

PHILIPPINE RETIREMENT AUTHORITY  
TRIAL BALANCE  
AS OF DECEMBER 31, 2022

| ACCOUNT CODE | ACCOUNT TITLE   | ADJUSTMENTS<br>BALANCE BEGINNING | CY 2022          |                  | YTD BALANCE      | INCREASE/<br>(DECREASE) | % Change |
|--------------|---|----------------------------------|------------------|------------------|------------------|-------------------------|----------|
|              |   |                                  | DEBIT            | CREDIT           |                  |                         |          |
| 1010101000   | Cash-Collecting Officers  | 0.00                             | -                | -                | 0.00             | -                       | 0%       |
| 1010101001   | Cash-Collecting Officers-Local Currency                         | 228,561.12                       | 245,456,074.24   | 244,775,814.78   | 908,820.58       | 680,259.46              | 298%     |
| 1010101002   | Cash-Collecting Officers-Foreign Currency                       | 108,117.88                       | 225,155,776.32   | 225,193,085.35   | 70,808.85        | 37,309.03               | -35%     |
| 1010102000   | Petty Cash  | 18,450.75                        | 18,378.00        | 39,483.00        | (2,654.25)       | 21,105.00               | -114%    |
| 1010102001   | Petty Cash-HO-OGM   | -                                | 30,000.00        | 30,000.00        | -                | -                       | -        |
| 1010102002   | Petty Cash-HO-MSD   | -                                | 35,000.00        | 35,000.00        | -                | -                       | -        |
| 1010102003   | Petty Cash-HO-ASD   | (160.00)                         | 70,000.00        | 70,000.00        | (160.00)         | -                       | 0%       |
| 1010102004   | Petty Cash-HO-FMD   | -                                | 15,000.00        | 15,000.00        | -                | -                       | -        |
| 1010102005   | Petty Cash-HO-CRPPD   | -                                | 35,800.00        | 36,263.00        | (463.00)         | 463.00                  | -        |
| 1010102006   | Petty Cash-HO-ADS & PROMO                                       | -                                | -                | -                | -                | -                       | -        |
| 1010102007   | Petty Cash-HO-RRSD-Servicing                                    | 3,040.00                         | 400,000.35       | 150,000.35       | 253,040.00       | 250,000.00              | 8224%    |
| 1010102008   | Petty Cash-HO-RRSD-Processing                                   | 390.00                           | 200,000.00       | -                | 200,390.00       | 200,000.00              | 51282%   |
| 1010102009   | Petty Cash-HO-IAD   | -                                | -                | -                | -                | -                       | -        |
| 1010102010   | Petty Cash-Subic/Clark  | -                                | 30,000.00        | 30,000.00        | -                | -                       | -        |
| 1010102011   | Petty Cash-Baguio   | -                                | 30,000.00        | 30,301.00        | (301.00)         | 301.00                  | -        |
| 1010102012   | Petty Cash-Davao  | -                                | 30,000.00        | 30,000.00        | -                | -                       | -        |
| 1010102013   | Petty Cash-Cebu   | (8,443.50)                       | 60,000.00        | 60,000.00        | (8,443.50)       | -                       | 0%       |
| 1010103000   | Local Currency on Hand  | 5,000.00                         | -                | 5,000.00         | -                | 5,000.00                | -100%    |
| 1010104000   | Foreign Currency on Hand  | 15,299.70                        | 1,426.80         | -                | 16,726.50        | 1,426.80                | 9%       |
| 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 0052105463          | 279,518,679.48                   | 1,664,979,245.49 | 1,858,171,522.43 | 86,326,402.54    | 193,192,276.94          | -69%     |
| 1010202001   | Cash in Bank-Local Currency, CA LBP Cebu 0142104946             | 1,744,491.02                     | 33,183,914.61    | 22,277,810.43    | 12,650,595.20    | 10,906,104.18           | 625%     |
| 1010202002   | Cash in Bank-Local Currency, CA DBP HO 0405018673030            | 376,673.01                       | 1,410.00         | -                | 378,083.01       | 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 2204006682                | (8,864,372.32)                   | 1,682,285,230.11 | 1,507,751,935.55 | 165,668,922.24   | 174,533,294.56          | -1969%   |
| 1010303001   | Cash in Bank-Foreign Currency, SA LBP Cebu 0144020553           | 4,581,405.64                     | 13,431,621.24    | 1,360,765.65     | 16,632,261.23    | 12,070,855.59           | 265%     |
| 1010303002   | Cash in Bank-Foreign Currency, SA DBP HO 0405-018674-530        | 71,890,156.92                    | 782,960,712.44   | 822,969,014.04   | 31,881,855.32    | 40,008,301.60           | -56%     |
| 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                     | 122,929,666.13                   | 1,050,000,000.00 | 122,929,666.13   | 1,050,000,000.00 | 927,070,333.87          | 754%     |
| 1021102000   | Investments in Time Deposits-Foreign Currency                   | 2,184,457,202.74                 | 1,537,112,875.07 | 2,338,124,619.78 | 1,383,445,458.03 | 801,011,744.71          | -37%     |
| 1021102001   | Investments in Time Deposits-Foreign Currency-Restricted        | 206,025,083.45                   | 297,935,812.32   | 241,899,602.22   | 262,061,293.55   | 56,036,210.10           | 27%      |
| 1029901000   | Investments in Stocks   | 3,500,000.00                     | -                | -                | 3,500,000.00     | -                       | 0%       |
| 1030101000   | Accounts Receivable   | -                                | -                | 150.00           | (150.00)         | 150.00                  | -        |
| 1030101001   | Accounts Receivable-Annual PRA Fees                             | 120,511,105.26                   | 721,649,698.88   | 703,091,083.66   | 139,069,720.48   | 18,558,615.22           | 15%      |
| 1030101002   | Accounts Receivable-Management Fees                             | 61,697,174.99                    | 241,359,167.68   | 274,389,916.31   | 28,666,426.36    | 33,030,748.63           | -54%     |
| 1030101003   | Accounts Receivable-Visitorial Fees                             | 50,347,559.60                    | 55,478,818.01    | 37,827,391.94    | 67,998,985.67    | 17,651,426.07           | 35%      |
| 1030101004   | Accounts Receivable-Harmonization Fees                          | 2,753,378.94                     | 16,131,613.71    | 8,131,238.54     | 10,753,754.11    | 8,000,375.17            | 291%     |
| 1030101005   | Accounts Receivable-ID Fees                                     | -                                | 6,509.97         | 6,509.97         | -                | -                       | -        |
| 1030101006   | Accounts Receivable-Accreditation-Marketers                     | -                                | 833.30           | 833.30           | -                | -                       | -        |
| 1030101007   | Accounts Receivable-Accreditation-Facilities                    | -                                | 7,093.75         | 7,093.75         | -                | -                       | -        |
| 1030101200   | Allowance for Impairment-Accounts Receivable                    | -                                | -                | -                | -                | -                       | -        |
| 1030101201   | Allowance for Impairment-Accounts Receivable-Annual PRA Fees    | (72,754,954.63)                  | -                | 36,642,252.80    | (109,397,207.43) | 36,642,252.80           | 50%      |
| 1030101202   | Allowance for Impairment-Accounts Receivable-Management Fees    | (51,459,749.38)                  | 48,816,859.42    | -                | (2,642,889.96)   | 48,816,859.42           | -95%     |
| 1030101203   | Allowance for Impairment-Accounts Receivable-Harmonization Fees | (2,588,730.74)                   | 130,048.15       | 7,446,829.41     | (9,905,512.00)   | 7,316,781.26            | 283%     |

PHILIPPINE RETIREMENT AUTHORITY  
 TRIAL BALANCE  
 AS OF DECEMBER 31, 2022

| ACCOUNT CODE | ACCOUNT TITLE   | ADJUSTMENTS<br>BALANCE BEGINNING | CY 2022       |               | YTD BALANCE     | INCREASE/<br>(DECREASE) | % Change |
|--------------|---|----------------------------------|---------------|---------------|-----------------|-------------------------|----------|
|              |   |                                  | DEBIT         | CREDIT        |                 |                         |          |
| 1030101204   | Allowance for Impairment-Accounts Receivable-ID Fees                  | -                                | -             | -             | -               | -                       | -        |
| 1030101205   | Allowance for Impairment-Accounts Receivable-Accreditation-Marketers  | -                                | -             | -             | -               | -                       | -        |
| 1030101206   | Allowance for Impairment-Accounts Receivable-Accreditation-Facilities | -                                | -             | -             | -               | -                       | -        |
| 1030101207   | Allowance for Impairment-Accounts Receivable-Visitorial Fees          | (47,512,435.27)                  | -             | 10,946,773.98 | (58,459,209.25) | 10,946,773.98           | 23%      |
| 1030105000   | Interests Receivable  | 10,734,005.17                    | -             | -             | 10,734,005.17   | -                       | 0%       |
| 1030105001   | Interests Receivable-Local CTDs                                       | 278,640.58                       | 7,013,555.56  | 278,640.58    | 7,013,555.56    | 6,734,914.98            | 2417%    |
| 1030105002   | Interests Receivable-Foreign CTDs                                     | 20,826,953.49                    | 5,153,059.61  | 28,715,933.26 | (2,735,920.16)  | 23,562,873.65           | -113%    |
| 1030105003   | Interests Receivable-Visa Deposit-Retiree Sharee                      | 1,936,819.11                     | 2,173,446.99  | 1,947,956.47  | 2,162,309.63    | 225,490.52              | 12%      |
| 1030105004   | Interests Receivable-Visa Deposit-PRA Share                           | 13,555,899.86                    | 21,942,541.63 | 13,639,323.69 | 21,859,117.80   | 8,303,217.94            | 61%      |
| 1030105200   | Allowance for Impairment-Interests Receivable                         | -                                | -             | -             | -               | -                       | -        |
| 1039901000   | Receivables-Disallowances/Charges                                     | 232,628.84                       | -             | -             | 232,628.84      | -                       | 0%       |
| 1039902000   | Due from Officers and Employees                                       | 179,317.95                       | 101,178.45    | 99,209.34     | 181,287.06      | 1,969.11                | 1%       |
| 1039999000   | Other Receivables   | 11,657,951.81                    | -             | 33,106.28     | 11,624,845.53   | 33,106.28               | 0%       |
| 1039999200   | Allowance for Impairment-Other Receivables                            | (4,529,357.12)                   | -             | -             | (4,529,357.12)  | -                       | 0%       |
| 1040401000   | Office Supplies Inventory   | 188,458.47                       | 253,768.87    | 188,458.47    | 253,768.87      | 65,310.40               | 35%      |
| 1040401001   | Office Supplies Inventory - IT Supplies                               | 310,324.30                       | 241,896.10    | 310,324.30    | 241,896.10      | 68,428.20               | -22%     |
| 1040401200   | Allowance for Impairment-Office Supplies Inventory                    | -                                | -             | -             | -               | -                       | -        |
| 1040402000   | Accountable Forms, Plates and Stickers Inventory                      | -                                | -             | -             | -               | -                       | -        |
| 1040402001   | Accountable Official Receipts Inventory                               | 3,520.00                         | 8,616.00      | 3,520.00      | 8,616.00        | 5,096.00                | 145%     |
| 1040402002   | Accountable Checkbook Inventory                                       | 15,810.00                        | 8,346.00      | 15,810.00     | 8,346.00        | 7,464.00                | -47%     |
| 1040402003   | Accountable Visa Stickers Inventory                                   | 1,298,000.00                     | 1,068,322.00  | 1,298,000.00  | 1,068,322.00    | 229,678.00              | -18%     |
| 1040402004   | Accountable PRA ID Inventory  | 41,414.90                        | 12,112.50     | 41,414.90     | 12,112.50       | 29,302.40               | -71%     |
| 1040402200   | Allowance for Impairment-Accountable Forms, Plates and Stickers Inven | -                                | -             | -             | -               | -                       | -        |
| 1040406000   | Drugs and Medicines Inventory   | 10,146.00                        | 43,200.00     | 10,146.00     | 43,200.00       | 33,054.00               | 0%       |
| 1040407000   | Medical, Dental and Laboratory Supplies Inventory                     | 70,695.76                        | 46,982.71     | 70,695.76     | 46,982.71       | 23,713.05               | 0%       |
| 1040416000   | Information Materials Inventory                                       | 1,974,854.20                     | -             | -             | 1,974,854.20    | -                       | 0%       |
| 1040416200   | Allowance for Impairment-Information Materials Inventory              | -                                | -             | -             | -               | -                       | -        |
| 1060401000   | Buildings   | 55,389,982.38                    | -             | -             | 55,389,982.38   | -                       | 0%       |
| 1060401100   | Accumulated Depreciation-Buildings                                    | (41,613,781.03)                  | -             | 1,675,362.84  | (43,289,143.87) | 1,675,362.84            | 4%       |
| 1060401200   | Accumulated Impairment Losses-Buildings                               | -                                | -             | -             | -               | -                       | -        |
| 1060499000   | Other Structures  | 75,000.00                        | -             | -             | 75,000.00       | -                       | 0%       |
| 1060499100   | Accumulated Depreciation-Other Structures                             | (45,489.40)                      | -             | 4,402.20      | (49,891.60)     | 4,402.20                | 10%      |
| 1060499200   | Accumulated Impairment Losses-Other Structures                        | -                                | -             | -             | -               | -                       | -        |
| 1060502000   | Office Equipment  | 2,631,454.45                     | -             | 892,453.57    | 1,739,000.88    | 892,453.57              | -34%     |
| 1060502100   | Accumulated Depreciation-Office Equipment                             | (2,306,972.21)                   | 835,685.86    | 93,814.44     | (1,565,100.79)  | 741,871.42              | -32%     |
| 1060502200   | Accumulated Impairment Losses-Office Equipment                        | -                                | -             | -             | -               | -                       | -        |
| 1060503000   | Information and Communication Technology Equipment                    | 39,328,627.53                    | 3,138,650.00  | 10,008,297.39 | 32,458,980.14   | 6,869,647.39            | -17%     |
| 1060503100   | Accumulated Depreciation-Information and Communication Technology     | (25,843,095.89)                  | 6,609,069.34  | 4,046,676.70  | (23,280,703.25) | 2,562,392.64            | -10%     |
| 1060503200   | Accumulated Impairment Losses-Information and Communication Tech      | -                                | -             | -             | -               | -                       | -        |
| 1060509000   | Disaster Response and Rescue Equipment                                | 927,978.42                       | -             | -             | 927,978.42      | -                       | 0%       |
| 1060509100   | Accumulated Depreciation-Disaster Response and Rescue Equipment       | (167,036.16)                     | -             | 83,518.08     | (250,554.24)    | 83,518.08               | 50%      |
| 1060599000   | Other Equipment   | 956,783.03                       | -             | 531,715.33    | 425,067.70      | 531,715.33              | -56%     |
| 1060599100   | Accumulated Depreciation-Other Equipment                              | (689,600.92)                     | 469,202.15    | 84,240.00     | (284,638.77)    | 384,962.15              | -57%     |
| 1060599200   | Accumulated Impairment Losses-Other Equipment                         | -                                | -             | -             | -               | -                       | -        |
| 1060601000   | Motor Vehicles  | 18,529,724.00                    | -             | -             | 18,529,724.00   | -                       | 0%       |
| 1060601100   | Accumulated Depreciation-Motor Vehicles                               | (13,367,323.44)                  | -             | 827,357.28    | (14,194,680.72) | 827,357.28              | 6%       |
| 1060601200   | Accumulated Impairment Losses-Motor Vehicles                          | -                                | -             | -             | -               | -                       | -        |
| 1060701000   | Furniture and Fixtures  | 5,890,683.22                     | 88,000.00     | 88,000.00     | 5,890,683.22    | -                       | 0%       |
| 1060701100   | Accumulated Depreciation-Furniture and Fixtures                       | (4,699,412.31)                   | 2,361,558.11  | 2,943,724.66  | (5,281,578.86)  | 582,166.55              | 12%      |
| 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   | -                       | 0%       |
| 1060902100   | Accumulated Depreciation-Leased Assets Improvements, Buildings        | (5,157,644.02)                   | -             | 2,318,922.72  | (7,476,566.74)  | 2,318,922.72            | 45%      |
| 1060902200   | Accumulated Impairment Losses-Leased Assets Improvements, Buildin     | -                                | -             | -             | -               | -                       | -        |
| 1060999000   | Other Leased Assets Improvements                                      | -                                | -             | -             | -               | -                       | -        |

PHILIPPINE RETIREMENT AUTHORITY  
 TRIAL BALANCE  
 AS OF DECEMBER 31, 2022

| ACCOUNT CODE | ACCOUNT TITLE  | ADJUSTMENTS<br>BALANCE BEGINNING | CY 2022          |                | YTD BALANCE       | INCREASE/<br>(DECREASE) | % Change |
|--------------|--|----------------------------------|------------------|----------------|-------------------|-------------------------|----------|
|              |  |                                  | DEBIT            | CREDIT         |                   |                         |          |
| 1060999100   | Accumulated Depreciation-Other Leased Assets                         | -                                | -                | -              | -                 | -                       | -        |
| 1060999200   | Accumulated Impairment Losses-Other Leased Assets Improvements       | -                                | -                | -              | -                 | -                       | -        |
| 1069999000   | Other Property, Plant and Equipment                                  | 2,435,841.57                     | -                | 479,152.17     | 1,956,689.40      | 479,152.17              | -20%     |
| 1069999100   | Accumulated Depreciation-Other Property, Plant and Equipment         | (2,094,822.88)                   | 403,330.96       | 48,828.84      | (1,740,320.76)    | 354,502.12              | -17%     |
| 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      | -                       | 0%       |
| 1080102100   | Accumulated Amortization-Computer Software                           | (1,770,480.00)                   | -                | 503,280.00     | (2,273,760.00)    | 503,280.00              | 28%      |
| 1080103000   | Websites   | 1,335,000.00                     | -                | -              | 1,335,000.00      | -                       | 0%       |
| 1080103100   | Accumulated Amortization-Websites                                    | (780,975.00)                     | -                | 240,300.00     | (1,021,275.00)    | 240,300.00              | 31%      |
| 1069803000   | Development in progress-Website                                      | -                                | 2,400,000.00     | -              | 2,400,000.00      | 2,400,000.00            | -        |
| 1120101000   | Deferred Tax Assets  | 1,120,401,119.05                 | 464,091,731.40   | -              | 1,584,492,850.45  | 464,091,731.40          | 41%      |
| 1130102000   | Right-of-Use Assets, Buildings and Other Structures                  | 100,199,114.78                   | -                | -              | 100,199,114.78    | -                       | 0%       |
| 1130102100   | Accumulated Depreciation-Right-of-Use Assets, Buildings and Other St | (40,081,505.38)                  | -                | 20,257,508.64  | (60,319,014.02)   | 20,257,508.64           | 51%      |
| 1990101000   | Advances for Operating Expenses                                      | -                                | -                | -              | -                 | -                       | -        |
| 1990103000   | Advances to Special Disbursing Officer                               | 142,373.75                       | 772,933.00       | 885,123.00     | 30,183.75         | 112,190.00              | -79%     |
| 1990104000   | Advances to Officers and Employees                                   | (816.47)                         | 2,310,821.89     | 2,311,181.47   | (1,176.05)        | 359.58                  | 44%      |
| 1990205000   | Prepaid Insurance  | 124,118.09                       | 78,610.34        | 8,260.54       | 194,467.89        | 70,349.80               | 57%      |
| 1990208000   | Creditable Withholding Tax at Source                                 | 24,883,455.85                    | 5,850,189.14     | 9,002,934.15   | 21,530,710.84     | 3,352,745.01            | -13%     |
| 1990299000   | Other Prepayments  | 1,173,043.90                     | 3,691,951.95     | 3,141,275.24   | 1,723,720.61      | 550,676.71              | 47%      |
| 1990302000   | Guaranty Deposits  | 5,384,899.55                     | 150,950.41       | -              | 5,535,849.96      | 150,950.41              | 3%       |
| 1990401000   | Restricted Fund-Visa Deposits-Receiving                              | 17,320,468,453.35                | 2,354,357,783.23 | 529,840,383.33 | 19,144,985,853.25 | 1,824,517,399.90        | 11%      |
| 1990401001   | Restricted Fund-Visa Deposits-Disbursing                             | 159,683,836.65                   | 528,454,809.99   | 527,547,398.04 | 160,591,248.60    | 907,411.95              | 1%       |
| 1990401002   | Restricted Fund-Interest on Visa Deposits                            | 24,136,578.24                    | -                | -              | 24,136,578.24     | -                       | 0%       |
| 1999908000   | Deferred Charges/Losses  | -                                | -                | -              | -                 | -                       | -        |
| 2010101000   | Accounts Payable   | (42,349,434.98)                  | 765,576,744.40   | 779,559,149.88 | (56,331,840.46)   | 13,982,405.48           | 33%      |
| 2010102000   | Due to Officers and Employees  | (2,638,955.30)                   | 71,177,530.94    | 72,144,347.71  | (3,605,772.07)    | 966,816.77              | 37%      |
| 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  | (775,327.17)                     | 7,881,722.36     | 8,699,726.55   | (1,593,331.36)    | 818,004.19              | 106%     |
| 2020101002   | Due to BIR-EWT-Goods (1%)  | (91,826.88)                      | 101,494.08       | 96,526.95      | (86,859.75)       | 4,967.13                | -5%      |
| 2020101003   | Due to BIR-EWT-Services (2%)   | (608,609.97)                     | 739,414.61       | 967,867.38     | (837,062.74)      | 228,452.77              | 38%      |
| 2020101004   | Due to BIR-EWT-Rent (5%)   | (289,729.07)                     | 1,196,764.02     | 1,045,991.07   | (118,956.12)      | 150,772.95              | -56%     |
| 2020101005   | Due to BIR-EWT-IP (5%)   | (5,700.47)                       | 50,096.12        | 54,356.51      | (9,980.86)        | 4,260.39                | 75%      |
| 2020101006   | Due to BIR-EWT-IP (10%)  | (59,048.62)                      | 71,485.07        | 83,582.49      | (71,146.04)       | 12,097.42               | 20%      |
| 2020101007   | Due to BIR-EWT-NIP (10%)   | -                                | -                | -              | -                 | -                       | -        |
| 2020101008   | Due to BIR-EWT-NIP (15%)   | (3,050,077.83)                   | 5,110,820.24     | 4,927,304.19   | (2,866,561.78)    | 183,516.05              | -6%      |
| 2020101009   | Due to BIR-Percentage (3%)   | (213,296.70)                     | 299,298.71       | 306,813.72     | (220,811.71)      | 7,515.01                | 4%       |
| 2020101010   | Due to BIR-Overseas Communication Tax (10%)                          | -                                | -                | 45.14          | (45.14)           | 45.14                   | -        |
| 2020112000   | VAT Payable-Goods (5%)   | (1,835,491.18)                   | 367,503.52       | 426,199.08     | (1,894,186.74)    | 58,695.56               | 3%       |
| 2020112001   | VAT Payable-Services (5%)  | (1,291,896.89)                   | 3,312,757.97     | 3,451,799.94   | (1,430,938.86)    | 139,041.97              | 11%      |
| 2020113000   | Income Tax Payable   | (101,226,175.17)                 | 159,525,458.72   | 216,726,110.36 | (158,426,826.81)  | 57,200,651.64           | 57%      |
| 2020102000   | Due to GSIS  | (2,943,256.99)                   | 27,433.98        | 31,202.74      | (2,947,025.75)    | 3,768.76                | 0%       |
| 2020102001   | Due to GSIS-Contribution-Employee                                    | 48,706.44                        | 4,532,656.80     | 5,065,652.56   | (484,289.32)      | 532,995.76              | -1094%   |
| 2020102002   | Due to GSIS-Contribution-Employer                                    | 135,563.11                       | 6,038,975.34     | 6,753,819.01   | (579,280.56)      | 714,843.67              | -527%    |
| 2020102003   | Due to GSIS-Optional Insurance                                       | 241.10                           | 107.40           | 35.80          | 312.70            | 71.60                   | 30%      |
| 2020102004   | Due to GSIS-ECC  | (6,400.00)                       | 98,200.00        | 98,050.00      | (6,250.00)        | 150.00                  | -2%      |
| 2020102005   | Due to GSIS-Loans-Policy   | (1,566.64)                       | 82,434.00        | 54,933.36      | 25,934.00         | 27,500.64               | -1755%   |
| 2020102006   | Due to GSIS-Loans-Optional Insurance                                 | 90.70                            | 300.00           | 100.00         | 290.70            | 200.00                  | 221%     |

PHILIPPINE RETIREMENT AUTHORITY  
TRIAL BALANCE  
AS OF DECEMBER 31, 2022

| ACCOUNT CODE | ACCOUNT TITLE   | ADJUSTMENTS<br>BALANCE BEGINNING | CY 2022        |                  | YTD BALANCE         | INCREASE/<br>(DECREASE) | % Change |
|--------------|---|----------------------------------|----------------|------------------|---------------------|-------------------------|----------|
|              |   |                                  | DEBIT          | CREDIT           |                     |                         |          |
| 2020102007   | Due to GSIS-Loans-Calamity                            | (27,229.21)                      | 282,100.00     | 275,647.86       | (20,777.07)         | 6,452.14                | -24%     |
| 2020102008   | Due to GSIS-Loans-Education                           | -                                | 983.33         | 983.33           | -                   | -                       | -        |
| 2020102009   | Due to GSIS-Loans-Consolidated                        | 122,301.82                       | 1,767,671.58   | 1,744,281.71     | 145,691.69          | 23,389.87               | 19%      |
| 2020102010   | Due to GSIS-Loans-Salary                              | -                                | -              | -                | -                   | -                       | -        |
| 2020102011   | Due to GSIS- Computer Loan                            | (24,583.25)                      | 331,382.21     | 333,348.90       | (26,549.94)         | 1,966.69                | 8%       |
| 2020102012   | Due to GSIS-Multi-purpose Loan (MPL)                  | (117,819.79)                     | 2,104,246.14   | 2,133,429.55     | (147,003.20)        | 29,183.41               | 25%      |
| 2020103000   | Due to Pag-IBIG                                       | (89,243.85)                      | -              | -                | (89,243.85)         | -                       | 0%       |
| 2020103001   | Due to Pag-IBIG-Contribution-Employee                 | (35,100.00)                      | 204,750.00     | 206,450.00       | (36,800.00)         | 1,700.00                | 5%       |
| 2020103002   | Due to Pag-IBIG-Contribution-Employer                 | (18,849.88)                      | 104,650.00     | 106,350.00       | (20,549.88)         | 1,700.00                | 9%       |
| 2020103004   | Due to Pag-IBIG-Loan-Calamity                         | (45,739.90)                      | 433,723.76     | 434,933.07       | (46,949.21)         | 1,209.31                | 3%       |
| 2020104000   | Due to PhilHealth                                     | (296,299.29)                     | 609.56         | 609.56           | (296,299.29)        | -                       | 0%       |
| 2020104001   | Due to PhilHealth-Contribution-Employee               | (48,838.26)                      | 974,429.35     | 1,014,592.80     | (89,001.71)         | 40,163.45               | 82%      |
| 2020104002   | Due to PhilHealth-Contribution-Employer               | 178,150.91                       | 980,305.56     | 1,026,771.58     | 129,684.89          | 46,468.02               | -26%     |
| 2020105000   | Due to Other NGAs                                     | 692,782.75                       | -              | -                | 692,782.75          | -                       | 0%       |
| 2020105001   | Due to Other NGAs-Bureau of Immigration               | (498,023.08)                     | 616,500.00     | 732,578.82       | (612,101.90)        | 116,078.82              | 23%      |
| 2020105002   | Due to Other NGAs-COA                                 | -                                | -              | -                | -                   | -                       | -        |
| 2020105003   | Due to Other NGAs-Bureau of Immigration (Downgrading) | (646,447.31)                     | 859,890.00     | 976,050.00       | (762,607.31)        | 116,160.00              | 18%      |
| 2020105004   | Due to Other NGAs-Bureau of Immigration (Restamping)  | (959,267.19)                     | 1,182,680.00   | 1,212,057.82     | (988,645.01)        | 29,377.82               | 3%       |
| 2020106001   | Due to Other Government Corporations-LanbBank         | (675,116.91)                     | 4,919,681.19   | 4,908,279.89     | (663,715.61)        | 11,401.30               | -2%      |
| 2020106000   | Due to Other Government Agencies (LBP Buendia)        | (690,661.68)                     | -              | -                | (690,661.68)        | -                       | 0%       |
| 2020109000   | Due to Treasurer of the Philippines                   | -                                | -              | -                | -                   | -                       | -        |
| 2030105000   | Due to Other Funds                                    | (9,417.29)                       | 9,417.29       | -                | 0.00                | 9,417.29                | -100%    |
| 2030105001   | Due to Other Funds-PRAEC Fund Contribution            | (3,000.00)                       | 163,500.00     | 160,500.00       | -                   | 3,000.00                | -100%    |
| 2030105002   | Due to Other Funds-PRAEC Fund Loans                   | (3,750.00)                       | 181,250.00     | 177,500.00       | -                   | 3,750.00                | -100%    |
| 2030105003   | Due to Other Funds-PRAECC Contribution                | (13,589.52)                      | 697,059.61     | 683,470.09       | -                   | 13,589.52               | -100%    |
| 2030105004   | Due to Other Funds-PRAECC Loans                       | -                                | 89,687.09      | 89,687.09        | -                   | -                       | -        |
| 2030105005   | Due to Other Funds-PRAEA                              | -                                | -              | -                | -                   | -                       | -        |
| 2040101000   | Trust Liabilities-Visa Deposits                       | (17,754,604,975.69)              | 522,366,628.19 | 2,379,764,789.81 | (19,612,003,137.31) | 1,857,398,161.62        | 10%      |
| 2040101001   | Trust Liabilities-Visa Deposits (Not used)            | -                                | -              | -                | -                   | -                       | -        |
| 2040101002   | Trust Liabilities-Interest-Retiree Share              | (220,835,906.52)                 | 5,876,215.83   | 24,616,681.22    | (239,576,351.91)    | 18,740,445.39           | 8%       |
| 2040104000   | Guaranty/Security Deposits Payable                    | (303,517.44)                     | 722,745.27     | -                | 419,227.83          | 722,745.27              | -238%    |
| 2040105000   | Customers' Deposits Payable                           | (6,348,428.35)                   | 3,274,511.45   | 3,957,030.55     | (7,030,947.45)      | 682,519.10              | 11%      |
| 2050299000   | Other Unearned Revenue/Income                         | (42,456,865.05)                  | 34,141,089.00  | 21,060.00        | (8,338,836.05)      | 34,120,029.00           | -80%     |
| 2050299001   | Unearned Income-Annual PRA Fees                       | (312,142,717.07)                 | 178,302,200.89 | 244,811,079.52   | (378,651,595.70)    | 66,508,878.63           | 21%      |
| 2050299003   | Unearned Revenue-Visitorial Fees                      | (8,258,931.99)                   | 8,987,392.48   | 10,813,929.49    | (10,083,469.00)     | 1,826,537.01            | 22%      |
| 2050299004   | Unearned Revenue-Harmonization Fees                   | (948,309.96)                     | 2,892,960.09   | 3,007,517.01     | (1,062,866.88)      | 114,556.92              | 12%      |
| 2050299005   | Unearned Income-Retiree ID Fees                       | (2,894,868.44)                   | -              | 1,046.20         | (2,895,914.64)      | 1,046.20                | 0%       |
| 2050299006   | Unearned Income-Accreditation-Marketers               | (63,110.07)                      | -              | -                | (63,110.07)         | -                       | 0%       |
| 2060101000   | Pension Benefits Payable                              | -                                | -              | -                | -                   | -                       | -        |
| 2060102000   | Leave Benefits Payable                                | (10,332,319.13)                  | 3,222,768.12   | 6,754,776.26     | (13,864,327.27)     | 3,532,008.14            | 34%      |
| 2060103000   | Retirement Gratuity Payable                           | -                                | -              | -                | -                   | -                       | -        |
| 2060104000   | Provision for Product Warranty                        | -                                | -              | -                | -                   | -                       | -        |
| 2060105000   | Provision for Environmental Damages                   | -                                | -              | -                | -                   | -                       | -        |
| 2060199000   | Other Provisions                                      | -                                | -              | -                | -                   | -                       | -        |
| 2090101000   | Deferred Tax Liabilities                              | (908,074,293.48)                 | -              | 414,535,065.37   | (1,322,609,358.85)  | 414,535,065.37          | 46%      |
| 2100101000   | Lease Payable   | (65,778,163.86)                  | 22,534,446.54  | -                | (43,243,717.32)     | 22,534,446.54           | -34%     |
| 2999990000   | Dividends Payable                                     | (250,000,000.00)                 | 417,690,588.01 | 167,690,588.01   | -                   | 250,000,000.00          | -100%    |
| 2999999000   | Other Payables  | (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                | -        |
| 2999999003   | Other Payable-PRAECC (Savings)                        | -                                | 297,000.00     | 305,500.00       | (8,500.00)          | 8,500.00                | -        |
| 2999999004   | Other Payable-PRAECC (Share Capital)                  | -                                | 220,000.00     | 228,750.00       | (8,750.00)          | 8,750.00                | -        |
| 2999999005   | Other Payable-PRAECC (Loan Amortization)              | -                                | 1,983,593.37   | 2,020,440.97     | (36,847.60)         | 36,847.60               | -        |
| 3010102000   | Government Equity                                     | (63,217,089.00)                  | -              | -                | (63,217,089.00)     | -                       | 0%       |
| 3070101000   | Retained Earnings/(Deficit)                           | (1,940,409,680.71)               | 224,995,477.16 | 40,548,781.66    | (1,755,962,985.21)  | 184,446,695.50          | -10%     |
| 4020102000   | Registration Fees                                     | -                                | 29,016.87      | 5,098,188.19     | (5,069,169.32)      | 5,069,169.32            | -        |
| 4020102001   | ID Fee-Courtesy                                       | -                                | 585.00         | 386,683.38       | (386,078.38)        | 386,078.38              | -        |

PHILIPPINE RETIREMENT AUTHORITY  
 TRIAL BALANCE  
 AS OF DECEMBER 31, 2022.

| ACCOUNT CODE | ACCOUNT TITLE  | ADJUSTMENTS<br>BALANCE BEGINNING | CY 2022        |                  | YTD BALANCE        | INCREASE/<br>(DECREASE) | % Change |
|--------------|--|----------------------------------|----------------|------------------|--------------------|-------------------------|----------|
|              |  |                                  | DEBIT          | CREDIT           |                    |                         |          |
| 4020102002   | ID Replacement   | -                                | -              | 100,489.39       | (100,489.39)       | 100,489.39              |          |
| 4020104000   | Clearance and Certification Fees                         | -                                | -              | 394,810.05       | (394,810.05)       | 394,810.05              |          |
| 4020126000   | Passport, Visa and Application Fees                      | -                                | 14,594,160.85  | 159,423,342.45   | (144,829,181.60)   | 144,829,181.60          |          |
| 4020126001   | Inclusion  | -                                | 30,286.50      | 5,138,646.73     | (5,108,360.23)     | 5,108,360.23            |          |
| 4020126002   | Inclusion- Excess  | -                                | 61,611.00      | 1,848,991.85     | (1,787,380.85)     | 1,787,380.85            |          |
| 4020113000   | Processing Fees  | -                                | 194,722.00     | 884,872.50       | (690,150.50)       | 690,150.50              |          |
| 4020113001   | SF-Restamping  | -                                | 2,129.12       | 652,273.68       | (650,144.56)       | 650,144.56              |          |
| 4020113002   | SF-Downgrading   | -                                | 522.70         | 157,627.73       | (157,105.03)       | 157,105.03              |          |
| 4020121000   | Accreditation Fees                                       | -                                | 36,447.66      | 2,071,448.33     | (2,035,000.67)     | 2,035,000.67            |          |
| 4020121001   | Marketer's ID  | -                                | -              | 26,100.00        | (26,100.00)        | 26,100.00               |          |
| 4020122000   | Cancellation Fees  | -                                | 2,174.10       | 796,788.57       | (794,614.47)       | 794,614.47              |          |
| 4020123000   | Harmonization Fees                                       | -                                | 5,827,628.52   | 16,161,236.97    | (10,333,608.45)    | 10,333,608.45           |          |
| 4020199000   | Other Service Income                                     | -                                | -              | -                | -                  | -                       |          |
| 4020205000   | Rent/Lease Income  | -                                | -              | -                | -                  | -                       |          |
| 4020234000   | Management Fees  | -                                | 123,126,752.85 | 272,266,860.37   | (149,140,107.52)   | 149,140,107.52          |          |
| 4020235000   | Visitorial Fees  | -                                | 21,809,766.01  | 52,586,484.20    | (30,776,718.19)    | 30,776,718.19           |          |
| 4020237000   | Annual PRA Fees  | -                                | 480,272,072.05 | 762,688,032.33   | (282,415,960.28)   | 282,415,960.28          |          |
| 4020237001   | Annual Fees-Excess Dependent                             | -                                | 25,217.00      | 755,562.91       | (730,345.91)       | 730,345.91              |          |
| 4020237002   | Annual Fees-Initial                                      | -                                | -              | 10,915,720.16    | (10,915,720.16)    | 10,915,720.16           |          |
| 4020299000   | Other Business Income                                    | -                                | -              | 25,970.34        | (25,970.34)        | 25,970.34               |          |
| 4020221000   | Interest Income  | -                                | 124,046.95     | 49,087,722.66    | (48,963,675.71)    | 48,963,675.71           |          |
| 4020221001   | Interest Income-DBP Visa Deposits                        | -                                | 21,083.50      | 13,491,785.57    | (13,470,702.07)    | 13,470,702.07           |          |
| 4050101000   | Gain on Foreign Exchange (FOREX)                         | -                                | 1,780,674.19   | 256,854,783.00   | (255,074,108.81)   | 255,074,108.81          |          |
| 4050101001   | Gain on Foreign Exchange (FOREX)-Unrealized              | -                                | -              | 1,658,140,261.46 | (1,658,140,261.46) | 1,658,140,261.46        |          |
| 4050104000   | Gain on Sale of Property, Plant and Equipment            | -                                | -              | -                | -                  | -                       |          |
| 4050111000   | Gain from Changes in Fair Value of Financial Instruments | -                                | -              | -                | -                  | -                       |          |
| 4069999000   | Miscellaneous Income                                     | -                                | 17,020.78      | 722,741.26       | (705,720.48)       | 705,720.48              |          |
| 5010101000   | Salaries and Wages-Regular                               | -                                | 57,587,538.37  | 102,693.40       | 57,484,844.97      | 57,484,844.97           |          |
| 5010102000   | Salaries and Wages-Casual/Contractual                    | -                                | -              | -                | -                  | -                       |          |
| 5010201000   | Personnel Economic Relief Allowance (PERA)               | -                                | 2,003,124.27   | 2,392.19         | 2,000,732.08       | 2,000,732.08            |          |
| 5010202000   | Representation Allowance                                 | -                                | 1,163,875.00   | -                | 1,163,875.00       | 1,163,875.00            |          |
| 5010203000   | Transportation Allowance                                 | -                                | 1,012,530.24   | -                | 1,012,530.24       | 1,012,530.24            |          |
| 5010204000   | Clothing/Uniform Allowance                               | -                                | 516,000.00     | 12,000.00        | 504,000.00         | 504,000.00              |          |
| 5010208000   | Productivity Incentive Allowance                         | -                                | 411,500.00     | -                | 411,500.00         | 411,500.00              |          |
| 5010210000   | Honoraria  | -                                | -              | -                | -                  | -                       |          |
| 5010211000   | Hazard Pay   | -                                | 5,500.00       | -                | 5,500.00           | 5,500.00                |          |
| 5010212000   | Longevity Pay  | -                                | 44,665.00      | -                | 44,665.00          | 44,665.00               |          |
| 5010212001   | Service Recognition Incentives                           | -                                | 1,644,000.00   | -                | 1,644,000.00       | 1,644,000.00            |          |
| 5010213000   | Overtime and Night Pay                                   | -                                | 1,552,637.38   | -                | 1,552,637.38       | 1,552,637.38            |          |
| 5010214000   | Year End Bonus   | -                                | 5,453,564.50   | -                | 5,453,564.50       | 5,453,564.50            |          |
| 5010215000   | Cash Gift  | -                                | 414,000.00     | -                | 414,000.00         | 414,000.00              |          |
| 5010216000   | Mid-Year Bonus   | -                                | 4,711,445.00   | -                | 4,711,445.00       | 4,711,445.00            |          |
| 5010299000   | Other Bonuses and Allowances                             | -                                | -              | -                | -                  | -                       |          |
| 5010301000   | Retirement and Life Insurance Premiums                   | -                                | 6,761,657.29   | 7,838.28         | 6,753,819.01       | 6,753,819.01            |          |
| 5010302000   | Pag-IBIG Contributions                                   | -                                | 98,050.00      | 100.00           | 97,950.00          | 97,950.00               |          |
| 5010303000   | Phil-Health Contributions                                | -                                | 1,026,771.58   | 900.00           | 1,025,871.58       | 1,025,871.58            |          |
| 5010304000   | Employees Compensation Insurance Premiums                | -                                | 98,050.00      | 100.00           | 97,950.00          | 97,950.00               |          |
| 5010305000   | Provident/Welfare Fund Contributions                     | -                                | -              | -                | -                  | -                       |          |
| 5010403000   | Terminal Leave Benefits                                  | -                                | 8,818,316.01   | 172,429.31       | 8,645,886.70       | 8,645,886.70            |          |
| 5010499000   | Other Personnel Benefits                                 | -                                | -              | -                | -                  | -                       |          |
| 5020101000   | Traveling Expenses-Local                                 | -                                | 643,228.50     | -                | 643,228.50         | 643,228.50              |          |
| 5020101001   | Traveling Expenses-Local-Marketing                       | -                                | 585,769.14     | 56,740.00        | 529,029.14         | 529,029.14              |          |
| 5020102000   | Traveling Expenses-Foreign                               | -                                | -              | -                | -                  | -                       |          |
| 5020102001   | Traveling Expenses-Foreign-Marketing                     | -                                | 2,306,621.38   | -                | 2,306,621.38       | 2,306,621.38            |          |
| 5020201000   | Training Expenses  | -                                | 830,055.11     | 189.62           | 829,865.49         | 829,865.49              |          |
| 5020301000   | Office Supplies Expenses                                 | -                                | 2,219,178.57   | 542,647.68       | 1,676,530.89       | 1,676,530.89            |          |
| 5020301001   | Office Supplies Expenses - IT Supplies                   | -                                | 556,223.25     | -                | 556,223.25         | 556,223.25              |          |

PHILIPPINE RETIREMENT AUTHORITY  
TRIAL BALANCE  
AS OF DECEMBER 31, 2022

| ACCOUNT CODE | ACCOUNT TITLE   | ADJUSTMENTS<br>BALANCE BEGINNING | CY 2022        |                | YTD BALANCE     | INCREASE/<br>(DECREASE) | % Change |
|--------------|---|----------------------------------|----------------|----------------|-----------------|-------------------------|----------|
|              |   |                                  | DEBIT          | CREDIT         |                 |                         |          |
| 5020302000   | Accountable Forms Expenses  | -                                | 22,000.00      | 12,000.00      | 10,000.00       | 10,000.00               |          |
| 5020302001   | Accountable Forms Expenses- Official Receipts                       | -                                | 43,520.00      | 8,616.00       | 34,904.00       | 34,904.00               |          |
| 5020302002   | Accountable Forms Expenses- Checkbook LBP 0052-1054-63              | -                                | 27,810.00      | 8,346.00       | 19,464.00       | 19,464.00               |          |
| 5020305000   | Food Supplies Expenses  | -                                | -              | -              | -               | -                       |          |
| 5020307000   | Drugs and Medicines Expenses  | -                                | 174,334.76     | 43,200.00      | 131,134.76      | 131,134.76              |          |
| 5020309000   | Fuel, Oil and Lubricants Expenses                                   | -                                | 1,444,033.32   | 4,490.08       | 1,439,543.24    | 1,439,543.24            |          |
| 5020311000   | Textbooks and Instructional Materials Expenses                      | -                                | -              | -              | -               | -                       |          |
| 5020321000   | Semi-Expendable Machinery and Equipment Expense                     | -                                | 1,246,132.86   | -              | 1,246,132.86    | 1,246,132.86            |          |
| 5020322000   | Semi-Expendable Furniture, Fixtures and Books Expense               | -                                | 527,553.57     | -              | 527,553.57      | 527,553.57              |          |
| 5020399000   | Other Supplies and Materials Expenses                               | -                                | -              | -              | -               | -                       |          |
| 5020402000   | Electricity Expenses  | -                                | 1,822,874.27   | 579,581.33     | 1,243,292.94    | 1,243,292.94            |          |
| 5020501000   | Postage and Courier Services  | -                                | 690,423.33     | 1,187.20       | 689,236.13      | 689,236.13              |          |
| 5020501001   | Postage and Courier Services-Marketing                              | -                                | 46,451.00      | -              | 46,451.00       | 46,451.00               |          |
| 5020502000   | Telephone Expenses  | -                                | 1,513,650.28   | 482,483.77     | 1,031,166.51    | 1,031,166.51            |          |
| 5020503000   | Internet Subscription Expenses                                      | -                                | 3,817,000.00   | 47,617.83      | 3,769,382.17    | 3,769,382.17            |          |
| 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                            | -                                | 98,483.81      | 5,225.89       | 93,257.92       | 93,257.92               |          |
| 5021101000   | Legal Services  | -                                | 1,256,214.00   | 2,000.00       | 1,254,214.00    | 1,254,214.00            |          |
| 5021102000   | Auditing Services   | -                                | 5,197,340.22   | -              | 5,197,340.22    | 5,197,340.22            |          |
| 5021103000   | Consultancy Services  | -                                | 4,271,100.00   | -              | 4,271,100.00    | 4,271,100.00            |          |
| 5021199000   | Other Professional Services   | -                                | -              | -              | -               | -                       |          |
| 5021201000   | Environment/Sanitary Services                                       | -                                | -              | -              | -               | -                       |          |
| 5021202000   | Janitorial Services   | -                                | -              | -              | -               | -                       |          |
| 5021203000   | Security Services   | -                                | 787,489.44     | 248,558.66     | 538,930.78      | 538,930.78              |          |
| 5021299000   | Other General Services  | -                                | 21,230,027.42  | 5,000.00       | 21,225,027.42   | 21,225,027.42           |          |
| 5021304000   | Repairs and Maintenance-Buildings and Other Structures              | -                                | 254,773.63     | -              | 254,773.63      | 254,773.63              |          |
| 5021305000   | Repairs and Maintenance-Machinery and Equipment                     | -                                | 5,075,758.98   | -              | 5,075,758.98    | 5,075,758.98            |          |
| 5021306000   | Repairs and Maintenance-Transportation Equipment                    | -                                | 498,031.70     | 18,445.00      | 479,586.70      | 479,586.70              |          |
| 5021307000   | Repairs and Maintenance-Furniture and Fixtures                      | -                                | 55,800.00      | -              | 55,800.00       | 55,800.00               |          |
| 5021309000   | Repairs and Maintenance-Leased Assets Improvements                  | -                                | -              | -              | -               | -                       |          |
| 5021399000   | Repairs and Maintenance-Other Property, Plant and Equipment         | -                                | -              | -              | -               | -                       |          |
| 5021501000   | Taxes, Duties and Licenses  | -                                | 37,802.24      | -              | 37,802.24       | 37,802.24               |          |
| 5021502000   | Fidelity Bond Premium   | -                                | 280,485.99     | 24,150.00      | 256,335.99      | 256,335.99              |          |
| 5021503000   | Insurance Expenses  | -                                | 17,151.77      | 5,765.63       | 11,386.14       | 11,386.14               |          |
| 5021504000   | Income Tax Expense - Current  | -                                | 206,948,686.22 | 26,275,019.95  | 180,673,666.27  | 180,673,666.27          |          |
| 5021504001   | Income Tax Expense - Deferred                                       | -                                | 414,535,065.37 | 464,091,731.40 | (49,556,666.03) | 49,556,666.03           |          |
| 5029901000   | Advertising, Promotions and Marketing Expenses                      | -                                | 28,701,932.31  | 543,299.71     | 28,158,632.60   | 28,158,632.60           |          |
| 5029901001   | Advertising, Promotions and Marketing Expenses - Others             | -                                | 774,076.05     | -              | 774,076.05      | 774,076.05              |          |
| 5029902000   | Printing and Publication Expenses                                   | -                                | 13,000.00      | -              | 13,000.00       | 13,000.00               |          |
| 5029903000   | Representation Expenses   | -                                | 4,178,635.61   | 4,375.00       | 4,174,260.61    | 4,174,260.61            |          |
| 5029903001   | Representation Expenses-BAC   | -                                | 5,100.00       | -              | 5,100.00        | 5,100.00                |          |
| 5029904000   | Transportation and Delivery Expenses                                | -                                | 387,875.00     | 15,000.00      | 372,875.00      | 372,875.00              |          |
| 5029904001   | Transportation and Delivery Expenses-Marketing                      | -                                | 16,869.00      | -              | 16,869.00       | 16,869.00               |          |
| 5029905000   | Rent/Lease Expenses   | -                                | 2,896,550.05   | 2,000,312.49   | 896,237.56      | 896,237.56              |          |
| 5029906000   | Membership Dues and Contribution to Organizations                   | -                                | 1,224,876.40   | 1,694.00       | 1,223,182.40    | 1,223,182.40            |          |
| 5029906001   | Membership Dues and Contribution to Organizations - Association and | -                                | 3,711,032.07   | -              | 3,711,032.07    | 3,711,032.07            |          |
| 5029906002   | Membership Dues and Contribution to Organizations - Contributions   | -                                | -              | -              | -               | -                       |          |
| 5029907000   | Subscription Expenses   | -                                | 48,700.00      | 4,980.00       | 43,720.00       | 43,720.00               |          |
| 5029908000   | Donations   | -                                | -              | -              | -               | -                       |          |
| 5029915000   | Fees and Commission Expenses  | -                                | -              | -              | -               | -                       |          |
| 5029918000   | Major Events and Conventions Expenses                               | -                                | 5,228,579.80   | -              | 5,228,579.80    | 5,228,579.80            |          |
| 5029999000   | Other Maintenance and Operating Expenses                            | -                                | 411,477.89     | 114,862.72     | 296,615.17      | 296,615.17              |          |
| 5030104000   | Bank Charges  | -                                | 17,534.96      | -              | 17,534.96       | 17,534.96               |          |
| 5030102000   | Interest Expense  | -                                | 1,933.34       | -              | 1,933.34        | 1,933.34                |          |

PHILIPPINE RETIREMENT AUTHORITY  
TRIAL BALANCE  
AS OF DECEMBER 31, 2022

| ACCOUNT CODE | ACCOUNT TITLE  | ADJUSTMENTS<br>BALANCE BEGINNING | CY 2022                  |                          | YTD BALANCE      | INCREASE/<br>(DECREASE) | % Change |
|--------------|--|----------------------------------|--------------------------|--------------------------|------------------|-------------------------|----------|
|              |  |                                  | DEBIT                    | CREDIT                   |                  |                         |          |
| 5040301000   | Cost of Services   | -                                | -                        | -                        | -                | -                       | -        |
| 5040301001   | Cost of Services-Bureau of Immigration                   | -                                | 14,979,450.00            | 187,210.00               | 14,792,240.00    | 14,792,240.00           |          |
| 5040301002   | Cost of Services-Marketers' Fee                          | -                                | 35,296,445.00            | 332,356.50               | 34,964,088.50    | 34,964,088.50           |          |
| 5040301003   | Cost of Sales - Visa Stickers                            | -                                | 1,328,000.00             | 1,068,322.00             | 259,678.00       | 259,678.00              |          |
| 5040301004   | Cost of Services-Medical                                 | -                                | -                        | -                        | -                | -                       | -        |
| 5040301005   | Cost of Services- Affirmation Membership Kit             | -                                | -                        | -                        | -                | -                       | -        |
| 5040301006   | Cost of Services- ID Renewal                             | -                                | -                        | -                        | -                | -                       | -        |
| 5040301007   | Cost of Services- PRA ID                                 | -                                | 1,593,864.90             | 12,112.50                | 1,581,752.40     | 1,581,752.40            |          |
| 5050104000   | Depreciation-Buildings and Other Structures              | -                                | 1,679,765.04             | -                        | 1,679,765.04     | 1,679,765.04            |          |
| 5050105000   | Depreciation-Machinery and Equipment                     | -                                | 4,308,249.22             | 39,302.71                | 4,268,946.51     | 4,268,946.51            |          |
| 5050106000   | Depreciation-Transportation Equipment                    | -                                | 827,357.28               | -                        | 827,357.28       | 827,357.28              |          |
| 5050107000   | Depreciation-Furniture, Fixtures and Books               | -                                | 105,665.10               | -                        | 105,665.10       | 105,665.10              |          |
| 5050109000   | Depreciation-Leased Assets Improvements                  | -                                | 2,318,922.72             | -                        | 2,318,922.72     | 2,318,922.72            |          |
| 5050115000   | Depreciation-Right-of-Use Assets                         | -                                | 20,257,508.64            | -                        | 20,257,508.64    | 20,257,508.64           |          |
| 5050199000   | Depreciation-Other Property, Plant and Equipment         | -                                | 48,828.84                | -                        | 48,828.84        | 48,828.84               |          |
| 5050199001   | Depreciation-Other PPE, ROU                              | -                                | -                        | -                        | -                | -                       | -        |
| 5050201000   | Amortization - Intangible Assets                         | -                                | 743,580.00               | -                        | 743,580.00       | 743,580.00              |          |
| 5050302000   | Impairment Loss-Loans and Receivables                    | -                                | 55,035,856.19            | 48,816,859.42            | 6,218,996.77     | 6,218,996.77            |          |
| 5050401000   | Loss on Foreign Exchange (FOREX)                         | -                                | 7,425,186.02             | 4,800,474.18             | 2,624,711.84     | 2,624,711.84            |          |
| 5050401001   | Unrealized Loss on Foreign Exchange (FOREX)              | -                                | 1,751,687,570.20         | -                        | 1,751,687,570.20 | 1,751,687,570.20        |          |
| 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   | -                                | -                        | -                        | -                | -                       | -        |
| <b>TOTAL</b> |  | <b>(0.00)</b>                    | <b>17,866,169,189.45</b> | <b>17,866,169,189.45</b> | <b>(0.00)</b>    |                         |          |