

PHILIPPINE RETIREMENT AUTHORITY

PRE CLOSING TRIAL BALANCE

AS OF MARCH 31, 2026



CY 2026

ACCOUNT CODE ACCOUNT TITLE BALANCE BEGINNING DEBIT CREDIT YTD BALANCE INCREASE/ (DECREASE)

% Change

ACCOUNT CODE	ACCOUNT TITLE	BALANCE BEGINNING	DEBIT	CREDIT	YTD BALANCE	INCREASE/ (DECREASE)	% Change
1010101000	Cash-Collecting Officers	-	-	-	-	-	-
1010101001	Cash-Collecting Officers-Local Currency	763,670.58	197,718,014.71	196,208,592.02	2,273,093.27	1,509,422.69	198%
1010101002	Cash-Collecting Officers- Foreign Currency	655,593.77	101,929,048.71	101,498,328.15	1,086,314.33	430,720.56	66%
1010102000	Petty Cash	18,450.75	-	-	18,450.75	-	0%
1010102001	Petty Cash-HO-OGM	50,000.00	50,000.00	-	100,000.00	50,000.00	100%
1010102002	Petty Cash-HO-MSD	10,217.01	-	-	10,217.01	-	0%
1010102003	Petty Cash-HO-ASD	6,918.11	142,921.89	-	149,840.00	142,921.89	2066%
1010102004	Petty Cash-HO-FMD	5,000.00	-	-	5,000.00	-	0%
1010102005	Petty Cash-HO-CRPPD	33,737.00	35,000.00	18,001.00	50,736.00	16,999.00	50%
1010102006	Petty Cash-HO-ADS & PROMO	-	-	-	-	-	-
1010102007	Petty Cash-HO-RRSD-Servicing	3,040.00	30,000.00	-	33,040.00	30,000.00	987%
1010102008	Petty Cash-HO-RRSD-Processing	390.00	-	-	390.00	-	0%
1010102010	Petty Cash-Subic/Clark	1,066.25	-	86.25	980.00	(86.25)	-8%
1010102011	Petty Cash-Baguio	(212.95)	19,911.95	-	19,699.00	19,911.95	-9351%
1010102012	Petty Cash-Davao	8,237.25	11,762.75	-	20,000.00	11,762.75	143%
1010102013	Petty Cash-Cebu	(1,235.75)	12,792.25	-	11,556.50	12,792.25	-1035%
1010104000	Foreign Currency on Hand	17,353.50	-	-	17,353.50	-	0%
1010202000	Cash in Bank-Local Currency, CA	147,796,663.72	940,708,605.68	691,550,330.78	396,954,938.62	249,158,274.90	169%
1010202001	Cash in Bank-Local Currency, CA	14,095,726.86	17,577,079.13	15,000,000.00	16,672,805.99	2,577,079.13	18%
1010202002	Cash in Bank-Local Currency, CA	176,923.01	-	-	176,923.01	-	0%
1010202003	Cash in Bank-Local Currency, CA	13,710,000.00	346,879,348.96	300,000,000.00	60,589,348.96	46,879,348.96	342%
1010303000	Cash in Bank-Foreign Currency, SA LBP Buendia 0054003358	110,687,017.71	739,863,794.68	720,288,908.59	130,261,903.80	19,574,886.09	18%
1010303001	Cash in Bank-Foreign Currency, SA LBP Cebu 0144020553	6,484,894.94	4,474,276.08	-	10,959,171.02	4,474,276.08	69%
1010303002	Cash in Bank-Foreign Currency, SA DBP HO 0405-018674-530	-	81,066,796.79	118,785,189.87	(37,718,393.08)	(37,718,393.08)	-
1010303003	Cash in Bank-Foreign Currency, SA PVB 12015537	3,564,928.00	119,277,887.62	118,706,000.00	4,136,815.62	571,887.62	16%

ACCOUNT CODE	ACCOUNT TITLE	BALANCE BEGINNING	DEBIT	CREDIT	YTD BALANCE	INCREASE/ (DECREASE)	% Change
1021101000	Investments in Time Deposits- Local Currency	1,479,335,555.55	300,000,000.00	-	1,779,335,555.55	300,000,000.00	20%
1021102000	Investments in Time Deposits- Foreign Currency	2,379,992,862.13	-	587,900,000.00	1,792,092,862.13	(587,900,000.00)	-25%
1021102001	Investments in Time Deposits- Foreign Currency-Restricted	235,160,000.00	235,267,433.50	235,160,000.00	235,267,433.50	107,433.50	0%
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	227,773,360.34	80,504,727.73	126,198,933.69	182,079,154.38	(45,694,205.96)	-20%
1030101002	Accounts Receivable-Management Fees	54,604,170.38	60,215,056.41	66,608,605.64	48,210,621.15	(6,393,549.23)	-12%
1030101003	Accounts Receivable-Visitorial Fees	77,632,613.01	4,075,802.87	4,268,463.90	77,439,951.98	(192,661.03)	0%
1030101004	Accounts Receivable- Harmonization Fees	7,239,114.59	686,787.70	686,787.70	7,239,114.59	-	0%
1030101008	Accounts Receivable-Annual PRA Fees - Excess Dependent	1,449,819.30	4,222,693.38	4,222,693.38	1,449,819.30	-	0%
1030101201	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	(53,018,783.73)	-	-	(53,018,783.73)	-	0%
1030105000	Interests Receivable	3,720,449.61	-	-	3,720,449.61	-	0%
1030105001	Interests Receivable-Local CTDs	30,552,358.53	-	-	30,552,358.53	-	0%
1030105002	Interests Receivable-Foreign CTDs	14,908,413.16	-	13,826,395.40	1,082,017.76	(13,826,395.40)	-93%
1030105003	Interests Receivable-Visa Deposit- Retiree Share	8,668,964.56	328,518.02	2,108,077.19	6,889,405.39	(1,779,559.17)	-21%
1030105004	Interests Receivable-Visa Deposit- PRA Share	169,651,321.72	11,169,625.74	71,667,165.88	109,153,781.58	(60,497,540.14)	-36%
1030301001	Due from Procurement Services - DBM	-	3,387,986.57	-	3,387,986.57	3,387,986.57	0%
1039901000	Receivables- Disallowances/Charges	(282,245.19)	-	-	(282,245.19)	-	0%
1039902000	Due from Officers and Employees	158,846.40	9,982.50	33,695.92	135,132.98	(23,713.42)	-15%
1039999000	Other Receivables	11,566,914.54	-	288,435.00	11,278,479.54	(288,435.00)	-2%

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103999200	Allowance for Impairment-Other Receivables	(4,529,357.12)	-	-	(4,529,357.12)	-	0%
1040401000	Office Supplies Inventory	493,820.54	-	-	493,820.54	-	0%
1040401001	Supplies	342,950.46	-	-	342,950.46	-	0%
1040402001	Accountable Official Receipts Inventory	9,040.00	-	-	9,040.00	-	0%
1040402002	Accountable Checkbook Inventory	10,314.00	-	-	10,314.00	-	0%
1040402003	Accountable Visa Stickers Inventory	1,316,238.00	-	-	1,316,238.00	-	0%
1040402004	Accountable PRA ID Inventory	197,293.00	-	-	197,293.00	-	0%
1040407000	Medical, Dental and Laboratory Supplies Inventory	47,924.64	-	-	47,924.64	-	0%
1040416000	Information Materials Inventory	3,020,605.11	524,820.00	-	3,545,425.11	524,820.00	17%
1040503000	Semi-Expendable Information and Communication Technology Equipment	259,470.00	-	120,000.00	139,470.00	(120,000.00)	-46%
1040519000	Semi-Expendable Other Machinery and Equipment	120,407.40	-	120,407.40	-	(120,407.40)	-100%
1040601000	Semi-Expendable Furniture and Fixtures	1,602,370.00	-	1,602,370.00	-	(1,602,370.00)	-100%
1060401000	Buildings	55,389,982.38	-	-	55,389,982.38	-	0%
1060401100	Accumulated Depreciation-Buildings	(48,346,058.07)	-	418,840.71	(48,764,898.78)	(418,840.71)	1%
1060499000	Other Structures	75,000.00	-	-	75,000.00	-	0%
1060499100	Accumulated Depreciation-Other Structures	(63,098.20)	-	1,100.55	(64,198.75)	(1,100.55)	2%
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	49,568,784.64	15,719,700.00	52,500.00	65,235,984.64	15,667,200.00	32%
1060503100	Accumulated Depreciation-Information and Communication Technology Equipment	(27,620,364.81)	11,025.00	1,269,315.39	(28,878,655.20)	(1,258,290.39)	5%
1060509000	Disaster Response and Rescue Equipment	927,978.42	-	-	927,978.42	-	0%
1060509100	Accumulated Depreciation-Disaster Response and Rescue Equipment	(501,108.48)	-	20,879.52	(521,988.00)	(20,879.52)	4%
1060599000	Other Equipment	425,067.70	-	-	425,067.70	-	0%
1060599100	Accumulated Depreciation-Other Equipment	(382,560.93)	-	-	(382,560.93)	-	0%

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1060599200	Accumulated Impairment Losses- Other Equipment	-	-	-	-	-	-
1060601000	Motor Vehicles	23,167,662.00	-	3,387,986.57	19,779,675.43	(3,387,986.57)	-15%
1060601100	Accumulated Depreciation-Motor Vehicles	(12,356,538.41)	-	351,667.79	(12,708,206.20)	(351,667.79)	3%
1060701000	Furniture and Fixtures	3,052,623.66	50,000.00	-	3,102,623.66	50,000.00	2%
1060701100	Accumulated Depreciation- Furniture and Fixtures	(2,640,031.30)	-	28,108.50	(2,668,139.80)	(28,108.50)	1%
1060902000	Leased Assets Improvements, Buildings	18,556,823.14	68,156.00	-	18,624,979.14	68,156.00	0%
1060902100	Accumulated Depreciation-Leased Assets Improvements, Buildings	(11,914,998.67)	-	282,296.41	(12,197,295.08)	(282,296.41)	2%
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	-	1,298,000.00	1,498,000.00	(1,298,000.00)	-46%
1080102100	Accumulated Amortization- Computer Software	(2,516,400.00)	1,018,400.00	-	(1,498,000.00)	1,018,400.00	-40%
1080103000	Websites	1,335,000.00	-	-	1,335,000.00	-	0%
1080103100	Accumulated Amortization- Websites	(1,201,500.00)	-	133,500.00	(1,335,000.00)	(133,500.00)	11%
1089802000	Development in Progress - Computer Software	-	1,298,000.00	-	1,298,000.00	1,298,000.00	0%
1089803000	Development in Progress - Websites	1,680,000.00	-	-	1,680,000.00	-	0%
1120101000	Deferred Tax Assets	317,046,476.35	7,963,915.78	18,422,177.97	306,588,214.16	(10,458,262.19)	-3%
1130102000	Right-of-Use Assets, Buildings and Other Structures	114,327,761.16	1,499,803.20	932,365.66	114,895,198.70	567,437.54	0%
1130102100	Accumulated Depreciation-Fight- of-Use Assets, Buildings and Other Structures	(26,340,879.93)	-	1,681,551.78	(28,022,431.71)	(1,681,551.78)	6%
1990103000	Advances to Special Disbursing Officer	148,993.75	450.00	120,070.00	29,373.75	(119,620.00)	-80%
1990104000	Advances to Officers and Employees	(134,511.86)	3,305,477.12	571,964.12	2,599,001.14	2,733,513.00	-2032%
1990205000	Prepaid Insurance	253,787.24	4,218.16	-	258,005.40	4,218.16	2%
1990208000	Creditable Withholding Tax at Source	7,472,942.44	679,946.04	679,946.04	7,472,942.44	-	0%
1990202000	Prepaid Rent	1,499,803.20	-	1,499,803.20	-	(1,499,803.20)	-100%
1990299000	Other Prepayments	4,960,984.16	-	-	4,960,984.16	-	0%
1990302000	Guaranty Deposits	9,855,902.60	-	32,785.50	9,823,117.10	(32,785.50)	0%
1990401000	Restricted Fund-Visa Deposits- Receiving	22,167,825,414.50	6,020,056,430.37	5,691,476,866.67	22,496,404,978.20	328,579,563.70	1%
1990401001	Restricted Fund-Visa Deposits- Disbursing	192,424,327.92	263,828,196.75	267,963,010.44	188,289,514.23	(4,134,813.69)	-2%

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1990401002	Restricted Fund-Interest on Visa Deposits	116,516,763.80	2,347,318.08	2,663,341.50	116,200,740.38	(316,023.42)	0%
1999908000	Deferred Charges/Losses	-	-	-	-	-	-
2010101000	Accounts Payable	(82,656,183.21)	509,936,892.54	445,304,844.13	(18,024,134.80)	64,632,048.41	-78%
2010102000	Due to Officers and Employees	(11,438,622.00)	40,511,723.76	29,745,442.86	(672,341.10)	10,766,280.90	-94%
2020101001	Due to BIR-Compensation	(2,797,979.22)	4,339,710.82	2,503,350.65	(961,619.05)	1,836,360.17	-66%
2020101002	Due to BIR-EWT-Goods (1%)	(223,933.44)	173,022.33	120,220.23	(171,131.34)	52,802.10	-24%
2020101003	Due to BIR-EWT-Services (2%)	(1,204,685.82)	975,890.84	261,576.71	(490,371.69)	714,314.13	-59%
2020101004	Due to BIR-EWT-Rent (5%)	(1,203,188.14)	1,174,887.83	106,572.54	(134,872.85)	1,068,315.29	-89%
2020101005	Due to BIR-EWT-IP (5%)	(39,285.46)	60,185.92	30,636.54	(9,736.08)	29,549.38	-75%
2020101006	Due to BIR-EWT-IP (10%)	(527,317.59)	939,166.23	733,306.76	(321,458.12)	205,859.47	-39%
2020101008	Due to BIR-EWT-NIP (15%)	(2,818,591.49)	1,280,148.28	1,035,606.71	(2,574,049.92)	244,541.57	-9%
2020101009	Due to BIR-Percentage (3%)	(189,660.30)	-	-	(189,660.30)	-	0%
2020101010	Due to BIR-Overseas Communication Tax (10%)	(53.99)	-	-	(53.99)	-	0%
2020101011	Due to BIR-Percentage (3%)	(324,298.10)	659,537.97	472,313.32	(137,073.45)	187,224.65	-58%
2020101012	Due to BIR-Franchise Tax Electric Utilities, Gas and Water (2%)	(6.75)	12.46	11.42	(5.71)	1.04	-15%
2020112000	VAT Payable-Goods (5%)	(2,587,287.69)	846,757.58	600,176.14	(2,340,706.25)	246,581.44	-10%
2020112001	VAT Payable-Services (5%)	(3,457,757.75)	3,400,743.42	648,313.63	(705,327.96)	2,752,429.79	-80%
2020113000	Income Tax Payable	(4,106,109.68)	-	26,844,854.87	(30,950,964.55)	(26,844,854.87)	654%
2020102000	Due to GSIS	(2,943,826.48)	-	-	(2,943,826.48)	-	0%
2020102001	Due to GSIS-Contribution-Employee	(1,470,958.27)	2,306,909.81	1,590,732.52	(754,780.98)	716,177.29	-49%
2020102002	Due to GSIS-Contribution-Employer	(1,923,965.65)	3,065,950.57	2,120,944.81	(978,959.89)	945,005.76	-49%
2020102003	Due to GSIS-Optinal Insurance	312.70	-	-	312.70	-	0%
2020102004	Due to GSIS-ECC	(14,250.00)	27,600.00	27,350.00	(14,000.00)	250.00	-2%
2020102005	Due to GSIS-Loans-Policy	4,373.96	38,500.00	39,000.00	3,873.96	(500.00)	-11%
2020102006	Due to GSIS-Loans-Optional Insurance	154.90	-	-	154.90	-	0%
2020102007	Due to GSIS-Loans-Calarnity	(31,420.36)	68,824.90	82,242.07	(44,837.53)	(13,417.17)	43%
2020102009	Due to GSIS-Loans-Consolidated	239,209.82	11,116.48	-	250,326.30	11,116.48	5%
2020102011	Due to GSIS- Computer Loan	(408.46)	49,166.75	-	48,758.29	49,166.75	-12037%
2020102012	Due to GSIS-Multi-purpose Loan (MPL)	(362,916.64)	1,270,585.54	1,295,478.00	(387,809.10)	(24,892.46)	7%
2020102013	Due to GSIS- Multi-purpose Loan (MPL)-Lite	(56,597.21)	189,358.20	191,258.20	(58,497.21)	(1,900.00)	3%
2020102014	Due to GSIS-Ginhawa Loan	(43,266.74)	92,433.49	151,433.61	(102,266.86)	(59,000.12)	136%
2020103000	Due to Pag-IBIG	(89,143.95)	-	-	(89,143.95)	-	0%
2020103001	Due to Pag-IBIG-Contribution-Employee	(50,400.00)	77,100.00	76,800.00	(50,100.00)	300.00	-1%
2020103002	Due to Pag-IBIG-Contribution-Employer	(35,149.88)	54,600.00	54,700.00	(35,249.88)	(100.00)	0%

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2020103004	Due to Pag-IBIG-Loan-Calamity	(30,429.33)	31,837.95	31,837.95	(30,429.33)	-	0%
2020103005	Due to Pag-IBIG-J.O. Contribution	(7,400.00)	24,700.00	25,900.00	(8,600.00)	(1,200.00)	16%
2020103006	Due to Pag-IBIG-MPL	(2,453.28)	122,571.10	129,632.84	(9,515.02)	(7,061.74)	288%
2020104000	Due to PhilHealth	(296,299.29)	-	-	(296,299.29)	-	0%
2020104001	Due to PhilHealth-Contribution-Employee	(439,781.03)	406,577.32	421,253.88	(454,457.59)	(14,676.56)	3%
2020104002	Due to PhilHealth-Contribution-Employer	(227,105.54)	406,578.48	421,255.06	(241,782.12)	(14,676.58)	6%
2020105000	Due to Other NGAs	692,782.75	-	-	692,782.75	-	0%
2020105001	Due to Other NGAs-Bureau of Immigration	-	-	-	-	-	-
2020105003	Due to Other NGAs-Bureau of Immigration (Downgrading)	-	-	-	-	-	-
2020105004	Due to Other NGAs-Bureau of Immigration (Restamping)	(1,510.00)	-	1,577.14	(3,087.14)	(1,577.14)	104%
2020105005	Due to Other Government Contribution	-	-	-	-	-	-
2020106001	Due to Other Government Corporations-Landbank	(1,072,712.96)	1,541,052.07	2,873,583.85	(2,405,244.74)	(1,332,531.78)	124%
2020106000	Due to Other Government Agencies (LBP Buendia)	(690,661.68)	-	-	(690,661.68)	-	0%
2020111000	Due to SSS	-	-	-	-	-	-
2020111001	Due to SSS-Permanent Contribution	(6,435.00)	12,870.00	19,305.00	(12,870.00)	(6,435.00)	100%
2020111002	Due to SSS-J.O Contribution	(19,375.00)	71,620.00	68,105.00	(15,860.00)	3,515.00	-18%
2030105001	Due to Other Funds-PRAEC Fund Contribution	-	-	9,750.00	(9,750.00)	(9,750.00)	-
2030105002	Due to Other Funds-PRAEC Fund Loans	-	-	937.50	(937.50)	(937.50)	-
2030105003	Due to Other Funds-PRAECC Contribution	-	-	34,286.14	(34,286.14)	(34,286.14)	-
2040101000	Trust Liabilities-Visa Deposits	(22,672,988,531.39)	5,706,890,390.96	6,031,466,782.48	(22,997,564,922.91)	(324,576,391.52)	1%
2040101002	Trust Liabilities-Interest-Retiree Share	(253,742,280.62)	2,713,488.86	614,430.24	(251,643,222.00)	2,099,058.62	-1%
2040101003	Trust Liabilities-Bureau of Immigration	(369,041.30)	437,560.00	459,910.79	(391,392.09)	(22,350.79)	6%
2040101004	Trust Liabilities-Bureau of Immigration (Downgrading)	(679,867.31)	316,880.00	369,600.09	(732,587.40)	(52,720.09)	8%
2040101005	Trust Liabilities-Bureau of Immigration (Restamping)	(1,299,144.10)	804,830.00	886,361.37	(1,380,675.47)	(81,531.37)	6%
2040104000	Guaranty/Security Deposits Payable	(713,793.38)	-	77,015.00	(790,808.38)	(77,015.00)	11%
2040105000	Customers' Deposits Payable	(13,413,759.07)	10,544,108.21	15,713,946.50	(18,583,597.36)	(5,169,838.29)	39%
2050299000	Other Unearned Revenue/Income	(8,336,836.05)	-	-	(8,336,836.05)	-	0%

ACCOUNT CODE	ACCOUNT TITLE	BALANCE BEGINNING	DEBIT	CREDIT	YTD BALANCE	INCREASE/ (DECREASE)	% Change
2050299001	Unearned Income-Annual PRA Fees	(616,206,612.39)	92,589,905.77	173,340,357.28	(696,957,063.90)	(80,750,451.51)	13%
2050299003	Unearned Revenue-Visitorial Fees	(21,745,076.23)	3,295,033.99	5,884,173.16	(24,334,213.40)	(2,589,137.17)	12%
2050299004	Unearned Revenue-Harmonization Fees	(4,279,115.61)	398,698.23	978,857.33	(4,859,274.71)	(580,159.10)	14%
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	(11,082,618.22)	3,135,934.66	7,229,450.95	(15,176,134.51)	(4,093,516.29)	37%
2060101000	Pension Benefits Payable	-	-	-	-	-	-
2060102000	Leave Benefits Payable	(17,103,689.36)	1,998,938.03	2,208,499.89	(17,313,231.22)	(209,541.86)	1%
2090101000	Deferred Tax Liabilities	(153,106,798.76)	21,853,802.97	-	(131,252,995.79)	21,853,802.97	-14%
2100101000	Lease Payable	(111,188,484.19)	2,348,623.47	-	(108,839,860.72)	2,348,623.47	-2%
2999909000	Dividends Payable	-	300,000,000.00	399,972,106.91	(99,972,106.91)	(99,972,106.91)	-
2999904001	Undistributed Collections - LBP Buendia Peso Account No. 0052-1054-63	(9,881,283.40)	-	-	(9,881,283.40)	-	0%
2999904002	Undistributed Collections - LBP Buendia Dollar Account No. 0054-0033-58	(54,442,156.16)	-	-	(54,442,156.16)	-	0%
2999904003	Undistributed Collections - LBP Cebu Peso Account No. 0142-1049-46	(7,769,732.74)	-	-	(7,769,732.74)	-	0%
2999904004	Undistributed Collections - LBP Cebu Dollar Account No. 0144-0205-53	(2,097,894.11)	-	-	(2,097,894.11)	-	0%
2999999000	Other Payables	(427,579.65)	-	-	(427,579.65)	-	0%
2999999002	Other Payable-PRAECC	(9,417.29)	-	-	(9,417.29)	-	0%
2999999003	Other Payable-PRAECC (Savings)	(44,854.93)	205,750.00	143,937.50	16,957.57	61,812.50	-138%
2999999004	Other Payable-PRAECC (Share Capital)	(1,875.00)	9,375.00	15,687.50	(8,187.50)	(6,312.50)	337%
2999999005	Other Payable-PRAECC (Loan Amortization)	(622,532.83)	1,447,233.84	838,230.83	(13,529.82)	609,003.01	-98%
3010102000	Government Equity	(63,217,089.00)	-	-	(63,217,089.00)	-	0%
3070101000	Retained Earnings/(Deficit)	(3,639,565,337.88)	436,742,494.64	13,775,141.75	(3,216,597,984.99)	422,967,352.89	-12%
4020102000	Registration Fees	-	-	3,349,820.75	(3,349,820.75)	(3,349,820.75)	-
4020102001	ID Fee-Courtesy	-	-	-	-	-	-
4020102002	ID Replacement	-	-	120,820.64	(120,820.64)	(120,820.64)	-
4020102003	ID Duplicate	-	-	-	-	-	-
4020104000	Clearance and Certification Fees	-	-	91,635.06	(91,635.06)	(91,635.06)	-
4020126000	Passport, Visa and Application Fees	-	-	61,151,902.40	(61,151,902.40)	(61,151,902.40)	-
4020126001	Inclusion	-	-	6,629,729.90	(6,629,729.90)	(6,629,729.90)	-

ACCOUNT CODE	ACCOUNT TITLE	BALANCE BEGINNING	DEBIT	CREDIT	YTD BALANCE	INCREASE/ (DECREASE)	% Change
4020126002	Inclusion- Excess	-	-	1,008,507.90	(1,008,507.90)	(1,008,507.90)	
4020113000	Processing Fees	-	-	11,849.00	(11,849.00)	(11,849.00)	
4020113001	SF-Restamping	-	-	350,881.05	(350,881.05)	(350,881.05)	
4020113002	SF-Downgrading	-	-	51,315.91	(51,315.91)	(51,315.91)	
4020113003	Service Fee (Reclass)	-	2,945.00	5,923.50	(2,978.50)	(2,978.50)	
4020121000	Accreditation Fees	-	-	657,438.70	(657,438.70)	(657,438.70)	
4020121001	Marketer's ID	-	-	-	-	-	
4020122000	Cancellation Fees	-	-	272,914.33	(272,914.33)	(272,914.33)	
4020123000	Harmonization Fees	-	-	413,233.38	(413,233.38)	(413,233.38)	
4020234000	Management Fees	-	1,264,529.32	59,945,277.90	(58,680,748.58)	(58,680,748.58)	
4020235000	Visitorial Fees	-	-	3,449,579.92	(3,449,579.92)	(3,449,579.92)	
4020237000	Annual PRA Fees	-	1,380.50	94,136,816.26	(94,135,435.76)	(94,135,435.76)	
4020237001	Annual Fees-Excess Dependent	-	-	3,219,496.02	(3,219,496.02)	(3,219,496.02)	
4020237002	Annual Fees-Initial	-	-	380,506.81	(380,506.81)	(380,506.81)	
4020299000	Other Business Income	-	-	11,673.40	(11,673.40)	(11,673.40)	
4020221000	Interest Income	-	-	2,648,480.09	(2,648,480.09)	(2,648,480.09)	
4020221001	Interest Income-DBP Visa Deposits	-	22,175.98	20,436,073.97	(20,413,897.99)	(20,413,897.99)	
4050101000	Gain on Foreign Exchange (FOREX)	-	844.47	69,673,918.54	(69,673,074.07)	(69,673,074.07)	
4050101001	Gain on Foreign Exchange (FOREX)-Unrealized	-	-	-	-	-	
4050104000	Gain on Sale of Property, Plant and Equipment	-	-	-	-	-	
4050111000	Gain from Changes in Fair Value of Financial Instruments	-	-	-	-	-	
4060201000	Reversal of Impairment Loss	-	-	31,806,384.75	(31,806,384.75)	(31,806,384.75)	
4069999000	Miscellaneous Income	-	3,324.00	346,131.20	(342,807.20)	(342,807.20)	
5010101000	Salaries and Wages-Regular	-	17,638,135.56	-	17,638,135.56	17,638,135.56	
5010201000	Personnel Economic Relief Allowance (PERA)	-	564,272.72	-	564,272.72	564,272.72	
5010202000	Representation Allowance	-	230,500.00	-	230,500.00	230,500.00	
5010203000	Transportation Allowance	-	142,625.00	-	142,625.00	142,625.00	
5010204000	Clothing/Uniform Allowance	-	706,595.20	-	706,595.20	706,595.20	
5010208000	Productivity Incentive Allowance	-	-	-	-	-	
5010210000	Honoraria	-	-	-	-	-	
5010212000	Longevity Pay	-	89,232.40	-	89,232.40	89,232.40	
5010212001	Service Recognition Incentives	-	-	-	-	-	
5010213000	Overtime and Night Pay	-	199,035.56	-	199,035.56	199,035.56	
5010214000	Year End Bonus	-	-	-	-	-	
5010215000	Cash Gift	-	-	-	-	-	
5010216000	Mid-Year Bonus	-	-	-	-	-	
5010299000	Other Bonuses and Allowances	-	-	-	-	-	
5010301000	Retirement and Life Insurance Premiums	-	2,120,944.81	1,088.00	2,119,856.81	2,119,856.81	
5010302000	Pag-IBIG Contributions	-	54,700.00	-	54,700.00	54,700.00	
5010303000	PhilHealth Contributions	-	421,255.06	35.03	421,220.03	421,220.03	

ACCOUNT CODE	ACCOUNT TITLE	BALANCE BEGINNING	DEBIT	CREDIT	YTD BALANCE	CY 2026		% Change
						INCREASE/ (DECREASE)		
5010304000	Employees Compensation Insurance Premiums	-	27,350.00	-	27,350.00	27,350.00		
5010403000	Terminal Leave Benefits	-	2,207,299.53	-	2,207,299.53	2,207,299.53		
5020101000	Traveling Expenses-Local	-	576,472.00	246.00	576,226.00	576,226.00		
5020101001	Traveling Expenses-Local-Marketing	-	282,370.00	-	282,370.00	282,370.00		
5020102000	Traveling Expenses-Foreign	-	-	-	-	-		
5020102001	Traveling Expenses-Foreign-Marketing	-	1,971,509.75	-	1,971,509.75	1,971,509.75		
5020201000	Training Expenses	-	65,390.00	-	65,390.00	65,390.00		
5020301000	Office Supplies Expenses	-	374,645.13	-	374,645.13	374,645.13		
5020301001	Office Supplies Expenses - IT Supplies	-	830.00	-	830.00	830.00		
5020302001	Accountable Forms Expenses-Official Receipts	-	20,000.00	-	20,000.00	20,000.00		
5020302002	Accountable Forms Expenses-Checkbook LBP 0052-1054-63	-	-	-	-	-		
5020307000	Drugs and Medicines Expenses	-	995.75	-	995.75	995.75		
5020309000	Fuel, Oil and Lubricants Expenses	-	79,717.68	-	79,717.68	79,717.68		
5020309001	Fuel, Oil and Lubricants Expenses-Marketing	-	12,978.42	-	12,978.42	12,978.42		
5020321000	Semi-Expendable Machinery and Equipment Expense	-	-	-	-	-		
5020322000	Semi-Expendable Furniture, Fixtures and Books Expense	-	-	-	-	-		
5020399000	Other Supplies and Materials Expenses	-	1,500.00	-	1,500.00	1,500.00		
5020401000	Water Expenses	-	618.32	-	618.32	618.32		
5020402000	Electricity Expenses	-	121,550.65	-	121,550.65	121,550.65		
5020501000	Postage and Courier Services	-	1,509.00	-	1,509.00	1,509.00		
5020502000	Telephone Expenses	-	162,126.90	981.88	161,145.02	161,145.02		
5020503000	Internet Subscription Expenses	-	1,060,025.74	-	1,060,025.74	1,060,025.74		
5021003000	Extraordinary and Miscellaneous Expenses	-	55,681.97	-	55,681.97	55,681.97		
5021101000	Legal Services	-	29,490.00	-	29,490.00	29,490.00		
5021102000	Auditing Services	-	-	-	-	-		
5021103000	Consultancy Services	-	2,850,818.24	-	2,850,818.24	2,850,818.24		
5021199000	Other Professional Services	-	-	-	-	-		
5021203000	Security Services	-	87,220.00	-	87,220.00	87,220.00		
5021299000	Other General Services	-	6,805,664.01	-	6,805,664.01	6,805,664.01		
5021304000	Repairs and Maintenance-Buildings and Other Structures	-	32,000.00	10,900.00	21,100.00	21,100.00		
5021305000	Repairs and Maintenance-Machinery and Equipment	-	-	-	-	-		
5021306000	Repairs and Maintenance-Transportation Equipment	-	11,639.06	-	11,639.06	11,639.06		

ACCOUNT CODE ACCOUNT TITLE BALANCE BEGINNING

DEBIT

CREDIT

YTD BALANCE

INCREASE/
(DECREASE)

% Change

ACCOUNT CODE	ACCOUNT TITLE	BALANCE BEGINNING	DEBIT	CREDIT	YTD BALANCE	INCREASE/ (DECREASE)	% Change
5021501000	Taxes, Duties and Licenses	-	10,500.00	-	10,500.00	10,500.00	
5021502000	Fidelity Bond Premium	-	67,292.17	-	67,292.17	67,292.17	
5021503000	Insurance Expenses	-	-	-	-	-	
5021504000	Income Tax Expense - Current	-	27,524,800.91	-	27,524,800.91	27,524,800.91	
5021504001	Income Tax Expense - Deferred	-	18,422,177.97	21,853,802.97	(3,431,625.00)	(3,431,625.00)	
5029901000	Advertising, Promotions and Marketing Expenses	-	13,670,120.62	-	13,670,120.62	13,670,120.62	
5029901001	Advertising, Promotions and Marketing Expenses - Others	-	-	-	-	-	
5029902000	Printing and Publication Expenses	-	-	-	-	-	
5029903000	Representation Expenses	-	719,757.95	-	719,757.95	719,757.95	
5029903001	Representation Expenses-BAC	-	-	-	-	-	
5029904000	Transportation and Delivery Expenses	-	14,545.00	-	14,545.00	14,545.00	
5029904001	Transportation and Delivery Expenses-Marketing	-	12,114.02	-	12,114.02	12,114.02	
5029905000	Rent/Lease Expenses	-	887,421.40	-	887,421.40	887,421.40	
5029906001	Membership Dues and Contribution to Organizations - Association and Membership Dues	-	622,350.20	516,350.20	106,000.00	106,000.00	
5029907000	Subscription Expenses	-	17,000.00	-	17,000.00	17,000.00	
5029918000	Major Events and Conventions Expenses	-	115,000.00	-	115,000.00	115,000.00	
5029999000	Other Maintenance and Operating Expenses	-	1,701,077.24	546,480.68	1,154,596.56	1,154,596.56	
5030104000	Bank Charges	-	61,782.30	-	61,782.30	61,782.30	
5030102000	Interest Expense	-	118,618.05	-	118,618.05	118,618.05	
5040301001	Cost of Services-Bureau of Immigration	-	6,302,110.00	-	6,302,110.00	6,302,110.00	
5040301002	Cost of Services-Marketers' Fee	-	13,228,681.00	-	13,228,681.00	13,228,681.00	
5040301003	Cost of Sales - Visa Stickers	-	-	-	-	-	
5040301005	Cost of Services- Affirmation Membership Kit	-	-	-	-	-	
5050104000	Depreciation-Buildings and Other Structures	-	418,840.71	-	418,840.71	418,840.71	
5050105000	Depreciation-Machinery and Equipment	-	1,193,991.21	-	1,193,991.21	1,193,991.21	
5050106000	Depreciation-Transportation Equipment	-	252,895.97	-	252,895.97	252,895.97	
5050107000	Depreciation-Furniture, Fixtures and Books	-	17,968.50	-	17,968.50	17,968.50	
5050109000	Depreciation-Leased Assets Improvements	-	255,326.43	-	255,326.43	255,326.43	
5050115000	Depreciation-Right-of-Use Assets	-	1,343,165.34	-	1,343,165.34	1,343,165.34	

ACCOUNT CODE	ACCOUNT TITLE	BALANCE BEGINNING	DEBIT	CREDIT	YTD BALANCE	INCREASE/ (DECREASE)	% Change
5050199000	Depreciation-Other Property, Plant and Equipment	-	1,100.55	-	1,100.55	1,100.55	
5050199002	Depreciation-Disaster Response and Rescue Equipment	-	20,879.52	-	20,879.52	20,879.52	
5050401000	Loss on Foreign Exchange (FOREX)	-	70,059,991.69	-	70,059,991.69	70,059,991.69	
5050401001	Unrealized Loss on Foreign Exchange (FOREX)	-	-	-	-	-	
5050425000	Loss on Sale of Unserviceable Property	-	-	-	-	-	
5050499000	Other Losses	-	-	-	-	-	
TOTAL		0.00	16,925,304,821.87	16,925,304,821.87	0.00	(0.00)	-

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