

PHILIPPINE RECLAMATION AUTHORITY

Trial Balance

As of June 30, 2024

Account Name		Debit	Credit
Cash Collecting Officer	10101010	67,369.97	-
Petty Cash Fund	10101020	363,000.00	-
Cash in Bank - Local Currency, Current Account	10102020	44,014,420.73	-
Cash in Bank - Local Currency, Savings Account	10102030	49,364,805.59	-
Time Deposits - Local Currency	10105020	1,215,205,545.19	-
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	4,404,395,028.35	-
Investment in Stocks	10299010	2,225,680.00	-
Accounts Receivables	10301010	5,825,835,412.30	-
Allowance for Impairment - Accounts Receivables	10301011	-	185,284,206.44
Interest Receivables	10301050	61,161,500.87	-
Receivables from Joint Ventures	10301220	5,000.00	-
Loans Receivables - Others	10301990	35,364,604.89	-
Allowance for Impairment - Loans Receivables-Others	10301991	-	13,200,891.01
Operating Lease Receivable	10302010	30,399,721.55	-
Due from National Government Agencies	10303010	2,484,399,819.76	-
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 Agencies	10303052	-	184,671,933.99
Due From Subsidiaries/Joint Ventures/Associates	10303060	5,149,180.57	-
Due from Officers and Employees	10305020	703,501.80	-
Other Receivables	10305990	912,564.27	-
Receivables - Disallowances/Charges	10399010	9,332,682.21	-
Merchandise Inventory	10401010	605,701,543.27	-
Work-in-Process Inventory	10403020	216,488,975.49	-
Office Supplies Inventory	10404010	2,078,205.95	-
Investment Property, Land	10501010	124,674,967,874.95	-
Buildings	10604010	99,584,178.61	-
Accumulated Depreciation - Buildings	10604011	-	55,705,008.62
Office Equipment	10605020	2,049,119.82	-
Accumulated Depreciation - Office Equipment	10605021	-	1,237,406.42
Information and Communication Technology Equipment	10605030	19,945,482.31	-
Accumulated Depreciation - Information & Comm. Tech.	10605031	-	5,606,654.07
Technical & Scientific Equipment	10605140	7,804,073.22	-
Accumulated Depreciation - Tech. & Scientific Equipment	10605141	-	1,085,090.51
Motor Vehicles	10606010	20,983,891.10	-
Accumulated Depreciation - Motor Vehicles	10606011	-	10,535,470.95
Furniture and Fixtures	10607010	79,107.14	-
Accumulated Depreciation - Furniture and Fixtures	10607011	-	71,196.41
Leased Asset - Building and Other Structures	10608010	10,622,035.71	-
Accumulated Depreciation - Leased Asset	10608021	-	8,147,035.71

Service Concession - Road Networks	10611010	19,732,253,092.27	-
Accumulated Depreciation - Service Concession -Road N	10611011	-	236,053,674.24
Accumulated Depreciation - Service Concession -R-1 Ex	10611012	-	817,681,178.91
Accumulated Depreciation - Service Concession -R-1 Ext	10611013	-	2,184,589,050.04
Computer Software	10801020	5,526,905.06	-
Accumulated Depreciation - Computer Software	10801021	-	4,601,817.98
Construction in Progress	10698010	48,263,825.80	-
Advances to Special Disbursing Officer	19901030	922,740.00	-
Advances to Officers and Employees	19901040	1,896,578.00	-
Advances to Contractors	19902010	1,236,338.66	-
Prepaid Rent	19902020	40,936.50	-
Prepaid Insurance	19902050	463,788.36	-
Deferred Input Tax	19902060	58,743,511.92	-
Withholding Tax at Source	19902080	15,021,072.13	-
Other Prepayments - Real Property Tax	19902990	699,632.00	-
Other Prepayments - Subscription	19902990	7,548,229.54	-
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	498,189.29	-
Restricted Fund	19904010	2,118,425,387.93	-
Other Deposit-Rental-Project Unlimited	19999990	523,660.72	-
Other Assets	19999990	117,336.36	-
Accounts Payable	20101010	-	1,461,643,715.12
Due to Officers and Employees	20101020	-	441,255.54
Finance Lease Liability	20101070	-	2,587,500.12
Due to BIR	20201010	-	2,169,671.73
Due to GSIS	20201020	-	2,235,613.71
Due to Pag-Ibig	20201030	-	1,235,427.59
Due to Philhealth	20201040	-	433,915.96
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	-	2,023,362.03
Due to SSS	20201110	-	191,005.34
Value Added Tax Payable	20201120	-	13,827,166.03
Guaranty/Security Deposits Payable	20401040	-	26,916,421.40
Customer's Deposit Payable	20401050	-	6,577,005.00
Trust Liabilities-Social Environment Fund	20401060	-	2,138,389,023.27
Deferred Service Concession Revenue	20501020	-	16,144,982,072.12
Output Tax	20501030	-	177,253,864.69
Deferred Output Tax - PHCC	20501030	-	679,657,621.22
Other Deferred Credits	20501990	-	5,935,424.35
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	-	28,797,234,219.47
Dividends Payable	29999090	-	215,023,394.99
Other Payables	29999990	-	19,588,121.77

Government Equity	30101020	-	3,248,276,056.54
Retained Earnings/(Deficit)	30701010	-	102,163,091,834.54
Service Income - Clearance and Certification Fees	40201040	-	120,000.00
Supervision and Regulation Enforcement Fee	40201070	-	3,459,187.66
Service Income - Processing Fees	40201130	-	9,000,000.00
Fines and Penalties - Service Income	40201140	-	4,679,972.61
Other Service Income	40201990	-	305,536,751.00
Rent/Lease Income	40202050	-	102,449,666.58
Sales Revenue	40202160	-	7,468.60
Interest Income	40202210	-	140,979,329.03
Fines and Penalties - Business Income	40202230	-	90,303.02
Service Concession Revenue - PEATC	40202240	-	129,172,724.93
Service Concession Revenue - ROAD NETWORKS	4202240	-	185,328,550.47
Service Concession Revenue - Others	40202240	-	660,849.47
Other Business Income	40202990	-	83,903.31
Miscellaneous Income	40603990	-	620,469.69
Salaries and Wages - Regular	50101010	56,853,137.02	-
Personnel Economic Relief Allowance (PERA)	50102010	2,019,545.46	-
Representation Allowance	50102020	1,804,500.00	-
Transportation Allowance	50102030	1,405,375.00	-
Honoraria	50102100	8,800.00	-
Overtime and Night Pay	50102130	441,859.91	-
Year End Bonus	50102140	133,382.80	-
Cash Gift	50102150	6,500.00	-
Mid-Year Bonus	50102160	9,504,295.00	-
Director's and Committee Member's Fees	50102170	1,861,352.50	-
Other Bonuses and Allowances	50102990	879,156.07	-
Retirement and Life Insurance Premiums	50103010	6,654,653.83	-
Pag-Ibig Contributions	50103020	184,600.00	-
Philhealth Contributions	50103030	1,271,256.81	-
Employees Compensation Insurance Premiums	50103040	100,700.00	-
Terminal Leave Benefits	50104030	1,434,636.69	-
Travelling Expenses - Local	50201010	3,200,184.16	-
Travelling Expenses - Foreign	50201020	2,834,832.40	-
Travelling Expenses - SDMP	50201060	15,601.25	-
Training Expenses	50202010	4,450,964.00	-
Office Supplies Expenses	50203010	2,269,837.00	-
Fuel, Oil and Lubricants Expenses	502030900	707,047.11	-
Semi-Expendable Machinery & Equipment Expenses	50203210	981,337.78	-
Semi-Expendable Furniture, Fixture and Books Expenses	50203220	20,125.36	-
Water Expenses	50204010	847,067.61	-
Electricity Expenses	50204020	1,729,888.42	-
Postage and Courier Services	50205010	27,281.62	-
Telephone Expenses	50205020	984,994.96	-
Internet Subscription Expenses	50205030	286,589.65	-
Extraordinary and Miscellaneous Expenses	50210030	442,420.21	-
Legal Services	50211010	332,409.59	-
Auditing Services	50211020	2,571,466.25	-
Other Professional Services	50211990	14,170,888.88	-
Janitorial Services	50212020	2,470,789.51	-

Security Services	50212030	7,934,865.25	-
Repairs and Maintenance - Building and Other Structures	50213040	1,669,583.77	-
Repairs and Maintenance - Machinery and Equipment	50213050	88,528.93	-
Repairs and Maintenance - Transportation Equipment	50213060	166,456.02	-
Taxes, Duties and Licenses	50215010	48,592.22	-
Fidelity Bond Premiums	50215020	215,812.50	-
Insurance Expenses	50215030	476,889.30	-
Advertising, Promotional and Marketing Expenses	50299010	34,713.93	-
Income Tax Expense	50215040	96,428,993.44	-
Printing and Publication Expenses	50299020	95,390.57	-
Representation Expenses - SDMP	50299030	2,117,443.71	-
Rent/Lease Expenses	50299050	1,566,371.60	-
Membership Dues & Contributions to Organizations	50299060	2,000.00	-
Subscription Expenses	26704240	3,932,998.07	-
Documentary Stamp Expenses	50299140	104,620.60	-
Other Maintenance and Operating Expenses	50299990	6,868,815.59	-
Bank Charges	50301040	3,025,207.47	-
Depreciation - Building and Other Structures	50501040	2,677,954.14	-
Depreciation - Machinery and Equipment	50501050	2,030,879.86	-
Depreciation - Transportation Equipment	50501060	446,581.32	-
Depreciation- Leased Asset	50501080	653,589.31	-
Depreciation - Service Concession Assets	50501110	199,921,405.47	-
Amortization - Intangible Assets	50502010	161,853.18	-
TOTAL		162,533,857,083.80	162,533,857,083.80