

Office of the Presidential Adviser on the Peace Process

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

**COA-OPAPRU
RECEIVED**

Date: 11/9/24

By: _____

OPAPP (2067-9006-61)

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	2,041.02	
Petty Cash	1 01 01 020	1,392,545.00	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	139,349,442.77	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	27,601,888.91	
Due from National Government Agencies	1 03 03 010	2,855,112,826.35	
Due from Local Government Units	1 03 03 030	1,162,284,178.08	
Receivables-Disallowances/Charges	1 03 05 010	2,912,207.58	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	796,948,274.99	
Other Receivables	1 03 05 990	39,101,780.59	
Office Supplies Inventory	1 04 04 010	1,248,091.35	
Semi-Expendable Machinery	1 04 05 010	-	
Semi-Expendable Office Equipment	1 04 05 020	644,289.00	
Semi-Expendable Machinery and Equipment - Information and Communications Technology Equipment	1 04 05 030	447,874.00	
Semi-Expendable Communications Equipment	1 04 05 070	28,990.00	
Semi-Expendable Furniture and Fixtures	1 04 06 010	644,358.02	
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		159,380.53
Machinery	1 06 05 010	1,258,450.00	
Accumulated Depreciation - Machineries	1 06 05 011		251,622.10
Office Equipment	1 06 05 020	20,107,545.33	
Accumulated Depreciation - Office Equipment	1 06 05 021		12,046,098.63
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		20,497,386.85
Communication Equipment	1 06 05 070	5,276,025.30	
Accumulated Depreciation - Communications Equipment	1 06 05 071		4,220,715.35
Motor Vehicles	1 06 06 010	45,406,264.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		37,520,163.33
Furniture and Fixtures	1 06 07 010	1,459,994.92	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		783,808.80
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		777,186.49
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		2,867,505.34
Advances For Operating Expenses	1 99 01 010	1,249,144.97	
Advances To Special Disbursing Officer	1 99 01 030	22,193,947.27	
Advances To Officers And Employees	1 99 01 040	396,206.54	
Prepaid Rent	1 99 02 020	7,136,855.34	
Prepaid Insurance	1 99 02 050	52,939.40	
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		19,814,996.49
Due to Officers and Employees	2 01 01 020		812.89
Due to BIR	2 02 01 010		3,282,963.17
Due to GSIS	2 02 01 020		1,812,692.74
Due to PAG-IBIG	2 02 01 030		335,144.37
Due to PHILHEALTH	2 02 01 040		667,242.48
Due to Other GOCCs (DBP - Pasig)			(2,050.00)
Accumulated Surplus/(Deficit)	3 01 01 010		3,970,425,322.57
Subsidy from National Government	4 03 01 010		1,464,818,829.77
Donation in Kind	4 04 03 020		20,000.00

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
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	87,894,706.55	
Personal Economic Relief Allowance (PERA)	5 01 02 010	3,023,029.61	
Representation Allowance (RA)	5 01 02 020	2,377,125.00	
Transportation Allowance (TA)	5 01 02 030	1,069,625.00	
Clothing/Uniform Allowance	5 01 02 040	954,000.00	
Honoraria	5 01 02 100	873,998.00	
Overtime and Night Pay	5 01 02 130	4,903,897.04	
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	10,332,216.64	
Pag-IBIG Contributions	5 01 03 020	123,500.00	
PhilHealth Contributions	5 01 03 030	1,398,946.09	
Employees Compensation Insurance Premiums	5 01 03 040	127,600.00	
Terminal Leave Benefits	5 01 04 030	2,426,620.36	
Other Personnel Benefits	5 01 04 990	3,827,964.00	
Travelling Expenses - Local	5 02 01 010	3,399,202.61	
Travelling Expenses - Foreign	5 02 01 020	586,811.85	
Training Expenses	5 02 02 010	7,088,301.11	
Office Supplies Expenses	5 02 03 010	2,262,465.79	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	1,246.92	
Fuel, Oil and Lubricants Expenses	5 02 03 090	2,661,340.86	
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	
Semi-Expendable Furnitures and Fixtures Expenses - Furnitures and Fixtures	5 02 03 220	107,700.00	
Water Expenses	5 02 04 010	698,045.70	
Electricity Expenses	5 02 04 020	7,509,922.45	
Postage and Courier Services	5 02 05 010	20,781.00	
Telephone Expenses	5 02 05 020	2,467,314.34	
Internet Subscription Expenses	5 02 05 030	1,981,512.81	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	59,404.64	
Prizes	5 02 06 020	48,630.55	
Confidential Expenses	5 02 10 010	31,500,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	2,762,500.00	
Consultancy Services	5 02 11 030	10,529,958.12	
Other Professional Services	5 02 11 990	89,583,698.85	
Security Services	5 02 12 030	2,249,163.24	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	126,900.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	575,099.86	
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	
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	209,784.56	
Fidelity Bond Premiums	5 02 15 020	1,040,677.50	
Insurance Expenses	5 02 15 030	1,883,353.15	
Advertising Expenses	5 02 99 010	327,094.37	
Printing and Publication Expenses	5 02 99 020	307,430.22	
Representation Expenses	5 02 99 030	20,799,780.59	
Rent/Lease Expenses	5 02 99 050	40,804,272.02	
Subscriptions Expenses	5 02 99 070	452,699.71	
Bank Transactions Fee	5 02 99 220	800.00	
Other Maintenance and Operating Expenses	5 02 99 990	81,338.00	
Bank Charges - Loans/Borrowings	5 03 01 040	100.00	
Depreciation-Buildings and Other Structures	5 05 01 040	54,440.16	
Depreciation - Machinery And Equipment	5 05 01 050	3,552,378.20	
Depreciation - Transportation and Equipment	5 05 01 060	2,071,646.89	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	80,923.57	
Depreciation - Leased Assets Improvements	5 05 01 090	54,704.29	
Amortization - Intangible Assets Computer Software	5 05 02 010	196,837.29	
Loss on Sale of Unserviceable Property	5 05 04 250	487,380.16	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
TOTAL		5,540,657,322.21	5,540,657,322.21

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