

Office of the Presidential Adviser on Peace, Reconciliation and Unity
Pre-Closing Trial Balance
Regular Agency Fund
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	695,745.76	
Petty Cash	1 01 01 020	1,020,202.00	
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	1,063,418,142.80	
Receivables-Disallowances/Charges	1 03 05 010	2,919,073.58	
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	1,542,273.01	
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	
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	28,655,336.25	
Accumulated Depreciation - Office Equipment	1 06 05 021		22,099,665.82

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Information and Communication Technology Equipment	1 06 05 030	60,621,713.97	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		44,485,203.55
Communication Equipment	1 06 05 070	6,554,151.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		5,341,780.54
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	7,929,320.15	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		5,195,901.94
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	951,350.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		774,954.89
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	26,890,846.88	
Advances To Officers And Employees	1 99 01 040	330,422.51	
Prepaid Rent	1 99 02 020	7,136,855.34	
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	2,825,406.65	
Other Deposits	1 99 03 990	150,000.00	
Accounts Payable	2 01 01 010		35,483,297.24
Due to BIR	2 02 01 010		5,039,248.84
Due to GSIS	2 02 01 020		2,762,360.21

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
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	
Accumulated Surplus/(Deficit)	3 01 01 010		4,188,228,066.02
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	5,720,810.91	
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	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
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	
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	80,100,974.55	
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	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Printing and Publication Expenses	5 02 99 020	16,972.60	
Representation Expenses	5 02 99 030	7,942,757.01	
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	4,491,983.64	
Depreciation - Transportation and Equipment	5 05 01 060	1,772,518.56	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	229,040.89	
Depreciation - Leased Assets Improvements	5 05 01 090	39,408.12	
Depreciation - Other Property, Plant and Equipment	5 05 01 990	90,378.30	
Amortization - Intangible Assets Computer Software	5 05 02 010	65,961.35	
TOTAL		5,584,356,181.85	5,584,356,181.85

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