

Office of the Presidential Adviser on Peace, Reconciliation and Unity

Pre -Closing Trial Balance

ALL FUNDS

As of October 31, 2023

COA-OPAPRU

RECEIVED

Date: 1/12/24

By: 

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	25,491.02	
Petty Cash	1 01 01 020	1,312,113.00	
Cash In Bank - Local Currency, Current Account	1 01 02 020	43,953,647.92	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	149,666,141.40	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	16,277,996.38	
Due from National Government Agencies	1 03 03 010	2,834,611,267.57	
Due from Local Government Units	1 03 03 030	1,176,268,010.81	
Receivables-Disallowances/Charges	1 03 05 010	2,912,207.58	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	213,619,272.62	
Other Receivables	1 03 05 990	40,082,595.72	
Office Supplies Inventory	1 04 04 010	1,424,168.26	
Semi-Expendable Machinery	1 04 05 010	-	
Semi-Expendable Office Equipment	1 04 05 020	737,079.00	
Semi-Expendable Machinery and Equipment -Information and Communications Technology Equipment	1 04 05 030	539,087.00	
Semi-Expendable Communications Equipment	1 04 05 070	28,990.00	
Semi-Expendable Furniture and Fixtures	1 04 06 010	675,038.02	
Semi-Expendable Books	1 04 06 020	39,209.65	
Other Structures	1 06 04 060	859,580.85	
Accumulated Depreciation-Other Structures	1 06 04 991		172,990.57
Machinery	1 06 05 010	1,258,450.00	
Accumulated Depreciation - Machineries	1 06 05 011		259,039.24
Office Equipment	1 06 05 020	21,017,756.04	
Accumulated Depreciation - Office Equipment	1 06 05 021		13,150,689.13
Information and Communication Technology Equipment	1 06 05 030	29,621,506.74	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		21,158,052.01
Communication Equipment	1 06 05 070	5,400,953.87	
Accumulated Depreciation - Communications Equipment	1 06 05 071		4,478,274.90

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Motor Vehicles	1 06 06 010	45,406,264.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		38,111,002.85
Furniture and Fixtures	1 06 07 010	1,459,994.92	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		623,774.98
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		783,754.51
Other Property and Plant Equipment	1 06 99 990	800,000.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		760,000.31
Computer Software	1 08 01 020	3,449,118.00	
Accumulated Amortization-Computer Software	1 08 01 021		2,941,319.32
Advances For Operating Expenses	1 99 01 010	1,113,779.97	
Advances To Special Disbursing Officer	1 99 01 030	20,327,102.84	
Advances To Officers And Employees	1 99 01 040	941,776.78	
Prepaid Rent	1 99 02 020	7,271,855.34	
Prepaid Insurance	1 99 02 050	38,179.52	
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		26,880,153.94
Due to Officers and Employees	2 01 01 020		812.89
Due to BIR	2 02 01 010		2,708,583.24
Due to GSIS	2 02 01 020		1,509,755.15
Due to PAG-BIG	2 02 01 030		366,794.38
Due to PHILHEALTH	2 02 01 040		685,504.94
Due to Other GOCCs (DBP-Pasig)			(2,050.00)
Due To NGAS	2 02 01 050		57,612,854.77
Guaranty/ Security Deposits Payable	2 04 010 40		275,017.00
Accumulated Surplus/(Deficit)	3 01 01 010		3,990,569,669.77
Subsidy from National Government	4 03 01 010		1,552,378,967.11
Donation in Kind	4 04 03 020		20,000.00
Sale of Unserviceable Property	4 06 01 020		10,000.00
Miscellaneous Income	4 06 99 990		15,000.00
Salaries and Wages - Casual/Contractual	5 01 01 020	116,005,684.49	
Personal Economic Relief Allowance (PERA)	5 01 02 010	4,023,484.15	
Representation Allowance (RA)	5 01 02 020	3,266,625.00	

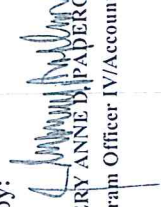
PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Transportation Allowance (TA)	5 01 02 030	1,219,875.00	
Clothing/Uniform Allowance	5 01 02 040	954,000.00	
Honoraria	5 01 02 100	1,335,998.00	
Overtime and Night Pay	5 01 02 130	6,660,453.61	
Year End Bonus	5 01 02 140	286,417.30	
Cash Gift	5 01 02 150	9,500.00	
Mid Year Bonus - Civilian	5 01 02 160	8,896,734.00	
Retirement and Life Insurance Premiums	5 01 03 010	13,981,537.86	
Pag-IBIG Contributions	5 01 03 020	198,306.53	
PhilHealth Contributions	5 01 03 030	1,835,800.24	
Employees Compensation Insurance Premiums	5 01 03 040	180,300.00	
Terminal Leave Benefits	5 01 04 030	2,453,676.03	
Other Personnel Benefits	5 01 04 990	4,494,934.13	
Traveling Expenses - Local	5 02 01 010	8,436,768.07	
Travelling Expenses - Foreign	5 02 01 020	1,223,871.43	
Training Expenses	5 02 02 010	14,890,143.00	
Office Supplies Expenses	5 02 03 010	2,613,294.96	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	1,246.92	
Fuel, Oil and Lubricants Expenses	5 02 03 090	2,987,882.75	
Chemical and Filtering Supplies Expenses	5 02 03 130	9,600.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	262,770.31	
Other Supplies and Materials Expenses	5 02 03 990	2,026.50	
Semi-Expendable Furnitures and Fixtures Expenses - Furnitures and Fixtures	5 02 03 220	107,700.00	
Water Expenses	5 02 04 010	888,238.54	
Electricity Expenses	5 02 04 020	9,793,022.06	
Postage and Courier Services	5 02 05 010	24,830.00	
Telephone Expenses	5 02 05 020	3,481,968.45	
Internet Subscription Expenses	5 02 05 030	2,501,407.92	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	78,952.06	
Prizes	5 02 06 020	48,630.55	
Confidential Expenses	5 02 10 010	40,500,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	3,446,500.00	
Consultancy Services	5 02 11 030	14,611,487.16	
Other Professional Services	5 02 11 990	109,553,530.01	
Security Services	5 02 12 030	2,998,884.32	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	188,205.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Repairs and Maintenance - Transportation Equipment	5 02 13 060	670,308.70	
Repairs and Maintenance - Furnitures and Fixtures	5 02 13 070	20,612.93	
Repairs and Maintenance - Leased Assets-Building and Other Structures	5 02 13 080	1,623,979.20	
Repairs and Maintenance - Leased Asset Improvements	5 02 13 090	390,200.00	
Financial Assistance to NGOs	5 02 14 020	1,185,064.99	
Financial Assistance to Local Government Units	5 02 14 030	8,001,227.69	
Financial Assistance to NGOs/POs	5 02 14 050	605,949,322.49	
Taxes, Duties and Licenses	5 02 15 010	281,974.57	
Fidelity Bond Premiums	5 02 15 020	1,189,563.75	
Insurance Expenses	5 02 15 030	1,914,259.65	
Advertising Expenses	5 02 99 010	417,094.37	
Printing and Publication Expenses	5 02 99 020	658,226.72	
Representation Expenses	5 02 99 030	24,359,193.62	
Rent/Lease Expenses	5 02 99 050	49,540,019.21	
Subscriptions Expenses	5 02 99 070	1,132,837.72	
Bank Transactions Fee	5 02 99 220	1,500.00	
Other Maintenance and Operating Expenses	5 02 99 990	99,352.00	
Bank Charges - Loans/Borrowings	5 03 01 040	100.00	
Depreciation-Buildings and Other Structures	5 05 01 040	68,050.20	
Depreciation - Machinery And Equipment	5 05 01 050	4,353,600.46	
Depreciation - Transportation and Equipment	5 05 01 060	2,662,486.41	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	113,573.97	
Depreciation - Leased Assets Improvements	5 05 01 090	61,272.31	
Amortization - Intangible Assets Computer Software	5 05 02 010	246,046.61	
Loss on Sale of Unserviceable Property	5 05 04 250	487,380.16	
TOTAL		5,715,469,961.01	5,715,469,961.01

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:


SHERRY ANNE D. PADERON
 Peace Program Officer IV/Accounting Division Head

Certified Correct by:


MA. CORAZON B. ALMARIO
 Director IV-Finance Head