

PHILIPPINE RECLAMATION AUTHORITY
Trial Balance
As of March 31, 2022

Account Name	PFRS Codes	Debit	Credit
Petty Cash Fund	10101020	254,000.00	
Cash in Bank - Local Currency, Current Account	10102020	60,917,648.35	
Cash in Bank - Local Currency, Savings Account	10102030	1,717.28	
Time Deposits - Local Currency	10105020	400,253,590.31	
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	8,037,722,106.27	
Investment in Stocks	10299010	2,225,680.00	
Accounts Receivables	10301010	185,198,041.14	
Allowance for Impairment - Accounts Receivables	10301011		72,964,773.03
Interest Receivables	10301050	24,373,775.61	
Receivables from Joint Ventures	10301220	5,000.00	
Loans Receivables - Others	10301990	26,545,722.94	
Allowance for Impairment - Loans Receivables-Others	10301991		7,922,051.93
Operating Lease Receivable	10302010	31,139,138.79	
Due from National Government Agencies	10303010	2,518,860,032.00	
Allowance for Impairment- Due from NGA	10303012		2,384,092,032.00
Due from Local Government Units	10303030	66,369,249.40	
Allowance for Impairment - Due from LGU	10303032		66,369,249.40
Due from Government Corporations	10303050	661,142,522.21	
Allowance for Impairment-Due from Other Government Agency	10303052		184,671,933.99
Due From Subsidiaries/Joint Ventures/Associates	10303060	102,271.00	
Due from Officers and Employees	10305020	769,450.39	
Other Receivables	10305990	913,612.87	
Receivables - Disallowances/Charges	10399010	10,234,143.21	
Merchandise Inventory	10401010	676,507,753.64	
Work-in-Process Inventory	10403020	216,488,975.49	
Office Supplies Inventory	10404010	948,250.35	
Investment Property, Land	10501010	9,353,756,184.78	
Buildings	10604010	121,373,830.37	
Accumulated Depreciation - Buildings	10604011		52,976,024.96
Office Equipment	10605020	4,760,891.92	
Accumulated Depreciation - Office Equipment	10605021		3,824,606.56
Information and Communicaton Technology Equipment	10605030	21,247,125.00	
Accumulated Depreciation - Information & Comm. Tech.	10605031		14,010,432.41
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		495,737.09
Other Machinery and Equipment	10605990	213,293.57	
Accumulated Depreciation-Other Machinery & Equipment	10605991		34,383.41
Motor Vehicles	10606010	14,079,756.30	
Accumulated Depreciation - Motor Vehicles	10606011		12,282,807.74
Furniture and Fixtures	10607010	558,161.71	
Accumulated Depreciation - Furniture and Fixtures	10607011		322,315.00
Leased Asset - Building and Other Structures	10608010	5,350,500.00	
Accumulated Depreciation - Leased Asset	10608021		5,146,410.71
Service Concession - Road Networks	10611010	12,308,153,981.27	
Accumulated Depreciation - Service Concession -Road Networ	10611011		195,484,200.29
Accumulated Depreciation - Service Concession -R-1 Express	10611012		505,498,881.12
Accumulated Depreciation - Service Concession -R-1 Extensio	10611013		1,637,501,243.60
Computer Software	10801020	4,092,898.01	
Accumulated Depreciation - Computer Software	10801021		3,809,478.33
Advances to Special Disbursing Officer	19901030	675,760.00	
Advances to Officers and Employees	19901040	276,694.23	
Advances to Contractors	19902010	4,837,546.87	
Prepaid Rent	19902020	40,936.50	
Prepaid Insurance	19902050	867,679.93	

Deferred Input Tax	19902060	58,743,511.92	
Other Prepayments - Real Property Tax	19902990	2,388,616.00	
Other Prepayments - Subscription	19902990	872,530.46	
Other Prepayments - The Tent Acacia Estates	19902990	30,000.00	
Other Prepayments - Cebu Pacific/APDeJesus	19902990	51,228.64	
Other Prepayments - PNOOC	19902990	745,248.00	
Other Prepayments - UCPB Safety Box Deposit	19902990	21,000.00	
Guaranty Deposits	19903020	157,566.60	
Other Assets	19999990	117,336.36	
Accounts Payable	20101010		1,464,722,241.44
Due to Officers and Employees	20101020		268,894.76
Finance Lease Liability	20101070		510,223.25
Due to BIR	20201010		5,093,256.33
Due to GSIS	20201020		2,685,149.25
Due to Pag-Ibig	20201030		179,328.61
Due to Philhealth	20201040		239,004.27
Due to Treasurer of the Philippines	20201090		2,300,470.37
Due to SSS	20201110		190,035.28
Value Added Tax Payable	20201120		7,675,834.01
Income Tax Payable	20201130		10,799,771.56
Guaranty/Security Deposits Payable	20401040		23,802,574.41
Customer's Deposit Payable	20401050		5,359,005.00
Trust Liabilities-Social Environment Fund-Pasay-SM	20401060		1,427,194,406.54
Deferred Service Concession Revenue	20501020		9,574,044,689.27
Output Tax	20501030		251,703,264.99
Other Deferred Credits	20501990		7,305,171.64
Unearned Revenue/Income-Investment Property	20502010		785,989.34
Other Unearned Revenue-Yeung Marine Holdings	20502990		286,499.83
Other Unearned Revenue-Sunny Place Realty	20502990		74,737.07
Deferred Tax Liabilities	20901010		105,497,794.22
Other Payables	29999990		15,889,674.06
Dividends Payable	29999090		256,099,461.96
Government Equity	30101020		3,248,276,056.54
Retained Earnings/(Deficit)	30701010		13,209,760,253.64
Service Income - Clearance and Certification Fees	40201040		120,000.00
Fines and Penalties - Service Income	40201140		19,337,132.13
Restoration Fee	40201160		1,044,887.50
Other Service Income	40201990		31,375,238.17
Rent/Lease Income	40202050		30,374,937.55
Sales Revenue	40202160		4,300.27
Interest Income	40202210		18,706,781.80
Fines and Penalties - Business Income	40202230		307,433.62
Service Concession Revenue - PEATC	40202240		42,138,009.79
Service Concession Revenue - ROAD NETWORKS	4202240		91,077,291.06
Service Concession Revenue - Others	40202240		128,874.59
Other Business Income	40202990		523,289.98
Miscellaneous Income	40603990		272,816.20
Salaries and Wages - Regular	50101010	34,217,507.37	
Personnel Economic Relief Allowance (PERA)	50102010	1,075,500.01	
Representation Allowance	50102020	799,625.00	
Transportation Allowance	50102030	649,625.00	
Other Compensation-Hazard Pay	50102110	13,000.00	
Overtime and Night Pay	50102130	264,698.78	
Year End Bonuses	50102140	1,414,792.00	
Directors and Committee Member's Fees	50102170	261,000.00	
Other Bonuses and Allowances	50102990	618,695.00	
Retirement and Life Insurance Premiums	50103010	3,902,876.98	
Pag-Ibig Contributions	50103020	53,800.00	
Philhealth Contributions	50103030	365,610.60	
Employees Compensation Insurance Premiums	50103040	53,800.00	
Terminal Leave Benefits	50104030	39,392.24	
Travelling Expenses - Local	50201010	393,794.84	
Training Expenses	50202010	251,230.88	
Office Supplies Expenses	50203010	726,615.53	
Fuel, Oil and Lubricants Expenses	502030900	468,761.74	

Semi-Expandable Machinery & Equipment Equipment	50203210	785.71	
Semi-Expandable Furniture, Fixture & Books Expenses	50203220	1,682.59	
Water Expenses	50204010	420,550.46	
Electricity Expenses	50204020	581,596.34	
Postage and Courier Services	50205010	2,823.75	
Telephone Expenses	50205020	476,679.78	
Extraordinary and Miscellaneous Expenses	50210030	5.00	
Legal Services	50211010	24,700.00	
Auditing Services	50211020	1,402,049.79	
Other Professional Services	50211990	2,910,416.22	
Janitorial Services	50212020	601,456.97	
Repairs and Maintenance - Building and Other Structures	50213040	1,443,687.77	
Repairs and Maintenance - Transportation Equipment	50213060	393,631.99	
Taxes, Duties and Licenses	50215010	15,647.39	
Fidelity Bond Premiums	50215020	53,606.25	
Insurance Expense	50215030	259,648.82	
Income Tax Expenses	50215040	13,676,086.57	
Printing and Publication Expenses	50299020	6,323.04	
Representation Expenses	50299030	97,686.88	
Rent/Lease Expenses	50599050	3,979,503.22	
Subscription Expenses	26704240	267,042.40	
Documentary Stamps Expenses	50299140	11,136.00	
Other Maintenance and Operating Expenses	50299990	3,240,281.12	
Bank Charges	50301040	2,186,697.53	
Depreciation - Building and Other Structures	50501040	1,612,872.09	
Depreciation - Machinery and Equipment	50501050	598,687.54	
Depreciation - Transportation Equipment	50501060	22,986.90	
Depreciation - Furniture, Fixture and Books	50501070	7,771.32	
Depreciation- Leased Asset	50501080	306,133.92	
Depreciation - Service Concession Assets	50501110	95,660,860.35	
TOTAL		35,007,762,502.86	35,007,762,502.86

Prepared by:

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Data Controller

Certified Correct:

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