

PHILIPPINE RETIREMENT AUTHORITY

PRE CLOSING TRIAL BALANCE

AS OF DECEMBER 31,2025

ACCOUNT CODE	ACCOUNT TITLE	BALANCE BEGINNING	DEBIT	CY 2025		YTD BALANCE	INCREASE/ (DECREASE)	% Change
				CREDIT				
1010101000	Cash-Collecting Officers	-	2,177.30	2,177.30	-	-		
1010101001	Cash-Collecting Officers-Local Currency	872,981.21	407,866,516.59	407,975,827.22	763,670.58	(109,310.63)	-13%	
1010101002	Cash-Collecting Officers-Foreign Currency	8,827,123.87	302,873,090.45	311,044,620.55	655,593.77	(8,171,530.10)	-93%	
1010102000	Petty Cash	18,450.75	-	-	18,450.75	-	0%	
1010102001	Petty Cash-HO-OGM	23,327.43	26,672.57	-	50,000.00	26,672.57	114%	
1010102002	Petty Cash-HO-MSD	16,788.01	5,797.00	12,368.00	10,217.01	(6,571.00)	-39%	
1010102003	Petty Cash-HO-ASD	69,840.00	-	62,921.89	6,918.11	(62,921.89)	-90%	
1010102004	Petty Cash-HO-FMD	5,000.00	-	-	5,000.00	-	0%	
1010102005	Petty Cash-HO-CRPPD	9,471.00	24,266.00	-	33,737.00	24,266.00	256%	
1010102006	Petty Cash-HO-ADS & PROMO	-	-	-	-	-		
1010102007	Petty Cash-HO-RRSD-Servicing	72,456.32	30,000.00	99,416.32	3,040.00	(69,416.32)	-96%	
1010102008	Petty Cash-HO-RRSD-Processing	390.00	-	-	390.00	-	0%	
1010102010	Petty Cash-Subic/Clark	20,000.00	-	18,933.75	1,066.25	(18,933.75)	-95%	
1010102011	Petty Cash-Baguio	(9.49)	19,708.49	19,911.95	(212.95)	(203.46)	2144%	
1010102012	Petty Cash-Davao	2,466.20	37,533.80	31,762.75	8,237.25	5,771.05	234%	
1010102013	Petty Cash-Cebu	(7,304.62)	18,861.12	12,792.25	(1,235.75)	6,068.87	-83%	
1010104000	Foreign Currency on Hand	17,353.50	-	-	17,353.50	-	0%	
1010202000	Cash in Bank-Local Currency, CA LBP Buendia 0052105463	(13,602,454.75)	1,535,663,114.28	1,374,263,995.81	147,796,663.72	161,399,118.47	-1187%	
1010202001	Cash in Bank-Local Currency, CA LBP Cebu 0142104946	2,143,270.24	51,219,012.92	39,266,556.30	14,095,726.86	11,952,456.62	558%	
1010202002	Cash in Bank-Local Currency, CA DBP HO 0405018673030	376,673.01	199,800,250.00	200,000,000.00	176,923.01	(199,750.00)	-53%	
1010202003	Cash in Bank-Local Currency, CA PVB 10000992	-	1,004,840,000.00	991,130,000.00	13,710,000.00	13,710,000.00		
1010303000	Cash in Bank-Foreign Currency, SA LBP Buendia 0054003358	110,474,621.85	2,436,477,144.11	2,436,264,748.25	110,687,017.71	212,395.86	0%	
1010303001	Cash in Bank-Foreign Currency, SA LBP Cebu 0144020553	24,272,686.94	19,600,591.67	37,388,383.68	6,484,894.94	(17,787,792.01)	-73%	

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1010303002	Cash in Bank-Foreign Currency, SA DBP HO 0405-018674-530	26,541,662.85	1,148,877,681.04	1,175,419,343.89		0.00	(26,541,662.85)	-100%
1010303003	Cash in Bank-Foreign Currency, SA PVB 12015537	-	1,396,861,390.00	1,393,296,462.00		3,564,928.00	3,564,928.00	
1021101000	Investments in Time Deposits-Local Currency	1,272,891,790.59	1,479,335,555.55	1,272,891,790.59		1,479,335,555.55	206,443,764.96	16%
1021102000	Investments in Time Deposits-Foreign Currency	2,229,608,602.20	2,609,254,734.10	2,458,870,474.17		2,379,992,862.13	150,384,259.93	7%
1021102001	Investments in Time Deposits-Foreign Currency-Restricted	271,884,773.12	235,160,000.00	271,884,773.12		235,160,000.00	(36,724,773.12)	-14%
1029901000	Investments in Stocks	3,500,000.00	-	-		3,500,000.00	-	0%
1030101000	Accounts Receivable	541.08	-	-		541.08	-	0%
1030101001	Accounts Receivable-Annual PRA Fees	207,851,341.70	255,925,454.96	236,003,436.33		227,773,360.34	19,922,018.63	10%
1030101002	Accounts Receivable-Management Fees	45,471,289.25	223,525,763.53	214,392,882.40		54,604,170.38	9,132,881.13	20%
1030101003	Accounts Receivable-Visitorial Fees	76,018,449.16	12,868,625.46	11,254,461.61		77,632,613.01	1,614,163.85	2%
1030101004	Accounts Receivable-Harmonization Fees	7,528,928.95	1,621,108.04	1,910,922.40		7,239,114.59	(289,814.36)	-4%
1030101008	Accounts Receivable-Annual PRA Fees - Excess Dependent	4,648,752.08	12,438,520.48	15,637,453.26		1,449,819.30	(3,198,932.78)	-69%
1030101201	Allowance for Impairment-Accounts Receivable-Annual PRA Fees	(90,993,699.50)	-	-		(90,993,699.50)	-	0%
1030101202	Allowance for Impairment-Accounts Receivable-Management Fees	(23,091,429.35)	-	-		(23,091,429.35)	-	0%
1030101203	Allowance for Impairment-Accounts Receivable-Harmonization Fees	(5,434,144.57)	-	-		(5,434,144.57)	-	0%
1030101207	Allowance for Impairment-Accounts Receivable-Visitorial Fees	(53,068,062.09)	49,278.36	-		(53,018,783.73)	49,278.36	0%
1030105000	Interests Receivable	3,720,449.61	-	-		3,720,449.61	-	0%
1030105001	Interests Receivable-Local CTDs	32,345,846.42	23,538,802.98	25,332,290.87		30,552,358.53	(1,793,487.89)	-6%
1030105002	Interests Receivable-Foreign CTDs	9,877,692.00	23,325,847.75	18,295,126.59		14,908,413.16	5,030,721.16	51%
1030105003	Interests Receivable-Visa Deposit-Retiree Sharee	6,592,437.51	10,646,975.35	8,570,448.30		8,668,964.56	2,076,527.05	31%
1030105004	Interests Receivable-Visa Deposit-PRA Share	156,711,272.84	243,588,853.96	230,648,805.08		169,651,321.72	12,940,048.88	8%

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		BALANCE BEGINNING	DEBIT	CREDIT			
1039901000	Receivables-Disallowances/Charges	(82,245.19)	95,000.00	295,000.00	(282,245.19)	(200,000.00)	243%
1039902000	Due from Officers and Employees	243,629.18	115,157.61	199,940.39	158,846.40	(84,782.78)	-35%
1039999000	Other Receivables	11,566,808.72	232,043.00	231,937.18	11,566,914.54	105.82	0%
1039999200	Allowance for Impairment-Other Receivables	(4,529,357.12)	-	-	(4,529,357.12)	-	0%
1040401000	Office Supplies Inventory	380,602.50	113,218.04	-	493,820.54	113,218.04	30%
1040401001	Office Supplies Inventory - IT Supplies	218,894.10	124,056.36	-	342,950.46	124,056.36	57%
1040402001	Accountable Official Receipts Inventory	7,032.00	2,008.00	-	9,040.00	2,008.00	29%
1040402002	Accountable Checkbook Inventory	3,762.00	6,552.00	-	10,314.00	6,552.00	174%
1040402003	Accountable Visa Stickers Inventory	1,279,138.00	37,100.00	-	1,316,238.00	37,100.00	3%
1040402004	Accountable PRA ID Inventory	12,112.50	185,180.50	-	197,293.00	185,180.50	1529%
1040407000	Medical, Dental and Laboratory Supplies Inventory	23,941.50	23,983.14	-	47,924.64	23,983.14	100%
1040416000	Information Materials Inventory	2,565,803.09	454,802.02	-	3,020,605.11	454,802.02	18%
1040503000	Semi-Expendable Information and Communication Technology Equipment	-	259,470.00	-	259,470.00	259,470.00	
1040519000	Semi-Expendable Other Machinery and Equipment	-	120,407.40	-	120,407.40	120,407.40	
1040601000	Semi-Expendable Furniture and Fixtures	1,494,249.00	108,121.00	-	1,602,370.00	108,121.00	7%
1060401000	Buildings	55,389,982.38	-	-	55,389,982.38	-	0%
1060401100	Accumulated Depreciation-Buildings	(46,639,869.75)	-	1,706,188.32	(48,346,058.07)	(1,706,188.32)	4%
1060499000	Other Structures	75,000.00	-	-	75,000.00	-	0%
1060499100	Accumulated Depreciation-Other Structures	(58,696.00)	-	4,402.20	(63,098.20)	(4,402.20)	7%
1060502000	Office Equipment	1,739,000.88	-	-	1,739,000.88	-	0%
1060502100	Accumulated Depreciation-Office Equipment	(1,565,100.79)	-	-	(1,565,100.79)	-	0%
1060503000	Information and Communication Technology Equipment	34,215,080.14	15,353,704.50	-	49,568,784.64	15,353,704.50	45%
1060503100	Accumulated Depreciation-Information and Communication Technology Equipment	(26,548,099.41)	-	1,072,265.40	(27,620,364.81)	(1,072,265.40)	4%

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1060509000	Disaster Response and Rescue Equipment	927,978.42	-	-		927,978.42	-	0%
1060509100	Accumulated Depreciation-Disaster Response and Rescue Equipment	(417,590.40)	-	83,518.08		(501,108.48)	(83,518.08)	20%
1060599000	Other Equipment	425,067.70	-	-		425,067.70	-	0%
1060599100	Accumulated Depreciation-Other Equipment	(382,560.93)	-	-		(382,560.93)	-	0%
1060599200	Accumulated Impairment Losses-Other Equipment	-	-	-		-	-	
1060601000	Motor Vehicles	16,022,162.00	9,400,000.00	2,254,500.00		23,167,662.00	7,145,500.00	45%
1060601100	Accumulated Depreciation-Motor Vehicles	(13,676,739.48)	2,113,200.00	792,998.93		(12,356,538.41)	1,320,201.07	-10%
1060701000	Furniture and Fixtures	3,052,623.66	-	-		3,052,623.66	-	0%
1060701100	Accumulated Depreciation-Furniture and Fixtures	(2,577,517.30)	-	62,514.00		(2,640,031.30)	(62,514.00)	2%
1060902000	Leased Assets Improvements, Buildings	14,662,824.14	3,893,999.00	-		18,556,823.14	3,893,999.00	27%
1060902100	Accumulated Depreciation-Leased Assets Improvements, Buildings	(11,594,612.83)	-	320,385.84		(11,914,998.67)	(320,385.84)	3%
1069999000	Other Property, Plant and Equipment	1,956,689.40	-	-		1,956,689.40	-	0%
1069999100	Accumulated Depreciation-Other Property, Plant and Equipment	(1,761,020.46)	-	-		(1,761,020.46)	-	0%
1080102000	Computer Software	2,796,000.00	-	-		2,796,000.00	-	0%
1080102100	Accumulated Amortization-Computer Software	(2,516,400.00)	-	-		(2,516,400.00)	-	0%
1080103000	Websites	1,335,000.00	-	-		1,335,000.00	-	0%
1080103100	Accumulated Amortization-Websites	(1,201,500.00)	-	-		(1,201,500.00)	-	0%
1089803000	Development in Progress - Websites	1,680,000.00	-	-		1,680,000.00	-	0%
1120101000	Deferred Tax Assets	235,414,251.38	252,437,190.04	170,804,965.07		317,046,476.35	81,632,224.97	35%
1130102000	Right-of-Use Assets, Buildings and Other Structures	100,301,795.83	114,480,821.68	100,454,856.35		114,327,761.16	14,025,965.33	14%
1130102100	Accumulated Depreciation-Right-of-Use Assets, Buildings and Other Structures	(100,301,785.84)	100,454,856.35	26,493,950.44		(26,340,879.93)	73,960,905.91	-74%
1990103000	Advances to Special Disbursing Officer	30,993.75	118,000.00	-		148,993.75	118,000.00	381%
1990104000	Advances to Officers and Employees	9,127.81	10,104,443.52	10,248,083.18		(134,511.86)	(143,639.66)	-1574%

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1990205000	Prepaid Insurance	345,200.90	10,919.95	102,333.61	253,787.24	(91,413.66)	-26%	
1990208000	Creditable Withholding Tax at Source	30,969,365.78	27,708,633.65	51,205,056.99	7,472,942.44	(23,496,423.34)	-76%	
1990202000	Prepaid Rent		1,499,803.20	-	1,499,803.20	1,499,803.20		
1990299000	Other Prepayments	4,394,828.32	569,815.20	3,659.36	4,960,984.16	566,155.84	13%	
1990302000	Guaranty Deposits	7,542,457.10	2,313,445.50	-	9,855,902.60	2,313,445.50	31%	
1990401000	Restricted Fund-Visa Deposits- Receiving	20,989,646,416.22	22,680,989,524.08	21,502,810,525.80	22,167,825,414.50	1,178,178,998.28	6%	
1990401001	Restricted Fund-Visa Deposits- Disbursing	192,528,973.78	758,435,884.19	758,540,530.06	192,424,327.91	(104,645.87)	0%	
1990401002	Restricted Fund-Interest on Visa Deposits	24,136,578.24	92,380,185.56	-	116,516,763.80	92,380,185.56	383%	
1999908000	Deferred Charges/Losses	-	-	-	-	-		
2010101000	Accounts Payable	(39,478,025.10)	855,394,366.85	898,572,524.96	(82,656,183.21)	(43,178,158.11)	109%	
2010102000	Due to Officers and Employees	(3,130,561.43)	92,460,330.56	100,768,391.13	(11,438,622.00)	(8,308,060.57)	265%	
2020101001	Due to BIR-Compensation	(285,770.79)	7,316,385.46	9,828,593.89	(2,797,979.22)	(2,512,208.43)	879%	
2020101002	Due to BIR-EWT-Goods (1%)	(153,979.72)	204,447.25	274,400.97	(223,933.44)	(69,953.72)	45%	
2020101003	Due to BIR-EWT-Services (2%)	(924,146.79)	2,468,501.71	2,749,040.74	(1,204,685.82)	(280,539.03)	30%	
2020101004	Due to BIR-EWT-Rent (5%)	(116,619.80)	436,844.27	1,523,412.61	(1,203,188.14)	(1,086,568.34)	932%	
2020101005	Due to BIR-EWT-IP (5%)	(6,961.73)	387,350.59	419,674.32	(39,285.46)	(32,323.73)	464%	
2020101006	Due to BIR-EWT-IP (10%)	(400,826.24)	2,635,543.27	2,762,034.62	(527,317.59)	(126,491.35)	32%	
2020101008	Due to BIR-EWT-NIP (15%)	(2,425,316.09)	2,656,037.87	3,049,313.27	(2,818,591.49)	(393,275.40)	16%	
2020101009	Due to BIR-Percentage (3%)	(189,660.30)	-	-	(189,660.30)	-	0%	
2020101010	Due to BIR-Overseas Communication Tax (10%)	(69.57)	32.55	16.97	(53.99)	15.58	-22%	
2020101011	Due to BIR-Percentage (3%)	(297,566.47)	2,298,203.75	2,324,935.38	(324,298.10)	(26,731.63)	9%	
2020101012	Due to BIR- Franchise Tax Electric Utilities , Gas and Water (2%)		12.42	19.17	(6.75)	(6.75)		
2020112000	VAT Payable-Goods (5%)	(2,215,119.36)	949,558.49	1,321,726.82	(2,587,287.69)	(372,168.33)	17%	
2020112001	VAT Payable-Services (5%)	(1,502,328.19)	4,718,087.02	6,673,516.58	(3,457,757.75)	(1,955,429.56)	130%	
2020113000	Income Tax Payable	(78,352,123.23)	204,609,844.18	130,363,830.63	(4,106,109.68)	74,246,013.55	-95%	
2020102000	Due to GSIS	(2,943,826.48)	-	-	(2,943,826.48)	-	0%	
2020102001	Due to GSIS-Contribution- Employee	(832,918.94)	6,252,174.62	6,890,213.95	(1,470,958.27)	(638,039.33)	77%	
2020102002	Due to GSIS-Contribution- Employer	(751,375.29)	7,990,102.60	9,162,692.96	(1,923,965.65)	(1,172,590.36)	156%	
2020102003	Due to GSIS-Optinal Insurance	312.70	-	-	312.70	-	0%	
2020102004	Due to GSIS-ECC	(14,950.00)	110,700.00	110,000.00	(14,250.00)	700.00	-5%	
2020102005	Due to GSIS-Loans-Policy	7,423.96	157,900.00	160,950.00	4,373.96	(3,050.00)	-41%	
2020102006	Due to GSIS-Loans-Optional Insurance	154.90	-	-	154.90	-	0%	
2020102007	Due to GSIS-Loans-Calamity	(31,621.07)	326,844.86	326,644.15	(31,420.36)	200.71	-1%	

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2020102009	Due to GSIS-Loans-Consolidated	210,266.62	175,506.44	146,563.24	239,209.82	28,943.20	14%	
2020102011	Due to GSIS- Computer Loan	(12,258.21)	37,416.33	25,566.58	(408.46)	11,849.75	-97%	
2020102012	Due to GSIS-Multi-purpose Loan (MPL)	(264,985.35)	4,684,582.39	4,782,513.68	(362,916.64)	(97,931.29)	37%	
2020102013	Due to GSIS- Multi-purpose Loan (MPL)-Lite	(23,983.32)	501,383.00	533,996.89	(56,597.21)	(32,613.89)	136%	
2020102014	Due to GSIS-Ginhawa Loan		37,366.73	80,633.47	(43,266.74)	(43,266.74)		
2020103000	Due to Pag-IBIG	(89,143.95)	-	-	(89,143.95)	-	0%	
2020103001	Due to Pag-IBIG-Contribution-Employee	(49,100.00)	302,550.00	303,850.00	(50,400.00)	(1,300.00)	3%	
2020103002	Due to Pag-IBIG-Contribution-Employer	(34,849.88)	218,350.00	218,650.00	(35,149.88)	(300.00)	1%	
2020103004	Due to Pag-IBIG-Loan-Calamity	(44,727.67)	274,905.51	260,607.17	(30,429.33)	14,298.34	-32%	
2020103005	Due to Pag-IBIG-J.O. Contribution	-	79,300.00	86,700.00	(7,400.00)	(7,400.00)		
2020103006	Due to Pag-IBIG-MPL	-	227,592.82	230,046.10	(2,453.28)	(2,453.28)		
2020104000	Due to PhilHealth	(296,299.29)	-	-	(296,299.29)	-	0%	
2020104001	Due to PhilHealth-Contribution-Employee	(264,101.08)	1,545,086.21	1,720,766.16	(439,781.03)	(175,679.95)	67%	
2020104002	Due to PhilHealth-Contribution-Employer	(51,325.89)	1,544,977.99	1,720,757.64	(227,105.54)	(175,779.65)	342%	
2020105000	Due to Other NGAs	692,782.75	-	-	692,782.75	-	0%	
2020105001	Due to Other NGAs-Bureau of Immigration	(0.00)	252,751.58	252,751.58	(0.00)	-	0%	
2020105003	Due to Other NGAs-Bureau of Immigration (Downgrading)	-	392,562.70	392,562.70	-	-		
2020105004	Due to Other NGAs-Bureau of Immigration (Restamping)	-	715,021.81	716,531.81	(1,510.00)	(1,510.00)		
2020105005	Due to Other NGAs- SSS J.O. Contribution	-	34,460.00	34,460.00	-	-		
2020106001	Due to Other Government Corporations-LanbBank	(774,084.53)	3,528,494.22	3,827,122.65	(1,072,712.96)	(298,628.43)	39%	
2020106000	Due to Other Government Agencies (LBP Buendia)	(690,661.68)	-	-	(690,661.68)	-	0%	
2020111000	Due to SSS	-	60,255.00	60,255.00	-	-		
2020111001	Due to SSS-Permanent Contribution	-	29,305.00	35,740.00	(6,435.00)	(6,435.00)		
2020111002	Due to SSS-J.O Contribution	-	135,030.00	154,405.00	(19,375.00)	(19,375.00)		
2030105001	Due to Other Funds-PRAEC Fund Contribution	-	13,500.00	13,500.00	-	-		
2030105003	Due to Other Funds-PRAECC Contribution	-	66,258.33	66,258.33	-	-		
2040101000	Trust Liabilities-Visa Deposits	(21,487,080,435.90)	24,889,836,560.56	26,075,744,656.06	(22,672,988,531.40)	(1,185,908,095.50)	6%	

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		BALANCE BEGINNING	DEBIT	CREDIT				
2040101002	Trust Liabilities-Interest-Retiree Share	(246,968,870.60)	40,734,622.52	47,508,032.54	(253,742,280.62)	(6,773,410.02)	3%	
2040101003	Trust Liabilities-Bureau of Immigration	(428,967.39)	1,461,180.00	1,401,253.91	(369,041.30)	59,926.09	-14%	
2040101004	Trust Liabilities-Bureau of Immigration (Downgrading)	(660,707.31)	1,396,920.00	1,416,080.00	(679,867.31)	(19,160.00)	3%	
2040101005	Trust Liabilities-Bureau of Immigration (Restamping)	(1,164,208.08)	2,827,780.00	2,962,716.02	(1,299,144.10)	(134,936.02)	12%	
2040104000	Guaranty/Security Deposits Payable	(425,025.30)	107,494.40	396,262.48	(713,793.38)	(288,768.08)	68%	
2040105000	Customers' Deposits Payable	(11,092,128.78)	43,364,259.50	45,685,889.79	(13,413,759.07)	(2,321,630.29)	21%	
2050299000	Other Unearned Revenue/Income	(8,336,836.05)	-	-	(8,336,836.05)	-	0%	
2050299001	Unearned Income-Annual PRA Fees	(607,902,584.03)	286,337,464.29	294,641,492.66	(616,206,612.40)	(8,304,028.37)	1%	
2050299003	Unearned Revenue-Visitorial Fees	(24,696,677.32)	11,902,026.41	8,950,425.32	(21,745,076.23)	2,951,601.09	-12%	
2050299004	Unearned Revenue-Harmonization Fees	(3,554,899.13)	743,442.50	1,467,658.98	(4,279,115.61)	(724,216.48)	20%	
2050299005	Unearned Income-Retiree ID Fees	(2,895,914.64)	-	-	(2,895,914.64)	-	0%	
2050299006	Unearned Income-Accreditation-Marketers	(48,146.92)	-	-	(48,146.92)	-	0%	
2050299008	Unearned Income-Annual PRA Fees - Excess Dependent	(15,523,732.94)	13,224,081.80	8,782,967.08	(11,082,618.22)	4,441,114.72	-29%	
2060101000	Pension Benefits Payable	-	-	-	-	-		
2060102000	Leave Benefits Payable	(14,904,048.74)	6,705,551.31	8,905,191.93	(17,103,689.36)	(2,199,640.62)	15%	
2090101000	Deferred Tax Liabilities	(67,294,329.33)	106,003,816.39	191,816,285.82	(153,106,798.76)	(85,812,469.43)	128%	
2100101000	Lease Payable	(2,119,646.40)	23,542,333.37	132,611,171.16	(111,188,484.19)	(109,068,837.79)	5146%	
2999909000	Dividends Payable	(294,960,405.67)	294,960,405.67	-	-	294,960,405.67	-100%	
2999904001	Undistributed Collections - LBP Buendia Peso Account No. 0052-1054-63	(6,317,196.95)	6,794,180.86	10,358,267.31	(9,881,283.40)	(3,564,086.45)	56%	
2999904002	Undistributed Collections - LBP Buendia Dollar Account No. 0054-0033-58	-	-	54,442,156.16	(54,442,156.16)	(54,442,156.16)		
2999904003	Undistributed Collections - LBP Cebu Peso Account No. 0142-1049-46	(4,182,486.50)	6,258,831.12	9,846,077.36	(7,769,732.74)	(3,587,246.24)	86%	
2999904004	Undistributed Collections - LBP Cebu Dollar Account No. 0144-0205-53	-	-	2,097,894.11	(2,097,894.11)	(2,097,894.11)		
2999999000	Other Payables	(427,579.65)	1,965.47	1,965.47	(427,579.65)	-	0%	
2999999002	Other Payable-PRAECC	(9,417.29)	-	-	(9,417.29)	-	0%	

ACCOUNT CODE	ACCOUNT TITLE	CY 2025				YTD BALANCE	INCREASE/ (DECREASE)	% Change
		BALANCE BEGINNING	DEBIT	CREDIT				
2999999003	Other Payable-PRAECC (Savings)	(4,854.93)	512,750.00	552,750.00	(44,854.93)	(40,000.00)	824%	
2999999004	Other Payable-PRAECC (Share Capital)	-	36,250.00	38,125.00	(1,875.00)	(1,875.00)		
2999999005	Other Payable-PRAECC (Loan Amortization)	(150,773.43)	4,825,551.50	5,297,310.90	(622,532.83)	(471,759.40)	313%	
3010102000	Government Equity	(63,217,089.00)	-	-	(63,217,089.00)	-	0%	
3070101000	Retained Earnings/(Deficit)	(2,839,654,591.47)	33,467.39	(0.01)	(2,839,621,124.07)	33,467.40	0%	
4020102000	Registration Fees	-	-	5,006,334.61	(5,006,334.61)	(5,006,334.61)		
4020102001	ID Fee-Courtesy	-	-	-	-	-		
4020102002	ID Replacement	-	583.65	446,631.01	(446,047.36)	(446,047.36)		
4020102003	ID Duplicate	-	-	1,161.20	(1,161.20)	(1,161.20)		
4020104000	Clearance and Certification Fees	-	-	169,176.94	(169,176.94)	(169,176.94)		
4020126000	Passport, Visa and Application Fees	-	485,689.00	202,725,299.46	(202,239,610.46)	(202,239,610.46)		
4020126001	Inclusion	-	-	19,778,383.58	(19,778,383.58)	(19,778,383.58)		
4020126002	Inclusion- Excess	-	-	3,183,171.90	(3,183,171.90)	(3,183,171.90)		
4020113000	Processing Fees	-	-	69,040.00	(69,040.00)	(69,040.00)		
4020113001	SF-Restamping	-	583.65	1,341,515.96	(1,340,932.31)	(1,340,932.31)		
4020113002	SF-Downgrading	-	586.20	204,911.62	(204,325.42)	(204,325.42)		
4020113003	Service Fee (Reclass)	-	-	23,022.85	(23,022.85)	(23,022.85)		
4020121000	Accreditation Fees	-	-	2,409,147.21	(2,409,147.21)	(2,409,147.21)		
4020121001	Marketer's ID	-	-	4,200.00	(4,200.00)	(4,200.00)		
4020122000	Cancellation Fees	-	-	1,054,683.89	(1,054,683.89)	(1,054,683.89)		
4020123000	Harmonization Fees	-	-	1,473,409.23	(1,473,409.23)	(1,473,409.23)		
4020234000	Management Fees	-	2,516,594.33	237,865,374.70	(235,348,780.37)	(235,348,780.37)		
4020235000	Visitorial Fees	-	-	19,402,741.00	(19,402,741.00)	(19,402,741.00)		
4020237000	Annual PRA Fees	-	2,247,795.70	384,317,094.93	(382,069,299.23)	(382,069,299.23)		
4020237001	Annual Fees-Excess Dependent	-	-	11,373,220.00	(11,373,220.00)	(11,373,220.00)		
4020237002	Annual Fees-Initial	-	584.70	25,895,643.84	(25,895,059.14)	(25,895,059.14)		
4020299000	Other Business Income	-	358,810.94	432,029.55	(73,218.61)	(73,218.61)		
4020221000	Interest Income	-	0.01	101,515,078.12	(101,515,078.11)	(101,515,078.11)		
4020221001	Interest Income-DBP Visa Deposits	-	75,810,047.93	385,401,504.32	(309,591,456.39)	(309,591,456.39)		
4050101000	Gain on Foreign Exchange (FOREX)	-	1,970.64	380,198,456.74	(380,196,486.10)	(380,196,486.10)		
4050101001	Gain on Foreign Exchange (FOREX)-Unrealized	-	1,768.47	612,427,526.60	(612,425,758.13)	(612,425,758.13)		
4069999000	Miscellaneous Income	-	1,278.95	610,292.54	(609,013.59)	(609,013.59)		
5010101000	Salaries and Wages-Regular	-	71,216,775.99	145,999.29	71,070,776.70	71,070,776.70		
5010201000	Personnel Economic Relief Allowance (PERA)	-	2,241,764.94	1,222.01	2,240,542.93	2,240,542.93		
5010202000	Representatation Allowance	-	1,379,375.00	-	1,379,375.00	1,379,375.00		

ACCOUNT CODE	ACCOUNT TITLE	BALANCE BEGINNING	DEBIT	CY 2025		YTD BALANCE	INCREASE/ (DECREASE)	% Change
				CREDIT				
5010203000	Transportation Allowance	-	925,500.00	-		925,500.00	925,500.00	
5010204000	Clothing/Uniform Allowance	-	665,000.00	7,000.00		658,000.00	658,000.00	
5010208000	Productivity Incentive Allowance	-	466,000.00	-		466,000.00	466,000.00	
5010210000	Honoraria	-	160,000.00	-		160,000.00	160,000.00	
5010212000	Longevity Pay	-	160,000.00	-		160,000.00	160,000.00	
5010212001	Service Recognition Incentives	-	1,862,000.00	-		1,862,000.00	1,862,000.00	
5010213000	Overtime and Night Pay	-	2,188,319.78	-		2,188,319.78	2,188,319.78	
5010214000	Year End Bonus	-	6,263,749.00	-		6,263,749.00	6,263,749.00	
5010215000	Cash Gift	-	465,000.00	-		465,000.00	465,000.00	
5010216000	Mid-Year Bonus	-	6,078,858.00	51,601.00		6,027,257.00	6,027,257.00	
5010299000	Other Bonuses and Allowances	-	877,000.00	-		877,000.00	877,000.00	
5010301000	Retirement and Life Insurance Premiums	-	8,610,771.43	28,578.21		8,582,193.22	8,582,193.22	
5010302000	Pag-IBIG Contributions	-	218,650.00	250.00		218,400.00	218,400.00	
5010303000	PhilHealth Contributions	-	1,704,272.50	9,606.90		1,694,665.60	1,694,665.60	
5010304000	Employees Compensation Insurance Premiums	-	110,000.00	-		110,000.00	110,000.00	
5010403000	Terminal Leave Benefits	-	8,905,191.93	-		8,905,191.93	8,905,191.93	
5020101000	Traveling Expenses-Local	-	2,844,198.30	2,693.05		2,841,505.25	2,841,505.25	
5020101001	Traveling Expenses-Local-Marketing	-	775,526.00	72,366.00		703,160.00	703,160.00	
5020102000	Traveling Expenses-Foreign	-	12,688.00	-		12,688.00	12,688.00	
5020102001	Traveling Expenses-Foreign-Marketing	-	13,288,703.96	363,894.44		12,924,809.52	12,924,809.52	
5020201000	Training Expenses	-	2,914,273.65	-		2,914,273.65	2,914,273.65	
5020301000	Office Supplies Expenses	-	2,287,732.55	161,083.60		2,126,648.95	2,126,648.95	
5020301001	Office Supplies Expenses - IT Supplies	-	795,634.52	124,771.36		670,863.16	670,863.16	
5020302001	Accountable Forms Expenses-Official Receipts	-	50,000.00	2,008.00		47,992.00	47,992.00	
5020302002	Accountable Forms Expenses-Checkbook LBP 0052-1054-63	-	36,600.00	6,552.00		30,048.00	30,048.00	
5020307000	Drugs and Medicines Expenses	-	42,499.00	-		42,499.00	42,499.00	
5020309000	Fuel, Oil and Lubricants Expenses	-	547,058.55	-		547,058.55	547,058.55	
5020309001	Fuel, Oil and Lubricants Expenses-Marketing	-	11,822.00	-		11,822.00	11,822.00	
5020321000	Semi-Expendable Machinery and Equipment Expense	-	53,727.00	-		53,727.00	53,727.00	
5020322000	Semi-Expendable Furniture, Fixtures and Books Expense	-	556,488.00	-		556,488.00	556,488.00	
5020399000	Other Supplies and Materials Expenses	-	14,250.00	300.00		13,950.00	13,950.00	
5020401000	Water Expenses	-	15,254.61	12,250.00		3,004.61	3,004.61	

ACCOUNT CODE	ACCOUNT TITLE	BALANCE BEGINNING	DEBIT	CY 2025		YTD BALANCE	INCREASE/ (DECREASE)	% Change
				CREDIT				
5020402000	Electricity Expenses	-	887,215.68	8,545.04		878,670.64	878,670.64	
5020501000	Postage and Courier Services	-	869,470.56	-		869,470.56	869,470.56	
5020502000	Telephone Expenses	-	1,068,959.07	13,970.61		1,054,988.46	1,054,988.46	
5020503000	Internet Subscription Expenses	-	2,985,812.66	-		2,985,812.66	2,985,812.66	
5021003000	Extraordinary and Miscellaneous Expenses	-	89,931.66	-		89,931.66	89,931.66	
5021101000	Legal Services	-	1,289,010.00	600.00		1,288,410.00	1,288,410.00	
5021102000	Auditing Services	-	3,749,911.78	-		3,749,911.78	3,749,911.78	
5021103000	Consultancy Services	-	7,081,071.36	-		7,081,071.36	7,081,071.36	
5021199000	Other Professional Services	-	180,000.00	-		180,000.00	180,000.00	
5021203000	Security Services	-	521,721.00	-		521,721.00	521,721.00	
5021299000	Other General Services	-	36,818,039.50	8,414.55		36,809,624.95	36,809,624.95	
5021304000	Repairs and Maintenance-Buildings and Other Structures	-	195,405.26	29,010.80		166,394.46	166,394.46	
5021305000	Repairs and Maintenance-Machinery and Equipment	-	2,358,854.77	-		2,358,854.77	2,358,854.77	
5021306000	Repairs and Maintenance-Transportation Equipment	-	300,910.00	-		300,910.00	300,910.00	
5021501000	Taxes, Duties and Licenses	-	23,410.00	12,280.00		11,130.00	11,130.00	
5021502000	Fidelity Bond Premium	-	291,285.00	-		291,285.00	291,285.00	
5021503000	Insurance Expenses	-	107,874.16	-		107,874.16	107,874.16	
5021504000	Income Tax Expense - Current	-	118,591,872.75	-		118,591,872.75	118,591,872.75	
5021504001	Income Tax Expense - Deferred	-	323,916,530.98	319,736,286.52		4,180,244.46	4,180,244.46	
5029901000	Advertising, Promotions and Marketing Expenses	-	112,753,826.11	522,002.02		112,231,824.09	112,231,824.09	
5029901001	Advertising, Promotions and Marketing Expenses - Others	-	1,899,870.00	-		1,899,870.00	1,899,870.00	
5029902000	Printing and Publication Expenses	-	29,119.99	4,479.99		24,640.00	24,640.00	
5029903000	Representation Expenses	-	5,669,347.96	21,276.00		5,648,071.96	5,648,071.96	
5029903001	Representation Expenses-BAC	-	130,808.44	-		130,808.44	130,808.44	
5029904000	Transportation and Delivery Expenses	-	328,305.44	600.00		327,705.44	327,705.44	
5029904001	Transportation and Delivery Expenses-Marketing	-	28,800.47	-		28,800.47	28,800.47	
5029905000	Rent/Lease Expenses	-	8,200,547.07	4,999,344.00		3,201,203.07	3,201,203.07	
5029906001	Membership Dues and Contribution to Organizations - Association and Membership Dues	-	2,256,551.22	1,699,316.17		557,235.05	557,235.05	
5029907000	Subscription Expenses	-	16,956,594.19	-		16,956,594.19	16,956,594.19	
5029918000	Major Events and Conventions Expenses	-	12,318,604.00	-		12,318,604.00	12,318,604.00	

ACCOUNT CODE	ACCOUNT TITLE	BALANCE BEGINNING	DEBIT	CY 2025		YTD BALANCE	INCREASE/ (DECREASE)	% Change
				CREDIT				
5029999000	Other Maintenance and Operating Expenses	-	6,240,485.42	18,000.00		6,222,485.42	6,222,485.42	
5030104000	Bank Charges	-	166,423.34	-		166,423.34	166,423.34	
5030102000	Interest Expense	-	6,032,447.68	-		6,032,447.68	6,032,447.68	
5040301001	Cost of Services-Bureau of Immigration	-	22,394,930.00	345,320.00		22,049,610.00	22,049,610.00	
5040301002	Cost of Services-Marketers' Fee	-	53,361,328.50	113,560.00		53,247,768.50	53,247,768.50	
5040301003	Cost of Sales - Visa Stickers	-	1,222,300.00	222,280.50		1,000,019.50	1,000,019.50	
5040301005	Cost of Services- Affirmation Membership Kit	-	391,160.00	-		391,160.00	391,160.00	
5050104000	Depreciation-Buildings and Other Structures	-	1,708,389.42	2,201.10		1,706,188.32	1,706,188.32	
5050105000	Depreciation-Machinery and Equipment	-	1,072,265.40	-		1,072,265.40	1,072,265.40	
5050106000	Depreciation-Transportation Equipment	-	792,998.93	-		792,998.93	792,998.93	
5050107000	Depreciation-Furniture, Fixtures and Books	-	62,514.00	-		62,514.00	62,514.00	
5050109000	Depreciation-Leased Assets Improvements	-	320,385.84	-		320,385.84	320,385.84	
5050115000	Depreciation-Right-of-Use Assets	-	26,340,880.07	-		26,340,880.07	26,340,880.07	
5050199000	Depreciation-Other Property, Plant and Equipment	-	4,402.20	-		4,402.20	4,402.20	
5050199002	Depreciation-Disaster Response and Rescue Equipment	-	83,518.08	-		83,518.08	83,518.08	
5050401000	Loss on Foreign Exchange (FOREX)	-	381,985,828.94	287,588.21		381,698,240.73	381,698,240.73	
5050401001	Unrealized Loss on Foreign Exchange (FOREX)	-	542,121,391.57	-		542,121,391.57	542,121,391.57	
5050425000	Loss on Sale of Unserviceable Property	-	47,800.00	-		47,800.00	47,800.00	
5050499000	Other Losses	-	-	-		-	-	
TOTAL		(0.00)	66,583,925,802.14	66,583,925,802.14		0.00	0.00	-

ACCOUNT CODE	ACCOUNT TITLE	BALANCE BEGINNING	DEBIT	CY 2025 CREDIT	YTD BALANCE	INCREASE/ (DECREASE)	% Change
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