

Office of the Presidential Adviser on Peace, Reconciliation and Unity
Pre -Closing Trial Balance
ALL FUNDS
As of October 31, 2022

**COA-OPAPRU
RECEIVED**

Date: 12/5/22

By: 

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	112,926.84	
Petty Cash	1 01 01 020	1,808,500.00	
Cash In Bank - Local Currency, Current Account	1 01 02 020	79,509,648.94	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	143,618,141.75	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	210,013,045.24	
Due from National Government Agencies	1 03 03 010	2,234,161,867.51	
Due from Local Government Units	1 03 03 030	880,842,277.75	
Receivables-Disallowances/Charges	1 03 05 010	2,912,207.58	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	661,398,872.66	
Other Receivables	1 03 05 990	39,801,167.56	
Office Supplies Inventory	1 04 04 010	1,459,909.96	
Semi-Expendable Office Equipment	1 04 05 020	35,000.00	
Semi-Expendable Furniture and Fixtures	1 04 06 010	86,781.40	
Infrastructure Outlay-Communication Networks	1 06 03 060	3,688,090.00	
Other Structures	1 06 04 060	859,580.85	
Accumulated Depreciation-Other Structures	1 06 04 991		91,330.47
Machinery	1 06 05 010	468,450.00	
Accumulated Depreciation - Machineries	1 06 05 011		115,712.58
Office Equipment	1 06 05 020	30,560,046.96	
Accumulated Depreciation - Office Equipment	1 06 05 021		23,421,777.10
Information and Communication Technology Equipment	1 06 05 030	61,515,807.72	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		45,647,511.16
Communication Equipment	1 06 05 070	4,752,649.30	
Accumulated Depreciation - Communications Equipment	1 06 05 071		3,317,056.40
Motor Vehicles	1 06 06 010	50,268,992.11	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		38,658,110.08
Furniture and Fixtures	1 06 07 010	8,054,248.72	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		5,288,177.52
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		704,536.48
Other Property and Plant Equipment	1 06 99 990	800,000.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		745,750.31
Computer Software	1 08 01 020	2,959,118.00	
Accumulated Amortization-Computer Software	1 08 01 021		2,673,285.59
Advances For Operating Expenses	1 99 01 010	2,713,669.34	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Advances To Special Disbursing Officer	1 99 01 030	26,037,598.19	
Advances To Officers And Employees	1 99 01 040	568,304.50	
Prepaid Rent	1 99 02 020	7,271,855.34	
Prepaid Insurance	1 99 02 050	103,563.20	
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		19,262,129.95
Due to BIR	2 02 01 010		2,333,104.89
Due to GSIS	2 02 01 020		1,177,079.74
Due to PAG-IBIG	2 02 01 030		277,060.26
Due to PHILHEALTH	2 02 01 040		1,387,846.11
Due To NGAs	2 02 01 050		57,724,238.50
Due to Other GOCCs (DBP-Pasig)	2 02 01 060	3,000.00	
Guaranty/ Security Deposits Payable	2 04 010 40		98,500.00
Accumulated Surplus/(Deficit)	3 01 01 010		3,889,584,839.11
Subsidy from National Government	4 03 01 010		1,721,480,294.23
Income from Grants and Donation in Cash	4 04 02 010		32,531,858.79
Salaries and Wages - Casual/Contractual	5 01 01 020	90,849,920.01	
Personal Economic Relief Allowance (PERA)	5 01 02 010	3,348,363.62	
Representation Allowance (RA)	5 01 02 020	2,461,000.00	
Transportation Allowance (TA)	5 01 02 030	713,500.00	
Clothing/Uniform Allowance	5 01 02 040	1,008,000.00	
Honoraria	5 01 02 100	2,227,596.33	
Overtime and Night Pay	5 01 02 130	4,194,315.38	
Mid-Year Bonus-Civilian	5 01 02 160	9,322,763.00	
Retirement and Life Insurance Premiums	5 01 03 010	10,894,520.16	
Pag-IBIG Contributions	5 01 03 020	150,200.00	
PhilHealth Contributions	5 01 03 030	1,208,335.30	
Employees Compensation Insurance Premiums	5 01 03 040	165,400.00	
Terminal Leave Benefits	5 01 04 030	2,996,782.70	
Other Personnel Benefits	5 01 04 990	2,211,433.46	
Traveling Expenses - Local	5 02 01 010	13,146,944.88	
Traveling Expenses - Foreign	5 02 01 020	729,199.13	
Training Expenses	5 02 02 010	10,711,759.14	
Office Supplies Expenses	5 02 03 010	3,496,568.71	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	2,745,940.97	
Fuel, Oil and Lubricants Expenses	5 02 03 090	4,787,399.55	
Chemical and Filtering Supplies Expenses	5 02 03 130	9,800.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	473,853.67	
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	1,365,885.15	
Electricity Expenses	5 02 04 020	11,015,480.52	
Gas/Heating Expenses	5 02 04 030	2,005.30	
Postage and Courier Services	5 02 05 010	82,443.65	
Telephone Expenses	5 02 05 020	1,549,875.26	
Internet Subscription Expenses	5 02 05 030	2,575,980.58	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	82,897.05	
Confidential Expenses	5 02 10 010	45,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	2,628,200.00	


PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Consultancy Services	5 02 11 030	15,842,424.68	
Other Professional Services	5 02 11 990	129,268,371.78	
Security Services	5 02 12 030	3,821,909.04	
Other General Services	5 02 12 990	252,000.00	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	197,169.07	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	1,393,967.48	
Repairs and Maintenance - Furnitures and Fixtures	5 02 13 070	21,000.00	
Repairs and Maintenance - Leased Assets	5 02 13 080	601,483.00	
Financial Assistance to NGAs	5 02 14 020	859,730,063.76	
Financial Assistance to Local Government Units	5 02 14 030	42,325,467.17	
Financial Assistance to Non-Government Organizations/Civil Society Organizations	5 02 14 050	939,690.75	
Subsidies-Others	5 02 14 990	13,096,280.49	
Taxes, Duties and Licenses	5 02 15 010	375,562.22	
Fidelity Bond Premiums	5 02 15 020	996,757.28	
Insurance Expenses	5 02 15 030	120,123.15	
Printing and Publication Expenses	5 02 99 020	180,190.14	
Representation Expenses	5 02 99 030	17,845,637.52	
Rent/Lease Expenses	5 02 99 050	53,422,466.97	
Subscriptions Expenses	5 02 99 070	2,651,990.73	
Other Maintenance and Operating Expenses	5 02 99 990	348,509.00	
Bank Charges	5 03 01 040	16,048.40	
Depreciation-Buildings and Other Structures	5 05 01 040	76,917.18	
Depreciation - Machinery And Equipment	5 05 01 050	6,364,169.59	
Depreciation - Transportation and Equipment	5 05 01 060	2,954,197.60	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	283,310.43	
Depreciation - Leased Assets Improvements	5 05 01 090	60,841.58	
Depreciation - Other Property, Plant and Equipment	5 05 01 990	167,169.97	
Amortization - Intangible Assets Computer Software	5 05 02 010	109,935.59	
TOTAL		5,846,520,199.27	5,846,520,199.27

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