Office of the Presidential Adviser on Peace, Reconciliation and Unity
Pre-Closing Trial Balance
Regular Agency Fund
As of September 30, 2022

COA-OPAPRU
RECEIVED
Date: 10/20/22
By:

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	77,631,669.35	
Petty Cash	1 01 01 020	1,608,500.00	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	65,728,655.22	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	1,873,975.74	
Due from National Government Agencies	1 03 03 010	2,297,427,409.19	
Due from Local Government Units	1 03 03 030	875,828,813.78	
Receivables-Disallowances/Charges	1 03 05 010	2,913,924.08	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	638,778,552.54	
Other Receivables	1 03 05 990	39,765,757.20	
Office Supplies Inventory	1 04 04 010	1,630,529.20	
Semi-Expendable Office Equipment	1 04 05 020	46,716.47	
Semi-Expendable Machinery and Equipment - Information and Communications Technology Equipment	1 04 05 030	63,368.24	
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	468,450.00	
Accumulated Depreciation - Machineries	1 06 05 011		107,415.16
Office Equipment	1 06 05 020	29,208,951.25	
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	61,441,713.97	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		44,807,293.05
Communication Equipment	1 06 05 070	4,473,849.30	
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	2,807,862.56	
Advances To Special Disbursing Officer	1 99 01 030	24,809,388.17	
Advances To Officers And Employees	1 99 01 040	394,131.00	
Prepaid Rent	1 99 02 020	7,136,855.34	
Prepaid Insurance	1 99 02 050	117,808.73	
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		21,744,665.88
Due to BIR	2 02 01 010		5,899,870.99
Due to GSIS	2 02 01 020		1,475,961.50

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Due to PAG-IBIG	2 02 01 030		187,760.26
Due to PHILHEALTH	2 02 01 040		887,102.92
Accumulated Surplus/(Deficit)	3 01 01 010		3,914,446,243.50
Subsidy from National Government	4 03 01 010		1,456,848,626.07
Salaries and Wages - Casual/Contractual	5 01 01 020	82,673,010.61	
Personal Economic Relief Allowance (PERA)	5 01 02 010	3,034,363.62	
Representation Allowance (RA)	5 01 02 020	2,254,500.00	
Transportation Allowance (TA)	5 01 02 030	659,500.00	
Clothing/Uniform Allowance	5 01 02 040	1,008,000.00	
Honoraria	5 01 02 100	2,010,255.10	
Overtime and Night Pay	5 01 02 130	3,547,843.31	
Mid-Year Bonus-Civilian	5 01 02 160	9,322,763.00	
Retirement and Life Insurance Premiums	5 01 03 010	9,529,041.36	
Pag-IBIG Contributions	5 01 03 020	150,200.00	
PhilHealth Contributions	5 01 03 030	1,071,480.74	
Employees Compensation Insurance Premiums	5 01 03 040	149,600.00	
Terminal Leave Benefits	5 01 04 030	1,949,385.34	
Other Personnel Benefits	5 01 04 990	1,969,848.50	
Traveling Expenses - Local	5 02 01 010	10,842,616.56	
Traveling Expenses - Foreign	5 02 01 020	729,199.13	
Training Expenses	5 02 02 010	10,124,071.14	
Office Supplies Expenses	5 02 03 010	3,029,721.91	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	2,742,940.97	
Fuel, Oil and Lubricants Expenses	5 02 03 090	4,151,787.46	
Chemical and Filtering Supplies Expenses	5 02 03 130	9,800.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	113,768.96	
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	1,251,001.22	
Electricity Expenses	5 02 04 020	9,906,040.71	
Gas/Heating Expenses	5 02 04 030	1,039.00	
Postage and Courier Services	5 02 05 010	76,254.53	
Telephone Expenses	5 02 05 020	1,364,890.17	
Internet Subscription Expenses	5 02 05 030	2,317,014.81	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	73,229.05	
Confidential Expenses	5 02 10 010	40,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	2,402,300.00	
Consultancy Services	5 02 11 030	13,430,474.12	
Other Professional Services	5 02 11 990	115,754,356.22	
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	180,249.07	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	1,183,911.06	
Repairs and Maintenance - Leased Assets	5 02 13 080	601,483.00	
Financial Assistance to NGAs	5 02 14 020	843,040,293.17	
Financial Assistance to Local Government Units	5 02 14 030	36,096,076.96	
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	297,140.87	
Fidelity Bond Premiums	5 02 15 020	996,757.28	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Insurance Expenses	5 02 15 030	105,877.62	
Printing and Publication Expenses	5 02 99 020	162,305.94	
Representation Expenses	5 02 99 030	16,042,144.48	
Rent/Lease Expenses	5 02 99 050	49,711,500.68	
Subscriptions Expenses	5 02 99 070	2,626,737.88	
Other Maintenance and Operating Expenses	5 02 99 990	347,009.00	
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		**5,519,990,901.33**	**5,519,990,901.33**

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