

**PHILIPPINE RECLAMATION AUTHORITY**  
**Trial Balance**  
**As of March 31, 2021**

Account Name	PFRS Codes	Debit	Credit
Cash - Collecting Officers	10101010	40.00	
Petty Cash Fund	10101020	247,700.00	
Cash in Bank - Local Currency, Current Account	10102020	58,541,722.34	
Cash in Bank - Local Currency, Savings Account	10102030	1,717.28	
Time Deposits - Local Currency	10105020	794,529,033.55	
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	9,306,187,373.22	
Investment in Stocks	10299010	2,225,680.00	
Accounts Receivables	10301010	205,924,474.09	
Allowance for Impairment - Accounts Receivables	10301011		361,689,157.21
Interest Receivables	10301050	27,217,369.80	
Loans Receivables - Others	10301990	30,807,892.80	
Allowance for Impairment - Loans Receivables-Others	10301991		370,309.93
Operating Lease Receivable	10302010	31,141,403.31	
Due from National Government Agencies	10303010	6,018,929,383.84	
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	756,436,639.86	
Due from Subsidiaries/Joint Ventures/Associates	10303060	43,517.71	
Receivables - Disallowances/Charges	10305010	7,648,320.63	
Due from Officers and Employees	10305020	735,591.24	
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	288,244.50	
Investment Property, Land	10501010	9,353,756,184.78	
Buildings	10604010	120,390,333.05	
Accumulated Depreciation - Buildings	10604011		46,524,536.60
Office Equipment	10605020	4,698,963.35	
Accumulated Depreciation - Office Equipment	10605021		3,533,756.99
Information and Communicaton Technology Equipment	10605030	19,945,425.01	
Accumulated Depreciation - Information & Comm. Tech.	10605031		11,816,828.65
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		401,719.25
Other Machinery and Equipment	10605990	213,293.57	
Accumulated Depreciation-Other Machinery & Equipment	10605991		16,544.09
Motor Vehicles	10606010	13,364,608.76	
Accumulated Depreciation - Motor Vehicles	10606011		12,131,023.76
Furniture and Fixtures	10607010	558,161.71	
Accumulated Depreciation - Furniture and Fixtures	10607011		291,229.72
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	10,403,213,984.27	

Accumulated Depreciation - Service Concession -Road Network	10611011		177,149,923.13
Accumulated Depreciation - Service Concession -R-1 Expresswa	10611012		324,267,452.98
Accumulated Depreciation - Service Concession -R-1 Extension	10611013		1,378,086,751.36
Computer Software	10801020	3,908,373.01	
Accumulated Depreciation - Computer Software	10801021		3,807,696.41
Advances to Special Disbursing Officer	19901030	407,000.00	
Advances to Officers and Employees	19901040	115,260.00	
Advances to Contractors	19902010	741,592.98	
Prepaid Rent	19902020	40,936.50	
Prepaid Insurance	19902050	1,162,538.29	
Deferred Input Tax	19902060	58,743,511.92	
Other Prepayments - Real Property Tax	19902990	9,284,081.60	
Other Prepayments - Subscription	19902990	2,718,164.59	
Guaranty Deposits	19903020	157,566.60	
Other Assets	19999990	117,336.36	
Accounts Payable	20101010		1,453,861,764.00
Due to Officers and Employees	20101020		2,404,170.26
Finance Lease Liability	20101070		3,544,292.84
Due to BIR	20201010		2,481,183.00
Due to GSIS	20201020		1,945,126.13
Due to Pag-Ibig	20201030		237,833.94
Due to Philhealth	20201040		432,552.00
Due to Treasurer of the Philippines	20201090		2,610,400.44
Due to SSS	20201110		291,280.28
Value Added Tax Payable	20201120		36,693,973.91
Income Tax Payable	20201130		61,728,996.57
Guaranty/Security Deposits Payable	20401040		1,466,908.90
Customer's Deposit Payable	20401050		5,312,440.69
Trust Liabilities-Social Environment Fund-Pasay-SM	20401060		1,304,455,505.92
Deferred Service Concession Revenue	20501020		8,109,750,612.65
Output Tax	20501030		125,828,583.94
Other Deferred Credits	20501990		7,380,273.10
Other Unearned Revenue-Yeung Marine Holdings	20502990		205,338.47
Deferred Tax Liabilities	20901010		159,050,100.48
Dividends Payable	29999090		1,650,683,398.47
Other Payables	29999990		14,501,741.08
Government Equity	30101020		3,248,276,056.54
Retained Earnings/(Deficit)	30701010		17,077,071,685.02
Service Income - Clearance and Certification Fees	40201040		160,000.00
Service Income - Processing Fees	40201130		1,000,000.00
Other Service Income	40201990		291,416,151.54
Rent/Lease Income	40202050		13,522,888.89
Sales Revenue	40202160		12,005,085.11
Interest Income	40202210		25,617,970.69
Fines and Penalties - Business Income	40202230		11,936.89

Service Concession Revenue - PEATC	40202240		39,926,323.94
Service Concession Revenue - Road Networks	40202240		91,077,291.05
Service Concession Revenue - Others	40202240		421,459.05
Miscellaneous Income	40603990		380,905.11
Salaries and Wages - Regular	50101010	25,530,316.07	
Personnel Economic Relief Allowance (PERA)	50102010	1,070,818.16	
Representation Allowance	50102020	795,375.00	
Transportation Allowance	50102030	645,375.00	
Overtime and Night Pay	50102130	231,796.89	
Other Bonuses and Allowances	50102990	73,825.00	
Retirement and Life Insurance Premiums	50103010	3,057,523.28	
Pag-Ibig Contributions	50103020	54,500.00	
Philhealth Contributions	50103030	318,364.81	
Employees Compensation Insurance Premiums	50103040	54,500.00	
Terminal Leave Benefits	50104030	17,649.79	
Travelling Expenses - Local	50201010	88,214.06	
Training Expenses	50202010	472,025.95	
Office Supplies Expenses	50203010	319,525.95	
Accountable Forms Expenses	50203020	220,000.00	
Fuel, Oil and Lubricants Expenses	50203090	321,138.47	
Semi-Expendable Machinery & Equipment Expenses	50203210	2,534.82	
Water Expenses	50204010	237,810.18	
Electricity Expenses	50204020	295,497.71	
Postage and Courier Services	50205010	12,709.71	
Telephone Expenses	50205020	384,899.12	
Internet Subscription Expenses	50205030	76,975.08	
Legal Services	50211010	5,400.00	
Auditing Services	50211020	3,761,811.18	
Other Professional Services	50211990	1,270,762.95	
Janitorial Services	50212020	622,745.95	
Repairs and Maintenance - Building and Other Structures	50213040	464,355.71	
Repairs and Maintenance - Machinery and Equipment	50213050	19,196.43	
Repairs and Maintenance - Transportation Equipment	50213060	355,598.23	
Taxes, Duties and Licenses	50215010	14,426.20	
Fidelity Bond Premiums	50215020	54,731.25	
Insurance Expenses	50215030	220,848.15	
Income Tax Expense	50215040	76,602,388.08	
Advertising, Promotional and Marketing Expenses	50299010	1,950.00	
Printing and Publication Expenses	50299020	5,946.54	
Representation Expenses	50299030	43,959.11	
Rent/Lease Expenses	50599050	184,416.07	
Subscription Expenses	50299070	137,466.44	
Directors and Committee Member's Fees	50299120	366,000.00	
Other Maintenance and Operating Expenses	50299990	2,264,943.67	
Bank Charges	50301040	1,573,747.60	
Other Financial Charges	50301990	50,000.00	
Depreciation - Building and Other Structures	50501040	1,612,872.09	
Depreciation - Machinery and Equipment	50501050	641,181.63	
Depreciation - Transportation Equipment	50501060	110,548.44	
Depreciation - Furniture, Fixtures and Books	50501070	7,771.32	
Depreciation - Service Concession Assets	50501110	95,660,860.34	
Amortization - Intangible Assets	50502010	4,272.42	

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**TOTAL**

**38,429,105,966.26**

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