

PHILIPPINE RECLAMATION AUTHORITY
Trial Balance
As of September 31, 2023

Account Name		Debit	Credit
Cash Collecting Officer	10101010	5,600.00	
Petty Cash Fund	10101020	362,000.00	
Cash in Bank - Local Currency, Current Account	10102020	39,961,321.71	
Cash in Bank - Local Currency, Savings Account	10102030	1,714.28	
Time Deposits - Local Currency	10105020	750,561,419.67	
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	6,146,145,499.47	
Investment in Stocks	10299010	2,225,680.00	
Accounts Receivables	10301010	4,723,242,609.80	
Allowance for Impairment - Accounts Receivables	10301011		74,103,907.87
Interest Receivables	10301050	70,829,645.23	
Receivables from Joint Ventures	10301220	5,000.00	
Loans Receivables - Others	10301990	38,202,475.84	
Allowance for Impairment - Loans Receivables-Others	10301991		8,808,439.07
Operating Lease Receivable	10302010	41,452,107.02	
Due from National Government Agencies	10303010	2,488,161,802.87	
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	184,671,933.99	
Allowance for Impairment-Due from Other Government Agency	10303052		184,671,933.99
Due From Subsidiaries/Joint Ventures/Associates	10303060	496,905.95	
Due from Officers and Employees	10305020	731,411.44	
Other Receivables	10305990	912,564.27	
Receivables - Disallowances/Charges	10399010	9,338,031.21	
Merchandise Inventory	10401010	592,802,488.27	
Work-in-Process Inventory	10403020	216,488,975.49	
Office Supplies Inventory	10404010	1,800,989.59	
Investment Property, Land	10501010	9,434,039,813.95	
Buildings	10604010	120,855,818.09	
Accumulated Depreciation - Buildings	10604011		62,672,035.61
Office Equipment	10605020	3,468,001.86	
Accumulated Depreciation - Office Equipment	10605021		2,614,027.93
Information and Communicaton Technology Equipment	10605030	19,755,574.11	
Accumulated Depreciation - Information & Comm. Tech.	10605031		3,059,086.74
Technical & Scientific Equipment	10605140	4,453,720.79	
Accumulated Depreciation - Tech. & Scientific Equipment	10605141		873,864.34
Motor Vehicles	10606010	18,002,693.79	
Accumulated Depreciation - Motor Vehicles	10606011		12,471,657.31
Furniture and Fixtures	10607010	191,089.28	
Accumulated Depreciation - Furniture and Fixtures	10607011		124,947.89
Leased Asset - Building and Other Structures	10608010	7,922,035.71	
Accumulated Depreciation - Leased Asset	10608021		7,172,004.44
Service Concession - Road Networks	10611010	14,729,635,242.27	
Accumulated Depreciation - Service Concession -Road Network	10611011		222,985,616.03
Accumulated Depreciation - Service Concession -R-1 Expressway	10611012		708,875,170.73
Accumulated Depreciation - Service Concession -R-1 Extension	10611013		1,999,150,169.36
Computer Software	10801020	5,526,905.06	
Accumulated Depreciation - Computer Software	10801021		4,359,038.21
Construction in Progress	10698010	48,174,770.89	
Advances to Special Disbursing Officer	19901030	940,981.18	
Advances to Officers and Employees	19901040	549,541.87	
Advances to Contractors	19902010	1,039,600.63	
Prepaid Rent	19902020	40,936.50	
Prepaid Insurance	19902050	248,968.47	
Deferred Input Tax	19902060	58,743,511.92	
Other Prepayments	19902990	154,823.41	
Other Prepayments - Real Property Tax	19902990	699,632.00	
Other Prepayments - Subscription	19902990	4,502,848.34	
Other Prepayments - PNOC	19902990	959,918.40	
Other Prepayments - San Nicolas Shoal	19902990	1,000,000.00	
Other Prepayments - Meralco	19902990	23,144.75	
Other Prepayments - UCPB Safety Deposit Box	19902990	74,000.00	
Guaranty Deposits	19903020	498,025.87	
Restricted Fund	19904010	2,057,275,345.20	
Other Assets	19999990	117,336.36	
Accounts Payable	20101010		1,471,873,476.14
Due to Officers and Employees	20101020		367,568.32
Finance Lease Liability	20101070		1,392,915.24
Due to BIR	20201010		2,819,414.47
Due to GSIS	20201020		214,692.87

Due to Pag-Ibig	20201030	118,512.19
Due to Philhealth	20201040	323,969.96
Due to NGA	20201050	61,099,863.30
Due to LGU	20201060	337,406,159.00
Due to Treasurer of the Philippines	20201090	2,070,419.17
Due to SSS	20201110	195,695.34
Value Added Tax Payable	20201120	7,572,007.27
Income Tax Payable	20201130	92,187,277.61
Guaranty/Security Deposits Payable	20401040	24,970,661.40
Customer's Deposit Payable	20401050	6,512,545.00
Trust Liabilities-Social Environment Fund	20401060	2,067,389,754.51
Deferred Service Concession Revenue	20501020	11,430,500,744.90
Output Tax	20501030	251,763,785.65
Deferred Output Tax - PHCC	20501030	485,910,124.85
Other Deferred Credits	20501990	7,090,043.67
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	96,798,613.40
Dividends Payable	29999090	1,250,819,013.50
Other Payables	29999990	17,695,544.57
Government Equity	30101020	3,248,276,056.54
Retained Earnings/(Deficit)	30701010	13,297,436,990.71
Service Income - Clearance and Certification Fees	40201040	680,000.00
Service Income - Processing Fees	40201130	10,191,071.43
Fines and Penalties - Service Income	40201140	22,790,836.42
Other Service Income	40201990	2,732,160,277.67
Rent/Lease Income	40202050	132,455,199.37
Sales Revenue	40202160	7,041.43
Interest Income	40202210	223,951,309.26
Fines and Penalties - Business Income	40202230	73,795.10
Service Concession Revenue - PEATC	40202240	160,449,160.90
Service Concession Revenue - ROAD NETWORKS	4202240	278,223,166.37
Service Concession Revenue - Others	40202240	400,613.48
Other Business Income	40202990	9,697,211.84
Miscellaneous Income	40603990	1,008,484.13
Salaries and Wages - Regular	50101010	85,748,846.38
Personnel Economic Relief Allowance (PERA)	50102010	3,080,090.95
Representation Allowance	50102020	2,432,750.00
Transportation Allowance	50102030	1,881,000.00
Clothing/Uniform Allowances	50102040	1,159,361.52
Honoraria	50102100	14,800.00
Overtime and Night Pay	50102130	766,008.68
Year End Bonus	50102140	203,793.80
Cash Gift	50102150	17,000.00
Mid-Year Bonus	50102160	9,642,939.00
Director's and Committee Member's Fees	50102170	2,183,160.00
Other Bonuses and Allowances	50102990	1,161,164.29
Retirement and Life Insurance Premiums	50103010	10,498,425.06
Pag-Ibig Contributions	50103020	153,400.00
Philhealth Contributions	50103030	1,456,743.94
Employees Compensation Insurance Premiums	50103040	155,200.00
Terminal Leave Benefits	50104030	342,199.76
Travelling Expenses - Local	50201010	5,095,431.65
Travelling Expenses - Foreign	50201020	1,532,780.38
Travelling Expenses - SDMP	50201060	12,938.79
Training Expenses	50202010	4,134,786.20
Office Supplies Expenses	50203010	1,531,204.34
Fuel, Oil and Lubricants Expenses	502030900	1,420,021.78
Semi-Expendable Machinery & Equipment Expenses	50203210	714,740.69
Semi-Expendable Furniture, Fixture and Books Expenses	50203220	9,893.71
Water Expenses	50204010	1,285,136.47
Electricity Expenses	50204020	3,065,835.44
Postage and Courier Services	50205010	34,813.14
Telephone Expenses	50205020	1,963,217.14
Internet Subscription Expenses	50205030	512,875.02
Extraordinary and Miscellaneous Expenses	50210030	476,989.91
Legal Services	50211010	86,443.22
Auditing Services	50211020	5,610,137.26
Other Professional Services	50211990	17,850,177.48
Janitorial Services	50212020	2,424,598.01
Security Services	50212030	7,224,841.10
Repairs and Maintenance - Building and Other Structures	50213040	3,146,759.22
Repairs and Maintenance - Machinery and Equipment	50213050	366,400.61
Repairs and Maintenance - Transportation Equipment	50213060	1,163,882.87
Taxes, Duties and Licenses	50215010	266,870,356.29
Fidelity Bond Premiums	50215020	268,837.50
Insurance Expenses	50215030	656,580.29

Income Tax Expense	50215040	764,602,566.09	
Printing and Publication Expenses	50299020	55,390.98	
Representation Expenses - SDMP	50299030	2,254,121.81	
Rent/Lease Expenses	50299050	11,153,573.86	
Subscription Expenses	26704240	4,520,038.14	
Documentary Stamp Expenses	50299140	103,598.20	
Other Maintenance and Operating Expenses	50299990	10,722,254.13	
Bank Charges	50301040	6,063,076.50	
Depreciation - Building and Other Structures	50501040	4,857,394.38	
Depreciation - Machinery and Equipment	50501050	850,740.39	
Depreciation - Transportation Equipment	50501060	119,888.87	
Depreciation - Furniture, Fixture and Books	50501070	7,558.83	
Depreciation- Leased Asset	50501080	964,325.88	
Depreciation - Service Concession Assets	50501110	292,046,858.88	
Amortization - Intangible Assets	50502010	242,779.77	
TOTAL		₱ 43,446,380,698.80	₱ 43,446,380,698.80