

PHILIPPINE RECLAMATION AUTHORITY
Trial Balance
As of June 30, 2022

Account Name	PFRS Codes	Debit	Credit
Petty Cash Fund	10101020	279,000.00	
Cash in Bank - Local Currency, Current Account	10102020	103,540,559.56	
Cash in Bank - Local Currency, Savings Account	10102030	1,717.28	
Time Deposits - Local Currency	10105020	256,816,609.78	
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	6,735,307,522.06	
Investment in Stocks	10299010	2,225,680.00	
Accounts Receivables	10301010	186,282,292.88	
Allowance for Impairment - Accounts Receivables	10301011		72,964,773.03
Interest Receivables	10301050	32,155,315.18	
Receivables from Joint Ventures	10301220	5,000.00	
Loans Receivables - Others	10301990	26,448,624.64	
Allowance for Impairment - Loans Receivables-Others	10301991		7,922,051.93
Operating Lease Receivable	10302010	32,602,987.20	
Due from National Government Agencies	10303010	2,483,860,032.00	
Allowance for Impairment- Due from NGA	10303012		2,349,092,032.00
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	743,443.05	
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	627,465.98	
Investment Property, Land	10501010	9,350,334,548.58	
Buildings	10604010	120,390,333.05	
Accumulated Depreciation - Buildings	10604011		54,588,897.05
Office Equipment	10605020	4,760,891.92	
Accumulated Depreciation - Office Equipment	10605021		3,894,489.43
Information and Communicaton Technology Equipment	10605030	21,597,571.43	
Accumulated Depreciation - Information & Comm. Tech.	10605031		14,524,869.58
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		519,241.55
Other Machinery and Equipment	10605990	213,293.57	
Accumulated Depreciation-Other Machinery & Equipment	10605991		38,843.24
Motor Vehicles	10606010	14,079,756.30	
Accumulated Depreciation - Motor Vehicles	10606011		12,305,794.64
Furniture and Fixtures	10607010	558,161.71	
Accumulated Depreciation - Furniture and Fixtures	10607011		330,086.32
Leased Asset - Building and Other Structures	10608010	5,350,500.00	

Accumulated Depreciation - Leased Asset	10608021		5,350,500.00
Service Concession - Road Networks	10611010	12,308,153,981.27	
Accumulated Depreciation - Service Concession -Road Network	10611011		200,067,769.58
Accumulated Depreciation - Service Concession -R-1 Expressway	10611012		536,675,044.62
Accumulated Depreciation - Service Concession -R-1 Extension	10611013		1,697,402,371.16
Computer Software	10801020	5,526,905.06	
Accumulated Depreciation - Computer Software	10801021		3,954,405.26
Advances to Special Disbursing Officer	19901030	302,257.80	
Advances to Officers and Employees	19901040	789,318.51	
Advances to Contractors	19902010	783,800.38	
Prepaid Rent	19902020	40,936.50	
Prepaid Insurance	19902050	668,863.73	
Deferred Input Tax	19902060	58,743,511.92	
Withholding Tax at Source	19902080	-	
Other Prepayments	19902090	6,199.96	
Other Prepayments - Real Property Tax	19902990	1,181,608.00	
Other Prepayments - Subscription	19902990	2,108,450.16	
Other Prepayments - Red Cross	19902990	100,000.00	
Other Prepayments - PNOG	19902990	959,918.40	
Other Prepayments - UCPB Safety Box Deposit	19902990	21,000.00	
Other Prepayments - San Nicolas Shoal	19902990	999,412.17	
Other Prepayments - Meralco	19902990	25,837.77	
Other Prepayments - DPWH - NCR	19902990	5,054,167.50	
Guaranty Deposits	19903020	157,566.60	
Restricted Fund	19904010	1,427,202,370.08	
Other Assets	19999990	117,336.36	
Accounts Payable	20101010		1,454,044,067.55
Due to Officers and Employees	20101020		227,096.80
Finance Lease Liability	20101070		306,133.97
Due to BIR	20201010		3,010,409.47
Due to GSIS	20201020		4,427,861.29
Due to Pag-Ibig	20201030		99,720.54
Due to Philhealth	20201040		451,749.74
Due to NGA's NDRC MSE User's Fee	20201050		53,157,699.00
Due to LGU's	20201060		19,593,957.00
Due to Treasurer of the Philippines	20201090		2,261,995.74
Due to SSS	20201110		92,860.28
Value Added Tax Payable	20201120		6,157,180.16
Income Tax Payable	20201130		41,666,736.02
Guaranty/Security Deposits Payable	20401040		23,802,574.41
Customer's Deposit Payable	20401050		5,309,005.00
Trust Liabilities-Social Environment Fund-Pasay-SM	20401060		1,430,886,308.87
Deferred Service Concession Revenue	20501020		9,482,967,398.21
Output Tax	20501030		251,708,767.76
Other Deferred Credits	20501990		7,087,443.67
Other Unearned Revenue-Yeung Marine Holdings	20502990		117,737.79
Other Unearned Revenue-Sunny Place Realty	20502990		74,737.07
Other Unearned Revenue-Baseline Construction	20502990		53,960.00
Other Unearned Revenue-H-Mega Global	20502990		40,802.04
Deferred Tax Liabilities	20901010		105,497,794.22
Other Payables	29999990		12,695,752.46
Government Equity	30101020		3,248,276,056.54
Retained Earnings/(Deficit)	30701010		13,219,083,930.01

Service Income - Clearance and Certification Fees	40201040	280,000.00
Fines and Penalties - Service Income	40201140	19,297,132.13
Restoration Fee	40201160	1,044,887.50
Other Service Income	40201990	404,580,272.17
Rent/Lease Income	40202050	90,437,086.51
Sales Revenue	40202160	8,069.09
Interest Income	40202210	36,407,877.92
Fines and Penalties - Business Income	40202230	396,941.66
Service Concession Revenue - PEATC	40202240	92,937,532.52
Service Concession Revenue - ROAD NETWORKS	4202240	182,154,582.12
Service Concession Revenue - Others	40202240	393,540.84
Other Business Income	40202990	523,289.98
Miscellaneous Income	40603990	502,840.44
Salaries and Wages - Regular	50101010	64,310,493.72
Personnel Economic Relief Allowance (PERA)	50102010	2,143,454.55
Representation Allowance	50102020	1,588,750.00
Transportation Allowance	50102030	1,276,750.00
Honoraria	50102100	3,200.00
Other Compensation-Hazard Pay	50102110	13,000.00
Overtime and Night Pay	50102130	580,552.01
Year End Bonuses	50102140	1,482,738.00
Mid-Year Bonus	50102160	9,915,258.00
Directors and Committee Member's Fees	50102170	1,851,000.00
Other Bonuses and Allowances	50102990	724,115.00
Retirement and Life Insurance Premiums	50103010	7,340,829.92
Pag-Ibig Contributions	50103020	107,200.00
Philhealth Contributions	50103030	761,287.06
Employees Compensation Insurance Premiums	50103040	107,200.00
Terminal Leave Benefits	50104030	214,630.09
Travelling Expenses - Local	50201010	1,757,503.83
Training Expenses	50202010	1,443,324.56
Office Supplies Expenses	50203010	1,148,702.43
Fuel, Oil and Lubricants Expenses	502030900	1,001,284.82
Semi-Expandable Machinery & Equipment Equipment	50203210	75,478.34
Semi-Expandable Furniture, Fixture & Books Expenses	50203220	5,426.79
Water Expenses	50204010	891,138.78
Electricity Expenses	50204020	1,227,150.09
Postage and Courier Services	50205010	7,983.32
Telephone Expenses	50205020	1,176,198.72
Extraordinary and Miscellaneous Expenses	50210030	5.00
Legal Services	50211010	36,366.00
Auditing Services	50211020	2,154,120.42
Other Professional Services	50211990	6,665,174.57
Janitorial Services	50212020	1,529,525.90
Security Services	50212030	5,489,404.32
Repairs and Maintenance - Building and Other Structures	50213040	2,374,351.38
Repairs and Maintenance - Machinery and Equipment	50213050	156,000.00
Repairs and Maintenance - Transportation Equipment	50213060	734,327.96
Taxes, Duties and Licenses	50215010	180,849,355.36
Fidelity Bond Premiums	50215020	143,206.25
Insurance Expense	50215030	486,694.39
Income Tax Expenses	50215040	68,774,626.05
Advertising, Promotional and Marketing Expenses	50299010	15,914.29

Printing and Publication Expenses	50299020	722,250.73	
Representation Expenses	50299030	528,978.81	
Rent/Lease Expenses	50599050	7,702,196.57	
Subscription Expenses	26704240	324,842.40	
Documentary Stamps Expenses	50299140	11,196.00	
Other Maintenance and Operating Expenses	50299990	7,138,094.68	
Bank Charges	50301040	3,043,462.17	
Depreciation - Building and Other Structures	50501040	3,225,744.18	
Depreciation - Machinery and Equipment	50501050	1,210,971.87	
Depreciation - Transportation Equipment	50501060	45,973.80	
Depreciation - Furniture, Fixture and Books	50501070	15,542.64	
Depreciation- Leased Asset	50501080	510,223.21	
Depreciation - Service Concession Assets	50501110	191,321,720.70	
Amortization - Intangible Assets	50502010	144,926.93	
TOTAL		35,416,937,302.26	35,416,937,302.26

Prepared by:

- Signed -
JOSEFA V. GARCIA
Data Controller

Certified Correct:

- Signed -
CELESTINO A. CUSTODIO
DM-Accounting Services Department