

PHILIPPINE RETIREMENT AUTHORITY  
TRIAL BALANCE  
AS OF MARCH 31, 2023

ACCOUNT	ACCOUNT TITLE	ADJUSTMENTS		JANUARY				FEBRUARY				MARCH				CY 2023		INCREASE/ (DECREASE)	% Change	
		BALANCE BEGINNING	DEBIT	CREDIT	BALANCE	BALANCE (YTD)	DEBIT	CREDIT	BALANCE	BALANCE (YTD)	DEBIT	CREDIT	BALANCE	YTD	YTD BALANCE	YTD BALANCE				
10101000	Cash-Collecting Officers	0.00	-	-	0.00	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	
10101001	Cash-Collecting Local Currency	908,820.58	28,259,898.33	25,755,848.89	503,954.04	30,722,086.54	29,985,644.37	738,442.17	2,149,220.39	35,565,428.78	38,904,514.22	(1,339,105.43)	810,116.38	810,116.38	810,116.38	810,116.38	388,755.22	112%	-	
10101002	Cash-Collecting Officers-Foreign Currency	70,808.85	19,402,976.38	18,452,157.37	950,819.01	1,021,627.86	15,591,932.31	15,490,428.86	(98,486.55)	843,131.31	27,482,163.53	27,989,564.22	(507,400.67)	415,730.62	415,730.62	344,921.77	487%	0.00		
10101003	Petty Cash	(2,654.25)	30,000.00	-	30,000.00	-	23,387.40	23,387.40	-	(2,654.25)	1.00	1.00	-	(2,654.25)	(2,654.25)	(2,654.25)	30,000.00	0%	-	
10101004	Petty Cash-ADM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000.00	0%	-
10101005	Petty Cash-MSD	(160.00)	70,000.00	-	70,000.00	-	69,840.00	69,840.00	-	-	-	-	-	-	-	-	-	35,000.00	0%	-
10101006	Petty Cash-MSD	(463.00)	35,000.00	800.00	34,200.00	-	33,737.00	33,737.00	-	-	-	-	-	-	-	-	-	35,000.00	0%	-
10101007	Petty Cash-MSD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000.00	0%	-
10101008	Petty Cash-RRSD-Processing	253,040.00	100,000.00	-	100,000.00	-	353,040.00	353,040.00	-	-	-	-	-	-	-	-	-	100,000.00	40%	-
10101009	Petty Cash-MSD	200,390.00	-	-	200,390.00	-	200,390.00	200,390.00	-	-	-	-	-	-	-	-	-	200,390.00	0%	-
10101010	Petty Cash-Subic-Clark	-	30,000.00	-	30,000.00	-	30,000.00	30,000.00	-	-	-	-	-	-	-	-	-	30,000.00	0%	-
10101011	Petty Cash-Subic	(301.00)	30,000.00	-	30,000.00	-	29,699.00	29,699.00	-	-	-	-	-	-	-	-	-	30,000.00	-8967%	-
10101012	Petty Cash-Davao	-	30,000.00	-	30,000.00	-	30,000.00	30,000.00	-	-	-	-	-	-	-	-	-	30,000.00	0%	-
10101013	Petty Cash-Cebu	(8,443.50)	30,000.00	-	30,000.00	-	21,556.50	21,556.50	-	-	-	-	-	-	-	-	-	30,000.00	-355%	-
10101014	Petty Cash-Corinan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000.00	0%	-
10101015	Local Currency on Hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,726.50	0%	-
10101016	Foreign Currency on Hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,726.50	0%	-
10101017	Checks and Other Cash Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10101018	Treasury Fund Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10101019	Cash in Bank-Local Currency, BSP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10102000	Cash in Bank-Local Currency, CALBP Buresta 052105463	86,325,402.54	29,100,965.67	31,496,540.61	(2,336,474.94)	83,989,927.60	33,331,446.08	15,290,775.61	18,040,670.47	102,030,598.07	40,766,910.62	26,318,912.65	14,447,997.97	116,478,596.04	116,478,596.04	30,152,193.50	35%	-		
10102001	Cash in Bank-Local Currency, CALBP Cebu 014202563	12,650,995.20	2,862,772.55	30,983.70	2,832,186.85	15,482,784.05	2,725,724.16	19,700.40	2,765,963.78	16,186,787.81	70,930.15	1,987,308.98	20,176,078.79	20,176,078.79	7,522,481.59	47%	-			
10102002	Cash in Bank-Local Currency, CALBP Cebu 0405019873030	378,083.01	-	-	-	378,083.01	-	-	-	378,083.01	-	-	-	378,083.01	378,083.01	-	-	0%	-	
10102003	Cash in Bank-Local Currency, Savings Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10102004	Moved to 101020001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10102005	Moved to 101020002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10103000	Cash in Bank-Foreign Currency, CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10103001	Cash in Bank-Foreign Currency, SABLBP 2204009862	166,688,922.24	23,438,899.12	1,771,200.69	21,867,898.43	187,336,620.67	22,115,293.41	1,140,690.72	20,974,602.69	208,311,223.38	38,335,855.12	1,395,178.49	34,940,675.63	243,251,899.99	243,251,899.99	77,582,976.75	47%	-		
10103002	Cash in Bank-Foreign Currency, SABLBP 2204009862	12,113,719.76	207,498.40	1,006,233.30	17,338,454.53	17,338,454.53	979,150.89	20,556.60	1,979,285.89	1,016,340.65	276.45	1,016,064.20	2,980,654.79	2,980,654.79	2,980,654.79	2,980,654.79	24%	-		
10103003	Cash in Bank-Foreign Currency, SABLBP 0405-019874-530	31,881,855.32	2,997,208.98	3,675,457.97	2,359,749.01	34,241,804.31	4,108,933.75	1,243,590.94	3,170,944.14	3,169,647.64	7,859,548.86	2,400,722.78	39,505,669.92	39,505,669.92	72,818,640.60	22%	-			
10103004	Moved to 101030001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10103005	Moved to 101030002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10105000	Treasury Bills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10105001	Time Deposits-Local Currency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10105002	Time Deposits-Foreign Currency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10105003	Treasury Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10105004	Cash in Transit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10200000	Investments in Bonds-Local	1,050,000,000.00	-	-	1,050,000,000.00	-	-	-	-	1,050,000,000.00	253,026,722.22	250,000,000.00	3,026,722.22	1,053,026,722.22	1,053,026,722.22	3,026,722.22	3,026,722.22	0%	-	
10201000	Investments in Time Deposits-Local Currency	1,383,445,458.03	-	-	1,383,445,458.03	-	-	-	-	1,383,445,458.03	-	-	-	1,383,445,458.03	1,383,445,458.03	-	-	0%	-	
10201001	Investments in Time Deposits-Foreign Currency	262,061,293.55	-	-	262,061,293.55	-	-	-	-	262,061,293.55	220,582,646.45	223,000,000.00	(2,417,393.55)	259,623,939.00	259,623,939.00	(2,417,393.55)	-1%	-		
10201002	Investments in Time Deposits-Foreign Currency-Restricted	3,500,000.00	-	-	3,500,000.00	-	-	-	-	3,500,000.00	-	-	-	3,500,000.00	3,500,000.00	-	-	0%	-	
10201003	Accounts Receivable	(150.00)	-	-	(150.00)	-	-	-	-	(150.00)	-	-	-	(150.00)	(150.00)	-	-	0%	-	
10201004	Accounts Receivable-Annual PRA Fee	139,099,720.48	165,025,441.56	147,720,589.84	7,324,911.72	146,964,742.33	159,630,971.65	3,798,071.58	150,192,233.43	165,730,416.15	(14,783,000.72)	135,400,616.38	3,680,107.43	3,680,107.43	3,680,107.43	3,680,107.43	-3%	-		
10201005	Accounts Receivable-Management Fees	28,666,426.36	38,829,386.05	41,531,243.29	(2,701,847.24)	25,964,572.12	37,460,629.53	30,908,203.80	6,552,425.73	32,517,044.85	45,420,167.13	(5,057,280.24)	27,459,724.61	27,459,724.61	27,459,724.61	27,459,724.61	-4%	-		
10201006	Accounts Receivable-Visitors Fees	67,988,985.67	5,517,585.25	23,883,505.65	(18,365,920.40)	49,633,065.27	4,284,787.29	4,252,606.33	32,160.96	49,665,226.23	5,000,306.39	5,009,729.96	(1,300.57)	49,665,866.66	49,665,866.66	18,335,120.01	-27%	-		
10201007	Accounts Receivable-Harmonization Fees	10,763,754.11	1,520,878.27	7,563,871.80	(4,740,390.53)	1,698,260.78	1,635,200.12	62,340.66	4,803,101.24	1,640,659.97	1,676,858.78	(20,764.81)	4,772,305.43	4,772,305.43	5,881,444.68	-66%	-			
10201008	Accounts Receivable-Id Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10201009	Accounts Receivable-Accreditation-Facilities	(20,606.25)	-	20,606.25	(20,606.25)	(20,606.25)	-	-	-	(20,606.25)	-	-	-	(20,606.25)	(20,606.25)	-	-	0%	-	
10201010	Allowance for Impairment-Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10201011	Allowance for Impairment-Accounts Receivable-Annual PRA Fee	(109,397,207.43)	37,347.54	-	37,347.54	(109,359,859.89)	-	-	-	(109,359,859.89)	-	-	-	(109,359,859.89)	(109,359,859.89)	37,347.54	0%	-		
10201012	Allowance for Impairment-Accounts Receivable-Management Fees	(2,642,889.96)	-	-	-	(2,642,889.96)	-	-	-	(2,642,889.96)	-	-	-	(2,642,889.96)	(2,642,889.96)	-	-	0%	-	
10201013	Allowance for Impairment-Accounts Receivable-Harmonization Fees	(9,905,512.00)	-	-	-	(9,905,512.00)	-	-	-	(9,905,512.00)	-	-	-	(9,905,512.00)	(9,905,512.00)	-	-	0%	-	
10201014	Allowance for Impairment-Accounts Receivable-Id Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10201015	Allowance for Impairment-Accounts Receivable-Accreditation-Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
10201016	Allowance for Impairment-Accounts Receivable-Visitors Fees	(58,459,209.25)	-	-	(58,459,209.25)	-	-	-	-	(58,459,209.25)	-	-	-	(58,459,209.25)	(58,459,209.25)	-	-	0%	-	
10201017	Allowance for Impairment-Accounts Receivable-Annual PRA Fee	10,734,005.17	-	-	10,734,005.17	-	-	-	-	1,672,222.22	(1,672,222.22)	-	9,061,782.95	9,061,782.95	9,061,782.95	1,672,222.22	16%	-		
10201018	Interest Receivable-Local CTDs	7,013,555.56	-	-	7,013,555.56	-	-	-	-	7,013,555.56	-	-	-	7,013,555.56	7,013,555.56	-	-	0%	-	
10201019	Interest Receivable-Foreign CTDs	(2,735,920.16)	-	-	(2,735,920.16)	-														

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			DEBIT	CREDIT	BALANCE	BALANCE (YTD)	DEBIT	CREDIT	BALANCE	BALANCE (YTD)	DEBIT	CREDIT	BALANCE	YTD	YTD BALANCE	% Change		
1009999101	Accumulated Depreciation-Other PPE, ROU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1009999201	Accumulated Impairment Losses-Other PPE, ROU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1009820000	Construction in Progress-Leased Assets Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1009100000	Computer Software	2,796,000.00	-	-	2,796,000.00	-	-	-	-	-	-	-	-	-	-	-	-	0%
1001021000	Accumulated Amortization-Computer Software	(2,273,760.00)	-	-	(2,273,760.00)	-	-	-	-	-	-	-	-	-	-	-	-	0%
1001030000	Websites	1,335,000.00	-	-	1,335,000.00	-	-	-	-	-	-	-	-	-	-	-	-	0%
1001021010	Accumulated Amortization-Websites	(1,021,275.00)	-	-	(1,021,275.00)	-	-	-	-	-	-	-	-	-	-	-	-	0%
1009820000	Development in Progress - Websites	2,400,000.00	-	-	2,400,000.00	-	-	-	-	-	-	-	-	-	-	-	-	0%
1120110000	Deferred Tax Assets	1,584,492,892.45	-	-	1,584,492,892.45	-	-	-	-	-	-	-	-	-	-	-	-	0%
1100120000	Right-of-Use Assets, Buildings and Other Structures	100,199,114.78	-	-	100,199,114.78	-	-	-	-	-	-	-	-	-	-	-	-	0%
1130101000	Accumulated Depreciation-Right-of-Use Assets, Buildings and	(60,319,074.02)	-	-	(60,319,074.02)	-	-	-	-	-	-	-	-	-	-	-	-	0%
1901001000	Advances for Operating Expenses	30,183.75	22,800.00	22,800.00	53,083.75	22,800.00	22,800.00	30,183.75	22,800.00	196.50	(196.50)	29,887.25	29,887.25	29,887.25	196.50	-1%		
1901020000	Advances to Special Disbursing Officer	(1,176,075.00)	401,217.03	377,558.11	23,812.92	22,367.47	942,516.12	155,437.67	787,860.52	56,233.92	809,372.99	(714,180.07)	85,577.92	85,577.92	66,753.97	42227%		
1902000000	Prepaid Insurance	194,467.89	52,054.43	52,054.43	246,523.32	43,999.40	43,999.40	294,922.72	4,800.00	-	4,800.00	299,722.72	299,722.72	105,258.83	54%			
1902000000	Creditable Withholding Tax at Source	21,530,710.84	-	-	21,530,710.84	-	-	-	-	-	-	21,530,710.84	21,530,710.84	-	-	-	0%	
1902000000	Other Prepayments	1,713,720.61	91,837.50	91,837.50	1,805,558.11	476,001.80	36,000.00	439,701.80	2,555,059.91	462,730.00	-	462,730.00	2,717,789.91	994,099.30	58%			
1903000000	Guaranty Deposits	5,535,849.96	-	-	5,535,849.96	-	-	-	-	86,701.92	-	86,701.92	5,622,551.88	86,701.92	2%			
1904010000	Restricted Fund-Visa Deposits-Receiving	19,144,865,893.25	64,807,068.02	57,917,226.53	7,175,341.94	19,152,161,194.74	80,389,339.42	59,530,210.29	20,859,129.13	19,173,003,323.87	78,000,893.69	10,403,133.70	19,183,403,457.57	18,610,420,457.57	38,344,604.32	0%		
1904010100	Restricted Fund-Visa Deposits-Disbursing	100,199,114.78	46,717,069.28	8,914,039.68	1,689,333.47	61,899,333.47	61,899,333.47	(5,221,059.99)	164,284,227.97	68,842,273.98	72,607,236.10	(3,764,965.12)	160,519,262.85	160,519,262.85	71,985.75	0%		
1904010200	Restricted Fund-Interest on Visa Deposits	24,138,578.24	-	-	24,138,578.24	-	-	-	-	-	-	24,138,578.24	24,138,578.24	-	-	-	0%	
1999998000	Deferred Charges/Losses	(56,331,840.49)	46,976,707.28	29,374,399.28	17,602,408.00	(38,729,432.46)	14,762,641.08	14,475,748.43	316,891.62	(38,412,840.94)	23,788,433.80	20,668,021.76	2,819,222.04	(35,603,316.80)	(35,603,316.80)	20,736,521.06	-37%	
2010100000	Accounts Payable	(3,026,172.07)	6,146,914.38	5,804,240.00	342,671.98	(3,063,907.69)	5,754,631.51	5,726,052.61	29,579.50	8,437,994.20	7,126,664.69	1,311,215.71	(1,920,324.46)	(1,920,324.46)	1,682,469.69	-47%		
2010100000	Due to Officers and Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010104000	Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010105000	Interest Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010106000	Operating Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010107000	Finance Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010108000	Awards and Rewards Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2010110000	Accrued Benefits Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020101000	Due to BIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020101001	Due to BIR-Compensation	(1,593,331.36)	796,479.00	530,661.65	265,817.31	(1,327,514.01)	530,661.65	515,999.93	15,061.72	(1,312,452.29)	515,999.93	612,644.10	(97,444.17)	(1,409,496.46)	(1,409,496.46)	183,834.90	-12%	
2020101002	Due to BIR-EWT-Goods (1%)	(86,859.75)	32,630.50	32,630.50	32,630.50	(54,004.25)	575.47	11,437.48	(10,862.01)	11,437.48	2,959.98	8,483.50	(97,183.23)	(97,183.23)	29,676.52	-34%		
2020101003	Due to BIR-EWT-Rep (1%)	(837,082.74)	453,795.04	25,051.15	408,733.89	(22,926.85)	24,921.93	38,944.14	(13,922.21)	37,417.97	647,222.28	(70,024.81)	(512,325.97)	(512,325.97)	324,738.67	-39%		
2020101004	Due to BIR-EWT-Rep (5%)	(118,556.12)	13,992.19	2,914.17	10,078.02	(108,718.10)	2,914.17	2,914.17	(108,718.10)	5,108.67	10,848.19	(65,795.52)	(204,017.62)	(204,017.62)	80,561.50	72%		
2020101005	Due to BIR-EWT-TP (1%)	(6,960.68)	11,546.88	-	11,546.88	-	-	1,416.75	(1,416.75)	1,416.75	(6,766.88)	-	6,588.61	(6,588.61)	3,372.25	-34%		
2020101006	Due to BIR-EWT-TP (10%)	(71,146.04)	46,097.42	-	46,097.42	(6,048.62)	-	2,787.75	(2,787.75)	8,838.37	2,787.75	(12,603.63)	(21,440.00)	(21,440.00)	49,706.04	-70%		
2020101007	Due to BIR-EWT-NP (10%)	-	-	-	-	-	-	2,667.50	(2,667.50)	2,667.50	135.50	2,732.00	(2,732.00)	(2,732.00)	2,732.00	-		
2020101008	Due to BIR-EWT-Rep (5%)	(2,866,591.78)	705,904.00	-	750,504.00	(2,116,057.78)	750.00	465,991.63	465,991.63	561,142.29	(160,869.67)	561,142.29	(2,677,209.29)	(2,677,209.29)	189,361.52	-7%		
2020101009	Due to BIR-Percentage (5%)	(220,811.71)	79,244.00	817.45	78,406.55	(142,405.16)	753.00	18,326.27	(17,573.27)	(159,879.43)	17,478.00	33,065.28	(15,877.28)	(175,565.71)	(175,565.71)	45,248.00	-20%	
2020101010	Due to BIR-Overseas Communication Tax (10%)	(45.14)	45.00	-	45.00	-	-	0.56	(0.56)	0.56	0.56	(13.41)	(13.41)	(13.41)	31.03	-69%		
2020112000	VAT Payable-Goods (5%)	(1,894,186.74)	134,608.00	2,742.34	1,762,321.08	(2,742.34)	2,743.00	56,977.35	(54,234.35)	(1,816,555.43)	12,586.50	10,778.68	(459,832.48)	(1,770,657.11)	(1,770,657.11)	123,529.63	-7%	
2020112001	VAT Payable-Service (5%)	(1,430,538.88)	97,675.74	20,754.20	956,001.51	(1,430,538.88)	20,754.00	126,389.97	(105,635.97)	(880,573.29)	128,586.50	357,878.98	(229,294.48)	(809,887.77)	(809,887.77)	621,071.09	-43%	
2020112002	Income Tax Payable (5%)	(158,426,826.81)	-	-	(158,426,826.81)	-	-	-	-	(158,426,826.81)	-	-	(158,426,826.81)	(158,426,826.81)	(158,426,826.81)	16%		
2020120000	Due to GISB	(2,947,025.75)	-	-	(2,947,025.75)	-	-	-	-	(2,947,025.75)	-	-	(2,947,025.75)	(2,947,025.75)	(2,947,025.75)	0%		
2020120001	Due to GISB-Contribution-Employee	(365,594.28)	394,823.18	974.10	1,291.10	(483,319.22)	392,871.15	397,743.20	(4,872.05)	398,002.92	473,508.68	(75,475.76)	(2,947,025.75)	(2,947,025.75)	79,376.71	16%		
2020120002	Due to GISB-Contribution-Employer	(579,280.56)	527,459.04	526,164.24	2,984.80	(526,164.24)	528,828.20	530,242.47	(6,476.07)	(584,481.83)	530,710.56	631,349.91	(100,635.34)	(685,116.18)	(685,116.18)	105,835.62	18%	
2020120003	Due to GISB-Original Insurance	312.70	-	-	312.70	-	-	-	-	312.70	-	-	312.70	312.70	312.70	0%		
2020120004	Due to GISB-ELC	(6,290.00)	8,000.00	8,000.00	(50.00)	(6,300.00)	8,000.00	8,150.00	(150.00)	8,000.00	8,100.00	8,600.00	(1,500.00)	(7,600.00)	(7,600.00)	1,700.00	27%	
2020120005	Due to GISB-Loans Policy	25,434.00	4,600.00	4,600.00	-	25,434.00	4,600.00	5,100.00	(500.00)	25,434.00	5,100.00	25,434.00	25,434.00	25,434.00	1,500.00	-2%		
2020120006	Due to GISB-Loans-Calamity	290.70	-	-	290.70	-	-	-	-	290.70	-	-	290.70	290.70	290.70	0%		
2020120007	Due to GISB-Loans-Calamity	(10,532.59)	15,532.59	-	(20,777.07)	15,532.59	-	(20,777.07)	15,532.59	24,543.21	(9,010.62)	29,169.61	655.56	(29,132.13)	(29,132.13)	8,355.06	40%	
2020120008	Due to GISB-Loans-Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020120009	Due to GISB-Loans-Consolidated	145,691.69	126,504.07	112,036.75	14,467.32	160,159.01	97,568.43	97,568.43	-	160,159.01	97,568.43	97,568.43	160,159.01	14,467.32	10%			
2020120010	Due to GISB-Loans-Salary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020120011	Due to GISB-Consumer Loan	(26,549.04)	28,516.57	28,516.57	-	(26,549.04)	28,516.57	28,516.57	-	(26,549.04)	28,516.57	27,533.24	983.33	(25,566.61)	(25,566.61)	983.33	-4%	
2020120012	Due to GISB-Multi-purpose Loan (MPL)	(147,003.21)	278,368.62	283,932.27	14,434.35	(112,568.85)	236,210.65	279,173.62	(42,963.57)	(175,532.42)	282,381.61	275,604.78	6,786.85	(168,775.57)	(168,775.57)	21,773.27	15%	
2020120000	Due to Pag-IBIG	(86,243.95)	-	-	(86,243.95)	-	-	-	-	(86,243.95)	-	-	(86,243.95)	(86,243.95)	(86,243.95)	0%		
2020120001	Due to Pag-IBIG-Contribution-Employee	(38,800.00)	15,900.00	17,550.00	(1,650.00)	(38,800.00)	17,600.00	16,850.00	750.00	(38,800.00)	16,							



PHILIPPINE RETIREMENT AUTHORITY  
TRIAL BALANCE  
AS OF MARCH 31, 2023

ACCOUNT	ACCOUNT TITLE	ADJUSTMENTS		JANUARY				FEBRUARY				MARCH			CY 2023		INCREASE/ (DECREASE)	% Change
		BALANCE BEGINNING	DEBIT	CREDIT	BALANCE	BALANCE (YTD)	DEBIT	CREDIT	BALANCE	BALANCE (YTD)	DEBIT	CREDIT	BALANCE	YTD	YTD BALANCE			
550195000	Depreciation-Other Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550196001	Depreciation-Other PPE, ROU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550207000	Amortization - Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550302000	Impairment Loss-Loans and Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550401000	Loss on Foreign Exchange (FOREX)	-	166,320.77	-	166,320.77	166,320.77	82,146.89	-	82,146.89	248,467.66	3,784,177.80	-	3,784,177.80	4,032,645.46	4,032,645.46	4,032,645.46		
550401001	Unrealized Loss on Foreign Exchange (FOREX)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550408000	Loss on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550412000	Loss from Changes in Fair Value of Financial Instruments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550425000	Loss on Sale of Unserviceable Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
550499000	Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>(0.00)</b>	<b>727,209,488.16</b>	<b>727,209,488.16</b>	<b>(0.00)</b>	<b>(0.01)</b>	<b>710,740,231.12</b>	<b>710,740,231.12</b>	<b>0.00</b>	<b>(0.01)</b>	<b>1,274,472,346.42</b>	<b>1,274,472,346.42</b>	<b>0.00</b>	<b>(0.01)</b>	<b>(0.01)</b>			

Prepared by:

Reviewed by:

727,209,488.16 727,209,488.16

710,740,231.12 710,740,231.12

1,274,472,346.42 1,274,472,346.42

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Accountant IV/DIC, Financial Management Division

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Head, Admin & Finance Services Department