

Office of the Presidential Adviser on Peace, Reconciliation and Unity
Pre-Closing Trial Balance
Regular Agency Fund
As of August 31, 2022

COA-OPAPRU

RECEIVED

Date: 10/5/22
 By: [Signature]

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	291,831.26	
Petty Cash	1 01 01 020	1,647,463.52	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	64,641,010.33	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	16,986,226.65	
Due from National Government Agencies	1 03 03 010	2,414,096,406.87	
Due from Local Government Units	1 03 03 030	871,882,325.22	
Receivables-Disallowances/Charges	1 03 05 010	2,915,640.58	
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	1,794,817.45	
Semi-Expendable Office Equipment	1 04 05 020	7,323.47	
Semi-Expendable Machinery and Equipment - Information and Communications Technology Equipment	1 04 05 030	49,392.00	
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		77,720.43
Machinery	1 06 05 010	218,450.00	
Accumulated Depreciation - Machineries	1 06 05 011		107,415.16
Office Equipment	1 06 05 020	29,088,951.25	
Accumulated Depreciation - Office Equipment	1 06 05 021		22,364,151.65

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		44,807,293.05
Communication Equipment	1 06 05 070	4,163,849.30	
Accumulated Depreciation - Communications Equipment	1 06 05 071		3,228,415.28
Motor Vehicles	1 06 06 010	50,375,104.11	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		39,022,278.56
Furniture and Fixtures	1 06 07 010	7,929,320.15	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		5,213,358.24
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		696,239.06
Other Property and Plant Equipment	1 06 99 990	350,000.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		332,500.31
Computer Software	1 08 01 020	2,959,118.00	
Accumulated Amortization-Computer Software	1 08 01 021		2,651,298.47
Advances For Operating Expenses	1 99 01 010	2,832,486.56	
Advances To Special Disbursing Officer	1 99 01 030	24,047,322.59	
Advances To Officers And Employees	1 99 01 040	318,767.00	
Prepaid Rent	1 99 02 020	7,136,855.34	
Prepaid Insurance	1 99 02 050	108,906.86	
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		29,012,248.38
Due to BIR	2 02 01 010		4,846,244.07
Due to GSIS	2 02 01 020		1,206,110.99

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Due to PAG-IBIG	2 02 01 030		186,060.26
Due to PHILHEALTH	2 02 01 040		841,725.14
Due to Other GOCCs (DBP-Pasig)	2 02 01 060	1,550.00	
Accumulated Surplus/(Deficit)	3 01 01 010		3,927,207,104.62
Subsidy from National Government	4 03 01 010		1,390,224,906.78
Salaries and Wages - Casual/Contractual	5 01 01 020	72,340,196.58	
Personal Economic Relief Allowance (PERA)	5 01 02 010	2,692,363.62	
Representation Allowance (RA)	5 01 02 020	1,922,000.00	
Transportation Allowance (TA)	5 01 02 030	652,000.00	
Clothing/Uniform Allowance	5 01 02 040	1,008,000.00	
Honoraria	5 01 02 100	1,940,255.10	
Overtime and Night Pay	5 01 02 130	3,165,444.78	
Mid-Year Bonus-Civilian	5 01 02 160	9,322,763.00	
Retirement and Life Insurance Premiums	5 01 03 010	8,656,752.72	
Pag-IBIG Contributions	5 01 03 020	134,600.00	
PhilHealth Contributions	5 01 03 030	806,253.44	
Employees Compensation Insurance Premiums	5 01 03 040	134,300.00	
Terminal Leave Benefits	5 01 04 030	1,864,636.93	
Other Personnel Benefits	5 01 04 990	1,434,240.35	
Traveling Expenses - Local	5 02 01 010	9,838,519.23	
Traveling Expenses - Foreign	5 02 01 020	729,199.13	
Training Expenses	5 02 02 010	8,058,544.55	
Office Supplies Expenses	5 02 03 010	2,174,120.43	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	2,728,294.97	
Fuel, Oil and Lubricants Expenses	5 02 03 090	2,335,695.30	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Insurance Expenses	5 02 15 030	90,627.48	
Printing and Publication Expenses	5 02 99 020	140,747.84	
Representation Expenses	5 02 99 030	13,053,528.03	
Rent/Lease Expenses	5 02 99 050	42,514,891.58	
Subscriptions Expenses	5 02 99 070	2,600,243.83	
Other Maintenance and Operating Expenses	5 02 99 990	324,089.00	
Bank Charges	5 03 01 040	16,048.40	
Depreciation-Buildings and Other Structures	5 05 01 040	63,307.14	
Depreciation - Machinery And Equipment	5 05 01 050	5,170,658.89	
Depreciation - Transportation and Equipment	5 05 01 060	2,363,358.08	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	246,497.19	
Depreciation - Leased Assets Improvements	5 05 01 090	52,544.16	
Depreciation - Other Property, Plant and Equipment	5 05 01 990	95,919.97	
Amortization - Intangible Assets Computer Software	5 05 02 010	87,948.47	
TOTAL		5,472,025,070.45	5,472,025,070.45

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

SHERY ANNE D. PADERON, CPA

Peace Program Officer IV/ Accounting Division Head

Noted by:

MA. CORAZON B. ALMARIO

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Director III-Finance Head