PHILIPPINE RETIREMENT AUTHORITY
TRIAL BALANCE
AS OF SEPTEMBER 30, 2023

		JUL				AUG				SEPT				CY 2023			INCREASE/	
ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	BALANCE (MTD)	BALANCE (YTD)	DEBIT	CREDIT	BALANCE (MTD)	BALANCE (YTD)	DEBIT	CREDIT	BALANCE (MTD)	BALANCE (YTD)	DEBIT	CREDIT	YTD BALANCE	(DECREASE)	% Change
1010101000	Cash-Collecting Officers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010101001	Cash-Collecting Officers-Local Currency	48,097,659.10	48,409,901.19	(311,242.09)	2,673,062.14	52,929,474.67	52,151,371.71	778,102.96	3,451,165.10	43,871,407.54	46,313,224.14	(2,441,816.60)	1,009,348.50	344,845,256.58	344,744,728.66	1,009,348.50	100,527.92	11%
1010101002	Cash-Collecting Officers-Foreign Currency	35,710,668.91	35,447,928.11	262,740.80	1,074,039.60	39,094,983.61	39,353,317.71	(258,334.10)	815,705.50	24,095,748.46	24,603,192.16	(507,443.70)	308,261.80	237,714,756.49	237,477,303.54	308,261.80	237,452.95	335%
1010102000	Petty Cash	-	-	-	(22,572.85)	-	-	-	(22,572.85)	-	-	-	(22,572.85)	43,626.00	63,544.60	(22,572.85)	- 19,918.60	750%
1010102001	Petty Cash-HO-OGM	-	-	-	30,000.00	-	-	-	30,000.00	-	30,000.00	(30,000.00)	-	30,000.00	30,000.00	-	-	
1010102002	Petty Cash-HO-MSD	-	-	-	35,000.00	-	-	-	35,000.00	-	-	-	35,000.00	35,000.00	-	35,000.00	35,000.00	
1010102003	Petty Cash-HO-ASD	-	-	-	69,840.00	-	70,000.00	(70,000.00)	(160.00)	50,000.00	-	50,000.00	49,840.00	120,000.00	70,000.00	49,840.00	50,000.00	-31250%
1010102004	Petty Cash-HO-FMD	-	-	-	15,000.00	-	10,000.00	(10,000.00)	5,000.00	-	-	-	5,000.00	15,000.00	10,000.00	5,000.00	5,000.00	
1010102005	Petty Cash-HO-CRPPD	-	-	-	33,737.00	-	-	-	33,737.00	-	-	-	33,737.00	35,000.00	800.00	33,737.00	34,200.00	-7387%
1010102006	Petty Cash-HO-ADS & PROMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010102007	Petty Cash-HO-RRSD-Servicing	-	-	-	353,040.00	-	-	-	353,040.00	-	-	-	353,040.00	100,000.00	-	353,040.00	100,000.00	40%
1010102008	Petty Cash-HO-RRSD-Processing	-	-	-	200,390.00	-	-	-	200,390.00	-	-	-	200,390.00	-	-	200,390.00	-	0%
1010102009	Petty Cash-HO-IAD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010102010	Petty Cash-Subic/Clark	-	-	-	30,000.00	-	-	-	30,000.00	-	-	-	30,000.00	30,000.00	-	30,000.00	30,000.00	
1010102011	Petty Cash-Baguio	-	-	-	29,699.00	-	-	-	29,699.00	-	-	-	29,699.00	30,000.00	-	29,699.00	30,000.00	-9967%
1010102012	Petty Cash-Davao	-	-	-	30,000.00	-	-	-	30,000.00	-	-	-	30,000.00	30,000.00	-	30,000.00	30,000.00	
1010102013	Petty Cash-Cebu	-	-	-	21,556.50	-	-	-	21,556.50	-	-	-	21,556.50	30,000.00	-	21,556.50	30,000.00	-355%
1010102014	Petty Cash-Corplan	-	-	-	12,000.00	-	-	-	12,000.00	-	-	-	12,000.00	12,000.00	-	12,000.00	12,000.00	
1010103000	Local Currency on Hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010104000	Foreign Currency on Hand	-	-	-	16,726.50	-	-	-	16,726.50	-	-	-	16,726.50	-	-	16,726.50	-	0%
1010105000	Checks and Other Cash Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010106000	Treasury Fund Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010201000	Cash in Bank-Local Currency, BSP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010202000	Cash in Bank-Local Currency, CA LBP Buendia 005210546 3	462,194,194.38	23,526,732.88	438,667,461.50	602,463,515.51	66,309,553.84	268,500,908.20	(202,191,354.36)	400,272,161.15	53,154,516.29	26,073,818.02	27,080,698.27	427,352,859.42	837,578,792.38	496,552,335.50	427,352,859.42	341,026,456.88	395%
1010202001	Cash in Bank-Local Currency, CA LBP Cebu 0142104946	4,193,069.98	1,551,488.55	2,641,581.43	7,674,340.45	4,409,285.81	9,115,105.13	(4,705,819.32)	2,968,521.13	3,434,392.83	999,975.72	2,434,417.11	5,402,938.24	32,774,837.89	40,022,494.85	5,402,938.24	- 7,247,656.96	-57%
1010202002	Cash in Bank-Local Currency, CA DBP HO 0405018673030	-	-	-	376,673.01	-	-	-	376,673.01	-	-	-	376,673.01	-	1,410.00	376,673.01	- 1,410.00	0%
1010203000	Cash in Bank-Local Currency, Savings Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010207000	Moved to 1010202001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010208000	Moved to 1010202002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010302000	Cash in Bank-Foreign Currency, CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010303000	Cash in Bank-Foreign Currency, SA LBP 2204008682	61,197,709.07	385,978,734.01	(324,781,024.94)	7,302,194.03	66,101,632.27	2,281,757.84	63,819,874.43	71,122,068.46	28,815,646.40	6,753,242.05	22,062,404.35	93,184,472.81	331,759,528.25	404,243,977.68	93,184,472.81	- 72,484,449.43	-44%
1010303001	Cash in Bank-Foreign Currency, SA LBP Cebu 0144020553	1,334,880.85	21,848,000.00	(20,513,119.15)	4,445,983.42	1,879,529.40	21,952,000.00	(20,072,470.60)	(15,626,487.18)	1,502,111.94	-	1,502,111.94	(14,124,375.24)	13,271,721.98	44,028,358.45	(14,124,375.24)	- 30,756,636.47	-185%
1010303002	Cash in Bank-Foreign Currency, SA DBP HO 0405-018674-530	3,832,815.91	695,544.48	3,137,271.43	49,211,378.52	3,385,705.47	1,529,557.02	1,856,148.45	51,067,526.97	14,543,795.89	992,409.94	13,551,385.95	64,618,912.92	42,019,478.66	9,282,421.06	64,618,912.92	32,737,057.60	103%
1010307000	Moved to 1010303001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010308000	Moved to 1010303002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010501000	Treasury Bills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010502000	Time Deposits-Local Currency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010503000	Time Deposits-Foreign Currency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010504000	Treasury Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1010505000	Cash in Transit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1020205000	Investments in Bonds-Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1021101000	Investments in Time Deposits-Local Currency	-	400,000,000.00	(400,000,000.00)	657,826,722.22	-	-	-	657,826,722.22	-	-	-	657,826,722.22	657,826,722.22	1,050,000,000.00	657,826,722.22	- 392,173,277.78	-37%
1021102000	Investments in Time Deposits-Foreign Currency	461,893,087.26	80,512,335.34	381,380,751.92	1,766,697,293.32	-	-	-	1,766,697,293.32	143,591,877.20	139,387,500.00	4,204,377.20	1,770,901,670.52	1,050,255,510.86	662,799,298.37	1,770,901,670.52	387,456,212.49	28%
1021102001	Investments in Time Deposits-Foreign Currency-Restricted	-	-	-	259,855,205.32	-	-	-	259,855,205.32	-	-	-	259,855,205.32	259,855,205.31	262,061,293.54	259,855,205.32	- 2,206,088.23	-1%
1029901000	Investments in Stocks	-	-	-	3,500,000.00	-	-	-	3,500,000.00	-	-	-	3,500,000.00	-	-	3,500,000.00	-	0%
1030101000	Accounts Receivable	-	-	-	(150.00)	-	-	-	(150.00)	-	-	-	(150.00)	-	-	(150.00)	-	0%
1030101001	Accounts Receivable-Annual PRA Fees	34,822,809.37	30,527,206.95	4,295,602.42	104,630,398.11	37,729,443.02	33,428,634.45	4,300,808.57	108,931,206.68	32,594,042.26	28,697,755.19	3,896,287.07	112,827,493.75	775,831,768.96	802,073,995.69	112,827,493.75	- 26,242,226.73	-19%
1030101002	Accounts Receivable-Management Fees	14,958,223.05	16,824,976.42	(1,866,753.37)	30,216,998.19	30,011,428.94	33,234,886.61	(3,223,457.67)	26,993,540.52	15,166,864.95	8,668,755.78	6,498,109.17	33,491,649.69	300,472,099.81	295,646,876.48	33,491,649.69	4,825,223.33	17%
1030101003	Accounts Receivable-Visitorial Fees	2,445,246.47	1,736,068.82	709,177.65	52,845,062.31	7,567,350.60	1,357,421.26	6,209,929.34	59,054,991.65	2,131,853.49	1,596,507.13	535,346.36	59,590,338.01	41,037,607.78	49,446,255.44	59,590,338.01	- 8,408,647.66	-12%
1030101004	Accounts Receivable-Harmonization Fees	727,711.60	223,409.25	504,302.35	5,045,967.95	1,588,246.83	50,485.50	1,537,761.33	6,583,729.28	125,747.34	144,767.25	(19,019.91)	6,564,709.37	10,074,248.15	14,263,292.89	6,564,709.37	- 4,189,044.74	-39%
1030101005	Accounts Receivable-ID Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1030101006	Accounts Receivable-Accreditation-Marketers	-	124,014.75	(124,014.75)	(249,413.25)	-	251,497.50	(251,497.50)	(500,910.75)	-	153,217.51	(153,217.51)	(654,128.26)	-	654,128.26	(654,128.26)	- 654,128.26	
1030101007	Accounts Receivable-Accreditation-Facilities	-	-	-	(20,606.25)	-	-	-	(20,606.25)	-	-	-	(20,606.25)	-	20,606.25	(20,606.25)	- 20,606.25	
1030101008	Accounts Receivable-Annual PRA Fees - Excess Dependent	-	736,152.50	(736,152.50)	(1,788,949.00)	-	1,022,745.60	(1,022,745.60)	(2,811,694.60)	-	877,690.03	(877,690.03)	(3,689,384.63)	-	3,689,384.63	(3,689,384.63)	- 3,689,384.63	
1030101200	Allowance for Impairment-Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1030101201	Allowance for Impairment-Accounts Receivable-Annual PRA Fees	-	-	-	(109,359,859.89)	-	-	-	(109,359,859.89)	-	-	-	(109,359,859.89)	37,347.54	-	(109,359,859.89)	37,347.54	0%
1030101202	Allowance for Impairment-Accounts Receivable-Management Fees	-	-	-	(2,642,889.96)	-	-	-	(2,642,889.96)	-	-	-	(2,642,889.96)	-	-	(2,642,889.96)	-	0%
1030101203	Allowance for Impairment-Accounts Receivable-Harmonization Fees	-	-	-	(9,905,512.00)	-	-	-	(9,905,512.00)	-	-	-	(9,905,512.00)	-	-	(9,905,512.00)	-	0%
1030101204	Allowance for Impairment-Accounts Receivable-ID Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1030101205	Allowance for Impairment-Accounts Receivable-Accreditation-Marketer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1030101206	Allowance for Impairment-Accounts Receivable-Accreditation-Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1030101207	Allowance for Impairment-Accounts Receivable-Visitorial Fees	-	-	-	(58,459,209.25)	-	-	-	(58,459,209.25)	-	-	-	(58,459,209.25)	-	-	(58,459,209.25)	-	0%
1030101208	Allowance for Impairment-Accounts Receivable-Annual PRA Fees-Exce	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1030105000	Interests Receivable	-	2,528,000.00	(2,528,000.00)	3,720,449.61	-	-	-	3,720,449.61	-	-	-	3,720,449.61	-	7,013,555.56	3,720,449.61	- 7,013,555.56	-65%
1030105001	Interests Receivable-Local CTDs	-	-	-	7,013,555.56	-	-	-	7,013,555.56	-	-	-	7,013,555.56	-	-	7,013,555.56	-	0%
1030105002	Interests Receivable-Foreign CTDs	-	298,454.75	(298,454.75)	(5,659,309.83)	-	-	-	(5,659,309.83)	-	460,753.02	(460,753.02)	(6,120,062.85)	-	3,384,142.69	(6,120,062.85)	- 3,384,142.69	124%
1030105003	Interests Receivable-Visa Deposit-Retiree Sharee	-	173,630.56	(173,630.56)	319,592.54	-	126,955.26	(126,955.26)	192,637.28	-	102,451.51	(102,451.51)	90,185.77	-	2,072,123.86	90,185.77	- 2,072,123.86	-96%
1030105004	Interests Receivable-Visa Deposit-PRA Share	-	1,231,394.86	(1,231,394.86)	8,782,680.76	-	914,711.66	(914,711.66)	7,867,969.10	-	3,992,700.30	(3,992,700.30)	3,875,268.80	-	17,983,849.00	3,875,268.80	- 17,983,849.00	-82%
1030105200	Allowance for Impairment-Interests Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1039901000	Receivables-Disallowances/Charges	-	-	-	230,165.84	-	-	-	230,165.84	-	-	-	230,165.84	-	2,463.00	230,165.84	- 2,463.00	-1%
1039902000	Due from Officers and Employees	3,559.75	2,228.75	1,331.00	172,509.84	43,716.94	8,034.97	35,681.97	208,191.81	7,535.66	21,791.74	(14,256.08)	193,935.73	60,006.03	47,357.36	193,935.73	12,648.67	7%
1039999000	Other Receivables	2,760.00	-	2,760.00	11,619,102.13	360.00	-	360.00	11,619,462.13	-	2,847.50	(2,847.50)	11,616,614.63	3,120.00	11,350.90	11,616,614.63	- 8,230.90	0%
1039999200	Allowance for Impairment-Other Receivables	-	-	-	(4,529,357.12)	-	-	-	(4,529,357.12)	-	-	-	(4,529,357.12)	-	-	(4,529,357.12)	-	0%
1040401000	Office Supplies Inventory	-	-	-	253,768.87	-	-	-	253,768.87	-	-	-	253,768.87	-	-	253,768.87	-	0%
1040401001	Office Supplies Inventory - IT Supplies	-	-	-	241,896.10	-	-	-	241,896.10	-	-	-	241,896.10	-	-	241,896.10	-	0%
1040401200	Allowance for Impairment-Office Supplies Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1040402000	Accountable Forms, Plates and Stickers Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1040402001	Accountable Official Receipts Inventory	-	-	-	8,616.00	-	-	-	8,616.00	-	-	-	8,616.00	-	-	8,616.00	-	0%
1040402002	Accountable Checkbook Inventory	-	-	-	8,346.00	-	-	-	8,346.00	-	-	-	8,346.00	-	-	8,346.00	-	0%
1040402003	Accountable Visa Stickers Inventory	-	-	-	1,068,322.00	-	-	-	1,068,322.00	-	-	-	1,068,322.00	-	-	1,068,322.00	-	0%
1040402004	Accountable PRA ID Inventory	-	-	-	12,112.50	-	-	-	12,112.50	-	-	-	12,112.50	-	-	12,112.50	-	0%
1040402200	Allowance for Impairment-Accountable Forms, Plates and Stickers Inve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1040406000	Drugs and Medicines Inventory	-	-	-	43,200.00	-	-	-	43,200.00	-	-	-	43,200.00	-	-	43,200.00	-	0%
1040407000	Medical, Dental and Laboratory Supplies Inventory	-	-	-	46,982.71	-	-	-	46,982.71	-	-	-	46,982.71	-	-	46,982.71	-	0%
1040416000	Information Materials Inventory	-	-	-	1,974,854.20	-	-	-	1,974,854.20	-	-	-	1,974,854.20	-	-	1,974,854.20	-	0%

PHILIPPINE RETIREMENT AUTHORITY
TRIAL BALANCE
AS OF SEPTEMBER 30, 2023

		JUL				AUG				SEPT				CY 2023			INCREASE/	
ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	BALANCE (MTD)	BALANCE (YTD)	DEBIT	CREDIT	BALANCE (MTD)	BALANCE (YTD)	DEBIT	CREDIT	BALANCE (MTD)	BALANCE (YTD)	DEBIT	CREDIT	YTD BALANCE	(DECREASE)	% Change
1040416200	Allowance for Impairment-Information Materials Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1040601000	Semi-Expendable Furniture and Fixtures	-	-	-	87,600.00	-	-	-	87,600.00	-	-	-	87,600.00	87,600.00	-	87,600.00	87,600.00	
1060401000	Buildings	-	-	-	55,389,982.38	-	-	-	55,389,982.38	-	-	-	55,389,982.38	-	-	55,389,982.38	-	0%
1060401100	Accumulated Depreciation-Buildings	-	-	-	(43,289,143.87)	-	-	-	(43,289,143.87)	-	-	-	(43,289,143.87)	-	-	(43,289,143.87)	-	0%
1060401200	Accumulated Impairment Losses-Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1060499000	Other Structures	-	-	-	75,000.00	-	-	-	75,000.00	-	-	-	75,000.00	-	-	75,000.00	-	0%
1060499100	Accumulated Depreciation-Other Structures	-	366.85	(366.85)	(52,459.55)	-	366.85	(366.85)	(52,826.40)	-	366.85	(366.85)	(53,193.25)	-	3,301.65	(53,193.25)	- 3,301.65	7%
1060499200	Accumulated Impairment Losses-Other Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1060502000	Office Equipment	-	-	-	1,739,000.88	-	-	-	1,739,000.88	-	-	-	1,739,000.88	-	-	1,739,000.88	-	0%
1060502100	Accumulated Depreciation-Office Equipment	-	5,202.32	(5,202.32)	(1,601,517.03)	-	5,202.32	(5,202.32)	(1,606,719.35)	-	5,202.32	(5,202.32)	(1,611,921.67)	-	46,820.88	(1,611,921.67)	- 46,820.88	3%
1060502200	Accumulated Impairment Losses-Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1060503000	Information and Communication Technology Equipment	-	-	-	32,019,426.57	-	-	-	32,019,426.57	-	-	-	32,019,426.57	195,000.00	634,553.57	32,019,426.57	- 439,553.57	-1%
1060503100	Accumulated Depreciation-Information and Communication Technology	-	31,632.58	(31,632.58)	(23,033,951.31)	-	31,632.58	(31,632.58)	(23,065,583.89)	-	31,632.58	(31,632.58)	(23,097,216.47)	468,180.00	284,693.22	(23,097,216.47)	183,486.78	-1%
1060503200	Accumulated Impairment Losses-Information and Communication Tech	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1060509000	Disaster Response and Rescue Equipment	-	-	-	927,978.42	-	-	-	927,978.42	-	-	-	927,978.42	-	-	927,978.42	-	0%
1060509100	Accumulated Depreciation-Disaster Response and Rescue Equipment	-	6,959.84	(6,959.84)	(299,273.12)	-	6,959.84	(6,959.84)	(306,232.96)	-	6,959.84	(6,959.84)	(313,192.80)	-	62,638.56	(313,192.80)	- 62,638.56	25%
1060599000	Other Equipment	-	-	-	425,067.70	-	-	-	425,067.70	-	-	-	425,067.70	-	-	425,067.70	-	0%
1060599100	Accumulated Depreciation-Other Equipment	-	4,723.11	(4,723.11)	(317,700.54)	-	4,723.11	(4,723.11)	(322,423.65)	-	4,723.11	(4,723.11)	(327,146.76)	-	42,507.99	(327,146.76)	- 42,507.99	15%
1060599200	Accumulated Impairment Losses-Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1060601000	Motor Vehicles	-	-	-	18,529,724.00	-	-	-	18,529,724.00	-	-	-	18,529,724.00	-	-	18,529,724.00	-	0%
1060601100	Accumlated Depreciation-Motor Vehicles	-	68,946.44	(68,946.44)	(14,677,305.80)	-	68,946.44	(68,946.44)	(14,746,252.24)	-	68,946.44	(68,946.44)	(14,815,198.68)	-	620,517.96	(14,815,198.68)	- 620,517.96	4%
1060601200	Accumulated Impairment Losses-Motor Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1060701000	Furniture and Fixtures	-	-	-	3,052,623.66	-	-	-	3,052,623.66	-	-	-	3,052,623.66	-	2,838,059.56	3,052,623.66	- 2,838,059.56	-48%
1060701100	Accumulated Depreciation-Furniture and Fixtures	-	2,962.50	(2,962.50)	(2,464,256.80)	-	2,962.50	(2,962.50)	(2,467,219.30)	-	2,962.50	(2,962.50)	(2,470,181.80)	2,838,059.56	26,662.50	(2,470,181.80)	2,811,397.06	-53%
1060701200	Accumulated Impairment Losses-Furniture and Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1060702000	Books	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1060702100	Accumulated Depreciation-Books	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1060702200	Accumulated Impairment Losses-Books	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1060902000	Leased Assets Improvements, Buildings	-	-	-	12,882,903.14	-	-	-	12,882,903.14	-	-	-	12,882,903.14	-	-	12,882,903.14	-	0%
1060902100	Accumulated Depreciation-Leased Assests Improvements, Buildings	-	193,243.55	(193,243.55)	(8,829,271.59)	-	193,243.55	(193,243.55)	(9,022,515.14)	-	193,243.55	(193,243.55)	(9,215,758.69)	-	1,739,191.95	(9,215,758.69)	- 1,739,191.95	23%
1060902200	Accumulated Impairment Losses-Leased Assets Improvements, Buildir	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1060999000	Other Leased Assets Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1060999100	Accumulated Depreciation-Other Leased Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1060999200	Accumulated Impairment Losses-Other Leased Assets Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1069999000	Other Property, Plant and Equipment	-	-	-	1,956,689.40	-	-	-	1,956,689.40	-	-	-	1,956,689.40	-	-	1,956,689.40	-	0%
1069999100	Accumulated Depreciation-Other Property, Plant and Equipment	-	4,069.07	(4,069.07)	(1,768,804.25)	-	4,069.07	(4,069.07)	(1,772,873.32)	-	4,069.07	(4,069.07)	(1,776,942.39)	-	36,621.63	(1,776,942.39)	- 36,621.63	2%
1069999200	Accumulated Impairment Losses-Other Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1069999001	Other PPE, Right of Use (ROU)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1069999101	Accumulated Depreciation-Other PPE, ROU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1069999201	Accumulated Impairment Losses-Other PPE, ROU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1069805000	Construction in Progress-Leased Assets Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1080102000	Computer Software	-	-	-	2,796,000.00	-	-	-	2,796,000.00	-	-	-	2,796,000.00	-	-	2,796,000.00	-	0%
1080102100	Accmulated Amortization-Computer Software	-	41,280.00	(41,280.00)	(2,562,720.00)	-	41,280.00	(41,280.00)	(2,604,000.00)	-	41,280.00	(41,280.00)	(2,645,280.00)	-	371,520.00	(2,645,280.00)	- 371,520.00	16%
1080103000	Websites	-	-	-	1,335,000.00	-	-	-	1,335,000.00	-	-	-	1,335,000.00	-	-	1,335,000.00	-	0%
1080103100	Accumulated Amortization-Websites	-	20,025.00	(20,025.00)	(1,161,450.00)	-	20,025.00	(20,025.00)	(1,181,475.00)	-	20,025.00	(20,025.00)	(1,201,500.00)	-	180,225.00	(1,201,500.00)	- 180,225.00	18%
1089803000	Development in Progress - Websites	-	-	-	2,595,000.00	-	-	-	2,595,000.00	-	-	-	2,595,000.00	195,000.00	-	2,595,000.00	195,000.00	8%
1120101000	Deferred Tax Assets	-	-	-	1,531,741,217.99	-	-	-	1,531,741,217.99	-	-	-	1,531,741,217.99	-	52,751,632.46	1,531,741,217.99	- 52,751,632.46	-3%
1130102000	Right-of-Use Assets, Buildings and Other Structures	-	-	-	100,199,114.78	-	-	-	100,199,114.78	-	-	-	100,199,114.78	-	-	100,199,114.78	-	0%
1130102100	Accumulated Depreciation-Right-of-Use Assets, Buildings and Other Si	-	-	-	(60,319,014.02)	-	-	-	(60,319,014.02)	-	-	-	(60,319,014.02)	-	-	(60,319,014.02)	-	0%
1990101000	Advances for Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1990103000	Advances to Special Disbursing Officer	-	-	-	29,987.25	-	-	-	29,987.25	-	-	-	29,987.25	22,900.00	23,096.50	29,987.25	- 196.50	-1%
1990104000	Advances to Officers and Employees	256,052.06	640,176.96	(384,124.90)	101,155.43	973,902.86	393,078.16	580,824.70	681,980.13	404,436.68	661,450.01	(257,013.33)	424,966.80	4,290,992.71	3,864,849.86	424,966.80	426,142.85	-36235%
1990205000	Prepaid Insurance	5,708.58	-	5,708.58	313,697.95	-	-	-	313,697.95	37,144.42	-	37,144.42	350,842.37	156,374.48	-	350,842.37	156,374.48	80%
1990208000	Creditable Withholding Tax at Source	-	-	-	22,051,831.70	-	-	-	22,051,831.70	3,669,545.78	-	3,669,545.78	25,721,377.48	7,235,365.25	3,044,698.61	25,721,377.48	4,190,666.64	19%
1990299000	Other Prepayments	20,800.00	535,440.00	(514,640.00)	(4,715,818.92)	1,329,130.28	-	1,329,130.28	(3,386,688.64)	155,970.00	-	155,970.00	(3,230,718.64)	3,580,961.08	8,535,400.33	(3,230,718.64)	- 4,954,439.25	-287%
1990302000	Guaranty Deposits	-	-	-	5,781,049.81	-	-	-	5,781,049.81	-	-	-	5,781,049.81	245,199.85	-	5,781,049.81	245,199.85	4%
1990401000	Restricted Fund-Visa Deposits-Receiving	1,878,471,578.94	1,817,749,930.92	60,721,648.02	19,340,929,175.57	1,754,412,396.63	1,702,626,264.25	51,786,132.38	19,392,715,307.95	106,273,837.74	67,901,442.72	38,372,395.02	19,431,087,702.97	4,241,654,996.41	3,955,553,146.69	19,431,087,702.97	286,101,849.72	1%
1990401001	Restricted Fund-Visa Deposits-Disbursing	58,642,844.42	57,141,072.36	1,501,772.06	181,431,179.89	131,683,436.00	128,015,398.37	3,668,037.63	185,099,217.52	73,724,308.94	70,327,163.37	3,397,145.57	188,496,363.09	650,950,106.22	623,044,991.73	188,496,363.09	27,905,114.49	17%
1990401002	Restricted Fund-Interest on Visa Deposits	-	-	-	24,136,578.24	-	-	-	24,136,578.24	-	-	-	24,136,578.24	-	-	24,136,578.24	-	0%
1999908000	Deferred Charges/Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2010101000	Accounts Payable	20,624,454.92	20,325,798.04	298,656.88	(29,268,579.99)	264,820,494.15	264,846,704.74	(26,210.59)	(29,294,790.58)	27,636,585.05	26,490,902.63	1,145,682.42	(28,149,108.16)	493,184,944.01	465,002,211.71	(28,149,108.16)	28,182,732.30	-50%
2010102000	Due to Officers and Employees	5,590,905.35	5,520,424.85	70,480.50	(1,045,038.74)	5,762,158.66	5,799,316.99	(37,158.33)	(1,082,197.07)	5,005,596.57	5,022,201.45	(16,604.88)	(1,098,801.95)	57,761,898.68	55,254,928.56	(1,098,801.95)	2,506,970.12	-70%
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	665,799.56	662,968.38	2,831.18	(1,459,820.74)	662,968.38	654,950.56	8,017.82	(1,451,802.92)	654,950.56	596,857.13	58,093.43	(1,393,709.49)	5,514,703.38	5,315,081.51	(1,393,709.49)	199,621.87	-13%
2020101002	Due to BIR-EWT-Goods (1%)	3,075.90	3,676.70	(600.80)	(57,905.95)	3,676.70	8,396.27	(4,719.57)	(62,625.52)	8,396.27	1,515.29	6,880.98	(55,744.54)	72,888.11	41,772.90	(55,744.54)	31,115.21	-36%
2020101003	Due to BIR-EWT-Services (2%)	55,049.43	178,630.44	(123,581.01)	(726,514.70)	118,220.00	138,076.11	(19,856.11)	(746,370.81)	106,414.16	105,200.41	1,213.75	(745,157.06)	1,055,178.53	963,272.85	(745,157.06)	91,905.68	-11%
2020101004	Due to BIR-EWT-Rent (5%)	5,414.00	4,845.79	568.21	(108,015.22)	4,845.79	93,409.17	(88,563.38)	(196,578.60)	93,409.17	8,378.95	85,030.22	(111,548.38)	232,594.59	225,186.85	(111,548.38)	7,407.74	-6%
2020101005	Due to BIR-EWT-IP (5%)	2,952.25	-	2,952.25	1,585.02	-	2,780.25	(2,780.25)	(1,195.23)	2,780.25	5,552.25	(2,772.00)	(3,967.23)	36,634.51	30,640.88	(3,967.23)	5,993.63	-60%
2020101006	Due to BIR-EWT-IP (10%)	15,163.64	15,846.62	(682.98)	(21,895.24)	15,846.62	35,062.11	(19,215.49)	(41,110.73)	35,062.11	40,273.08	(5,210.97)	(46,321.70)	162,009.87	137,185.53	(46,321.70)	24,824.34	-35%
2020101007	Due to BIR-EWT-NIP (10%)	-	-	-	-	-	-	-	-	-	-	-	-	5,599.50	5,599.50	-	-	
2020101008	Due to BIR-EWT-NIP (15%)	391,494.93	321,105.97	70,388.96	(2,433,398.66)	321,105.97	640,832.26	(319,726.29)	(2,753,124.95)	640,832.26	553,280.66	87,551.60	(2,665,573.35)	3,891,967.65	3,690,979.22	(2,665,573.35)	200,988.43	-7%
2020101009	Due to BIR-Percentage (3%)	25,350.22	23,546.54	1,803.68	(237,258.73)	-	-	-	(237,258.73)	47,093.08	-	47,093.08	(190,165.65)	247,865.00	217,218.94	(190,165.65)	30,646.06	-14%
2020101010	Due to BIR-Overseas Communication Tax (10%)	44,115.55	44,121.30	(5.75)	(54.11)	-	1.75	(1.75)	(55.86)	-	7.47	(7.47)	(63.33)	44,160.55	44,178.74	(63.33)	- 18.19	40%
2020101011	Due to BIR-Percentage (3%)	-	135,399.56	(135,399.56)	(135,399.56)	68,330.31	155,867.97	(87,537.66)	(222,937.22)	107,434.77	168,753.39	(61,318.62)	(284,255.84)	175,765.08	460,020.92	(284,255.84)	- 284,255.84	
2020112000	VAT Payable-Goods (5%)	14,030.09	17,312.49	(3,282.40)	(1,776,890.75)	18,099.13	41,383.94	(23,284.81)	(1,800,175.56)	41,383.94	7,162.38	34,221.56	(1,765,954.00)	325,534.65	197,301.91	(1,765,954.00)	128,232.74	-7%
2020112001	VAT Payable-Services (5%)	135,800.51	268,202.26	(132,401.75)	(718,488.29)	268,202.26	392,254.37	(124,052.11)	(842,540.40)	392,254.37	216,872.70	175,381.67	(667,158.73)	2,734,967.46	1,971,187.33	(667,158.73)	763,780.13	-53%
2020113000	Income Tax Payable	42,645.87	-	42,645.87	(139,064,625.53)	10,819,211.95	13,825,402.13	(3,006,190.18)	(142,070,815.71)	-	4,473,813.48	(4,473,813.48)	(146,544,629.19)	61,958,213.50	50,076,015.88	(146,544,629.19)	11,882,197.62	-8%
2020102000	Due to GSIS	-	-	-	(2,947,025.75)	-	-	-	(2,947,025.75)	-	-	-	(2,947,025.75)	-	-	(2,947,025.75)	-	0%
2020102001	Due to GSIS-Contribution-Employee	406,338.08	422,815.76	(16,477.68)	(631,899.54)	403,066.98	413,153.61	(10,086.63)	(641,986.17)	405,199.17	408,613.85	(3,414.68)	(645,400.85)	3,592,023.33	3,753,134.86	(645,400.85)	- 161,111.53	33%
2020102002	Due to GSIS-Contribution-Employer	541,784.10	563,754.34	(21,970.24)	(776,025.37)	537,422.64	550,871.48	(13,448.84)	(789,474.21)	540,265.56	544,808.39	(4,542.83)	(794,017.04)	4,789,361.78	5,004,098.26	(794,017.04)	- 214,736.48	37%

PHILIPPINE RETIREMENT AUTHORITY
TRIAL BALANCE
AS OF SEPTEMBER 30, 2023

		JUL				AUG				SEPT				CY 2023			INCREASE/	
ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	BALANCE (MTD)	BALANCE (YTD)	DEBIT	CREDIT	BALANCE (MTD)	BALANCE (YTD)	DEBIT	CREDIT	BALANCE (MTD)	BALANCE (YTD)	DEBIT	CREDIT	YTD BALANCE	(DECREASE)	% Change
2020102003	Due to GSIS-Optinal Insurance	-	-	-	312.70	-	-	-	312.70	-	-	-	312.70	-	-	312.70	-	0%
2020102004	Due to GSIS-ECC	8,200.00	8,500.00	(300.00)	(9,250.00)	8,100.00	8,400.00	(300.00)	(9,550.00)	8,100.00	8,300.00	(200.00)	(9,750.00)	72,800.00	76,300.00	(9,750.00)	- 3,500.00	56%
2020102005	Due to GSIS-Loans-Policy	11,300.00	11,800.00	(500.00)	18,734.00	11,800.00	6,500.00	5,300.00	24,034.00	7,300.00	7,800.00	(500.00)	23,534.00	63,400.00	65,800.00	23,534.00	- 2,400.00	-9%
2020102006	Due to GSIS-Loans-Optional Insurance	-	-	-	154.90	-	-	-	154.90	-	-	-	154.90	135.80	271.60	154.90	- 135.80	-47%
2020102007	Due to GSIS-Loans-Calamity	23,454.04	22,798.48	655.56	(27,387.40)	22,798.48	21,226.10	1,572.38	(25,815.02)	21,881.66	15,805.03	6,076.63	(19,738.39)	195,849.42	194,810.74	(19,738.39)	1,038.68	-5%
2020102008	Due to GSIS-Loans-Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2020102009	Due to GSIS-Loans-Consolidated	66,256.94	62,413.71	3,843.23	195,314.73	59,425.92	59,425.92	-	195,314.73	59,425.92	61,007.87	(1,581.95)	193,732.78	736,835.02	688,793.93	193,732.78	48,041.09	33%
2020102010	Due to GSIS-Loans-Salary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2020102011	Due to GSIS- Computer Loan	26,549.91	25,566.58	983.33	(23,599.95)	25,566.58	24,583.25	983.33	(22,616.62)	25,566.58	25,566.58	-	(22,616.62)	243,865.84	239,932.52	(22,616.62)	3,933.32	-15%
2020102012	Due to GSIS-Multi-purpose Loan (MPL)	272,125.47	270,900.82	1,224.65	(157,618.22)	273,888.61	287,872.94	(13,984.33)	(171,602.55)	301,955.50	299,435.73	2,519.77	(169,082.78)	2,492,564.38	2,514,643.96	(169,082.78)	- 22,079.58	15%
2020103000	Due to Pag-IBIG	-	-	-	(89,243.95)	-	-	-	(89,243.95)	-	-	-	(89,243.95)	-	-	(89,243.95)	-	0%
2020103001	Due to Pag-IBIG-Contribution-Employee	17,500.00	15,500.00	2,000.00	(37,000.00)	15,500.00	17,300.00	(1,800.00)	(38,800.00)	17,100.00	15,300.00	1,800.00	(37,000.00)	152,300.00	152,500.00	(37,000.00)	- 200.00	1%
2020103002	Due to Pag-IBIG-Contribution-Employer	8,200.00	8,500.00	(300.00)	(21,449.88)	8,500.00	8,400.00	100.00	(21,349.88)	8,200.00	8,300.00	(100.00)	(21,449.88)	75,400.00	76,300.00	(21,449.88)	- 900.00	4%
2020103004	Due to Pag-IBIG-Loan-Calamity	35,654.68	34,728.64	926.04	(45,047.12)	34,728.64	29,910.69	4,817.95	(40,229.17)	29,910.69	25,650.85	4,259.84	(35,969.33)	322,842.07	311,862.19	(35,969.33)	10,979.88	-23%
2020104000	Due to PhilHealth	-	-	-	(296,299.29)	-	-	-	(296,299.29)	-	-	-	(296,299.29)	-	-	(296,299.29)	-	0%
2020104001	Due to PhilHealth-Contribution-Employee	83,374.38	89,084.18	(5,709.80)	(123,240.99)	83,010.48	86,857.68	(3,847.20)	(127,088.19)	82,270.16	84,319.15	(2,048.99)	(129,137.18)	750,446.09	790,581.56	(129,137.18)	- 40,135.47	45%
2020104002	Due to PhilHealth-Contribution-Employer	83,374.38	89,084.18	(5,709.80)	95,445.61	83,010.48	86,857.68	(3,847.20)	91,598.41	82,270.16	84,319.15	(2,048.99)	89,549.42	750,446.09	790,581.56	89,549.42	- 40,135.47	-31%
2020105000	Due to Other NGAs	-	-	-	692,782.75	-	-	-	692,782.75	-	-	-	692,782.75	-	-	692,782.75	-	0%
2020105001	Due to Other NGAs-Bureau of Immigration	71,500.00	67,000.00	4,500.00	(628,660.09)	113,500.00	77,500.52	35,999.48	(592,660.61)	55,500.00	68,000.00	(12,500.00)	(605,160.61)	672,030.00	665,088.71	(605,160.61)	6,941.29	-1%
2020105002	Due to Other NGAs-COA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2020105003	Due to Other NGAs-Bureau of Immigration (Downgrading)	140,800.00	109,120.00	31,680.00	(845,727.31)	109,120.00	95,040.00	14,080.00	(831,647.31)	42,240.00	95,040.00	(52,800.00)	(884,447.31)	870,800.00	992,640.00	(884,447.31)	- 121,840.00	16%
2020105004	Due to Other NGAs-Bureau of Immigration (Restamping)	169,680.00	104,030.00	65,650.00	(1,045,565.18)	175,740.00	144,662.90	31,077.10	(1,014,488.08)	83,830.00	177,760.00	(93,930.00)	(1,108,418.08)	974,290.00	1,094,063.07	(1,108,418.08)	- 119,773.07	12%
2020106001	Due to Other Government Corporations-LanbBank	350,157.37	336,413.73	13,743.64	(663,715.61)	356,810.43	356,810.43	-	(663,715.61)	328,840.01	328,840.01	-	(663,715.61)	2,975,248.11	2,975,248.11	(663,715.61)	-	0%
2020106000	Due to Other Government Agencies (LBP Buendia)	-	-	-	(690,661.68)	-	-	-	(690,661.68)	-	-	-	(690,661.68)	-	-	(690,661.68)	-	0%
2020109000	Due to Treasurer of the Philippines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2030105000	Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2030105001	Due to Other Funds-PRAEC Fund Conribution	-	-	-	(4,500.00)	-	-	-	(4,500.00)	-	-	-	(4,500.00)	-	4,500.00	(4,500.00)	- 4,500.00	
2030105002	Due to Other Funds-PRAEC Fund Loans	-	-	-	(3,750.00)	-	-	-	(3,750.00)	-	-	-	(3,750.00)	-	3,750.00	(3,750.00)	- 3,750.00	
2030105003	Due to Other Funds-PRAECC Contribution	-	-	-	(8,300.01)	-	-	-	(8,300.01)	-	-	-	(8,300.01)	-	8,300.01	(8,300.01)	- 8,300.01	
2030105004	Due to Other Funds-PRAECC Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2030105005	Due to Other Funds-PRAEA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2040101000	Trust Liabilities-Visa Deposits	51,157,117.72	140,887,295.94	(89,730,178.22)	(19,856,183,766.74)	126,072,163.45	154,576,186.50	(28,504,023.05)	(19,884,687,789.79)	69,012,039.68	110,645,997.92	(41,633,958.24)	(19,926,321,748.03)	613,154,642.17	927,473,252.89	(19,926,321,748.03)	- 314,318,610.72	2%
2040101001	Trust Liabilities-Visa Deposits (Not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2040101002	Trust Liabilities-Interest-Retiree Share	677,329.34	203,193.37	474,135.97	(236,072,271.63)	1,517,260.38	216,230.17	1,301,030.21	(234,771,241.42)	780,033.82	255,934.29	524,099.53	(234,247,141.89)	6,924,317.67	1,595,107.65	(234,247,141.89)	5,329,210.02	-2%
2040104000	Guaranty/Security Deposits Payable	-	-	-	401,476.83	-	-	-	401,476.83	-	-	-	401,476.83	-	17,751.00	401,476.83	- 17,751.00	-4%
2040105000	Customers' Deposits Payable	421,882.91	4,342,359.73	(3,920,476.82)	(15,102,730.92)	53,007.75	4,041,617.80	(3,988,610.05)	(19,091,340.97)	207,172.70	3,569,651.06	(3,362,478.36)	(22,453,819.33)	878,378.65	16,301,250.53	(22,453,819.33)	- 15,422,871.88	219%
2050299000	Other Unearned Revenue/Income	-	-	-	(8,336,836.05)	-	-	-	(8,336,836.05)	-	-	-	(8,336,836.05)	-	-	(8,336,836.05)	-	0%
2050299001	Unearned Income-Annual PRA Fees	21,240.00	38,082,798.66	(38,061,558.66)	(521,409,722.66)	19,295.10	43,834,054.47	(43,814,759.37)	(565,224,482.03)	-	43,878,579.37	(43,878,579.37)	(609,103,061.40)	116,783.10	230,568,248.80	(609,103,061.40)	- 230,451,465.70	61%
2050299003	Unearned Revenue-Visitorial Fees	-	965,642.41	(965,642.41)	(16,004,275.79)	-	2,248,472.94	(2,248,472.94)	(18,252,748.73)	-	1,987,278.60	(1,987,278.60)	(20,240,027.33)	-	10,156,558.33	(20,240,027.33)	- 10,156,558.33	101%
2050299004	Unearned Revenue-Harmonization Fees	-	252,553.38	(252,553.38)	(2,086,655.47)	-	556,464.16	(556,464.16)	(2,643,119.63)	-	31,884.08	(31,884.08)	(2,675,003.71)	-	1,612,136.83	(2,675,003.71)	- 1,612,136.83	152%
2050299005	Unearned Income-Retiree ID Fees	-	-	-	(2,895,914.64)	-	-	-	(2,895,914.64)	-	-	-	(2,895,914.64)	-	-	(2,895,914.64)	-	0%
2050299006	Unearned Income-Accreditation-Marketers	-	-	-	(63,110.07)	-	-	-	(63,110.07)	-	-	-	(63,110.07)	-	-	(63,110.07)	-	0%
2050299007	Unearned Income-Accreditation-Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2050299008	Unearned Income-Annual PRA Fees - Excess Dependent	-	599,341.50	(599,341.50)	(1,342,060.30)	-	728,594.80	(728,594.80)	(2,070,655.10)	-	599,717.80	(599,717.80)	(2,670,372.90)	-	2,670,372.90	(2,670,372.90)	- 2,670,372.90	
2060101000	Pension Benefits Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2060102000	Leave Benefits Payable	530,235.57	581,229.91	(50,994.34)	(15,119,006.83)	404,698.29	580,412.10	(175,713.81)	(15,294,720.64)	330,894.98	556,620.25	(225,725.27)	(15,520,445.91)	3,510,898.07	5,167,016.71	(15,520,445.91)	- 1,656,118.64	12%
2060103000	Retirement Gratuity Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2060104000	Provision for Product Warranty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2060105000	Provision for Environmental Damages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2060199000	Other Provisions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2090101000	Deferred Tax Liabilities	-	-	-	(1,309,207,766.43)	-	-	-	(1,309,207,766.43)	-	-	-	(1,309,207,766.43)	13,401,592.42	-	(1,309,207,766.43)	13,401,592.42	-1%
2100101000	Lease Payable	51,031.94	-	51,031.94	(36,417,669.09)	2,039,229.16	-	2,039,229.16	(34,378,439.93)	3,543,548.64	-	3,543,548.64	(30,834,891.29)	14,855,481.94	2,446,655.91	(30,834,891.29)	12,408,826.03	-29%
2999909000	Dividends Payable	-	-	-	(227,892,690.00)	227,892,690.00	-	227,892,690.00	-	-	-	-	-	227,892,690.00	227,892,690.00	-	-	
2999904000	Undistributed Collections	4,332,523.21	4,672,639.14	(340,115.93)	(11,198,068.54)	14,169,019.43	2,970,950.89	11,198,068.54	-	-	-	-	-	18,501,542.64	18,501,542.64	-	-	
2999904001	Undistributed Collections - LBP Buendia Peso Account No. 0052-1054-	-	-	-	-	-	6,089,564.56	(6,089,564.56)	(6,089,564.56)	1,548,279.07	2,370,374.33	(822,095.26)	(6,911,659.82)	1,548,279.07	8,459,938.89	(6,911,659.82)	- 6,911,659.82	
2999904002	Undistributed Collections - LBP Buendia Dollar Account No. 0054-0033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2999904003	Undistributed Collections - LBP Cebu Peso Account No. 0142-1049-46	-	-	-	-	-	3,309,822.83	(3,309,822.83)	(3,309,822.83)	1,026,103.72	1,089,014.74	(62,911.02)	(3,372,733.85)	1,026,103.72	4,398,837.57	(3,372,733.85)	- 3,372,733.85	
2999904004	Undistributed Collections - LBP Cebu Dollar Account No. 0144-0205-53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2999999000	Other Payables	-	-	-	(427,579.65)	-	-	-	(427,579.65)	-	-	-	(427,579.65)	-	-	(427,579.65)	-	0%
2999999001	Other Payables-Right Of Use (ROU)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2999999002	Other Payable-PRAECC	-	-	-	(9,417.29)	-	-	-	(9,417.29)	-	-	-	(9,417.29)	-	-	(9,417.29)	-	0%
2999999003	Other Payable-PRAECC (Savings)	33,000.00	33,000.00	-	(750.00)	34,750.00	35,000.00	(250.00)	(1,000.00)	34,500.00	34,000.00	500.00	(500.00)	299,250.00	291,250.00	(500.00)	8,000.00	-94%
2999999004	Other Payable-PRAECC (Share Capital)	14,375.00	12,187.50	2,187.50	312.50	9,375.00	8,125.00	1,250.00	1,562.50	7,812.50	7,812.50	-	1,562.50	124,687.50	114,375.00	1,562.50	10,312.50	-118%
2999999005	Other Payable-PRAECC (Loan Amortization)	271,613.10	271,121.45	491.65	(19,889.21)	141,383.02	144,037.60	(2,654.58)	(22,543.79)	163,834.52	145,777.77	18,056.75	(4,487.04)	2,285,609.77	2,253,249.21	(4,487.04)	32,360.56	-88%
3010102000	Government Equity	-	-	-	(63,217,089.00)	-	-	-	(63,217,089.00)	-	-	-	(63,217,089.00)	-	-	(63,217,089.00)	-	0%
3070101000	Retained Earnings/(Deficit)	1,129,977.22	2,868,388.64	(1,738,411.42)	(1,957,598,138.63)	15,261.00	8,861,873.84	(8,846,612.84)	(1,966,444,751.47)	15,489,093.78	2,010,881.66	13,478,212.12	(1,952,966,539.35)	295,349,671.26	36,567,846.92	(1,952,966,539.35)	258,781,824.34	-12%
4020102000	Registration Fees	-	720,341.43	(720,341.43)	(4,218,233.52)	2,739.40	880,076.73	(877,337.33)	(5,095,570.85)	3,951.90	1,041,491.88	(1,037,539.98)	(6,133,110.83)	74,490.35	6,207,601.18	(6,133,110.83)	- 6,133,110.83	
4020102001	ID Fee-Courtesy	-	-	-	(171,956.70)	-	-	-	(171,956.70)	-	-	-	(171,956.70)	-	171,956.70	(171,956.70)	- 171,956.70	
4020102002	ID Replacement	-	31,266.15	(31,266.15)	(131,235.84)	-	45,027.55	(45,027.55)	(176,263.39)	-	32,920.82	(32,920.82)	(209,184.21)	-	209,184.21	(209,184.21)	- 209,184.21	
4020102003	ID Duplicate	-	11,475.05	(11,475.05)	(26,554.85)	-	8,938.40	(8,938.40)	(35,493.25)	565.95	5,111.10	(4,545.15)	(40,038.40)	565.95	40,604.35	(40,038.40)	- 40,038.40	
4020104000	Clearance and Certification Fees	-	124,926.21	(124,926.21)	(663,855.16)	-	88,342.48	(88,342.48)	(752,197.64)	-	36,936.49	(36,936.49)	(789,134.13)	280.15	789,414.28	(789,134.13)	- 789,134.13	
4020126000	Passport, Visa and Application Fees	71,344.00	14,856,324.00	(14,784,980.00)	(84,445,112.34)	76,902.00	14,875,189.00	(14,798,287.00)	(99,243,399.34)	425,026.00	12,366,792.20	(11,941,766.20)	(111,185,165.54)	1,887,117.00	113,072,282.54	(111,185,165.54)	- 111,185,165.54	
4020126001	Inclusion	-	2,864,931.00	(2,864,931.00)	(7,180,295.70)	16,479.00	2,365,728.00	(2,349,249.00)	(9,529,544.70)	17,099.70	1,494,852.00	(1,477,752.30)	(11,007,297.00)	79,772.70	11,087,069.70	(11,007,297.00)	- 11,007,297.00	
4020126002	Inclusion- Excess	-	494,221.50	(494,221.50)	(1,664,968.40)	-	508,524.50	(508,524.50)	(2,173,492.90)	-	358,460.20	(358,460.20)	(2,531,953.10)	15,150.00	2,547,103.10	(2,531,953.10)	- 2,531,953.10	
4020113000	Processing Fees	-	21,194.00	(21,194.00)	(157,860.00)	-	11,354.00	(11,354.00)	(169,214.00)	-	44,143.20	(44,143.20)	(213,357.20)	-	213,357.20	(213,357.20)	- 213,357.20	
4020113001	SF-Restamping	-	54,377.25	(54,377.25)	(426,269.35)	-	83,042.80	(83,042.80)	(509,312.15)	-	99,858.42	(99,858.42)	(609,170.57)	542.90	609,713.47	(609,170.57)	- 609,170.57	
4020113002	SF-Downgrading	-	17,046.20	(17,046.20)	(130,874.49)	-	15,126.50	(15,126.50)	(146,000.99)	-	15,321.80	(15,321.80)	(161,322.79)	-	161,322.79	(161,322.79)	- 161,322.79	
4020121000	Accreditation Fees	-	141,033.75	(141,033.75)	(1,216,993.63)	-	47,679.00	(47,679.00)	(1,264,672.63)	-	-	-	(1,264,672.63)	17,008.50	1,281,681.13	(1,264,672.63)	- 1,264,672.63	
4020121001	Marketer's ID	-	1,800.00	(1,800.00)	(17,100.00)	-	3,300.00	(3,300.00)	(20,400.00)	-	300.00	(300.00)	(20,700.00)	-	20,700.00	(20,700.00)	- 20,700.00	
4020121002	Marketer's ID - Replacement Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4020121003	Marketer's ID - Duplicate Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4020122000	Cancellation Fees	-	73,281.65	(73,281.65)	(572,924.31)	1,130.30	85,934.65	(84,804.35)	(657,728.66)	-	77,117.94	(77,117.94)	(734,846.60)	2,790.20	737,636.80	(734,846.60)	- 734,846.60	
4020123000	Harmonization Fees	-	1,614,970.84	(1,614,970.84)	3,561,605.92	-	175,848.03	(175,848.03)	3,385,757.89	-	93,337.76	(93,337.76)	3,292,420.13	12,265,324.22	8,972,904.09	3,292,420.13	- 3,292,420.13	
4020199000	Other Service Income	-	-	-	(556.70)	-	-	-	(556.70)	-	-	-	(556.70)	-	556.70	(556.70)	- 556.70	
4020205000	Rent/Lease Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4020234000	Management Fees	-	14,490,046.31	(14,490,046.31)	(114,366,204.97)	10,954,488.92	28,911,814.32	(17,957,325.40)	(132,323,530.37)	12,247,690.24	18,807,039.34	(6,559,349.10)	(138,882,879.47)	172,963,733.97	311,846,613.44	(138,882,879.47)	- 138,882,879.47	

PHILIPPINE RETIREMENT AUTHORITY
TRIAL BALANCE
AS OF SEPTEMBER 30, 2023

		JUL				AUG				SEPT				CY 2023			INCREASE/	
ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	BALANCE (MTD)	BALANCE (YTD)	DEBIT	CREDIT	BALANCE (MTD)	BALANCE (YTD)	DEBIT	CREDIT	BALANCE (MTD)	BALANCE (YTD)	DEBIT	CREDIT	YTD BALANCE	(DECREASE)	% Change
4020234001	Management Fees - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4020235000	Visitorial Fees	-	1,299,751.21	(1,299,751.21)	9,524,062.37	-	940,021.15	(940,021.15)	8,584,041.22	-	628,975.30	(628,975.30)	7,955,065.92	35,065,915.27	27,110,849.35	7,955,065.92	7,955,065.92	
4020237000	Annual PRA Fees	-	16,239,685.96	(16,239,685.96)	(91,216,123.07)	-	15,436,118.46	(15,436,118.46)	(106,652,241.53)	90,928.80	35,284,200.00	(35,193,271.20)	(141,845,512.73)	522,650,369.82	664,495,882.55	(141,845,512.73)	- 141,845,512.73	
4020237001	Annual Fees-Excess Dependent	-	-	-	(260,020.50)	-	16,794.00	(16,794.00)	(276,814.50)	-	-	-	(276,814.50)	14,746.00	291,560.50	(276,814.50)	- 276,814.50	
4020237002	Annual Fees-Initial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4020299000	Other Business Income	-	3,944.75	(3,944.75)	(18,760.25)	-	1,402.47	(1,402.47)	(20,162.72)	-	1,708.20	(1,708.20)	(21,870.92)	146.46	22,017.38	(21,870.92)	- 21,870.92	
4020221000	Interest Income	-	3,683,355.75	(3,683,355.75)	(8,909,367.67)	-	-	-	(8,909,367.67)	-	1,277,203.24	(1,277,203.24)	(10,186,570.91)	-	10,186,570.91	(10,186,570.91)	- 10,186,570.91	
4020221001	Interest Income-DBP Visa Deposits	3,650.43	1,475,564.90	(1,471,914.47)	(5,587,471.99)	4.53	1,661,895.13	(1,661,890.60)	(7,249,362.59)	-	10,110,019.40	(10,110,019.40)	(17,359,381.99)	3,654.96	17,363,036.95	(17,359,381.99)	- 17,359,381.99	
4050101000	Gain on Foreign Exchange (FOREX)	-	949,185.35	(949,185.35)	(7,211,272.98)	-	29,338,404.34	(29,338,404.34)	(36,549,677.32)	4,969,869.77	3,880,601.05	1,089,268.72	(35,460,408.60)	4,974,741.04	40,435,149.64	(35,460,408.60)	- 35,460,408.60	
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4069999000	Miscellaneous Income	-	73,468.90	(73,468.90)	(408,879.31)	823.80	74,588.71	(73,764.91)	(482,644.22)	14.80	86,830.09	(86,815.29)	(569,459.51)	9,778.20	579,237.71	(569,459.51)	- 569,459.51	
5010101000	Salaries and Wages-Regular	4,731,321.98	-	4,731,321.98	32,175,117.13	4,529,215.21	-	4,529,215.21	36,704,332.34	4,360,868.12	-	4,360,868.12	41,065,200.46	41,065,200.46	-	41,065,200.46	41,065,200.46	
5010102000	Salaries and Wages-Casual/Contractual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5010201000	Personnel Economic Relief Allowance (PERA)	172,818.18	-	172,818.18	1,200,545.43	168,690.01	-	168,690.01	1,369,235.44	165,454.55	-	165,454.55	1,534,689.99	1,534,689.99	-	1,534,689.99	1,534,689.99	
5010202000	Representatation Allowance	94,500.00	-	94,500.00	575,750.00	94,500.00	-	94,500.00	670,250.00	92,625.00	-	92,625.00	762,875.00	772,928.35	10,053.35	762,875.00	762,875.00	
5010203000	Transportation Allowance	68,500.00	-	68,500.00	447,875.00	68,500.00	-	68,500.00	516,375.00	66,625.00	-	66,625.00	583,000.00	583,000.00	-	583,000.00	583,000.00	
5010204000	Clothing/Uniform Allowance	24,000.00	-	24,000.00	480,000.00	24,000.00	-	24,000.00	504,000.00	-	-	-	504,000.00	528,000.00	24,000.00	504,000.00	504,000.00	
5010208000	Productivity Incentive Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5010210000	Honoraria	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5010211000	Hazard Pay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5010212000	Longevity Pay	-	-	-	60,000.00	-	-	-	60,000.00	-	-	-	60,000.00	60,000.00	-	60,000.00	60,000.00	
5010212001	Service Recognition Incentives	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5010213000	Overtime and Night Pay	169,069.31	-	169,069.31	1,061,601.87	181,726.44	-	181,726.44	1,243,328.31	253,583.21	-	253,583.21	1,496,911.52	1,496,911.52	-	1,496,911.52	1,496,911.52	
5010214000	Year End Bonus	-	-	-	-	-	-	-	-	10,564.50	-	10,564.50	10,564.50	10,564.50	-	10,564.50	10,564.50	
5010215000	Cash Gift	-	-	-	-	-	-	-	-	2,500.00	-	2,500.00	2,500.00	2,500.00	-	2,500.00	2,500.00	
5010216000	Mid-Year Bonus	60,707.00	-	60,707.00	4,599,123.00	-	-	-	4,599,123.00	-	-	-	4,599,123.00	4,599,123.00	-	4,599,123.00	4,599,123.00	
5010299000	Other Bonuses and Allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5010301000	Retirement and Life Insurance Premiums	563,754.34	-	563,754.34	3,887,946.95	550,871.48	-	550,871.48	4,438,818.43	544,808.39	-	544,808.39	4,983,626.82	4,983,626.82	-	4,983,626.82	4,983,626.82	
5010302000	Pag-IBIG Contributions	8,500.00	-	8,500.00	59,200.00	8,400.00	-	8,400.00	67,600.00	8,300.00	-	8,300.00	75,900.00	75,900.00	-	75,900.00	75,900.00	
5010303000	PhilHealth Contributions	89,084.18	-	89,084.18	614,454.95	86,857.68	-	86,857.68	701,312.63	84,319.15	-	84,319.15	785,631.78	785,631.78	-	785,631.78	785,631.78	
5010304000	Employees Compensation Insurance Premiums	8,500.00	-	8,500.00	59,200.00	8,400.00	-	8,400.00	67,600.00	8,300.00	-	8,300.00	75,900.00	75,900.00	-	75,900.00	75,900.00	
5010305000	Provident/Welfare Fund Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5010403000	Terminal Leave Benefits	581,229.91	-	581,229.91	4,029,984.36	580,412.10	-	580,412.10	4,610,396.46	556,620.25	-	556,620.25	5,167,016.71	5,214,199.29	47,182.58	5,167,016.71	5,167,016.71	
5010499000	Other Personnel Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5020101000	Traveling Expenses-Local	132,385.00	-	132,385.00	444,406.00	405,680.84	-	405,680.84	850,086.84	96,356.00	33,304.00	63,052.00	913,138.84	946,442.84	33,304.00	913,138.84	913,138.84	
5020101001	Traveling Expenses-Local-Marketing	5,500.00	-	5,500.00	271,160.00	-	-	-	271,160.00	-	-	-	271,160.00	311,476.00	40,316.00	271,160.00	271,160.00	
5020102000	Traveling Expenses-Foreign	-	-	-	24,120.00	-	-	-	24,120.00	-	-	-	24,120.00	24,120.00	-	24,120.00	24,120.00	
5020102001	Traveling Expenses-Foreign-Marketing	-	-	-	1,927,478.64	-	-	-	1,927,478.64	-	-	-	1,927,478.64	1,927,478.64	-	1,927,478.64	1,927,478.64	
5020201000	Training Expenses	266,640.00	-	266,640.00	527,381.99	29,212.00	-	29,212.00	556,593.99	234,947.50	-	234,947.50	791,541.49	791,541.49	-	791,541.49	791,541.49	
5020301000	Office Supplies Expenses	60,125.00	3,615.00	56,510.00	647,965.09	109,401.20	-	109,401.20	757,366.29	20,611.71	-	20,611.71	777,978.00	795,688.50	17,710.50	777,978.00	777,978.00	
5020301001	Office Supplies Expenses - IT Supplies	-	-	-	1,504,237.00	-	-	-	1,504,237.00	1,692.00	-	1,692.00	1,505,929.00	1,505,929.00	-	1,505,929.00	1,505,929.00	
5020302000	Accountable Forms Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5020302001	Accountable Forms Expenses- Official Receipts	10,000.00	-	10,000.00	40,000.00	-	-	-	40,000.00	10,000.00	-	10,000.00	50,000.00	50,000.00	-	50,000.00	50,000.00	
5020302002	Accountable Forms Expenses- Checkbook LBP 0052-1054-63	-	-	-	12,000.00	-	-	-	12,000.00	-	-	-	12,000.00	12,000.00	-	12,000.00	12,000.00	
5020305000	Food Supplies Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5020307000	Drugs and Medicines Expenses	-	-	-	60,191.00	2,698.75	-	2,698.75	62,889.75	2,554.00	-	2,554.00	65,443.75	65,443.75	-	65,443.75	65,443.75	
5020309000	Fuel, Oil and Lubricants Expenses	28,824.62	-	28,824.62	380,312.89	73,686.21	-	73,686.21	453,999.10	65,769.70	-	65,769.70	519,768.80	564,900.38	45,131.58	519,768.80	519,768.80	
5020311000	Textbooks and Instrutional Materials Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5020321000	Semi-Expendable Machinery and Equipment Expense	-	-	-	(1,186,408.86)	-	-	-	(1,186,408.86)	1,233,632.86	-	1,233,632.86	47,224.00	1,280,856.86	1,233,632.86	47,224.00	47,224.00	
5020322000	Semi-Expendable Furniture, Fixtures and Books Expense	-	-	-	(520,200.00)	-	-	-	(520,200.00)	520,200.00	-	520,200.00	-	520,200.00	520,200.00	-	-	
5020399000	Other Supplies and Materials Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5020402000	Electricity Expenses	96,276.73	77,247.85	19,028.88	520,148.64	218,133.91	75,864.06	142,269.85	662,418.49	156,262.35	75,864.06	80,398.29	742,816.78	1,360,446.71	617,629.93	742,816.78	742,816.78	
5020501000	Postage and Courier Services	65,795.89	6,813.00	58,982.89	193,235.24	108,847.65	-	108,847.65	302,082.89	30,531.80	-	30,531.80	332,614.69	340,546.29	7,931.60	332,614.69	332,614.69	
5020501001	Postage and Courier Services-Marketing	-	-	-	5,743.00	632.00	-	632.00	6,375.00	-	-	-	6,375.00	6,375.00	-	6,375.00	6,375.00	
5020502000	Telephone Expenses	179,357.15	72,983.95	106,373.20	492,959.63	157,796.72	64,846.10	92,950.62	585,910.25	112,668.88	64,846.10	47,822.78	633,733.03	1,179,817.19	546,084.16	633,733.03	633,733.03	
5020503000	Internet Subscription Expenses	346,200.00	-	346,200.00	2,423,400.00	346,200.00	-	346,200.00	2,769,600.00	346,200.00	-	346,200.00	3,115,800.00	3,115,800.00	-	3,115,800.00	3,115,800.00	
5020504000	Cable, Satellite, Telegraph and Radio Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5020601000	Awards/Rewards Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5020701000	Survey Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5020702000	Research, Exploration and Development Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5021003000	Extraordinary and Miscellaneous Expenses	2,800.00	-	2,800.00	39,335.62	11,748.78	-	11,748.78	51,084.40	-	-	-	51,084.40	60,159.40	9,075.00	51,084.40	51,084.40	
5021003001	Extraordinary and Miscellaneous Expenses - Extraordinary Expenses	-	-	-	19,575.00	-	-	-	19,575.00	-	-	-	19,575.00	19,575.00	-	19,575.00	19,575.00	
5021003002	Extraordinary and Miscellaneous Expenses - Miscellaneous Expenses	-	-	-	70,830.00	981.25	-	981.25	71,811.25	-	-	-	71,811.25	71,811.25	-	71,811.25	71,811.25	
5021101000	Legal Services	-	-	-	31,740.00	517,150.00	-	517,150.00	548,890.00	-	-	-	548,890.00	560,740.00	11,850.00	548,890.00	548,890.00	
5021102000	Auditing Services	-	-	-	466,506.00	699,759.00	-	699,759.00	1,166,265.00	466,506.00	-	466,506.00	1,632,771.00	1,632,771.00	-	1,632,771.00	1,632,771.00	
5021103000	Consultancy Services	-	-	-	-	2,474,200.00	-	2,474,200.00	2,474,200.00	-	-	-	2,474,200.00	2,474,200.00	-	2,474,200.00	2,474,200.00	
5021199000	Other Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5021201000	Environment/Sanitary Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5021202000	Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5021203000	Security Services	40,833.33	48,043.01	(7,209.68)	204,166.65	122,499.99	40,833.33	81,666.66	285,833.31	81,666.66	40,833.33	40,833.33	326,666.64	696,591.36	369,924.72	326,666.64	326,666.64	
5021299000	Other General Services	3,020,522.31	-	3,020,522.31	10,915,351.13	1,613,691.92	-	1,613,691.92	12,529,043.05	1,630,526.52	-	1,630,526.52	14,159,569.57	14,167,600.53	8,030.96	14,159,569.57	14,159,569.57	
5021304000	Repairs and Maintenance-Buildings and Other Structures	14,990.00	-	14,990.00	83,325.75	16,150.00	-	16,150.00	99,475.75	8,137.00	-	8,137.00	107,612.75	112,037.75	4,425.00	107,612.75	107,612.75	
5021305000	Repairs and Maintenance-Machinery and Equipment	-	-	-	128,362.50	166,512.00	-	166,512.00	294,874.50	-	-	-	294,874.50	294,874.50	-	294,874.50	294,874.50	
5021306000	Repairs and Maintenance-Transportation Equipment	300.00	-	300.00	216,954.00	19,120.00	-	19,120.00	236,074.00	32,350.00	-	32,350.00	268,424.00	286,194.00	17,770.00	268,424.00	268,424.00	
5021307000	Repairs and Maintenance-Furniture and Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5021309000	Repairs and Maintenance-Leased Assets Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5021399000	Repairs and Maintenance-Other Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5021501000	Taxes, Duties and Licenses	-	-	-	17,040.00	-	-	-	17,040.00	-	-	-	17,040.00	17,040.00	-	17,040.00	17,040.00	
5021502000	Fidelity Bond Premium	8,062.50	-	8,062.50	132,641.98	3,911.30	-	3,911.30	136,553.28	149,660.96	-	149,660.96	286,214.24	286,214.24	-	286,214.24	286,214.24	
5021503000	Insurance Expenses	-	-	-	-	-	-	-	-	4,816.20	-	4,816.20	4,816.20	4,816.20	-	4,816.20	4,816.20	
5021504000	Income Tax Expense - Current	-	42,645.87	(42,645.87)	31,734,154.40	13,825,402.13	-	13,825,402.13	45,559,556.53	4,473,813.48	-	4,473,813.48	50,033,370.01	50,076,015.88	42,645.87	50,033,370.01	50,033,370.01	
5021504001	Income Tax Expense - Deferred	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5029901000	Advertising, Promotions and Marketing Expenses	5,948,539.04	-	5,948,539.04	23,256,400.77	4,318,295.74	-	4,318,295.74	27,574,696.51	8,580,998.68	-	8,580,998.68	36,155,695.19	36,173,655.19	17,960.00	36,155,695.19	36,155,695.19	
5029901001	Advertising, Promotions and Marketing Expenses - Others	3,280.00	-	3,280.00	199,418.00	-	-	-	199,418.00	-	-	-	199,418.00	199,418.00	-	199,418.00	199,418.00	

PHILIPPINE RETIREMENT AUTHORITY
TRIAL BALANCE
AS OF SEPTEMBER 30, 2023

		JUL				AUG				SEPT				CY 2023			INCREASE/	
ACCOUNT CODE	**ACCOUNT TITLE**	**DEBIT**	**CREDIT**	**BALANCE (MTD)**	**BALANCE (YTD)**	**DEBIT**	**CREDIT**	**BALANCE (MTD)**	**BALANCE (YTD)**	**DEBIT**	**CREDIT**	**BALANCE (MTD)**	**BALANCE (YTD)**	**DEBIT**	**CREDIT**	**YTD BALANCE**	**(DECREASE)**	% Change
5029902000	Printing and Publication Expenses	-	-	-	3,300.00	500.00	-	500.00	3,800.00	-	-	-	3,800.00	3,800.00	-	3,800.00	3,800.00	
5029903000	Representation Expenses	553,504.30	-	553,504.30	950,667.98	133,319.50	-	133,319.50	1,083,987.48	144,252.54	-	144,252.54	1,228,240.02	1,229,648.02	1,408.00	1,228,240.02	1,228,240.02	
5029903001	Representation Expenses-BAC	-	-	-	-	996.00	-	996.00	996.00	-	-	-	996.00	996.00	-	996.00	996.00	
5029904000	Transportation and Delivery Expenses	7,324.50	-	7,324.50	40,355.50	14,827.50	-	14,827.50	55,183.00	3,613.00	-	3,613.00	58,796.00	65,524.00	6,728.00	58,796.00	58,796.00	
5029904001	Transportation and Delivery Expenses-Marketing	-	-	-	1,146.00	4,636.00	-	4,636.00	5,782.00	-	-	-	5,782.00	5,782.00	-	5,782.00	5,782.00	
5029905000	Rent/Lease Expenses	66,547.76	-	66,547.76	408,806.84	55,017.96	-	55,017.96	463,824.80	136,190.74	-	136,190.74	600,015.54	600,015.54	-	600,015.54	600,015.54	
5029906000	Membership Dues and Contribution to Organizations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5029906001	Membership Dues and Contribution to Organizations - Association and	415,807.60	-	415,807.60	3,300,055.60	415,244.80	-	415,244.80	3,715,300.40	413,907.80	-	413,907.80	4,129,208.20	4,129,208.20	-	4,129,208.20	4,129,208.20	
5029906002	Membership Dues and Contribution to Organizations - Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5029907000	Subscription Expenses	7,920.00	-	7,920.00	1,654,675.88	187,188.00	-	187,188.00	1,841,863.88	196,738.00	-	196,738.00	2,038,601.88	2,038,601.88	-	2,038,601.88	2,038,601.88	
5029908000	Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5029915000	Fees and Commission Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5029918000	Major Events and Conventions Expenses	2,006,775.50	-	2,006,775.50	2,522,525.50	249,000.00	-	249,000.00	2,771,525.50	250,000.00	-	250,000.00	3,021,525.50	3,021,525.50	-	3,021,525.50	3,021,525.50	
5029999000	Other Maintenance and Operating Expenses	32,023.04	14,748.16	17,274.88	109,795.84	34,639.36	17,319.68	17,319.68	127,115.52	33,712.00	17,319.68	16,392.32	143,507.84	270,444.16	126,936.32	143,507.84	143,507.84	
5030104000	Bank Charges	4,289.29	-	4,289.29	28,937.18	4,212.25	-	4,212.25	33,149.43	13,564.18	-	13,564.18	46,713.61	47,552.26	838.65	46,713.61	46,713.61	
5030102000	Interest Expense	465.66	-	465.66	2,980,249.81	-	-	-	2,980,249.81	235,820.20	2,397,499.11	(2,161,678.91)	818,570.90	3,216,070.01	2,397,499.11	818,570.90	818,570.90	
5040301000	Cost of Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5040301001	Cost of Services-Bureau of Immigration	2,166,420.00	-	2,166,420.00	9,714,020.00	2,125,780.00	30,480.00	2,095,300.00	11,809,320.00	1,567,230.00	-	1,567,230.00	13,376,550.00	13,432,430.00	55,880.00	13,376,550.00	13,376,550.00	
5040301002	Cost of Services-Marketers' Fee	2,422,862.00	-	2,422,862.00	20,572,764.10	4,894,180.50	-	4,894,180.50	25,466,944.60	4,425,834.00	2,255,834.10	2,169,999.90	27,636,944.50	29,947,026.10	2,310,081.60	27,636,944.50	27,636,944.50	
5040301003	Cost of Sales - Visa Stickers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5040301004	Cost of Services-Medical	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5040301005	Cost of Services- Affirmation Membership Kit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5040301006	Cost of Services- ID Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5040301007	Cost of Services- PRA ID	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5050104000	Depreciation-Buildings and Other Structures	366.85	-	366.85	2,567.95	366.85	-	366.85	2,934.80	366.85	-	366.85	3,301.65	3,301.65	-	3,301.65	3,301.65	
5050105000	Depreciation-Machinery and Equipment	5,202.32	-	5,202.32	36,416.24	5,202.32	-	5,202.32	41,618.56	5,202.32	-	5,202.32	46,820.88	46,820.88	-	46,820.88	46,820.88	
5050106000	Depreciation-Transportation Equipment	68,946.44	-	68,946.44	482,625.08	68,946.44	-	68,946.44	551,571.52	68,946.44	-	68,946.44	620,517.96	620,517.96	-	620,517.96	620,517.96	
5050107000	Depreciation-Furniture, Fixtures and Books	2,962.50	-	2,962.50	20,737.50	2,962.50	-	2,962.50	23,700.00	2,962.50	-	2,962.50	26,662.50	26,662.50	-	26,662.50	26,662.50	
5050109000	Depreciation-Leased Assets Improvements	193,243.55	-	193,243.55	1,352,704.85	193,243.55	-	193,243.55	1,545,948.40	193,243.55	-	193,243.55	1,739,191.95	1,739,191.95	-	1,739,191.95	1,739,191.95	
5050115000	Depreciation-Right-of-Use Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5050199000	Depreciation-Other Property, Plant and Equipment	8,792.18	-	8,792.18	61,545.26	8,792.18	-	8,792.18	70,337.44	8,792.18	-	8,792.18	79,129.62	79,129.62	-	79,129.62	79,129.62	
5050199001	Depreciation-Other PPE, ROU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5050199002	Depreciation-Disaster Response and Rescue Equipment	6,959.84	-	6,959.84	48,718.88	6,959.84	-	6,959.84	55,678.72	6,959.84	-	6,959.84	62,638.56	62,638.56	-	62,638.56	62,638.56	
5050201000	Amortization - Intangible Assets	92,937.58	-	92,937.58	650,563.06	92,937.58	-	92,937.58	743,500.64	92,937.58	-	92,937.58	836,438.22	836,438.22	-	836,438.22	836,438.22	
5050302000	Impairment Loss-Loans and Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5050401000	Loss on Foreign Exchange (FOREX)	29,540,194.57	-	29,540,194.57	36,740,010.77	1,571,591.03	-	1,571,591.03	38,311,601.80	1,378,347.58	810,434.71	567,912.87	38,879,514.67	39,689,965.95	810,451.28	38,879,514.67	38,879,514.67	
5050401001	Unrealized Loss on Foreign Exhange (FOREX)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5050408000	Loss on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5050412000	Loss from Changes in Fair Value of Financial Instruments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5050425000	Loss on Sale of Unserviceable Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5050499000	Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL		**3,211,865,163.66**	**3,211,865,163.66**	**(0.00)**	**(0.00)**	**2,909,689,255.33**	**2,909,689,255.33**	**(0.00)**	**(0.00)**	**727,714,384.12**	**727,714,384.12**	**(0.00)**	**(0.00)**	**12,729,715,232.74**	**12,729,715,232.74**	**(0.00)**		
		-	-			-	-			-	-			-	-			

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