

**PHILIPPINE RECLAMATION AUTHORITY**

**Trial Balance**

**As of March 31, 2020**

<b>Account Name</b>	<b>PFRS Codes</b>	<b>Debit</b>	<b>Credit</b>
Cash - Collecting Officers	10101010	1,381,218.24	
Petty Cash Fund	10101020	208,000.00	
Cash in Bank - Local Currency, Current Account	10102020	3,733,161,816.03	
Cash in Bank - Local Currency, Savings Account	10102030	1,717.28	
Time Deposits - Local Currency	10105020	1,578,418,469.19	
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	9,004,585,340.21	
Investment in Stocks	10299010	2,225,680.00	
Accounts Receivables	10301010	199,513,663.05	
Allowance for Impairment - Accounts Receivables	10301011		367,643,589.82
Interest Receivables	10301050	50,168,733.93	
Loans Receivables - Others	10301990	41,789,070.37	
Allowance for Impairment - Loans Receivables-Others	10301991		370,309.93
Finance Lease Receivables	10302020	16,120,850.18	
Due from National Government Agencies	10303010	2,933,494,832.00	
Due from Local Government Units	10303030	66,369,249.40	
Due from Government Corporations	10303050	851,730,757.51	
Due from Subsidiaries/Joint Ventures/Associates	10303060	43,517.71	
Receivables - Disallowances/Charges	10305010	8,117,779.68	
Due from Officers and Employees	10305020	365,980.34	
Other Receivables	10305990	913,612.87	
Allowance for Impairment - Other Receivables	10305991		5,638,812.29
Merchandise Inventory	10401010	675,533,718.96	
Work-in-Process Inventory	10403020	216,488,975.49	
Office Supplies Inventory	10404010	569,078.14	
Investment Property, Land	10501010	9,353,756,184.78	
Buildings	10604010	120,390,333.05	
Accumulated Depreciation - Buildings	10604011		40,073,048.24
Office Equipment	10605020	4,683,900.85	
Accumulated Depreciation - Office Equipment	10605021		3,210,050.97
Information and Communication Technology Equipment	10605030	16,430,518.30	
Accumulated Depreciation - Information & Comm. Tech.	10605031		9,995,743.47
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		307,701.41
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		11,688,830.00
Furniture and Fixtures	10607010	558,161.71	
Accumulated Depreciation - Furniture and Fixtures	10607011		260,144.60
Service Concession - Road Networks	10611010	9,471,987,651.27	
Accumulated Depreciation - Service Concession -Road Network	10611011		158,815,645.97

Accumulated Depreciation - Service Concession -R-1 Expressway	10611012		229,127,907.66
Accumulated Depreciation - Service Concession -R-1 Extension	10611013		1,153,208,987.82
Computer Software	10801020	3,908,373.01	
Accumulated Depreciation - Computer Software	10801021		3,777,869.20
Advances to Special Disbursing Officer	19901030	570,925.00	
Advances to Officers and Employees	19901040	396,956.71	
Advances to Contractors	19902010	1,568,493.06	
Prepaid Rent	19902020	40,936.50	
Prepaid Insurance	19902050	503,991.94	
Deferred Input Tax	19902060	58,745,196.86	
Input Tax	1990206001	63,085.36	
Withholding Tax at Source	19902080	189,075,341.71	
Other Prepayments - Real Property Tax	19902990	9,284,081.60	
Other Prepayments - Subscription	19902990	1,040,305.13	
Guaranty Deposits	19903020	157,401.18	
Other Assets	19999990	117,336.36	
Accounts Payable	20101010		1,323,341,021.72
Due to Officers and Employees	20101020		147,625.16
Due to BIR	20201010		3,711,579.33
Due to GSIS	20201020		1,522,414.14
Due to Pag-Ibig	20201030		229,464.17
Due to Philhealth	20201040		107,770.90
Due to Treasurer of the Philippines	20201090		2,801,305.59
Due to SSS	20201110		275,050.28
Value Added Tax Payable	20201120		271,821,578.99
Income Tax Payable	20201130		74,892,767.30
Guaranty/Security Deposits Payable	20401040		3,864,530.66
Customer's Deposit Payable	20401050		10,515,150.23
Trust Liabilities-Social Environment Fund-Pasay-SM	20401060		301,058,748.76
Deferred Finance Lease Revenue	20501010		1,955,920.33
Deferred Service Concession Revenue	20501020		7,498,541,588.51
Output Tax	20501030		537,777,141.56
Other Deferred Credits	20501990		8,179,749.35
Unearned Revenue/ Income - Investment Property	20502010		30,943,607.33
Deferred Tax Liabilities	20901010		182,037,237.98
Dividends Payable	29999090		799,930,648.16
Other Payables	29999990		13,249,401.95
Government Equity	30101020		3,248,276,056.54
Retained Earnings/(Deficit)	30701010		21,472,454,653.98
Service Income - Clearance and Certification Fees	40201040		270,000.00
Other Service Income	40201990		797,919,705.99
Rent/Lease Income	40202050		7,728,742.19
Sales Revenue	40202160		7,867.07
Interest Income	40202210		65,231,311.12
Fines and Penalties - Business Income	40202230		16,734.23
Service Concession Revenue - PEATC	40202240		25,382,949.80
Service Concession Revenue - Easytrip	40202240		13,034,163.86
Service Concession Revenue - Road Networks	40202240		69,400,959.66
Service Concession Revenue - Others	40202240		1,254,969.53
Miscellaneous Income	40603990		169,371.11
Salaries and Wages - Regular	50101010	24,440,155.77	
Personnel Economic Relief Allowance (PERA)	50102010	983,000.98	
Representation Allowance	50102020	827,250.00	

Transportation Allowance	50102030	649,750.00	
Clothing/Uniform Allowance	50102040	1,002,000.00	
Overtime and Night Pay	50102130	59,293.92	
Other Bonuses and Allowances	50102990	125,780.00	
Retirement and Life Insurance Premiums	50103010	2,936,748.98	
Pag-Ibig Contributions	50103020	49,600.00	
Philhealth Contributions	50103030	216,504.01	
Employees Compensation Insurance Premiums	50103040	49,600.00	
Terminal Leave Benefits	50104030	377.16	
Travelling Expenses - Local	50201010	663,727.50	
Training Expenses	50202010	140,411.82	
Office Supplies Expenses	50203010	215,023.02	
Fuel, Oil and Lubricants Expenses	50203090	166,077.88	
Semi-Expendable Machinery & Equipment Expenses	50203210	43,477.02	
Semi-Expendable Furniture, Fixture and Books Expenses	50203220	3,088.19	
Water Expenses	50204010	183,516.94	
Electricity Expenses	50204020	558,356.76	
Postage and Courier Services	50205010	16,823.07	
Telephone Expenses	50205020	866,457.41	
Internet Subscription Expenses	50205030	52,552.03	
Extraordinary and Miscellaneous Expenses	50210030	73,673.90	
Legal Services	50211010	40,200.00	
Auditing Services	50211020	4,173,882.66	
Other Professional Services	50211990	1,410,259.80	
Janitorial Services	50212020	264,352.83	
Repairs and Maintenance - Building and Other Structures	50213040	474,918.94	
Repairs and Maintenance - Transportation Equipment	50213060	109,607.68	
Taxes, Duties and Licenses	50215010	24,525.85	
Fidelity Bond Premiums	50215020	54,731.25	
Insurance Expense	50215030	5,364.75	
Printing and Publication Expenses	50299020	6,726.48	
Representation Expenses	50299030	322,383.59	
Rent/Lease Expenses	50299050	299,908.04	
Director's and Committee Members Fees	50299120	228,000.00	
Other Maintenance and Operating Expenses	50299990	1,192,896.99	
Bank Charges	50301040	1,792,737.12	
Depreciation - Building and Other Structures	50501040	1,612,872.09	
Depreciation - Machinery and Equipment	50501050	535,472.96	
Depreciation - Transportation Equipment	50501060	110,548.44	
Depreciation - Furniture, Fixtures and Books	50501070	6,267.98	
Depreciation - Service Concession Assets	50501110	73,984,528.95	
Amortization - Intangible Assets	50502010	6,625.47	
<b>TOTAL</b>		<b>38,756,385,160.72</b>	<b>38,756,385,160.72</b>