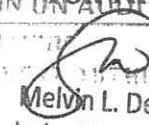



**PHILIPPINE RETIREMENT AUTHORITY
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
FOR THE OF MONTH DECEMBER 31, 2025**

COMMISSION ON AUDIT

OFFICE OF THE COMMISSIONER PHILIPPINE RETIREMENT AUTHORITY	
RECEIVED BY	Junior Admin Staff
DATE:	1-14-26
TIME:	1:49 pm

	YEAR-TO-DATE		Increase / (Decrease)
	Dec-25	Dec-24	
Income			
Service and business income	911,491,746.69	836,744,647.54	9%
Other Business Income	73,218.61	369,817.25	-80%
Interest Income	411,106,534.50	307,624,922.63	34%
Gains on FOREX	992,622,244.23	992,899,255.03	0%
Other Non-Operating Income	609,013.59	531,557.96	15%
Total Income	2,315,902,757.62	2,138,170,200.41	8%
Expenses			
Personnel Services	114,253,971.16	93,890,497.39	22%
Maintenance and Other Operating Expenses	241,794,441.28	153,360,905.70	58%
Bank Charges	6,198,871.02	696,982.98	789%
Direct Costs	76,688,558.00	73,400,835.00	4%
Loss on Foreign Exchange (FOREX)	923,819,632.30	900,536,899.36	3%
Non-Cash Expenses	30,430,952.84	169,555,954.57	-82%
Total Expenses	1,393,186,426.60	1,391,442,075.00	0%
Profit/(Loss) Before Tax	922,716,331.02	746,728,125.41	24%
Income Tax Expense-Current	118,591,872.75	108,714,353.84	9%
Income Tax Expense-Deferred	4,180,244.46	(12,849,612.62)	
Income Tax Expense/(Benefit)	122,772,117.21	95,864,741.22	28%
Profit/(Loss) After Tax	799,944,213.81	650,863,384.19	23%
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)	-	-	0%
Net Income/(Loss)	799,944,213.81	650,863,384.19	23%
Other Comprehensive Income/(Loss) for the Period	-	-	0%
Comprehensive Income/(Loss)	799,944,213.81	650,863,384.19	23%

Prepared by:


ARLENE I. DAPIAWEN
Accountant III

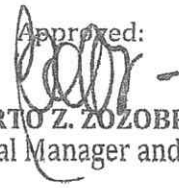
Recommending Approval:


PHILIP JOHN B. MORENO
Department Manager III, AFSD

Reviewed by:


REMEGIO P. ARAIGAR
DC III, Financial Services Division

Approved:


ROBERTO Z. ZOZBRADO
General Manager and CEO

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH DECEMBER 31, 2025**

NOTE*

	Oct	Nov	Dec	2025 QUARTERLY			YTD
				2025 Q1	2025 Q2	2025 Q3	
I Income							
Service and business income	47,643,753.51	57,681,254.28	62,248,731.41	263,264,755.45	235,528,283.98	245,124,968.06	911,491,746.69
Other Business Income	2,123.07	11,447.17	2,478.46	31,926.34	21,303.04	3,940.53	73,218.61
Interest Income	40,105,382.49	64,518,171.97	89,662,931.84	81,650,831.08	15,389,131.78	119,780,085.33	411,106,534.50
Gains on FOREX	12,215,803.36	38,250,771.15	622,136,716.42	55,608,607.04	164,437,459.09	99,972,887.17	992,622,244.23
Other Non-Operating Income	53,498.95	59,189.29	60,763.02	120,420.76	139,060.63	176,080.94	609,013.59
Total Income	100,020,561.38	160,520,833.86	774,111,621.15	400,676,540.68	415,515,238.52	465,057,962.03	2,315,902,757.62
Expenses							
Personnel Services	6,708,839.82	12,770,409.83	24,519,701.67	20,671,811.22	26,619,992.28	22,963,216.34	114,253,971.16
Maintenance and Other Operating Expenses	20,028,989.56	28,618,687.42	70,368,291.51	24,084,583.47	42,040,500.17	56,653,389.15	241,794,441.28
Bank Charges	20,549.63	384,302.65	5,664,386.12	58,803.82	25,299.82	45,528.98	6,198,871.02
Direct Costs	8,415,117.00	7,572,940.00	9,885,868.50	13,612,440.00	14,706,680.00	22,495,512.50	76,688,558.00
Loss on Foreign Exchange (FOREX)	11,958,881.40	33,788,052.07	557,755,904.58	43,893,811.28	182,446,741.67	93,976,241.30	923,819,632.30
Non-Cash Expenses	337,150.47	337,150.47	26,691,472.19	1,021,397.37	1,032,330.93	1,011,451.41	30,430,952.84
Total Expenses	47,469,527.88	83,471,542.44	694,885,624.57	103,342,847.16	266,871,544.87	197,145,339.68	1,393,186,426.60
Profit/(Loss) Before Tax	52,551,033.50	77,049,291.42	79,225,996.58	297,333,693.52	148,643,693.65	267,912,622.35	922,716,331.02
Income Tax Expense-Current	-	3,792,372.69	39,586,722.99	46,369,513.33	12,561,796.09	16,281,467.65	43,379,095.68
Income Tax Expense-Deferred	-	(506,864.13)	12,064,140.14	(185,954.33)	(185,954.33)	15,923,474.80	4,180,244.46
Income Tax Expense/(Benefit)	-	4,299,236.82	27,522,582.85	46,369,513.33	12,375,841.76	32,204,942.45	122,772,117.21
Profit/(Loss) After Tax	52,551,033.50	72,750,054.61	51,703,413.73	250,964,180.19	136,267,851.89	235,707,679.90	799,944,213.81
Net Assistance/Subsidy/(Financial	-	-	-	-	-	-	-
Net Income/(Loss)	52,551,033.50	72,750,054.61	51,703,413.73	250,964,180.19	136,267,851.89	235,707,679.90	799,944,213.81
Other Comprehensive Income/(Loss) for the Period	-	-	-	-	-	-	-
Comprehensive Income/(Loss)	52,551,033.50	72,750,054.61	51,703,413.73	250,964,180.19	136,267,851.89	235,707,679.90	799,944,213.81

Prepared by:
ARLENE I. DALAVEN
Accountant III

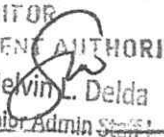
Reviewed by:
REMEGIO P. ABAICOR
DC III, Financial Services Division

COMMISSION ON AUDIT
OFFICE OF THE COMPTROLLER
PHILIPPINE AIR FORCE AUTHORITY
RECEIVED BY: **MEVIN L. DELA**
Junior Admin. Staff I
DATE: **9-11-25**
TIME: **1:19 pm**

Recommending Approval:
PHILIP JOHN B. MORENO
Department Manager III, AFSD

Approved:
ROBERTO LOZOBRAO
General Manager and CEO

PHILIPPINE RETIREMENT AUTHORITY
DETAILED STATEMENT OF COMPREHENSIVE INCOME
FOR THE OF MONTH DECEMBER 31, 2025

OFFICE OF THE AUDITOR PHILIPPINE RETIREMENT AUTHORITY	
RECEIVED BY: <u>Junior Admin Staff</u>	 Melvin L. Delda
DATE: <u>2-4-26</u>	
TIME: <u>1:19 pm</u>	

	<u>Dec-25</u>	<u>Dec-24</u>	<u>% Inc / (Dec)</u>
Income			
Service and Business Income			
Service Income			
Passport, Visa and Application Fees	202,239,610.46	178,545,231.45	13%
Inclusion of dependents	19,778,383.58	21,451,460.70	-8%
Inclusion-Excess Dependent	3,183,171.90	3,560,078.00	-11%
Annual Philippine Retirement Authority Fees	382,069,299.23	352,763,142.31	8%
Annual Fee for Excess Dependent	11,373,220.00	8,356,561.82	36%
Initial Annual PRA Fee	25,895,059.14	32,696,568.48	-21%
Management Fees	235,348,780.37	205,753,670.57	14%
Registration Fees	5,006,334.61	6,557,453.10	-24%
ID Replacement	446,047.36	563,486.57	-21%
ID Duplicate	1,161.20	6,343.90	-82%
Clearance and Certification Fees	169,176.94	73,259.00	131%
Processing Fees	69,040.00	114,555.40	-40%
Restamping	1,340,932.31	1,825,934.16	-27%
Downgrading	204,325.42	161,768.15	26%
Service Fee (Reclass)	23,022.85	-	0%
Accreditation Fees	2,409,147.21	2,414,323.46	0%
Marketers' ID	4,200.00	27,300.00	-85%
Cancellation Fees	1,054,683.89	920,937.21	15%
Harmonization Fees	1,473,409.23	2,823,611.20	-48%
Visitorial Fees	19,402,741.00	18,128,962.06	7%
Total Service Income	911,491,746.69	836,744,647.54	9%
Business Income			
Interest Income	101,515,078.11	72,036,896.07	41%
Interest Income from Visa Deposits	309,591,456.39	235,588,026.56	31%
Other Business Income	73,218.61	369,817.25	-80%
Total Business Income	411,179,753.11	307,994,739.88	34%
Total Service and Business Income	1,322,671,499.80	1,144,739,387.42	16%
Gains			
Gain on Foreign Exchange (FOREX)-Unrealized	612,425,758.13	268,277,537.02	128%
Gain on Foreign Exchange (FOREX)-Realized	380,196,486.10	724,621,718.01	-48%
Total Gains	992,622,244.23	992,899,255.03	0%
Miscellaneous Income			
Miscellaneous Income	609,013.59	531,557.96	15%
Total Miscellaneous Income	609,013.59	531,557.96	15%
Total Other Non-Operating Income	609,013.59	531,557.96	15%
Total Income	2,315,902,757.62	2,138,170,200.41	8%


	<u>Dec-25</u>	<u>Dec-24</u>	<u>% Inc / (Dec)</u>
Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages-Regular	71,070,776.70	57,795,719.05	23%
Total Salaries and Wages	71,070,776.70	57,795,719.05	23%
Other Compensation			
Personnel Economic Relief Allowance (PERA)	2,240,542.93	2,092,079.58	7%
Representation Allowance (RA)	1,379,375.00	1,401,625.00	-2%
Transportation Allowance (TA)	925,500.00	962,272.73	-4%
Clothing/Uniform Allowance	658,000.00	619,000.00	6%
Productivity Incentive Allowance	466,000.00	434,000.00	7%
Honoraria	160,000.00	45,000.00	256%
Longevity Pay	160,000.00	284,360.00	-44%
Service Recognition Incentives	1,862,000.00	1,742,000.00	7%
Overtime and Night Pay	2,188,319.78	2,481,100.92	-12%
Mid-Year Bonus	6,027,257.00	4,674,354.00	29%
Year End Bonus	6,263,749.00	4,951,658.30	26%
Cash Gift	465,000.00	434,000.00	7%
Other Bonuses and Allowances	877,000.00	-	0%
Total Other Compensation	23,672,743.71	20,121,450.53	18%
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	8,582,193.22	7,036,084.00	22%
Pag-IBIG Contributions	218,400.00	199,900.00	9%
PhilHealth Contributions	1,694,665.60	1,443,038.27	17%
Employees Compensation Insurance Premiums	110,000.00	105,100.00	5%
Total Personnel Benefit Contributions	10,605,258.82	8,784,122.27	21%
Other Personnel Benefits			
Terminal Leave Benefits	8,905,191.93	7,189,205.54	24%
Total Other Personnel Benefits	8,905,191.93	7,189,205.54	24%
Total Personnel Services	114,253,971.16	93,890,497.39	22%
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses-Local	2,841,505.25	2,386,939.87	19%
Traveling Expenses-Local-Marketing	703,160.00	-	0%
Traveling Expenses-Foreign	12,688.00	-	0%
Traveling Expenses-Foreign-Marketing	12,924,809.52	153,191.00	8337%
Total Traveling Expenses	16,482,162.77	2,540,130.87	549%
Training and Scholarship Expenses			
Training Expenses	2,914,273.65	1,358,533.27	115%
Total Training and Scholarship Expenses	2,914,273.65	1,358,533.27	115%
Supplies and Materials Expenses			
Office Supplies Expenses	2,126,648.95	1,340,531.11	59%
Office Supplies Expenses - IT Supplies	670,863.16	789,022.74	-15%
Accountable Forms Expenses	-	705,388.00	-100%

	<u>Dec-25</u>	<u>Dec-24</u>	<u>% Inc / (Dec)</u>
Accountable Forms Expenses-Official Receipts	47,992.00	41,584.00	15%
Accountable Forms Expenses-Checkbook	30,048.00	28,584.00	5%
Drugs and Medicines Expenses	42,499.00	110,783.00	-62%
Fuel, Oil and Lubricants Expenses	547,058.55	639,418.65	-14%
Fuel, Oil and Lubricants Expenses-Marketing	11,822.00		0%
Textbooks and Instructional Materials Expenses	-	400.00	-100%
Semi-Expendable Machinery and Equipment Expenses	53,727.00	688,642.00	-92%
Semi-Expendable Furniture, Fixtures and Books Expens	556,488.00	950,221.00	-41%
Other Supplies and Materials Expenses	13,950.00	3,041.21	359%
Total Supplies and Materials Expenses	4,101,096.66	5,297,615.71	-23%
Utility Expenses			
Water Expenses	3,004.61	-	0%
Electricity Expenses	878,670.64	877,973.32	0%
Total Utility Expenses	881,675.25	877,973.32	0%
Communication Expenses			
Postage and Courier Services	869,470.56	1,193,225.94	-27%
Postage and Courier Services (Marketing)	-	9,056.00	-100%
Telephone Expenses	1,054,988.46	1,019,508.03	3%
Internet Subscription Expenses	2,985,812.66	3,863,746.78	-23%
Total Communication Expenses	4,910,271.68	6,085,536.75	-19%
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	89,931.66	217,201.60	-59%
Extraordinary and Miscellaneous Expenses - Extraordin	-	27,875.00	-100%
Extraordinary and Miscellaneous Expenses - Miscellane	-	6,782.90	-100%
Total Confidential, Intelligence and Extraordinary Exp	89,931.66	251,859.50	-64%
Professional Services			
Legal Services	1,288,410.00	800,026.00	61%
Auditing Services	3,749,911.78	3578001	5%
Consultancy Services	7,081,071.36	1,598,890.91	343%
Other Professional Services	180,000.00	253,482.88	-29%
Total Professional Services	12,299,393.14	6,230,400.79	97%
General Services			
Security Services	521,721.00	492,482.34	6%
Other General Services	36,809,624.95	29,143,542.06	26%
Total General Services	37,331,345.95	29,636,024.40	26%
Repairs and Maintenance			
Repairs and Maintenance-Buildings and Other Structure	166,394.46	254,832.40	-35%
Repairs and Maintenance-Machinery and Equipment	2,358,854.77	2,298,210.00	3%
Repairs and Maintenance-Transportation Equipment	300,910.00	383,429.56	-22%
Total Repairs and Maintenance	2,826,159.23	2,936,471.96	-4%
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	11,130.00	25,590.00	-57%
Fidelity Bond Premiums	291,285.00	292,207.72	0%
Insurance Expenses	107,874.16	148,519.72	-27%
Total Taxes, Insurance Premiums and Other Fees	410,289.16	466,317.44	-12%


	<u>Dec-25</u>	<u>Dec-24</u>	<u>% Inc / (Dec)</u>
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expenses	112,231,824.09	69,577,873.25	61%
Ads and Marketing Expenses-Other	1,899,870.00	1,449,919.50	31%
Printing and Publication Expenses	24,640.00	119,861.90	-79%
Representation Expenses	5,648,071.96	4,762,679.68	19%
Representation Expenses-Marketing	130,808.44	3,942.00	3218%
Transportation and Delivery Expenses	327,705.44	137,264.30	139%
Transportation and Delivery Expenses-Marketing	28,800.47	10,700.00	169%
Rent/Lease Expenses	3,201,203.07	2,051,931.74	56%
Condominium dues	557,235.05	5,123,614.48	-89%
Subscription Expenses	16,956,594.19	5,082,364.40	234%
Major Events and Conventions Expenses	12,318,604.00	8,998,880.00	37%
Other Maintenance and Operating Expenses	6,222,485.42	361010.44	1624%
Total Other Maintenance and Operating Expenses	159,547,842.13	97,680,041.69	63%
Total Maintenance and Other Operating Expenses	241,794,441.28	153,360,905.70	58%
Financial Expenses			
Financial Expenses			
Interest Expenses	6,032,447.68	609,341.07	890%
Bank Charges	166,423.34	87,641.91	90%
Total Financial Expenses	6,198,871.02	696,982.98	789%
Direct Costs			
Cost of Services	76,688,558.00	73,400,835.00	4%
Cost of Services	-	27,835.00	-100%
Cost of Services-Bureau of Immigration	22,049,610.00	20,444,900.00	8%
Cost of Services-Marketers' Fee	53,247,768.50	49,187,453.00	8%
Cost of Services-Visa Stickers	1,000,019.50	3,337,645.00	-70%
Cost of Services-Affirmation & Membership Kit	391,160.00	245,502.00	59%
Cost of Services-PRA ID	-	157,500.00	-100%
Loss on Foreign Exchange (FOREX)	923,819,632.30	900,536,899.36	3%
Realized Loss on Foreign Exchange (FOREX)	381,698,240.73	663,121,402.33	-42%
Unrealized Loss on Foreign Exchange (FOREX)	542,121,391.57	237,415,497.03	128%
Non-Cash Expenses			
Depreciation			
Depreciation-Buildings and Other Structures	1,706,188.32	1,679,765.25	2%
Depreciation-Machinery and Equipment	1,072,265.40	1,038,106.94	3%
Depreciation-Transportation Equipment	792,998.93	827,357.16	-4%
Depreciation-Furniture, Fixtures and Books	62,514.00	66,802.30	-6%
Depreciation-Leased Assets Improvements	320,385.84	1,823,873.37	-82%
Depreciation-Other Property, Plant and Equipment	4,402.20	10,350.00	-57%
Depreciation-Disaster Response and Rescue Equipment	83,518.08	83,518.08	0%
Depreciation-ROU, Buildings and Other Structures	26,340,880.07	19,713,294.36	34%
Total Depreciation	30,383,152.84	25,243,067.46	20%
			0%
Impairment Loss			
Impairment Loss-Loans and Receivables	-	144,209,088.41	-100%
Total Impairment Loss	-	144,209,088.41	-100%

	<u>Dec-25</u>	<u>Dec-24</u>	<u>% Inc / (Dec)</u>
Losses			
Loss on Sale of Unserviceable Property	47,800.00	103,798.70	-54%
Total Losses	<u>47,800.00</u>	<u>103,798.70</u>	-54%
Total Non-Cash Expenses	<u>30,430,952.84</u>	<u>169,555,954.57</u>	-82%
Total Expenses	<u>1,393,186,426.60</u>	<u>1,391,442,075.00</u>	0%
Profit/(Loss) Before Tax	922,716,331.02	746,728,125.41	24%
Income Tax Expense-Current	118,591,872.75	108,714,353.84	9%
Income Tax Expense-Deferred	4,180,244.46	(12,849,612.62)	-133%
Income Tax (Expense)/Benefit	<u>122,772,117.21</u>	<u>95,864,741.22</u>	28%
Profit/(Loss) After Tax	799,944,213.81	650,863,384.19	23%
Net Income/(Loss)	<u>799,944,213.81</u>	<u>650,863,384.19</u>	23%
Other Comprehensive Income/(Loss) for the Period	-	-	0%
Comprehensive Income/(Loss)	<u>799,944,213.81</u>	<u>650,863,384.19</u>	23%

Prepared by:


ARLENE I. DAPIAWEN
 Accountant III

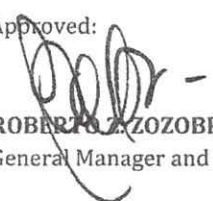
Recommending Approval:


PHILIP JOHN B. MORENO
 Department Manager III, AFSD

Reviewed by:


REMIGIO F. ABAIGAR
 MC III, Financial Services Division

Approved:


ROBERTO A. ZOZOBRADO
 General Manager and CEO

PHILIPPINE RETIREMENT AUTHORITY
CONDENSED STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2025

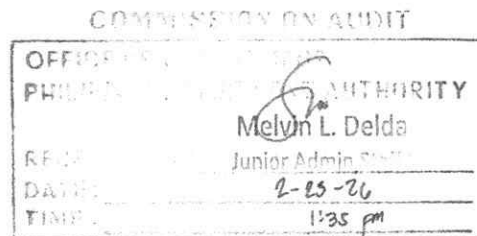
	Dec-25	Dec-24	% Inc / (Dec)
ASSETS			
Current Assets			
Cash and Cash Equivalents	298,088,379.76	160,154,794.32	86%
Short-term Investments	4,094,488,417.68	3,774,385,165.91	8%
Receivables - net	423,539,670.34	378,341,049.08	12%
Prepayments	21,622,432.09	41,735,051.25	-48%
Total Current Assets	4,837,738,899.87	4,354,616,060.57	11%
Non-Current Assets			
Long-term Investments	3,500,000.00	3,500,000.00	0%
Other Receivables	7,037,557.42	7,037,451.60	0%
Property, Plant and Equipment	135,695,613.33	23,244,611.36	484%
Intangible Assets	2,093,100.00	2,093,100.00	0%
Deferred Tax Assets	317,046,476.35	235,414,251.38	35%
Other Non-Current Assets	22,486,622,408.82	21,213,854,425.35	6%
Total Non-Current Assets	22,951,995,155.92	21,485,143,839.69	7%
Total Assets	27,789,734,055.78	25,839,759,900.26	8%
LIABILITIES			
Current Liabilities			
Financial Liabilities	94,094,805.21	42,608,586.53	121%
Inter-Agency Payables	28,359,788.04	93,129,759.98	-70%
Other Payables	75,297,326.11	306,052,714.42	-75%
Total Current Liabilities	197,751,919.36	441,791,060.93	-55%
Non-Current Liabilities			
Trust Liabilities	22,943,206,417.17	21,747,820,343.35	5%
Deferred Credits/Unearned Income	664,594,320.06	662,958,791.03	0%
Provisions	17,103,689.36	14,904,048.74	15%
Deferred Tax Liabilities	153,106,798.76	67,294,329.33	128%
Lease Payable	111,188,484.19	2,119,646.40	5146%
Total Non-Current Liabilities	23,889,199,709.54	22,495,097,158.85	6%
Total Liabilities	24,086,951,628.90	22,936,888,219.78	5%
EQUITY			
Government Equity	63,217,089.00	63,217,089.00	0%
Retained Earnings/(Deficit)	3,639,565,337.88	2,839,654,591.47	28%
Total Equity	3,702,782,426.88	2,902,871,680.47	28%
Total Liabilities and Equity	27,789,734,055.78	25,839,759,900.26	8%

Prepared by:

ppw
ARLENE I. DAPIAWEN
 Accountant III

Reviewed by:

R. A. A.
REMIGIO P. ABAIGAR
 DC III, Financial Services Division



Recommending Approval:

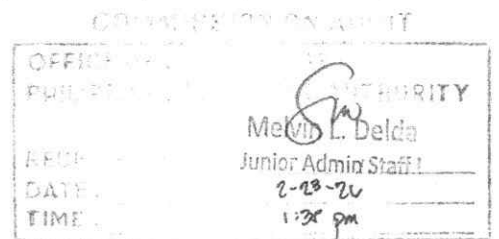
Philip John B. Moreno
PHILIP JOHN B. MORENO
 Department Manager III, AFSD

Approved:

Robert J. Zoobrado
ROBERTO J. ZOZBRADO
 General Manager and CEO

**PHILIPPINE RETIREMENT AUTHORITY
DETAILED STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2025**

	Dec-25	Dec-24	% Inc / (Dec)
ASSETS			
Current Assets			
	298,088,379.76	160,154,794.32	86%
Cash on Hand	1,572,225.52	9,948,334.18	-84%
Cash-Collecting Officers-Local Currency	763,670.58	872,981.21	-13%
Cash-Collecting Officers-Foreign Currency	655,593.77	8,827,123.87	-93%
Petty Cash	18,450.75	18,450.75	0%
Petty Cash-HO-OGM	50,000.00	23,327.43	114%
Petty Cash-HO-MSD	10,217.01	16,788.01	-39%
Petty Cash-HO-ASD	6,918.11	69,840.00	-90%
Petty Cash-HO-FMD	5,000.00	5,000.00	0%
Petty Cash-HO-CRPPD	33,737.00	9,471.00	256%
Petty Cash-HO-RRSD-SERVICING	3,040.00	72,456.32	-96%
Petty Cash-HO-RRSD-PROCESSING	390.00	390.00	0%
Petty Cash-Subic/Clark	1,066.25	20,000.00	-95%
Petty Cash-Baguio	(212.95)	(9.49)	2144%
Petty Cash-Davao	8,237.25	2,466.20	234%
Petty Cash-Cebu	(1,235.75)	(7,304.62)	-83%
Foreign Currency on Hand	17,353.50	17,353.50	0%
Cash in Bank-Local Currency	175,779,313.59	(11,082,511.50)	-1686%
Cash in Bank-Local Currency, CA LBP Buendia 0052105463	147,796,663.72	(13,602,454.75)	-1187%
Cash in Bank-Local Currency, CA LBP Cebu 0142104946	14,095,726.86	2,143,270.24	558%
Cash in Bank-Local Currency, CA DBP Buendia 0405-018673-	176,923.01	376,673.01	-53%
Cash in Bank-Local Currency, CA PVB 10000992	13,710,000.00	-	0%
Cash in Bank-Foreign Currency	120,736,840.65	161,288,971.64	-25%
Cash in Bank-Foreign Currency, SA LBP Buendia 2204008682	110,687,017.71	110,474,621.85	0%
Cash in Bank-Foreign Currency, SA LBP Cebu 0144020553	6,484,894.94	24,272,686.94	-73%
Cash in Bank-Foreign Currency, SA DBP 0405-018674-530 (Restricted)	0.00	26,541,662.85	-100%
Cash in Bank-Foreign Currency, SA PVB 12015537	3,564,928.00	-	0%
	4,094,488,417.68	3,774,385,165.91	8%
Investments in Time Deposits	4,094,488,417.68	3,774,385,165.91	8%
Investments in Time Deposits-Local Currency	1,479,335,555.55	1,272,891,790.59	16%
Investments in Time Deposits-Foreign Currency	2,379,992,862.13	2,229,608,602.20	7%
Investments in Time Deposits-Foreign Currency-Restricted	235,160,000.00	271,884,773.12	-14%
	423,539,670.34	378,341,049.08	12%
Loans and Receivable Accounts	423,663,069.13	378,179,665.09	12%
Accounts Receivable-Annual PRA Fees	227,773,360.34	207,851,341.70	10%
Allowance for Impairment-Accounts Receivable-Annual PRA	(90,993,699.50)	(90,993,699.50)	0%
Net Value - Accounts Receivable-APF	136,779,660.84	116,857,642.20	17%
Accounts Receivable- Management Fees	54,604,170.38	45,471,289.25	20%
Allowance for Impairment-Accounts Receivable-Management	(23,091,429.35)	(23,091,429.35)	0%



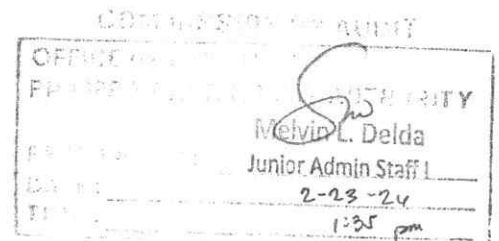
	Dec-25	Dec-24	% Inc / (Dec)
Net Value - Accounts Receivable-MF	31,512,741.03	22,379,859.90	41%
Accounts Receivable-Visitorial Fees	77,633,154.09	76,018,990.24	2%
<i>Allowance for Impairment-Accounts Receivable-Visitorial Fees</i>	(53,018,783.73)	(53,068,062.09)	0%
Net Value - Accounts Receivable-VF	24,614,370.36	22,950,928.15	7%
Accounts Receivable-Harmonization Fees	7,239,114.59	7,528,928.95	-4%
<i>Allowance for Impairment-Accounts Receivable-Harmonization</i>	(5,434,144.57)	(5,434,144.57)	0%
Net Value - Accounts Receivable-HF	1,804,970.02	2,094,784.38	-14%
Accounts Receivable-Annual PRA Fees - Excess Dependent	1,449,819.30	4,648,752.08	-69%
<i>Allowance for Impairment-Accounts Receivable-Annual PRA Fees-Excess Dependent</i>	-	-	0%
Net Value - Accounts Receivable-Accreditation - Facilities	1,449,819.30	4,648,752.08	-69%
Total Accounts Receivable	368,699,618.70	341,519,302.22	8%
<i>Total Allowance for Impairment-Accounts Receivable</i>	(172,538,057.15)	(172,587,335.51)	0%
Net Value-Accounts Receivable	196,161,561.55	168,931,966.71	16%
Interests Receivable	3,720,449.61	3,720,449.61	0%
Interests Receivable-Local CTDs	30,552,358.53	32,345,846.42	-6%
Interests Receivable-Foreign CTDs	14,908,413.16	9,877,692.00	51%
Interests Receivable-Visa Deposit-Retiree	8,668,964.56	6,592,437.51	31%
Interests Receivable-Visa Deposit-PRA	169,651,321.72	156,711,272.84	8%
<i>Allowance for Impairment-Interests Receivable</i>	-	-	0%
Net Value-Interests Receivable	227,501,507.58	209,247,698.38	9%
Other Receivables	(123,398.79)	161,383.99	-176%
Receivables-Disallowances/Charges	(282,245.19)	(82,245.19)	243%
Due from Officers and Employees	158,846.40	243,629.18	-35%
Inventories	7,420,433.15	5,985,534.69	24%
Inventory Held for Consumption	5,438,185.75	4,491,285.69	21%
Office Supplies Inventory	493,820.54	380,602.50	30%
<i>Allowance for Impairment-Office Supplies Inventory</i>	-	-	0%
Net Value-Office Supplies Inventory	493,820.54	380,602.50	30%
Accountable Forms, Plates and Stickers Inventory	1,532,885.00	1,302,044.50	18%
<i>Allowance for Impairment-Accountable Forms, Plates and</i>	-	-	0%
Net Value-Accountable Forms, Plates and Stickers Inventory	1,532,885.00	1,302,044.50	18%
Medical, Dental and Laboratory Supplies Inventory	47,924.64	23,941.50	100%
<i>Allowance for Impairment-Medical, Dental and Laboratory</i>	-	-	0%
Net Value-Medical, Dental and Laboratory Supplies Inventory	47,924.64	23,941.50	100%
Information Materials Inventory	3,020,605.11	2,565,803.09	18%
<i>Allowance for Impairment-Information Materials Inventory</i>	-	-	0%
Net Value-Information Materials Inventory	3,020,605.11	2,565,803.09	18%
Other Supplies and Materials Inventory	342,950.46	218,894.10	57%
<i>Allowance for Impairment-Other Supplies and Materials</i>	-	-	0%
Net Value-Other Supplies and Materials Inventory	342,950.46	218,894.10	57%
Semi-Expendable Machinery and Equipment	379,877.40	-	0%
Semi-Expendable ICT Equipment	259,470.00	-	0%
Semi-Expendable Other Machinery and Equipment	120,407.40	-	0%
Semi-Expendable Furniture, Fixtures and Books	1,602,370.00	1,494,249.00	7%
Semi-Expendable Furniture and Fixtures	1,602,370.00	1,494,249.00	7%
Semi-Expendable Books	-	-	0%
	14,201,998.94	35,749,516.56	-60%
Advances	14,481.89	40,121.56	-64%

COMMUNITY COLLEGE DISTRICT

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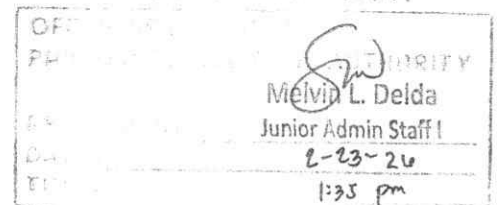
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 Melvin L. Delda
 Junior Admin Staff I
 1-23-26
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	Dec-25	Dec-24	% Inc / (Dec)
Advances to Special Disbursing Officer	148,993.75	30,993.75	381%
Advances to Officers and Employees	(134,511.86)	9,127.81	-1574%
Prepayments	14,187,517.04	35,709,395.00	-60%
Prepaid Rent	1,499,803.20		0%
Prepaid Insurance	253,787.24	345,200.90	-26%
Withholding Tax at Source	7,472,942.44	30,969,365.78	-76%
Other Prepayments	4,960,984.16	4,394,828.32	13%
	4,837,738,899.87	4,354,616,060.57	11%
Non-Current Assets	3,500,000.00	3,500,000.00	0%
Other Investments	3,500,000.00	3,500,000.00	0%
Investments in Stocks	3,500,000.00	3,500,000.00	0%
Allowance for Impairment-Investments in Stocks	-	-	0%
Net Value-Investments in Stocks	3,500,000.00	3,500,000.00	0%
	7,037,557.42	7,037,451.60	0%
Other Receivables	7,037,557.42	7,037,451.60	0%
Other Receivables	11,566,914.54	11,566,808.72	0%
Allowance for Impairment-Other Receivables	(4,529,357.12)	(4,529,357.12)	0%
Net Value-Other Receivables	7,037,557.42	7,037,451.60	0%
	135,695,613.33	23,244,611.36	484%
Buildings and Other Structures	7,055,826.11	8,766,416.63	-20%
Buildings	55,389,982.38	55,389,982.38	0%
Accumulated Depreciation-Buildings	(48,346,058.07)	(46,639,869.75)	4%
Net Value-Buildings	7,043,924.31	8,750,112.63	-19%
Other Structures	75,000.00	75,000.00	0%
Accumulated Depreciation-Other Structures	(63,098.20)	(58,696.00)	7%
Net Value-Other Structures	11,901.80	16,304.00	-27%
Machinery and Equipment	22,164,826.69	7,883,387.59	181%
Office Equipment	1,739,000.88	1,739,000.88	0%
Accumulated Depreciation-Office Equipment	(1,565,100.79)	(1,565,100.79)	0%
Net Value-Office Equipment	173,900.09	173,900.09	0%
Information and Communication Technology Equipment	49,568,784.64	34,215,080.14	45%
Accumulated Depreciation-Information and Communication	(27,620,364.81)	(26,548,099.41)	4%
Accumulated Impairment Losses-ICT Equipment	-	-	0%
Equipment	21,948,419.83	7,666,980.73	186%
Other Machinery and Equipment	425,067.70	425,067.70	0%
Accumulated Depreciation-Other Machinery and Equipment	(382,560.93)	(382,560.93)	0%
Net Value-Other Machinery and Equipment	42,506.77	42,506.77	0%
Disaster Response and Rescue Equipment	426,869.94	510,388.02	-16%
Disaster Response and Rescue Equipment	927,978.42	927,978.42	0%
Accumulated Depreciation-Disaster Response and Rescue	(501,108.48)	(417,590.40)	20%
Net Value-Disaster Response and Rescue Equipment	426,869.94	510,388.02	-16%
Transportation Equipment	10,811,123.59	2,345,422.52	361%
Motor Vehicles	23,167,662.00	16,022,162.00	45%
Accumulated Depreciation-Motor Vehicles	(12,356,538.41)	(13,676,739.48)	-10%



	Dec-25	Dec-24	% Inc / (Dec)
Net Value-Motor Vehicles	10,811,123.59	2,345,422.52	361%
Furniture, Fixtures and Books	412,592.36	475,106.36	-13%
Furniture and Fixtures	3,052,623.66	3,052,623.66	0%
Accumulated Depreciation-Furniture and Fixtures	(2,640,031.30)	(2,577,517.30)	2%
Net Value-Furniture and Fixtures	412,592.36	475,106.36	-13%
Leased Assets Improvements	6,641,824.47	3,068,211.31	116%
Leased Assets Improvements, Buildings	18,556,823.14	14,662,824.14	27%
Accumulated Depreciation-Leased Assets Improvements,	(11,914,998.67)	(11,594,612.83)	3%
Accumulated Impairment Losses-Leased Assets Improvements,	-	-	0%
Net Value-Leased Assets Improvements, Buildings	6,641,824.47	3,068,211.31	116%
Other Property, Plant and Equipment	195,668.94	195,668.94	0%
Other Property, Plant and Equipment	1,956,689.40	1,956,689.40	0%
Accumulated Depreciation-Other Property, Plant and	(1,761,020.46)	(1,761,020.46)	0%
Accumulated Impairment Losses-Other Property, Plant and	-	-	0%
Net Value-Other Property, Plant and Equipment	195,668.94	195,668.94	0%
Right-of-Use Assets	87,986,881.23	9.99	880749462%
Right-of-Use Assets, Buildings and Other Structure	114,327,761.16	100,301,795.83	14%
Accumulated Depreciation-ROU, Buildings and Other Structure	(26,340,879.93)	(100,301,785.84)	-74%
Accumulated Impairment Losses-ROU, Buildings and Other	-	-	0%
Net Value-ROU, Buildings and Other Structures	87,986,881.23	9.99	880749462%
	2,093,100.00	2,093,100.00	0%
Intangible Assets	2,093,100.00	2,093,100.00	0%
Computer Software	2,796,000.00	2,796,000.00	0%
Accumulated Amortization-Computer Software	(2,516,400.00)	(2,516,400.00)	0%
Accumulated Impairment Losses-Computer Software	-	-	0%
Net Value-Computer Software	279,600.00	279,600.00	0%
Websites	1,335,000.00	1,335,000.00	0%
Accumulated Amortization-Websites	(1,201,500.00)	(1,201,500.00)	0%
Accumulated Impairment Losses-Websites	-	-	0%
Net Value-Websites	133,500.00	133,500.00	0%
Development in Progress	1,680,000.00	1,680,000.00	0%
Development in Progress-Website	1,680,000.00	1,680,000.00	0%
	317,046,476.35	235,414,251.38	35%
Deferred Tax Assets	317,046,476.35	235,414,251.38	35%
Deferred Tax Assets	317,046,476.35	235,414,251.38	35%
	22,486,622,408.82	21,213,854,425.35	6%
Deposits	9,855,902.60	7,542,457.10	31%
Guaranty Deposits	9,855,902.60	7,542,457.10	31%
Restricted Fund	22,476,766,506.22	21,206,311,968.25	6%
Restricted Fund-Visa Deposits-Receiving	22,167,825,414.50	20,989,646,416.22	6%
Restricted Fund-Visa Deposits-Disbursing	192,424,327.91	192,528,973.78	0%
Restricted Fund-Interest on Visa Deposits	116,516,763.80	24,136,578.24	383%
	22,951,995,155.92	21,485,143,839.69	7%

4



	Dec-25	Dec-24	% Inc / (Dec)
Total Assets	27,789,734,055.78	25,839,759,900.26	8%
LIABILITIES			
Current Liabilities			
	94,094,805.21	42,608,586.53	121%
Payables	94,094,805.21	42,608,586.53	121%
Accounts Payable	82,656,183.21	39,478,025.10	109%
Due to Officers and Employees	11,438,622.00	3,130,561.43	265%
	28,359,788.04	93,129,759.98	-70%
Inter-Agency Payables	28,359,788.04	93,129,759.98	-70%
Due to BIR	-	-	0%
Due to BIR-Compensation	2,797,979.22	285,770.79	879%
Due to BIR-EWT-Goods (1%)	223,933.44	153,979.72	45%
Due to BIR-EWT-Services (2%)	1,204,685.82	924,146.79	30%
Due to BIR-EWT-Rent (15%)	1,203,188.14	116,619.80	932%
Due to BIR-EWT-IP (5%)	39,285.46	6,961.73	464%
Due to BIR-EWT-IP (10%)	527,317.59	400,826.24	32%
Due to BIR-EWT-NIP (15%)	2,818,591.49	2,425,316.09	16%
Due to BIR-Percentage (1%)	189,660.30	189,660.30	0%
Due to BIR-Overseas Communication Tax (10%)	53.99	69.57	-22%
Due to BIR-Percentage (3%)	324,298.10	297,566.47	9%
Due to BIR- Franchise Tax Electric Utilities , Gas and Water (2%)	6.75	-	0%
Due to BIR-VAT Payable-Services (5%)	3,457,757.75	1,502,328.19	130%
Due to BIR-VAT Payable-Goods (5%)	2,587,287.69	2,215,119.36	17%
Due to BIR-Income Tax Payable	4,106,109.68	78,352,123.23	-95%
Due to GSIS	2,943,826.48	2,943,826.48	0%
Due to GSIS-Contribution-Employee	1,470,958.27	832,918.94	77%
Due to GSIS-Contribution-Employer	1,923,965.65	751,375.29	156%
Due to GSIS-Optional Insurance	(312.70)	(312.70)	0%
Due to GSIS-ECC	14,250.00	14,950.00	-5%
Due to GSIS-Loans-Policy	(4,373.96)	(7,423.96)	-41%
Due to GSIS-Loans-Optional Insurance	(154.90)	(154.90)	0%
Due to GSIS-Loans-Calamity	31,420.36	31,621.07	-1%
Due to GSIS-Loans-Consolidated	(239,209.82)	(210,266.62)	14%
Due to GSIS- Computer Loan	408.46	12,258.21	-97%
Due to GSIS- Multi-purpose Loan (MPL)	362,916.64	264,985.35	37%
Due to GSIS- Multi-purpose Loan (MPL)-Lite	56,597.21	23,983.32	136%
Due to GSIS-Ginhawa Loan	43,266.74	-	0%
Due to Pag-IBIG	89,143.95	89,143.95	0%
Due to Pag-IBIG-Contribution-Employee	50,400.00	49,100.00	3%
Due to Pag-IBIG-Contribution-Employer	35,149.88	34,849.88	1%
Due to Pag-IBIG-Loan-Calamity	30,429.33	44,727.67	-32%
Due to Pag-IBIG-J.O. Contribution	7,400.00	-	0%
Due to Pag-IBIG-MPL	2,453.28	-	0%
Due to PhilHealth	296,299.29	296,299.29	0%
Due to PhilHealth-Contribution-Employee	439,781.03	264,101.08	67%
Due to PhilHealth-Contribution-Employer	227,105.54	51,325.89	342%
Due to NGAs	(692,782.75)	(692,782.75)	0%
Due to NGAs-Bureau of Immigration (Restamping)	1,510.00	-	0%
Due to Other Government Corporation-LandBank	1,072,712.96	774,084.53	39%
Due to Other Government Corporation (LBP Buendia)	690,661.68	690,661.68	0%

OFFICE OF THE CITY CLERK
 PLATEAU CITY
 Melvin L. Delda
 Junior Admin Staff I
 DATE: 2-23-26
 TIME: 1:35 pm

	Dec-25	Dec-24	% Inc / (Dec)
Due to SSS-Permanent Contribution	6,435.00		0%
Due to SSS-J.O Contribution	19,375.00		0%
	75,297,326.11	306,052,714.42	-75%
Other Payables	75,297,326.11	306,052,714.42	-75%
Undistributed Collections	-	-	0%
Undistributed Collections - LBP Buendia Peso Account No. 0052-1054-63	9,881,283.40	6,317,196.95	56%
Undistributed Collections - LBP Buendia Dollar Account No. 0051049-46	54,442,156.16	-	0%
Undistributed Collections - LBP Cebu Dollar Account No. 0144-	7,769,732.74	4,182,486.50	86%
Dividends Payable	2,097,894.11	-	0%
Other Payables	-	294,960,405.67	-100%
Other Payable-PRAEG (Old Coop)	427,579.65	427,579.65	0%
Other Payable-PRAECC (Savings)	9,417.29	9,417.29	0%
Other Payable-PRAECC (Share Capital)	44,854.93	4,854.93	824%
Other Payable-PRAECC (Loan Amortization)	1,875.00	-	0%
	622,532.83	150,773.43	313%
	216,035,340.89	441,791,060.93	-51%
Non-Current Liabilities			
	22,943,206,417.17	21,747,820,343.35	5%
Trust Liabilities	22,943,206,417.17	21,747,820,343.35	5%
Trust Liabilities-Visa Deposits	22,672,988,531.40	21,487,080,435.90	6%
Trust Liabilities-Interest on Visa Deposits	253,742,280.62	246,968,870.60	3%
Trust Liabilities-Bureau of Immigration (Cancellation)	369,041.30	428,967.39	-14%
Trust Liabilities-Bureau of Immigration (Downgrading)	679,867.31	660,707.31	3%
Trust Liabilities-Bureau of Immigration (Restamping)	1,299,144.10	1,164,208.08	12%
Guaranty/Security Deposits Payable	713,793.38	425,025.30	68%
Customers' Deposits Payable	13,413,759.07	11,092,128.78	21%
	664,594,320.06	662,958,791.03	0%
Unearned Revenue/Income	664,594,320.06	662,958,791.03	0%
Unearned Revenue-Annual PRA Fees	624,543,448.45	616,239,420.08	1%
Unearned Revenue-Visitorial Fees	21,745,076.23	24,696,677.32	-12%
Unearned Revenue-Harmonization Fees	4,279,115.61	3,554,899.13	20%
Unearned Income-Retiree ID Fees	2,895,914.64	2,895,914.64	0%
Unearned Income-Accreditation-Marketers	48,146.92	48,146.92	0%
Unearned Income-Annual PRA Fees - Excess Dependent	11,082,618.22	15,523,732.94	-29%
	17,103,689.36	14,904,048.74	15%
Provisions	17,103,689.36	14,904,048.74	15%
Leave Benefits Payable	17,103,689.36	14,904,048.74	15%
	153,106,798.76	67,294,329.33	128%
Deferred Tax Liabilities	153,106,798.76	67,294,329.33	128%
Deferred Tax Liabilities	153,106,798.76	67,294,329.33	128%
	111,188,484.19	2,119,646.40	5146%

COMMISSION ON AUDIT

OFFICE OF THE AUDITOR
PHILIPPINE RETIREMENT AUTHORITY

RECEIVED BY: Melvin L. Delda
Junior Admin Staff I

DATE: 2-23-26

TIME: 1:35 pm

	Dec-25	Dec-24	% Inc / (Dec)
Lease Payable	111,188,484.19	2,119,646.40	5146%
Lease Payable	111,188,484.19	2,119,646.40	5146%
	23,889,199,709.54	22,495,097,158.85	6%
Total Liabilities	24,086,951,628.90	22,936,888,219.78	5%
EQUITY			
	63,217,089.00	63,217,089.00	0%
Government Equity	63,217,089.00	63,217,089.00	0%
Government Equity	63,217,089.00	63,217,089.00	0%
	3,639,565,337.88	2,839,654,591.47	28%
Retained Earnings/(Deficit)	3,639,565,337.88	2,839,654,591.47	28%
Retained Earnings/(Deficit)	2,839,621,124.07	2,188,791,207.28	30%
Current Year Comprehensive Income	799,944,213.81	650,863,384.19	23%
Total Equity	3,702,782,426.88	2,902,871,680.47	28%
Total Liabilities and Equity	27,789,734,055.78	25,839,759,900.26	8%

Prepared by:

ARL
ARLENE I. DAPIAWEN
 Accountant III

Reviewed by:

REMEG
REMEGIO P. ABAIGAR
 DC III, Financial Services Division

Recommending Approval:

PHILIP JOHN B. MORENO
PHILIP JOHN B. MORENO
 Department Manager III, AFSD

Approved:

ROBERTO Z. ZOZOBRA
ROBERTO Z. ZOZOBRA
 General Manager and CEO

COMMUNITY AUDIT

OFFICE
 PHN
 REC
 DATE
 TIME

Melvin L. Delda
Melvin L. Delda
 Junior Admin Staff I

2-23-24
 1:35 pm

P H I L I P P I N E R E T I R E M E N T A U T H O R I T Y
STATEMENT OF CHANGES IN EQUITY
FOR THE MONTH OF DECEMBER 31, 2025

	Cumulative Translation Adjustment	Cumulative Changes in Fair Value of Investments	Revaluation Surplus	Retained Earnings/ (Deficit)	Contributed Capital	Share Capital	TOTAL
BALANCE AT JANUARY 1, 2024	-	2,900,000.00	-	2,562,823,160.27	-	63,217,089.00	2,628,940,249.27
Add/(Deduct):							
Comprehensive Income for the year	-	-	-	650,863,384.19	-	-	650,863,384.19
Dividends Remitted	-	-	-	(184,360,155.53)	-	-	(184,360,155.53)
Other Adjustments	-	-	-	102,355,140.81	-	-	102,355,140.81
BALANCE AT DECEMBER 31, 2024	-	2,900,000.00	-	3,131,681,529.74	-	63,217,089.00	3,197,798,618.74
CHANGES IN EQUITY FOR 2025							
Add/(Deduct):							
Additional Capital from National Government	-	-	-	-	-	-	-
Comprehensive Income for the year	-	-	-	799,944,213.81	-	-	799,944,213.81
Dividends Remitted	-	-	-	(294,960,405.67)	-	-	(294,960,405.67)
Other Adjustments	-	-	-	-	-	-	-
BALANCE AT DECEMBER 31, 2025	-	2,900,000.00	-	3,636,665,337.88	-	63,217,089.00	3,702,782,426.88

COMMISSION ON AUDIT
OFFICE OF THE COMPTROLLER
PHILIPPINE RETIREMENT AUTHORITY
RECEIVED BY: WELYN L. Delda
DATE: 2-12-26
TIME: 1:49 pm
Junior Admin Staff I

Prepared by:


ARLENE I. DAPIAWEN
Accountant III

Recommended Approval:


PHILIP JOHN B. MORENO
Department Manager III, AFSD

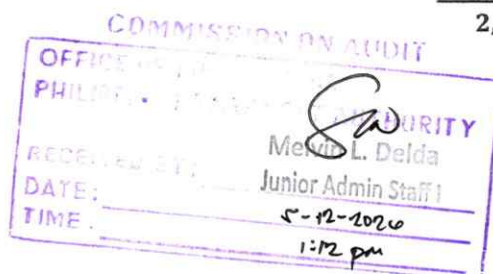
Reviewed by:


REMEGIO P. ABAIGAR
DC III, Financial Services Division

Approved: 
ROBERTO Z. ZOBRADO
General Manager and CEO


PHILIPPINE RETIREMENT AUTHORITY
CONDENSED STATEMENT OF CASH FLOWS
FOR THE MONTH OF DECEMBER 31, 2025

	Dec-25	Dec-24	% Inc / (Dec)
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Inflows			
Collection of Income/Revenue	241,574,110.30	223,517,672.24	8%
Collection of Receivables	466,122,745.28	440,549,759.03	6%
Trust Receipts	59,611,578.43	47,261,133.36	26%
Other Receipts	195,279,677.05	170,421,628.58	15%
Total Cash Inflows	962,588,111.06	881,750,193.21	9%
Adjustments	9,371,087.28	7,785,466.19	20%
Adjusted Cash Inflows	971,959,198.34	889,535,659.40	9%
Cash Outflows			
Payment of Expenses	384,882,752.41	280,216,147.46	37%
Purchase of Inventories	7,208,915.80	5,534,016.07	30%
Grant of Cash Advances	-	239,048.67	-100%
Prepayments	-	3,193,752.20	-100%
Payments of Accounts Payable	3,608,258.08	2,063,551.52	75%
Remittance of Personnel Benefit Contributions and Mandatory Deductions	25,594,123.47	24,054,322.79	6%
Other Disbursements	151,444,601.30	192,788,224.58	-21%
Total Cash Outflows	572,738,651.06	508,089,063.29	13%
Adjustments	2,934,666.03	1,019,396.23	188%
Adjusted Cash Outflows	575,673,317.09	509,108,459.52	13%
Net Cash Provided by/(Used in) Operating Activities	396,285,881.25	380,427,199.88	4%
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash Inflows			
Receipt of Interest Earned	350,047,644.08	174,685,341.78	100%
Proceeds from Matured Investments/Redemption of Long-term Investments/Return on Investments	2,533,060,950.20	817,600,000.00	210%
Total Cash Inflows	2,883,108,594.28	992,285,341.78	191%
Cash Outflows			
Purchase of Property, Plant and Equipment	17,707,655.30	525,000.00	3273%
Purchase of Investments	2,839,817,565.47	1,362,130,900.00	108%
Total Cash Outflows	2,857,525,220.77	1,362,655,900.00	110%



	Dec-25	Dec-24	% Inc / (Dec)
Net Cash Provided By/(Used In) Investing Activities	25,583,373.51	(370,370,558.22)	107%
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash Inflows			
Contribution from National Government	-	-	
Proceeds from Issuance of Capital Stock and other Equity Securi	-	-	
Total Cash Inflows	-	-	
Cash Outflows			
Payment of Cash Dividends	294,960,405.67	184,360,155.53	60%
Interest Expenses (Right of Use)	381,817.05	594,879.89	-36%
Repaymet of borrowings and leasing liabilities (Right of Use)	5,258,911.84	21,616,268.39	-76%
Total Cash Outflows	300,601,134.56	206,571,303.81	46%
Net Cash Provided By/(Used In) Financing Activities	(300,601,134.56)	(206,571,303.81)	46%
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	121,268,120.20	(196,514,662.15)	-162%
Effects of Exchange Rate Changes on Cash and Cash Equivalents	16,665,465.25	23,205,105.99	-28%
CASH AND CASH EQUIVALENTS, JANUARY 1	160,154,794.32	333,464,350.48	-52%
CASH AND CASH EQUIVALENTS, DECEMBER 31	298,088,379.76	160,154,794.32	86%

Prepared by:


ARLENE DAPIAWEN
Accountant III

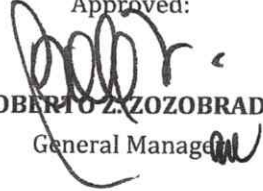
Recommending Approval:


PHILIP JOHN B. MORENO
Department Manager III, AFSD

Reviewed by:

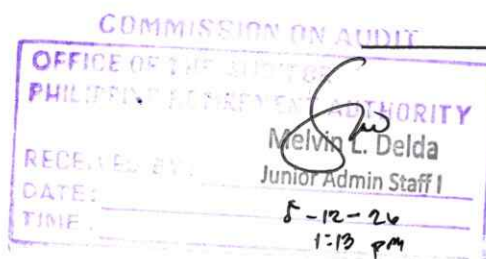

REMEGIO P. ABAIGAR
DC III, Financial Services Division

Approved:


ROBERTO L. ZOZOBRADO
General Manager

**PHILIPPINE RETIREMENT AUTHORITY
DETAILED STATEMENT OF CASH FLOWS
FOR THE MONTH OF DECEMBER 31, 2025**

	Dec-25	Dec-24	% Inc / (Dec)
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Inflows			
Collection of Income/Revenue	241,574,110.30	223,517,672.24	8%
Collection of service and business income	241,410,458.43	223,365,499.06	8%
Collection of other non-operating income	163,651.87	152,173.18	8%
Collection of Receivables	466,122,745.28	440,549,759.03	6%
Collection of loans and receivables	465,820,611.53	440,499,953.87	6%
Collection of receivable from audit disallowances and/or charges	110,000.00	15,000.00	633%
Collection of other receivables	192,133.75	34,805.16	452%
Trust Receipts	59,611,578.43	47,261,133.36	26%
Receipt of guaranty/security deposits	1,655,420.57	321,166.59	415%
Receipt of customers' deposits	57,956,157.86	46,939,966.77	23%
Other Receipts	195,279,677.05	170,421,628.58	15%
Receipt of unearned income/revenue	193,332,276.28	168,248,661.00	15%
Receipt of unused petty cash fund	54,020.45	222,917.67	-76%
Receipt of refund of cash advances	1,116,795.13	1,493,349.72	-25%
Other miscellaneous receipts	776,585.19	456,700.19	70%
Total Cash Inflows	962,588,111.06	881,750,193.21	9%
Adjustments	9,371,087.28	7,785,466.19	20%
Restoration of cash for cancelled/lost/stale checks/ADA	4,384,256.63	6,017,371.85	-27%
Restoration of cash for unreleased checks	5,091,195.91	1,768,094.34	188%
Other adjustments	(104,365.26)	-	0%
Adjusted Cash Inflows	971,959,198.34	889,535,659.40	9%
Cash Outflows			
Payment of Expenses	384,882,752.41	280,216,147.46	37%
Payment of personnel services	66,453,239.25	56,827,835.27	17%
Payment of maintenance and other operating expenses	271,250,797.87	194,737,298.92	39%
Bank Charges	4,750.84	55,641.77	-91%
Payment of expenses pertaining to/incurred in the prior years	47,173,964.45	28,595,371.50	65%
Purchase of Inventories	7,208,915.80	5,534,016.07	30%
Purchase of inventory held for consumption	6,882,312.80	4,308,075.71	60%
Purchase of semi-expandable machinery and equipment	233,178.00	90,982.25	156%
Purchase of semi-expandable furniture, fixtures and books	93,425.00	1,134,958.11	-92%
Grant of Cash Advances	-	239,048.67	-100%
Advances to officers and employees	-	239,048.67	-100%
Prepayments	-	3,193,752.20	-100%
Prepaid Insurance	-	144,647.60	-100%
Other Prepayments	-	3,049,104.60	-100%



	Dec-25	Dec-24	% Inc / (Dec)
Payments of Other Accounts Payable	3,608,258.08	2,063,551.52	75%
Payment of Interest to retirees	3,608,258.08	2,063,551.52	75%
Remittance of Personnel Benefit Contributions and Mandatory Deductions	25,594,123.47	24,054,322.79	6%
Remittance of taxes withheld	5,950,501.99	3,572,420.63	67%
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	19,643,621.48	20,481,902.16	-4%
Other Disbursements	151,444,601.30	192,788,224.58	-21%
Refund of fees or income	2,501,254.27	884,830.16	183%
Due to PRAECC	3,862,937.58	4,054,962.23	-5%
Refund of customers' deposit	258,664.66	1,900,691.68	-86%
Due to Bureau of Immigration	26,588,733.45	22,580,500.00	18%
Remittance of payment of Landbank Loans of Employees	1,631,197.15	982,517.38	66%
Other disbursements (Income Tax)	116,601,814.19	162,384,723.13	-28%
Total Cash Outflows	572,738,651.06	508,089,063.29	13%
Adjustments	2,934,666.03	1,019,396.23	188%
Adjustment for dishonored checks			
Adjustment for cash shortage			
Reversing entry for unreleased checks in previous year	1,768,094.35	982,897.79	80%
Other adjustments - Outflow	1,166,571.68	36,498.44	3096%
Adjusted Cash Outflows	575,673,317.09	509,108,459.52	13%
Net Cash Provided by/(Used in) Operating Activities	396,285,881.25	380,427,199.88	4%
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash Inflows			
Receipt of Interest Earned	350,047,644.08	174,685,341.78	100%
Proceeds from Matured Investments/Redemption of Long-term Investments	2,533,060,950.20	817,600,000.00	210%
Proceeds from matured investments in PHP CTDs	678,778,534.78	817,600,000.00	-17%
Proceeds from matured investments in USD CTDs	1,854,282,415.42	-	0%
Total Cash Inflows	2,883,108,594.28	992,285,341.78	191%
Cash Outflows			
Purchase/Construction of Property, Plant and Equipment	17,707,655.30	525,000.00	3273%
Payment Leasehold improvements	2,118,920.00	525,000.00	304%
Purchase of machinery and equipment	6,188,735.30	-	0%
Purchase of transportation equipment	9,400,000.00	-	0%
Acquisition/Purchase of Intangible Assets	-	-	0%
Development in Progress-Website	-	-	0%
Purchase/Acquisition of Investments	2,839,817,565.47	1,362,130,900.00	108%
Investments in Time Deposit Other Peso Currency	1,731,828,500.00	349,330,000.00	396%
Investments in Time Deposit Peso Currency	1,107,989,065.47	1,012,800,900.00	9%
Total Cash Outflows	2,857,525,220.77	1,362,655,900.00	110%
Net Cash Provided By/(Used In) Investing Activities	25,583,373.51	(370,370,558.22)	107%

	Dec-25	Dec-24	% Inc / (Dec)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash Inflows			
Total Cash Inflows	-	-	0%
Cash Outflows			
Payment of Cash Dividends	294,960,405.67	184,360,155.53	60%
Interest Expenses (Right of Use)	381,817.05	594,879.89	-36%
Repayment of borrowings and leasing liabilities (Right of Use)	5,258,911.84	21,616,268.39	-76%
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Prepared by:

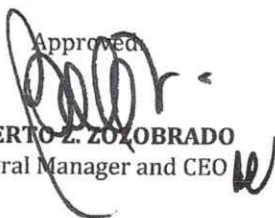

ARLENE DAPIAWEN
 Accountant III

Recommending Approval:


PHILIP JOHN B. MORENO
 Department Manager III, AFSD

Reviewed by:


REMEGIO P. ABAIGAR
 DC III, Financial Services Division

Approved:

ROBERTO L. ZOZOBRADO
 General Manager and CEO