

Office of the Presidential Adviser on Peace, Reconciliation and Unity

Pre -Closing Trial Balance

ALL FUNDS

As of June 30, 2022

**COA-OPAPRU
RECEIVED**

Date: 8/3/22

By: ✓

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	700,195.76	
Petty Cash	1 01 01 020	1,020,202.00	
Cash In Bank - Local Currency, Current Account	1 01 02 020	70,777,132.47	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	61,515,279.33	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	113,812.42	
Due from National Government Agencies	1 03 03 010	3,233,832,563.68	
Due from Local Government Units	1 03 03 030	1,078,751,242.34	
Receivables-Disallowances/Charges	1 03 05 010	2,919,073.58	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	662,338,563.41	
Other Receivables	1 03 05 990	39,801,167.56	
Office Supplies Inventory	1 04 04 010	1,542,273.01	
Semi-Expendable Office Equipment	1 04 05 020	1,100.00	
Semi-Expendable Machinery and Equipment -Information and Communications Technology Equipment	1 04 05 030	1,000.00	
Semi-Expendable Books	1 04 06 020	-	
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		85,284.10
Machinery	1 06 05 010	286,000.00	
Accumulated Depreciation - Machineries	1 06 05 011		144,180.06
Office Equipment	1 06 05 020	29,651,126.97	
Accumulated Depreciation - Office Equipment	1 06 05 021		22,959,197.00
Information and Communication Technology Equipment	1 06 05 030	60,968,307.72	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		44,803,026.83
Communication Equipment	1 06 05 070	6,904,151.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		5,674,280.50
Motor Vehicles	1 06 06 010	50,375,104.11	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		38,431,439.04
Furniture and Fixtures	1 06 07 010	8,253,548.72	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		5,345,392.65
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		683,103.02
Other Property and Plant Equipment	1 06 99 990	1,401,350.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		1,159,704.89
Computer Software	1 08 01 020	2,959,118.00	
Accumulated Amortization-Computer Software	1 08 01 021		2,629,311.35
Advances For Operating Expenses	1 99 01 010	4,364,470.16	
Advances To Special Disbursing Officer	1 99 01 030	27,418,863.88	
Advances To Officers And Employees	1 99 01 040	342,872.51	
Prepaid Rent	1 99 02 020	7,271,855.34	
Prepaid Insurance	1 99 02 050	146,460.96	
Other Prepaid Expenses	1 99 02 990	554,741.42	
Guaranty Deposits	1 99 03 020	2,915,406.65	
Other Deposits	1 99 03 990	150,000.00	
Accounts Payable	2 01 01 010		35,487,031.24
Due to BIR	2 02 01 010		5,026,318.99
Due to GSIS	2 02 01 020		2,762,360.21
Due to PAG-IBIG	2 02 01 030		410,673.57
Due to PHILHEALTH	2 02 01 040		941,056.26
Due to Other GOCCs (DBP-Pasig)	2 02 01 060	1,550.00	
Due To NGAs	2 02 01 050		58,788,765.76
Guaranty/ Security Deposits Payable	2 04 010 40		72,500.00
Accumulated Surplus/(Deficit)	3 01 01 010		4,239,738,125.28
Interest Income	4 02 02 210		-
Subsidy from National Government	4 03 01 010		1,231,620,655.40
Salaries and Wages - Casual/Contractual	5 01 01 020	56,320,763.96	
Personal Economic Relief Allowance (PERA)	5 01 02 010	2,051,363.62	
Representation Allowance (RA)	5 01 02 020	1,578,000.00	
Transportation Allowance (TA)	5 01 02 030	356,500.00	
Clothing/Uniform Allowance	5 01 02 040	1,008,000.00	
Honoraria	5 01 02 100	844,200.75	
Overtime and Night Pay	5 01 02 130	2,292,272.00	
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	1,851,138.42	
Other Personnel Benefits	5 01 04 990	1,325,779.78	
Traveling Expenses - Local	5 02 01 010	5,766,994.91	
Traveling Expenses - Foreign	5 02 01 020	648,710.37	
Training Expenses	5 02 02 010	4,040,485.07	
Office Supplies Expenses	5 02 03 010	1,634,286.43	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	2,686,558.00	
Fuel, Oil and Lubricants Expenses	5 02 03 090	1,182,521.57	
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	
Semi-Expendable Furnitures and Fixtures Expenses	5 02 03 220	61,923.00	
Other Supplies and Materials Expenses	5 02 03 990	3,144.75	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Water Expenses	5 02 04 010	799,311.54	
Electricity Expenses	5 02 04 020	6,458,785.88	
Postage and Courier Services	5 02 05 010	45,122.44	
Telephone Expenses	5 02 05 020	757,562.42	
Internet Subscription Expenses	5 02 05 030	1,580,716.94	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	50,686.26	
Confidential Expenses	5 02 10 010	25,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	1,609,800.00	
Consultancy Services	5 02 11 030	7,613,658.60	
Other Professional Services	5 02 11 990	80,293,427.56	
Security Services	5 02 12 030	2,884,756.56	
Other General Services	5 02 12 990	252,000.00	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	159,308.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	805,048.85	
Repairs and Maintenance - Leased Assets	5 02 13 080	468,036.00	
Financial Assistance to NGAs	5 02 14 020	34,207,962.00	
Financial Assistance to Local Government Units	5 02 14 030	20,854,527.62	
Subsidies-Others	5 02 14 990	6,051,554.40	
Taxes, Duties and Licenses	5 02 15 010	109,451.30	
Fidelity Bond Premiums	5 02 15 020	712,869.95	
Insurance Expenses	5 02 15 030	48,366.01	
Printing and Publication Expenses	5 02 99 020	16,972.60	
Representation Expenses	5 02 99 030	7,949,542.01	
Rent/Lease Expenses	5 02 99 050	26,295,221.40	
Subscriptions Expenses	5 02 99 070	2,470,407.40	
Other Maintenance and Operating Expenses	5 02 99 990	158,190.00	
Bank Charges	5 03 01 040	1,100.00	
Depreciation-Buildings and Other Structures	5 05 01 040	49,697.10	
Depreciation - Machinery And Equipment	5 05 01 050	4,592,142.54	
Depreciation - Transportation and Equipment	5 05 01 060	1,772,518.56	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	244,441.75	
Depreciation - Leased Assets Improvements	5 05 01 090	39,408.12	
Depreciation - Other Property, Plant and Equipment	5 05 01 990	133,128.30	
Amortization - Intangible Assets Computer Software	5 05 02 010	65,961.35	
TOTAL		5,696,762,406.15	5,696,762,406.15

PARTICULARS

**ACCOUNT
UACS**

DEBIT

CREDIT

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