING TRIAL BALANCE- QC		PRE-CLOSING TRIAL BALANCE- BC		PRE-CLOSING CONSOLIDATED TRIAL BAL	
		as of December 31, 2019		as of December 31, 2019		as of December 31, 2019	
		Debit	Credit	Debit	Credit	Debit	Credit
<b>CURRENT ASSETS</b>							
Cash	101	2,137,510,707.40	-	395,597,248.52	-	2,533,116,955.92	-
Cash on Hand	10101	371,027.79	-	1,427,757.75	-	1,798,785.54	-
Cash - Collecting Officers	10101010	221,027.79	-	1,182,801.75	-	1,403,829.54	-
Petty Cash	10101020	150,000.00	-	244,956.00	-	394,956.00	-
Cash in Bank - Local Currency	10102	2,137,147,679.61	-	394,169,490.77	-	2,531,317,170.38	-
Cash in Bank-Local Currency, Current	10102020	1,970,249,297.35	-	393,800,017.97	-	2,364,049,315.32	-
LBP-San Fernando	10102020-1	638,029.73	-	-	-	638,029.73	-
LBP- Balayan	10102020-2	502,320.83	-	-	-	502,320.83	-
LBP- North Avenue	10102020-3	1,008,153,276.47	-	-	-	1,008,153,276.47	-
LBP SRA - Sugar liens	10102020-4	312,396,568.47	-	-	-	312,396,568.47	-
LBP - ACEF, Current 1/	10102020-5	2,814,353.49	-	-	-	2,814,353.49	-
LBP-Bacolod (Corporate)	10102020-6	-	-	23,938,546.09	-	23,938,546.09	-
LBP Bacolod (ACEF) 1/	10102020-7	-	-	114,367.18	-	114,367.18	-
LBP Bacolod (CA# 0422-1234-66)Other Project	10102020-12	-	-	1,845,634.72	-	1,845,634.72	-
LBP Bacolod (0422-1248-70)	10102020-13	-	-	238,887.80	-	238,887.80	-
LBP-SIDA Account	10102020-14	645,744,740.36	-	-	-	645,744,740.36	-
LBP-Bacolod SIDA Account	10102020-15	-	-	367,662,582.18	-	367,662,582.18	-
Cash in Bank-Local Currency, Savings	10102030	166,898,382.26	-	369,472.80	-	167,267,855.06	-
LBP-High Yielding Savings	10102030-1	161,360,188.25	-	-	-	161,360,188.25	-
LBP ACEF-HYSA 1/	10102030-2	5,538,194.01	-	-	-	5,538,194.01	-
LBP Bacolod (RAGASA)	10102030-3	-	-	369,472.80	-	369,472.80	-
Treasury/Agency Cash Account	10104	-	-	-	-	-	-
Cash - Modified Disbursement System	10104040	-	-	-	-	-	-
Investments	102	35,180,514.89	-	-	-	35,180,514.89	-
Financial Assets - Held to Maturity	10202	35,098,514.89	-	-	-	35,098,514.89	-
Investment in Treasury Bills - Local 2/	10202010	35,098,514.89	-	-	-	35,098,514.89	-
Other Investments	10299	82,000.00	-	-	-	82,000.00	-
Other Investments	10299990	82,000.00	-	-	-	82,000.00	-
Receivables	103	1,494,201,374.62	66,053,109.22	214,974,260.85	4,260,096.35	1,709,175,635.47	70,313,205.57
Loans & Receivable Accounts	10301	9,271,192.48	-	-	-	9,271,192.48	-
Accounts Receivable	10301010	9,271,192.48	-	-	-	9,271,192.48	-
Allowance for Impairment - Accounts Receivable	10301011	-	-	-	-	-	-
Inter-Agency Receivables	10303	1,274,774,053.83	-	209,057,945.74	-	1,483,831,999.57	-
Due From NGAs	10303010	702,181,384.83	-	2,417,945.74	-	704,599,330.57	-
Allowance for Impairment - Due From NGAs	10303011	-	-	-	-	-	-
Due From GOCCs	10303050	572,592,669.00	-	206,640,000.00	-	779,232,669.00	-
Allowance for Impairment - Due From GOCCs	10303051	-	-	-	-	-	-
Intra-Agency Receivables	10304	119,214,802.50	-	-	-	119,214,802.50	-
Due From Bacolod Office	10304070	119,214,802.50	-	-	-	119,214,802.50	-
Other Receivables	10305	90,941,325.81	66,053,109.22	5,916,315.11	4,260,096.35	96,857,640.92	70,313,205.57
Receivables - Disallowances/Charges	10305010	817,468.55	-	93,754.15	-	911,222.70	-
Receivables-Disallowances/Charges	10305010-1	496,580.55	-	93,754.15	-	590,334.70	-
Receivables-Disallowances/Charges (B)	10305010-2	320,888.00	-	-	-	320,888.00	-
Due From Officers and Employees	10305020	194,927.42	-	162,747.04	-	357,674.46	-
Due From NGOs/POs	10305030	24,384,401.17	-	1,483,995.62	-	25,868,396.79	-
Other Receivables	10305990	65,544,528.67	-	4,175,818.30	-	69,720,346.97	-
Claims on Unrelieved Losses of Assets	10305990-1	207,819.67	-	-	-	207,819.67	-
Claims on Disallowed Checks	10305990-2	23,750.17	-	-	-	23,750.17	-
Other Receivables (LES Lots)	10305990-3	67,789.00	-	-	-	67,789.00	-
Other Receivables	10305990-4	2,591,862.83	-	4,175,818.30	-	6,767,681.13	-
Due from Dept. of Agriculture (DA)	10305990-5	1,250,635.00	-	-	-	1,250,635.00	-
Due from NASUTRA	10305990-6	54,249,557.52	-	-	-	54,249,557.52	-
Due from OCI SILANGAN	10305990-7	6,698,114.48	-	-	-	6,698,114.48	-
Due from Council for Agriculture, Forestry, etc.	10305990-8	455,000.00	-	-	-	455,000.00	-
Allowance for Impairment - Other Receivables	10305991	-	66,053,109.22	-	4,260,096.35	-	70,313,205.57
Inventories	104	519,358.90	-	1,718,782.19	-	2,238,141.09	-
Supplies	10404	519,358.90	-	1,718,782.19	-	2,238,141.09	-
Office Supplies Inventory	10404010	519,358.90	-	93,045.20	-	612,404.10	-
Agricultural Supplies Invty (Bacolod)	10404090	-	-	1,625,736.99	-	1,625,736.99	-
Other Current Assets	199	7,518,657.80	-	4,873,252.27	-	12,391,910.07	-
Advances	19901	918,454.51	-	2,916,057.20	-	3,834,511.71	-
Advances for Operating Expenses	19901010	-	-	-	-	-	-
Advances to Special Disbursing Officer	19901030	918,454.51	-	2,902,931.56	-	3,821,386.07	-
Advances to Officers and Employee	19901040	-	-	13,125.64	-	13,125.64	-

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	PRE-CLOSING TRIAL BALANCE- QC		PRE-CLOSING TRIAL BALANCE- BC		PRE-CLOSING CONSOLIDATED TRIAL BAL	
		as of December 31, 2016		as of December 31, 2019		as of December 31, 2019	
		Debit	Credit	Debit	Credit	Debit	Credit
<b>LIABILITIES</b>							
<b>CURRENT LIABILITIES</b>							
Financial Liabilities	201	-	17,718,530.32	-	31,821,643.95	-	49,540,174.27
Payables	20101	-	17,718,530.32	-	31,821,643.95	-	49,540,174.27
Accounts Payable	20101010	-	12,480,626.75	-	26,374,880.29	-	38,863,513.04
Due to Officers and Employees	20101020	-	5,220,903.57	-	5,446,757.66	-	10,676,661.23
Finance Lease Payable	20101070	-	(0.00)	-	-	-	(0.00)
Inter-Agency Payables	202	-	22,559,792.84	-	2,871,033.03	-	25,430,825.87
Inter-Agency Payables	20201	-	22,559,792.84	-	2,871,033.03	-	25,430,825.87
Due to BIR	20201010	-	744,352.76	-	1,694,399.53	-	2,438,752.29
Due to GSIS	20201020	-	6,023.99	-	955,530.49	-	961,554.48
Due to Pag-ibig	20201030	-	(2,445.97)	-	55,146.14	-	52,700.17
Due to PHILHEALTH	20201040	-	-	-	52,316.59	-	52,316.59
Due to other NGAs	20201050	-	9,346,747.54	-	113,640.28	-	9,460,387.82
Due to DA-ACEF	20201050-1	-	8,446,591.02	-	113,640.28	-	8,560,231.30
Due to National Home Mortgage Finance	20201050-2	-	-	-	-	-	-
Due to DAR - Block Farming	20201050-3	-	-	-	-	-	-
Due to DOST-Molecular Techniques Proj	20201050-4	-	-	-	-	-	-
Due to DOST-PCAARRD-SRA Project	20201050-5	-	-	-	-	-	-
Due to DOST - PNRI Smart Farming Proj	20201050-6	-	125,633.67	-	-	-	125,633.67
Due to DA-Yolanda Fund (YRRP)	20201050-7	-	774,522.85	-	-	-	774,522.85
Income Tax Payable	20201130	-	12,465,114.52	-	-	-	12,465,114.52
Intra-Agency Payables	203	-	-	-	119,214,802.50	-	119,214,802.50
Intra-Agency Payables	20301	-	-	-	119,214,802.50	-	119,214,802.50
Due to Home Office	20301060	-	-	-	119,214,802.50	-	119,214,802.50
Trust Liabilities	204	-	567,139,912.04	-	4,269,138.12	-	571,409,050.16
Trust Liabilities	20401	-	567,139,912.04	-	4,269,138.12	-	571,409,050.16
Guaranty/Security Deposits Payable	20401040	-	567,139,912.04	-	4,269,138.12	-	571,409,050.16
Guaranty Deposits Payable	20401040-1	-	263,570,981.84	-	3,104,539.59	-	266,675,521.43
Production Enhancement Bond	20401040-1a	-	302,800,242.50	-	-	-	302,800,242.50
Retention Fee	20401040-3	-	768,687.70	-	1,164,598.53	-	1,933,286.23
Provisions	206	-	66,666,849.96	-	31,041,753.88	-	97,708,603.84
Provisions	20601	-	66,666,849.96	-	31,041,753.88	-	97,708,603.84
Leave Benefits Payable	20601020	-	66,666,849.96	-	31,041,753.88	-	97,708,603.84
Other Current Payables	299	-	182,609,825.87	-	2,645,246.78	-	185,255,072.65
Other Payables	29999	-	182,609,825.87	-	2,645,246.78	-	185,255,072.65
Dividends Payable	29999090	-	159,549,462.37	-	-	-	159,549,462.37
Other Payables	29999990	-	23,060,363.50	-	2,645,246.78	-	25,705,610.28
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	-	-	-	22,213.05	-	22,213.05
SURECCO Loan	29999990-4	-	20,100.00	-	420,702.26	-	440,802.26
SURECCO-Damayan	29999990-5	-	-	-	15,468.46	-	15,468.46
Surecco-Healthcare (HMO)	29999990-6	-	-	-	35,280.39	-	35,280.39
SUGAREAP (Dues)	29999990-7	-	7,540.00	-	17,426.25	-	24,966.25
PHILAM	29999990-9	-	-	-	-	-	-
Due to Bukid Verde Inc.-Micropropagation Proj	29999990-23	-	-	-	-	-	-
Due to MJ Multilines Inc.-Bioefficacy Testing	29999990-24	-	-	-	-	-	-
Due to JIRCAS-Proj. for the Dev't of Sustainable	29999990-25	-	25,264.75	-	-	-	25,264.75
Due to Intelligrow Agri Product Trading	29999990-26	-	-	-	-	-	-
Due to UPLB-Dev't. of Nanofertilizers for Sugarc	29999990-27	-	42,455.25	-	-	-	42,455.25
Due to JIRCAS-Mngton exp'tal field & growth of	29999990-28	-	90,755.40	-	-	-	90,755.40
COA Suspension	29999990-29	-	-	-	150,478.83	-	150,478.83
Due to AFSIS-SRA Project	29999990-30	-	1,780,101.05	-	-	-	1,780,101.05
SUDMUPCO	29999990-31	-	-	-	-	-	-
SLD	29999990-32	-	-	-	59,946.37	-	59,946.37
RAGASA	29999990-33	-	-	-	335,994.32	-	335,994.32
OPSI	29999990-34	-	-	-	1,484,132.14	-	1,484,132.14
Other Payables	29999990-99	-	17,336.80	-	103,604.71	-	120,941.51
<b>TOTAL CURRENT LIABILITIES</b>		-	<b>856,694,911.03</b>	-	<b>191,863,818.26</b>	-	<b>1,048,558,729.29</b>
<b>NON-CURRENT LIABILITIES</b>							
Deferred Credits	205	-	-	-	122,357.89	-	122,357.89
Deferred Credits	20501	-	-	-	122,357.89	-	122,357.89
Other Deferred Credits	20501990	-	-	-	122,357.89	-	122,357.89
<b>TOTAL NON-CURRENT LIABILITIES</b>		-	-	-	<b>122,357.89</b>	-	<b>122,357.89</b>
<b>TOTAL LIABILITIES</b>		-	<b>856,694,911.03</b>	-	<b>191,986,176.15</b>	-	<b>1,048,680,887.18</b>

ACCOUNTS	Account Code	PRE-CLOSING TRIAL BALANCE- GC		PRE-CLOSING TRIAL BALANCE- BC		PRE-CLOSING CONSOLIDATED TRIAL BAL	
		as of December 31, 2019		as of December 31, 2019		as of December 31, 2019	
		Debit	Credit	Debit	Credit	Debit	Credit
<b>EQUITY</b>							
Government Equity	301	-	2,079,899,641.92	-	369,540,581.02	-	2,449,440,222.94
Government Equity	30101	-	2,079,899,641.92	-	369,540,581.02	-	2,449,440,222.94
Accumulated Surplus	30101010	-	2,042,987,185.44	-	330,856,236.73	-	2,373,843,422.17
Government Equity	30101020	-	36,912,456.40	-	37,685,344.29	-	74,597,800.77
<b>REVENUES</b>							
<b>Service and Business Income</b>	402	-	733,151,543.73	-	180,327,747.13	-	913,479,290.86
Service Income	40201	-	689,183,810.42	-	176,776,791.62	-	865,959,601.74
Permit Fee	40201010	-	16,114,176.04	-	71,549,243.52	-	87,663,419.56
Milling Permit Fee	40201010-1	-	4,646,095.92	-	11,366,074.32	-	16,012,170.24
Shipping Permit	40201010-2	-	1,347,636.55	-	35,327,851.55	-	36,675,488.10
Stabilization Fee	40201010-3	-	9,202,227.98	-	22,553,674.79	-	31,755,902.77
Special Milling Fee	40201010-4	-	910,215.59	-	2,301,642.86	-	3,219,858.45
Registration Fees	40201020	-	4,434,000.00	-	2,365,000.00	-	6,799,000.00
Registration Fee-Molasses/Sugar Traders	40201020-1	-	3,570,000.00	-	2,245,000.00	-	5,815,000.00
Registration Fee-Muscovado Converters	40201020-2	-	72,000.00	-	114,000.00	-	186,000.00
Registration Fee-Bioethanol Manufacturer/Product	40201020-3	-	26,000.00	-	2,000.00	-	28,000.00
Registration Fee-Warehouse	40201020-4	-	46,000.00	-	4,000.00	-	50,000.00
Registration Fee-High Fructose Corn Syrup (HFCS)	40201020-5	-	720,000.00	-	-	-	720,000.00
Clearance and Certification Fees	40201040	-	551,805,092.59	-	50,005.15	-	551,855,097.74
Clearance Fee-Export Sugar	40201040-1	-	5,310,987.00	-	25,085.15	-	5,336,072.15
Clearance Fee Muscovado Converters	40201040-2	-	76,800.00	-	1,920.00	-	78,720.00
Clearance Fee- Imported Refined Sugar	40201040-3	-	169,624,560.38	-	-	-	169,624,560.38
Clearance Fee-Imported Raw Sugar	40201040-4	-	-	-	-	-	-
Clearance Fee on Pre-Mix Sugar Importation	40201040-5	-	9,885,935.35	-	-	-	9,885,935.35
Clearance on Imported Molasses	40201040-6	-	365,541,168.60	-	-	-	365,541,168.60
Certificate Port of Origin	40201040-7	-	1,061,987.31	-	-	-	1,061,987.31
Clearance Fee - High Fructose Corn Syrup (HFCS)	40201040-8	-	255,945.45	-	-	-	255,945.45
Clearance Fee - Chemical Pure Fructose	40201040-9	-	31,198.50	-	-	-	31,198.50
Sanitary Certificate	40201040-10	-	-	-	-	-	-
Clearance Fee - Exported Molasses	40201040-11	-	510.00	-	-	-	510.00
Accreditation Fee - Civil Society Org.	40201040-12	-	16,000.00	-	14,000.00	-	30,000.00
Clearance Fee - Exported HFCS	40201040-13	-	-	-	-	-	-
Accreditation Fee - Farm Mech. Service Provider	40201040-14	-	-	-	9,000.00	-	9,000.00
Licensing Fee	40201060	-	72,850.00	-	43,250.00	-	116,100.00
Milling License Fee - Sugar Mills	40201060-1	-	72,850.00	-	43,250.00	-	116,100.00
Supervision and Regulation Enforcement Fees	40201070	-	113,864,964.39	-	98,700,108.44	-	212,565,072.83
Monitoring Fee-Imported Sugar	40201070-1	-	-	-	-	-	-
Monitoring Fee-Refined Sugar	40201070-2	-	10,285,907.20	-	21,524,120.00	-	31,810,027.20
Monitoring Fee-Local Food Processor	40201070-3	-	-	-	-	-	-
Regular Swapping	40201070-4	-	2,865,054.86	-	247,376.73	-	3,112,431.59
Monitoring Fee-Raw Sugar	40201070-5	-	23,230,723.03	-	57,050,808.91	-	80,281,531.94
Application Fee	40201070-6	-	331,000.00	-	-	-	331,000.00
Monitoring Fee-Imported Food Processor	40201070-7	-	28,721,673.43	-	-	-	28,721,673.43
Monitoring Fee-SAGE	40201070-8	-	224,002.00	-	351,846.00	-	575,848.00
Reinstatement Fee	40201070-9	-	9,278.55	-	-	-	9,278.55
Amendment of CEA	40201070-10	-	226,299.42	-	-	-	226,299.42
Amendment of Clearance	40201070-11	-	2,900.00	-	-	-	2,900.00
Monitoring Fee-Bioethanol	40201070-12	-	13,049,715.30	-	6,459,990.30	-	19,509,705.60
Monitoring Fee-Bioethanol Trust Fund	40201070-13	-	26,099,430.60	-	12,919,980.60	-	39,019,411.20
Revalidation Fee on Sugar	40201070-14	-	980.00	-	1,235.00	-	2,215.00
Advanced Swapping/Replenishment	40201070-15	-	-	-	-	-	-
Reclassification of Sugar (from D to B)	40201070-16	-	-	-	-	-	-
Advance Refining C Sugar	40201070-19	-	610,000.00	-	-	-	610,000.00
Reclassification	40201070-20	-	8,208,000.00	-	-	-	8,208,000.00
Filing/Inspection Fee-Biofuel	40201070-21	-	-	-	-	-	-
Switching Fee	40201070-22	-	-	-	-	-	-
Extension Validity of Swapping	40201070-23	-	-	-	-	-	-
Advance Refining "D" Sugar	40201070-24	-	-	-	-	-	-
Extension Fee (disposition of sugar from whse)	40201070-25	-	-	-	-	-	-
Reclassification (HFCS)	40201070-26	-	-	-	-	-	-
Extension fee for new deadline for shipment...	40201070-27	-	-	-	144,750.90	-	144,750.90
Processing Fees	40201130	-	-	-	-	-	-
Export Processing Fee	40201130-1	-	-	-	-	-	-
Fines and Penalties - Service Income	40201140	-	570,602.10	-	393,634.51	-	964,236.61
Stop/Lift Order	40201140-1	-	22,930.05	-	9,931.15	-	32,861.20
Fines and Penalties - Suppliers	40201140-2	-	372,624.72	-	358,703.36	-	731,328.08
Fines & Penalties Forfeited Bond	40201140-3	-	-	-	-	-	-
Fines and Penalties - Others	40201140-4	-	175,047.33	-	25,000.00	-	200,047.33
Other Service Income	40201990	-	2,322,125.00	-	3,674,550.00	-	5,996,675.00
Raw Sugar Analysis	40201990-1	-	414,850.00	-	2,699,700.00	-	3,114,550.00
Refined Sugar Analysis	40201990-2	-	222,125.00	-	-	-	222,125.00
Muscovado Sugar Analysis	40201990-3	-	12,100.00	-	6,700.00	-	18,800.00
Molasses Analysis	40201990-4	-	127,100.00	-	274,600.00	-	401,700.00
Soil Analysis	40201990-5	-	11,600.00	-	273,200.00	-	284,800.00
Special Analysis	40201990-6	-	178,350.00	-	355,350.00	-	533,700.00
Filing Fee-Land Conversion	40201990-7	-	356,000.00	-	30,000.00	-	386,000.00
Inspection Fee-Land Conversion	40201990-8	-	1,000,000.00	-	35,000.00	-	1,035,000.00
<b>Business Income</b>	40202	-	43,967,733.61	-	3,551,955.51	-	47,519,689.12
Rent Income	40202050	-	36,684,726.15	-	-	-	36,684,726.15
Rent Income - Building	40202050-1	-	36,645,726.15	-	-	-	36,645,726.15
Rent Income - Premises	40202050-2	-	39,000.00	-	-	-	39,000.00

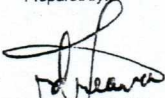




ACCOUNTS	Account Code	PRE-CLOSING TRIAL BALANCE- QC		PRE-CLOSING TRIAL BALANCE- BC		PRE-CLOSING CONSOLIDATED TRIAL BAL.	
		as of December 31, 2019		as of December 31, 2019		as of December 31, 2019	
		Debit	Credit	Debit	Credit	Debit	Credit
Financial Expense:	500	99,741.05	-	60,200.00	-	159,941.05	-
Financial Expense:	50301	99,741.05	-	60,200.00	-	159,941.05	-
Interest Expense:	50301020	18,693.80	-	-	-	18,693.80	-
Bank Charge:	50301040	81,047.25	-	60,200.00	-	141,247.25	-
Non-Cash Expense:	505	14,809,941.68	-	15,438,840.85	-	30,248,782.53	-
Depreciation:	50501	14,573,941.64	-	15,438,840.85	-	30,012,782.49	-
Depreciation - Investment Property	50501010	160,925.05	-	-	-	160,925.05	-
Depreciation - Land Improvements	50501020	-	-	813,948.42	-	813,948.42	-
Depreciation - Buildings and Other Structures:	50501040	1,411,715.55	-	2,781,392.54	-	4,193,108.09	-
Depreciation - Office Buildings	50501040-1	955,288.92	-	1,564,773.22	-	2,520,062.14	-
Depreciation - Other Structures	50501040-99	456,426.63	-	1,216,619.32	-	1,673,045.95	-
Depreciation - Machinery and Equipment	50501050	8,679,364.60	-	10,157,755.49	-	18,837,120.09	-
Depreciation - Machineries	50501050-1	-	-	-	-	-	-
Depreciation - Office Equipment	50501050-2	370,280.10	-	1,325,847.23	-	1,696,127.33	-
Depreciation - Information and Communication T	50501050-3	3,894,679.55	-	2,683,295.54	-	6,577,975.09	-
Depreciation - Agricultural Equipment	50501050-4	280,889.52	-	1,531,962.06	-	1,812,851.58	-
Depreciation - Communication Equipment	50501050-7	-	-	12,817.80	-	12,817.80	-
Depreciation - Sports Equipment	50501050-13	16,241.51	-	10,860.96	-	27,102.47	-
Depreciation - Technical and Scientific Equipme	50501050-14	4,060,069.96	-	4,270,252.19	-	8,330,322.15	-
Depreciation - Other Machineries & Equipment	50501050-99	57,403.96	-	314,719.71	-	372,123.67	-
Depreciation - Transportation Equipment	50501060	3,273,612.09	-	1,487,388.99	-	4,761,001.08	-
Depreciation - Furniture, Fixtures and Books	50501070	246,855.89	-	198,355.41	-	445,211.30	-
Depreciation - Furniture & Fixtures	50501070-1	241,417.18	-	180,086.94	-	421,504.12	-
Depreciation - Library Books	50501070-2	5,438.71	-	18,268.47	-	23,707.18	-
Depreciation - Other Property, Plant & Equipment	50501990	801,468.46	-	-	-	801,468.46	-
Amortization	50502	236,000.04	-	-	-	236,000.04	-
Amortization - Intangible Assets	50502010	236,000.04	-	-	-	236,000.04	-
Impairment Loss	50503	-	-	-	-	-	-
Impairment Loss - Other Receivables	50503060	-	-	-	-	-	-
Impairment Loss - PPE	50503090	-	-	-	-	-	-
Losses	50504	-	-	-	-	-	-
Loss on Sale of Property, Plant & Equipment	50504040	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>824,902,486.11</b>	<b>-</b>	<b>300,545,462.00</b>	<b>-</b>	<b>1,125,447,948.11</b>	<b>-</b>
<b>TOTAL EQUITY</b>		<b>824,902,486.11</b>	<b>3,734,346,783.75</b>	<b>300,545,462.00</b>	<b>867,481,641.82</b>	<b>1,125,447,948.11</b>	<b>4,601,828,425.57</b>
<b>GRAND TOTAL</b>		<b>4,824,882,053.00</b>	<b>4,824,882,053.00</b>	<b>1,229,865,285.53</b>	<b>1,229,865,285.53</b>	<b>6,054,747,338.53</b>	<b>6,054,747,338.53</b>

This is to certify that this Trial Balance is a true and complete statement of all account balances for December 2019 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:

  
**RBSTY D. REANO**  
 Accountant II

Certified correct:

  
**ERLINDA J. ABACAN**  
 Chief Accountant

Noted by:

  
**JOSEPHINO M. AGOSTO**  
 Manager III, Administration &  
 Finance Department

Approved by:

  
**HERMENEGILDO R. SERAFICA**  
 Administrator III