

PHILIPPINE RECLAMATION AUTHORITY
Trial Balance
As of December 31, 2020

| Account Name | PFRS Codes | Debit | Credit |
|---|------------|-------------------|------------------|
| Cash - Collecting Officers | 10101010 | 335,453.11 | |
| Cash in Bank - Local Currency, Current Account | 10102020 | 60,486,857.42 | |
| Cash in Bank - Local Currency, Savings Account | 10102030 | 1,717.28 | |
| Time Deposits - Local Currency | 10105020 | 1,795,693,262.92 | |
| 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 | 6,990,374,747.96 | |
| Investment in Stocks | 10299010 | 2,225,680.00 | |
| Accounts Receivables | 10301010 | 206,117,041.92 | |
| Allowance for Impairment - Accounts Receivables | 10301011 | | 361,689,157.21 |
| Interest Receivables | 10301050 | 26,769,173.84 | |
| Loans Receivables - Others | 10301990 | 32,859,210.84 | |
| Allowance for Impairment - Loans Receivables-Others | 10301991 | | 370,309.93 |
| Operating Lease Receivable | 10302010 | 31,160,274.27 | |
| 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 | 2,054,311.03 | |
| Receivables - Disallowances/Charges | 10305010 | 7,723,776.18 | |
| Due from Officers and Employees | 10305020 | 606,604.42 | |
| 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 | 328,811.75 | |
| Investment Property, Land | 10501010 | 9,353,756,184.78 | |
| Buildings | 10604010 | 120,390,333.05 | |
| Accumulated Depreciation - Buildings | 10604011 | | 44,911,664.51 |
| Office Equipment | 10605020 | 4,683,900.85 | |
| Accumulated Depreciation - Office Equipment | 10605021 | | 3,460,558.32 |
| Information and Communicaton Technology Equipment | 10605030 | 18,824,907.15 | |
| Accumulated Depreciation - Information & Comm. Tech. | 10605031 | | 11,275,323.37 |
| 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 | | 378,214.79 |
| Other Machinery and Equipment | 10605990 | 15,079.28 | |
| Accumulated Depreciation-Other Machinery & Equipment | 10605991 | | 13,570.87 |
| Motor Vehicles | 10606010 | 13,364,608.76 | |
| Accumulated Depreciation - Motor Vehicles | 10606011 | | 12,020,475.32 |
| Furniture and Fixtures | 10607010 | 558,161.71 | |
| Accumulated Depreciation - Furniture and Fixtures | 10607011 | | 283,458.40 |
| 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 | | 172,566,353.84 |
| Accumulated Depreciation - Service Concession -R-1 Expressway | 10611012 | | 293,091,289.50 |
| Accumulated Depreciation - Service Concession -R-1 Extension | 10611013 | | 1,318,185,623.79 |
| Computer Software | 10801020 | 3,908,373.01 | |
| Accumulated Depreciation - Computer Software | 10801021 | | 3,803,423.99 |

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| Advances to Special Disbursing Officer | 19901030 | 74,185.34 | |
| Advances to Contractors | 19902010 | 763,061.08 | |
| Prepaid Rent | 19902020 | 40,936.50 | |
| Prepaid Insurance | 19902050 | 34,998.20 | |
| Deferred Input Tax | 19902060 | 58,743,511.92 | |
| Input Tax | 199020601 | 415,989.21 | |
| Withholding Tax at Source | 19902080 | 8,001,862.48 | |
| Other Prepayments - Real Property Tax | 19902990 | 9,284,081.60 | |
| Other Prepayments - Subscription | 19902990 | 1,500,224.00 | |
| Guaranty Deposits | 19903020 | 157,566.60 | |
| Other Assets | 19999990 | 117,336.36 | |
| Accounts Payable | 20101010 | | 1,469,387,961.29 |
| Due to Officers and Employees | 20101020 | | 2,404,170.26 |
| Finance Lease Liability | 20101070 | | 3,544,292.84 |
| Due to BIR | 20201010 | | 3,215,324.60 |
| Due to GSIS | 20201020 | | 1,079,646.08 |
| Due to Pag-Ibig | 20201030 | | 121,560.53 |
| Due to Philhealth | 20201040 | | 232,479.70 |
| Due to Treasurer of the Philippines | 20201090 | | 2,675,620.82 |
| Due to SSS | 20201110 | | 183,840.28 |
| Value Added Tax Payable | 20201120 | | 1,911,678.96 |
| Guaranty/Security Deposits Payable | 20401040 | | 1,327,239.66 |
| Customer's Deposit Payable | 20401050 | | 5,312,440.69 |
| Trust Liabilities-Social Environment Fund-Pasay-SM | 20401060 | | 345,685,685.96 |
| Deferred Service Concession Revenue | 20501020 | | 8,200,827,903.70 |
| Output Tax | 20501030 | | 125,828,584.13 |
| Other Deferred Credits | 20501990 | | 7,405,306.92 |
| Deferred Tax Liabilities | 20901010 | | 159,050,100.48 |
| Dividends Payable | 29999090 | | 1,650,683,398.47 |
| Other Payables | 29999990 | | 14,164,977.40 |
| Government Equity | 30101020 | | 3,248,276,056.54 |
| Retained Earnings/(Deficit) | 30701010 | | 16,263,294,105.78 |
| Service Income - Clearance and Certification Fees | 40201040 | | 670,000.00 |
| Service Income - Processing Fee | 40201130 | | 6,479.59 |
| Fines and Penalties - Service Income | 40201140 | | 49,445.00 |
| Other Service Income | 40201990 | | 909,987,048.99 |
| Rent/Lease Income | 40202050 | | 91,901,094.19 |
| Sales Revenue | 40202160 | | 27,606.13 |
| Interest Income | 40202210 | | 203,167,077.06 |
| Fines and Penalties - Business Income | 40202230 | | 29,225.88 |
| Service Concession Revenue - PEATC | 40202240 | | 88,367,941.90 |
| Service Concession Revenue - Easytrip | 40202240 | | 54,065,518.62 |
| Service Concession Revenue - Road Networks | 40202240 | | 287,972,408.05 |
| Service Concession Revenue - Others | 40202240 | | 1,958,508.45 |
| Miscellaneous Income | 40603990 | | 948,054.33 |
| Other Fines and Penalties | 40603991 | | 1,443.92 |
| Salaries and Wages - Regular | 50101010 | 99,063,822.92 | |
| Personnel Economic Relief Allowance (PERA) | 50102010 | 3,994,728.09 | |
| Representation Allowance | 50102020 | 3,304,250.00 | |
| Transportation Allowance | 50102030 | 2,586,750.00 | |
| Clothing/Uniform Allowance | 50102040 | 1,002,000.00 | |
| Other Compensation - Hazard Pay | 50102110 | 219,033.90 | |
| Overtime and Night Pay | 50102130 | 820,623.50 | |
| Year End Bonus | 50102140 | 8,511,496.61 | |
| Cash Gift | 50102150 | 846,500.00 | |
| Other Bonuses and Allowances | 50102990 | 11,493,319.00 | |
| Retirement and Life Insurance Premiums | 50103010 | 11,901,261.26 | |
| Pag-Ibig Contributions | 50103020 | 202,100.00 | |
| Philhealth Contributions | 50103030 | 1,209,029.27 | |

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| Employees Compensation Insurance Premiums | 50103040 | 200,900.00 | |
| Terminal Leave Benefits | 50104030 | 8,099,958.76 | |
| Travelling Expenses - Local | 50201010 | 1,165,463.31 | |
| Travelling Expenses - Foreign | 50201020 | 22,952.00 | |
| Training Expenses | 50202010 | 901,559.05 | |
| Office Supplies Expenses | 50203010 | 1,091,189.13 | |
| Fuel, Oil and Lubricants Expenses | 50203090 | 960,408.70 | |
| Semi-Expendable Machinery & Equipment Expenses | 50203210 | 256,381.60 | |
| Semi-Expendable Furniture, Fixture and Books Expenses | 50203220 | 3,847.12 | |
| Water Expenses | 50204010 | 1,427,193.54 | |
| Electricity Expenses | 50204020 | 2,699,298.87 | |
| Postage and Courier Services | 50205010 | 54,208.08 | |
| Telephone Expenses | 50205020 | 3,322,482.99 | |
| Internet Subscription Expenses | 50205030 | 288,231.32 | |
| Cable, Satellite, Telegraph and Radio Expenses | 50205040 | 32,410.71 | |
| Extraordinary and Miscellaneous Expenses | 50210030 | 93,676.50 | |
| Legal Services | 50211010 | 1,414,884.14 | |
| Auditing Services | 50211020 | 8,454,380.46 | |
| Other Professional Services | 50211990 | 13,373,574.15 | |
| Janitorial Services | 50212020 | 3,111,405.27 | |
| Security Services | 50212030 | 21,875,753.25 | |
| Repairs and Maintenance - Building and Other Structures | 50213040 | 2,527,154.70 | |
| Repairs and Maintenance - Machinery and Equipment | 50213050 | 133,053.34 | |
| Repairs and Maintenance - Transportation Equipment | 50213060 | 642,962.47 | |
| Taxes, Duties and Licenses | 50215010 | 1,367,502.06 | |
| Fidelity Bond Premiums | 50215020 | 206,006.25 | |
| Insurance Expense | 50215030 | 1,342,077.49 | |
| Income Tax Expenses | 50215040 | 268,286,167.85 | |
| Advertising, Promotional, and Marketing Expenses | 50299010 | 164,736.00 | |
| Printing and Publication Expenses | 50299020 | 53,006.45 | |
| Representation Expenses | 50299030 | 514,978.70 | |
| Rent/Lease Expenses | 50299050 | 920,397.04 | |
| Subscription Expenses | 50299070 | 150,342.80 | |
| Director's and Committee Members Fees | 50299120 | 4,083,540.00 | |
| Documentary Stamps Expenses | 50299140 | 420.00 | |
| Other Maintenance and Operating Expenses | 50299990 | 8,289,484.90 | |
| Bank Charges | 50301040 | 7,079,616.93 | |
| Depreciation - Building and Other Structures | 50501040 | 6,451,488.36 | |
| Depreciation - Machinery and Equipment | 50501050 | 2,149,802.79 | |
| Depreciation - Transportation Equipment | 50501060 | 442,193.76 | |
| Depreciation - Furniture, Fixtures and Books | 50501070 | 29,581.78 | |
| Depreciation Expense - Leased Assets | 50501080 | 1,624,800.00 | |
| Depreciation - Service Concession Assets | 50501110 | 306,306,685.21 | |
| Amortization - Intangible Assets | 50502010 | 32,180.26 | |
| TOTAL | | 37,731,078,456.32 | 37,731,078,456.32 |