

**Sugar Regulatory Administration**  
**CONSOLIDATED TRIAL BALANCE**  
**Corporate Fund Account:**

Ledger of SUGAR REGULATORY ADMINISTRATION showing balances of accounts as of June 30, 2020

| ACCOUNTS   | Account Code | TRIAL BALANCE- QC<br>as of June 30, 2020 |               | TRIAL BALANCE- BC<br>as of June 30, 2020 |              | CONSOLIDATED TRIAL BALANCE<br>as of June 30, 2020 |               |
|--|--------------|--|---------------|--|--------------|---|---------------|
|  |              | Debit                                    | Credit        | Debit                                    | Credit       | Debit   | Credit        |
| <b>CURRENT ASSETS</b>                            |              |  |               |  |              |   |               |
| <b>Cash:</b>                                     | 101          | 731,535,378.45                           | -             | 307,676,321.77                           | -            | 1,039,211,700.22                                  | -             |
| <b>Cash on Hand</b>                              | 10101        | 1,313,353.24                             | -             | 534,950.95                               | -            | 1,848,304.19                                      | -             |
| Cash - Collecting Officers                       | 10101010     | 1,163,353.24                             | -             | 294,950.95                               | -            | 1,458,304.19                                      | -             |
| Petty Cash                                       | 10101020     | 150,000.00                               | -             | 240,000.00                               | -            | 390,000.00  | -             |
| <b>Cash in Bank - Local Currency</b>             | 10102        | 730,222,025.21                           | -             | 307,141,370.82                           | -            | 1,037,363,396.03                                  | -             |
| Cash in Bank-Local Currency, Current             | 10102020     | 724,663,831.20                           | -             | 306,772,048.18                           | -            | 1,031,435,879.38                                  | -             |
| LBP-San Fernando                                 | 10102020-1   | 1,452,543.36                             | -             | -  | -            | 1,452,543.36                                      | -             |
| LBP- Balayan                                     | 10102020-2   | 921,545.40                               | -             | -  | -            | 921,545.40  | -             |
| LBP- North Avenue                                | 10102020-3   | 334,936,110.97                           | -             | -  | -            | 334,936,110.97                                    | -             |
| LBP SRA, Sugar liens                             | 10102020-4   | 87,349,969.58                            | -             | -  | -            | 87,349,969.58                                     | -             |
| LBP - ACEF, Current 1/                           | 10102020-5   | 2,814,346.91                             | -             | -  | -            | 2,814,346.91                                      | -             |
| LBP-Bacolod (Corporate)                          | 10102020-6   | -  | -             | 5,982,197.17                             | -            | 5,982,197.17                                      | -             |
| LBP Bacolod (ACEF) 1/                            | 10102020-7   | -  | -             | 113,686.35                               | -            | 113,686.35  | -             |
| LBP Bacolod (CA# 0422-1234-66) Other Project     | 10102020-12  | -  | -             | 1,838,550.74                             | -            | 1,838,550.74                                      | -             |
| LBP Bacolod (0422-1248-70)                       | 10102020-13  | -  | -             | 238,769.69                               | -            | 238,769.69  | -             |
| LBP-SIDA Account                                 | 10102020-14  | 297,209,314.98                           | -             | -  | -            | 297,209,314.98                                    | -             |
| LBP-Bacolod SIDA Account                         | 10102020-15  | -  | -             | 298,598,844.23                           | -            | 298,598,844.23                                    | -             |
| Cash in Bank-Local Currency, Savings             | 10102030     | 5,538,194.01                             | -             | 369,322.64                               | -            | 5,907,516.65                                      | -             |
| LBP-High Yielding Savings                        | 10102030-1   | -  | -             | -  | -            | -   | -             |
| LBP ACEF-HYSA 1/                                 | 10102030-2   | 5,538,194.01                             | -             | -  | -            | 5,538,194.01                                      | -             |
| LBP Bacolod (RAGASA)                             | 10102030-3   | -  | -             | 369,322.64                               | -            | 369,322.64  | -             |
| <b>Treasury/Agency Cash Account</b>              | 10104        | -  | -             | -  | -            | -   | -             |
| Cash - Modified Disbursement System              | 10104040     | -  | -             | -  | -            | -   | -             |
| <b>Investments</b>                               | 102          | 35,180,514.89                            | -             | -  | -            | 35,180,514.89                                     | -             |
| <b>Financial Assets - Held to Maturity</b>       | 10202        | 35,098,514.89                            | -             | -  | -            | 35,098,514.89                                     | -             |
| Investment in Treasury Bills - Local 2/          | 10202010     | 35,098,514.89                            | -             | -  | -            | 35,098,514.89                                     | -             |
| <b>Other Investments</b>                         | 10299        | 82,000.00                                | -             | -  | -            | 82,000.00   | -             |
| Other Investments                                | 10299990     | 82,000.00                                | -             | -  | -            | 82,000.00   | -             |
| <b>Receivables</b>                               | 103          | 1,912,616,414.76                         | 66,053,109.22 | 215,021,029.45                           | 4,260,096.35 | 2,127,637,444.21                                  | 70,313,205.57 |
| <b>Loans &amp; Receivable Accounts</b>           | 10301        | 7,952,535.01                             | -             | -  | -            | 7,952,535.01                                      | -             |
| Accounts Receivable                              | 10301010     | 7,952,535.01                             | -             | -  | -            | 7,952,535.01                                      | -             |
| Allowance for Impairment - Accounts Receivable   | 10301011     | -  | -             | -  | -            | -   | -             |
| <b>Inter-Agency Receivables</b>                  | 10303        | 1,530,632,496.59                         | -             | 209,057,945.74                           | -            | 1,739,690,442.33                                  | -             |
| Due From NGAs                                    | 10303010     | 702,900,243.87                           | -             | 2,417,945.74                             | -            | 705,318,189.61                                    | -             |
| Allowance for Impairment - Due From NGAs         | 10303011     | -  | -             | -  | -            | -   | -             |
| Due From GOCCs                                   | 10303050     | 827,732,252.72                           | -             | 206,640,000.00                           | -            | 1,034,372,252.72                                  | -             |
| Allowance for Impairment - Due From GOCCs        | 10303051     | -  | -             | -  | -            | -   | -             |
| <b>Intra-Agency Receivables</b>                  | 10304        | 267,436,246.39                           | -             | -  | -            | 267,436,246.39                                    | -             |
| Due From Bacolod Office                          | 10304070     | 267,436,246.39                           | -             | -  | -            | 267,436,246.39                                    | -             |
| <b>Other Receivables</b>                         | 10305        | 106,595,136.77                           | 66,053,109.22 | 5,963,083.71                             | 4,260,096.35 | 112,558,220.48                                    | 70,313,205.57 |
| Receivables - Disallowances/Charges              | 10305010     | 759,440.55                               | -             | 93,754.15                                | -            | 853,194.70  | -             |
| Receivables-Disallowances/Charges                | 10305010-1   | 496,580.55                               | -             | 93,754.15                                | -            | 590,334.70  | -             |
| Receivables-Disallowances/Charges (B)            | 10305010-2   | 262,860.00                               | -             | -  | -            | 262,860.00  | -             |
| Due From Officers and Employees                  | 10305020     | 164,249.69                               | -             | 218,991.74                               | -            | 383,241.43  | -             |
| Due From NGOs/POs                                | 10305030     | 40,126,917.86                            | -             | 1,483,995.62                             | -            | 41,610,913.48                                     | -             |
| Other Receivables                                | 10305990     | 65,544,528.67                            | -             | 4,166,342.20                             | -            | 69,710,870.87                                     | -             |
| 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                             | -             | 4,166,342.20                             | -            | 6,758,205.03                                      | -             |
| 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 |
| <b>Inventories</b>                               | 104          | 826,309.95                               | -             | 1,665,063.76                             | -            | 2,491,373.71                                      | -             |
| <b>Supplies</b>                                  | 10404        | 826,309.95                               | -             | 1,665,063.76                             | -            | 2,491,373.71                                      | -             |
| Office Supplies Inventory                        | 10404010     | 826,309.95                               | -             | 92,146.30                                | -            | 918,456.25  | -             |
| Agricultural Supplies Invty (Bacolod)            | 10404090     | -  | -             | 1,572,917.46                             | -            | 1,572,917.46                                      | -             |
| <b>Other Current Assets</b>                      | 199          | 8,748,194.81                             | -             | 2,976,570.11                             | -            | 11,724,764.92                                     | -             |
| <b>Advances</b>                                  | 19901        | 2,167,197.03                             | -             | 1,551,525.12                             | -            | 3,718,722.15                                      | -             |
| Advances for Operating Expenses                  | 19901010     | -  | -             | -  | -            | -   | -             |
| Advances to Special Disbursing Officer           | 19901030     | 2,167,197.03                             | -             | 1,551,525.12                             | -            | 3,718,722.15                                      | -             |
| Advances to Officers and Employee                | 19901040     | -  | -             | -  | -            | -   | -             |

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- GC       |                       | TRIAL BALANCE- BC     |                       | CONSOLIDATED TRIAL BALANCE |                       |
|--|--------------|-------------------------|-----------------------|-----------------------|-----------------------|----------------------------|-----------------------|
|  |              | as of June 30, 2020     |                       | as of June 30, 2020   |                       | as of June 30, 2020        |                       |
|  |              | Debit                   | Credit                | Debit                 | Credit                | Debit                      | Credit                |
| <b>Prepayment:</b>                                   | 19902        | 4,950,616.69            | -                     | 1,405,744.99          | -                     | 6,356,361.68               | -                     |
| Prepaid Insurance                                    | 19902050     | 270,277.75              | -                     | -                     | -                     | 270,277.75                 | -                     |
| Prepaid insurance - Gov't Buildings                  | 19902050-1   | 116,540.61              | -                     | -                     | -                     | 116,540.61                 | -                     |
| Prepaid insurance - Motor Vehicles                   | 19902050-2   | 56,612.38               | -                     | -                     | -                     | 56,612.38                  | -                     |
| Prepaid insurance - SRA Directories/Offi             | 19902050-3   | 97,124.76               | -                     | -                     | -                     | 97,124.76                  | -                     |
| Advances to Contractors                              | 19902010     | 669,578.90              | -                     | 944,089.35            | -                     | 1,612,668.33               | -                     |
| Creditable Input Tax                                 | 19902070     | -                       | -                     | -                     | -                     | -                          | -                     |
| Other Prepayments                                    | 19902990     | 4,011,759.96            | -                     | 461,655.64            | -                     | 4,473,415.60               | -                     |
| <b>Deposits:</b>                                     | 19903        | 1,630,381.09            | -                     | 19,300.00             | -                     | 1,649,681.09               | -                     |
| Guaranty Deposits                                    | 19903020     | 1,576,081.09            | -                     | 19,300.00             | -                     | 1,595,381.09               | -                     |
| Other Deposits                                       | 19903990     | 54,300.00               | -                     | -                     | -                     | 54,300.00                  | -                     |
| <b>TOTAL CURRENT ASSETS</b>                          |              | <b>2,680,906,812.80</b> | <b>66,053,109.22</b>  | <b>527,330,965.09</b> | <b>4,260,090.55</b>   | <b>3,210,245,797.95</b>    | <b>70,313,203.57</b>  |
| <b>Investment Property</b>                           | 105          | <b>53,944,001.88</b>    | <b>12,587,119.16</b>  | <b>7,317,478.00</b>   | -                     | <b>61,261,479.88</b>       | <b>12,587,119.16</b>  |
| <b>Land and Buildings</b>                            | 10501        | <b>53,944,001.88</b>    | <b>12,587,119.16</b>  | <b>7,317,478.00</b>   | -                     | <b>61,261,479.88</b>       | <b>12,587,119.16</b>  |
| Investment Property, Land                            | 10501010     | 37,909,698.12           | -                     | 7,317,478.00          | -                     | 45,227,176.12              | -                     |
| Accumulated Impairment Losses - Investment Proper    | 10501011     | -                       | -                     | -                     | -                     | -                          | -                     |
| Investment Property, Buildings                       | 10501020     | 16,034,303.76           | -                     | -                     | -                     | 16,034,303.76              | -                     |
| Accumulated Depreciation - Investment Property, Bui  | 10501021     | -                       | 12,587,119.16         | -                     | -                     | -                          | 12,587,119.16         |
| <b>Property, Plant &amp; Equipment</b>               | 106          | <b>280,086,085.28</b>   | <b>160,827,426.13</b> | <b>312,025,624.58</b> | <b>174,631,668.92</b> | <b>592,111,709.84</b>      | <b>335,459,095.05</b> |
| <b>Land</b>  | 10601        | <b>110,937.94</b>       | -                     | <b>76,735.05</b>      | -                     | <b>187,672.99</b>          | -                     |
| Land   | 10601010     | 110,937.94              | -                     | 76,735.05             | -                     | 187,672.99                 | -                     |
| <b>Land Improvements</b>                             | 10602        | <b>11,076,249.51</b>    | <b>9,817,683.20</b>   | <b>25,687,795.12</b>  | <b>17,496,969.78</b>  | <b>36,764,044.63</b>       | <b>27,314,652.98</b>  |
| Land Improvements                                    | 10602010     | -                       | -                     | -                     | -                     | -                          | -                     |
| Accumulated Depreciation - Land Improvements         | 10602011     | -                       | -                     | -                     | -                     | -                          | -                     |
| Other Land Improvements                              | 10602990     | 11,076,249.51           | -                     | 25,687,795.12         | -                     | 36,764,044.63              | -                     |
| Accumulated Depreciation - Other Land Improvemen     | 10602991     | -                       | 9,817,683.20          | -                     | 17,496,969.78         | -                          | 27,314,652.98         |
| <b>Buildings and Other Structures</b>                | 10604        | <b>49,837,497.75</b>    | <b>12,952,210.16</b>  | <b>65,939,008.50</b>  | <b>36,007,136.33</b>  | <b>115,776,506.25</b>      | <b>48,965,346.51</b>  |
| Buildings  | 10604010     | 29,202,271.45           | -                     | 41,800,578.09         | -                     | 71,002,849.54              | -                     |
| Accumulated Depreciation - Office Buildings          | 10604011     | -                       | 8,888,700.17          | -                     | 20,474,838.87         | -                          | 29,363,539.04         |
| Other Structures                                     | 10604990     | 20,635,226.30           | -                     | 24,138,430.41         | -                     | 44,773,656.71              | -                     |
| Accumulated Depreciation - Other Structures          | 10604991     | -                       | 4,069,510.01          | -                     | 15,532,297.46         | -                          | 19,601,807.47         |
| <b>Machinery and Equipment</b>                       | 10605        | <b>152,477,194.98</b>   | <b>104,444,765.75</b> | <b>185,313,774.80</b> | <b>104,226,223.31</b> | <b>337,790,969.78</b>      | <b>208,670,989.06</b> |
| Office Equipment                                     | 10605020     | 8,789,606.91            | -                     | 14,125,035.10         | -                     | 22,914,642.01              | -                     |
| Accumulated Depreciation - Office Equipment          | 10605021     | -                       | 7,177,419.89          | -                     | 10,743,648.72         | -                          | 17,921,068.60         |
| Information and Communication Technology Equipm      | 10605030     | 36,500,126.76           | -                     | 27,144,200.85         | -                     | 63,644,327.61              | -                     |
| Accumulated Depreciation - Information and Commu     | 10605031     | -                       | 25,513,075.60         | -                     | 17,633,736.08         | -                          | 43,146,811.68         |
| Agricultural Equipment                               | 10605040     | 12,927,432.99           | -                     | 39,095,791.18         | -                     | 52,023,224.17              | -                     |
| Accumulated Depreciation - Agricultural Equipment    | 10605041     | -                       | 3,487,569.18          | -                     | 17,199,914.90         | -                          | 20,687,484.08         |
| Communication Equipment                              | 10605070     | 155,755.80              | -                     | 89,950.00             | -                     | 245,705.80                 | -                     |
| Accumulated Depreciation - Communication Equipm      | 10605071     | -                       | 142,069.27            | -                     | 21,363.00             | -                          | 163,432.27            |
| Technical and Scientific Equipment                   | 10605140     | 91,868,346.52           | -                     | 97,424,751.86         | -                     | 189,293,098.38             | -                     |
| Accumulated Depreciation-Technical and Scientific E  | 10605141     | -                       | 56,232,215.76         | -                     | 53,181,912.67         | -                          | 109,414,128.43        |
| Sports Equipment                                     | 10605130     | 494,493.00              | -                     | 147,508.00            | -                     | 642,001.00                 | -                     |
| Accumulated Depreciation - Sports Equipment          | 10605131     | -                       | 138,956.20            | -                     | 88,924.36             | -                          | 227,880.56            |
| Other Machinery & Equipment                          | 10605990     | 1,741,433.00            | -                     | 7,286,537.81          | -                     | 9,027,970.81               | -                     |
| Accumulated Depreciation - Other Machinery and Eq    | 10605991     | -                       | 11,753,459.86         | -                     | 5,356,723.58          | -                          | 17,110,183.44         |
| <b>Transportation Equipment</b>                      | 10606        | <b>32,239,889.20</b>    | <b>18,620,296.23</b>  | <b>21,303,360.14</b>  | <b>15,884,681.65</b>  | <b>53,543,249.34</b>       | <b>34,504,977.88</b>  |
| Motor Vehicles                                       | 10606010     | 32,239,889.20           | -                     | 21,303,360.14         | -                     | 53,543,249.34              | -                     |
| Accumulated Depreciation - Motor Vehicles            | 10606011     | -                       | 18,620,296.23         | -                     | 15,884,681.65         | -                          | 34,504,977.88         |
| <b>Furniture, Fixtures and Books</b>                 | 10607        | <b>3,778,547.00</b>     | <b>833,511.71</b>     | <b>2,861,207.40</b>   | <b>1,016,657.85</b>   | <b>6,639,754.40</b>        | <b>1,850,169.56</b>   |
| Furniture and Fixtures                               | 10607010     | 3,347,443.00            | -                     | 2,701,682.40          | -                     | 6,049,125.40               | -                     |
| Accumulated Depreciation - Furniture and Fixtures    | 10607011     | -                       | 811,876.39            | -                     | 931,431.37            | -                          | 1,743,309.76          |
| Books  | 10607020     | 431,104.00              | -                     | 159,525.00            | -                     | 590,629.00                 | -                     |
| Accumulated Depreciation - Library Books             | 10607021     | -                       | 21,633.32             | -                     | 85,226.48             | -                          | 106,859.80            |
| <b>Other Property, Plant &amp; Equipment</b>         | 10698        | <b>29,618,650.47</b>    | <b>14,152,959.06</b>  | -                     | -                     | <b>29,618,650.47</b>       | <b>14,152,959.06</b>  |
| Other Property, Plant & Equipment                    | 10698990     | 29,618,650.47           | -                     | -                     | -                     | 29,618,650.47              | -                     |
| Accumulated Depreciation - Other Plant, Property & E | 10698991     | -                       | 14,152,959.06         | -                     | -                     | -                          | 14,152,959.06         |
| <b>Construction in Progress</b>                      | 10699        | <b>947,118.41</b>       | -                     | <b>10,843,743.57</b>  | -                     | <b>11,790,861.98</b>       | -                     |
| Construction in Progress - Building & Other Structur | 10699030     | 947,118.41              | -                     | 10,843,743.57         | -                     | 11,790,861.98              | -                     |
| <b>Intangible Assets</b>                             | 108          | <b>1,180,000.00</b>     | <b>590,000.10</b>     | -                     | -                     | <b>1,180,000.00</b>        | <b>590,000.10</b>     |
| <b>Intangible Assets</b>                             | 10801        | <b>1,180,000.00</b>     | <b>590,000.10</b>     | -                     | -                     | <b>1,180,000.00</b>        | <b>590,000.10</b>     |
| Computer Software                                    | 10801020     | 1,180,000.00            | -                     | -                     | -                     | 1,180,000.00               | -                     |
| Accum. Amort. - Computer Software                    | 10801021     | -                       | 590,000.10            | -                     | -                     | -                          | 590,000.10            |
| <b>Other Non-Current Assets</b>                      | 199          | <b>542,667.32</b>       | -                     | <b>434,644.78</b>     | -                     | <b>977,312.10</b>          | -                     |
| <b>Other Assets</b>                                  | 19999        | <b>542,667.32</b>       | -                     | <b>434,644.78</b>     | -                     | <b>977,312.10</b>          | -                     |
| Deferred Charges/Losses                              | 19999080     | -                       | -                     | 121,057.89            | -                     | 121,057.89                 | -                     |
| Other Assets   | 19999990     | 542,667.32              | -                     | 313,586.89            | -                     | 856,254.21                 | -                     |
| Accumulated Depreciation - Other Assets              | 19999991     | -                       | -                     | -                     | -                     | -                          | -                     |
| <b>TOTAL NON-CURRENT ASSETS</b>                      |              | <b>335,752,754.46</b>   | <b>174,004,545.39</b> | <b>319,777,747.36</b> | <b>174,631,668.92</b> | <b>655,530,501.82</b>      | <b>348,636,214.31</b> |
| <b>TOTAL ASSETS</b>                                  |              | <b>3,024,659,567.32</b> | <b>240,057,654.61</b> | <b>847,116,732.45</b> | <b>178,891,765.27</b> | <b>3,871,776,299.77</b>    | <b>418,949,419.88</b> |

| ACCOUNTS  | Account Code | TRIAL BALANCE- C:   |                       | TRIAL BALANCE- B:   |                       | CONSOLIDATED TRIAL BALANCE |                       |
|---|--------------|---------------------|-----------------------|---------------------|-----------------------|----------------------------|-----------------------|
|   |              | as of June 30, 2020 |                       | as of June 30, 2020 |                       | as of June 30, 2020        |                       |
|   |              | Debit               | Credit                | Debit               | Credit                | Debit                      | Credit                |
| <b>LIABILITIES</b>                                |              |                     |                       |                     |                       |                            |                       |
| <b>CURRENT LIABILITIES</b>                        |              |                     |                       |                     |                       |                            |                       |
| Financial Liabilities                             | 201          | -                   | 3,527,185.69          | -                   | 10,996,793.12         | -                          | 14,525,978.81         |
| Payables  | 20101        | -                   | 3,527,185.69          | -                   | 10,996,793.12         | -                          | 14,525,978.81         |
| Accounts Payable                                  | 20101010     | -                   | 1,390,660.53          | -                   | 7,526,509.28          | -                          | 8,917,169.81          |
| Due to Officers and Employees                     | 20101020     | -                   | 2,136,525.16          | -                   | 3,472,283.84          | -                          | 5,608,809.00          |
| Inter-Agency Payables                             | 202          | -                   | 11,110,736.28         | -                   | 3,927,578.16          | -                          | 15,038,314.44         |
| Inter-Agency Payables                             | 20201        | -                   | 11,110,736.28         | -                   | 3,927,578.16          | -                          | 15,038,314.44         |
| Due to BIR  | 20201010     | -                   | 1,411,695.24          | -                   | 1,506,940.11          | -                          | 2,918,635.35          |
| Due to GSIS                                       | 20201020     | -                   | 1,131,429.46          | -                   | 2,123,533.61          | -                          | 3,254,963.07          |
| Due to Pag-ibig                                   | 20201030     | -                   | (7,791.72)            | -                   | 56,360.87             | -                          | 48,569.15             |
| Due to PHILHEALTH                                 | 20201040     | -                   | (1,821.39)            | -                   | 127,103.29            | -                          | 125,281.90            |
| Due to other NGAs                                 | 20201050     | -                   | 8,577,224.69          | -                   | 113,640.28            | -                          | 8,690,864.97          |
| 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   | -                   | 5,000.00              | -                   | -                     | -                          | 5,000.00              |
| Due to Bureau of Treasury                         | 20201050-8   | -                   | -                     | -                   | -                     | -                          | -                     |
| Income Tax Payable                                | 20201130     | -                   | -                     | -                   | -                     | -                          | -                     |
| Intra-Agency Payables                             | 203          | -                   | -                     | -                   | 267,478,044.64        | -                          | 267,478,044.64        |
| Intra-Agency Payables                             | 20301        | -                   | -                     | -                   | 267,478,044.64        | -                          | 267,478,044.64        |
| Due to Home Office                                | 20301060     | -                   | -                     | -                   | 267,478,044.64        | -                          | 267,478,044.64        |
| Trust Liabilities                                 | 204          | -                   | 66,518,123.43         | -                   | 5,005,896.46          | -                          | 71,524,019.89         |
| Trust Liabilities                                 | 20401        | -                   | 66,518,123.43         | -                   | 5,005,896.46          | -                          | 71,524,019.89         |
| Guaranty/Security Deposits Payable                | 20401040     | -                   | 66,518,123.43         | -                   | 5,005,896.46          | -                          | 71,524,019.89         |
| Guaranty Deposits Payable                         | 20401040-1   | -                   | 56,722,674.34         | -                   | 3,567,520.15          | -                          | 60,290,194.49         |
| Production Enhancement Bond                       | 20401040-1a  | -                   | 8,792,661.50          | -                   | -                     | -                          | 8,792,661.50          |
| Retention Fee                                     | 20401040-3   | -                   | 1,002,787.59          | -                   | 1,438,376.31          | -                          | 2,441,163.90          |
| Provisions  | 206          | -                   | 59,062,832.44         | -                   | 29,037,707.52         | -                          | 88,100,539.96         |
| Provisions  | 20601        | -                   | 59,062,832.44         | -                   | 29,037,707.52         | -                          | 88,100,539.96         |
| Leave Benefits Payable                            | 20601020     | -                   | 59,062,832.44         | -                   | 29,037,707.52         | -                          | 88,100,539.96         |
| Other Current Payables                            | 299          | -                   | 22,540,272.64         | -                   | 2,951,148.43          | -                          | 25,491,421.07         |
| Other Payables                                    | 29999        | -                   | 22,540,272.64         | -                   | 2,951,148.43          | -                          | 25,491,421.07         |
| Dividends Payable                                 | 29999090     | -                   | -                     | -                   | -                     | -                          | -                     |
| Other Payables                                    | 29999990     | -                   | 22,540,272.64         | -                   | 2,951,148.43          | -                          | 25,491,421.07         |
| 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   | -                   | (149.00)              | -                   | 27,545.05             | -                          | 27,396.05             |
| SURECCO Loan                                      | 29999990-4   | -                   | 6,183.00              | -                   | 519,249.61            | -                          | 525,432.61            |
| SURECCO-Damayran                                  | 29999990-5   | -                   | (86.50)               | -                   | 34,618.96             | -                          | 34,532.46             |
| Surecco-Healthcare (HMO)                          | 29999990-6   | -                   | -                     | -                   | 53,416.80             | -                          | 53,416.80             |
| SUGAREAP (Dues)                                   | 29999990-7   | -                   | 7,593.00              | -                   | 17,386.25             | -                          | 24,979.25             |
| PHILAM  | 29999990-9   | -                   | -                     | -                   | -                     | -                          | -                     |
| Due to Bukid Verde Inc.,-Micropropagation Proj    | 29999990-23  | -                   | -                     | -                   | -                     | -                          | -                     |
| Due to MJ Multiines 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 <i>Intelligrow Agri Product Trading</i>    | 29999990-26  | -                   | -                     | -                   | -                     | -                          | -                     |
| Due to UPLB-Dev. of Nanofertilizers for Sugarcane | 29999990-27  | -                   | 42,455.25             | -                   | -                     | -                          | 42,455.25             |
| Due to JIRCAS-Mngt.on expt'l field & growth of    | 29999990-28  | -                   | 90,755.40             | -                   | -                     | -                          | 90,755.40             |
| COA Suspension                                    | 29999990-29  | -                   | -                     | -                   | 160,478.83            | -                          | 160,478.83            |
| Due to AFSIS-SRA Project                          | 29999990-30  | -                   | 1,274,109.69          | -                   | -                     | -                          | 1,274,109.69          |
| SUDEMUPCO   | 29999990-31  | -                   | -                     | -                   | 61,550.08             | -                          | 61,550.08             |
| SLD   | 29999990-32  | -                   | -                     | -                   | 191,897.32            | -                          | 191,897.32            |
| RAGASA  | 29999990-33  | -                   | -                     | -                   | 336,143.68            | -                          | 336,143.68            |
| OPSI  | 29999990-34  | -                   | -                     | -                   | 1,445,257.14          | -                          | 1,445,257.14          |
| Other Payables                                    | 29999990-99  | -                   | 17,336.80             | -                   | 103,604.71            | -                          | 120,941.51            |
| <b>TOTAL CURRENT LIABILITIES</b>                  |              | -                   | <b>162,759,150.48</b> | -                   | <b>319,399,168.33</b> | -                          | <b>482,158,318.81</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>162,759,150.48</b> | -                   | <b>319,521,526.22</b> | -                          | <b>482,280,676.70</b> |

| ACCOUNTS  | Account Code | TRIAL BALANCE- CQ   |                  | TRIAL BALANCE- BC   |                | CONSOLIDATED TRIAL BALANCE |                  |
|---|--------------|---------------------|------------------|---------------------|----------------|----------------------------|------------------|
|   |              | as of June 30, 2020 |                  | as of June 30, 2020 |                | as of June 30, 2020        |                  |
|   |              | Debit               | Credit           | Debit               | Credit         | Debit                      | Credit           |
| <b>EQUITY</b>                                     |              |                     |                  |                     |                |                            |                  |
| Government Equity                                 | 1301         | -                   | 2,610,267,595.27 | -                   | 369,540,581.02 | -                          | 2,979,808,176.29 |
| Government Equity                                 | 130101       | -                   | 2,610,267,595.27 | -                   | 369,540,581.02 | -                          | 2,979,808,176.29 |
| Accumulated Surplus                               | 130101010    | -                   | 2,573,355,139.79 | -                   | 330,855,236.73 | -                          | 2,904,210,376.52 |
| Government Equity                                 | 130101020    | -                   | 36,912,455.48    | -                   | 37,685,344.29  | -                          | 74,597,800.77    |
| <b>REVENUES</b>                                   |              |                     |                  |                     |                |                            |                  |
| Service and Business Income                       | 402          | -                   | 217,666,807.47   | -                   | 114,206,263.79 | -                          | 331,873,071.26   |
| Service Income                                    | 40201        | -                   | 205,727,219.18   | -                   | 112,715,110.07 | -                          | 322,442,329.25   |
| Permit Fees                                       | 40201010     | -                   | 10,155,623.26    | -                   | 44,447,911.65  | -                          | 54,603,534.91    |
| Milling Permit Fee                                | 40201010-1   | -                   | 2,965,416.40     | -                   | 7,978,097.85   | -                          | 10,963,514.25    |
| Shipping Permit                                   | 40201010-2   | -                   | 709,765.00       | -                   | 19,126,009.93  | -                          | 19,835,774.93    |
| Stabilization Fee                                 | 40201010-3   | -                   | 5,873,119.54     | -                   | 15,767,093.88  | -                          | 21,640,213.42    |
| Special Milling Fee                               | 40201010-4   | -                   | 587,322.32       | -                   | 1,576,709.99   | -                          | 2,164,032.31     |
| Registration Fees                                 | 40201020     | -                   | 584,000.00       | -                   | 120,000.00     | -                          | 704,000.00       |
| Registration Fee-Molasses/Sugar Traders           | 40201020-1   | -                   | 530,000.00       | -                   | 110,000.00     | -                          | 640,000.00       |
| Registration Fee-Muscovado Converters             | 40201020-2   | -                   | -                | -                   | 6,000.00       | -                          | 6,000.00         |
| Registration Fee-Bioethanol Manufacturer/Producer | 40201020-3   | -                   | -                | -                   | 2,000.00       | -                          | 2,000.00         |
| Registration Fee-Warehouse                        | 40201020-4   | -                   | 14,000.00        | -                   | 2,000.00       | -                          | 16,000.00        |
| Registration Fee-High Fructose Corn Syrup (HFCS)  | 40201020-5   | -                   | 40,000.00        | -                   | -              | -                          | 40,000.00        |
| Clearance and Certification Fees                  | 40201040     | -                   | 145,941,283.76   | -                   | 5,416,940.38   | -                          | 151,358,224.14   |
| Clearance Fee-Export Sugar                        | 40201040-1   | -                   | 3,352,920.55     | -                   | 5,110.38       | -                          | 3,358,030.93     |
| Clearance Fee Muscovado Converters                | 40201040-2   | -                   | 38,500.00        | -                   | 480.00         | -                          | 38,980.00        |
| Clearance Fee-Imported Refined Sugar              | 40201040-3   | -                   | 15,467,377.20    | -                   | -              | -                          | 15,467,377.20    |
| Clearance Fee-Imported Raw Sugar                  | 40201040-4   | -                   | -                | -                   | -              | -                          | -                |
| Clearance Fee on Pre-Mix Sugar Importation        | 40201040-5   | -                   | 5,831,895.23     | -                   | -              | -                          | 5,831,895.23     |
| Clearance on Imported Molasses                    | 40201040-6   | -                   | 120,475,573.45   | -                   | 5,401,350.00   | -                          | 125,876,923.45   |
| Certificate Port of Origin                        | 40201040-7   | -                   | 672,223.39       | -                   | -              | -                          | 672,223.39       |
| Clearance Fee - High Fructose Corn Syrup (HFCS)   | 40201040-8   | -                   | 81,755.84        | -                   | -              | -                          | 81,755.84        |
| Clearance Fee - Chemical Pure Fructose            | 40201040-9   | -                   | 17,036.10        | -                   | -              | -                          | 17,036.10        |
| Sanitary Certificate                              | 40201040-10  | -                   | -                | -                   | -              | -                          | -                |
| Clearance Fee - Exported Molasses                 | 40201040-11  | -                   | -                | -                   | -              | -                          | -                |
| Accreditation Fee - Civil Society Org.            | 40201040-12  | -                   | 4,000.00         | -                   | 8,000.00       | -                          | 12,000.00        |
| Clearance Fee - Exported HFCS                     | 40201040-13  | -                   | -                | -                   | -              | -                          | -                |
| Accreditation Fee - Farm Mech. Service Provider   | 40201040-14  | -                   | -                | -                   | 2,000.00       | -                          | 2,000.00         |
| Licensing Fee                                     | 40201060     | -                   | -                | -                   | -              | -                          | -                |
| Milling License Fee -Sugar Mills                  | 40201060-1   | -                   | -                | -                   | -              | -                          | -                |
| Supervision and Regulation Enforcement Fees       | 40201070     | -                   | 52,465,917.88    | -                   | 61,839,843.40  | -                          | 114,305,761.28   |
| Monitoring Fee-Imported Sugar                     | 40201070-1   | -                   | -                | -                   | -              | -                          | -                |
| Monitoring Fee-Refined Sugar                      | 40201070-2   | -                   | 7,408,961.72     | -                   | 19,232,770.44  | -                          | 26,641,732.16    |
| Monitoring Fee-Local Food Processor               | 40201070-3   | -                   | -                | -                   | -              | -                          | -                |
| Regular Swapping                                  | 40201070-4   | -                   | 3,008,443.52     | -                   | 162,996.63     | -                          | 3,171,440.15     |
| Monitoring Fee-Raw Sugar                          | 40201070-5   | -                   | 14,864,885.87    | -                   | 40,050,383.08  | -                          | 54,915,268.95    |
| Application Fee                                   | 40201070-6   | -                   | 140,000.00       | -                   | -              | -                          | 140,000.00       |
| Monitoring Fee-Imported Food Processor            | 40201070-7   | -                   | 12,898,206.00    | -                   | -              | -                          | 12,898,206.00    |
| Monitoring Fee-SAGE                               | 40201070-8   | -                   | -                | -                   | 101,100.00     | -                          | 101,100.00       |
| Reinstatement Fee                                 | 40201070-9   | -                   | -                | -                   | -              | -                          | -                |
| Amendment of CEA                                  | 40201070-10  | -                   | 235,358.17       | -                   | -              | -                          | 235,358.17       |
| Amendment of Clearance                            | 40201070-11  | -                   | 3,300.00         | -                   | -              | -                          | 3,300.00         |
| Monitoring Fee-Bioethanol                         | 40201070-12  | -                   | 3,735,474.20     | -                   | 855,536.00     | -                          | 4,591,010.20     |
| Monitoring Fee-Bioethanol Trust Fund              | 40201070-13  | -                   | 7,470,948.40     | -                   | 1,406,154.55   | -                          | 8,877,102.95     |
| Revalidation Fee on Sugar                         | 40201070-14  | -                   | 340.00           | -                   | 240.00         | -                          | 580.00           |
| Advanced Swapping/Replenishment                   | 40201070-15  | -                   | -                | -                   | -              | -                          | -                |
| Reclassification of Sugar (from D to B)           | 40201070-16  | -                   | -                | -                   | -              | -                          | -                |
| Advance Refining C Sugar                          | 40201070-19  | -                   | -                | -                   | -              | -                          | -                |
| Reclassification                                  | 40201070-20  | -                   | 2,700,000.00     | -                   | -              | -                          | 2,700,000.00     |
| 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  | -                   | -                | -                   | 30,662.70      | -                          | 30,662.70        |
| Processing Fees                                   | 40201130     | -                   | -                | -                   | -              | -                          | -                |
| Export Processing Fee                             | 40201130-1   | -                   | -                | -                   | -              | -                          | -                |
| Fines and Penalties - Service Income              | 40201140     | -                   | 94,794.28        | -                   | 15,514.64      | -                          | 110,308.92       |
| Stop/Lift Order                                   | 40201140-1   | -                   | 26,136.70        | -                   | -              | -                          | 26,136.70        |
| Fines and Penalties -Suppliers                    | 40201140-2   | -                   | 38,657.58        | -                   | 10,514.64      | -                          | 49,172.22        |
| Fines & Penalties Forfeited Bond                  | 40201140-3   | -                   | -                | -                   | -              | -                          | -                |
| Fines and Penalties -Others                       | 40201140-4   | -                   | 30,000.00        | -                   | 5,000.00       | -                          | 35,000.00        |
| Other Service Income                              | 40201990     | -                   | 485,600.00       | -                   | 874,900.00     | -                          | 1,360,500.00     |
| Raw Sugar Analysis                                | 40201990-1   | -                   | 110,800.00       | -                   | 492,200.00     | -                          | 603,000.00       |
| Refined Sugar Analysis                            | 40201990-2   | -                   | 24,100.00        | -                   | -              | -                          | 24,100.00        |
| Muscovado Sugar Analysis                          | 40201990-3   | -                   | -                | -                   | 1,600.00       | -                          | 1,600.00         |
| Molasses Analysis                                 | 40201990-4   | -                   | 22,050.00        | -                   | 121,900.00     | -                          | 143,950.00       |
| Soil Analysis                                     | 40201990-5   | -                   | 2,000.00         | -                   | 87,800.00      | -                          | 89,800.00        |
| Special Analysis                                  | 40201990-6   | -                   | 46,650.00        | -                   | 135,400.00     | -                          | 182,050.00       |
| Filing Fee-Land Conversion                        | 40201990-7   | -                   | 65,000.00        | -                   | 11,000.00      | -                          | 76,000.00        |
| Inspection Fee-Land Conversion                    | 40201990-8   | -                   | 215,000.00       | -                   | 25,000.00      | -                          | 240,000.00       |
| Business Income                                   | 402020       | -                   | 7,939,588.29     | -                   | 1,491,153.72   | -                          | 9,430,742.01     |
| Rent Income                                       | 40202050     | -                   | 4,819,333.18     | -                   | -              | -                          | 4,819,333.18     |
| Rent Income - Building                            | 40202050-1   | -                   | 4,819,333.18     | -                   | -              | -                          | 4,819,333.18     |
| Rent Income - Premises                            | 40202050-2   | -                   | -                | -                   | -              | -                          | -                |

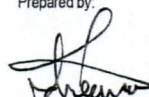
| ACCOUNTS                                      | Account Code | TRIAL BALANCE- QC<br>as of June 30, 2020 |                       | TRIAL BALANCE- BC<br>as of June 30, 2020 |                       | CONSOLIDATED TRIAL BALANCE<br>as of June 30, 2020 |                       |
|---|--------------|--|-----------------------|--|-----------------------|---|-----------------------|
|   |              | Debit                                    | Credit                | Debit                                    | Credit                | Debit   | Credit                |
| Income from Printing and Publication          | 40202150     | -  | 365,800.00            | -  | 317,375.00            | -   | 683,175.00            |
| Subscription Fee                              | 40202150-1   | -  | 20,700.00             | -  | 23,025.00             | -   | 47,525.00             |
| Bidding Form                                  | 40202150-2   | -  | 345,100.00            | -  | 290,550.00            | -   | 635,650.00            |
| Interest income                               | 40202210     | -  | 1,332,487.24          | -  | 187,359.20            | -   | 1,519,846.44          |
| Other Business income                         | 40202990     | -  | 1,421,967.87          | -  | 986,419.52            | -   | 2,408,387.39          |
| Sale of Sugar                                 | 40202990-1   | -  | 973,957.80            | -  | 52,505.09             | -   | 1,032,462.89          |
| Sale of Molasses                              | 40202990-2   | -  | 310,660.07            | -  | 273,589.43            | -   | 584,249.50            |
| Sale of Cane Points                           | 40202990-3   | -  | 137,350.00            | -  | 536,200.00            | -   | 673,550.00            |
| Sale of Plantlets                             | 40202990-4   | -  | -                     | -  | 118,125.00            | -   | 118,125.00            |
| Assistance and Subsidy                        | 403          | -  | -                     | -  | -                     | -   | -                     |
| Assistance and Subsidy                        | 40301        | -  | -                     | -  | -                     | -   | -                     |
| Subsidy from National Government              | 40301010     | -  | -                     | -  | -                     | -   | -                     |
| Gains   | 405          | -  | 136,032.59            | -  | -                     | -   | 136,032.59            |
| Gains   | 40501        | -  | 136,032.59            | -  | -                     | -   | 136,032.59            |
| Gain on Sale of Investment Property           | 40501030     | -  | 136,032.59            | -  | -                     | -   | 136,032.59            |
| Sale of Land                                  | 40501030-1   | -  | 136,032.59            | -  | -                     | -   | 136,032.59            |
| Gain on Sale of PPE                           | 40501040     | -  | -                     | -  | -                     | -   | -                     |
| Proceeds from Sale of Scrap / Waste Materials | 40501040-1   | -  | -                     | -  | -                     | -   | -                     |
| Other Non-Operating Income                    | 406          | -  | 129,732.94            | -  | 594,006.50            | -   | 723,739.44            |
| Miscellaneous Income                          | 40603        | -  | 129,732.94            | -  | 594,006.50            | -   | 723,739.44            |
| Miscellaneous Income                          | 40603990     | -  | 129,732.94            | -  | 594,006.50            | -   | 723,739.44            |
| Trichogramma Project                          | 40603990-1   | -  | -                     | -  | 167,512.00            | -   | 167,512.00            |
| Farm Services                                 | 40603990-2   | -  | -                     | -  | -                     | -   | -                     |
| Trucking/Hauling Allowance                    | 40603990-3   | -  | 26,893.37             | -  | 259,775.84            | -   | 286,669.21            |
| Photocopying Fee                              | 40603990-4   | -  | 1,400.00              | -  | 2,876.00              | -   | 4,276.00              |
| Miscellaneous Income - Bacolod                | 40603990-5   | -  | -                     | -  | 163,842.66            | -   | 163,842.66            |
| Miscellaneous Income - Quezon City            | 40603990-6   | -  | 101,439.57            | -  | -                     | -   | 101,439.57            |
| <b>TOTAL REVENUE</b>                          |              | -  | <b>217,932,573.00</b> | -  | <b>114,800,276.29</b> | -   | <b>332,732,849.29</b> |
| <b>EXPENSES</b>                               |              |  |                       |  |                       |   |                       |
| Personnel Services                            | 501          | 56,532,514.99                            | -                     | 27,032,357.93                            | -                     | 83,564,872.92                                     | -                     |
| Salaries and Wages                            | 50101        | 34,541,402.21                            | -                     | 15,689,240.53                            | -                     | 50,230,642.74                                     | -                     |
| Salaries and Wages - Regular                  | 50101010     | 34,541,402.21                            | -                     | 15,689,240.53                            | -                     | 50,230,642.74                                     | -                     |
| Other Compensation                            | 50102        | 17,167,693.15                            | -                     | 8,676,052.82                             | -                     | 25,843,745.97                                     | -                     |
| Personnel Economic Relief Allowance (PERA)    | 50102010     | 1,861,791.40                             | -                     | 1,016,064.52                             | -                     | 2,877,855.92                                      | -                     |
| Representation Allowance                      | 50102020     | 597,250.00                               | -                     | 298,750.00                               | -                     | 896,000.00  | -                     |
| Transportation Allowance                      | 50102030     | 420,852.00                               | -                     | 298,750.00                               | -                     | 719,602.00  | -                     |
| Uniform/Clothing Allowance                    | 50102040     | 906,000.00                               | -                     | 510,000.00                               | -                     | 1,416,000.00                                      | -                     |
| Subsistence Allowance                         | 50102050     | -  | -                     | -  | -                     | -   | -                     |
| Honoraria                                     | 50102100     | 81,000.00                                | -                     | 67,500.00                                | -                     | 148,500.00  | -                     |
| Hazard Pay                                    | 50102110     | 911,922.30                               | -                     | 718,646.14                               | -                     | 1,630,568.44                                      | -                     |
| Longevity Pay                                 | 50102120     | -  | -                     | -  | -                     | -   | -                     |
| Overtime and Night Pay                        | 50102130     | 7,208.11                                 | -                     | -  | -                     | 7,208.11  | -                     |
| Year End Bonus                                | 50102140     | -  | -                     | -  | -                     | -   | -                     |
| Cash Gift                                     | 50102150     | -  | -                     | -  | -                     | -   | -                     |
| Other Bonuses and Allowances                  | 50102990     | 12,381,669.34                            | -                     | 5,766,342.16                             | -                     | 18,148,011.50                                     | -                     |
| Collective Negotiation Agreement (CNA)        | 50102990-11  | -  | -                     | -  | -                     | -   | -                     |
| Productivity Enhancement Incentive            | 50102990-12  | -  | -                     | -  | -                     | -   | -                     |
| Performance Based Bonus                       | 50102990-14  | -  | -                     | -  | -                     | -   | -                     |
| Per Diems                                     | 50102990-39  | 10,000.00                                | -                     | -  | -                     | 10,000.00   | -                     |
| Food Subsidy                                  | 50102990-40  | 1,015,249.34                             | -                     | 553,755.16                               | -                     | 1,569,004.50                                      | -                     |
| Social Amelioration Bonus (SAB)               | 50102990-41  | 5,675,238.00                             | -                     | 2,621,859.00                             | -                     | 8,297,097.00                                      | -                     |
| Monetization                                  | 50102990-42  | -  | -                     | -  | -                     | -   | -                     |
| Masteral Award                                | 50102990-43  | -  | -                     | -  | -                     | -   | -                     |
| Anniversary Bonus                             | 50102990-44  | -  | -                     | -  | -                     | -   | -                     |
| Mid Year Bonus                                | 50102990-45  | 5,681,182.00                             | -                     | 2,590,728.00                             | -                     | 8,271,910.00                                      | -                     |
| Service Recognition Incentive                 | 50102990-46  | -  | -                     | -  | -                     | -   | -                     |
| Personnel Benefit Contributions               | 50103        | 4,674,990.10                             | -                     | 2,199,207.57                             | -                     | 6,874,197.67                                      | -                     |
| Retirement and Life Insurance Premiums        | 50103010     | 4,020,254.51                             | -                     | 1,869,428.70                             | -                     | 5,889,683.21                                      | -                     |
| PAG-IBIG Contributions                        | 50103020     | 92,900.00                                | -                     | 50,800.00                                | -                     | 143,700.00  | -                     |
| PHILHEALTH Contributions                      | 50103030     | 469,635.59                               | -                     | 228,178.87                               | -                     | 697,814.46  | -                     |
| Employees Compensation Insurance Premiums     | 50103040     | 92,200.00                                | -                     | 50,800.00                                | -                     | 143,000.00  | -                     |
| Other Personnel Benefits                      | 50104        | 148,429.53                               | -                     | 467,857.01                               | -                     | 616,286.54  | -                     |
| Retirement Gratuity                           | 50104020     | -  | -                     | -  | -                     | -   | -                     |
| Terminal Leave Benefits                       | 50104030     | 148,429.53                               | -                     | 467,857.01                               | -                     | 616,286.54  | -                     |
| Maintenance and Other Operating Expenses      | 502          | 142,323,726.76                           | -                     | 99,080,954.71                            | -                     | 241,404,681.47                                    | -                     |
| Traveling Expenses                            | 50201        | 2,920,179.75                             | -                     | 3,866,426.30                             | -                     | 6,786,606.05                                      | -                     |
| Traveling Expenses-Local                      | 50201010     | 2,759,752.70                             | -                     | 3,692,812.08                             | -                     | 6,452,564.78                                      | -                     |
| Traveling Expenses-Foreign                    | 50201020     | 160,427.05                               | -                     | 173,614.22                               | -                     | 334,041.27  | -                     |
| Training and Scholarship Expenses             | 50202        | 8,599,713.55                             | -                     | 2,620,624.95                             | -                     | 11,220,338.50                                     | -                     |
| Training Expenses                             | 50202010     | 687,280.55                               | -                     | 2,620,624.95                             | -                     | 3,307,905.50                                      | -                     |
| Scholarship Grants/Expenses                   | 50202020     | 7,912,433.00                             | -                     | -  | -                     | 7,912,433.00                                      | -                     |
| Supplies and Materials Expenses               | 50203        | 16,280,406.87                            | -                     | 24,768,619.24                            | -                     | 41,049,026.11                                     | -                     |
| Office Supplies Expenses                      | 50203010     | 565,971.88                               | -                     | 476,938.90                               | -                     | 1,042,910.78                                      | -                     |
| Accountable Forms                             | 50203020     | -  | -                     | -  | -                     | -   | -                     |
| Laboratory Supplies Expenses                  | 50203080     | 620,761.99                               | -                     | 248,225.00                               | -                     | 868,986.98  | -                     |
| Fuel, Oil and Lubricants Expenses             | 50203090     | 787,252.49                               | -                     | 505,335.73                               | -                     | 1,292,588.22                                      | -                     |
| Agricultural and Marine Supplies Expenses     | 50203100     | 12,931,832.23                            | -                     | 23,013,435.95                            | -                     | 35,945,268.18                                     | -                     |
| Textbooks & Instructional Materials Expenses  | 50203110     | 1,150.00                                 | -                     | -  | -                     | 1,150.00  | -                     |

| ACCOUNTS  | Account Code | TRIAL BALANCE- Q1   |                     | TRIAL BALANCE- B1   |                     | CONSOLIDATED TRIAL BALANCE |                     |
|---|--------------|---------------------|---------------------|---------------------|---------------------|----------------------------|---------------------|
|   |              | as of June 30, 2020 | as of June 30, 2020 | as of June 30, 2020 | as of June 30, 2020 | as of June 30, 2020        | as of June 30, 2020 |
|   |              | Debit               | Credit              | Debit               | Credit              | Debit                      | Credit              |
| Semi-Expendable Machinery and Equipment Expense                         | 50203210     | 126,186.00          | -                   | 10,500.00           | -                   | 136,686.00                 | -                   |
| Semi-Expendable Furniture, Fixtures and Books Expense                   | 50203220     | 266,193.00          | -                   | 185,928.00          | -                   | 454,121.00                 | -                   |
| Other Supplies Expense  | 50203960     | 979,059.29          | -                   | 320,255.66          | -                   | 1,307,314.95               | -                   |
| Utility Expense   | 50204        | 2,437,723.47        | -                   | 2,666,043.53        | -                   | 5,103,767.00               | -                   |
| Water Expense   | 50204010     | 330,263.57          | -                   | 395,595.86          | -                   | 731,879.43                 | -                   |
| Electricity Expense   | 50204020     | 2,101,439.90        | -                   | 2,270,447.67        | -                   | 4,371,887.57               | -                   |
| Communication Expense   | 50205        | 1,302,165.70        | -                   | 892,296.91          | -                   | 2,194,462.61               | -                   |
| Postage and Courier Services  | 50205010     | 92,965.98           | -                   | 12,817.92           | -                   | 105,783.90                 | -                   |
| Telephone Expense   | 50205020     | 1,003,150.39        | -                   | 540,203.51          | -                   | 1,543,353.90               | -                   |
| Mobile  | 50205020-1   | 764,475.78          | -                   | -                   | -                   | 1,154,475.78               | -                   |
| Landline  | 50205020-2   | 238,674.61          | -                   | 150,203.51          | -                   | 388,878.12                 | -                   |
| Internet Subscription Expense   | 50205030     | 205,989.33          | -                   | 339,275.48          | -                   | 545,264.81                 | -                   |
| Cable, Satellite, & Radio Expense                                       | 50205040     | -                   | -                   | -                   | -                   | -                          | -                   |
| Awards/Rewards, Prizes and Indemnities                                  | 50206        | -                   | -                   | -                   | -                   | -                          | -                   |
| Awards/Rewards Expense  | 50206010     | -                   | -                   | -                   | -                   | -                          | -                   |
| Confidential, Intelligence and Extraordinary Expense                    | 50210        | 39,771.74           | -                   | -                   | -                   | 39,771.74                  | -                   |
| Extraordinary and Miscellaneous Expense                                 | 50210030     | 39,771.74           | -                   | -                   | -                   | 39,771.74                  | -                   |
| Miscellaneous Expense   | 50210030-1   | -                   | -                   | -                   | -                   | -                          | -                   |
| Miscellaneous Expense - NBE   | 50210030-2   | 39,771.74           | -                   | -                   | -                   | 39,771.74                  | -                   |
| Professional Services   | 50211        | 2,772,157.40        | -                   | 102,551.22          | -                   | 2,874,708.62               | -                   |
| Legal Services  | 50211010     | 60,000.00           | -                   | -                   | -                   | 60,000.00                  | -                   |
| Auditing Services   | 50211020     | 41,401.49           | -                   | 102,551.22          | -                   | 143,952.71                 | -                   |
| Auditing Services   | 50211020-1   | -                   | -                   | -                   | -                   | -                          | -                   |
| Auditing Services-Borne by the Agency                                   | 50211020-2   | 41,401.49           | -                   | 102,551.22          | -                   | 143,952.71                 | -                   |
| Consultancy Services  | 50211030     | -                   | -                   | -                   | -                   | -                          | -                   |
| Other Professional Services   | 50211990     | 2,670,755.91        | -                   | -                   | -                   | 2,670,755.91               | -                   |
| General Services  | 50212        | 29,790,986.42       | -                   | 61,074,056.55       | -                   | 90,865,042.97              | -                   |
| Janitorial Services   | 50212020     | 1,849,060.44        | -                   | 587,617.48          | -                   | 2,436,677.92               | -                   |
| Security Services   | 50212030     | 3,135,740.59        | -                   | 2,674,988.00        | -                   | 5,810,728.59               | -                   |
| Other General Services  | 50212990     | 24,806,185.39       | -                   | 57,811,451.07       | -                   | 82,617,636.46              | -                   |
| General Services  | 50212990-1   | 4,754,075.41        | -                   | 31,134,933.09       | -                   | 35,889,008.50              | -                   |
| General Services - Pakiao   | 50212990-2   | 20,039,389.98       | -                   | 26,676,517.98       | -                   | 46,715,907.96              | -                   |
| General Services - Meal Allowance (Messenger)                           | 50212990-3   | -                   | -                   | -                   | -                   | -                          | -                   |
| General Services - Laundry  | 50212990-4   | 12,720.00           | -                   | -                   | -                   | 12,720.00                  | -                   |
| Repairs and Maintenance   | 50213        | 2,465,546.77        | -                   | 540,540.50          | -                   | 3,006,087.27               | -                   |
| Repairs & Maint-Buildings and Other Structures                          | 50213040     | 1,744,317.64        | -                   | 11,673.00           | -                   | 1,755,990.64               | -                   |
| Repairs & Maint-Office Buildings  | 50213040-1   | 1,744,317.64        | -                   | 9,728.00            | -                   | 1,754,045.64               | -                   |
| Repairs & Maint-Other Structures  | 50213040-99  | -                   | -                   | 1,945.00            | -                   | 1,945.00                   | -                   |
| Repairs & Maint-Machinery and Equipment                                 | 50213050     | 231,869.19          | -                   | 104,134.00          | -                   | 336,003.19                 | -                   |
| Repairs & Maint-Machineries   | 50213050-1   | 1,596.00            | -                   | -                   | -                   | 1,596.00                   | -                   |
| Repairs & Maint-Office Equipment  | 50213050-2   | 19,737.00           | -                   | -                   | -                   | 19,737.00                  | -                   |
| Repairs & Maint-IT Equipment & Software                                 | 50213050-3   | 1,400.00            | -                   | -                   | -                   | 1,400.00                   | -                   |
| Repairs & Maint-Agricultural Equipment                                  | 50213050-4   | -                   | -                   | 23,714.00           | -                   | 23,714.00                  | -                   |
| Repairs & Maint-Technical and Scientific Equipment                      | 50213050-14  | 209,136.19          | -                   | 80,420.00           | -                   | 289,556.19                 | -                   |
| Repairs & Maint-Transportation Equipment                                | 50213060     | 473,689.94          | -                   | 424,733.50          | -                   | 898,423.44                 | -                   |
| Repairs & Maint-Furniture & Fixtures                                    | 50213070     | -                   | -                   | -                   | -                   | -                          | -                   |
| Repairs & Maint-Semi-Expendable Machinery and Equipment                 | 50213210     | 2,170.00            | -                   | -                   | -                   | 2,170.00                   | -                   |
| Repairs & Maint-Semi-Expendable Machineries                             | 50213210-1   | -                   | -                   | -                   | -                   | -                          | -                   |
| Repairs & Maint-Semi-Expendable Office Equipment                        | 50213210-2   | -                   | -                   | -                   | -                   | -                          | -                   |
| Repairs & Maint-Semi-Expendable Information and Communication Equipment | 50213210-3   | 2,170.00            | -                   | -                   | -                   | 2,170.00                   | -                   |
| Repairs & Maint-Semi-Expendable Agricultural Equipment                  | 50213210-4   | -                   | -                   | -                   | -                   | -                          | -                   |
| Repairs & Maint-Semi-Expendable Technical and Scientific Equipment      | 50213210-10  | -                   | -                   | -                   | -                   | -                          | -                   |
| Repairs & Maint-Semi-Expendable Sports Equipment                        | 50213210-12  | -                   | -                   | -                   | -                   | -                          | -                   |
| Repairs & Maint-Semi-Expendable Furniture, Fixtures and Equipment       | 50213220     | -                   | -                   | -                   | -                   | -                          | -                   |
| Repairs & Maint-Semi-Expendable Furniture and Equipment                 | 50213220-1   | -                   | -                   | -                   | -                   | -                          | -                   |
| Repairs & Maint-Other Property, Plant and Equipment                     | 50213990     | 13,500.00           | -                   | -                   | -                   | 13,500.00                  | -                   |
| Taxes, Insurance Premiums and Other Fees                                | 50215        | 27,774,225.63       | -                   | 339,504.30          | -                   | 28,113,729.93              | -                   |
| Taxes, Duties and Licenses  | 50215010     | 538,148.18          | -                   | 68,229.57           | -                   | 606,377.75                 | -                   |
| Fidelity Bond Premiums  | 50215020     | 117,000.00          | -                   | 63,900.00           | -                   | 180,900.00                 | -                   |
| Insurance Expenses  | 50215030     | 308,345.27          | -                   | 207,374.73          | -                   | 515,720.00                 | -                   |
| Insurance Expense - Gov't Buildings                                     | 50215030-1   | 113,663.52          | -                   | 147,983.16          | -                   | 261,646.68                 | -                   |
| Insurance Expense - Motor Vehicles                                      | 50215030-2   | 97,556.51           | -                   | 59,391.57           | -                   | 156,948.08                 | -                   |
| Insurance Expense - SRA Directories/Officers                            | 50215030-3   | 97,125.24           | -                   | -                   | -                   | 97,125.24                  | -                   |
| Insurance Expense - Others  | 50215030-4   | -                   | -                   | -                   | -                   | -                          | -                   |
| Income Tax Expenses   | 50215040     | 26,810,732.18       | -                   | -                   | -                   | 26,810,732.18              | -                   |
| Other Maintenance and Operating Expenses                                | 50299        | 47,940,911.46       | -                   | 2,210,291.21        | -                   | 50,151,202.67              | -                   |
| Advertising Expenses  | 50299010     | 21,204.00           | -                   | -                   | -                   | 21,204.00                  | -                   |
| Printing and Publication Expenses                                       | 50299020     | 48,779.00           | -                   | -                   | -                   | 48,779.00                  | -                   |
| Representation Expenses   | 50299030     | 722,551.65          | -                   | 64,525.72           | -                   | 787,077.37                 | -                   |
| Transportation and Delivery Expenses                                    | 50299040     | 16,107.15           | -                   | 180,927.05          | -                   | 197,034.20                 | -                   |
| Rent Expenses   | 50299050     | 239,907.91          | -                   | 788,794.46          | -                   | 1,028,702.37               | -                   |
| Membership Dues & Contributions to Organizations                        | 50299060     | -                   | -                   | -                   | -                   | -                          | -                   |
| Subscriptions Expenses  | 50299070     | 232,627.36          | -                   | 4,090.00            | -                   | 236,717.36                 | -                   |
| Donations   | 50299080     | -                   | -                   | -                   | -                   | -                          | -                   |
| Documentary Stamps Expense  | 50299140     | -                   | -                   | -                   | -                   | -                          | -                   |
| Dividend Expenses   | 50299160     | -                   | -                   | -                   | -                   | -                          | -                   |
| Other Maintenance and Operating Expenses                                | 50299990     | 46,659,734.39       | -                   | 1,171,953.98        | -                   | 47,831,688.37              | -                   |
| Other Maintenance & Operating Expenses                                  | 50299990-1   | 46,497,473.30       | -                   | 1,171,953.98        | -                   | 47,669,427.28              | -                   |
| OGCC Lawyer Allowances  | 50299990-3   | 105,000.00          | -                   | -                   | -                   | 105,000.00                 | -                   |
| Other MOOE - HYVS   | 50299990-16  | -                   | -                   | -                   | -                   | -                          | -                   |
| Other MOOE - Infrastructure   | 50299990-17  | -                   | -                   | -                   | -                   | -                          | -                   |
| Other MOOE - BRDE Fund  | 50299990-18  | 57,261.09           | -                   | -                   | -                   | 57,261.09                  | -                   |

| ACCOUNTS  | Account Code | TRIAL BALANCE- QC       |                         | TRIAL BALANCE- BC     |                       | CONSOLIDATED TRIAL BALANCE |                         |
|---|--------------|-------------------------|-------------------------|-----------------------|-----------------------|----------------------------|-------------------------|
|   |              | as of June 30, 2020     |                         | as of June 30, 2020   |                       | as of June 30, 2020        |                         |
|   |              | Debit                   | Credit                  | Debit                 | Credit                | Debit                      | Credit                  |
| Financial Expense:                                | 500          | 42,000.00               | -                       | 30,000.00             | -                     | 72,000.00                  | -                       |
| Financial Expense:                                | 50301        | 42,000.00               | -                       | 30,000.00             | -                     | 72,000.00                  | -                       |
| Interest Expense:                                 | 50301020     | -                       | -                       | -                     | -                     | -                          | -                       |
| Bank Charges:                                     | 50301040     | 42,000.00               | -                       | 30,000.00             | -                     | 72,000.00                  | -                       |
| Non-Cash Expense:                                 | 505          | 7,459,162.29            | -                       | 8,494,097.71          | -                     | 15,953,260.00              | -                       |
| Depreciation:                                     | 50501        | 7,341,162.27            | -                       | 8,494,097.71          | -                     | 15,835,260.98              | -                       |
| Depreciation - Investment Property                | 50501010     | 87,777.30               | -                       | -                     | -                     | 87,777.30                  | -                       |
| Depreciation - Land Improvements                  | 50501020     | -                       | -                       | 426,352.51            | -                     | 426,352.51                 | -                       |
| Depreciation - Buildings and Other Structures:    | 50501040     | 800,023.22              | -                       | 1,247,846.46          | -                     | 2,047,869.68               | -                       |
| Depreciation - Office Buildings                   | 50501040-1   | 477,644.46              | -                       | 738,987.60            | -                     | 1,216,632.06               | -                       |
| Depreciation - Other Structures                   | 50501040-99  | 322,378.76              | -                       | 508,858.86            | -                     | 831,237.62                 | -                       |
| Depreciation - Machinery and Equipment:           | 50501050     | 4,234,099.81            | -                       | 6,017,434.43          | -                     | 10,251,534.24              | -                       |
| Depreciation - Machineries                        | 50501050-1   | -                       | -                       | -                     | -                     | -                          | -                       |
| Depreciation - Office Equipment                   | 50501050-2   | 238,680.69              | -                       | 498,488.94            | -                     | 737,169.62                 | -                       |
| Depreciation - Information and Communication T    | 50501050-3   | 1,596,817.58            | -                       | 1,502,990.55          | -                     | 3,099,808.13               | -                       |
| Depreciation - Agricultural Equipment             | 50501050-4   | 155,169.92              | -                       | 1,335,520.78          | -                     | 1,490,690.70               | -                       |
| Depreciation - Communication Equipment            | 50501050-7   | -                       | -                       | 8,545.20              | -                     | 8,545.20                   | -                       |
| Depreciation - Sports Equipment                   | 50501050-13  | 32,546.82               | -                       | 5,430.48              | -                     | 37,977.30                  | -                       |
| Depreciation - Technical and Scientific Equipment | 50501050-14  | 2,210,884.81            | -                       | 2,532,221.50          | -                     | 4,743,106.31               | -                       |
| Depreciation - Other Machineries & Equipment      | 50501050-99  | -                       | -                       | 134,236.98            | -                     | 134,236.98                 | -                       |
| Depreciation - Transportation Equipment           | 50501060     | 1,478,107.41            | -                       | 685,318.75            | -                     | 2,163,426.16               | -                       |
| Depreciation - Furniture, Fixtures and Books      | 50501070     | 146,551.09              | -                       | 117,145.56            | -                     | 263,696.65                 | -                       |
| Depreciation - Furniture & Fixtures               | 50501070-1   | 132,161.46              | -                       | 105,517.56            | -                     | 237,679.02                 | -                       |
| Depreciation - Library Books                      | 50501070-2   | 14,389.63               | -                       | 11,628.00             | -                     | 26,017.63                  | -                       |
| Depreciation - Other Property, Plant & Equipment  | 50501990     | 594,603.44              | -                       | -                     | -                     | 594,603.44                 | -                       |
| Amortization                                      | 50502        | 118,000.02              | -                       | -                     | -                     | 118,000.02                 | -                       |
| Amortization - Intangible Assets                  | 50502010     | 118,000.02              | -                       | -                     | -                     | 118,000.02                 | -                       |
| 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>206,357,406.04</b>   | <b>-</b>                | <b>134,637,410.35</b> | <b>-</b>              | <b>340,994,816.39</b>      | <b>-</b>                |
| <b>TOTAL EQUITY</b>                               |              | <b>206,357,406.04</b>   | <b>2,828,200,168.27</b> | <b>134,637,410.35</b> | <b>483,340,851.31</b> | <b>340,994,816.39</b>      | <b>3,311,541,019.58</b> |
| <b>GRAND TOTAL</b>                                |              | <b>3,231,016,973.36</b> | <b>3,231,016,973.36</b> | <b>981,754,142.80</b> | <b>981,754,142.80</b> | <b>4,212,771,116.16</b>    | <b>4,212,771,116.16</b> |

This is to certify that this Trial Balance is a true and complete statement of all account balances for June 2020 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:

  
**RESTY D. REANO**  
 Accountant II


Certified correct:

  
**ERLINDA J. ABACAN**  
 Chief Accountant

Recommending approval:

  
**ATTY. BRANDO D. NOROÑA**  
 Deputy Administrator for Administrative  
 and Finance Department

Approved by:

  
**HERMENEGILDO R. SERAFICA**  
 Administrator III

1/ Intended for DA-Sugar ACEF Projects

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