

**PHILIPPINE RECLAMATION AUTHORITY**

**Trial Balance**

**As of March 31, 2024**

<b>Account Name</b>		<b>Debit</b>	<b>Credit</b>
Cash Collecting Officer	10101010	77,381.42	
Petty Cash Fund	10101020	363,000.00	
Cash in Bank - Local Currency, Current Account	10102020	55,521,194.27	
Cash in Bank - Local Currency, Savings Account	10102030	49,467,831.62	
Time Deposits - Local Currency	10105020	2,243,364,298.88	
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	5,764,118,064.88	
Investment in Stocks	10299010	2,225,680.00	
Accounts Receivables	10301010	5,899,830,757.38	
Allowance for Impairment - Accounts Receivables	10301011		185,284,206.44
Interest Receivables	10301050	97,857,279.80	
Receivables from Joint Ventures	10301220	5,000.00	
Loans Receivables - Others	10301990	36,705,656.89	
Allowance for Impairment - Loans Receivables-Others	10301991		13,200,891.01
Operating Lease Receivable	10302010	32,363,402.16	
Due from National Government Agencies	10303010	2,484,533,056.66	
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	149,180.57	
Due from Officers and Employees	10305020	698,985.05	
Other Receivables	10305990	912,564.27	
Receivables - Disallowances/Charges	10399010	9,335,356.71	
Merchandise Inventory	10401010	602,509,513.27	
Work-in-Process Inventory	10403020	216,488,975.49	
Office Supplies Inventory	10404010	1,543,501.39	
Investment Property, Land	10501010	120,093,499,874.95	
Buildings	10604010	99,584,178.61	
Accumulated Depreciation - Buildings	10604011		54,366,031.55
Office Equipment	10605020	3,630,460.79	
Accumulated Depreciation - Office Equipment	10605021		2,700,904.15
Information and Communicaton Technology Equipment	10605030	20,454,291.25	
Accumulated Depreciation - Information & Comm. Tech.	10605031		5,267,990.46
Technical & Scientific Equipment	10605140	8,102,436.86	
Accumulated Depreciation - Tech. & Scientific Equipment	10605141		1,178,026.17
Motor Vehicles	10606010	18,002,693.79	
Accumulated Depreciation - Motor Vehicles	10606011		13,114,623.02
Furniture and Fixtures	10607010	191,089.28	
Accumulated Depreciation - Furniture and Fixtures	10607011		129,987.11
Leased Asset - Building and Other Structures	10608010	7,922,035.71	
Accumulated Depreciation - Leased Asset	10608021		7,814,888.36
Service Concession - Road Networks	10611010	16,426,511,309.27	
Accumulated Depreciation - Service Concession -Road Network	10611011		231,470,104.95
Accumulated Depreciation - Service Concession -R-1 Expressway	10611012		774,112,152.62

Accumulated Depreciation - Service Concession -R-1 Extension	10611013		2,119,216,651.84
Computer Software	10801020	5,526,905.06	
Accumulated Depreciation - Computer Software	10801021		4,520,891.39
Construction in Progress	10698010	48,174,770.89	
Advances to Special Disbursing Officer	19901030	660,231.54	
Advances to Officers and Employees	19901040	382,194.47	
Advances to Contractors	19902010	1,291,629.46	
Prepaid Rent	19902020	40,936.50	
Prepaid Insurance	19902050	86,722.01	
Deferred Input Tax	19902060	58,743,511.92	
Other Prepayments - Real Property Tax	19902990	699,632.00	
Other Prepayments - Subscription	19902990	4,040,327.53	
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	498,107.58	
Restricted Fund	19904010	2,100,424,032.00	
Other Deposit-Rental-Project Unlimited	19999990	523,660.72	
Other Assets	19999990	117,336.36	
Accounts Payable	20101010		1,467,901,720.63
Due to Officers and Employees	20101020		477,689.30
Finance Lease Liability	20101070		1,071,473.28
Due to BIR	20201010		1,895,418.55
Due to GSIS	20201020		2,118,822.62
Due to Pag-Ibig	20201030		1,311,804.28
Due to Philhealth	20201040		421,087.61
Due to NGA's NDRC MSE User's Fee	20201050		69,183,708.30
Due to LGU's	20201060		344,755,109.00
Due to Treasurer of the Philippines	20201090		2,030,032.44
Due to SSS	20201110		280,515.34
Value Added Tax Payable	20201120		12,885,547.30
Income Tax Payable	20201130		485,669,942.77
Guaranty/Security Deposits Payable	20401040		25,817,251.40
Customer's Deposit Payable	20401050		6,677,005.00
Trust Liabilities-Social Environment Fund	20401060		2,114,413,539.37
Deferred Service Concession Revenue	20501020		12,942,755,997.19
Output Tax	20501030		141,777,025.11
Deferred Output Tax - PHCC	20501030		722,866,979.46
Other Deferred Credits	20501990		6,221,606.35
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		27,651,867,219.47
Dividends Payable	29999090		2,098,803,327.09
Other Payables	29999990		18,735,874.18
Government Equity	30101020		3,248,276,056.54
Retained Earnings/(Deficit)	30701010		99,142,169,536.47
Service Income - Clearance and Certification Fees	40201040		40,000.00
Servive Income - Processing Fees	40201130		7,000,000.00
Other Service Income	40201990		17,495,938.66
Rent/Lease Income	40202050		40,162,603.56
Sales Revenue	40202160		5,360.49

Interest Income	40202210	82,650,776.68
Fines and Penalties - Business Income	40202230	62,919.49
Service Concession Revenue - PEATC	40202240	61,543,912.97
Service Concession Revenue - ROAD NETWORKS	4202240	92,664,275.25
Service Concession Revenue - Others	40202240	578,242.33
Other Business Income	40202990	13,967.72
Miscellaneous Income	40603990	326,552.29
Salaries and Wages - Regular	50101010	27,959,893.16
Personnel Economic Relief Allowance (PERA)	50102010	1,006,818.17
Representation Allowance	50102020	906,375.00
Transportation Allowance	50102030	714,375.00
Honoraria	50102100	3,200.00
Overtime and Night Pay	50102130	131,260.47
Director's and Committee Member's Fees	50102170	1,305,050.00
Other Bonuses and Allowances	50102990	806,691.07
Retirement and Life Insurance Premiums	50103010	3,270,004.11
Pag-Ibig Contributions	50103020	83,500.00
Philhealth Contributions	50103030	627,711.82
Employees Compensation Insurance Premiums	50103040	50,100.00
Travelling Expenses - Local	50201010	1,208,647.34
Travelling Expenses - SDMP	50201060	15,601.25
Training Expenses	50202010	612,332.16
Office Supplies Expenses	50203010	1,014,107.66
Fuel, Oil and Lubricants Expenses	502030900	284,355.34
Semi-Expendable Machinery & Equipment Expenses	50203210	73,163.67
Semi-Expendable Furniture, Fixture and Books Expenses	50203220	4,641.07
Water Expenses	50204010	368,759.33
Electricity Expenses	50204020	620,820.68
Postage and Courier Services	50205010	5,650.66
Telephone Expenses	50205020	67,188.84
Internet Subscription Expenses	50205030	23,567.93
Extraordinary and Miscellaneous Expenses	50210030	235,920.00
Legal Services	50211010	112,658.82
Auditing Services	50211020	1,010,924.26
Other Professional Services	50211990	6,099,353.65
Janitorial Services	50212020	1,191,943.57
Security Services	50212030	378,761.24
Repairs and Maintenance - Building and Other Structures	50213040	291,213.06
Repairs and Maintenance - Machinery and Equipment	50213050	9,776.80
Repairs and Maintenance - Transportation Equipment	50213060	16,391.85
Taxes, Duties and Licenses	50215010	25,878.87
Fidelity Bond Premiums	50215020	86,062.50
Insurance Expenses	50215030	43,508.74
Income Tax Expense	50215040	15,519,262.79
Printing and Publication Expenses	50299020	31,228.07
Representation Expenses - SDMP	50299030	1,150,416.25
Rent/Lease Expenses	50299050	688,899.44
Subscription Expenses	26704240	1,787,951.68
Documentary Stamp Expenses	50299140	4,290.60
Other Maintenance and Operating Expenses	50299990	2,202,823.82
Bank Charges	50301040	1,261,260.96
Depreciation - Building and Other Structures	50501040	1,338,977.07
Depreciation - Machinery and Equipment	50501050	1,019,198.16
Depreciation - Transportation Equipment	50501060	126,094.41

Depreciation - Furniture, Fixture and Books	50501070	2,519.61	
Depreciation- Leased Asset	50501080	321,441.96	
Depreciation - Service Concession Assets	50501110	97,247,844.54	
Amortization - Intangible Assets	50502010	80,926.59	
<b>TOTAL</b>		<b>156,829,522,903.85</b>	<b>156,829,522,903.85</b>