

Sugar Regulatory Administration
CONSOLIDATED TRIAL BALANCE
Corporate Fund Account

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

ACCOUNTS	Account Code	TRIAL BALANCE- QC as of September 30, 2022		TRIAL BALANCE- BC as of September 30, 2022		CONSOLIDATED Trial Balance as of September 30, 2022	
		Debit	Credit	Debit	Credit	Debit	Credit
CURRENT ASSETS							
Cash and Cash Equivalents	101	3,890,275,918.11	-	409,969,318.96	-	4,100,244,338.07	-
Cash on Hand	10101	765,072.50	-	878,758.54	-	1,643,831.04	-
Cash - Collecting Officers	10101010	617,072.50	-	618,758.54	-	1,235,831.04	-
Petty Cash	10101020	148,000.00	-	260,000.00	-	408,000.00	-
Cash in Bank - Local Currency	10102	3,689,509,943.61	-	409,090,560.42	-	4,098,600,504.03	-
Cash In Bank-Local Currency, Current	10102020	3,689,509,943.61	-	408,721,349.40	-	4,098,231,293.01	-
LBP- San Fernando	10102020-1	1,562,520.08	-	-	-	1,562,520.08	-
LBP- Balayan	10102020-2	942,786.29	-	-	-	942,786.29	-
LBP- North Avenue	10102020-3	3,290,796,983.36	-	-	-	3,290,796,983.36	-
LBP SRA Sugar liens	10102020-4	143,691,685.73	-	-	-	143,691,685.73	-
LBP - ACEF, Current 1/	10102020-5	-	-	-	-	-	-
LBP-Bacolod (Corporate)	10102020-6	-	-	250,148,872.09	-	250,148,872.09	-
LBP Bacolod (ACEF) 1/	10102020-7	-	-	-	-	-	-
LBP Bacolod (CA# 0422-1234-66)Other Projects	10102020-12	-	-	1,838,180.10	-	1,838,180.10	-
LBP Bacolod (0422-1248-70)	10102020-13	-	-	238,697.48	-	238,697.48	-
LBP-SIDA Account	10102020-14	252,515,968.15	-	-	-	252,515,968.15	-
LBP-Bacolod SIDA Account	10102020-15	-	-	156,495,599.73	-	156,495,599.73	-
Cash In Bank-Local Currency, Savings	10102030	-	-	369,211.02	-	369,211.02	-
LBP-High Yielding Savings	10102030-1	-	-	-	-	-	-
LBP ACEF-HYSA 1/	10102030-2	-	-	-	-	-	-
LBP Bacolod (RAGASA)	10102030-3	-	-	369,211.02	-	369,211.02	-
Treasury/Agency Cash Account	10104	-	-	-	-	-	-
Cash - Modified Disbursement System	10104040	-	-	-	-	-	-
Investments	102	36,088,105.37	-	-	-	36,088,105.37	-
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	286,886,024.98	66,025,671.42	9,334,591.18	4,259,759.72	296,720,616.16	70,285,431.14
Loans & Receivable Accounts	10301	8,477,307.16	-	-	-	8,477,307.16	-
Accounts Receivable	10301010	8,477,307.16	-	-	-	8,477,307.16	-
Allowance for Impairment - Accounts Receivable	10301012	-	-	-	-	-	-
Inter-Agency Receivables	10303	24,920,800.28	-	569,483.87	-	25,421,283.95	-
Due From National Government Agencies	10303010	17,618,868.23	-	500,483.87	-	18,119,331.90	-
Allowance for Impairment - Due From National Govern	10303012	-	-	-	-	-	-
Due From Other Government Corporations	10303050	7,301,932.05	-	-	-	7,301,932.05	-
Allowance for Impairment - Due From Other Governm	10303052	-	-	-	-	-	-
Intra-Agency Receivables	10304	181,259,956.96	-	-	-	181,259,956.96	-
Due From Other Funds	10304050	-	-	-	-	-	-
Due From Bacolod Office	10304070	181,259,956.96	-	-	-	181,259,956.96	-
Other Receivables	10399	72,227,960.58	66,025,671.42	9,334,127.51	4,259,759.72	81,562,088.09	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	447,839.48	-	21,655.23	-	469,494.71	-
Due From Non-Government Organizations/ Civil Soci	10399030	5,631,701.68	-	5,052,712.56	-	10,684,414.24	-
Other Receivables	10399990	65,529,090.87	-	4,166,005.57	-	69,695,096.44	-
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	-	4,166,005.57	-	6,756,850.60	-
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	890,807.63	-	1,978,215.66	-	2,869,023.29	-
Supplies	10404	764,806.63	-	1,978,215.66	-	2,742,922.29	-
Office Supplies Inventory	10404010	764,806.63	-	-	-	764,806.63	-
Agricultural Supplies Invty (Bacolod)	10404090	-	-	1,909,644.23	-	1,909,644.23	-
Semi-Expendable Furniture, Fixtures and Books	10406	128,201.00	-	-	-	128,201.00	-
Semi-Expendable Furniture and Fixtures	10406010	128,201.00	-	-	-	128,201.00	-
Semi-Expendable Books	10406020	-	-	-	-	-	-
Other Current Assets	199	7,505,211.27	-	2,073,001.47	-	9,578,212.74	-
Advances	19901	4,774,104.76	-	1,249,559.50	-	3,023,661.26	-
Advances for Operating Expenses	19901010	-	-	-	-	-	-
Advances to Special Disbursing Officer	19901030	1,756,101.76	-	948,167.50	-	2,704,269.26	-
Advances to Officers and Employees	19901040	18,000.00	-	301,392.00	-	319,392.00	-

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 September 30, 2022		as of September 30, 2022		as of September 30, 2022	
		Debit	Credit	Debit	Credit	Debit	Credit
LIABILITIES							
CURRENT LIABILITIES							
Financial Liabilities	201	-	3,501,560.69	-	5,776,265.25	-	9,277,825.94
Payables	20101	-	3,501,560.69	-	5,776,265.25	-	9,277,825.94
Accounts Payable	20101010	-	1,707,465.78	-	2,803,202.63	-	4,510,668.41
Due to Officers and Employees	20101020	-	1,794,094.91	-	2,973,062.62	-	4,767,157.53
Inter-Agency Payables	202	-	11,753,128.33	-	3,203,600.81	-	14,956,729.14
Inter-Agency Payables	20201	-	11,753,128.33	-	3,203,600.81	-	14,956,729.14
Due to BIR	20201010	-	2,783,536.29	-	912,420.88	-	3,695,956.97
Due to GSIS	20201020	-	40,638.35	-	2,011,010.98	-	2,051,649.33
Due to Pag-ibig	20201030	-	4,122.93	-	60,842.91	-	64,965.84
Due to PHILHEALTH	20201040	-	252,698.68	-	219,326.24	-	472,024.92
Due to NGAs	20201050	-	8,672,132.08	-	-	-	8,672,132.08
Due to DA-ACEF	20201050-1	-	8,546,498.41	-	-	-	8,546,498.41
Due to National Home Mortgage Finance	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	203	-	-	-	181,208,356.09	-	181,208,356.09
Intra-Agency Payables	20301	-	-	-	181,208,356.09	-	181,208,356.09
Due to Other Funds	20301050	-	-	-	-	-	-
Due to Home Office	20301060	-	-	-	181,208,356.09	-	181,208,356.09
Trust Liabilities	204	-	2,842,661,750.63	-	251,568,884.17	-	3,094,230,634.80
Trust Liabilities	20401	-	2,842,661,750.63	-	251,568,884.17	-	3,094,230,634.80
Guaranty/Security Deposits Payable	20401040	-	2,825,163,186.41	-	251,568,884.17	-	3,076,732,070.58
Customers' Deposits Payable	20401050	-	17,498,564.22	-	-	-	17,498,564.22
Deferred Credits	205	-	-	-	-	-	-
Unearned Revenue/Income	20502	-	-	-	-	-	-
Unearned Revenue/Income	20502990	-	-	-	-	-	-
Provisions	206	-	54,636,477.77	-	19,534,935.03	-	74,171,412.80
Provisions	20601	-	54,636,477.77	-	19,534,935.03	-	74,171,412.80
Leave Benefits Payable	20601020	-	54,636,477.77	-	19,534,935.03	-	74,171,412.80
Other Current Payables	299	-	22,691,683.56	-	3,910,830.81	-	26,602,514.37
Other Payables	29999	-	22,691,683.56	-	3,910,830.81	-	26,602,514.37
Dividends Payable	29999090	-	-	-	-	-	-
Other Payables	29999990	-	22,691,683.56	-	3,910,830.81	-	26,602,514.37
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	-	25,395.00	-	23,770.05	-	49,165.05
SURECCO Loan	29999990-4	-	92,320.86	-	577,187.87	-	669,508.73
SURECCO-Damayon	29999990-5	-	13.50	-	18,137.96	-	18,151.46
Surecco-Healthcare (HMO)	29999990-6	-	(456.30)	-	41,079.33	-	40,623.03
SUGAREAP (Dues)	29999990-7	-	11,520.00	-	17,406.25	-	28,926.25
PHILAM	29999990-9	-	(386.93)	-	-	-	(386.93)
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	-	-	-	-	-	-
Due to Intelligrow Agri Product Trading	29999990-26	-	-	-	-	-	-
Due to UPLB-Devt. of Nanofertilizers for Sugarca	29999990-27	-	42,455.25	-	-	-	42,455.25
Due to JIRCAS-Mngt. on exptal field & growth of s	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
SUDENUPCO	29999990-31	-	-	-	13,332.00	-	13,332.00
SLD	29999990-32	-	-	-	167,777.96	-	167,777.96
RAGASA	29999990-33	-	-	-	336,494.51	-	336,494.51
OPSI	29999990-34	-	-	-	1,445,257.14	-	1,445,257.14
Due to JIRCAS-Mgt. of Field Experiments to Deve	29999990-35	-	169,902.24	-	-	-	169,902.24
Other Payables	29999990-99	-	-	-	1,102,908.91	-	1,102,908.91
TOTAL CURRENT LIABILITIES		-	2,935,244,600.98	-	465,202,872.16	-	3,400,447,473.14
NON-CURRENT LIABILITIES							
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
TOTAL NON-CURRENT LIABILITIES		-	-	-	122,357.89	-	122,357.89
TOTAL LIABILITIES		-	2,935,244,600.98	-	465,325,230.05	-	3,400,569,831.03

ACCOUNTS	Account Code	TRIAL BALANCE- QC as of September 30, 2022		TRIAL BALANCE- BC as of September 30, 2022		CONSOLIDATED Trial Balance as of September 30, 2022	
		Debit	Credit	Debit	Credit	Debit	Credit
EQUITY							
Government Equity	301	-	1,853,208,850.81	-	898,830,178.05	-	2,752,038,828.86
Government Equity	30101	-	1,853,208,850.81	-	898,830,178.05	-	2,752,038,828.86
Accumulated Surplus	30101010	-	1,816,296,194.33	-	328,784,833.76	-	2,145,081,028.09
Government Equity	30101020	-	36,912,456.48	-	570,045,344.29	-	606,957,800.77
REVENUES							
Service and Business Income	402	-	459,736,831.83	-	128,753,395.19	-	588,489,927.12
Service Income	40201	-	429,227,291.33	-	124,656,531.39	-	553,883,823.22
Permit Fees	40201010	-	14,796,336.03	-	50,821,993.25	-	65,618,329.28
Milling Permit Fee	40201010-1	-	3,765,738.66	-	7,678,704.66	-	11,444,443.32
Shipping Permit	40201010-2	-	2,845,641.67	-	26,450,332.07	-	29,295,973.74
Stabilization Fee	40201010-3	-	7,441,307.31	-	15,175,422.20	-	22,616,729.51
Special Milling Fee	40201010-4	-	743,648.39	-	1,517,534.32	-	2,261,182.71
Registration Fees	40201020	-	3,913,000.00	-	1,799,500.00	-	5,712,500.00
Registration Fee-Molasses/Sugar Traders	40201020-1	-	3,155,000.00	-	1,677,500.00	-	4,832,500.00
Registration Fee-Muscovado Converters	40201020-2	-	36,000.00	-	90,000.00	-	126,000.00
Registration Fee-Bioethanol Manufacturer/Product	40201020-3	-	6,000.00	-	-	-	6,000.00
Registration Fee-Warehouse	40201020-4	-	156,000.00	-	12,000.00	-	168,000.00
Registration Fee-High Fructose Corn Syrup (HFC)	40201020-5	-	560,000.00	-	20,000.00	-	580,000.00
Clearance and Certification Fees	40201040	-	332,859,985.15	-	6,480.00	-	332,865,565.15
Clearance Fee-Export Sugar	40201040-1	-	-	-	480.00	-	480.00
Clearance Fee Muscovado Converters	40201040-2	-	65,280.00	-	-	-	65,280.00
Clearance Fee- Imported Refined Sugar	40201040-3	-	128,396,706.24	-	-	-	128,396,706.24
Clearance Fee- Imported Raw Sugar	40201040-4	-	-	-	-	-	-
Clearance Fee on Pre-Mix Sugar Importation	40201040-5	-	8,133,359.55	-	-	-	8,133,359.55
Clearance on Imported Molasses	40201040-6	-	195,966,547.36	-	-	-	195,966,547.36
Certificate Port of Origin	40201040-7	-	-	-	-	-	-
Clearance Fee - High Fructose Corn Syrup (HFC)	40201040-8	-	275,982.00	-	-	-	275,982.00
Clearance Fee - Chemical Pure Fructose	40201040-9	-	20,880.00	-	-	-	20,880.00
Sanitary Certificate	40201040-10	-	-	-	-	-	-
Clearance Fee - Exported Molasses	40201040-11	-	330.00	-	-	-	330.00
Accreditation Fee - Civil 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	-	58,150.00	-	28,400.00	-	86,550.00
Milling License Fee - Sugar Mills	40201060-1	-	58,150.00	-	28,400.00	-	86,550.00
Supervision and Regulation Enforcement Fees	40201070	-	76,215,190.59	-	70,003,216.61	-	146,218,407.20
Monitoring Fee-Imported Sugar	40201070-1	-	-	-	-	-	-
Monitoring Fee-Refined Sugar	40201070-2	-	9,298,986.39	-	18,901,323.08	-	28,200,309.47
Monitoring Fee-Local Food Processor	40201070-3	-	-	-	-	-	-
Regular Swapping	40201070-4	-	-	-	-	-	-
Monitoring Fee-Raw Sugar	40201070-5	-	18,826,346.65	-	38,393,516.03	-	57,219,862.68
Application Fee	40201070-6	-	250,000.00	-	-	-	250,000.00
Monitoring Fee-Imported Food Processor	40201070-7	-	16,018,903.50	-	-	-	16,018,903.50
Monitoring Fee-SAGE	40201070-8	-	95,100.00	-	273,661.00	-	368,761.00
Reinstatement Fee	40201070-9	-	-	-	-	-	-
Amendment of CEA	40201070-10	-	-	-	-	-	-
Amendment of Clearance	40201070-11	-	3,400.00	-	-	-	3,400.00
Monitoring Fee-Bioethanol	40201070-12	-	7,112,493.35	-	4,144,890.50	-	11,257,383.85
Monitoring Fee-Bioethanol Trust Fund	40201070-13	-	14,224,986.70	-	8,289,781.00	-	22,514,767.70
Revalidation Fee on Sugar	40201070-14	-	-	-	45.00	-	45.00
Advanced Swapping/Replenishment	40201070-15	-	-	-	-	-	-
Reclassification of Sugar (from D to B)	40201070-16	-	-	-	-	-	-
Advance Refining C Sugar	40201070-19	-	-	-	-	-	-
Reclassification	40201070-20	-	10,384,974.00	-	-	-	10,384,974.00
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	-	-	-	-	-	-
Processing Fees	40201130	-	-	-	-	-	-
Export Processing Fee	40201130-1	-	-	-	40,942.03	-	457,421.59
Fines and Penalties - Service Income	40201140	-	416,479.56	-	2,050.10	-	4,143.10
Stop/Lift Order	40201140-1	-	2,093.00	-	33,891.93	-	67,358.49
Fines and Penalties -Suppliers	40201140-2	-	33,466.56	-	-	-	-
Fines & Penalties Forfeited Bond	40201140-3	-	-	-	-	-	-
Fines and Penalties -Others	40201140-4	-	380,920.00	-	5,000.00	-	385,920.00
Other Service Income	40201990	-	989,050.00	-	1,956,000.00	-	2,925,050.00
Raw Sugar Analysis	40201990-1	-	331,250.00	-	1,151,550.00	-	1,482,800.00
Refined Sugar Analysis	40201990-2	-	105,000.00	-	-	-	105,000.00
Muscovado Sugar Analysis	40201990-3	-	9,000.00	-	8,400.00	-	17,400.00
Molasses Analysis	40201990-4	-	22,450.00	-	384,550.00	-	407,000.00
Soil Analysis	40201990-5	-	5,000.00	-	116,900.00	-	121,900.00
Special Analysis	40201990-6	-	496,350.00	-	294,600.00	-	790,950.00

ACCOUNTS	Account Code	TRIAL BALANCE- QC		TRIAL BALANCE- BC		CONSOLIDATED Trial Balance	
		as of September 30, 2022		as of September 30, 2022		as of September 30, 2022	
		Debit	Credit	Debit	Credit	Debit	Credit
Filing Fee-Land Conversion	40201990-7	-	-	-	-	-	-
Inspection Fee-Land Conversion	40201990-8	-	-	-	-	-	-
Business Income	40202	-	30,508,240.80	-	4,096,963.30	-	34,605,103.90
Rent Income	40202050	-	27,263,989.23	-	-	-	27,263,989.23
Rent Income - Building	40202050-1	-	27,151,989.23	-	-	-	27,151,989.23
Rent Income - Premises	40202050-2	-	72,000.00	-	-	-	72,000.00
Rent Income - Equipment	40202050-3	-	-	-	-	-	-
Rent Income - Land	40202050-4	-	40,000.00	-	-	-	40,000.00
Income from Printing and Publication	40202150	-	356,450.00	-	189,350.00	-	545,800.00
Subscription Fee	40202150-1	-	84,450.00	-	41,350.00	-	125,800.00
Bidding Form	40202150-2	-	272,000.00	-	148,000.00	-	420,000.00
Interest Income	40202210	-	583,342.50	-	65,444.01	-	648,786.51
Other Business Income	40202990	-	2,395,458.87	-	3,842,069.29	-	6,147,528.16
Sale of Sugar	40202990-1	-	1,658,331.54	-	2,803,946.57	-	4,462,278.11
Sale of Molasses	40202990-2	-	392,577.33	-	335,122.72	-	727,700.05
Sale of Cane Points	40202990-3	-	254,550.00	-	683,000.00	-	937,550.00
Sale of Plantlets	40202990-4	-	-	-	20,000.00	-	20,000.00
Assistance and Subsidy	403	-	183,022,728.58	-	63,342,771.42	-	246,365,500.00
Assistance and Subsidy	40301	-	183,022,728.58	-	63,342,771.42	-	246,365,500.00
Subsidy from National Government	40301010	-	183,022,728.58	-	63,342,771.42	-	246,365,500.00
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	-	349,445.53	-	296,779.64	-	646,225.17
Miscellaneous Income	40699	-	349,445.53	-	296,779.64	-	646,225.17
Miscellaneous Income	40699990	-	349,445.53	-	296,779.64	-	646,225.17
Trichogramma Project	40699990-1	-	-	-	146,856.00	-	146,856.00
Farm Services	40699990-2	-	-	-	-	-	-
Trucking/Hauling Allowance	40699990-3	-	114,712.41	-	108,184.25	-	222,896.66
Photocopying Fee	40699990-4	-	10,583.50	-	853.00	-	11,436.50
Miscellaneous Income - Bacolod	40699990-5	-	-	-	40,886.39	-	40,886.39
Miscellaneous Income - Quezon City	40699990-6	-	224,149.62	-	-	-	224,149.62
TOTAL REVENUE		-	643,144,123.89	-	192,566,958.89	-	835,710,982.58
EXPENSES							
Personnel Services	501	77,462,137.08	-	33,605,697.44	-	111,067,834.52	-
Salaries and Wages	50101	53,984,058.14	-	22,920,013.40	-	76,904,071.54	-
Salaries and Wages - Regular	50101010	53,984,058.14	-	22,920,013.40	-	76,904,071.54	-
Other Compensation	50102	15,757,932.27	-	7,357,468.80	-	23,115,401.07	-
Personnel Economic Relief Allowance (PERA)	50102010	2,648,272.04	-	1,266,090.90	-	3,914,362.94	-
Representation Allowance	50102020	1,001,616.69	-	602,625.00	-	1,604,241.69	-
Transportation Allowance	50102030	789,125.00	-	322,386.34	-	1,111,511.34	-
Uniform/Clothing Allowance	50102040	894,000.00	-	420,000.00	-	1,314,000.00	-
Subsistence Allowance	50102050	637,350.00	-	389,830.24	-	1,027,180.24	-
Laundry Allowance	50102060	100,454.53	-	55,318.21	-	155,772.74	-
Honoraria	50102100	135,000.00	-	-	-	135,000.00	-
Hazard Pay	50102110	3,078,963.64	-	1,667,761.91	-	4,746,725.55	-
Longevity Pay	50102120	55,000.00	-	-	-	55,000.00	-
Overtime and Night Pay	50102130	232,439.98	-	-	-	232,439.98	-
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	258,592.39	-	134,045.20	-	392,637.59	-
Collective Negotiation Agreement (CNA)	50102990-11	-	-	-	-	-	-
Productivity Enhancement Incentive	50102990-12	-	-	-	-	-	-
Performance Based Bonus	50102990-14	-	-	-	-	-	-
Per Diems	50102990-39	10,000.00	-	30,000.00	-	40,000.00	-
Food Subsidy	50102990-40	233,592.39	-	104,045.20	-	337,637.59	-
Social Amelioration Bonus (SAB)	50102990-41	-	-	-	-	-	-
Monetization	50102990-42	-	-	-	-	-	-
Masteral Award	50102990-43	15,000.00	-	-	-	15,000.00	-
Anniversary Bonus	50102990-44	-	-	-	-	-	-
Service Recognition Incentive	50102990-46	-	-	-	-	-	-
Personnel Benefit Contributions	50103	7,588,319.28	-	3,328,215.24	-	10,996,734.52	-
Retirement and Life Insurance Premiums	50103010	6,693,254.57	-	2,858,344.53	-	9,551,599.10	-
PAG-IBIG Contributions	50103020	132,500.00	-	63,500.00	-	196,000.00	-
PhilHEALTH Contributions	50103030	708,464.71	-	342,470.71	-	1,050,935.42	-
Employees Compensation Insurance Premiums	50103040	134,300.00	-	63,900.00	-	198,200.00	-
Other Personnel Benefits	50104	51,827.39	-	-	-	51,827.39	-
Retirement Gratuity	50104020	-	-	-	-	-	-
Terminal Leave Benefits	50104030	51,827.39	-	-	-	51,827.39	-
Maintenance and Other Operating Expenses	502	1,011,860,500.54	-	97,339,976.61	-	1,109,200,477.15	-
Traveling Expenses	50201	4,134,929.07	-	3,148,567.09	-	7,283,496.16	-
Traveling Expenses-Local	50201010	4,134,929.07	-	3,148,567.09	-	7,283,496.16	-
Traveling Expenses-Foreign	50201020	-	-	-	-	-	-

ACCOUNTS	Account Code	TRIAL BALANCE- QC		TRIAL BALANCE- BC		CONSOLIDATED Trial Balance	
		as of September 30, 2022		as of September 30, 2022		as of September 30, 2022	
		Debit	Credit	Debit	Credit	Debit	Credit
Training and Scholarship Expenses	50202	14,329,194.27	-	275,945.45	-	14,605,139.72	-
Training Expenses	50202010	577,687.77	-	275,945.45	-	853,633.22	-
Scholarship Grants/Expenses	50202020	13,751,506.50	-	-	-	13,751,506.50	-
Supplies and Materials Expenses	50203	15,945,234.83	-	10,993,004.80	-	26,938,239.63	-
Office Supplies Expenses	50203010	1,118,426.26	-	882,251.02	-	2,000,677.28	-
Accountable Forms	50203020	-	-	-	-	-	-
Laboratory Supplies Expenses	50203080	909,707.90	-	1,028,348.35	-	1,938,056.25	-
Fuel, Oil and Lubricants Expenses	50203090	2,941,551.87	-	3,414,619.88	-	6,356,171.75	-
Agricultural and Marine Supplies Expenses	50203100	4,607,340.00	-	4,220,953.94	-	8,828,293.94	-
Textbooks & Instructional Materials Expenses	50203110	-	-	-	-	-	-
Semi-Expendable Machinery and Equipment Expenses	50203210	2,934,434.85	-	587,079.50	-	3,521,514.35	-
Semi-Expendable Furniture, Fixtures and Books Expense	50203220	652,451.00	-	105,640.00	-	758,091.00	-
Other Supplies Expenses	50203990	2,781,322.95	-	754,114.11	-	3,535,437.06	-
Utility Expenses	50204	7,681,810.12	-	4,899,136.46	-	12,580,946.58	-
Water Expenses	50204010	601,538.65	-	565,156.52	-	1,166,695.17	-
Electricity Expenses	50204020	7,080,271.47	-	4,333,979.94	-	11,414,251.41	-
Communication Expenses	50205	2,922,314.50	-	1,295,680.68	-	4,217,995.18	-
Postage and Courier Services	50205010	416,858.27	-	54,201.19	-	471,059.46	-
Telephone Expenses	50205020	1,462,968.27	-	778,892.01	-	2,241,860.28	-
Mobile	50205020-1	1,176,415.27	-	552,000.00	-	1,728,415.27	-
Landline	50205020-2	286,553.00	-	226,892.01	-	513,445.01	-
Internet Subscription Expenses	50205030	1,042,887.96	-	462,587.48	-	1,505,475.44	-
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	8,882,761.88	-	177,097.76	-	9,059,859.64	-
Legal Services	50211010	60,000.00	-	-	-	60,000.00	-
Auditing Services	50211020	4,041,789.62	-	177,097.76	-	4,218,887.38	-
Auditing Services	50211020-1	3,929,165.52	-	-	-	3,929,165.52	-
Auditing Services-Borne by the Agency	50211020-2	112,624.10	-	177,097.76	-	289,721.86	-
Consultancy Services	50211030	-	-	-	-	-	-
Other Professional Services	50211990	4,780,972.06	-	-	-	4,780,972.06	-
General Services	50212	41,021,005.01	-	58,890,269.40	-	99,911,274.41	-
Janitorial Services	50212020	2,685,995.55	-	982,932.36	-	3,668,927.91	-
Security Services	50212030	6,019,284.67	-	4,718,843.50	-	10,738,128.17	-
Other General Services	50212990	32,335,724.79	-	53,188,493.54	-	85,524,218.33	-
General Services	50212990-1	5,437,868.50	-	12,858,022.43	-	18,295,890.93	-
General Services - Pakiao	50212990-2	26,885,150.29	-	40,330,471.11	-	67,215,621.40	-
General Services - Meal Allowance (Messenger)	50212990-3	-	-	-	-	-	-
General Services - Laundry	50212990-4	12,706.00	-	-	-	12,706.00	-
Repairs and Maintenance	50213	3,881,065.84	-	2,288,034.93	-	6,169,100.77	-
Repairs & Maint-Buildings and Other Structures	50213040	1,384,837.23	-	35,832.50	-	1,420,669.73	-
Repairs & Maint-Office Buildings	50213040-1	1,234,934.23	-	35,832.50	-	1,270,766.73	-
Repairs & Maint-Other Structures	50213040-99	149,903.00	-	-	-	149,903.00	-
Repairs & Maint-Machinery and Equipment	50213050	928,252.60	-	988,447.55	-	1,916,700.15	-
Repairs & Maint-Machineries	50213050-1	27,108.00	-	21,025.00	-	48,133.00	-
Repairs & Maint-Office Equipment	50213050-2	481,178.60	-	205,030.00	-	686,208.60	-
Repairs & Maint-IT Equipment & Software	50213050-3	44,810.00	-	306,945.00	-	351,755.00	-
Repairs & Maint-Agricultural Equipment	50213050-4	13,500.00	-	94,840.50	-	108,340.50	-
Repairs & Maint-Technical and Scientific Equipments	50213050-14	361,656.00	-	360,607.05	-	722,263.05	-
Repairs & Maint-Transportation Equipment	50213060	1,205,257.25	-	1,255,254.88	-	2,460,512.13	-
Repairs & Maint-Furniture & Fixtures	50213070	-	-	8,500.00	-	8,500.00	-
Repairs & Maint-Semi-Expendable Machinery and Equipment	50213210	12,500.00	-	-	-	12,500.00	-
Repairs & Maint-Semi-Expendable Machineries	50213210-1	3,900.00	-	-	-	3,900.00	-
Repairs & Maint-Semi-Expendable Office Equipment	50213210-2	6,800.00	-	-	-	6,800.00	-
Repairs & Maint-Semi-Expendable Information and Communication Equipment	50213210-3	1,800.00	-	-	-	1,800.00	-
Repairs & Maint-Semi-Expendable Furniture, Fixtures and Equipment	50213220	534.00	-	-	-	534.00	-
Repairs & Maint-Semi-Expendable Furniture & Fixtures	50213220-1	534.00	-	-	-	534.00	-
Repairs & Maint-Other Property, Plant and Equipment	50213990	349,684.56	-	-	-	349,684.56	-
Taxes, Insurance Premiums and Other Fees	50215	54,915,570.87	-	886,645.16	-	55,802,216.03	-
Taxes, Duties and Licenses	50215010	1,786,057.93	-	72,662.91	-	1,858,720.84	-
Fidelity Bond Premiums	50215020	120,283.50	-	106,650.00	-	226,933.50	-
Insurance Expenses	50215030	585,140.44	-	707,332.25	-	1,292,472.69	-
Insurance Expense - Gov't Buildings	50215030-1	220,791.42	-	527,443.91	-	748,235.33	-
Insurance Expense - Motor Vehicles	50215030-2	210,747.43	-	179,888.34	-	390,635.77	-
Insurance Expense - SRA Directories/Officers	50215030-3	153,601.59	-	-	-	153,601.59	-
Insurance Expense - Others	50215030-4	-	-	-	-	-	-
Income Tax Expenses	50215040	52,424,089.00	-	-	-	52,424,089.00	-
Other Maintenance and Operating Expenses	50299	858,146,614.35	-	14,485,994.88	-	872,632,609.23	-
Advertising Expenses	50299010	66,804.40	-	-	-	66,804.40	-
Printing and Publication Expenses	50299020	172,238.00	-	-	-	172,238.00	-
Representation Expenses	50299030	320,471.69	-	31,772.38	-	352,244.07	-
Transportation and Delivery Expenses	50299040	2,244.60	-	378,323.00	-	380,567.60	-

ACCOUNTS	Account Code	TRIAL BALANCE- QC		TRIAL BALANCE- BC		CONSOLIDATED Trial Balance	
		as of September 30, 2022		as of September 30, 2022		as of September 30, 2022	
		Debit	Credit	Debit	Credit	Debit	Credit
Rent Expenses	50299050	475,917.60		1,768,238.44		2,244,156.04	
Membership Dues & Contributions to Organizations	50299060	143,650.63				143,650.63	
Subscriptions Expenses	50299070	230,895.26				230,895.26	
Donations	50299080	257,701,023.76				257,701,023.76	
Documentary Stamps Expense	50299140	-				-	
Dividend Expenses	50299160	-				-	
Other Maintenance and Operating Expenses	50299990	599,033,368.41		12,307,261.06		611,340,629.47	
Other Maintenance & Operating Expenses	50299990-1	154,160,461.31		12,153,317.73		166,313,779.04	
Other MOOE - GAD	50299990-2	-				-	
OGCC Lawyer Allowances	50299990-3	75,000.00				75,000.00	
Other MOOE - Infrastructure	50299990-17	444,538,163.42				444,538,163.42	
Other MOOE - BRDE Fund	50299990-18	-				-	
Other MOOE - COVID19 Response	50299990-19	173,343.68		19,543.33		192,887.01	
Other MOOE - Hazard Pay (COS-Chemists)	50299990-20	86,400.00		134,400.00		220,800.00	
Financial Expenses	503	31,452.01	-	30,000.00	-	61,452.01	-
Financial Expenses	50301	31,452.01	-	30,000.00	-	61,452.01	-
Interest Expenses	50301020	-				-	
Bank Charges	50301040	31,452.01		30,000.00		61,452.01	
Non-Cash Expenses	505	15,209,975.53	-	37,492,209.58	-	52,702,185.11	-
Depreciation	50501	15,021,418.79	-	37,492,209.58	-	52,513,628.37	-
Depreciation - Investment Property	50501010	96,694.02				96,694.02	
Depreciation - Land Improvements	50501020	-		971,626.32		971,626.32	
Depreciation - Buildings and Other Structures	50501040	1,340,066.76		2,304,130.68		3,644,197.44	
Depreciation - Office Buildings	50501040-1	614,367.81		1,294,255.89		1,908,623.70	
Depreciation - Other Structures	50501040-99	725,698.95		1,009,874.79		1,735,573.74	
Depreciation - Machinery and Equipment	50501050	8,319,968.94		30,683,560.54		39,003,529.48	
Depreciation - Machineries	50501050-1	-				-	
Depreciation - Office Equipment	50501050-2	428,433.07		608,631.82		1,037,064.89	
Depreciation - Information and Communication Technology	50501050-3	991,349.51		345,710.86		1,337,060.37	
Depreciation - Agricultural Equipment	50501050-4	1,771,247.23		23,011,009.32		24,782,256.55	
Depreciation - Communication Equipment	50501050-7	-				-	
Depreciation - Sports Equipment	50501050-13	16,244.98				16,244.98	
Depreciation - Technical and Scientific Equipment	50501050-14	5,112,694.15		6,549,062.33		11,661,756.48	
Depreciation - Other Machineries & Equipment	50501050-99	-		169,146.21		169,146.21	
Depreciation - Transportation Equipment	50501060	3,358,234.11		3,435,121.71		6,793,355.82	
Depreciation - Furniture, Fixtures and Books	50501070	27,435.16		97,770.33		125,205.49	
Depreciation - Furniture & Fixtures	50501070-1	27,435.16		97,770.33		125,205.49	
Depreciation - Library Books	50501070-2	-				-	
Depreciation - Other Property, Plant & Equipment	50501990	1,879,019.80				1,879,019.80	
Amortization	50502	177,000.03	-	-	-	177,000.03	-
Amortization - Intangible Assets	50502010	177,000.03				177,000.03	
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		1,104,564,065.16	-	168,467,883.63	-	1,273,031,948.79	-
TOTAL EQUITY		1,104,564,065.16	2,486,352,774.50	168,467,883.63	1,091,397,036.94	1,273,031,948.79	3,587,749,811.44
GRAND TOTAL		5,685,319,159.77	5,685,319,159.77	1,773,948,970.33	1,773,948,970.33	7,459,268,130.10	7,459,268,130.10

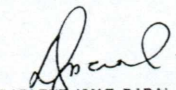
This is to certify that this Trial Balance is a true and complete statement of all account balances for September 2022 as shown in the General Ledger of SRA, Quezon City Office and SRA, Bacolod City Office, prepared and presented in conformity with the Philippine Public Sector Accounting Standards (PPSAS).

Prepared by:


Certified correct:

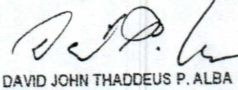
Recommending approval:

Approved by:


DARLENE JOY E. BARAL
JO - Accountant I


ERLINDA J. ABACAN
Chief Accountant


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


DAVID JOHN THADDEUS P. ALBA
Acting Administrator