

PHILIPPINE RECLAMATION AUTHORITY

Trial Balance

As of June 30, 2020

Account Name	PFRS Codes	Debit	Credit
Cash - Collecting Officers	10101010	1,381,218.24	
Petty Cash Fund	10101020	208,000.00	
Cash in Bank - Local Currency, Current Account	10102020	102,002,279.55	
Cash in Bank - Local Currency, Savings Account	10102030	1,717.28	
Time Deposits - Local Currency	10105020	1,722,643,555.89	
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	7,409,045,921.44	
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	48,435,488.24	
Loans Receivables - Others	10301990	39,310,294.41	
Allowance for Impairment - Loans Receivables-Others	10301991		370,309.93
Finance Lease Receivables	10302020	10,755,722.77	
Due from National Government Agencies	10303010	5,933,564,183.84	
Due from Local Government Units	10303030	66,369,249.40	
Due from Government Corporations	10303050	756,436,639.86	
Due from Subsidiaries/Joint Ventures/Associates	10303060	43,517.71	
Receivables - Disallowances/Charges	10305010	8,117,779.68	
Due from Officers and Employees	10305020	475,305.62	
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	460,185.55	
Investment Property, Land	10501010	9,353,756,184.78	
Buildings	10604010	120,390,333.05	
Accumulated Depreciation - Buildings	10604011		41,685,920.33
Office Equipment	10605020	4,683,900.85	
Accumulated Depreciation - Office Equipment	10605021		3,300,771.71
Information and Communicaton Technology Equipment	10605030	16,511,554.01	
Accumulated Depreciation - Information & Comm. Tech.	10605031		10,414,091.09
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		331,205.87
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		11,799,378.44
Furniture and Fixtures	10607010	558,161.71	
Accumulated Depreciation - Furniture and Fixtures	10607011		267,915.88
Service Concession - Road Networks	10611010	9,471,987,651.27	
Accumulated Depreciation - Service Concession -Road Netwo	10611011		163,399,215.26
Accumulated Depreciation - Service Concession -R-1 Express	10611012		243,606,383.22
Accumulated Depreciation - Service Concession -R-1 Extensic	10611013		1,208,131,471.92

Computer Software	10801020	3,908,373.01	
Accumulated Depreciation - Computer Software	10801021		3,784,494.67
Advances to Special Disbursing Officer	19901030	50,000.00	
Advances to Officers and Employees	19901040	126,047.08	
Advances to Contractors	19902010	3,884,999.46	
Prepaid Rent	19902020	40,936.50	
Prepaid Insurance	19902050	503,991.94	
Deferred Input Tax	19902060	58,743,511.92	
Creditable Input Tax	19902070	196,759.01	
Withholding Tax at Source	19902080	-	
Other Prepayments - Real Property Tax	19902990	9,284,081.60	
Other Prepayments - Subscription	19902990	685,893.12	
Guaranty Deposits	19903020	157,401.18	
Other Assets	19999990	117,336.36	
Accounts Payable	20101010		1,321,697,607.88
Due to Officers and Employees	20101020		2,765,531.44
Due to BIR	20201010		2,702,581.70
Due to GSIS	20201020		853,130.25
Due to Pag-Ibig	20201030		474,805.76
Due to Philhealth	20201040		32,568.22
Due to Treasurer of the Philippines	20201090		2,779,236.37
Due to SSS	20201110		458,230.28
Value Added Tax Payable	20201120		3,772,118.46
Income Tax Payable	20201130		8,080,464.30
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		1,303,946.81
Deferred Service Concession Revenue	20501020		7,429,140,628.85
Output Tax	20501030		537,900,961.91
Other Deferred Credits	20501990		8,179,749.35
Unearned Revenue/ Income - Investment Property	20502010		48,095,846.85
Deferred Tax Liabilities	20901010		160,583,592.25
Other Payables	29999990		12,802,503.64
Government Equity	30101020		3,248,276,056.54
Retained Earnings/(Deficit)	30701010		20,428,733,064.41
Service Income - Clearance and Certification Fees	40201040		270,000.00
Other Service Income	40201990		797,919,705.99
Rent/Lease Income	40202050		22,662,799.34
Sales Revenue	40202160		12,557.60
Interest Income	40202210		137,206,477.22
Fines and Penalties - Business Income	40202230		16,734.23
Service Concession Revenue - PEATC	40202240		26,408,617.68
Service Concession Revenue - Easytrip	40202240		13,034,163.86
Service Concession Revenue - Road Networks	40202240		138,801,919.32
Service Concession Revenue - Others	40202240		1,254,969.53
Miscellaneous Income	40603990		175,537.10
Salaries and Wages - Regular	50101010	49,042,017.73	
Personnel Economic Relief Allowance (PERA)	50102010	1,970,819.16	
Representation Allowance	50102020	1,661,250.00	
Transportation Allowance	50102030	1,303,750.00	
Clothing/Uniform Allowance	50102040	1,002,000.00	
Overtime and Night Pay	50102130	107,815.71	
Other Bonuses and Allowances	50102990	8,462,969.00	
Retirement and Life Insurance Premiums	50103010	5,890,932.86	

Pag-Ibig Contributions	50103020	99,100.00	
Philhealth Contributions	50103030	433,296.61	
Employees Compensation Insurance Premiums	50103040	99,100.00	
Terminal Leave Benefits	50104030	1,341.15	
Travelling Expenses - Local	50201010	763,243.50	
Training Expenses	50202010	687,936.50	
Office Supplies Expenses	50203010	1,797,108.81	
Fuel, Oil and Lubricants Expenses	50203090	437,039.39	
Semi-Expendable Machinery & Equipment Expenses	50203210	89,497.02	
Semi-Expendable Furniture, Fixture and Books Expenses	50203220	3,088.19	
Water Expenses	50204010	443,037.33	
Electricity Expenses	50204020	592,640.83	
Postage and Courier Services	50205010	16,823.07	
Telephone Expenses	50205020	1,100,475.35	
Internet Subscription Expenses	50205030	76,119.96	
Extraordinary and Miscellaneous Expenses	50210030	93,673.90	
Legal Services	50211010	40,200.00	
Auditing Services	50211020	4,188,644.65	
Other Professional Services	50211990	3,025,651.59	
Janitorial Services	50212020	1,267,815.58	
Repairs and Maintenance - Building and Other Structures	50213040	474,918.94	
Repairs and Maintenance - Machinery and Equipment	50213050	42,857.14	
Repairs and Maintenance - Transportation Equipment	50213060	206,943.72	
Taxes, Duties and Licenses	50215010	68,037.32	
Fidelity Bond Premiums	50215020	59,756.25	
Insurance Expense	50215030	11,901.04	
Income Tax Expenses	50215040	231,519,058.55	
Printing and Publication Expenses	50299020	6,726.48	
Representation Expenses	50299030	364,313.74	
Rent/Lease Expenses	50299050	299,908.04	
Director's and Committee Members Fees	50299120	264,000.00	
Other Maintenance and Operating Expenses	50299990	1,848,254.97	
Bank Charges	50301040	3,609,835.83	
Depreciation - Building and Other Structures	50501040	3,225,744.18	
Depreciation - Machinery and Equipment	50501050	1,068,045.78	
Depreciation - Transportation Equipment	50501060	221,096.88	
Depreciation - Furniture, Fixtures and Books	50501070	14,039.26	
Depreciation - Service Concession Assets	50501110	147,969,057.90	
Amortization - Intangible Assets	50502010	13,250.94	
TOTAL		36,736,422,829.08	36,736,422,829.08

Prepared by:

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Data Controller

Certified Correct:

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