

**Office of the Presidential Adviser on the Peace Process**

Pre-Closing Trial Balance  
Regular Agency Fund  
As of March 31, 2023

**COA-OPAPRU**

**RECEIVED**

Date: 6/27/23

By: \_\_\_\_\_

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	138,748.05	
Petty Cash	1 01 01 020	1,108,576.14	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	119,051,414.91	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	645.59	
Due from National Government Agencies	1 03 03 010	2,062,371,882.09	
Due from Local Government Units	1 03 03 030	1,213,793,899.97	
Receivables-Disallowances/Charges	1 03 05 010	2,912,207.58	
Due from Non-Government Organizations/Peoples Organizations	1 03 05 030	638,698,274.99	
Other Receivables	1 03 05 990	39,954,152.44	
Office Supplies Inventory	1 04 04 010	1,011,663.80	
Semi-Expendable Machinery	1 04 05 010	96,000.00	
Semi-Expendable Office Equipment	1 04 05 020	243,793.92	
Semi-Expendable Machinery and Equipment - Information and Communications Technology Equipment	1 04 05 030	898,159.00	
Semi-Expendable Communications Equipment	1 04 05 070	176,564.75	
Semi-Expendable Furniture and Fixtures	1 04 06 010	90,100.00	
Semi-Expendable Books	1 04 06 020	10,500.00	
Other Structures	1 06 04 060	859,580.85	
Accumulated Depreciation-Other Structures Machinery	1 06 04 991		125,355.43
Accumulated Depreciation - Other Structures Machinery	1 06 05 010	1,258,450.00	
Accumulated Depreciation - Machineries	1 06 05 011		233,079.25
Office Equipment	1 06 05 020	20,107,545.33	
Accumulated Depreciation - Office Equipment	1 06 05 021		11,328,871.77
Information and Communication Technology Equipment	1 06 05 030	29,477,412.99	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		19,585,444.31
Communication Equipment	1 06 05 070	5,276,025.30	
Accumulated Depreciation - Communications Equipment	1 06 05 071		3,760,451.45
Motor Vehicles	1 06 06 010	45,406,264.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		36,031,684.68
Furniture and Fixtures	1 06 07 010	1,459,994.92	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		555,495.88
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		744,346.39
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	3,449,118.00	
Accumulated Amortization-Computer Software	1 08 01 021		2,769,086.70
Advances For Operating Expenses	1 99 01 010	1,047,831.54	
Advances To Special Disbursing Officer	1 99 01 030	15,791,155.28	
Advances To Officers And Employees	1 99 01 040	189,565.47	
Prepaid Rent	1 99 02 020	7,136,855.34	
Prepaid Insurance	1 99 02 050	86,074.39	
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		30,644,168.09
Due to BIR	2 02 01 010		3,679,938.73
Due to GSIS	2 02 01 020		3,140,909.55
Due to PAG-IBIG	2 02 01 030		286,684.67
Due to PHILHEALTH	2 02 01 040		536,559.79
Accumulated Surplus/(Deficit)	3 01 01 010		4,015,208,644.62
Subsidy from National Government	4 03 01 010		199,062,547.81
Donation in Kind	4 04 03 020		20,000.00
Miscellaneous Income	4 06 99 990		15,000.00

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Salaries and Wages - Casual/Contractual	5 01 01 020	29,343,021.83	
Personal Economic Relief Allowance (PERA)	5 01 02 010	1,002,003.06	
Representation Allowance (RA)	5 01 02 020	879,875.00	
Transportation Allowance (TA)	5 01 02 030	360,625.00	
Clothing/Uniform Allowance	5 01 02 040	954,000.00	
Honoraria	5 01 02 100	45,000.00	
Overtime and Night Pay	5 01 02 130	1,488,624.23	
Year End Bonus	5 01 02 140	130,884.30	
Cash Gift	5 01 02 150	4,500.00	
Retirement and Life Insurance Premiums	5 01 03 010	2,040,984.72	
Pag-IBIG Contributions	5 01 03 020	32,000.00	
PhilHealth Contributions	5 01 03 030	284,354.78	
Employees Compensation Insurance Premiums	5 01 03 040	30,400.00	
Terminal Leave Benefits	5 01 04 030	381,956.20	
Traveling Expenses - Local	5 02 01 010	710,421.51	
Training Expenses	5 02 02 010	1,205,539.19	
Office Supplies Expenses	5 02 03 010	678,591.65	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	1,246.92	
Fuel, Oil and Lubricants Expenses	5 02 03 090	584,286.35	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	7,100.00	
Water Expenses	5 02 04 010	262,384.60	
Electricity Expenses	5 02 04 020	2,563,111.82	
Postage and Courier Services	5 02 05 010	3,570.12	
Telephone Expenses	5 02 05 020	708,559.30	
Internet Subscription Expenses	5 02 05 030	741,502.96	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	23,394.06	
Confidential Expenses	5 02 10 010	9,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	903,700.00	
Consultancy Services	5 02 11 030	3,767,681.56	
Other Professional Services	5 02 11 990	26,014,041.56	
Security Services	5 02 12 030	510,258.96	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Repairs and Maintenance - Machinery Equipment	5 02 13 050	21,000.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	16,230.00	
Repairs and Maintenance - Furnitures and Fixtures	5 02 13 070	20,612.93	
Financial Assistance to NGAs	5 02 14 020	497,564.47	
Financial Assistance to Local Government Units	5 02 14 030	300,000.00	
Taxes, Duties and Licenses	5 02 15 010	55,836.92	
Fidelity Bond Premiums	5 02 15 020	316,878.75	
Insurance Expenses	5 02 15 030	55,669.82	
Advertising Expenses	5 02 99 010	90,000.00	
Printing and Publication Expenses	5 02 99 020	5,175.00	
Representation Expenses	5 02 99 030	11,200,501.51	
Rent/Lease Expenses	5 02 99 050	11,399,865.17	
Subscriptions Expenses	5 02 99 070	87,659.43	
Other Maintenance and Operating Expenses	5 02 99 990	9,648.00	
Depreciation-Buildings and Other Structures	5 05 01 040	20,415.06	
Depreciation - Machinery And Equipment	5 05 01 050	1,286,213.19	
Depreciation - Transportation and Equipment	5 05 01 060	594,548.09	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	24,024.32	
Depreciation - Leased Assets Improvements	5 05 01 090	21,864.19	
Amortization - Intangible Assets Computer Software	5 05 02 010	73,813.99	
Loss on Sale of Unserviceable Property	5 05 04 250	487,380.16	
<b>TOTAL</b>		<b>4,328,060,769.43</b>	<b>4,328,060,769.43</b>

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**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:

  
MA. CORAZON B. ALMARIO

Director IV-Finance Head