

**PHILIPPINE RECLAMATION AUTHORITY**  
**TRIAL BALANCE**  
**As of June 30, 2017**

Account Name	Debit	Credit
Cash - Collecting Officers	P 348,177.33	
Cash - Disbursing Officers	1,032,991.03	
Petty Cash Fund	286,500.00	
Cash in Bank - Local Currency, Current Account	192,857,983.43	
Cash in Bank - Local Currency, Savings Account	1,006.14	
Cash in Bank - Local Currency, Time Deposit	9,351,205,411.42	
Accounts Receivables	193,615,700.47	
Advances to Officers and Employees	420,649.90	
Due from Officers and Employees	896,898.23	
Loan Receivable - Others	52,656,587.56	
Interest Receivable	15,954,060.99	
Due from NGA's	2,902,634,422.48	
Due from GOCC's	1,990,987,394.58	
Due from LGU's	66,369,249.40	
Due from Subsidiaries / Affiliates	4,255,691.30	
Receivables - Disallowances/Charges	10,293,684.08	
Other Receivables	912,564.27	
Work-in-Process Inventory	236,205,747.58	
Finished Goods Inventory	669,135,255.84	
Prepayments	40,936.50	
Prepaid Insurance	123,272.86	
Advances to Contractors	1,321,193.06	
Deferred Charges	271,645,943.84	
Other Prepaid Expenses	296,664.93	
Guaranty Deposits	196,963.68	
Investments in Stocks	2,225,680.00	
Investment in Subsidiaries and Affiliates	7,000,000.00	
Investment in Joint Ventures	514,660,047.08	
Investment Property	9,369,578,944.94	
Buildings - Office Buildings	119,877,600.00	
Office Equipment	2,854,632.59	
Furniture and Fixtures	409,512.95	
IT Equipment and Software	13,655,505.91	
Library Books	145,245.00	
Communication Equipment	549,551.86	
Technical and Scientific Equipment	298,363.64	
Other Machineries and Equipment	15,079.28	
Motor Vehicles	13,364,608.76	
Restricted Funds - PVB	8,248,564.46	
Other Assets	117,336.36	
Allowance for Doubtful Accounts		9,733,386.95
Accumulated Depreciation - Office Buildings		22,432,541.03
Accumulated Depreciation - Office Equipment		1,822,776.41
Accumulated Depreciation - Furniture and Fixtures		208,869.71
Accumulated Depreciation - IT Equipment		8,734,662.63
Accumulated Depreciation - Library Books		145,241.00

Accumulated Depreciation - Communication Equipment		549,539.86
Accumulated Depreciation - Technical & Scientific Equipment		268,527.31
Accumulated Depreciation - Other Machineries & Equipment		12,439.97
Accumulated Depreciation - Motor Vehicles		10,411,296.84
Accounts Payable		1,306,202,558.80
Due to Officers and Employees		152,816.60
Dividends Payables		650,973,525.70
Due to National Treasury		114,310,580.60
Due to BIR		140,151,140.47
Due to GSIS		930,939.00
Due to PAG - IBIG		72,387.78
Due to PHILHEALTH		74,625.00
Guaranty Deposits Payable		3,764,530.66
Performance/Bidders/Bail Bonds Payable		12,199,369.51
Other Payables		18,117,510.66
Deferred Tax Liability		1,128,041,393.68
Other Deferred Credits		2,328,276,719.55
Government Equity		3,243,630,123.54
Subscribed Capital Stock		4,645,933.00
Revaluation Surplus - PRA Building		39,912,318.62
Retained Earnings		15,306,491,168.69
Land and Other Assets - DENR	3,423,767,863.70	
Land and Other Assets - Ombudsman	334,505.96	
Trust Agreements - DENR		3,423,767,863.70
Trust Agreements - Ombudsman		334,505.96
Other Service Income		1,997,571.42
Rent Income		46,616,932.31
Sales Revenue		1,576,689,688.19
Other Business Income		72,306,858.53
Fines and Penalties - Business Income		37,387.97
Interest Income		55,107,543.63
Interest on Car Loan		301,109.91
Miscellaneous Income		3,186,876.42
Other Fines and Penalties		301.32
Gain/Loss on Sale of Disposed Assets		113,067.51
Salaries and Wages - Regular	27,186,273.72	
Personnel Economic Relief Allowance - (PERA)	1,627,146.50	
Representation Allowances	1,481,125.00	
Transportation Allowances	1,361,125.00	
Other Bonuses and Allowances	4,885,828.00	
Other Compensation - Honoraria	864,000.00	
Overtime and Night Pay	27,137.33	
Life and Retirement Insurance Contributions	3,272,376.91	
PAG-IBIG Contributions	82,600.00	
Philhealth Contributions	224,975.00	
ECC Contributions	82,700.00	
Terminal Leave Benefits	1,688,186.83	
Other Personnel Benefits	314,025.00	
Travel Expenses - Local	1,892,132.63	
Travel Expenses - Foreign	2,691,389.58	
Training Expenses	1,616,686.89	
Office Supplies Expenses	632,344.40	
Gasoline, Oil and Lubricants Expenses	540,062.63	
Other Supplies Expenses	86,061.17	

Water Expenses	777,727.67		
Electricity Expenses	1,481,470.72		
Postage and Deliveries	35,115.38		
Telephone Expenses - Landline	1,010,519.40		
Telephone Expenses - Mobile	333,922.70		
Internet Expenses	403,900.90		
Membership Dues and Contribution to Organization	5,850.00		
Advertising Expenses	1,393,361.82		
Printing and Binding	11,168.02		
Rent Expenses	883,368.99		
Representation Expenses	701,743.40		
Subscription Expenses	29,270.00		
Legal Services	187,050.00		
Auditing Services	82,548.70		
Janitorial Services	935,674.36		
Security Services	5,423,197.17		
Other Professional Services	2,318,662.61		
Repairs and Maintenance - Office Buildings	1,363,962.33		
Repairs and Maintenance - Office Equipment	66,911.83		
Repairs and Maintenance - IT Equipment and Software	4,385.71		
Repairs and Maintenance - Motor Vehicles	230,523.50		
Donations	3,000.00		
Extraordinary Expenses	201,627.22		
Taxes, Duties and Licenses	5,509,276.81		
Fidelity Bond Premiums	85,770.00		
Insurance Expenses	189,557.92		
Depreciation - Office Buildings	3,204,648.72		
Depreciation - Office Equipment	207,983.76		
Depreciation - Furniture and Fixtures	67,762.06		
Depreciation - IT Equipment	529,299.73		
Depreciation - Library Books	9,841.88		
Depreciation - Communication Equipment	39,068.68		
Depreciation - Technical and Scientific Equipment	1,138.40		
Depreciation - Other Machineries and Equipment	1,387.46		
Depreciation - Motor Vehicles	266,466.84		
Obsolescence - IT Software	304,455.36		
Other Maintenance and Operating Expenses	2,030,057.01		
Gender and Development Program	129,729.87		
Bank Charges	10,911,053.53		
<b>TOTAL</b>		<b>P 29,532,726,630.44</b>	<b>P 29,532,726,630.44</b>