Office of the Presidential Adviser on Peace, Reconciliation and Unity

Pre -Closing Trial Balance
ALL FUNDS
As of November 30, 2022

COA-OPAPRU
RECEIVED
Date: 1/10/23
By:

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	419,128.92	
Petty Cash	1 01 01 020	1,808,500.00	
Cash In Bank - Local Currency, Current Account	1 01 02 020	79,537,816.15	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	144,354,466.66	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	162,184,706.45	
Due from National Government Agencies	1 03 03 010	2,239,881,868.54	
Due from Local Government Units	1 03 03 030	967,172,104.18	
Receivables-Disallowances/Charges	1 03 05 010	2,912,207.58	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	661,397,004.36	
Other Receivables	1 03 05 990	38,979,933.95	
Office Supplies Inventory	1 04 04 010	1,713,473.11	
Semi-Expendable Office Equipment	1 04 05 020	143,479.43	
Semi-Expendable Machinery and Equipment -Information and Communications Technology Equipment	1 04 05 030	3,748,009.00	
Semi-Expendable Communications Equipment	1 04 05 070	455,964.00	
Semi-Expendable Furniture and Fixtures	1 04 06 010	86,781.40	
Other Structures	1 06 04 060	859,580.85	
Accumulated Depreciation-Other Structures	1 06 04 991		98,135.49
Machinery	1 06 05 010	468,450.00	
Accumulated Depreciation - Machineries	1 06 05 011		116,561.70
Office Equipment	1 06 05 020	30,644,987.96	
Accumulated Depreciation - Office Equipment	1 06 05 021		23,544,978.47
Information and Communication Technology Equipment	1 06 05 030	61,702,318.72	
Accumulated Depreciation - Information and Communication Technology Euipment	1 06 05 031		45,856,351.87
Communication Equipment	1 06 05 070	4,606,185.30	
Accumulated Depreciation - Communications Equipment	1 06 05 071		3,362,344.99
Motor Vehicles	1 06 06 010	50,268,992.11	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		38,953,529.84
Furniture and Fixtures	1 06 07 010	8,054,248.72	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		5,297,894.69
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		711,104.50
Other Property and Plant Equipment	1 06 99 990	800,000.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		752,875.31
Computer Software	1 08 01 020	2,959,118.00	
Accumulated Amortization-Computer Software	1 08 01 021		2,684,279.15
Advances For Operating Expenses	1 99 01 010	2,683,372.29	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Advances To Special Disbursing Officer	1 99 01 030	19,812,365.22	
Advances To Officers And Employees	1 99 01 040	453,755.20	
Prepaid Rent	1 99 02 020	7,271,855.34	
Prepaid Insurance	1 99 02 050	119,435.21	
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		16,062,518.97
Due to BIR	2 02 01 010		3,380,255.82
Due to GSIS	2 02 01 020		1,226,819.82
Due to PAG-IBIG	2 02 01 030		205,270.53
Due to PHILHEALTH	2 02 01 040		1,206,012.21
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		126,517.00
Accumulated Surplus/(Deficit)	3 01 01 010		3,828,593,606.33
Subsidy from National Government	4 03 01 010		1,929,845,907.03
Income from Grants and Donation in Cash	4 04 02 010		32,532,009.00
Salaries and Wages - Casual/Contractual	5 01 01 020	99,202,454.29	
Personal Economic Relief Allowance (PERA)	5 01 02 010	3,659,818.17	
Representation Allowance (RA)	5 01 02 020	2,695,000.00	
Transportation Allowance (TA)	5 01 02 030	762,500.00	
Clothing/Uniform Allowance	5 01 02 040	1,008,000.00	
Honoraria	5 01 02 100	2,447,596.33	
Overtime and Night Pay	5 01 02 130	4,745,053.68	
Year End Bonus	5 01 02 140	8,634,740.20	
Cash Gift	5 01 02 150	800,000.00	
Mid-Year Bonus-Civilian	5 01 02 160	9,322,763.00	
Retirement and Life Insurance Premiums	5 01 03 010	11,867,148.96	
Pag-IBIG Contributions	5 01 03 020	181,400.00	
PhilHealth Contributions	5 01 03 030	1,628,056.70	
Employees Compensation Insurance Premiums	5 01 03 040	180,900.00	
Terminal Leave Benefits	5 01 04 030	3,075,857.34	
Other Personnel Benefits	5 01 04 990	2,211,433.46	
Traveling Expenses - Local	5 02 01 010	20,090,753.51	
Traveling Expenses - Foreign	5 02 01 020	729,199.13	
Training Expenses	5 02 02 010	13,071,511.57	
Office Supplies Expenses	5 02 03 010	4,456,525.68	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	2,749,463.97	
Fuel, Oil and Lubricants Expenses	5 02 03 090	5,564,212.47	
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	1,488,214.16	
Electricity Expenses	5 02 04 020	12,040,794.78	
Gas/Heating Expenses	5 02 04 030	2,005.30	
Postage and Courier Services	5 02 05 010	92,129.91	
Telephone Expenses	5 02 05 020	2,824,977.86	
Internet Subscription Expenses	5 02 05 030	2,831,854.02	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	90,637.05	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Confidential Expenses	5 02 10 010	50,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	2,889,600.00	
Consultancy Services	5 02 11 030	17,049,433.20	
Other Professional Services	5 02 11 990	140,436,924.49	
Security Services	5 02 12 030	4,675,696.08	
Other General Services	5 02 12 990	252,000.00	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	200,815.70	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	1,508,391.10	
Repairs and Maintenance - Furnitures and Fixtures	5 02 13 070	58,731.87	
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	77,249,585.00	
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	456,521.18	
Fidelity Bond Premiums	5 02 15 020	1,148,257.28	
Insurance Expenses	5 02 15 030	146,575.58	
Advertising Expemses	5 02 99 010	135,000.00	
Printing and Publication Expenses	5 02 99 020	240,962.54	
Representation Expenses	5 02 99 030	23,383,433.70	
Rent/Lease Expenses	5 02 99 050	65,116,608.46	
Subscriptions Expenses	5 02 99 070	2,825,195.76	
Other Maintenance and Operating Expenses	5 02 99 990	417,539.00	
Bank Charges	5 03 01 040	16,448.40	
Depreciation-Buildings and Other Structures	5 05 01 040	83,722.20	
Depreciation - Machinery And Equipment	5 05 01 050	6,760,349.38	
Depreciation - Transportation and Equipment	5 05 01 060	3,249,617.36	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	293,027.60	
Depreciation - Leased Assets Improvements	5 05 01 090	67,409.60	
Depreciation - Other Property, Plant and Equipment	5 05 01 990	174,294.97	
Amortization - Intangible Assets Computer Software	5 05 02 010	120,929.15	
TOTAL		**5,992,281,211.22**	**5,992,281,211.22**

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