

ACCOUNTS	Account	as of March 31, 2023		as of March 31, 2023		as of March 31, 2023	
	Code	Debit	Credit	Debit	Credit	Debit	Credit
Financial Liabilities	201	-	4,701,239.50	-	6,222,624.70	-	10,923,864.20
Payables	20101	-	4,701,239.50	-	6,222,624.70	-	10,923,864.20
Accounts Payable	20101010	-	2,005,739.36	-	2,915,830.46	-	4,921,569.82
Due to Officers and Employees	20101020	-	2,695,500.14	-	3,306,794.24	-	6,002,294.38
Inter-Agency Payables	202	-	33,786,790.64	-	3,599,717.08	-	37,386,507.72
Inter-Agency Payables	20201	-	33,786,790.64	-	3,599,717.08	-	37,386,507.72
Due to BIR	20201010	-	913,220.51	-	1,036,529.64	-	1,949,750.15
Due to GSIS	20201020	-	53,608.46	-	2,303,675.09	-	2,357,283.55
Due to Pag-ibig	20201030	-	4,768.93	-	60,842.91	-	65,611.84
Due to PHILHEALTH	20201040	-	192.03	-	198,669.44	-	198,861.47
Due to NGAs	20201050	-	193,960.58	-	-	-	193,960.58
Due to DA-ACEF	20201050-1	-	68,326.91	-	-	-	68,326.91
Due to National Home Mortgage Finance	20201050-2	-	-	-	-	-	-
Due to DAR - Block Farming	20201050-3	-	-	-	-	-	-
Due to DOST-Molecular Techniques Project	20201050-4	-	-	-	-	-	-
Due to DOST-PCAARRD-SRA Project	20201050-5	-	-	-	-	-	-
Due to DOST - PNRI Smart Farming Project	20201050-6	-	125,633.67	-	-	-	125,633.67
Due to DA-Yolanda Fund (YRRP)	20201050-7	-	0.00	-	-	-	(0.00)
Due to Bureau of Treasury	20201050-8	-	-	-	-	-	-
Income Tax Payable	20201130	-	32,621,040.13	-	-	-	32,621,040.13
Intra-Agency Payables	203	-	-	-	187,457,324.80	-	187,457,324.80
Intra-Agency Payables	20301	-	-	-	187,457,324.80	-	187,457,324.80
Due to Other Funds	20301050	-	-	-	-	-	-
Due to Home Office	20301060	-	-	-	187,457,324.80	-	187,457,324.80
Trust Liabilities	204	-	387,080,713.09	-	4,816,395.90	-	391,897,108.99
Trust Liabilities	20401	-	387,080,713.09	-	4,816,395.90	-	391,897,108.99
Guaranty/Security Deposits Payable	20401040	-	369,473,973.07	-	4,816,395.90	-	374,290,368.97
Customers' Deposits Payable	20401050	-	17,606,740.02	-	-	-	17,606,740.02
Deferred Credits	205	-	-	-	-	-	-
Unearned Revenue/Income	20502	-	-	-	-	-	-
Unearned Revenue/Income	20502990	-	-	-	-	-	-
Provisions	206	-	83,484,015.36	-	32,741,350.70	-	116,225,366.06
Provisions	20601	-	83,484,015.36	-	32,741,350.70	-	116,225,366.06
Leave Benefits Payable	20601020	-	83,484,015.36	-	32,741,350.70	-	116,225,366.06
Other Provisions	20602990	-	-	-	-	-	-
Other Current Payables	299	-	171,904,814.00	-	3,693,426.22	-	175,598,240.22
Other Payables	29999	-	171,904,814.00	-	3,693,426.22	-	175,598,240.22
Dividends Payable	29999090	-	149,390,011.19	-	-	-	149,390,011.19
Other Payables	29999990	-	22,514,802.81	-	3,693,426.22	-	26,208,229.03
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	-	4,934.00	-	24,921.05	-	29,855.05
SURECCO Loan	29999990-4	-	(30,739.03)	-	477,187.87	-	446,448.84
SURECCO-Damayon	29999990-5	-	120.00	-	18,137.96	-	18,257.96
Surecco-Healthcare (HMO)	29999990-6	-	(456.30)	-	41,079.33	-	40,623.03
SUGAREAP (Dues)	29999990-7	-	15,160.00	-	17,406.25	-	32,566.25
SUGAREAP (Petty Loan)	29999990-8	-	-	-	-	-	-
PHILAM	29999990-9	-	(3,093.29)	-	-	-	(3,093.29)
Due to Bioethanol Lien Fund	29999990-10	-	-	-	-	-	-
Due to SMPF-Soil Fertility Mapping Project	29999990-11	-	-	-	-	-	-
Due to SIFI-WEB Design & Development	29999990-12	-	-	-	-	-	-
Due to FEREX	29999990-13	-	-	-	-	-	-
Due to Planters Products-Trialst Project	29999990-14	-	-	-	-	-	-
Due to SRA-PPI Confidence Field Trial	29999990-15	-	-	-	-	-	-
Due to SRA & Philin Coop Project	29999990-16	-	-	-	-	-	-
Due to FMC Coop Project	29999990-17	-	-	-	-	-	-
Due to Connel Bros Novzymes Study	29999990-18	-	-	-	-	-	-
Due to Agmor Inc.,	29999990-19	-	-	-	-	-	-
Due to Aidiz Inc.,-Bio-Efficacy of AVATAR	29999990-20	-	-	-	-	-	-
Due to Stoller Philis Project	29999990-21	-	-	-	-	-	-
Due to Ecofuel Land Devt.-Training on Sugarca	29999990-22	-	-	-	-	-	-
Due to Bukid Verde Inc.,-Micropropagation Proj	29999990-23	-	-	-	-	-	-
Due to MJ Multilines Inc.-Bioefficacy Testing	29999990-24	-	-	-	-	-	-
Due to JIRCAS-Proj. for the Dev't of Sustainable	29999990-25	-	-	-	-	-	-
Due to Intelligrow Agri Product Trading	29999990-26	-	-	-	-	-	-
Due to UPLB-Devt. of Nanofertilizers for Sugarca	29999990-27	-	42,455.25	-	-	-	42,455.25
Due to JIRCAS-Mngt.on exp'tal field & growth of	29999990-28	-	-	-	-	-	-
COA Suspension	29999990-29	-	-	-	167,478.83	-	167,478.83
Due to AFSIS-SRA Project	29999990-30	-	1,274,109.69	-	-	-	1,274,109.69
SUDEMUPCO	29999990-31	-	-	-	42,603.19	-	42,603.19
SLD	29999990-32	-	-	-	104,381.70	-	104,381.70
RAGASA	29999990-33	-	-	-	336,569.18	-	336,569.18
OPSI	29999990-34	-	-	-	1,445,257.14	-	1,445,257.14
Due to JIRCAS-Mgt. of Field Experiments to Dev	29999990-35	-	135,502.24	-	-	-	135,502.24
Other Payables	29999990-99	-	-	-	1,018,403.72	-	1,018,403.72
TOTAL CURRENT LIABILITIES		-	680,957,572.59	-	238,530,839.40	-	919,488,411.99
NON-CURRENT LIABILITIES							
Deferred Credits	205	-	-	-	122,357.89	-	122,357.89
Deferred Credits	20501	-	-	-	122,357.89	-	122,357.89

ACCOUNTS	Account	as of March 31, 2023		as of March 31, 2023		as of March 31, 2023	
	Code	Debit	Credit	Debit	Credit	Debit	Credit
Other Deferred Credits	20501990		-		122,357.89	-	122,357.89
TOTAL NON-CURRENT LIABILITIES		-	-	-	122,357.89	-	122,357.89
TOTAL LIABILITIES		-	680,957,572.59	-	238,653,197.29	-	919,610,769.88
EQUITY							
Government Equity	301	-	1,251,311,701.66	-	898,830,178.05	-	2,150,141,879.71
Government Equity	30101	-	1,251,311,701.66	-	898,830,178.05	-	2,150,141,879.71
Accumulated Surplus	30101010		1,214,399,245.18		328,784,833.78		1,543,184,078.94
Government Equity	30101020		36,912,456.48		570,045,344.29		606,957,800.77
Intermediate Accounts	303	-	-	-	-	-	-
Intermediate Accounts	30301	-	-	-	-	-	-
Income and Expense Summary	30301010	-	-	-	-	-	-
Retained Earnings	307	-	-	-	-	-	-
Retained Earnings	30701	-	-	-	-	-	-
Retained Earnings	30701010	-	-	-	-	-	-
REVENUES	4						
Service and Business Income	402	-	207,674,949.56	-	49,352,485.94	-	257,027,435.50
Service Income	40201	-	204,612,692.82	-	48,861,724.58	-	253,474,417.40
Permit Fees	40201010	-	5,795,098.88	-	21,111,329.75	-	26,906,428.63
Milling Permit Fee	40201010-1		1,632,966.63		3,797,496.75		5,430,463.38
Shipping Permit	40201010-2		584,593.50		9,058,347.80		9,642,941.30
Stabilization Fee	40201010-3		3,252,309.09		7,504,988.37		10,757,297.46
Special Milling Fee	40201010-4		325,229.66		750,496.83		1,075,726.49
Registration Fees	40201020	-	522,000.00	-	139,000.00	-	661,000.00
Registration Fee-Molasses/Sugar Traders	40201020-1		430,000.00		135,000.00		565,000.00
Registration Fee-Muscovado Converters	40201020-2		-		-		-
Registration Fee-Bioethanol Manufacturer/Prod	40201020-3		4,000.00		4,000.00		8,000.00
Registration Fee-Warehouse	40201020-4		28,000.00		-		28,000.00
Registration Fee-High Fructose Corn Syrup (HFCS)	40201020-5		60,000.00		-		60,000.00
Clearance and Certification Fees	40201040	-	175,540,626.32	-	33,000.00	-	175,573,626.32
Clearance Fee-Export Sugar	40201040-1		-		-		-
Clearance Fee Muscovado Converters	40201040-2		12,000.00		-		12,000.00
Clearance Fee-Imported Refined Sugar	40201040-3		76,802,044.44		-		76,802,044.44
Clearance Fee-Imported Raw Sugar	40201040-4		-		-		-
Clearance Fee on Pre-Mix Sugar Importation	40201040-5		2,933,539.78		-		2,933,539.78
Clearance on Imported Molasses	40201040-6		95,553,333.00		-		95,553,333.00
Certificate Port of Origin	40201040-7		137,500.00		-		137,500.00
Clearance Fee - High Fructose Corn Syrup (HFCS)	40201040-8		97,170.00		-		97,170.00
Clearance Fee - Chemical Pure Fructose	40201040-9		5,039.10		-		5,039.10
Sanitary Certificate	40201040-10		-		-		-
Clearance Fee - Exported Molasses	40201040-11		-		-		-
Accreditation Fee - Civil Society Org.	40201040-12		-		18,000.00		18,000.00
Clearance Fee - Exported HFCS	40201040-13		-		-		-
Accreditation Fee - Farm Mech. Service Provider	40201040-14		-		15,000.00		15,000.00
Licensing Fee	40201060	-	-	-	-	-	-
Milling License Fee -Sugar Mills	40201060-1		-		-		-
Supervision and Regulation Enforcement Fees	40201070	-	22,557,167.62	-	26,329,446.94	-	48,886,614.56
Monitoring Fee-Imported Sugar	40201070-1		-		-		-
Monitoring Fee-Refined Sugar	40201070-2		3,973,289.10		5,965,212.44		9,938,501.54
Monitoring Fee-Local Food Processor	40201070-3		-		-		-
Regular Swapping	40201070-4		-		-		-
Monitoring Fee-Raw Sugar	40201070-5		8,208,311.42		18,987,484.00		27,195,795.42
Application Fee	40201070-6		175,000.00		-		175,000.00
Monitoring Fee-Imported Food Processor	40201070-7		5,288,900.00		-		5,288,900.00
Monitoring Fee-SAGE	40201070-8		-		305,400.00		305,400.00
Reinstatement Fee	40201070-9		-		-		-
Amendment of CEA	40201070-10		-		-		-
Amendment of Clearance	40201070-11		400.00		-		400.00
Monitoring Fee-Bioethanol	40201070-12		2,415,267.10		1,071,350.50		3,486,617.60
Monitoring Fee-Bioethanol Trust Fund	40201070-13		-		-		-
Revalidation Fee on Sugar	40201070-14		-		-		-
Advanced Swapping/Replenishment	40201070-15		-		-		-
Reclassification of Sugar (from D to B)	40201070-16		-		-		-
Advance Refining C Sugar	40201070-19		-		-		-
Reclassification	40201070-20		2,496,000.00		-		2,496,000.00
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		-		-		-
Processing Fees	40201130	-	-	-	-	-	-
Export Processing Fee	40201130-1		-		-		-
Fines and Penalties - Service Income	40201140	-	-	-	413,422.89	-	413,422.89
Stop/Lift Order	40201140-1		-		-		-
Fines and Penalties -Suppliers	40201140-2		-		48,422.89		48,422.89
Fines & Penalties Forfeited Bond	40201140-3		-		-		-
Fines and Penalties -Others	40201140-4		-		365,000.00		365,000.00
Other Service Income	40201990	-	197,800.00	-	835,525.00	-	1,033,325.00
Raw Sugar Analysis	40201990-1		71,200.00		89,400.00		160,600.00

ACCOUNTS	Account Code	as of March 31, 2023		as of March 31, 2023		as of March 31, 2023	
		Debit	Credit	Debit	Credit	Debit	Credit
Refined Sugar Analysis	40201990-2		22,250.00				22,250.00
Muscovado Sugar Analysis	40201990-3				7,200.00		7,200.00
Molasses Analysis	40201990-4		79,600.00		176,525.00		256,125.00
Soil Analysis	40201990-5		17,100.00		87,000.00		104,100.00
Special Analysis	40201990-6		7,650.00		475,400.00		483,050.00
Filing Fee-Land Conversion	40201990-7						
Inspection Fee-Land Conversion	40201990-8						
Business Income	40202		3,062,256.74		490,761.36		3,553,018.10
Rent Income	40202050		2,729,954.06				2,729,954.06
Rent Income - Building	40202050-1		2,729,954.06				2,729,954.06
Rent Income - Premises	40202050-2						
Rent Income - Equipment	40202050-3						
Rent Income - Land	40202050-4						
Income from Printing and Publication	40202150		14,300.00		12,875.00		27,175.00
Subscription Fee	40202150-1		9,300.00		12,875.00		22,175.00
Bidding Form	40202150-2		5,000.00				5,000.00
Interest Income	40202210				15,686.36		15,686.36
Other Business Income	40202990		318,002.68		462,200.00		780,202.68
Sale of Sugar	40202990-1						
Sale of Molasses	40202990-2		175,852.68				175,852.68
Sale of Cane Points	40202990-3		142,150.00		458,450.00		600,600.00
Sale of Plantlets	40202990-4				3,750.00		3,750.00
Assistance and Subsidy	403				3,833,000.00		3,833,000.00
Assistance and Subsidy	40301				3,833,000.00		3,833,000.00
Subsidy from National Government	40301010				3,833,000.00		3,833,000.00
Gains	405		2,141.30				2,141.30
Gains	40501		2,141.30				2,141.30
Gain on Sale of Investment Property	40501030		2,141.30				2,141.30
Sale of Land	40501030-1		2,141.30				2,141.30
Gain on Sale of PPE	40501040						
Proceeds from Sale of Scrap / Waste Materials	40501040-1						
Other Non-Operating Income	406		43,250.00		326,893.19		370,143.19
Miscellaneous Income	40699		43,250.00		326,893.19		370,143.19
Miscellaneous Income	40699990		43,250.00		326,893.19		370,143.19
Trichogramma Project	40699990-1				162,160.00		162,160.00
Farm Services	40699990-2						
Trucking/Hauling Allowance	40699990-3				161,730.19		161,730.19
Photocopying Fee	40699990-4		50.00		1,103.00		1,153.00
Miscellaneous Income - Bacolod	40699990-5				1,900.00		1,900.00
Miscellaneous Income - Quezon City	40699990-6		43,200.00				43,200.00
TOTAL REVENUE			207,720,340.86		53,512,379.13		261,232,719.99
EXPENSES							
Personnel Services	501	24,151,561.92		14,276,400.17		38,427,962.09	
Salaries and Wages	50101	18,753,874.22		11,124,869.60		29,878,743.82	
Salaries and Wages - Regular	50101010	18,753,874.22		11,124,869.60		29,878,743.82	
Other Compensation	50102	2,749,355.77		1,583,466.49		4,332,822.26	
Personnel Economic Relief Allowance (PERA)	50102010	854,000.00		493,636.36		1,347,636.36	
Representation Allowance	50102020	328,750.00		244,000.00		572,750.00	
Transportation Allowance	50102030	273,250.00		155,613.63		428,863.63	
Uniform/Clothing Allowance	50102040	822,000.00		414,000.00		1,236,000.00	
Subsistence Allowance	50102050						
Laundry Allowance	50102060						
Honoraria	50102100						
Hazard Pay	50102110	442,711.57		276,216.50		718,928.07	
Longevity Pay	50102120						
Overtime and Night Pay	50102130	8,644.20				8,644.20	
Year End Bonus	50102140						
Cash Gift	50102150						
Mid Year Bonus	50102160						
Other Bonuses and Allowances	50102990	20,000.00				20,000.00	
Collective Negotiation Agreement (C N A)	50102990-11						
Productivity Enhancement Incentive	50102990-12						
Performance Based Bonus	50102990-14						
Per Diems	50102990-39	20,000.00				20,000.00	
Food Subsidy	50102990-40						
Social Amelioration Bonus (S A B)	50102990-41						
Monetization	50102990-42						
Masteral Award	50102990-43						
Anniversary Bonus	50102990-44						
Service Recognition Incentive	50102990-46						
Personnel Benefit Contributions	50103	2,648,331.93		1,568,064.08		4,216,396.01	
Retirement and Life Insurance Premiums	50103010	2,218,671.37		1,321,129.80		3,539,801.17	
PAG-IBIG Contributions	50103020	42,600.00		24,900.00		67,200.00	
PHILHEALTH Contributions	50103030	344,460.56		197,534.28		541,994.84	
Employees Compensation Insurance Premiums	50103040	42,600.00		24,800.00		67,400.00	
Other Personnel Benefits	50104						
Retirement Gratuity	50104020						
Terminal Leave Benefits	50104030						
Maintenance and Other Operating Expenses	502	44,501,528.77		35,543,847.36		80,045,376.13	
Traveling Expenses	50201	1,526,111.29		1,410,759.08		2,936,870.37	
Traveling Expenses-Local	50201010	1,526,111.29		1,410,759.08		2,936,870.37	
Traveling Expenses-Foreign	50201020						

ACCOUNTS	Account Code	TRIAL BALANCE, QC as of March 31, 2023		TRIAL BALANCE, BC as of March 31, 2023		CONSOLIDATED TRIAL BALANCE as of March 31, 2023	
		Debit	Credit	Debit	Credit	Debit	Credit
Documentary Stamps Expense	50299140	-	-	-	-	-	-
Dividend Expenses	50299160	-	-	-	-	-	-
Other Maintenance and Operating Expenses	50299680	364,462.66	-	216,593.39	-	610,156.05	-
Other MOOE - GAD	50299690-1	313,181.75	-	216,593.39	-	529,775.14	-
OGCC Lawyer Allowances	50299690-2	-	-	-	-	-	-
Other MOOE - Infrastructure	50299690-17	-	-	-	-	-	-
Other MOOE - BRDE Fund	50299690-18	-	-	-	-	-	-
Other MOOE - COVID19 Response	50299690-19	45,353.75	-	-	-	45,353.75	-
Other MOOE - Hazard Pay (COS-Chemists)	50299690-20	35,627.16	-	-	-	35,627.16	-
Financial Expenses	503	-	-	48,000.00	-	48,000.00	-
Interest Expenses	50301	-	-	48,000.00	-	48,000.00	-
Bank Charges	50301040	-	-	48,000.00	-	48,000.00	-
Non-Cash Expenses	505	5,122,627.34	-	4,990,601.97	-	10,113,229.31	-
Depreciation	50501	5,122,627.34	-	4,990,601.97	-	10,113,229.31	-
Depreciation - Investment Property	50501010	32,231.34	-	-	-	32,231.34	-
Depreciation - Land Improvements	50501020	-	-	-	-	-	-
Depreciation - Buildings and Other Structures	50501040	474,532.77	-	430,469.13	-	430,469.13	-
Depreciation - Office Buildings	50501040-1	204,789.27	-	511,608.84	-	1,322,766.54	-
Depreciation - Other Structures	50501040-99	269,743.50	-	338,624.93	-	716,398.11	-
Depreciation - Machinery and Equipment	50501050	2,869,688.37	-	2,945,399.73	-	606,366.43	-
Depreciation - Motor Vehicles	50501050-1	-	-	-	-	5,814,638.10	-
Depreciation - Office Equipment	50501050-2	154,058.73	-	146,716.37	-	300,775.10	-
Depreciation - Information and Communication	50501050-3	364,690.95	-	147,077.10	-	541,768.05	-
Depreciation - Agricultural Equipment	50501050-4	615,025.21	-	611,913.27	-	1,226,938.48	-
Depreciation - Communication Equipment	50501050-7	-	-	-	-	-	-
Depreciation - Sports Equipment	50501050-13	5,415.00	-	-	-	5,415.00	-
Depreciation - Technical and Scientific Equipment	50501050-14	1,700,278.48	-	1,983,618.70	-	3,663,897.18	-
Depreciation - Other Motor Vehicles & Equipment	50501050-99	-	-	56,044.29	-	56,044.29	-
Depreciation - Transportation Equipment	50501060	1,104,153.66	-	730,253.25	-	1,834,406.94	-
Depreciation - Furniture, Fixtures and Books	50501070	9,145.05	-	36,276.09	-	45,421.14	-
Depreciation - Furniture, Fixtures and Books	50501070-1	9,145.05	-	36,276.09	-	45,421.14	-
Depreciation - Library Books	50501070-2	-	-	-	-	-	-
Depreciation - Other Property, Plant & Equipment	50501080	633,098.12	-	-	-	633,098.12	-
Amortization	50502	-	-	-	-	-	-
Amortization - Intangible Assets	50502010	-	-	-	-	-	-
Impairment Loss	50503	-	-	-	-	-	-
Impairment Loss - Other Receivables	50503060	-	-	-	-	-	-
Impairment Loss - PPE	50503080	-	-	-	-	-	-
Losses	50504	-	-	-	-	-	-
Loss on Sale of Property, Plant & Equipment	50504040	-	-	-	-	-	-
TOTAL EXPENSES		73,773,718.03	-	54,658,446.50	-	128,634,567.53	-
TOTAL EQUITY		73,773,718.03	1,459,032,042.52	54,658,446.50	952,342,557.18	128,634,567.53	2,411,374,599.70
GRAND TOTAL		2,403,908,332.09	2,403,908,332.09	1,397,694,010.37	1,397,694,010.37	3,801,602,342.46	3,801,602,342.46

This is to certify that this Trial Balance is a true and complete statement of all account balances for MARCH, 2023 as shown in the General Ledger of SRA, Quezon City Office and SRA, Bacolod City Office, prepared and presented in conformity with the International Public Sector Accounting Standards (IPSAS)

Prepared by:


PORTIA LASENTISTA
Accountant IV


Certified correct


ERLINDA J. ABACAN
Chief Accountant

Recommending approval


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

Approved by:


PABLO S. AZCONA
Acting Administrator