

Sugar Regulatory Administration
CONSOLIDATED TRIAL BALANCE
 Corporate Fund Account

Ledger of SUGAR REGULATORY ADMINISTRATION showing balances of accounts as of March 31, 2022

ACCOUNTS	Account Code	TRIAL BALANCE- QC as of March 31, 2022		TRIAL BALANCE- BC as of March 31, 2022		CONSOLIDATED Trial Balance as of March 31, 2022	
		Debit	Credit	Debit	Credit	Debit	Credit
CURRENT ASSETS							
Cash and Cash Equivalents	101	719,651,406.49	-	89,797,256.17	-	809,448,662.66	-
Cash on Hand	10101	576,510.31	-	2,910,377.93	-	3,486,888.24	-
Cash - Collecting Officers	10101010	426,510.31	-	2,670,377.93	-	3,096,888.24	-
Petty Cash	10101020	150,000.00	-	-	-	390,000.00	-
Cash in Bank - Local Currency	10102	719,074,896.18	-	86,886,878.24	-	805,961,774.42	-
Cash In Bank-Local Currency, Current	10102020	713,536,182.39	-	86,517,630.29	-	800,053,812.68	-
LBP-San Fernando	10102020-1	622,276.00	-	-	-	622,276.00	-
LBP- Balayan	10102020-2	643,656.70	-	-	-	643,656.70	-
LBP- North Avenue	10102020-3	426,755,089.49	-	-	-	426,755,089.49	-
LBP SRA Sugar liens	10102020-4	149,390,598.18	-	-	-	149,390,598.18	-
LBP - ACEF, Current 1/	10102020-5	2,815,641.73	-	-	-	2,815,641.73	-
LBP-Bacolod (Corporate)	10102020-6	-	-	8,500,782.51	-	8,500,782.51	-
LBP Bacolod (ACEF) 1/	10102020-7	-	-	113,773.27	-	113,773.27	-
LBP Bacolod (CA# 0422-1234-66)Other Projects	10102020-12	-	-	1,839,956.67	-	1,839,956.67	-
LBP Bacolod (0422-1248-70)	10102020-13	-	-	238,721.36	-	238,721.36	-
LBP-SIDA Account	10102020-14	133,308,920.29	-	-	-	133,308,920.29	-
LBP-Bacolod SIDA Account	10102020-15	-	-	75,824,396.48	-	75,824,396.48	-
Cash In Bank-Local Currency, Savings	10102030	5,538,713.79	-	369,247.95	-	5,907,961.74	-
LBP-High Yielding Savings	10102030-1	-	-	-	-	-	-
LBP ACEF-HYSA 1/	10102030-2	5,538,713.79	-	-	-	5,538,713.79	-
LBP Bacolod (RAGASA)	10102030-3	-	-	369,247.95	-	369,247.95	-
Treasury/Agency Cash Account	10104	-	-	-	-	-	-
Cash - Modified Disbursement System	10104040	-	-	-	-	-	-
Investments	102	36,068,105.37	-	-	-	36,068,105.37	-
Financial Assets - Held to Maturity	10202	35,986,105.37	-	-	-	35,986,105.37	-
Investment in Treasury Bills - Local 2/	10202010	35,986,105.37	-	-	-	35,986,105.37	-
Other Investments	10299	82,000.00	-	-	-	82,000.00	-
Other Investments	10299990	82,000.00	-	-	-	82,000.00	-
Receivables	103	725,520,460.28	66,032,491.42	69,247,337.27	4,259,759.72	794,767,797.55	70,292,251.14
Loans & Receivable Accounts	10301	8,395,780.96	-	-	-	8,395,780.96	-
Accounts Receivable	10301010	8,395,780.96	-	-	-	8,395,780.96	-
Allowance for Impairment - Accounts Receivable	10301012	-	-	-	-	-	-
Inter-Agency Receivables	10303	511,994,570.86	-	54,350,472.26	-	566,345,043.12	-
Due From National Government Agencies	10303010	426,508,227.20	-	864,119.14	-	427,372,346.34	-
Allowance for Impairment - Due From National Government Agencies	10303012	-	-	-	-	-	-
Due From Other Government Corporations	10303050	85,486,343.66	-	53,486,353.12	-	138,972,696.78	-
Allowance for Impairment - Due From Other Government Corporations	10303052	-	-	-	-	-	-
Intra-Agency Receivables	10304	132,857,529.17	-	5,379,001.14	-	138,236,530.31	-
Due From Other Funds	10304050	-	-	5,379,001.14	-	5,379,001.14	-
Due From Bacolod Office	10304070	132,857,529.17	-	-	-	132,857,529.17	-
Other Receivables	10399	72,272,579.29	66,032,491.42	9,517,863.87	4,259,759.72	81,790,443.16	70,292,251.14
Receivables - Disallowances/Charges	10399010	829,690.55	-	93,754.15	-	923,444.70	-
Receivables-Disallowances/Charges	10399010-1	496,580.55	-	-	-	496,580.55	-
Receivables-Disallowances/Charges (B)	10399010-2	333,110.00	-	93,754.15	-	426,864.15	-
Due From Officers and Employees	10399020	44,276.19	-	8,051.59	-	52,327.78	-
Due From Non-Government Organizations/ Civil Society	10399030	5,862,701.68	-	5,250,052.56	-	11,112,754.24	-
Other Receivables	10399990	65,535,910.87	-	4,166,005.57	-	69,701,916.44	-
Claims on Unrelieved Losses of Assets	10399990-1	207,819.67	-	-	-	207,819.67	-
Claims on Disallowed Checks	10399990-2	23,750.17	-	-	-	23,750.17	-
Other Receivables (LES Lots)	10399990-3	60,189.00	-	-	-	60,189.00	-
Other Receivables	10399990-4	2,590,845.03	-	4,166,005.57	-	6,756,850.60	-
Due from Dept. of Agriculture (DA)	10399990-5	1,250,635.00	-	-	-	1,250,635.00	-
Due from NASUTRA	10399990-6	54,249,557.52	-	-	-	54,249,557.52	-
Due from OCI SILANGAN	10399990-7	6,698,114.48	-	-	-	6,698,114.48	-
Due from Council for Agriculture, Forestry, etc.	10399990-8	455,000.00	-	-	-	455,000.00	-
Allowance for Impairment - Other Receivables	10399992	-	66,032,491.42	-	4,259,759.72	-	70,292,251.14
Inventories	104	624,706.32	-	2,168,384.52	-	2,793,090.84	-
Supplies	10404	498,505.32	-	2,168,384.52	-	2,666,889.84	-
Office Supplies Inventory	10404010	498,505.32	-	-	-	498,505.32	-
Agricultural Supplies Invty (Bacolod)	10404090	-	-	2,088,392.38	-	2,088,392.38	-
Semi-Expendable Furniture, Fixtures and Books	10406	126,201.00	-	-	-	126,201.00	-
Semi-Expendable Furniture and Fixtures	10406010	126,201.00	-	-	-	126,201.00	-
Semi-Expendable Books	10406020	-	-	-	-	-	-
Other Current Assets	199	18,900,650.61	-	1,814,578.76	-	20,715,229.37	-
Advances	19901	2,067,786.50	-	963,215.32	-	3,031,001.82	-
Advances for Operating Expenses	19901010	-	-	-	-	-	-
Advances to Special Disbursing Officer	19901030	2,067,786.50	-	833,975.70	-	2,901,762.20	-
Advances to Officers and Employee	19901040	-	-	129,239.62	-	129,239.62	-

ACCOUNTS	Account Code	TRIAL BALANCE- QC		TRIAL BALANCE- BC		CONSOLIDATED Trial Balance	
		as of March 31, 2022		as of March 31, 2022		as of March 31, 2022	
		Debit	Credit	Debit	Credit	Debit	Credit
Prepayments	19902	15,632,872.02	-	832,063.44	-	16,464,935.46	-
Prepaid Insurance	19902050	493,261.41	-	-	-	493,261.41	-
Prepaid Insurance - Gov't Buildings	19902050-1	220,791.49	-	-	-	220,791.49	-
Prepaid Insurance - Motor Vehicles	19902050-2	128,672.36	-	-	-	128,672.36	-
Prepaid Insurance - SRA Director's/Off	19902050-3	143,797.56	-	-	-	143,797.56	-
Advances to Contractors	19902010	143,578.98	-	-	-	143,578.98	-
Creditable Input Tax	19902070	4,906.27	-	11,576.27	-	16,482.54	-
Other Prepayments	19902990	14,991,125.36	-	820,487.17	-	15,811,612.53	-
Deposits	19903	1,199,992.09	-	19,300.00	-	1,219,292.09	-
Guaranty Deposits	19903020	1,145,692.09	-	19,300.00	-	1,164,992.09	-
Other Deposits	19903990	54,300.00	-	-	-	54,300.00	-
TOTAL CURRENT ASSETS		1,500,765,329.07	66,032,491.42	163,027,556.72	4,259,759.72	1,663,792,885.79	70,292,251.14
Investment Property	105	53,944,001.88	13,073,089.76	7,317,478.00	-	61,261,479.88	13,073,089.76
Land and Buildings	10501	53,944,001.88	13,073,089.76	7,317,478.00	-	61,261,479.88	13,073,089.76
Investment Property, Land	10501010	37,909,698.12	-	7,317,478.00	-	45,227,176.12	-
Accumulated Impairment Losses - Investment Property	10501012	-	-	-	-	-	-
Investment Property, Buildings	10501020	16,034,303.76	-	-	-	16,034,303.76	-
Accumulated Depreciation - Investment Property, Buildings	10501021	-	13,073,089.76	-	-	-	13,073,089.76
Property, Plant & Equipment	106	787,429,132.76	190,684,909.41	1,164,013,439.01	214,327,923.82	1,951,442,571.77	405,012,833.23
Land	10601	110,937.94	-	532,436,735.05	-	532,547,672.99	-
Land	10601010	110,937.94	-	532,436,735.05	-	532,547,672.99	-
Land Improvements	10602	11,076,249.51	10,522,437.03	28,686,414.57	19,621,663.44	39,762,664.08	30,144,100.47
Land Improvements	10602010	-	-	-	-	-	-
Accumulated Depreciation - Land Improvements	10602011	-	-	-	-	-	-
Other Land Improvements	10602990	11,076,249.51	-	28,686,414.57	-	39,762,664.08	-
Accumulated Depreciation - Other Land Improvements	10602991	-	10,522,437.03	-	19,621,663.44	-	30,144,100.47
Buildings and Other Structures	10604	57,058,984.58	30,546,792.82	76,787,365.43	40,969,871.63	133,846,350.01	71,516,664.45
Buildings	10604010	29,202,271.45	-	47,790,145.74	-	76,992,417.19	-
Accumulated Depreciation - Office Buildings	10604011	-	21,409,809.74	-	23,251,665.90	-	44,661,475.64
Other Structures	10604990	27,856,713.13	-	28,997,219.69	-	56,853,932.82	-
Accumulated Depreciation - Other Structures	10604991	-	9,136,983.08	-	17,718,205.73	-	26,855,188.81
Machinery and Equipment	10605	617,493,263.31	103,000,772.48	484,383,721.42	132,988,181.89	1,101,876,984.73	235,988,954.37
Office Equipment	10605020	10,436,561.71	-	16,143,129.30	-	26,579,691.01	-
Accumulated Depreciation - Office Equipment	10605021	-	7,791,201.68	-	12,493,388.86	-	20,284,590.54
Information and Communication Technology Equipment	10605030	35,083,545.60	-	21,993,893.85	-	57,077,439.45	-
Accumulated Depreciation - Information and Communication Technology Equipment	10605031	-	25,382,779.74	-	17,491,496.87	-	42,874,276.61
Agricultural and Forestry Equipment	10605040	469,276,698.49	-	316,284,519.20	-	785,561,217.69	-
Accumulated Depreciation - Agricultural and Forestry Equipment	10605041	-	13,004,342.80	-	27,976,302.33	-	40,980,645.13
Communications Equipment	10605070	155,755.80	-	374,450.00	-	530,205.80	-
Accumulated Depreciation - Communications Equipment	10605071	-	147,968.01	-	60,280.40	-	208,248.41
Technical and Scientific Equipment	10605140	100,348,223.71	-	122,169,379.26	-	222,517,602.97	-
Accumulated Depreciation - Technical and Scientific Equipment	10605141	-	54,733,644.82	-	69,149,551.32	-	123,883,196.14
Sports Equipment	10605130	494,493.00	-	130,908.00	-	625,401.00	-
Accumulated Depreciation - Sports Equipment	10605131	-	327,749.68	-	92,161.04	-	419,910.72
Other Machinery & Equipment	10605990	1,697,985.00	-	7,287,441.81	-	8,985,426.81	-
Accumulated Depreciation - Other Machinery and Equipment	10605991	-	1,613,085.75	-	5,725,001.07	-	7,338,086.82
Transportation Equipment	10606	64,762,105.20	24,994,302.88	37,652,248.14	19,415,717.54	102,414,353.34	44,410,020.42
Motor Vehicles	10606010	64,762,105.20	-	37,652,248.14	-	102,414,353.34	-
Accumulated Depreciation - Motor Vehicles	10606011	-	24,994,302.88	-	19,415,717.54	-	44,410,020.42
Furniture, Fixtures and Books	10607	4,252,782.00	1,275,641.50	4,066,954.40	1,332,489.32	8,319,736.40	2,608,130.82
Furniture and Fixtures	10607010	3,789,798.00	-	3,914,519.40	-	7,704,317.40	-
Accumulated Depreciation - Furniture and Fixtures	10607011	-	1,180,208.24	-	1,217,128.59	-	2,397,336.83
Books	10607020	462,984.00	-	152,435.00	-	615,419.00	-
Accumulated Depreciation - Library Books	10607021	-	95,433.26	-	115,360.73	-	210,793.99
Construction in Progress	10698	-	-	-	-	-	-
Construction in Progress - Building & Other Structures	10698030	-	-	-	-	-	-
Other Property, Plant & Equipment	10699	32,674,810.22	20,344,962.70	-	-	32,674,810.22	20,344,962.70
Other Property, Plant & Equipment	10699990	32,674,810.22	-	-	-	32,674,810.22	-
Accumulated Depreciation - Other Plant, Property & Equipment	10699991	-	20,344,962.70	-	-	-	20,344,962.70
Intangible Assets	108	2,171,829.90	1,003,000.01	-	-	2,171,829.90	1,003,000.01
Intangible Assets	10801	2,171,829.90	1,003,000.01	-	-	2,171,829.90	1,003,000.01
Computer Software	10801020	2,171,829.90	-	-	-	2,171,829.90	-
Accum. Amort. - Computer Software	10801021	-	1,003,000.01	-	-	-	1,003,000.01
Other Non-Current Assets	199	542,667.32	-	307,905.60	-	850,572.92	-
Other Assets	19999	542,667.32	-	307,905.60	-	850,572.92	-
Deferred Charges/Losses	19999080	-	-	121,057.89	-	121,057.89	-
Other Assets	19999990	542,667.32	-	186,847.71	-	729,515.03	-
Accumulated Impairment Losses - Other Assets	19999992	-	-	-	-	-	-
TOTAL NON-CURRENT ASSETS		844,087,631.86	204,760,999.18	1,171,638,822.61	214,327,923.82	2,015,726,454.47	419,088,923.00
TOTAL ASSETS		2,344,852,960.93	270,793,490.60	1,334,666,379.33	218,587,683.54	3,679,519,340.26	489,381,174.14

ACCOUNTS	Account Code	TRIAL BALANCE- QC as of March 31, 2022		TRIAL BALANCE- BC as of March 31, 2022		CONSOLIDATED Trial Balance as of March 31, 2022	
		Debit	Credit	Debit	Credit	Debit	Credit
LIABILITIES							
CURRENT LIABILITIES							
Financial Liabilities	201	-	6,331,254.53	-	14,355,355.31	-	20,686,609.84
Payables	20101	-	6,331,254.53	-	14,355,355.31	-	20,686,609.84
Accounts Payable	20101010	-	3,035,252.68	-	11,257,690.75	-	14,292,943.43
Due to Officers and Employees	20101020	-	3,296,001.85	-	3,097,664.56	-	6,393,666.41
Inter-Agency Payables	202	-	10,856,027.67	-	4,054,132.15	-	14,910,159.82
Inter-Agency Payables	20201	-	10,856,027.67	-	4,054,132.15	-	14,910,159.82
Due to BIR	20201010	-	1,850,607.26	-	1,744,004.12	-	3,594,611.38
Due to GSIS	20201020	-	428,584.88	-	2,083,555.15	-	2,512,140.03
Due to Pag-ibig	20201030	-	4,222.93	-	60,842.91	-	65,065.84
Due to PHILHEALTH	20201040	-	387.91	-	52,089.69	-	52,477.60
Due to 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 Corp.	20201050-2	-	-	-	-	-	-
Due to DAR - Block Farming	20201050-3	-	-	-	-	-	-
Due to DOST-Molecular Techniques Project	20201050-4	-	-	-	-	-	-
Due to DOST-PCAARRD-SRA Project	20201050-5	-	-	-	-	-	-
Due to DOST - PNRI Smart Farming Project	20201050-6	-	125,633.67	-	-	-	125,633.67
Due to DA-Yolanda Fund (YRRP)	20201050-7	-	0.00	-	-	-	0.00
Due to Bureau of Treasury	20201050-8	-	-	-	-	-	-
Income Tax Payable	20201130	-	0.00	-	-	-	0.00
Intra-Agency Payables	203	-	-	-	136,966,102.67	-	136,966,102.67
Intra-Agency Payables	20301	-	-	-	136,966,102.67	-	136,966,102.67
Due to Other Funds	20301050	-	-	-	5,379,001.14	-	5,379,001.14
Due to Home Office	20301060	-	-	-	131,587,101.53	-	131,587,101.53
Trust Liabilities	204	-	19,370,087.98	-	9,876,493.17	-	29,246,581.15
Trust Liabilities	20401	-	19,370,087.98	-	9,876,493.17	-	29,246,581.15
Guaranty/Security Deposits Payable	20401040	-	2,279,014.40	-	9,876,493.17	-	12,155,507.57
Customers' Deposits Payable	20401050	-	17,091,073.58	-	-	-	17,091,073.58
Deferred Credits	205	-	-	-	-	-	-
Unearned Revenue/Income	20502	-	-	-	-	-	-
Unearned Revenue/Income	20502990	-	-	-	-	-	-
Provisions	206	-	60,915,362.05	-	21,154,073.92	-	82,069,435.97
Provisions	20601	-	60,915,362.05	-	21,154,073.92	-	82,069,435.97
Leave Benefits Payable	20601020	-	60,915,362.05	-	21,154,073.92	-	82,069,435.97
Other Current Payables	299	-	70,252,367.65	-	4,172,907.99	-	74,425,275.64
Other Payables	29999	-	70,252,367.65	-	4,172,907.99	-	74,425,275.64
Dividends Payable	29999090	-	47,736,745.04	-	-	-	47,736,745.04
Other Payables	29999990	-	22,515,622.61	-	4,172,907.99	-	26,688,530.60
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	-	5,265.00	-	47,701.05	-	52,966.05
SURECCO Loan	29999990-4	-	100,361.71	-	493,997.18	-	594,358.89
SURECCO-Damayay	29999990-5	-	(86.50)	-	18,087.96	-	18,001.46
Surecco-Healthcare (HMO)	29999990-6	-	(456.30)	-	38,320.45	-	37,864.15
SUGAREAP (Dues)	29999990-7	-	2,920.00	-	17,406.25	-	20,326.25
PHILAM	29999990-9	-	(3,093.29)	-	-	-	(3,093.29)
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 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	-	-	-	13,332.00	-	13,332.00
SLD	29999990-32	-	-	-	177,520.11	-	177,520.11
RAGASA	29999990-33	-	-	-	336,419.43	-	336,419.43
OPSI	29999990-34	-	-	-	1,445,257.14	-	1,445,257.14
Other Payables	29999990-99	-	17,336.80	-	1,417,387.59	-	1,434,724.39
TOTAL CURRENT LIABILITIES		-	167,725,099.88	-	190,579,065.21	-	358,304,165.09
NON-CURRENT LIABILITIES							
Deferred Credits	205	-	-	-	122,357.89	-	122,357.89
Deferred Credits	20501	-	-	-	122,357.89	-	122,357.89
Other Deferred Credits	20501990	-	-	-	122,357.89	-	122,357.89
TOTAL NON-CURRENT LIABILITIES		-	-	-	122,357.89	-	122,357.89
TOTAL LIABILITIES		-	167,725,099.88	-	190,701,423.10	-	358,426,522.98

ACCOUNTS	Account Code	TRIAL BALANCE- QC		TRIAL BALANCE- BC		CONSOLIDATED Trial Balance	
		as of March 31, 2022		as of March 31, 2022		as of March 31, 2022	
		Debit	Credit	Debit	Credit	Debit	Credit
EQUITY							
Government Equity	301	-	1,879,184,840.06	-	901,082,103.17	-	2,780,266,943.23
Government Equity	30101	-	1,879,184,840.06	-	901,082,103.17	-	2,780,266,943.23
Accumulated Surplus	30101010	-	1,842,272,383.58	-	331,036,758.88	-	2,173,309,142.46
Government Equity	30101020	-	36,912,456.48	-	570,045,344.29	-	606,957,800.77
REVENUES							
Service and Business Income	402	-	109,443,991.33	-	69,939,237.88	-	179,383,229.21
Service Income	40201	-	99,144,992.52	-	68,145,702.76	-	167,290,695.28
Permit Fees	40201010	-	6,919,985.51	-	27,445,766.51	-	34,365,752.02
Milling Permit Fee	40201010-1	-	1,881,391.60	-	4,838,163.99	-	6,719,555.59
Shipping Permit	40201010-2	-	948,653.67	-	12,089,778.68	-	13,038,432.35
Stabilization Fee	40201010-3	-	3,718,155.31	-	9,561,662.84	-	13,279,818.15
Special Milling Fee	40201010-4	-	371,784.93	-	956,161.00	-	1,327,945.93
Registration Fees	40201020	-	230,000.00	-	6,000.00	-	236,000.00
Registration Fee-Molasses/Sugar Traders	40201020-1	-	200,000.00	-	-	-	200,000.00
Registration Fee-Muscovado Converters	40201020-2	-	-	-	6,000.00	-	6,000.00
Registration Fee-Bioethanol Manufacturer/Product	40201020-3	-	-	-	-	-	-
Registration Fee-Warehouse	40201020-4	-	10,000.00	-	-	-	10,000.00
Registration Fee-High Fructose Corn Syrup (HFCS)	40201020-5	-	20,000.00	-	-	-	20,000.00
Clearance and Certification Fees	40201040	-	65,286,110.77	-	4,000.00	-	65,290,110.77
Clearance Fee-Export Sugar	40201040-1	-	-	-	-	-	-
Clearance Fee Muscovado Converters	40201040-2	-	24,000.00	-	-	-	24,000.00
Clearance Fee- Imported Refined Sugar	40201040-3	-	295,849.62	-	-	-	295,849.62
Clearance Fee- Imported Raw Sugar	40201040-4	-	-	-	-	-	-
Clearance Fee on Pre-Mix Sugar Importation	40201040-5	-	2,675,257.74	-	-	-	2,675,257.74
Clearance on Imported Molasses	40201040-6	-	62,210,972.41	-	-	-	62,210,972.41
Certificate Port of Origin	40201040-7	-	-	-	-	-	-
Clearance Fee - High Fructose Corn Syrup (HFCS)	40201040-8	-	77,871.00	-	-	-	77,871.00
Clearance Fee - Chemical Pure Fructose	40201040-9	-	2,160.00	-	-	-	2,160.00
Sanitary Certificate	40201040-10	-	-	-	-	-	-
Clearance Fee - Exported Molasses	40201040-11	-	-	-	-	-	-
Accreditation Fee - Civil Society Org.	40201040-12	-	-	-	2,000.00	-	2,000.00
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	-	26,343,162.84	-	40,312,086.15	-	66,655,248.99
Monitoring Fee-Imported Sugar	40201070-1	-	-	-	-	-	-
Monitoring Fee-Refined Sugar	40201070-2	-	4,788,071.20	-	12,669,056.74	-	17,457,127.94
Monitoring Fee-Local Food Processor	40201070-3	-	-	-	-	-	-
Regular Swapping	40201070-4	-	-	-	-	-	-
Monitoring Fee-Raw Sugar	40201070-5	-	9,406,855.04	-	24,190,811.41	-	33,597,666.45
Application Fee	40201070-6	-	180,000.00	-	-	-	180,000.00
Monitoring Fee-Imported Food Processor	40201070-7	-	4,140,281.00	-	-	-	4,140,281.00
Monitoring Fee-SAGE	40201070-8	-	-	-	131,648.00	-	131,648.00
Reinstatement Fee	40201070-9	-	-	-	-	-	-
Amendment of CEA	40201070-10	-	-	-	-	-	-
Amendment of Clearance	40201070-11	-	550.00	-	-	-	550.00
Monitoring Fee-Bioethanol	40201070-12	-	2,809,135.20	-	1,106,855.00	-	3,715,990.20
Monitoring Fee-Bioethanol Trust Fund	40201070-13	-	5,218,270.40	-	2,213,710.00	-	7,431,980.40
Revalidation Fee on Sugar	40201070-14	-	-	-	5.00	-	5.00
Advanced Swapping/Replenishment	40201070-15	-	-	-	-	-	-
Reclassification of Sugar (from D to B)	40201070-16	-	-	-	-	-	-
Advance Refining C Sugar	40201070-19	-	-	-	-	-	-
Reclassification	40201070-20	-	-	-	-	-	-
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 wise)	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	-	17,933.40	-	7,050.10	-	24,983.50
Stop/Lift Order	40201140-1	-	-	-	2,050.10	-	2,050.10
Fines and Penalties -Suppliers	40201140-2	-	2,933.40	-	-	-	2,933.40
Fines & Penalties Forfeited Bond	40201140-3	-	-	-	-	-	-
Fines and Penalties -Others	40201140-4	-	15,000.00	-	5,000.00	-	20,000.00
Other Service Income	40201990	-	347,800.00	-	370,800.00	-	718,600.00
Raw Sugar Analysis	40201990-1	-	118,100.00	-	160,850.00	-	278,950.00
Refined Sugar Analysis	40201990-2	-	22,900.00	-	-	-	22,900.00
Muscovado Sugar Analysis	40201990-3	-	-	-	3,750.00	-	3,750.00
Molasses Analysis	40201990-4	-	5,000.00	-	96,450.00	-	101,450.00
Soil Analysis	40201990-5	-	1,900.00	-	35,500.00	-	37,400.00
Special Analysis	40201990-6	-	199,900.00	-	74,250.00	-	274,150.00

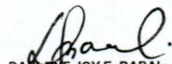
ACCOUNTS	Account Code	TRIAL BALANCE- QC		TRIAL BALANCE- BC		CONSOLIDATED Trial Balance	
		as of March 31, 2022		as of March 31, 2022		as of March 31, 2022	
		Debit	Credit	Debit	Credit	Debit	Credit
Filing Fee-Land Conversion	40201990-7	-	-	-	-	-	-
Inspection Fee-Land Conversion	40201990-8	-	-	-	-	-	-
Business Income	40202	-	10,298,998.81	-	1,793,535.12	-	12,092,533.93
Rent Income	40202050	-	8,413,227.78	-	-	-	8,413,227.78
Rent Income - Building	40202050-1	-	8,365,227.78	-	-	-	8,365,227.78
Rent Income - Premises	40202050-2	-	8,000.00	-	-	-	8,000.00
Rent Income - Equipment	40202050-3	-	-	-	-	-	-
Rent Income - Land	40202050-4	-	40,000.00	-	-	-	40,000.00
Income from Printing and Publication	40202150	-	7,400.00	-	8,850.00	-	16,250.00
Subscription Fee	40202150-1	-	7,400.00	-	8,850.00	-	16,250.00
Bidding Form	40202150-2	-	-	-	-	-	-
Interest Income	40202210	-	172,522.19	-	15,418.47	-	187,940.66
Other Business Income	40202990	-	1,705,848.84	-	1,769,266.65	-	3,475,115.49
Sale of Sugar	40202990-1	-	1,187,971.51	-	1,456,113.44	-	2,644,084.95
Sale of Molasses	40202990-2	-	392,577.33	-	265,853.21	-	658,430.54
Sale of Cane Points	40202990-3	-	125,300.00	-	29,800.00	-	155,100.00
Sale of Plantlets	40202990-4	-	-	-	17,500.00	-	17,500.00
Assistance and Subsidy	403	-	89,032,500.00	-	-	-	89,032,500.00
Assistance and Subsidy	40301	-	89,032,500.00	-	-	-	89,032,500.00
Subsidy from National Government	40301010	-	89,032,500.00	-	-	-	89,032,500.00
Gains	405	-	31,135.05	-	-	-	31,135.05
Gains	40501	-	31,135.05	-	-	-	31,135.05
Gain on Sale of Investment Property	40501030	-	31,135.05	-	-	-	31,135.05
Sale of Land	40501030-1	-	31,135.05	-	-	-	31,135.05
Gain on Sale of PPE	40501040	-	-	-	-	-	-
Proceeds from Sale of Scrap / Waste Materials	40501040-1	-	-	-	-	-	-
Other Non-Operating Income	406	-	173,252.33	-	171,903.58	-	345,155.91
Miscellaneous Income	40699	-	173,252.33	-	171,903.58	-	345,155.91
Miscellaneous Income	40699990	-	173,252.33	-	171,903.58	-	345,155.91
Trichogramma Project	40699990-1	-	-	-	87,704.00	-	87,704.00
Farm Services	40699990-2	-	-	-	-	-	-
Trucking/Hauling Allowance	40699990-3	-	114,712.41	-	81,048.05	-	195,760.46
Photocopying Fee	40699990-4	-	100.00	-	-	-	100.00
Miscellaneous Income - Bacolod	40699990-5	-	-	-	3,151.53	-	3,151.53
Miscellaneous Income - Quezon City	40699990-6	-	58,439.92	-	-	-	58,439.92
TOTAL REVENUE		-	198,880,878.71	-	70,111,141.46	-	268,992,020.17
EXPENSES							
Personnel Services	501	22,740,842.57	-	11,156,249.02	-	33,897,091.59	-
Salaries and Wages	50101	17,604,008.47	-	8,858,443.71	-	26,462,452.18	-
Salaries and Wages - Regular	50101010	17,604,008.47	-	8,858,443.71	-	26,462,452.18	-
Other Compensation	50102	3,002,363.92	-	1,398,178.29	-	4,400,542.21	-
Personnel Economic Relief Allowance (PERA)	50102010	900,544.75	-	420,000.00	-	1,320,544.75	-
Representation Allowance	50102020	312,241.69	-	205,875.00	-	518,116.69	-
Transportation Allowance	50102030	247,000.00	-	113,000.00	-	360,000.00	-
Uniform/Clothing Allowance	50102040	810,000.00	-	372,000.00	-	1,182,000.00	-
Subsistence Allowance	50102050	-	-	-	-	-	-
Honoraria	50102100	135,000.00	-	-	-	135,000.00	-
Hazard Pay	50102110	320,633.30	-	183,258.09	-	503,891.39	-
Longevity Pay	50102120	-	-	-	-	-	-
Overtime and Night Pay	50102130	43,351.79	-	-	-	43,351.79	-
Year End Bonus	50102140	-	-	-	-	-	-
Cash Gift	50102150	-	-	-	-	-	-
Mid Year Bonus	50102160	-	-	-	-	-	-
Other Bonuses and Allowances	50102990	233,592.39	-	104,045.20	-	337,637.59	-
Collective Negotiation Agreement (C N A)	50102990-11	-	-	-	-	-	-
Productivity Enhancement Incentive	50102990-12	-	-	-	-	-	-
Performance Based Bonus	50102990-14	-	-	-	-	-	-
Per Diems	50102990-39	-	-	-	-	-	-
Food Subsidy	50102990-40	233,592.39	-	104,045.20	-	337,637.59	-
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	2,130,035.28	-	899,827.02	-	3,029,862.30	-
Retirement and Life Insurance Premiums	50103010	1,830,588.81	-	769,544.75	-	2,600,133.56	-
PAG-IBIG Contributions	50103020	45,200.00	-	21,200.00	-	66,400.00	-
PHILHEALTH Contributions	50103030	207,946.47	-	87,382.27	-	295,328.74	-
Employees Compensation Insurance Premiums	50103040	46,300.00	-	21,500.00	-	67,800.00	-
Other Personnel Benefits	50104	4,434.90	-	-	-	4,434.90	-
Retirement Gratuity	50104020	-	-	-	-	-	-
Terminal Leave Benefits	50104030	4,434.90	-	-	-	4,434.90	-
Maintenance and Other Operating Expenses	502	143,385,767.32	-	22,899,049.99	-	166,284,817.31	-
Traveling Expenses	50201	676,553.34	-	706,900.80	-	1,383,454.14	-
Traveling Expenses-Local	50201010	676,553.34	-	706,900.80	-	1,383,454.14	-
Traveling Expenses-Foreign	50201020	-	-	-	-	-	-

ACCOUNTS	Account Code	TRIAL BALANCE-OC as of March 31, 2022		TRIAL BALANCE-BC as of March 31, 2022		CONSOLIDATED Trial Balance as of March 31, 2022	
		Debit	Credit	Debit	Credit	Debit	Credit
Training and Scholarship Expenses	50202	3,562,160.00	-	20,090.00	-	3,582,250.00	-
Training Expenses	50202010	47,160.00	-	20,090.00	-	67,250.00	-
Scholarship Grants/Expenses	50202020	3,515,000.00	-	-	-	3,515,000.00	-
Supplies and Materials Expenses	50203	4,774,622.42	-	1,112,944.97	-	5,887,567.39	-
Office Supplies Expenses	50203010	144,458.41	-	7,627.50	-	152,085.91	-
Accountable Forms	50203020	-	-	-	-	-	-
Laboratory Supplies Expenses	50203060	324,097.26	-	116,068.55	-	440,165.80	-
Fuel Oil and Lubricants Expenses	50203090	580,598.21	-	639,373.82	-	1,220,072.03	-
Agricultural and Marine Supplies Expenses	50203100	1,769,056.00	-	289,751.60	-	2,058,807.60	-
Textbooks & Instructional Materials Expenses	50203110	-	-	-	-	-	-
Semi-Expendable Machinery and Equipment Expenses	50203210	672,464.00	-	-	-	672,464.00	-
Semi-Expendable Furniture, Fixtures and Books Exp	50203220	-	-	-	-	-	-
Other Supplies Expenses	50203990	1,284,649.55	-	80,123.50	-	1,364,773.05	-
Utility Expenses	50204	1,916,672.22	-	1,059,491.13	-	2,976,163.35	-
Water Expenses	50204010	190,529.42	-	198,077.04	-	388,606.46	-
Electricity Expenses	50204020	1,726,142.80	-	861,414.09	-	2,587,556.89	-
Communication Expenses	50205	657,827.89	-	159,933.84	-	816,962.93	-
Postage and Courier Services	50205010	24,806.84	-	10,555.32	-	35,362.16	-
Telephone Expenses	50205020	326,058.11	-	49,473.39	-	375,531.50	-
Mobile	50205020-1	258,236.17	-	67,821.94	-	326,058.11	-
Landline	50205020-2	67,821.94	-	49,473.39	-	117,295.33	-
Internet Subscription Expenses	50205030	306,162.14	-	99,907.13	-	406,069.27	-
Cable, Satellite, & Radio Expense	50205040	-	-	-	-	-	-
Awards/Rewards, Prizes and Indemnities	50206	-	-	-	-	-	-
Awards/Rewards Expenses	50206010	-	-	-	-	-	-
Confidential, Intelligence and Extraordinary Expense	50210	-	-	-	-	-	-
Extraordinary and Miscellaneous Expenses	50210030	-	-	-	-	-	-
Miscellaneous Expenses	50210030-1	-	-	-	-	-	-
Professional Services	50211	2,080,622.43	-	55,369.77	-	2,135,992.20	-
Legal Services	50211010	30,000.00	-	30,000.00	-	30,000.00	-
Auditing Services	50211020	1,328,131.97	-	55,369.77	-	1,383,501.74	-
Auditing Services	50211020-1	1,309,721.82	-	-	-	1,309,721.82	-
Auditing Services Borne by the Agency	50211020-2	18,410.15	-	55,369.77	-	73,779.92	-
Consultancy Services	50211030	722,493.46	-	-	-	722,493.46	-
Other Professional Services	50211990	12,999,780.73	-	17,935,062.76	-	30,934,843.49	-
General Services	50212	866,573.76	-	246,730.00	-	913,293.76	-
Janitorial Services	50212020	811,977.89	-	1,380,713.50	-	2,201,691.39	-
Security Services	50212030	11,521,229.08	-	46,316,619.26	-	27,837,848.34	-
Other General Services	50212990	2,461,480.50	-	2,738,601.40	-	5,200,081.90	-
General Services	50212990-1	9,057,099.58	-	13,578,017.86	-	22,635,117.44	-
General Services - Police	50212990-2	-	-	-	-	-	-
General Services - Meal Allowance (Messenger)	50212990-3	2,649.00	-	2,649.00	-	2,649.00	-
General Services - Laundry	50212990-4	785,080.73	-	44,805.98	-	829,886.71	-
Repairs and Maintenance	50213	230,677.00	-	230,677.00	-	230,677.00	-
Repairs & Maint-Buildings and Other Structures	50213040	226,677.00	-	226,677.00	-	226,677.00	-
Repairs & Maint-Office Buildings	50213040-1	4,903.00	-	4,903.00	-	4,903.00	-
Repairs & Maint-Other Structures	50213040-99	41,654.00	-	20,300.00	-	61,954.00	-
Repairs & Maint-Machinery and Equipment	50213060-1	5,348.00	-	5,343.00	-	5,343.00	-
Repairs & Maint-Machinery and Equipment	50213060-2	9,361.00	-	20,300.00	-	29,661.00	-
Repairs & Maint-IT Equipment & Software	50213060-3	450.00	-	450.00	-	450.00	-
Repairs & Maint-Agricultural Equipment	50213060-4	26,500.00	-	26,500.00	-	26,500.00	-
Repairs & Maint-Technical and Scientific Equipm	50213060-14	344,889.73	-	24,505.98	-	369,395.71	-
Repairs & Maint-Transportation Equipment	50213070	300.00	-	300.00	-	300.00	-
Repairs & Maint-Furniture & Fixtures	50213210	300.00	-	-	-	300.00	-
Repairs & Maint-Semi-Expendable Machinery and Eq	50213210-1	-	-	-	-	-	-
Repairs & Maint-Semi-Expendable Machines	50213210-2	300.00	-	-	-	300.00	-
Repairs & Maint-Semi-Expendable Office Equipm	50213210-3	-	-	-	-	-	-
Repairs & Maint-Other Property, Plant and Equipm	50213990	167,560.00	-	167,560.00	-	167,560.00	-
Taxes, Insurance Premiums and Other Fees	50215	925,913.44	-	251,724.81	-	1,177,638.25	-
Taxes, Duties and Licenses	50215010	614,564.39	-	23,131.81	-	637,696.20	-
Fidelity Bond Premiums	50215020	120,283.50	-	28,125.00	-	148,408.50	-
Insurance Expenses	50215030	191,065.55	-	200,488.00	-	391,553.55	-
Insurance Expense - Gov't Buildings	50215030-1	73,597.14	-	154,756.65	-	228,353.79	-
Insurance Expense - Motor Vehicles	50215030-2	69,535.97	-	45,712.35	-	115,248.32	-
Insurance Expense - SRA Director/Officers	50215030-3	47,932.44	-	-	-	47,932.44	-
Insurance Expense - Others	50215030-4	-	-	-	-	-	-
Income Tax Expenses	50215040	-	-	-	-	-	-
Other Maintenance and Operating Expenses	50299	115,007,334.92	-	1,534,733.93	-	116,542,068.85	-
Advertising Expenses	50299010	66,074.40	-	-	-	66,074.40	-
Printing and Publication Expenses	50299020	188,000.00	-	10,201.34	-	198,000.00	-
Representation Expenses	50299030	70,946.05	-	-	-	70,946.05	-
Transportation and Delivery Expenses	50299040	93.00	-	50,530.50	-	51,023.50	-

ACCOUNTS	Account Code	TRIAL BALANCE- QC as of March 31, 2022		TRIAL BALANCE- BC as of March 31, 2022		CONSOLIDATED Trial Balance as of March 31, 2022	
		Debit	Credit	Debit	Credit	Debit	Credit
Rent Expenses	50299050	176,220.00	-	349,000.64	-	525,220.64	-
Membership Dues & Contributions to Organizations	50299060	-	-	-	-	-	-
Subscriptions Expenses	50299070	128,223.00	-	-	-	128,223.00	-
Donations	50299080	226,350.00	-	-	-	226,350.00	-
Documentary Stamps Expense	50299140	-	-	-	-	-	-
Dividend Expenses	50299160	-	-	-	-	-	-
Other Maintenance and Operating Expenses	50299990	114,181,428.47	-	1,124,601.45	-	115,306,029.92	-
Other Maintenance & Operating Expenses	50299990-1	35,433,280.46	-	1,108,768.12	-	36,542,048.58	-
Other MOOE - GAD	50299990-2	-	-	-	-	-	-
OGCC Lawyer Allowances	50299990-3	37,500.00	-	-	-	37,500.00	-
Other MOOE - Infrastructure	50299990-17	78,550,783.62	-	-	-	78,550,783.62	-
Other MOOE - BRDE Fund	50299990-18	-	-	-	-	-	-
Other MOOE -COVID19 Response	50299990-19	131,064.39	-	15,833.33	-	146,897.72	-
Other MOOE - Hazard Pay (COS-Chemists)	50299990-20	28,800.00	-	-	-	28,800.00	-
Financial Expenses	503	23,315.70	-	30,000.00	-	53,315.70	-
Financial Expenses	50301	23,315.70	-	30,000.00	-	53,315.70	-
Interest Expenses	50301020	-	-	-	-	-	-
Bank Charges	50301040	23,315.70	-	30,000.00	-	53,315.70	-
Non-Cash Expenses	505	5,381,422.73	-	11,730,672.93	-	17,112,095.66	-
Depreciation	50501	5,322,422.72	-	11,730,672.93	-	17,053,095.65	-
Depreciation - Investment Property	50501010	32,231.34	-	-	-	32,231.34	-
Depreciation - Land Improvements	50501020	-	-	323,875.44	-	323,875.44	-
Depreciation - Buildings and Other Structures	50501040	454,629.40	-	768,043.56	-	1,222,672.96	-
Depreciation - Office Buildings	50501040-1	204,789.27	-	431,418.63	-	636,207.90	-
Depreciation - Other Structures	50501040-99	249,840.13	-	336,624.93	-	586,465.06	-
Depreciation - Machinery and Equipment	50501050	2,860,027.12	-	9,863,658.39	-	12,723,685.51	-
Depreciation - Machineries	50501050-1	-	-	-	-	-	-
Depreciation - Office Equipment	50501050-2	130,084.81	-	288,257.41	-	418,342.22	-
Depreciation - Information and Communication T	50501050-3	619,960.11	-	338,946.59	-	958,906.70	-
Depreciation - Agricultural Equipment	50501050-4	593,348.41	-	6,972,032.29	-	7,565,380.70	-
Depreciation - Communication Equipment	50501050-7	-	-	13,281.80	-	13,281.80	-
Depreciation - Sports Equipment	50501050-13	13,613.49	-	2,715.24	-	16,328.73	-
Depreciation - Technical and Scientific Equipmen	50501050-14	1,503,020.30	-	2,181,014.43	-	3,684,034.73	-
Depreciation - Other Machineries & Equipment(A	50501050-99	-	-	67,410.63	-	67,410.63	-
Depreciation - Transportation Equipment	50501060	1,149,926.73	-	686,323.17	-	1,836,249.90	-
Depreciation - Furniture, Fixtures and Books	50501070	94,295.83	-	88,772.37	-	183,068.20	-
Depreciation - Furniture & Fixtures	50501070-1	83,299.96	-	83,611.50	-	166,911.46	-
Depreciation - Library Books	50501070-2	10,995.87	-	5,160.87	-	16,156.74	-
Depreciation - Other Property, Plant & Equipment	50501990	731,312.30	-	-	-	731,312.30	-
Amortization	50502	59,000.01	-	-	-	59,000.01	-
Amortization - Intangible Assets	50502010	59,000.01	-	-	-	59,000.01	-
Impairment Loss	50503	-	-	-	-	-	-
Impairment Loss - Other Receivables	50503060	-	-	-	-	-	-
Impairment Loss - PPE	50503090	-	-	-	-	-	-
Losses	50504	-	-	-	-	-	-
Loss on Sale of Property, Plant & Equipment	50504040	-	-	-	-	-	-
TOTAL EXPENSES		171,531,348.32	-	45,815,971.94	-	217,347,320.26	-
TOTAL EQUITY		171,531,348.32	2,077,865,718.77	45,815,971.94	971,193,244.63	217,347,320.26	3,049,058,963.40
GRAND TOTAL		2,516,384,309.25	2,516,384,309.25	1,380,482,351.27	1,380,482,351.27	3,896,866,660.52	3,896,866,660.52

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


Prepared by:


DARLENE JOY E. BARAL
JO - Accountant I


Certified correct:


ERLINDA J. ABACAN
Chief Accountant

Recommending approval:


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

Approved by:


HERMENEGILDO R. SERAFICA
Administrator III