

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

revision date: 3/23/2021

Ledger of SUGAR REGULATORY ADMINISTRATION showing balances of accounts as of December 31, 2020

ACCOUNTS	Account Code	PRE-CLOSING TRIAL BALANCE- QC as of December 31, 2020		PRE-CLOSING TRIAL BALANCE- BC as of December 31, 2020		CONSOLIDATED PRE-CLOSING TB as of December 31, 2020	
		Debit	Credit	Debit	Credit	Debit	Credit
<b>CURRENT ASSETS</b>							
Cash	101	730,787,601.45	-	258,617,936.40	-	990,405,537.85	-
Cash on Hand	10101	6,877,281.80	-	1,015,384.63	-	7,892,666.43	-
Cash - Collecting Officers	10101010	6,727,281.80	-	805,394.63	-	7,532,676.43	-
Petty Cash	10101020	150,000.00	-	210,000.00	-	360,000.00	-
Cash in Bank - Local Currency	10102	723,910,319.65	-	258,602,551.77	-	982,512,871.42	-
Cash In Bank-Local Currency, Current	10102020	718,382,854.56	-	258,233,140.07	-	976,615,994.63	-
LBP-San Fernando	10102020-1	1,241,299.33	-	-	-	1,241,299.33	-
LBP - Balayan	10102020-2	569,784.06	-	-	-	569,784.06	-
LBP - North Avenue	10102020-3	331,490,975.19	-	-	-	331,490,975.19	-
LBP SRA Sugar liens	10102020-4	87,162,709.49	-	-	-	87,162,709.49	-
LBP - ACEF, Current 1/	10102020-5	2,815,075.56	-	-	-	2,815,075.56	-
LBP-Bacolod (Corporate)	10102020-6	-	-	3,635,213.55	-	3,635,213.55	-
LBP Bacolod (ACEF) 1/	10102020-7	-	-	113,715.78	-	113,715.78	-
LBP Bacolod (CA# 0422-1234-66)Other Project	10102020-12	-	-	1,839,026.75	-	1,839,026.75	-
LBP Bacolod (0422-1248-70)	10102020-13	-	-	238,831.51	-	238,831.51	-
LBP-SIDA Account	10102020-14	295,103,010.93	-	-	-	295,103,010.93	-
LBP-Bacolod SIDA Account	10102020-15	-	-	252,406,352.48	-	252,406,352.48	-
Cash In Bank-Local Currency, Savings	10102030	5,527,465.09	-	369,411.70	-	5,896,876.79	-
LBP-High Yielding Savings	10102030-1	-	-	-	-	-	-
LBP ACEF-HYSA 1/	10102030-2	5,527,465.09	-	-	-	5,527,465.09	-
LBP Bacolod (RAGASA)	10102030-3	-	-	369,411.70	-	369,411.70	-
Treasury/Agency Cash Account	10104	-	-	-	-	-	-
Cash - Modified Disbursement System	10104040	-	-	-	-	-	-
Investments	102	35,785,586.11	-	-	-	35,785,586.11	-
Financial Assets - Held to Maturity	10202	35,703,586.11	-	-	-	35,703,586.11	-
Investment in Treasury Bills - Local 2/	10202010	35,703,586.11	-	-	-	35,703,586.11	-
Other Investments	10299	82,000.00	-	-	-	82,000.00	-
Other Investments	10299990	82,000.00	-	-	-	82,000.00	-
Receivables	103	1,542,970,955.34	66,040,091.42	216,089,007.87	4,260,096.35	1,759,059,963.21	70,300,187.77
Loans & Receivable Accounts	10301	8,806,420.49	-	-	-	8,806,420.49	-
Accounts Receivable	10301010	8,806,420.49	-	-	-	8,806,420.49	-
Allowance for Impairment - Accounts Receivable	10301011	-	-	-	-	-	-
Inter-Agency Receivables	10303	1,164,697,415.88	-	207,710,440.16	-	1,372,407,856.04	-
Due From NGAs	10303010	566,279,645.69	-	1,070,440.16	-	567,350,085.85	-
Allowance for Impairment - Due From NGAs	10303011	-	-	-	-	-	-
Due From GOCCs	10303050	598,417,770.19	-	206,640,000.00	-	805,057,770.19	-
Allowance for Impairment - Due From GOCCs	10303051	-	-	-	-	-	-
Intra-Agency Receivables	10304	283,380,340.74	-	-	-	283,380,340.74	-
Due From Bacolod Office	10304070	283,380,340.74	-	-	-	283,380,340.74	-
Other Receivables	10305	86,086,778.23	66,040,091.42	8,378,567.71	4,260,096.35	94,465,345.94	70,300,187.77
Receivables - Disallowances/Charges	10305010	709,690.55	-	93,754.15	-	803,444.70	-
Receivables-Disallowances/Charges	10305010-1	496,580.55	-	-	-	496,580.55	-
Receivables-Disallowances/Charges (B)	10305010-2	213,110.00	-	93,754.15	-	306,864.15	-
Due From Officers and Employees	10305020	117,748.59	-	171,936.35	-	289,684.94	-
Due From NGOs/POs	10305030	19,715,828.22	-	3,943,004.16	-	23,658,832.38	-
Other Receivables	10305990	65,543,510.87	-	4,169,873.05	-	69,713,383.92	-
Claims on Unrelieved Losses of Assets	10305990-1	206,801.87	-	-	-	206,801.87	-
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	2,591,862.93	-	4,169,873.05	-	6,761,735.98	-
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	-	66,040,091.42	-	4,260,096.35	-	70,300,187.77
Inventories	104	352,400.40	-	2,395,253.37	-	2,747,653.77	-
Supplies	10404	352,400.40	-	2,395,253.37	-	2,747,653.77	-
Office Supplies Inventory	10404010	352,400.40	-	79,992.14	-	432,392.54	-
Agricultural Supplies Invty (Bacolod)	10404090	-	-	2,315,261.23	-	2,315,261.23	-
Other Current Assets	199	13,159,884.44	-	910,071.61	-	14,069,956.05	-
Advances	19901	239,589.36	-	464,400.34	-	703,989.70	-
Advances for Operating Expenses	19901010	-	-	-	-	-	-
Advances to Special Disbursing Officer	19901030	239,589.36	-	462,790.40	-	702,379.76	-
Advances to Officers and Employee	19901040	-	-	1,609.94	-	1,609.94	-

1/Intended for DA-Sugar ACEF Projects

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



ACCOUNTS	Account Code	PRE-CLOSING TRIAL BALANCE- QC		PRE-CLOSING TRIAL BALANCE- BC		CONSOLIDATED PRE-CLOSING TB	
		as of December 31, 2020		as of December 31, 2020		as of December 31, 2020	
		Debit	Credit	Debit	Credit	Debit	Credit
<b>LIABILITIES</b>							
<b>CURRENT LIABILITIES</b>							
Financial Liabilities	201	-	56,407,910.25	-	29,128,707.59	-	85,538,617.84
Payables	20101	-	56,407,910.25	-	29,128,707.59	-	85,538,617.84
Accounts Payable	20101010	-	53,853,030.12	-	24,906,661.01	-	78,759,691.13
Due to Officers and Employees	20101020	-	2,554,880.13	-	4,222,046.58	-	6,776,926.71
Inter-Agency Payables	202	-	8,658,305.24	-	4,355,289.11	-	13,013,594.35
Inter-Agency Payables	20201	-	8,658,305.24	-	4,355,289.11	-	13,013,594.35
Due to BIR	20201010	-	101,072.90	-	3,099,748.86	-	3,200,821.76
Due to GSIS	20201020	-	(17,226.37)	-	1,025,119.35	-	1,007,892.98
Due to Pag-ibig	20201030	-	3,476.96	-	64,464.02	-	67,940.98
Due to Pag-ibig (Premium - PS)	20201030-1	-	(200.00)	-	9,457.84	-	9,257.84
Due to Pag-ibig (Loans)	20201030-2	-	3,139.59	-	16,381.18	-	19,520.77
Due to Pag-ibig-Housing Loans	20201030-3	-	-	-	-	-	-
Due to Pag-ibig-ModifiedPag-ibig 2	20201030-4	-	-	-	-	-	-
Due to Pag-ibig-Calamity Loan	20201030-5	-	537.37	-	-	-	537.37
Due to Pag-ibig (Premium - GS)	20201030-6	-	-	-	38,625.00	-	38,625.00
Due to PHILHEALTH	20201040	-	(1,242.94)	-	52,316.60	-	51,073.66
Due to other NGAs	20201050	-	8,572,224.69	-	113,640.28	-	8,685,864.97
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 DOST - PNRI Smart Farming Pro	20201050-6	-	125,633.67	-	-	-	125,633.67
Due to DA-Yolanda Fund (YRRP)	20201050-7	-	0.00	-	-	-	0.00
Due to Bureau of Treasury	20201050-8	-	-	-	-	-	-
Income Tax Payable	20201130	-	0.00	-	-	-	0.00
Intra-Agency Payables	203	-	-	-	283,380,340.74	-	283,380,340.74
Intra-Agency Payables	20301	-	-	-	283,380,340.74	-	283,380,340.74
Due to Home Office	20301060	-	-	-	283,380,340.74	-	283,380,340.74
Trust Liabilities	204	-	58,944,759.72	-	4,321,019.74	-	63,265,779.46
Trust Liabilities	20401	-	58,944,759.72	-	4,321,019.74	-	63,265,779.46
Guaranty/Security Deposits Payable	20401040	-	58,944,759.72	-	4,321,019.74	-	63,265,779.46
Guaranty Deposits Payable	20401040-1	-	58,468,462.71	-	4,321,019.74	-	62,789,482.45
Production Enhancement Bond	20401040-1a	-	-	-	-	-	-
Retention Fee	20401040-3	-	476,297.01	-	-	-	476,297.01
Provisions	206	-	59,257,824.21	-	30,491,869.58	-	89,749,693.79
Provisions	20601	-	59,257,824.21	-	30,491,869.58	-	89,749,693.79
Leave Benefits Payable	20601020	-	59,257,824.21	-	30,491,869.58	-	89,749,693.79
Other Current Payables	299	-	101,914,509.82	-	3,634,187.17	-	105,548,696.99
Other Payables	29999	-	101,914,509.82	-	3,634,187.17	-	105,548,696.99
Dividends Payable	29999090	-	79,494,505.13	-	-	-	79,494,505.13
Other Payables	29999990	-	22,420,004.49	-	3,634,187.17	-	26,054,191.66
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	-	3,043.00	-	52,911.16	-	55,954.16
SURECCO Loan	29999990-4	-	6,183.00	-	774,320.80	-	780,503.80
SURECCO-Damayran	29999990-5	-	(26.50)	-	15,787.96	-	15,761.46
Surecco-Healthcare (HMO)	29999990-6	-	-	-	35,280.12	-	35,280.12
SUGAREAP (Dues)	29999990-7	-	93.00	-	17,506.25	-	17,599.25
PHILAM	29999990-9	-	-	-	-	-	-
Due to Bukid Verde Inc., -Micropropagation Proj.	29999990-23	-	-	-	-	-	-
Due to MJ Multilines Inc.-Bioefficacy Testing	29999990-24	-	-	-	-	-	-
Due to JIRCAS-Proj. for the Dev't of Sustainable	29999990-25	-	-	-	-	-	-
Due to Intelligrow Agri Product Trading	29999990-26	-	-	-	-	-	-
Due to UPLB-Dev't. of Nanofertilizers for Sugarc	29999990-27	-	42,455.25	-	-	-	42,455.25
Due to JIRCAS-Mngt.on exptal field & growth o	29999990-28	-	-	-	-	-	-
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	-	-	-	80,180.00	-	80,180.00
SLD	29999990-32	-	-	-	70,926.37	-	70,926.37
RAGASA	29999990-33	-	-	-	336,232.74	-	336,232.74
OPSI	29999990-34	-	-	-	1,445,257.14	-	1,445,257.14
Other Payables	29999990-99	-	17,336.80	-	645,305.80	-	662,642.60
<b>TOTAL CURRENT LIABILITIES</b>		-	<b>285,183,309.04</b>	-	<b>355,311,413.93</b>	-	<b>640,494,722.97</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>285,183,309.04</b>	-	<b>355,433,771.82</b>	-	<b>640,617,080.86</b>

ACCOUNTS	Account Code	PRE-CLOSING TRIAL BALANCE- QC		PRE-CLOSING TRIAL BALANCE- BC		CONSOLIDATED PRE-CLOSING TB	
		as of December 31, 2020		as of December 31, 2020		as of December 31, 2020	
		Debit	Credit	Debit	Credit	Debit	Credit
<b>EQUITY</b>							
Government Equity	301	-	2,582,304,313.69	-	368,721,766.54	-	2,951,026,080.23
Government Equity	30101	-	2,582,304,313.69	-	368,721,766.54	-	2,951,026,080.23
Accumulated Surplus	30101010		2,545,391,857.21		331,036,422.25		2,876,428,279.46
Government Equity	30101020		36,912,456.48		37,688,344.29		74,597,800.77
<b>REVENUES</b>	4						
Service and Business Income	402	-	477,973,389.80	-	188,759,556.58	-	666,732,946.38
Service Income	40201	-	455,908,068.33	-	184,047,818.47	-	639,955,886.80
Permit Fees	40201010	-	16,962,094.78	-	77,133,822.78	-	94,095,917.56
Milling Permit Fee	40201010-1		4,695,454.56		12,450,534.19		17,145,988.75
Shipping Permit	40201010-2		2,088,834.27		37,616,668.82		39,705,493.09
Stabilization Fee	40201010-3		9,252,541.36		24,006,052.60		33,858,593.96
Special Milling Fee	40201010-4		925,264.59		2,460,577.17		3,385,841.76
Registration Fees	40201020	-	4,185,000.00	-	2,073,000.00	-	6,258,000.00
Registration Fee-Molasses/Sugar Traders	40201020-1		3,565,000.00		1,955,000.00		5,520,000.00
Registration Fee-Muscovado Converters	40201020-2		30,000.00		102,000.00		132,000.00
Registration Fee-Bioethanol Manufacturer/Prod	40201020-3		14,000.00		8,000.00		22,000.00
Registration Fee-Warehouse	40201020-4		16,000.00		8,000.00		24,000.00
Registration Fee-High Fructose Corn Syrup (HF	40201020-5		560,000.00		-		560,000.00
Clearance and Certification Fees	40201040	-	335,168,394.94	-	5,470,940.38	-	340,639,335.32
Clearance Fee-Export Sugar	40201040-1		5,479,123.55		5,110.38		5,484,233.93
Clearance Fee Muscovado Converters	40201040-2		93,940.00		480.00		94,420.00
Clearance Fee- Imported Refined Sugar	40201040-3		69,285,903.00		-		69,285,903.00
Clearance Fee- Imported Raw Sugar	40201040-4		-		-		-
Clearance Fee on Pre-Mix Sugar Importation	40201040-5		10,032,086.19		-		10,032,086.19
Clearance on Imported Molasses	40201040-6		248,937,723.00		5,401,350.00		254,339,073.00
Certificate Port of Origin	40201040-7		1,094,084.22		-		1,094,084.22
Clearance Fee - High Fructose Corn Syrup (HF	40201040-8		199,080.88		-		199,080.88
Clearance Fee - Chemical Pure Fructose	40201040-9		27,654.30		-		27,654.30
Sanitary Certificate	40201040-10		-		-		-
Clearance Fee - Exported Molasses	40201040-11		-		-		-
Accreditation Fee - Civil Society Org.	40201040-12		15,000.00		35,000.00		50,000.00
Clearance Fee - Exported HFCS	40201040-13		1,800.00		-		1,800.00
Accreditation Fee - Farm Mech. Service Provide	40201040-14		2,000.00		29,000.00		31,000.00
Licensing Fee	40201060	-	82,200.00	-	36,050.00	-	118,250.00
Milling License Fee - Sugar Mills	40201060-1		82,200.00		36,050.00		118,250.00
Supervision and Regulation Enforcement Fees	40201070	-	97,668,246.72	-	96,736,457.13	-	194,404,703.85
Monitoring Fee-Imported Sugar	40201070-1		-		-		-
Monitoring Fee-Refined Sugar	40201070-2		9,393,852.60		24,779,843.22		34,173,695.82
Monitoring Fee-Local Food Processor	40201070-3		-		-		-
Regular Swapping	40201070-4		3,431,427.02		162,996.63		3,594,423.65
Monitoring Fee-Raw Sugar	40201070-5		23,414,800.69		62,412,664.28		85,827,464.97
Application Fee	40201070-6		187,000.00		-		187,000.00
Monitoring Fee-Imported Food Processor	40201070-7		25,885,531.00		-		25,885,531.00
Monitoring Fee-SAGE	40201070-8		171,900.00		477,030.00		648,930.00
Reinstatement Fee	40201070-9		-		-		-
Amendment of CEA	40201070-10		235,382.11		-		235,382.11
Amendment of Clearance	40201070-11		4,500.00		-		4,500.00
Monitoring Fee-Bioethanol	40201070-12		10,747,796.10		3,059,234.25		13,807,030.35
Monitoring Fee-Bioethanol Trust Fund	40201070-13		21,495,592.20		5,813,551.05		27,309,143.25
Revalidation Fee on Sugar	40201070-14		465.00		475.00		940.00
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	-	452,088.21	-	368,106.52	-	820,194.73
Stop/Lift Order	40201140-1		33,596.70		-		33,596.70
Fines and Penalties -Suppliers	40201140-2		388,491.51		363,106.52		751,598.03
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	-	1,390,041.68	-	2,229,441.66	-	3,619,483.34
Raw Sugar Analysis	40201990-1		307,466.68		1,332,466.66		1,639,933.34
Refined Sugar Analysis	40201990-2		144,050.00		-		144,050.00
Muscovado Sugar Analysis	40201990-3		800.00		12,700.00		13,500.00
Molasses Analysis	40201990-4		53,125.00		452,175.00		505,300.00
Soil Analysis	40201990-5		5,900.00		123,700.00		129,600.00
Special Analysis	40201990-6		411,700.00		220,400.00		632,100.00

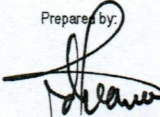
ACCOUNTS	Account Code	PRE-CLOSING TRIAL BALANCE- QC		PRE-CLOSING TRIAL BALANCE- BC		CONSOLIDATED PRE-CLOSING TB	
		as of December 31, 2020		as of December 31, 2020		as of December 31, 2020	
		Debit	Credit	Debit	Credit	Debit	Credit
Filing Fee-Land Conversion	40201990-7		122,000.00		23,000.00	-	145,000.00
Inspection Fee-Land Conversion	40201990-8		345,000.00		65,000.00	-	410,000.00
<b>Business Income</b>	40202	-	22,065,323.47	-	4,711,738.11	-	26,777,061.58
Rent Income	40202050	-	16,902,260.99	-	-	-	16,902,260.99
Rent Income - Building	40202050-1	-	16,902,260.99	-	-	-	16,902,260.99
Income from Printing and Publication	40202150	-	723,120.00	-	452,355.00	-	1,175,475.00
Subscription Fee	40202150-1	-	134,800.00	-	65,125.00	-	199,925.00
Bidding Form	40202150-2	-	588,320.00	-	387,230.00	-	975,550.00
Interest Income	40202210	-	2,457,704.01	-	285,369.69	-	2,743,073.70
Other Business Income	40202990	-	1,982,238.47	-	3,974,013.42	-	5,956,251.89
Sale of Sugar	40202990-1	-	1,161,826.80	-	2,183,528.06	-	3,345,354.86
Sale of Molasses	40202990-2	-	310,660.07	-	514,310.36	-	824,970.43
Sale of Cane Points	40202990-3	-	509,751.60	-	1,141,800.00	-	1,651,551.60
Sale of Plantlets	40202990-4	-	-	-	134,375.00	-	134,375.00
<b>Assistance and Subsidy</b>	403	-	-	-	-	-	-
Assistance and Subsidy	40301	-	-	-	-	-	-
Subsidy from National Government	40301010	-	-	-	-	-	-
<b>Gains</b>	405	-	252,413.63	-	-	-	252,413.63
Gains	40501	-	252,413.63	-	-	-	252,413.63
Gain on Sale of Investment Property	40501030	-	247,813.63	-	-	-	247,813.63
Sale of Land	40501030-1	-	247,813.63	-	-	-	247,813.63
Gain on Sale of PPE	40501040	-	4,600.00	-	-	-	4,600.00
Proceeds from Sale of Scrap / Waste Materials	40501040-1	-	4,600.00	-	-	-	4,600.00
<b>Other Non-Operating Income</b>	406	-	147,485.30	-	792,758.17	-	940,243.47
Miscellaneous Income	40603	-	147,485.30	-	792,758.17	-	940,243.47
Miscellaneous Income	40603990	-	147,485.30	-	792,758.17	-	940,243.47
Trichogramma Project	40603990-1	-	-	-	210,904.00	-	210,904.00
Farm Services	40603990-2	-	-	-	-	-	-
Trucking/Hauling Allowance	40603990-3	-	28,220.52	-	376,555.09	-	404,775.61
Photocopying Fee	40603990-4	-	2,064.00	-	7,050.00	-	9,114.00
Miscellaneous Income - Bacolod	40603990-5	-	-	-	198,249.08	-	198,249.08
Miscellaneous Income - Quezon City	40603990-6	-	117,200.78	-	-	-	117,200.78
<b>TOTAL REVENUE</b>		-	478,373,288.73	-	188,552,314.75	-	667,925,603.48
<b>EXPENSES</b>							
<b>Personnel Services</b>	501	124,828,708.17	-	64,068,036.58	-	188,897,745.75	-
<b>Salaries and Wages</b>	50101	67,779,197.45	-	31,849,470.58	-	99,628,668.03	-
Salaries and Wages - Regular	50101010	67,779,197.45	-	31,849,470.58	-	99,628,668.03	-
<b>Other Compensation</b>	50102	41,987,675.25	-	21,672,333.57	-	63,040,008.82	-
Personnel Economic Relief Allowance (PERA)	50102010	3,683,700.48	-	2,011,554.84	-	5,695,255.32	-
Representation Allowance	50102020	1,233,750.00	-	772,625.00	-	2,006,375.00	-
Transportation Allowance	50102030	913,852.00	-	772,625.00	-	1,686,477.00	-
Uniform/Clothing Allowance	50102040	912,000.00	-	510,000.00	-	1,422,000.00	-
Subsistence Allowance	50102050	1,213,815.00	-	481,530.00	-	1,695,345.00	-
Honoraria	50102100	154,025.00	-	397,000.00	-	551,025.00	-
Hazard Pay	50102110	1,591,800.10	-	1,298,159.26	-	2,889,959.36	-
Longevity Pay	50102120	90,000.00	-	30,000.00	-	120,000.00	-
Overtime and Night Pay	50102130	47,418.94	-	-	-	47,418.94	-
Year End Bonus	50102140	5,720,335.43	-	2,684,760.15	-	8,405,095.58	-
Cash Gift	50102150	770,000.00	-	420,500.00	-	1,190,500.00	-
Other Bonuses and Allowances	50102990	25,036,978.30	-	12,293,579.32	-	37,330,557.62	-
Collective Negotiation Agreement (C N A )	50102990-11	3,852,084.00	-	2,095,331.55	-	5,947,415.55	-
Productivity Enhancement Incentive	50102990-12	760,000.00	-	401,500.00	-	1,161,500.00	-
Performance Based Bonus	50102990-14	-	-	-	-	-	-
Per Diems	50102990-39	10,000.00	-	-	-	10,000.00	-
Food Subsidy	50102990-40	2,008,164.30	-	1,097,402.62	-	3,105,566.92	-
Social Amelioration Bonus (S A B )	50102990-41	11,205,548.00	-	5,306,617.15	-	16,512,165.15	-
Monetization	50102990-42	-	-	-	-	-	-
Master 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	1,520,000.00	-	802,000.00	-	2,322,000.00	-
<b>Personnel Benefit Contributions</b>	50103	9,303,463.13	-	4,381,429.69	-	13,684,892.73	-
Retirement and Life Insurance Premiums	50103010	8,016,757.60	-	3,726,823.04	-	11,743,580.64	-
PAG-IBIG Contributions	50103020	183,600.00	-	100,500.00	-	284,100.00	-
PHILHEALTH Contributions	50103030	919,905.53	-	453,506.56	-	1,373,412.09	-
Employees Compensation Insurance Premiums	50103040	183,200.00	-	100,600.00	-	283,800.00	-
<b>Other Personnel Benefits</b>	50104	6,479,373.34	-	6,164,802.83	-	12,644,176.17	-
Retirement Gratuity	50104020	-	-	-	-	-	-
Terminal Leave Benefits	50104030	6,479,373.34	-	6,164,802.83	-	12,644,176.17	-
<b>Maintenance and Other Operating Expenses</b>	502	718,208,320.53	-	200,023,539.60	-	918,231,860.13	-
<b>Traveling Expenses</b>	50201	6,159,444.76	-	6,584,379.30	-	12,743,824.06	-
Traveling Expenses-Local	50201010	5,999,017.71	-	6,410,765.08	-	12,409,782.79	-
Traveling Expenses-Foreign	50201020	160,427.05	-	173,614.22	-	334,041.27	-

ACCOUNTS	Account Code	PRE-CLOSING TRIAL BALANCE- QC		PRE-CLOSING TRIAL BALANCE- BC		CONSOLIDATED PRE-CLOSING TB	
		as of December 31, 2020		as of December 31, 2020		as of December 31, 2020	
		Debit	Credit	Debit	Credit	Debit	Credit
<b>Training and Scholarship Expenses</b>	50202	20,248,476.00	-	3,340,346.03	-	23,588,822.03	-
Training Expenses	50202010	1,198,192.00	-	3,340,346.03	-	4,538,538.03	-
Scholarship Grants/Expenses	50202020	19,050,284.00	-	-	-	19,050,284.00	-
<b>Supplies and Materials Expenses</b>	50203	51,842,133.61	-	50,623,677.57	-	102,465,811.18	-
Office Supplies Expenses	50203010	2,771,255.93	-	2,805,900.98	-	5,577,156.91	-
Accountable Forms	50203020	180,124.00	-	-	-	180,124.00	-
Laboratory Supplies Expenses	50203080	2,149,568.59	-	3,581,523.50	-	5,731,092.09	-
Fuel, Oil and Lubricants Expenses	50203090	2,279,068.51	-	2,330,644.38	-	4,609,712.89	-
Agricultural and Marine Supplies Expenses	50203100	38,926,175.48	-	38,348,961.09	-	77,275,136.57	-
Textbooks & Instructional Materials Expenses	50203110	1,150.00	-	-	-	1,150.00	-
Semi-Expendable Machinery and Equipment Exp	50203210	682,917.80	-	347,806.82	-	1,030,724.62	-
Semi-Expendable Furniture, Fixtures and Books Exp	50203220	706,131.28	-	1,037,673.62	-	1,743,804.90	-
Other Supplies Expenses	50203990	4,145,842.02	-	2,171,167.18	-	6,317,009.20	-
<b>Utility Expenses</b>	50204	7,367,988.74	-	6,000,722.81	-	13,368,712.55	-
Water Expenses	50204010	1,118,453.85	-	900,454.47	-	2,018,908.32	-
Electricity Expenses	50204020	6,249,535.89	-	5,100,268.34	-	11,349,804.23	-
<b>Communication Expenses</b>	50205	4,235,452.95	-	2,169,341.57	-	6,344,794.52	-
Postage and Courier Services	50205010	795,162.19	-	67,094.04	-	862,256.23	-
Telephone Expenses	50205020	2,458,441.45	-	1,249,576.45	-	3,708,017.90	-
Mobile	50205020-1	1,841,994.89	-	935,999.38	-	2,777,994.27	-
Landline	50205020-2	616,446.56	-	313,577.07	-	930,023.63	-
Internet Subscription Expenses	50205030	981,849.31	-	792,671.08	-	1,774,520.39	-
Cable, Satellite, & Radio Expense	50205040	-	-	-	-	-	-
<b>Awards/Rewards, Prizes and Indemnities</b>	50206	124,000.00	-	-	-	124,000.00	-
Awards/Rewards Expenses	50206010	124,000.00	-	-	-	124,000.00	-
<b>Confidential, Intelligence and Extraordinary Exp</b>	50210	-	-	-	-	-	-
Extraordinary and Miscellaneous Expenses	50210030	-	-	-	-	-	-
Miscellaneous Expenses	50210030-1	-	-	-	-	-	-
Miscellaneous Expenses - NBB	50210030-2	-	-	-	-	-	-
<b>Professional Services</b>	50211	17,847,528.73	-	405,458.33	-	18,252,987.06	-
Legal Services	50211010	120,000.00	-	-	-	120,000.00	-
Auditing Services	50211020	1,950,391.19	-	225,658.33	-	2,176,049.52	-
Auditing Services	50211020-1	1,773,826.00	-	-	-	1,773,826.00	-
Auditing Services-Borne by the Agency	50211020-2	176,565.19	-	225,658.33	-	402,223.52	-
Consultancy Services	50211030	-	-	-	-	-	-
Other Professional Services	50211990	15,777,138.54	-	179,800.00	-	15,956,938.54	-
<b>General Services</b>	50212	68,403,116.60	-	118,059,706.67	-	186,462,823.27	-
Janitorial Services	50212020	4,440,902.09	-	1,457,305.10	-	5,898,207.19	-
Security Services	50212030	9,270,422.64	-	6,410,319.22	-	15,680,741.86	-
Other General Services	50212990	54,691,791.87	-	110,192,082.35	-	164,883,874.22	-
General Services	50212990-1	11,509,142.00	-	52,159,931.12	-	63,669,073.12	-
General Services - Pakiao	50212990-2	43,162,464.87	-	58,032,151.23	-	101,194,616.10	-
General Services - Meal Allowance (Messenger)	50212990-3	-	-	-	-	-	-
General Services - Laundry	50212990-4	20,185.00	-	-	-	20,185.00	-
<b>Repairs and Maintenance</b>	50213	5,870,082.77	-	3,258,341.12	-	9,128,423.89	-
Repairs & Maint-Buildings and Other Structures	50213040	3,218,152.03	-	166,076.50	-	3,384,228.53	-
Repairs & Maint-Office Buildings	50213040-1	3,218,152.03	-	129,901.50	-	3,348,053.53	-
Repairs & Maint-Other Structures	50213040-99	-	-	36,175.00	-	36,175.00	-
Repairs & Maint-Machinery and Equipment	50213050	1,171,806.98	-	1,341,548.60	-	2,513,355.58	-
Repairs & Maint-Machineries	50213050-1	18,891.00	-	-	-	18,891.00	-
Repairs & Maint-Office Equipment	50213050-2	249,821.24	-	73,056.00	-	322,877.24	-
Repairs & Maint-IT Equipment & Software	50213050-3	1,400.00	-	161,334.00	-	162,734.00	-
Repairs & Maint-Agricultural Equipment	50213050-4	80,108.00	-	315,224.00	-	395,332.00	-
Repairs & Maint-Technical and Scientific Equip	50213050-14	821,596.74	-	791,934.60	-	1,613,531.34	-
Repairs & Maint-Transportation Equipment	50213090	1,283,351.05	-	1,750,716.02	-	3,034,067.07	-
Repairs & Maint-Furniture & Fixtures	50213070	1,402.50	-	-	-	1,402.50	-
Repairs & Maint-Semi-Expendable Machinery and E	50213210	12,040.00	-	-	-	12,040.00	-
Repairs & Maint-Semi-Expendable Machineries	50213210-1	9,870.00	-	-	-	9,870.00	-
Repairs & Maint-Semi-Expendable Office Equip	50213210-2	-	-	-	-	-	-
Repairs & Maint-Semi-Expendable Information	50213210-3	2,170.00	-	-	-	2,170.00	-
Repairs & Maint-Other Property, Plant and Equipme	50213990	183,340.21	-	-	-	183,340.21	-
<b>Taxes, Insurance Premiums and Other Fees</b>	50215	68,423,458.60	-	614,686.21	-	69,038,144.81	-
Taxes, Duties and Licenses	50215010	472,240.00	-	122,144.05	-	594,384.05	-
Fidelity Bond Premiums	50215020	197,162.25	-	74,025.00	-	271,187.25	-
Insurance Expenses	50215030	627,943.40	-	418,497.16	-	1,046,440.56	-
Insurance Expense - Gov't Buildings	50215030-1	227,327.04	-	299,559.96	-	526,887.00	-
Insurance Expense - Motor Vehicles	50215030-2	206,366.36	-	118,937.20	-	325,303.56	-
Insurance Expense - SRA Directories/Officers	50215030-3	194,250.00	-	-	-	194,250.00	-
Insurance Expense - Others	50215030-4	-	-	-	-	-	-
Income Tax Expenses	50215040	67,126,112.95	-	-	-	67,126,112.95	-
<b>Other Maintenance and Operating Expenses</b>	50299	467,686,625.77	-	9,026,889.99	-	476,713,515.76	-
Advertising Expenses	50299010	84,405.60	-	-	-	84,405.60	-
Printing and Publication Expenses	50299020	481,290.00	-	-	-	481,290.00	-
Representation Expenses	50299030	1,311,255.40	-	64,525.72	-	1,375,781.12	-
Transportation and Delivery Expenses	50299040	71,133.05	-	225,375.05	-	296,508.10	-
Rent Expenses	50299050	1,039,699.03	-	1,876,156.88	-	2,915,855.91	-
Membership Dues & Contributions to Organizations	50299090	-	-	-	-	-	-


ACCOUNTS	Account Code	PRE-CLOSING TRIAL BALANCE- QC		PRE-CLOSING TRIAL BALANCE- BC		CONSOLIDATED PRE-CLOSING TB	
		as of December 31, 2020		as of December 31, 2020		as of December 31, 2020	
		Debit	Credit	Debit	Credit	Debit	Credit
Subscriptions Expenses	50299070	377,227.36		4,090.00		381,317.36	-
Donations	50299080	2,594,643.90				2,594,643.90	-
Documentary Stamps Expense	50299140	-				-	-
Dividend Expenses	50299160	79,494,505.13				79,494,505.13	-
Other Maintenance and Operating Expenses	50299990	382,232,446.30		6,856,752.34		389,089,198.64	-
Other Maintenance & Operating Expenses	50299990-1	251,489,202.01		6,856,752.34		258,345,954.35	-
Other MOOE - GAD	50299990-2	-				-	-
OGCC Lawyer Allowances	50299990-3	210,000.00				210,000.00	-
Other MOOE - Infrastructure	50299990-17	130,439,115.05				130,439,115.05	-
Other MOOE - BRDE Fund	50299990-18	94,129.24				94,129.24	-
<b>Financial Expenses</b>	503	93,144.24	-	60,000.00	-	153,144.24	-
<b>Financial Expenses</b>	50301	93,144.24	-	60,000.00	-	153,144.24	-
Interest Expenses	50301020	-				-	-
Bank Charges	50301040	93,144.24		60,000.00		153,144.24	-
<b>Non-Cash Expenses</b>	505	18,055,427.40	-	17,389,070.45	-	33,444,497.85	-
<b>Depreciation</b>	50501	18,055,427.36	-	17,389,070.45	-	33,208,497.81	-
Depreciation - Investment Property	50501010	175,554.60				175,554.60	-
Depreciation - Land Improvements	50501020	-		931,668.97		931,668.97	-
Depreciation - Buildings and Other Structures	50501040	1,608,794.66		2,447,631.60		4,056,426.26	-
Depreciation - Office Buildings	50501040-1	955,288.92		1,429,913.88		2,385,202.80	-
Depreciation - Other Structures	50501040-99	653,505.74		1,017,717.72		1,671,223.46	-
Depreciation - Machinery and Equipment	50501050	9,233,791.43		12,504,964.68		21,738,756.11	-
Depreciation - Machineries	50501050-1	-				-	-
Depreciation - Office Equipment	50501050-2	472,232.18		1,027,162.22		1,499,394.40	-
Depreciation - Information and Communication	50501050-3	3,035,025.97		3,025,451.26		6,060,477.23	-
Depreciation - Agricultural Equipment	50501050-4	848,163.33		2,910,203.85		3,758,367.18	-
Depreciation - Communication Equipment	50501050-7	-		17,090.40		17,090.40	-
Depreciation - Sports Equipment	50501050-13	65,093.64		11,690.96		76,784.60	-
Depreciation - Technical and Scientific Equipme	50501050-14	4,815,276.31		5,237,784.79		10,053,061.10	-
Depreciation - Other Machineries & Equipment	50501050-99	-		275,581.20		275,581.20	-
Depreciation - Transportation Equipment	50501060	3,196,224.95		1,261,322.17		4,457,547.12	-
Depreciation - Furniture, Fixtures and Books	50501070	299,365.94		243,483.03		542,848.97	-
Depreciation - Furniture & Fixtures	50501070-1	265,146.25		220,435.13		485,581.38	-
Depreciation - Library Books	50501070-2	34,219.69		23,047.90		57,267.59	-
Depreciation - Other Property, Plant & Equipment	50501990	1,305,695.78				1,305,695.78	-
<b>Amortization</b>	50502	236,000.04	-	-	-	236,000.04	-
Amortization - Intangible Assets	50502010	236,000.04				236,000.04	-
<b>Impairment Loss</b>	50503	-	-	-	-	-	-
Impairment Loss - Other Receivables	50503060	-				-	-
Impairment Loss - PPE	50503090	-				-	-
<b>Losses</b>	50504	-	-	-	-	-	-
Loss on Sale of Property, Plant & Equipment	50504040	-				-	-
<b>TOTAL EXPENSES</b>		858,286,601.34	-	281,540,646.63	-	1,140,827,247.97	-
<b>TOTAL EQUITY</b>		858,286,601.34	3,060,677,602.42	281,540,646.63	558,274,081.29	1,140,827,247.97	3,618,951,683.71
<b>GRAND TOTAL</b>		3,594,474,272.88	3,594,474,272.88	1,099,307,039.72	1,099,307,039.72	4,693,781,312.60	4,693,781,312.60

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

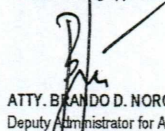
Prepared by:

  
**RESTY D. REAÑO**  
 Accountant II

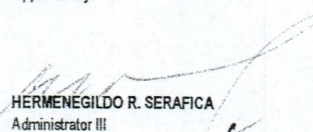
Certified correct:

  
**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