

PHILIPPINE RECLAMATION AUTHORITY
Trial Balance
As of December 31, 2021

Account Name	PFRS Codes	Debit	Credit
Cash - Collecting Officer	10101010	63,712.09	
Cash in Bank - Local Currency, Current Account	10102020	71,961,279.11	
Cash in Bank - Local Currency, Savings Account	10102030	1,717.28	
Time Deposits - Local Currency	10105020	80,390,301.55	
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	8,215,387,296.39	
Investment in Stocks	10299010	2,225,680.00	
Accounts Receivables	10301010	185,233,541.14	
Allowance for Impairment - Accounts Receivables	10301011		72,964,773.03
Interest Receivables	10301050	37,337,380.18	
Loans Receivables - Others	10301990	27,829,237.67	
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	655,133.98	
Due from Officers and Employees	10305020	774,106.23	
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	971,428.71	
Investment Property, Land	10501010	9,353,756,184.78	
Buildings	10604010	121,373,830.37	
Accumulated Depreciation - Buildings	10604011		51,363,152.87
Office Equipment	10605020	4,760,891.92	
Accumulated Depreciation - Office Equipment	10605021		3,753,964.27
Information and Communicaton Technology Equipment	10605030	20,911,767.86	
Accumulated Depreciation - Information & Comm. Tech.	10605031		13,510,351.45
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		472,232.63
Other Machinery and Equipment	10605990	213,293.57	

Accumulated Depreciation-Other Machinery & Equipment	10605991		29,923.58
Motor Vehicles	10606010	14,079,756.30	
Accumulated Depreciation - Motor Vehicles	10606011		12,259,820.84
Furniture and Fixtures	10607010	558,161.71	
Accumulated Depreciation - Furniture and Fixtures	10607011		314,543.68
Leased Asset - Building and Other Structures	10608010	5,350,500.00	
Accumulated Depreciation - Leased Asset	10608021		4,840,276.79
Service Concession - Road Networks	10611010	12,308,153,981.27	
Accumulated Depreciation - Service Concession -Road Networ	10611011		190,900,631.00
Accumulated Depreciation - Service Concession -R-1 Express	10611012		474,322,717.62
Accumulated Depreciation - Service Concession -R-1 Extensio	10611013		1,577,600,116.04
Computer Software	10801020	3,908,373.01	
Accumulated Depreciation - Computer Software	10801021		3,809,478.33
Advances to Officers and Employees	19901040	27,150.71	
Advances to Contractors	19902010	4,837,546.87	
Prepaid Rent	19902020	40,936.50	
Prepaid Insurance	19902050	47,996.60	
Deferred Input Tax	19902060	58,743,511.92	
Withholding Tax at Source	19902080	637,798.46	
Other Prepayments - Real Property Tax	19902990	2,413,616.00	
Other Prepayments - Subscription	19902990	1,047,917.59	
Other Prepayments - The Tent Acacia Estates	19902990	30,000.00	
Guaranty Deposits	19903020	157,566.60	
Other Assets	19999990	117,336.36	
Accounts Payable	20101010		1,489,313,513.83
Due to Officers and Employees	20101020		688,894.76
Finance Lease Liability	20101070		1,632,714.29
Due to BIR	20201010		3,879,024.15
Due to GSIS	20201020		906,331.43
Due to Pag-Ibig	20201030		101,310.99
Due to Philhealth	20201040		117,527.68
Due to Treasurer of the Philippines	20201090		2,343,609.20
Due to SSS	20201110		286,050.28
Value Added Tax Payable	20201120		3,613,378.27
Guaranty/Security Deposits Payable	20401040		23,801,049.41
Customer's Deposit Payable	20401050		5,259,005.00
Trust Liabilities-Social Environment Fund-Pasay-SM	20401060		1,367,494,545.11
Deferred Service Concession Revenue	20501020		9,665,121,980.33
Output Tax	20501030		251,707,096.32
Other Deferred Credits	20501990		7,305,171.64
Unearned Revenue/Income-Investment Property	20502010		785,989.34
Other Unearned Revenue-Yeung Marine Holdings	20502990		272,899.15
Other Unearned Revenue-Sunny Place Realty	20502990		74,737.07
Deferred Tax Liabilities	20901010		105,497,794.22
Other Payables	29999990		15,916,286.05
Dividends Payable	29999090		256,099,461.96

Government Equity	30101020		3,248,276,056.54
Retained Earnings/(Deficit)	30701010		12,751,830,432.20
Service Income - Clearance and Certification Fees	40201040		620,000.00
Service Income - Processing Fees	40201130		4,000,000.00
Fines and Penalties - Service Income	40201140		294,661.00
Other Service Income	40201990		350,887,195.72
Rent/Lease Income	40202050		123,946,332.09
Sales Revenue	40202160		81,601,056.27
Interest Income	40202210		102,912,057.11
Fines and Penalties - Business Income	40202230		577,313.33
Service Concession Revenue - PEATC	40202240		167,767,424.80
Service Concession Revenue - Road Networks	40202240		364,309,164.23
Service Concession Revenue - Others	40202240		761,410.33
Other Business Income	40202990		13,121,261.90
Miscellaneous Income	40603990		1,245,321.00
Other Fines and Penalties	40603991		67.49
Salaries and Wages - Regular	50101010	102,043,980.71	
Personnel Economic Relief Allowance (PERA)	50102010	4,291,983.96	
Representation Allowance	50102020	3,179,625.00	
Transportation Allowance	50102030	2,579,625.00	
Clothing/Uniform Allowance	50102040	1,062,000.00	
Other Compensation - Hazard Pay	50102040	984,230.80	
Overtime and Night Pay	50102130	1,157,994.53	
Year End Bonus	50102140	8,400,808.00	
Mid-Year Bonus	50102160	8,255,118.00	
Cash Gift	50102150	886,000.00	
Directors and Committee Member's Fees	50102170	2,778,000.00	
Other Bonuses and Allowances	50102990	3,185,260.00	
Retirement and Life Insurance Premiums	50103010	11,224,353.45	
Pag-Ibig Contributions	50103020	198,400.00	
Philhealth Contributions	50103030	1,155,138.67	
Employees Compensation Insurance Premiums	50103040	198,400.00	
Terminal Leave Benefits	50104030	13,242,000.00	
Travelling Expenses - Local	50201010	1,807,130.46	
Travelling Expenses - Foreign	50201020	1,912.67	
Training Expenses	50202010	2,631,499.50	
Office Supplies Expenses	50203010	1,399,398.79	
Accountable Forms Expenses	50203020	220,000.00	
Fuel, Oil and Lubricants Expenses	50203090	1,292,949.55	
Semi-Expendable Machinery & Equipment Expenses	50203210	187,172.41	
Semi-Expendable Furniture, Fixture and Books	50203220	26,086.61	
Water Expenses	50204010	1,496,825.35	
Electricity Expenses	50204020	2,723,349.28	
Postage and Courier Services	50205010	74,880.35	
Telephone Expenses	50205020	3,427,578.00	
Internet Subscription Expenses	50205030	341,197.92	

Cable, Satellite, Telegraph and Radio Expenses	50205040	30,634.78	
Extraordinary and Miscellaneous Expenses	50210030	50,040.10	
Legal Services	50211010	1,239,324.13	
Auditing Services	50211020	7,594,830.60	
Other Professional Services	50211990	14,385,977.52	
Janitorial Services	50212020	3,450,417.09	
Security Services	50212030	22,871,975.77	
Repairs and Maintenance - Building and Other Structures	50213040	11,626,192.33	
Repairs and Maintenance - Machinery and Equipment	50213050	389,322.32	
Repairs and Maintenance - Transportation Equipment	50213060	1,397,674.84	
Taxes, Duties and Licenses	50215010	5,788,155.72	
Fidelity Bond Premiums	50215020	267,881.25	
Insurance Expenses	50215030	1,394,896.04	
Income Tax Expense	50215040	86,928,232.94	
Advertising, Promotional and Marketing Expenses	50299010	148,350.00	
Printing and Publication Expenses	50299020	27,091.54	
Representation Expenses	50299030	402,415.45	
Rent/Lease Expenses	50599050	1,679,458.21	
Subscription Expenses	50299070	1,134,719.81	
Other Maintenance and Operating Expenses	50299990	14,121,907.84	
Documentary Stamps Expenses	50299140	2,900.00	
Bank Charges	50301040	5,897,942.62	
Other Financial Charges	50301990	50,000.00	
Depreciation - Building and Other Structures	50501040	6,451,488.36	
Depreciation - Machinery and Equipment	50501050	2,638,804.58	
Depreciation - Transportation Equipment	50501060	239,345.52	
Depreciation - Furniture, Fixtures and Books	50501070	31,085.28	
Depreciation - Leased Assets	50501080	1,224,535.72	
Depreciation - Service Concession Assets	50501110	382,643,441.39	
Amortization - Intangible Assets	50502010	6,054.34	
TOTAL		35,467,766,534.93	35,467,766,534.93