

Office of the Presidential Adviser on Peace, Reconciliation and Unity

Pre -Closing Trial Balance

ALL FUNDS

As of September 30, 2023

COA-OPAPRU

RECEIVED

Date: 1/9/24

By: _____

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	180,053.69	
Petty Cash	1 01 01 020	1,370,899.24	
Cash In Bank - Local Currency, Current Account	1 01 02 020	43,953,647.92	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	147,796,517.84	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	49,793,413.44	
Due from National Government Agencies	1 03 03 010	2,846,677,945.52	
Due from Local Government Units	1 03 03 030	1,191,405,527.74	
Receivables-Disallowances/Charges	1 03 05 010	2,912,207.58	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	819,568,595.11	
Other Receivables	1 03 05 990	40,106,450.72	
Office Supplies Inventory	1 04 04 010	1,561,592.92	
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	447,874.00	
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		166,185.55
Machinery	1 06 05 010	1,258,450.00	
Accumulated Depreciation - Machineries	1 06 05 011		255,330.67
Office Equipment	1 06 05 020	21,017,756.04	
Accumulated Depreciation - Office Equipment	1 06 05 021		13,030,743.98
Information and Communication Technology Equipment	1 06 05 030	29,621,506.74	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		20,817,069.63
Communication Equipment	1 06 05 070	5,400,953.87	
Accumulated Depreciation - Communications Equipment	1 06 05 071		4,383,121.94

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Motor Vehicles	1 06 06 010	45,406,264.10	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		37,815,583.09
Furniture and Fixtures	1 06 07 010	1,459,994.92	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		795,188.65
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		2,892,110.00
Advances For Operating Expenses	1 99 01 010	1,261,295.81	
Advances To Special Disbursing Officer	1 99 01 030	22,301,695.26	
Advances To Officers And Employees	1 99 01 040	775,829.22	
Prepaid Rent	1 99 02 020	7,271,855.34	
Prepaid Insurance	1 99 02 050	44,553.14	
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		28,029,879.09
Due to Officers and Employees	2 01 01 020		812.89
Due to BIR	2 02 01 010		2,471,066.24
Due to GISIS	2 02 01 020		1,849,297.29
Due to PAG-IBIG	2 02 01 030		365,544.37
Due to PHILHEALTH	2 02 01 040		451,227.74
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 01 040		275,017.00
Accumulated Surplus/(Deficit)	3 01 01 010		3,998,208,609.44
Subsidy from National Government	4 03 01 010		1,540,482,042.73
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	101,623,261.92	
Personal Economic Relief Allowance (PERA)	5 01 02 010	3,496,484.16	
Representation Allowance (RA)	5 01 02 020	2,799,375.00	


PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Transportation Allowance (TA)	5 01 02 030	1,213,625.00	
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	5,738,149.79	
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	11,818,788.56	
Pag-BIG Contributions	5 01 03 020	174,500.00	
PhilHealth Contributions	5 01 03 030	1,835,800.24	
Employees Compensation Insurance Premiums	5 01 03 040	148,600.00	
Terminal Leave Benefits	5 01 04 030	2,453,676.03	
Other Personnel Benefits	5 01 04 990	4,244,393.07	
Traveling Expenses - Local	5 02 01 010	4,575,882.70	
Travelling Expenses - Foreign	5 02 01 020	1,223,871.43	
Training Expenses	5 02 02 010	9,857,073.00	
Office Supplies Expenses	5 02 03 010	2,349,645.78	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	1,246.92	
Fuel, Oil and Lubricants Expenses	5 02 03 090	2,771,836.82	
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	799,517.09	
Electricity Expenses	5 02 04 020	8,688,824.31	
Postage and Courier Services	5 02 05 010	24,158.00	
Telephone Expenses	5 02 05 020	2,873,997.79	
Internet Subscription Expenses	5 02 05 030	2,240,247.45	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	70,182.06	
Prizes	5 02 06 020	48,630.55	
Confidential Expenses	5 02 10 010	36,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	3,081,500.00	
Consultancy Services	5 02 11 030	12,143,926.64	
Other Professional Services	5 02 11 990	99,371,393.10	
Security Services	5 02 12 030	2,249,163.24	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	164,660.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Repairs and Maintenance - Transportation Equipment	5 02 13 060	575,259.86	
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	247,847.58	
Fidelity Bond Premiums	5 02 15 020	1,123,860.00	
Insurance Expenses	5 02 15 030	1,907,886.03	
Advertising Expenses	5 02 99 010	372,094.37	
Printing and Publication Expenses	5 02 99 020	313,147.97	
Representation Expenses	5 02 99 030	22,227,660.21	
Rent/Lease Expenses	5 02 99 050	45,219,563.30	
Subscriptions Expenses	5 02 99 070	1,130,016.89	
Bank Transactions Fee	5 02 99 220	1,400.00	
Other Maintenance and Operating Expenses	5 02 99 990	93,952.00	
Bank Charges - Loans/Borrowings	5 03 01 040	100.00	
Depreciation-Buildings and Other Structures	5 05 01 040	61,245.18	
Depreciation - Machinery And Equipment	5 05 01 050	3,952,989.33	
Depreciation - Transportation and Equipment	5 05 01 060	2,367,066.65	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	101,205.05	
Depreciation - Leased Assets Improvements	5 05 01 090	61,272.31	
Amortization - Intangible Assets Computer Software	5 05 02 010	221,441.95	
Loss on Sale of Unserviceable Property	5 05 04 250	487,380.16	
T O T A L		5,711,488,389.89	5,711,488,389.89

C E R T I F I C A T I O N

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:


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

Certified Correct by:


MA. CORAZON B. ALMARIO
 Director IV-Finance Head