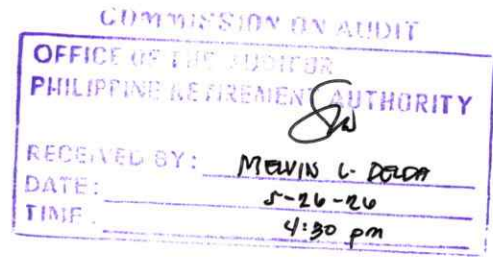


PHILIPPINE RETIREMENT AUTHORITY

FOR : **ROBERTO Z. ZOZOBRADO**
General Manager / CEO

THRU : **ATTY. MARIA MILAGROS R. LISACA**
Deputy General Manager

SUBJECT : **Financial Statements - CY 2026**



Respectfully submitting herewith the financial statements for the period ended March 31, 2026.


FINANCIAL HIGHLIGHTS : BALANCE SHEET:

Cash and Cash Equivalents	₱	585,830,184.30
Short-Term Investments		3,806,695,851.18
Receivables		298,520,032.56
Prepayments		21,422,782.64
Long-Term Investments		3,500,000.00
Other Receivables		6,749,122.42
Property, Plant and Equipment		144,617,684.65
Intangible Assets		2,978,000.00
Deferred Tax Assets		306,588,214.16
Other Non-Current Assets		22,810,718,349.91
Total Assets	₱	27,987,620,221.82
Current Liabilities	₱	240,965,480.70
Non-Current Liabilities		24,281,100,877.47
Total Liabilities	₱	24,522,066,358.17
Government Equity		63,217,089.00
Retained Earnings		3,402,336,774.65
Total Liabilities & Government Equity	₱	27,987,620,221.82

FINANCIAL HIGHLIGHTS : INCOME STATEMENT :

REVENUE	₱	233,978,794.61
Less: Direct Cost		19,530,791.00
GROSS MARGIN	₱	214,448,003.61
Less: Operating Expenses		
Personnel Services		24,400,822.81
Maintenance, Other Operating & Financial Expenses		35,051,541.04
Total Expenses	₱	59,452,363.85
Net Income Before Income Tax	₱	154,995,639.76
Add (Deduct): Other Taxable Income/(Loss), net		31,773,947.73
Net Operating Income Subject to Tax	₱	186,769,587.49
Less: Income Tax Expense		
Income Tax (25%) - CY 2025 (1st. QUARTER)	24,093,175.91	
Income Tax (25%) - CY 2025 (2nd. QUARTER)	-	
Income Tax (25%) - CY 2025 (3rd. QUARTER)	-	
Income Tax (25%) - CY 2025 (4th. QUARTER)	-	24,093,175.91
NET INCOME AFTER TAX BEFORE OTHER ITEMS	₱	162,676,411.58
Add : Income subject to final tax, net		23,062,378.08
NET INCOME	₱	185,738,789.66


For your approval please.


PHILIP JOHN B. MORENO
Department Manager III, AFSD
RZZ/MMRL/PJM/RPA


PHILIPPINE RETIREMENT AUTHORITY
CONDENSED STATEMENT OF FINANCIAL POSITION
AS OF MARCH 31, 2026

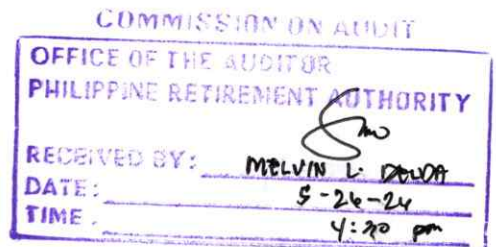
	Mar-26	Mar-25	% Inc / (Dec)
ASSETS			
Current Assets			
Cash and Cash Equivalents	585,830,184.30	412,682,256.62	42%
Short-term Investments	3,806,695,851.18	3,652,023,671.90	4%
Receivables - net	298,520,032.56	313,176,110.33	-5%
Prepayments	21,422,782.64	33,815,500.10	-37%
Total Current Assets	4,712,468,850.68	4,411,697,538.95	7%
Non-Current Assets			
Long-term Investments	3,500,000.00	3,500,000.00	0%
Other Receivables	6,749,122.42	6,927,446.60	-3%
Property, Plant and Equipment	144,617,684.65	22,220,558.93	551%
Intangible Assets	2,978,000.00	2,093,100.00	42%
Deferred Tax Assets	306,588,214.16	243,153,222.09	26%
Other Non-Current Assets	22,810,718,349.91	21,290,109,153.28	7%
Total Non-Current Assets	23,275,151,371.14	21,568,003,480.90	8%
Total Assets	27,987,620,221.82	25,979,701,019.84	8%
LIABILITIES			
Current Liabilities			
Financial Liabilities	18,696,475.90	29,359,819.49	-36%
Inter-Agency Payables	47,664,074.79	130,731,405.22	-64%
Other Payables	174,604,930.01	10,975,974.86	1491%
Total Current Liabilities	240,965,480.70	171,067,199.57	41%
Non-Current Liabilities			
Trust Liabilities	23,271,087,205.61	21,811,398,758.81	7%
Deferred Credits/Unearned Income	752,607,584.13	558,482,590.39	35%
Provisions	17,313,231.22	15,400,772.43	12%
Deferred Tax Liabilities	131,252,995.79	67,294,329.33	95%
Lease Payable	108,839,860.72	(169,591.36)	-64278%
Total Non-Current Liabilities	24,281,100,877.47	22,452,406,859.61	8%
Total Liabilities	24,522,066,358.17	22,623,474,059.18	8%
EQUITY			
Government Equity	63,217,089.00	63,217,089.00	0%
Retained Earnings/(Deficit)	3,402,336,774.65	3,293,009,871.67	3%
Total Equity	3,465,553,863.65	3,356,226,960.67	3%
Total Liabilities and Equity	27,987,620,221.82	25,979,701,019.84	8%

Prepared by:


RACHELLE ANN L. PERNIA
 Accountant IV

Recommending Approval:


PHILIP JOHN B. MORENO
 Department Manager III, AFSD



Reviewed by:


REMEGIO P. ABAIGAR
 DC III, Financial Services Division

Approved:


ROBERTO L. LOZOBRAO
 General Manager and CEO

**PHILIPPINE RETIREMENT AUTHORITY
DETAILED STATEMENT OF FINANCIAL POSITION
AS OF MARCH 31, 2026**

ASSETS	Mar-26	Mar-25	% Inc / (Dec)
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> <p style="text-align: center; margin: 0;">COMMISSIONER BY APPOINT</p> <p style="text-align: center; margin: 0;">OFFICE OF THE COMMISSIONER</p> <p style="text-align: center; margin: 0;">PHILIPPINE RETIREMENT AUTHORITY</p> <p style="margin: 0;">RECEIVED BY: <u>MELVIN L. DEWA</u></p> <p style="margin: 0;">DATE: <u>5-26-24</u></p> <p style="margin: 0;">TIME: <u>4:30 pm</u></p> </div>			
Current Assets	585,830,184.30	412,682,256.62	42%
Cash on Hand	3,796,670.36	10,657,182.71	-64%
Cash-Collecting Officers-Local Currency	2,273,093.27	1,123,272.85	102%
Cash-Collecting Officers-Foreign Currency	1,086,314.33	9,172,841.78	-88%
Petty Cash	18,450.75	18,450.75	0%
Petty Cash-HO-OGM	100,000.00	50,000.00	100%
Petty Cash-HO-MSD	10,217.01	22,585.01	-55%
Petty Cash-HO-ASD	149,840.00	69,840.00	115%
Petty Cash-HO-FMD	5,000.00	5,000.00	0%
Petty Cash-HO-CRPPD	50,736.00	33,737.00	50%
Petty Cash-HO-RRSD-SERVICING	33,040.00	72,456.32	-54%
Petty Cash-HO-RRSD-PROCESSING	390.00	390.00	0%
Petty Cash-Subic/Clark	980.00	20,000.00	-95%
Petty Cash-Baguio	19,699.00	19,699.00	0%
Petty Cash-Davao	20,000.00	20,000.00	0%
Petty Cash-Cebu	11,556.50	11,556.50	0%
Foreign Currency on Hand	17,353.50	17,353.50	0%
Cash in Bank-Local Currency	474,394,016.58	302,784,913.57	57%
Cash in Bank-Local Currency, CA LBP Buendia 0052105463	396,954,938.62	291,509,574.66	36%
Cash in Bank-Local Currency, CA LBP Cebu 0142104946	16,672,805.99	10,898,665.90	53%
Cash in Bank-Local Currency, CA DBP Buendia 0405-018673-030	176,923.01	376,673.01	-53%
Cash in Bank-Local Currency, CA PVB 10000992	60,589,348.96	-	0%
Cash in Bank-Foreign Currency	107,639,497.36	99,240,160.34	8%
Cash in Bank-Foreign Currency, SA LBP Buendia 2204008682	130,261,903.80	55,662,217.73	134%
Cash in Bank-Foreign Currency, SA LBP Cebu 0144020553	10,959,171.02	26,927,294.14	-59%
Cash in Bank-Foreign Currency, SA DBP 0405-018674-530 (Restricted)	(37,718,393.08)	16,650,648.46	-327%
Cash in Bank-Foreign Currency, SA PVB 12015537	4,136,815.62	-	0%
	3,806,695,851.18	3,652,023,671.90	4%
Investments in Time Deposits	3,806,695,851.18	3,652,023,671.90	4%
Investments in Time Deposits-Local Currency	1,779,335,555.55	1,012,800,000.00	76%
Investments in Time Deposits-Foreign Currency	1,792,092,862.13	2,639,223,671.90	-32%
Investments in Time Deposits-Foreign Currency-Restricted	235,267,433.50	-	0%
	298,520,032.56	313,176,110.33	-5%
Loans and Receivable Accounts	295,279,158.20	313,017,155.30	-6%
Accounts Receivable-Annual PRA Fees	182,079,154.38	161,622,989.58	13%
Allowance for Impairment-Accounts Receivable-Annual PRA Fees	(90,993,699.50)	(109,781,918.47)	-17%
Net Value - Accounts Receivable-APF	91,085,454.88	51,841,071.11	76%
Accounts Receivable- Management Fees	48,210,621.15	47,467,024.97	2%
Allowance for Impairment-Accounts Receivable-Management Fees	(23,091,429.35)	(25,699,094.59)	-10%
Net Value - Accounts Receivable-MF	25,119,191.80	21,767,930.38	15%
Accounts Receivable-Visitorial Fees	77,440,493.06	72,053,743.56	7%

	Mar-26	Mar-25	% Inc / (Dec)
<i>Allowance for Impairment-Accounts Receivable-Visitorial Fees</i>	(53,018,783.73)	(61,981,451.49)	-14%
Net Value - Accounts Receivable-VF	24,421,709.33	10,072,292.07	142%
Accounts Receivable-Harmonization Fees	7,239,114.59	7,622,884.70	-5%
<i>Allowance for Impairment-Accounts Receivable-Harmonization Fees</i>	(5,434,144.57)	(6,881,977.35)	-21%
Net Value - Accounts Receivable-HF	1,804,970.02	740,907.35	144%
Accounts Receivable-Annual PRA Fees - Excess Dependent	1,449,819.30	3,047,575.71	-52%
<i>Allowance for Impairment-Accounts Receivable-Annual PRA Fees-Excess Dependent</i>	-	-	0%
Net Value - Accounts Receivable-Accreditation - Facilities	1,449,819.30	3,047,575.71	-52%
Total Accounts Receivable	316,419,202.48	291,814,218.52	8%
<i>Total Allowance for Impairment-Accounts Receivable</i>	(172,538,057.15)	(204,344,441.90)	-16%
Net Value-Accounts Receivable	143,881,145.33	87,469,776.62	64%
Interests Receivable	3,720,449.61	3,720,449.61	0%
Interests Receivable-Local CTDs	30,552,358.53	26,459,102.23	15%
Interests Receivable-Foreign CTDs	1,082,017.76	1,092,171.91	-1%
Interests Receivable-Visa Deposit-Retiree	6,889,405.39	7,340,255.38	-6%
Interests Receivable-Visa Deposit-PRA	109,153,781.58	186,935,399.55	-42%
<i>Allowance for Impairment-Interests Receivable</i>	-	-	0%
Net Value-Interests Receivable	151,398,012.87	225,547,378.68	-33%
Inter-Agency Receivable	3,387,986.57	-	0%
Due from Procurement Services - DBM	3,387,986.57	-	0%
Other Receivables	(147,112.21)	158,955.03	-193%
Receivables-Disallowances/Charges	(282,245.19)	(82,245.19)	243%
Due from Officers and Employees	135,132.98	241,200.22	-44%
Inventories	6,102,475.75	4,633,615.80	32%
Inventory Held for Consumption	5,963,005.75	3,139,366.80	90%
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	385,840.50	297%
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers</i>	-	-	0%
Net Value-Accountable Forms, Plates and Stickers Inventory	1,532,885.00	385,840.50	297%
Medical, Dental and Laboratory Supplies Inventory	47,924.64	23,941.50	100%
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies</i>	-	-	0%
Net Value-Medical, Dental and Laboratory Supplies Inventory	47,924.64	23,941.50	100%
Information Materials Inventory	3,545,425.11	2,130,088.20	66%
<i>Allowance for Impairment-Information Materials Inventory</i>	-	-	0%
Net Value-Information Materials Inventory	3,545,425.11	2,130,088.20	66%
Other Supplies and Materials Inventory	342,950.46	218,894.10	57%
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-	-	0%
Net Value-Other Supplies and Materials Inventory	342,950.46	218,894.10	57%
Semi-Expendable Machinery and Equipment	139,470.00	-	0%
Semi-Expendable ICT Equipment	139,470.00	-	0%
Semi-Expendable Other Machinery and Equipment	-	-	0%
Semi-Expendable Furniture, Fixtures and Books	-	1,494,249.00	-100%
Semi-Expendable Furniture and Fixtures	-	1,494,249.00	-100%
Semi-Expendable Books	-	-	0%
	15,320,306.89	29,181,884.30	-48%
Advances	2,628,374.89	1,730,844.35	52%
Advances to Special Disbursing Officer	29,373.75	30,183.75	-3%

	Mar-26	Mar-25	% Inc / (Dec)
Advances to Officers and Employees	2,599,001.14	1,700,660.60	53%
Prepayments	12,691,932.00	27,451,039.95	-54%
Prepaid Rent	-	-	0%
Prepaid Insurance	258,005.40	351,985.19	-27%
Withholding Tax at Source	7,472,942.44	22,704,226.44	-67%
Other Prepayments	4,960,984.16	4,394,828.32	13%
	4,712,468,850.68	4,411,697,538.95	7%
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%
	6,749,122.42	6,927,446.60	-3%
Other Receivables	6,749,122.42	6,927,446.60	-3%
Other Receivables	11,278,479.54	11,456,803.72	-2%
Allowance for Impairment-Other Receivables	(4,529,357.12)	(4,529,357.12)	0%
Net Value-Other Receivables	6,749,122.42	6,927,446.60	-3%
	144,617,684.65	22,220,558.93	551%
Buildings and Other Structures	6,635,884.85	8,315,649.89	-20%
Buildings	55,389,982.38	55,389,982.38	0%
Accumulated Depreciation-Buildings	(48,764,898.78)	(47,089,535.94)	4%
Net Value-Buildings	6,625,083.60	8,300,446.44	-20%
Other Structures	75,000.00	75,000.00	0%
Accumulated Depreciation-Other Structures	(64,198.75)	(59,796.55)	7%
Net Value-Other Structures	10,801.25	15,203.45	-29%
Machinery and Equipment	36,573,736.30	7,615,321.24	380%
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	65,235,984.64	34,215,080.14	91%
Accumulated Depreciation-Information and Communication	(28,878,655.20)	(26,816,165.76)	8%
Accumulated Impairment Losses-ICT Equipment	-	-	0%
Net Value-Information and Communication Technology Equipment	36,357,329.44	7,398,914.38	391%
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	405,990.42	510,388.02	-20%
Disaster Response and Rescue Equipment	927,978.42	927,978.42	0%
Accumulated Depreciation-Disaster Response and Rescue Equipment	(521,988.00)	(417,590.40)	25%
Net Value-Disaster Response and Rescue Equipment	405,990.42	510,388.02	-20%
Transportation Equipment	7,071,469.23	2,087,583.20	239%
Motor Vehicles	19,779,675.43	14,670,662.00	35%
Accumulated Depreciation-Motor Vehicles	(12,708,206.20)	(12,583,078.80)	1%
Net Value-Motor Vehicles	7,071,469.23	2,087,583.20	239%
Furniture, Fixtures and Books	434,483.86	459,477.86	-5%

	Mar-26	Mar-25	% Inc / (Dec)
Furniture and Fixtures	3,102,623.66	3,052,623.66	2%
<i>Accumulated Depreciation-Furniture and Fixtures</i>	<i>(2,668,139.80)</i>	<i>(2,593,145.80)</i>	3%
Net Value-Furniture and Fixtures	<u>434,483.86</u>	<u>459,477.86</u>	-5%
Leased Assets Improvements	6,427,684.06	2,988,114.85	115%
Leased Assets Improvements, Buildings	18,624,979.14	14,662,824.14	27%
<i>Accumulated Depreciation-Leased Assets Improvements, Buildings</i>	<i>(12,197,295.08)</i>	<i>(11,674,709.29)</i>	4%
<i>Accumulated Impairment Losses-Leased Assets Improvements,</i>	<i>-</i>	<i>-</i>	0%
Net Value-Leased Assets Improvements, Buildings	<u>6,427,684.06</u>	<u>2,988,114.85</u>	115%
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%
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	<i>(1,761,020.46)</i>	<i>(1,761,020.46)</i>	0%
<i>Accumulated Impairment Losses-Other Property, Plant and</i>	<i>-</i>	<i>-</i>	0%
Net Value-Other Property, Plant and Equipment	<u>195,668.94</u>	<u>195,668.94</u>	0%
Right-of-Use Assets	86,872,766.99	48,354.93	179556%
Right-of-Use Assets, Buildings and Other Structure	114,895,198.70	100,350,140.77	14%
<i>Accumulated Depreciation-ROU, Buildings and Other Structure</i>	<i>(28,022,431.71)</i>	<i>(100,301,785.84)</i>	-72%
<i>Accumulated Impairment Losses-ROU, Buildings and Other Structures</i>	<i>-</i>	<i>-</i>	0%
Net Value-ROU, Buildings and Other Structures	<u>86,872,766.99</u>	<u>48,354.93</u>	179556%
	2,978,000.00	2,093,100.00	42%
Intangible Assets	2,978,000.00	2,093,100.00	42%
Computer Software	1,498,000.00	2,796,000.00	-46%
<i>Accumulated Amortization-Computer Software</i>	<i>(1,498,000.00)</i>	<i>(2,516,400.00)</i>	-40%
<i>Accumulated Impairment Losses-Computer Software</i>	<i>-</i>	<i>-</i>	0%
Net Value-Computer Software	<u>-</u>	<u>279,600.00</u>	-100%
Websites	1,335,000.00	1,335,000.00	0%
<i>Accumulated Amortization-Websites</i>	<i>(1,335,000.00)</i>	<i>(1,201,500.00)</i>	11%
<i>Accumulated Impairment Losses-Websites</i>	<i>-</i>	<i>-</i>	0%
Net Value-Websites	<u>-</u>	<u>133,500.00</u>	-100%
Development in Progress	2,978,000.00	1,680,000.00	77%
Development in Progress-Computer Software	1,298,000.00	-	0%
Development in Progress-Website	1,680,000.00	1,680,000.00	0%
	306,588,214.16	243,153,222.09	26%
Deferred Tax Assets	306,588,214.16	243,153,222.09	26%
Deferred Tax Assets	306,588,214.16	243,153,222.09	26%
	22,810,718,349.91	21,290,109,153.28	7%
Deposits	9,823,117.10	7,548,457.10	30%
Guaranty Deposits	9,823,117.10	7,548,457.10	30%
Restricted Fund	22,800,895,232.81	21,282,560,696.18	7%
Restricted Fund-Visa Deposits-Receiving	22,496,404,978.20	21,021,141,170.90	7%
Restricted Fund-Visa Deposits-Disbursing	188,289,514.23	237,282,947.03	-21%
Restricted Fund-Interest on Visa Deposits	116,200,740.38	24,136,578.24	381%
	23,275,151,371.14	21,568,003,480.90	8%
Total Assets	27,987,620,221.82	25,979,701,019.84	8%

	Mar-26	Mar-25	% Inc / (Dec)
LIABILITIES			
Current Liabilities			
	18,696,475.90	29,359,819.49	-36%
Payables	18,696,475.90	29,359,819.49	-36%
Accounts Payable	18,024,134.80	26,555,429.49	-32%
Due to Officers and Employees	672,341.10	2,804,390.00	-76%
	47,664,074.79	130,731,405.22	-64%
Inter-Agency Payables	47,664,074.79	130,731,405.22	-64%
Due to BIR	-	-	0%
Due to BIR-Compensation	961,619.05	133,568.83	620%
Due to BIR-EWT-Goods (1%)	171,131.34	58,638.89	192%
Due to BIR-EWT-Services (2%)	490,371.69	475,303.09	3%
Due to BIR-EWT-Rent (5%)	134,872.85	109,708.07	23%
Due to BIR-EWT-IP (5%)	9,736.08	18,183.38	-46%
Due to BIR-EWT-IP (10%)	321,458.12	115,116.66	179%
Due to BIR-EWT-NIP (10%)	-	-	0%
Due to BIR-EWT-NIP (15%)	2,574,049.92	2,346,668.26	10%
Due to BIR-Percentage (1%)	189,660.30	189,660.30	0%
Due to BIR-Overseas Communication Tax (10%)	53.99	58.64	-8%
Due to BIR-Percentage (3%)	137,073.45	82,306.48	67%
Due to BIR- Franchise Tax Electric Utilities , Gas and Water (2%)	5.71	-	0%
Dure to BIR-Value Added Tax Payable	-	-	0%
Due to BIR-VAT Payable-Services (5%)	705,327.96	539,710.77	31%
Due to BIR-VAT Payable-Goods (5%)	2,340,706.25	1,780,758.23	31%
Dure to BIR-Income Tax Payable	30,950,964.55	118,902,553.96	-74%
Due to GSIS	2,943,826.48	2,943,826.48	0%
Due to GSIS-Contribution-Employee	754,780.98	623,901.44	21%
Due to GSIS-Contribution-Employer	978,959.89	794,660.52	23%
Due to GSIS-Optional Insurance	(312.70)	(312.70)	0%
Due to GSIS-ECC	14,000.00	13,050.00	7%
Due to GSIS-Loans-Policy	(3,873.96)	(7,423.96)	-48%
Due to GSIS-Loans-Optioanl Insurance	(154.90)	(154.90)	0%
Due to GSIS-Loans-Calamity	44,837.53	31,621.07	42%
Due to GSIS-Loans-Education	-	-	0%
Due to GSIS-Loans-Consolidated	(250,326.30)	(210,939.38)	19%
Due to GSIS-Loans-Salary	-	-	0%
Due to GSIS- Computer Loan	(48,758.29)	5,325.11	-1016%
Due to GSIS- Multi-purpose Loand (MPL)	387,809.10	269,579.57	44%
Due to GSIS- Multi-purpose Loand (MPL)-Lite	58,497.21	34,827.75	68%
Due to GSIS-Ginhawa Loan	102,266.86	-	0%
Due to Pag-IBIG	89,143.95	89,143.95	0%
Due to Pag-IBIG-Contribution-Employee	50,100.00	47,200.00	6%
Due to Pag-IBIG-Contribution-Employer	35,249.88	32,949.88	7%
Due to Pag-IBIG-Loan-Calamity	30,429.33	34,797.89	-13%
Due to Pag-IBIG-J.O. Contribution	8,600.00	7,400.00	16%
Due to Pag-IBIG-MPL	9,515.02	-	0%
Due to PhilHealth	296,299.29	296,299.29	0%
Due to PhilHealth-Contribution-Employee	454,457.59	257,589.51	76%
Due to PhilHealth-Contribution-Employer	241,782.12	44,813.60	440%
Due to NGAs	(692,782.75)	(692,782.75)	0%
Due to NGAs-Bureau of Immigration	-	-	0%
Due to NGAs-COA	-	-	0%
Due to NGAs-Bureau of Immigration (Downgrading)	-	-	0%
Due to NGAs-Bureau of Immigration (Restamping)	3,087.14	-	0%

	Mar-26	Mar-25	% Inc / (Dec)
Due to Other NGAs- SSS J.O. Contribution	-	9,420.00	-100%
Due to Other Government Corporation-LandBank	2,405,244.74	663,715.61	262%
Due to Other Government Corporation (LBP Buendia)	690,661.68	690,661.68	0%
Due to LGUs	-	-	0%
Due to Subsidiaries/Joint Venture/Associates/Affiliates	-	-	0%
Due to Treasurer of the Philippines	-	-	0%
Due to Parent Corporations	-	-	0%
Due to SSS	-	-	0%
Due to SSS-Permanent Contribution	12,870.00	-	0%
Due to SSS-J.O Contribution	15,860.00	-	0%
Due to Other Funds	-	-	0%
Due to PRAECC - Fund Contribution	9,750.00	-	0%
Due to PRAECC - Fund Loan	937.50	-	0%
Due to PRAECC - Fund Contribution	34,286.14	-	0%
Due to PRAECC - Fund Loan	-	-	0%
			0%
			0%
			0%
	174,604,930.01	10,975,974.86	1491%
Other Payables	174,604,930.01	10,975,974.86	1491%
Undistributed Collections	-	-	0%
Undistributed Collections - LBP Buendia Peso Account No. 0052-1054-63	9,881,283.40	6,310,149.95	57%
Undistributed Collections - LBP Buendia Dollar Account No. 0054-0046	54,442,156.16	-	0%
Undistributed Collections - LBP Cebu Dollar Account No. 0144-0205-	7,769,732.74	4,182,486.50	86%
Dividends Payable	2,097,894.11	-	0%
Other Payables	99,972,106.91	-	0%
Other Payable-PRAEC (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)	(16,957.57)	(1,145.07)	1381%
Other Payable-PRAECC (Loan Amortization)	8,187.50	-	0%
	13,529.82	47,486.54	-72%
			0%
	240,965,480.70	171,067,199.57	41%
Non-Current Liabilities			
	23,271,087,205.61	21,811,398,758.81	7%
Trust Liabilities	23,271,087,205.61	21,811,398,758.81	7%
Trust Liabilities-Visa Deposits	22,997,564,922.91	21,550,571,322.43	7%
Trust Liabilities-Interest on Visa Deposits	251,643,222.00	247,008,772.95	2%
Trust Liabilities-Disaster Risk Reduction and Management Fund	-	-	0%
Trust Liabilities-Bureau of Immigration (Cancellation)	391,392.09	436,218.97	-10%
Trust Liabilities-Bureau of Immigration (Downgrading)	732,587.40	717,027.31	2%
Trust Liabilities-Bureau of Immigration (Restamping)	1,380,675.47	1,225,759.89	13%
Guaranty/Security Deposits Payable	790,808.38	419,025.30	89%
Customers' Deposits Payable	18,583,597.36	11,020,631.97	69%
			0%
	752,607,584.13	558,482,590.39	35%

	Mar-26	Mar-25	% Inc / (Dec)
Unearned Revenue/Income	752,607,584.13	558,482,590.39	35%
Unearned Revenue-Annual PRA Fees	705,293,899.95	518,064,843.68	36%
Unearned Revenue-Visitorial Fees	24,334,213.40	20,249,960.16	20%
Unearned Revenue-Harmonization Fees	4,859,274.71	3,090,343.44	57%
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	15,176,134.51	14,133,381.56	7%
	17,313,231.22	15,400,772.43	12%
Provisions	17,313,231.22	15,400,772.43	12%
Leave Benefits Payable	17,313,231.22	15,400,772.43	12%
	131,252,995.79	67,294,329.33	95%
Deferred Tax Liabilities	131,252,995.79	67,294,329.33	95%
Deferred Tax Liabilities	131,252,995.79	67,294,329.33	95%
	108,839,860.72	(169,591.36)	-64278%
Lease Payable	108,839,860.72	(169,591.36)	-64278%
Lease Payable	108,839,860.72	(169,591.36)	-64278%
	24,281,100,877.47	22,452,406,859.61	8%
Total Liabilities	24,522,066,358.17	22,623,474,059.18	8%
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%
	3,402,336,774.65	3,293,009,871.67	3%
Retained Earnings/(Deficit)	3,402,336,774.65	3,293,009,871.67	3%
Retained Earnings/(Deficit)	3,216,597,984.99	3,042,045,691.48	6%
Current Year Comprehensive Income	185,738,789.66	250,964,180.19	-26%
Total Equity	3,465,553,863.65	3,356,226,960.67	3%
Total Liabilities and Equity	27,987,620,221.82	25,979,701,019.84	8%

Prepared by:


RACHELLE ANN L. PERNIA
 Accountant IV

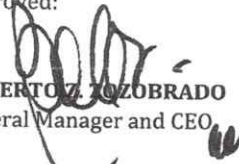
Reviewed by:


REMEGIO P. ABAIGAR
 DC III, Financial Services Division

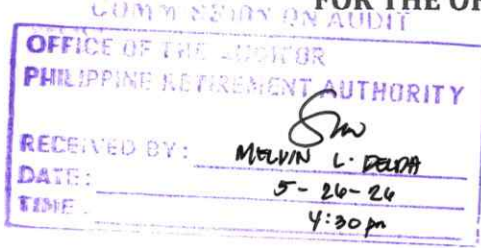
Recommending Approval:


PHILIP JOHN B. MORENO
 Department Manager III, AFSD

Approved:


ROBERTO Z. TOZOBRA DO
 General Manager and CEO

PHILIPPINE RETIREMENT AUTHORITY
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
FOR THE OF MONTH MARCH 31, 2026



Income

Service and business income
 Other Business Income
 Interest Income
 Gains on FOREX
 Other Non-Operating Income

YEAR-TO-DATE		
	Mar-26	Mar-25
	233,978,794.61	263,264,755.45
	11,673.40	31,926.34
	23,062,378.08	81,650,831.08
	69,673,074.07	55,608,607.04
	32,149,191.95	120,420.76

**Increase /
(Decrease)**

Total Income

	358,875,112.11	400,676,540.68	-10%
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Expenses

Personnel Services
 Maintenance and Other Operating Expenses
 Bank Charges
 Direct Costs
 Loss on Foreign Exchange (FOREX)
 Non-Cash Expenses

	24,400,822.81	20,671,811.22	18%
	31,366,972.46	24,084,583.47	30%
	180,400.35	58,803.82	207%
	19,530,791.00	13,612,440.00	43%
	70,059,991.69	43,893,811.28	60%
	3,504,168.23	1,021,397.37	243%

Total Expenses

	149,043,146.54	103,342,847.16	44%
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Profit/(Loss) Before Tax

	209,831,965.57	297,333,693.52	-29%
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Income Tax Expense-Current
 Income Tax Expense-Deferred

	27,524,800.91	46,369,513.33	-41%
	(3,431,625.00)	-	0

Income Tax Expense/(Benefit)

	24,093,175.91	46,369,513.33	-48%
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Profit/(Loss) After Tax

	185,738,789.66	250,964,180.19	-26%
--	-----------------------	-----------------------	------

Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)

	-	-	0
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Net Income/(Loss)

	185,738,789.66	250,964,180.19	-26%
--	-----------------------	-----------------------	------

Other Comprehensive Income/(Loss) for the Period

	-	-	0
--	---	---	---

Comprehensive Income/(Loss)

	185,738,789.66	250,964,180.19	-26%
--	-----------------------	-----------------------	------

Prepared by:

Recommending Approval:

R.A.P.

RACHELLE ANN L. PERNIA
 Accountant IV

PHILIP JOHN B. MORENO

PHILIP JOHN B. MORENO
 Department Manager III, AFSD

Reviewed by:

Approved:

REMEGIO P. ABAIGAR

REMEGIO P. ABAIGAR
 DC III, Financial Services Division

ROBERTO L. ZOZOBRADO

ROBERTO L. ZOZOBRADO
 General Manager and CEO

PHILIPPINE RETIREMENT AUTHORITY
DETAILED STATEMENT OF COMPREHENSIVE INCOME
FOR THE OF MONTH MARCH 31, 2026

	<u>Mar-26</u>	<u>Mar-25</u>	<u>% Inc / (Dec)</u>
Income			
Service and Business Income			
Service Income			
Passport, Visa and Application Fees	61,151,902.40	37,750,519.89	62%
Inclusion of dependents	6,629,729.90	3,578,973.60	85%
Inclusion-Excess Dependent	1,008,507.90	556,699.20	81%
Annual Philippine Retirement Authority Fees	94,135,435.76	137,949,966.59	-32%
Annual Fee for Excess Dependent	3,219,496.02	1,262,067.10	155%
Initial Annual PRA Fee	380,506.81	13,806,245.15	-97%
Management Fees	58,680,748.58	57,663,275.58	2%
Registration Fees	3,349,820.75	815,297.91	311%
ID Replacement	120,820.64	124,092.58	-3%
ID Duplicate	-	1,161.20	-100%
Clearance and Certification Fees	91,635.06	28,428.80	222%
Processing Fees	11,849.00	46,423.00	-74%
Restamping	350,881.05	375,472.48	-7%
Downgrading	51,315.91	62,130.20	-17%
Service Fee (Reclass)	2,978.50	-	0%
Accreditation Fees	657,438.70	628,970.54	5%
Marketers' ID	-	4,200.00	-100%
Cancellation Fees	272,914.33	267,997.44	2%
Harmonization Fees	413,233.38	916,622.49	-55%
Visitorial Fees	3,449,579.92	7,426,211.71	-54%
Total Service Income	233,978,794.61	263,264,755.45	-11%
Business Income			
Interest Income	2,648,480.09	32,260,758.27	-92%
Interest Income from Visa Deposits	20,413,897.99	49,390,072.81	-59%
Other Business Income	11,673.40	31,926.34	-63%
Total Business Income	23,074,051.48	81,682,757.42	-72%
Total Service and Business Income	257,052,846.09	344,947,512.88	-25%
Gains			
Gain on Foreign Exchange (FOREX)-Unrealized	-	-	0%
Gain on Foreign Exchange (FOREX)-Realized	69,673,074.07	55,608,607.04	25%
Total Gains	69,673,074.07	55,608,607.04	25%
Other Non-Operating Income			
Reversal of Impairment Loss			
Reversal of Impairment Loss	31,806,384.75	-	0%
Miscellaneous Income			
Miscellaneous Income	342,807.20	120,420.76	185%
Total Miscellaneous Income	342,807.20	120,420.76	185%

COMMISSIONER EX ADULT
OFFICE OF THE AUDITOR
PHILIPPINE RETIREMENT AUTHORITY
 RECEIVED BY: MELVIN V. DELERA
 DATE: 5-20-26
 TIME: 4:30 PM

	<u>Mar-26</u>	<u>Mar-25</u>	<u>% Inc / (Dec)</u>
Total Other Non-Operating Income	32,149,191.95	120,420.76	26597%
Total Income	358,875,112.11	400,676,540.68	-10%
Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages-Regular	17,638,135.56	14,422,233.46	22%
Total Salaries and Wages	17,638,135.56	14,422,233.46	22%
Other Compensation			
Personnel Economic Relief Allowance (PERA)	564,272.72	541,341.54	4%
Representation Allowance (RA)	230,500.00	230,500.00	0%
Transportation Allowance (TA)	142,625.00	154,500.00	-8%
Clothing/Uniform Allowance	706,595.20	609,000.00	16%
Productivity Incentive Allowance	-	-	0%
Honoraria	-	-	0%
Longevity Pay	89,232.40	90,000.00	-1%
Service Recognition Incentives	-	-	0%
Overtime and Night Pay	199,035.56	519,176.99	-62%
Mid-Year Bonus	-	-	0%
Year End Bonus	-	-	0%
Cash Gift	-	-	0%
Other Bonuses and Allowances	-	-	0%
Total Other Compensation	1,932,260.88	2,144,518.53	-10%
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	2,119,856.81	1,773,215.22	20%
Pag-IBIG Contributions	54,700.00	52,900.00	3%
PhilHealth Contributions	421,220.03	364,790.47	15%
Employees Compensation Insurance Premiums	27,350.00	26,500.00	3%
Total Personnel Benefit Contributions	2,623,126.84	2,217,405.69	18%
Other Personnel Benefits			
Terminal Leave Benefits	2,207,299.53	1,887,653.54	17%
Total Other Personnel Benefits	2,207,299.53	1,887,653.54	17%
Total Personnel Services	24,400,822.81	20,671,811.22	18%
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses-Local	576,226.00	192,196.93	200%
Traveling Expenses-Local-Marketing	282,370.00	-	0%
Traveling Expenses-Foreign	-	-	0%
Traveling Expenses-Foreign-Marketing	1,971,509.75	-	0%
Total Traveling Expenses	2,830,105.75	192,196.93	1373%

	<u>Mar-26</u>	<u>Mar-25</u>	<u>% Inc / (Dec)</u>
Training and Scholarship Expenses			
Training Expenses	65,390.00	261,500.00	-75%
Total Training and Scholarship Expenses	65,390.00	261,500.00	-75%
Supplies and Materials Expenses			
Office Supplies Expenses	374,645.13	334,142.17	12%
Office Supplies Expenses - IT Supplies	830.00	93,480.00	-99%
Accountable Forms Expenses	-	-	0%
Accountable Forms Expenses-Official Receipts	20,000.00	10,000.00	100%
Accountable Forms Expenses-Checkbook	-	-	0%
Drugs and Medicines Expenses	995.75	1,980.00	-50%
Fuel, Oil and Lubricants Expenses	79,717.68	83,817.44	-5%
Fuel, Oil and Lubricants Expenses-Marketing	12,978.42	-	0%
Textbooks and Instructional Materials Expenses	-	-	0%
Semi-Expendable Machinery and Equipment Expenses	-	26,397.00	-100%
Semi-Expendable Furniture, Fixtures and Books Expens	-	-	0%
Other Supplies and Materials Expenses	1,500.00	-	0%
Total Supplies and Materials Expenses	490,666.98	549,816.61	-11%
Utility Expenses			
Water Expenses	618.32	-	0%
Electricity Expenses	121,550.65	70,018.38	74%
Total Utility Expenses	122,168.97	70,018.38	74%
Communication Expenses			
Postage and Courier Services	1,509.00	17,877.00	-92%
Postage and Courier Services (Marketing)	-	-	0%
Telephone Expenses	161,145.02	195,123.81	-17%
Internet Subscription Expenses	1,060,025.74	821,610.10	29%
Total Communication Expenses	1,222,679.76	1,034,610.91	18%
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	55,681.97	12,947.96	330%
Total Confidential, Intelligence and Extraordinary Exp	55,681.97	12,947.96	330%
Professional Services			
Legal Services	29,490.00	25,260.00	17%
Auditing Services	-	9,839.50	-100%
Consultancy Services	2,850,818.24	180,000.00	1484%
Other Professional Services	-	-	0%
Total Professional Services	2,880,308.24	215,099.50	1239%
General Services			
Security Services	87,220.00	-	0%
Other General Services	6,805,664.01	6,558,534.91	4%
Total General Services	6,892,884.01	6,558,534.91	5%
Repairs and Maintenance			
Repairs and Maintenance-Buildings and Other Structure	21,100.00	32,931.70	-36%
Repairs and Maintenance-Machinery and Equipment	-	24,656.25	-100%
Repairs and Maintenance-Transportation Equipment	11,639.06	52,290.00	-78%

	<u>Mar-26</u>	<u>Mar-25</u>	% Inc / (Dec)
Total Repairs and Maintenance	32,739.06	109,877.95	-70%
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	10,500.00	11,130.00	-6%
Fidelity Bond Premiums	67,292.17	51,000.00	32%
Insurance Expenses	-	-	0%
Total Taxes, Insurance Premiums and Other Fees	77,792.17	62,130.00	25%
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expenses	13,670,120.62	8,483,876.52	61%
Ads and Marketing Expenses-Other	-	-	0%
Printing and Publication Expenses	-	-	0%
Representation Expenses	719,757.95	450,381.40	60%
Representation Expenses-Marketing	-	-	0%
Transportation and Delivery Expenses	14,545.00	13,607.00	7%
Transportation and Delivery Expenses-Marketing	12,114.02	-	0%
Rent/Lease Expenses	887,421.40	627,731.00	41%
Condominium dues	106,000.00	1,583,930.08	-93%
Subscription Expenses	17,000.00	3,858,324.32	-100%
Major Events and Conventions Expenses	115,000.00	-	0%
Other Maintenance and Operating Expenses	1,154,596.56	-	0%
Total Other Maintenance and Operating Expenses	16,696,555.55	15,017,850.32	11%
Total Maintenance and Other Operating Expenses	31,366,972.46	24,084,583.47	30%
Financial Expenses			
Financial Expenses			
Interest Expenses	118,618.05	21,294.33	457%
Bank Charges	61,782.30	37,509.49	65%
Total Financial Expenses	180,400.35	58,803.82	207%
Direct Costs			
Cost of Services	19,530,791.00	13,612,440.00	43%
Cost of Services	-	-	0%
Cost of Services-Bureau of Immigration	6,302,110.00	4,013,610.00	57%
Cost of Services-Marketers' Fee	13,228,681.00	9,586,730.00	38%
Cost of Services-Visa Stickers	-	12,100.00	-100%
Cost of Services-Affirmation & Membership Kit	-	-	0%
Cost of Services-PRA ID	-	-	0%
Loss on Foreign Exchange (FOREX)	70,059,991.69	43,893,811.28	60%
Realized Loss on Foreign Exchange (FOREX)	70,059,991.69	43,893,811.28	60%
Unrealized Loss on Foreign Exchange (FOREX)	-	-	0%
Non-Cash Expenses			
Depreciation			
Depreciation-Buildings and Other Structures	418,840.71	450,766.74	-7%
Depreciation-Machinery and Equipment	1,193,991.21	268,066.35	345%
Depreciation-Transportation Equipment	252,895.97	206,839.32	22%
Depreciation-Furniture, Fixtures and Books	17,968.50	15,628.50	15%
Depreciation-Leased Assets Improvements	255,326.43	80,096.46	219%

	<u>Mar-26</u>	<u>Mar-25</u>	<u>% Inc / (Dec)</u>
Depreciation-Other Property, Plant and Equipment	1,100.55	-	0%
Depreciation-Disaster Response and Rescue Equipment	20,879.52	-	0%
Depreciation-ROU, Buildings and Other Structures	1,343,165.34	-	0%
Total Depreciation	3,504,168.23	1,021,397.37	243%
Impairment Loss			
Impairment Loss-Loans and Receivables	-	-	0%
Total Impairment Loss	-	-	0%
Losses			
Loss on Sale of Unserviceable Property	-	-	0%
Total Losses	-	-	0%
Total Non-Cash Expenses	3,504,168.23	1,021,397.37	243%
Total Expenses	149,043,146.54	103,342,847.16	44%
Profit/(Loss) Before Tax	209,831,965.57	297,333,693.52	-29%
Income Tax Expense-Current	27,524,800.91	46,369,513.33	-41%
Income Tax Expense-Deferred	(3,431,625.00)		0%
Income Tax (Expense)/Benefit	24,093,175.91	46,369,513.33	-48%
Profit/(Loss) After Tax	185,738,789.66	250,964,180.19	-26%
Net Income/(Loss)	185,738,789.66	250,964,180.19	-26%
Other Comprehensive Income/(Loss) for the Period	-	-	0%
Comprehensive Income/(Loss)	185,738,789.66	250,964,180.19	-26%

Prepared by:

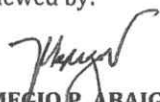
Recommending Approval:



RACHELLE ANN L. PERNIA
 Accountant IV


PHILIP JOHN B. MORENO
 Department Manager III, AFSD

Reviewed by:

Approved:


REMEGIO P. ABAIGAR
 DC III, Financial Services Division


ROBERTO L. AZOBRADO
 General Manager and CEO

**PHILIPPINE RETIREMENT AUTHORITY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE OF MONTH MARCH 31, 2026**

	Jan	Feb	Mar	2026 QUARTERLY
	2026 Q1			
Income				
Service and business income	77,691,735.10	75,291,875.33	80,995,184.18	233,978,794.61
Other Business Income	4,846.27	1,329.73	5,497.40	11,673.40
Interest Income	2,580,550.15	7,797,007.11	12,684,820.82	23,062,378.08
Gains on FOREX	17,809,466.70	20,332,424.60	31,531,182.77	69,673,074.07
Other Non-Operating Income	207,238.87	55,209.84	31,886,743.24	32,149,191.95
Total Income	98,293,837.09	103,477,846.61	157,103,428.41	358,875,112.11
Expenses				
Personnel Services	7,584,422.54	7,408,640.54	9,407,759.73	24,400,822.81
Maintenance and Other Operating Expenses	2,741,309.19	9,405,264.94	19,220,398.33	31,366,972.46
Bank Charges	53,806.08	49,071.08	77,523.19	180,400.35
Direct Costs	4,164,655.00	7,488,718.00	7,877,418.00	19,530,791.00
Loss on Foreign Exchange (FOREX)	15,236,093.33	20,034,762.46	34,789,135.90	70,059,991.69
Non-Cash Expenses	621,334.07	651,160.41	2,231,673.75	3,504,168.23
Total Expenses	30,401,620.21	45,037,617.43	73,603,908.90	149,043,146.54
Profit/(Loss) Before Tax	67,892,216.88	58,440,229.18	83,499,519.51	209,831,965.57
Income Tax Expense-Current	-	-	27,524,800.91	27,524,800.91
Income Tax Expense-Deferred	(275,000.00)	(1,640,625.00)	(1,516,000.00)	(3,431,625.00)
Income Tax Expense/(Benefit)	(275,000.00)	(1,640,625.00)	26,008,800.91	24,093,175.91
Profit/(Loss) After Tax	68,167,216.88	60,080,854.18	57,490,718.60	185,738,789.66
Net Assistance/Subsidy/(Financial Net Income/(Loss))	68,167,216.88	60,080,854.18	57,490,718.60	185,738,789.66
Other Comprehensive Income/(Loss) for the Period	-	-	-	-
Comprehensive Income/(Loss)	68,167,216.88	60,080,854.18	57,490,718.60	185,738,789.66

Prepared by:
[Signature]
RACHELLE ANN L. PERNIA
Accountant IV

Reviewed by:
[Signature]
REMIGIO P. ABALGAR
DC III, Financial Services Division

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

Approved:
[Signature]
ROBERTO A. ZOBRAO
General Manager and CEO

COMMISSION ON AUDIT

OFFICE OF THE AUDITOR
PHILIPPINE RETIREMENT AUTHORITY

RECEIVED BY: *[Signature]*
DATE: **5-26-26**
TIME: **4:30 pm**

**PHILIPPINE RETIREMENT AUTHORITY
STATEMENT OF CHANGES IN EQUITY
FOR THE MONTH OF MARCH 31, 2026**

Cumulative Translation Adjustment	Cumulative Changes in Fair Value of Investments	Revaluation Surplus	Retained Earnings/ (Deficit)	Contributed Capital	Share Capital	TOTAL
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-	2,900,000.00	-	3,131,681,529.74	-	63,217,089.00	3,197,798,618.74
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BALANCE AT JANUARY 1, 2025

Add/(Deduct):

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

CHANGES IN EQUITY FOR 2026

Add/(Deduct):

Additional Capital from National Government	-	-	-	-	-	-
Comprehensive Income for the year	-	-	185,738,789.66	-	-	185,738,789.66
Dividends Remitted	-	-	(399,972,106.91)	-	-	(399,972,106.91)
Other Adjustments	-	-	(22,995,245.98)	-	-	(22,995,245.98)

BALANCE AT MARCH 31, 2026

-	2,900,000.00	-	3,399,436,774.65	-	63,217,089.00	3,465,553,863.65
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Prepared by:

[Signature]
RACHELLE ANN L. PERNIA
Accountant IV

Reviewed by:

[Signature]
REMEGNO P. ABAIGAR
DC III, Financial Services Division

COMMISSION ON AUDIT

**OFFICE OF THE AUDITOR
PHILIPPINE RETIREMENT AUTHORITY**

RECEIVED BY: *[Signature]*
DATE: 3-26-26
TIME: 9:30 pm

Recommending Approval:

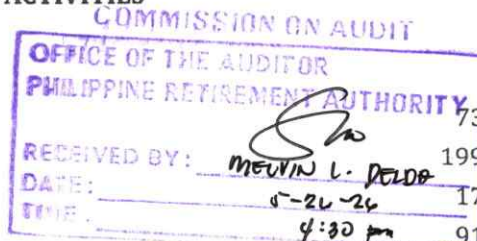
[Signature]
PHILIP JOHN B. MORENO
Department Manager III, AFSD

Approved:

[Signature]
ROBERTO A. ZOZOBRAADO
General Manager and CEO

PHILIPPINE RETIREMENT AUTHORITY
CONDENSED STATEMENT OF CASH FLOWS
FOR THE MONTH OF MARCH 31, 2026

	Mar-26	Mar-25	% Inc / (Dec)
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Inflows			
Collection of Income/Revenue	73,788,511.59	47,631,607.75	55%
Collection of Receivables	199,487,672.41	106,639,943.18	87%
Trust Receipts	17,506,833.75	9,025,585.67	94%
Other Receipts	91,386,153.14	766,640.06	11820%
Total Cash Inflows	382,169,170.89	164,063,776.66	133%
Adjustments	705,290.86	59,785.94	1080%
Adjusted Cash Inflows	382,874,461.75	164,123,562.60	133%
Cash Outflows			
Payment of Expenses	113,423,020.15	76,360,253.59	49%
Purchase of Inventories	601,649.27	2,585,881.37	-77%
Grant of Cash Advances	3,444,614.69	-	0%
Prepayments	-	-	0%
Payments of Accounts Payable	-	1,077,862.34	-100%
Remittance of Personnel Benefit Contributions and Mandatory Deductions	22,155,752.48	5,655,148.99	292%
Other Disbursements	11,335,507.16	12,876,417.66	-12%
Total Cash Outflows	150,960,543.75	98,555,563.95	53%
Adjustments	5,091,195.91	1,768,094.35	188%
Adjusted Cash Outflows	156,051,739.66	100,323,658.30	56%
Net Cash Provided by/(Used in) Operating Activities	226,822,722.09	63,799,904.30	256%
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash Inflows			
Receipt of Interest Earned	91,545,870.67	56,806,609.48	61%
Proceeds from Matured Investments/Redemption of Long-term Investments/Return on Investments	587,900,000.00	942,288,398.43	-38%
Total Cash Inflows	679,445,870.67	999,095,007.91	-32%
Cash Outflows			
Purchase of Property, Plant and Equipment	21,145,862.85	1,623,693.84	1202%
Purchase of Investments	300,000,000.00	809,333,500.00	-63%
Total Cash Outflows	321,145,862.85	810,957,193.84	-60%




	Mar-26	Mar-25	% Inc / (Dec)
Net Cash Provided By/(Used In) Investing Activities	358,300,007.82	188,137,814.07	90%
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash Inflows			
Total Cash Inflows	-	-	0%
Cash Outflows			
Total Cash Outflows	301,365,892.20	-	0%
Net Cash Provided By/(Used In) Financing Activities	(301,365,892.20)	-	0%
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	283,756,837.71	251,937,718.37	13%
Effects of Exchange Rate Changes on Cash and Cash Equivalents	3,984,966.83	(1,206,098.30)	-430%
CASH AND CASH EQUIVALENTS, JANUARY 1	298,088,379.76	161,950,636.55	84%
CASH AND CASH EQUIVALENTS, MARCH 31	585,830,184.30	412,682,256.62	42%

Prepared by:


RACHELLE ANN L. PERNIA
Accountant IV

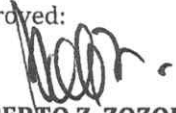
Recommending Approval:


PHILIP JOHN B. MORENO
Department Manager III, AFSD

Reviewed by:


REMEGIO P. ABAIGAR
DC III, Financial Services Division

Approved:


ROBERTO Z. ZOZOBRAO
General Manager

**PHILIPPINE RETIREMENT AUTHORITY
DETAILED STATEMENT OF CASH FLOWS
FOR THE MONTH OF MARCH 31, 2026**

	Mar-26	Mar-25	% Inc / (Dec)
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Inflows			
Collection of Income/Revenue	73,788,511.59	47,631,607.75	55%
Collection of service and business income	73,776,838.19	47,631,607.75	55%
Receipt of shares, grants and donations	-		0%
Collection of other non-operating income	11,673.40		0%
Receipt of prior years' income	-		0%
Collection of Receivables	199,487,672.41	106,639,943.18	87%
Collection of loans and receivables	199,194,840.38	106,528,189.03	87%
Collection of receivable from audit disallowances and/or charges	4,397.03	95,000.00	-95%
Collection of other receivables	288,435.00	16,754.15	1622%
Trust Receipts	17,506,833.75	9,025,585.67	94%
Receipt of guaranty/security deposits	77,015.00	1,312,646.09	-94%
Receipt of customers' deposits	17,429,818.75	7,712,939.58	126%
Other Receipts	91,386,153.14	766,640.06	11820%
Receipt of unearned income/revenue	90,619,076.59	301,189.19	29987%
Refund of guaranty deposits	32,785.50		0%
Receipt of petty cash fund	302,388.84		0%
Receipt of other deferred credits	-		0%
Receipt of refund of overpayment of personnel services	-		0%
Receipt of refund of overpayment of maintenance and other	-		0%
Receipt of refund of cash advances	89,245.01	133,598.86	-33%
Other miscellaneous receipts	342,657.20	331,852.01	3%
Total Cash Inflows	382,169,170.89	164,063,776.66	133%
Adjustments	705,290.86	59,785.94	1080%
Restoration of cash for cancelled/lost/stale checks/ADA	705,290.86	59,785.94	1080%
Restoration of cash for unreleased checks	-		0%
Other adjustments	-		0%
Adjusted Cash Inflows	382,874,461.75	164,123,562.60	133%
Cash Outflows			
Payment of Expenses	113,423,020.15	76,360,253.59	49%
Payment of personnel services	12,743,705.96	14,039,840.09	-9%
Payment of maintenance and other operating expenses	40,118,722.72	36,741,101.34	9%
Bank Charges	61,782.30	-	0%
Payment of expenses pertaining to/incurred in the prior years	60,498,809.17	25,579,312.16	137%
Liquidation of prior year's cash advances			0%
Purchase of Inventories	601,649.27	2,585,881.37	-77%
Purchase of inventory held for consumption	363,149.27	1,638,392.82	-78%

COMMISSIONER BY AUTHORITY
OFFICE OF THE COMPTROLLER
PHILIPPINE RETIREMENT AUTHORITY

RECEIVED BY: *[Signature]*
DATE: 3-24-26
TIME: 4:30 pm

	Mar-26	Mar-25	% Inc / (Dec)
Purchase of semi-expandable machinery and equipment	-	569,985.64	-100%
Purchase of semi-expandable furniture, fixtures and books	238,500.00	377,502.91	-37%
Purchase of inventories obligated/incurred in prior years	-		0%
Grant of Cash Advances	3,444,614.69	-	0%
Advances for operating expenses (Petty Cash Funds)	312,651.79		0%
Advances for payroll	-		0%
Advances for special purpose/time-bound undertakings	-		0%
Advances to officers and employees	3,131,962.90		0%
Advances to officers and employees obligated in prior year	-		0%
Prepayments	-	-	0%
Advances to contractors for repair and maintenance of PPE (not capitalizable)	-		0%
Prepaid Rent	-		0%
Prepaid Registration	-		0%
Prepaid Interest	-		0%
Prepaid Insurance	-		0%
Other Prepayments	-		0%
Prepayments obligated in prior year	-		0%
Refund of Deposits	-	-	0%
Payment of deposits on letter of credits	-		0%
Payment of guaranty deposits	-		0%
Payment of other deposits	-		0%
Payment of deposits obligated in prior year	-		0%
Payments of Other Accounts Payable	-	1,077,862.34	-100%
Payment of Interest to retirees	-	1,077,862.34	-100%
Remittance of Personnel Benefit Contributions and Mandatory Deductions	22,155,752.48	5,655,148.99	292%
Remittance of taxes withheld	13,836,272.82	1,400,643.70	888%
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	8,319,479.66	4,254,505.29	96%
Other Disbursements	11,335,507.16	12,876,417.66	-12%
Refund of fees or income	316,069.33	656,524.63	-52%
Due to PRAECC	1,662,358.84	955,161.03	74%
Refund of guaranty/security deposits	-		0%
Refund of customers' deposit	-	81,946.00	-100%
Due to Bureau of Immigration	7,861,380.00	5,148,680.00	53%
Remittance of payment of Landbank Loans of Employees	1,495,698.99	239,290.06	525%
Other disbursements (Income Tax)	-	5,794,815.94	-100%
Total Cash Outflows	150,960,543.75	98,555,563.95	53%
Adjustments	5,091,195.91	1,768,094.35	188%
Adjustment for dishonored checks	-		
Adjustment for cash shortage	-		
Reversing entry for unreleased checks in previous year	5,091,195.91	1,768,094.35	188%
Adjustment for cash shortage	-		0%
Other adjustments - Outflow	-		0%
Adjusted Cash Outflows	156,051,739.66	100,323,658.30	56%


	Mar-26	Mar-25	% Inc / (Dec)
Net Cash Provided by/(Used in) Operating Activities	226,822,722.09	63,799,904.30	256%
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash Inflows			
Proceeds from Sale/Disposal of Property, Plant and Equipment (PPE)			0%
Sale of Investments			
Proceeds from sale of stocks/bonds/domestic/marketable securities			0%
Sale of investments in other foreign exchange denominated securities			0%
Sale of other investments			0%
Receipt of Interest Earned	<u>91,545,870.67</u>	<u>56,806,609.48</u>	61%
Proceeds from Matured Investments/Redemption of Long-term Inves	<u>587,900,000.00</u>	<u>942,288,398.43</u>	-38%
Proceeds from matured investments in PHP CTDs	-	265,978,534.78	-100%
Proceeds from matured investments in USD CTDs	587,900,000.00	676,309,863.65	-13%
Proceeds from Sale of Other Assets			0%
Total Cash Inflows	<u>679,445,870.67</u>	<u>999,095,007.91</u>	-32%
Adjustments	-		
Adjusted Cash Inflows	679,445,870.67	999,095,007.91	-32%
Cash Outflows			
Purchase/Construction of Property, Plant and Equipment	<u>21,145,862.85</u>	<u>1,623,693.84</u>	1202%
Payment Leasehold improvements	78,553.57		0%
Purchase of machinery and equipment	21,067,309.28	1,623,693.84	1197%
Purchase of transportation equipment	-		0%
Purchase of furniture, fixtures and books	-		0%
Acquisition/Purchase of Intangible Assets	-	-	0%
Development in Progress-Website	-		0%
Purchase/Acquisition of Investments	<u>300,000,000.00</u>	<u>809,333,500.00</u>	-63%
Investment in stocks/bonds/marketable securities	-	809,333,500.00	-100%
Investments in Time Deposit Other Peso Currency	-		0%
Investments in Time Deposit Peso Currency	300,000,000.00		0%
Total Cash Outflows	<u>321,145,862.85</u>	<u>810,957,193.84</u>	-60%
Adjustments	-		
Adjusted Cash Outflows	321,145,862.85	810,957,193.84	-60%
Net Cash Provided By/(Used In) Investing Activities	<u>358,300,007.82</u>	<u>188,137,814.07</u>	90%

	Mar-26	Mar-25	% Inc / (Dec)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash Inflows			
Total Cash Inflows	-		0%
Adjustments (Please specify)			
Adjusted Cash Inflows	-	-	
Cash Outflows			
Payment of Cash Dividends	300,000,000.00		0%
Interest Expenses (Right of Use)	69,808.22		0%
Repayment of borrowings and leasing liabilities (Right of Use)	1,296,083.98		0%
Total Cash Outflows	301,365,892.20	-	0%
Adjustments (Please specify)			
Adjusted Cash Outflows	-	-	0%
Net Cash Provided By/(Used In) Financing Activities	(301,365,892.20)	-	0%
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	283,756,837.71	251,937,718.37	13%
Effects of Exchange Rate Changes on Cash and Cash Equivalents	3,984,966.83	(1,206,098.30)	-430%
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CASH AND CASH EQUIVALENTS, MARCH 31	585,830,184.30	412,682,256.62	42%

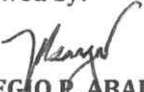
Prepared by:


RACHELE ANN L. PERNIA
 Accountant IV

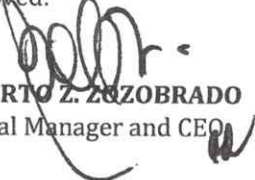
Recommending Approval:


PHILIP JOHN B. MORENO
 Department Manager III, AFSD

Reviewed by:


REMEGIO P. ABAIGAR
 DC III, Financial Services Division

Approved:


ROBERTO Z. ZUBO
 General Manager and CEO