

PHILIPPINE RECLAMATION AUTHORITY

Trial Balance

As of September 30, 2021

Account Name	PFRS Codes	Debit	Credit
Petty Cash Fund	10101020	257,700.00	
Cash in Bank - Local Currency, Current Account	10102020	45,586,416.43	
Cash in Bank - Local Currency, Savings Account	10102030	1,717.28	
Time Deposits - Local Currency	10105020	502,190,746.79	
Investment in Subsidiaries	10210010	5,796,264.00	
Allowance for Impairment - Investment in Subsidiaries	10210011		3,796,264.00
Investment in Time Deposits - Local Currency	10211010	8,222,426,460.78	
Investment in Stocks	10299010	2,225,680.00	
Accounts Receivables	10301010	185,098,573.31	
Allowance for Impairment - Accounts Receivables	10301011		361,689,157.21
Interest Receivables	10301050	25,640,398.72	
Loans Receivables - Others	10301990	27,947,221.57	
Allowance for Impairment - Loans Receivables-Others	10301991		370,309.93
Operating Lease Receivable	10302010	31,139,138.79	
Due from National Government Agencies	10303010	2,483,860,032.00	
Due from Local Government Units	10303030	66,369,249.40	
Allowance for Impairment-NGA-DPWH	10303011		2,349,092,032.00
Due from Government Corporations	10303050	661,142,522.21	
Due from Subsidiaries/Joint Ventures/Associates	10303060	43,517.71	
Receivables - Disallowances/Charges	10305010	10,234,143.21	
Due from Officers and Employees	10305020	583,357.45	
Other Receivables	10305990	913,612.87	
Allowance for Impairment - Other Receivables	10305991		5,638,812.29
Merchandise Inventory	10401010	676,507,753.64	
Work-in-Process Inventory	10403020	216,488,975.49	
Office Supplies Inventory	10404010	626,782.43	
Investment Property, Land	10501010	9,353,756,184.78	
Buildings	10604010	120,390,333.05	
Accumulated Depreciation - Buildings	10604011		49,750,280.78
Office Equipment	10605020	4,760,891.92	
Accumulated Depreciation - Office Equipment	10605021		3,681,803.14
Information and Communication Technology Equipment	10605030	20,119,532.15	
Accumulated Depreciation - Information & Comm. Tech.	10605031		12,946,670.77
Communication Equipment	10605070	404,908.99	
Accumulated Depreciation - Communication Equipment	10605071		404,896.99
Technical & Scientific Equipment	10605140	1,343,006.50	
Accumulated Depreciation - Tech. & Scientific Equipment	10605141		448,728.17
Other Machinery and Equipment	10605990	213,293.57	
Accumulated Depreciation-Other Machinery & Equipment	10605991		25,463.75
Motor Vehicles	10606010	14,079,756.30	
Accumulated Depreciation - Motor Vehicles	10606011		12,236,833.94
Furniture and Fixtures	10607010	558,161.71	
Accumulated Depreciation - Furniture and Fixtures	10607011		306,772.36
Leased Asset - Building and Other Structures	10608010	6,499,200.00	
Accumulated Depreciation - Leased Asset	10608021		4,332,800.00
Service Concession - Road Networks	10611010	12,308,153,981.27	
Accumulated Depreciation - Service Concession -Road Netw	10611011		186,317,061.71
Accumulated Depreciation - Service Concession -R-1 Expres:	10611012		443,146,554.12
Accumulated Depreciation - Service Concession -R-1 Extensi	10611013		1,517,698,988.48
Computer Software	10801020	3,908,373.01	
Accumulated Depreciation - Computer Software	10801021		3,809,478.33

Advances to Special Disbursing Officer	19901030	66,150.00	
Advances to Officers and Employees	19901040	64,350.71	
Advances to Contractors	19902010	659,922.16	
Prepaid Rent	19902020	40,936.50	
Prepaid Insurance	19902050	931,812.72	
Deferred Input Tax	19902060	58,743,511.92	
Withholding Tax at Source	19902080	804,525.79	
Other Prepayments - Real Property Tax	19902990	1,207,008.00	
Other Prepayments - Subscription	19902990	1,564,522.71	
Guaranty Deposits	19903020	157,566.60	
Other Assets	19999990	117,336.36	
Accounts Payable	20101010		1,447,994,358.74
Due to Officers and Employees	20101020		2,407,995.60
Finance Lease Liability	20101070		3,544,292.84
Due to BIR	20201010		2,707,621.49
Due to GSIS	20201020		885,380.48
Due to Pag-Ibig	20201030		203,484.65
Due to Philhealth	20201040		332,322.28
Due to Treasurer of the Philippines	20201090		2,425,322.61
Due to SSS	20201110		94,605.28
Value Added Tax Payable	20201120		1,466,934.92
Guaranty/Security Deposits Payable	20401040		23,799,157.97
Customer's Deposit Payable	20401050		5,363,940.69
Trust Liabilities-Social Environment Fund-Pasay-SM	20401060		1,320,601,748.75
Deferred Service Concession Revenue	20501020		9,756,199,271.39
Output Tax	20501030		251,703,056.78
Other Deferred Credits	20501990		7,312,102.96
Unearned Revenue/Income-Investment Property	20502010		785,989.34
Other Unearned Revenue-Yeung Marine Holdings	20502990		218,939.15
Other Unearned Revenue-Sunny Place Realty	20502990		74,737.07
Deferred Tax Liabilities	20901010		159,050,100.48
Other Payables	29999990		15,236,252.27
Government Equity	30101020		3,248,276,056.54
Retained Earnings/(Deficit)	30701010		13,468,158,362.63
Service Income - Clearance and Certification Fees	40201040		380,000.00
Service Income - Processing Fees	40201130		2,000,000.00
Other Service Income	40201990		305,055,062.77
Rent/Lease Income	40202050		97,329,341.04
Sales Revenue	40202160		81,594,988.37
Interest Income	40202210		82,181,088.11
Fines and Penalties - Business Income	40202230		549,648.76
Service Concession Revenue - PEATC	40202240		120,434,146.29
Service Concession Revenue - Road Networks	40202240		273,231,873.17
Service Concession Revenue - Others	40202240		634,749.05
Other Business Income	40202990		12,905,434.06
Miscellaneous Income	40603990		936,009.11
Salaries and Wages - Regular	50101010	76,057,427.55	
Personnel Economic Relief Allowance (PERA)	50102010	3,205,453.54	
Representation Allowance	50102020	2,391,125.00	
Transportation Allowance	50102030	1,941,125.00	
Clothing/Uniform Allowance	50102040	984,000.00	
Other Compensation - Hazard Pay	50102040	422,000.00	
Overtime and Night Pay	50102130	913,571.49	
Other Bonuses and Allowances	50102990	8,577,193.00	
Retirement and Life Insurance Premiums	50103010	8,118,837.56	
Pag-Ibig Contributions	50103020	143,800.00	
Philhealth Contributions	50103030	839,256.35	
Employees Compensation Insurance Premiums	50103040	143,800.00	

Terminal Leave Benefits	50104030	71,904.38	
Travelling Expenses - Local	50201010	1,122,114.66	
Travelling Expenses - Foreign	50201020	1,912.67	
Training Expenses	50202010	1,743,418.41	
Office Supplies Expenses	50203010	709,090.48	
Accountable Forms Expenses	50203020	220,000.00	
Fuel, Oil and Lubricants Expenses	50203090	827,879.95	
Semi-Expendable Machinery & Equipment Expenses	50203210	117,880.80	
Semi-Expendable Furniture, Fixture and Books	50203220	6,000.00	
Water Expenses	50204010	938,798.42	
Electricity Expenses	50204020	1,579,706.68	
Postage and Courier Services	50205010	55,200.16	
Telephone Expenses	50205020	1,866,506.08	
Internet Subscription Expenses	50205030	222,452.80	
Miscellaneous Expense	50210300	50,040.10	
Legal Services	50211010	66,909.84	
Auditing Services	50211020	3,801,185.58	
Other Professional Services	50211990	6,160,678.69	
Janitorial Services	50212020	2,295,003.42	
Security Services	50212030	9,952,708.91	
Repairs and Maintenance - Building and Other Structures	50213040	1,651,359.46	
Repairs and Maintenance - Machinery and Equipment	50213050	220,312.51	
Repairs and Maintenance - Transportation Equipment	50213060	850,769.75	
Taxes, Duties and Licenses	50215010	625,296.43	
Fidelity Bond Premiums	50215020	128,381.25	
Insurance Expenses	50215030	511,079.92	
Income Tax Expense	50215040	138,070,535.54	
Advertising, Promotional and Marketing Expenses	50299010	127,680.00	
Printing and Publication Expenses	50299020	12,050.11	
Representation Expenses	50299030	156,360.00	
Rent/Lease Expenses	50599050	1,777,631.06	
Subscription Expenses	50299070	195,546.44	
Directors and Committee Member's Fees	50299120	1,560,000.00	
Other Maintenance and Operating Expenses	50299990	7,594,585.83	
Documentary Stamps Expenses	50299140	390.00	
Bank Charges	50301040	5,020,870.28	
Other Financial Charges	50301990	50,000.00	
Depreciation - Building and Other Structures	50501040	4,838,616.27	
Depreciation - Machinery and Equipment	50501050	1,974,998.48	
Depreciation - Transportation Equipment	50501060	216,358.62	
Depreciation - Furniture, Fixtures and Books	50501070	23,313.96	
Depreciation - Service Concession Assets	50501110	286,982,581.04	
Amortization - Intangible Assets	50502010	6,054.34	
TOTAL		35,651,767,283.61	35,651,767,283.61

Prepared by:

- Original signed -

JOSEFA V. GARCIA
Data Controller

Certified Correct:

- Original signed -

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