

Office of the Presidential Adviser on Peace, Reconciliation and Unity

Pre-Closing Trial Balance

Regular Agency Fund

As of May 31, 2022

**COA-OPAPP
RECEIVED**

Date: C. D. ERVAS

By: [Signature]

JUL 11 2022

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	1,940.62	
Petty Cash	1 01 01 020	990,308.60	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	47,075,103.59	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	15,268,610.01	
Due from National Government Agencies	1 03 03 010	3,279,180,405.52	
Due from Local Government Units	1 03 03 030	870,532,089.88	
Receivables-Disallowances/Charges	1 03 05 010	2,920,790.08	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	639,718,243.29	
Other Receivables	1 03 05 990	39,765,757.20	
Office Supplies Inventory	1 04 04 010	1,386,729.01	
Semi-Expendable Books	1 04 06 020	45,365.00	
Infrastructure Outlay-Communication Networks	1 06 03 060	3,688,090.00	
Other Structures	1 06 04 060	1,046,250.85	
Accumulated Depreciation-Other Structures	1 06 04 991		77,001.25
Machinery	1 06 05 010	286,000.00	
Accumulated Depreciation - Machineries	1 06 05 011		141,915.88
Office Equipment	1 06 05 020	28,629,337.25	
Accumulated Depreciation - Office Equipment	1 06 05 021		21,908,305.68
Information and Communication Technology Equipment	1 06 05 030	60,621,713.97	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		43,964,185.09

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Communication Equipment	1 06 05 070	6,554,151.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		5,297,459.98
Motor Vehicles	1 06 06 010	50,375,104.11	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		38,136,019.28
Furniture and Fixtures	1 06 07 010	7,929,320.15	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		5,157,590.66
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		676,535.00
Other Property and Plant Equipment	1 06 99 990	951,350.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		759,891.84
Computer Software	1 08 01 020	2,959,118.00	
Accumulated Amortization-Computer Software	1 08 01 021		2,717,260.79
Advances For Operating Expenses	1 99 01 010	5,382,459.77	
Advances To Special Disbursing Officer	1 99 01 030	27,490,378.16	
Advances To Officers And Employees	1 99 01 040	693,846.33	
Prepaid Rent	1 99 02 020	7,136,855.34	
Prepaid Insurance	1 99 02 050	165,788.60	
Other Prepaid Expenses	1 99 02 990	554,741.42	
Guaranty Deposits	1 99 03 020	2,825,406.65	
Other Deposits	1 99 03 990	150,000.00	
Accounts Payable	2 01 01 010		40,083,065.91
Due to BIR	2 02 01 010		6,553,779.13
Due to GSIS	2 02 01 020		1,167,428.16
Due to PAG-IBIG	2 02 01 030		185,910.23
Due to PHILHEALTH	2 02 01 040		1,042,427.04

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Due to Other GOCCs (DBP-Pasig)	2 02 01 060	525.00	
Accumulated Surplus/(Deficit)	3 01 01 010		4,084,669,460.95
Subsidy from National Government	4 03 01 010		1,120,719,685.90
Salaries and Wages - Casual/Contractual	5 01 01 020	47,106,048.06	
Personal Economic Relief Allowance (PERA)	5 01 02 010	1,711,363.62	
Representation Allowance (RA)	5 01 02 020	1,317,000.00	
Transportation Allowance (TA)	5 01 02 030	246,500.00	
Clothing/Uniform Allowance	5 01 02 040	1,008,000.00	
Honoraria	5 01 02 100	498,799.75	
Overtime and Night Pay	5 01 02 130	1,893,859.14	
Mid-Year Bonus-Civilian	5 01 02 160	9,322,763.00	
Retirement and Life Insurance Premiums	5 01 03 010	5,624,551.44	
Pag-IBIG Contributions	5 01 03 020	85,700.00	
PhilHealth Contributions	5 01 03 030	514,467.77	
Employees Compensation Insurance Premiums	5 01 03 040	85,000.00	
Terminal Leave Benefits	5 01 04 030	1,221,572.05	
Other Personnel Benefits	5 01 04 990	627,606.89	
Traveling Expenses - Local	5 02 01 010	4,540,922.02	
Traveling Expenses - Foreign	5 02 01 020	316,557.89	
Training Expenses	5 02 02 010	2,644,642.57	
Office Supplies Expenses	5 02 03 010	1,390,929.53	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	2,629,278.00	
Fuel, Oil and Lubricants Expenses	5 02 03 090	565,055.53	
Chemical and Filtering Supplies Expenses	5 02 03 130	9,800.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	73,280.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Semi-Expendable Furnitures and Fixtures Expenses	5 02 03 220	16,558.00	
Other Supplies and Materials Expenses	5 02 03 990	3,144.75	
Water Expenses	5 02 04 010	650,893.75	
Electricity Expenses	5 02 04 020	5,215,238.85	
Postage and Courier Services	5 02 05 010	36,317.32	
Telephone Expenses	5 02 05 020	596,535.14	
Internet Subscription Expenses	5 02 05 030	1,219,992.54	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	42,476.26	
Confidential Expenses	5 02 10 010	20,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	1,073,200.00	
Consultancy Services	5 02 11 030	5,549,271.08	
Other Professional Services	5 02 11 990	55,952,289.77	
Security Services	5 02 12 030	1,780,873.20	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	134,950.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	493,562.63	
Repairs and Maintenance - Leased Assets	5 02 13 080	468,036.00	
Financial Assistance to NGAs	5 02 14 020	32,679,294.26	
Financial Assistance to Local Government Units	5 02 14 030	17,202,839.70	
Subsidies-Others	5 02 14 990	3,630,932.64	
Taxes, Duties and Licenses	5 02 15 010	62,131.27	
Fidelity Bond Premiums	5 02 15 020	432,573.95	
Insurance Expenses	5 02 15 030	29,038.37	
Printing and Publication Expenses	5 02 99 020	5,413.00	
Representation Expenses	5 02 99 030	6,089,258.82	
Rent/Lease Expenses	5 02 99 050	23,001,060.31	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Subscriptions Expenses	5 02 99 070	2,456,541.40	
Other Maintenance and Operating Expenses	5 02 99 990	141,350.00	
Bank Charges	5 03 01 040	700.00	
Depreciation-Buildings and Other Structures	5 05 01 040	41,414.25	
Depreciation - Machinery And Equipment	5 05 01 050	3,733,020.30	
Depreciation - Transportation and Equipment	5 05 01 060	1,477,098.80	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	190,729.61	
Depreciation - Leased Assets Improvements	5 05 01 090	32,840.10	
Depreciation - Other Property, Plant and Equipment	5 05 01 990	75,315.25	
Amortization - Intangible Assets Computer Software	5 05 02 010	153,910.79	
TOTAL		5,373,257,922.77	5,373,257,922.77

CERTIFICATION

I hereby certify that the Trial Balance is a true complete statement of all accounts as shown in the ledger, prepared and presented in conformity with Generally Accepted State Accounting Principles and Standards.

Prepared by:


SUSIMA A. CRETENCIO

Peace Program Officer III/Accounting Bookkeeping Section

Certified Correct by:


SHERY ANNE D. PADERON, CPA

Peace Program Officer IV/ Accounting Division Head

Noted by:


MA. CORAZON B. ALMARIO
Director III-Finance Head