



OPAPRU
OFFICE OF THE PRESIDENTIAL ADVISER
ON PEACE, RECONCILIATION AND UNITY

COA-OPAPRU Sheet No. : 1

RECEIVED

Date: 21/2/25

By: [Signature]

Pre-Closing Trial Balance

All Funds

As Of : 31 December 2024

Bank: All Funds -

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
CASH COLLECTING OFFICERS	1 01 01 010	44,016,472.82	
PETTY CASH	1 01 01 020	893,227.28	
CASH - TAX REMITTANCE ADVICE	1 01 01 070		
CASH IN BANK - LOCAL CURRENCY, CURRENT ACCOUNT	1 01 02 020	31,706,354.92	
CASH-TREASURY/AGENCY DEPOSIT,REGULAR	1 01 04 010	703,447,706.12	
CASH - MODIFIED DISBURSEMENTS SYSTEM (MDS),...	1 01 04 040	16,764,651.09	
DUE FROM NATIONAL GOVERNMENT AGENCIES	1 03 03 010	4,491,552,839.43	
DUE FROM LOCAL GOVERNMENT UNITS	1 03 03 030	3,543,358,263.32	
RECEIVABLES - DISALLOWANCES / CHARGES	1 03 05 010	2,910,207.57	
DUE FROM OFFICERS AND EMPLOYEES	1 03 05 020		
DUE FROM NON-GOVERNMENT ...	1 03 05 030	39,027,546.30	
OTHER RECEIVABLES	1 03 05 990	39,327,909.34	
OFFICE SUPPLIES INVENTORY	1 04 04 010	942,760.82	
SEMI-EXPENDABLE MACHINERY	1 04 05 010		
SEMI-EXPENDABLE OFFICE EQUIPMENT	1 04 05 020	88,512.00	
SEMI-EXPENDABLE MACHINERY AND EQUIPMENT ...	1 04 05 030	486,046.00	
SEMI-EXPENDABLE COMMUNICATIONS EQUIPMENT	1 04 05 070		
SEMI-EXPENDABLE FURNITURE AND FIXTURES	1 04 06 010	672,125.00	
SEMI-EXPENDABLE BOOKS	1 04 06 020		
OTHER STRUCTURES	1 06 04 060	859,580.85	
ACCUMULATED DEPRECIATION - OTHERS STRUCTURES	1 06 04 991		268,260.85
MACHINERY	1 06 05 010	1,258,450.00	
ACCUMULATED DEPRECIATION - MACHINERIES	1 06 05 011		209,275.95
OFFICE EQUIPMENT	1 06 05 020	22,818,881.04	
ACCUMULATED DEPRECIATION - OFFICE EQUIPMENT	1 06 05 021		14,219,442.62
INFORMATION AND COMMUNICATION TECHNOLOGY ...	1 06 05 030	42,358,857.74	
ACCUMULATED DEPRECIATION - INFORMATION AND ...	1 06 05 031		23,133,127.30
COMMUNICATION EQUIPMENT	1 06 05 070	5,276,025.30	
ACCUMULATED DEPRECIATION - COMMUNICATIONS...	1 06 05 071		4,574,123.84
MOTOR VEHICLES	1 06 06 010	83,006,264.10	
ACCUMULATED DEPRECIATION - MOTOR VEHICLES	1 06 06 011		44,270,045.02
FURNITURE AND FIXTURES	1 06 07 010	1,659,923.49	
ACCUMULATED DEPRECIATION - FURNITURE AND...	1 06 07 011		829,257.13
LEASED ASSETS IMPROVEMENTS, BUILDINGS	1 06 09 020	829,643.94	
ACCUMULATED DEPRECIATION-LEASED ASSETS...	1 06 09 021		781,594.38
OTHER PROPERTY AND PLANT EQUIPMENT	1 06 99 990	800,000.00	
ACCUMULATED DEPRECIATION - OTHER PROPERTY,...	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		3,119,153.28
ADVANCES FOR OPERATING EXPENSES	1 99 01 010	838,390.04	
ADVANCES FOR PAYROLL	1 99 01 020		
ADVANCES TO SPECIAL DISBURSING OFFICER	1 99 01 030	16,536,771.33	



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PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
ADVANCES TO OFFICERS AND EMPLOYEES	1 99 01 040	626,392.53	
PREPAID RENT	1 99 02 020	7,271,855.34	
PREPAID INSURANCE	1 99 02 050	297,221.24	
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		774,352,083.78
DUE TO OFFICERS AND EMPLOYEES	2 01 01 020		
DUE TO BIR	2 02 01 010		5,651,487.25
DUE TO GSIS	2 02 01 020		1,901,369.10
DUE TO PAG-IBIG	2 02 01 030		469,125.32
DUE TO PHILHEALTH	2 02 01 040		1,461,547.28
DUE TO OTHER NGAS	2 02 01 050		36,430,108.03
DUE TO OTHER GOCCS-(DBP-PASIG)	2 02 01 060		2,525.00
GUARANTY/ SECURITY DEPOSITS PAYABLE	2 04 01 040		412,000.00
ACCUMULATED SURPLUS/(DEFICIT)	3 01 01 010		8,194,329,476.82
REVENUE AND EXPENSE SUMMARY	3 03 01 010		(4,365,400,690.39)
INTEREST INCOME	4 02 02 210		10.00
SUBSIDY INCOME FROM NATIONAL GOVERNMENT	4 03 01 010		7,072,547,671.09
GAIN ON SALE OF UNSERVICEABLE PROPERTY	4 06 01 020		14,500.00
SALARIES AND WAGES - CASUAL/CONTRACTUAL	5 01 01 020	183,699,766.48	
PERSONNEL ECONOMIC RELIEF ALLOWANCE (PERA) -...	5 01 02 010-01	6,306,574.57	
REPRESENTATION ALLOWANCE (RA)	5 01 02 020	4,759,000.00	
TRANSPORTATION ALLOWANCE (TA)	5 01 02 030-01	2,024,375.00	
CLOTHING/UNIFORM ALLOWANCE - CIVILIAN	5 01 02 040-01	1,834,000.00	
HONORARIA - CIVILIAN	5 01 02 100-01	6,050,276.46	
HAZARD PAY	5 01 02 110-01		
OVERTIME PAY	5 01 02 130-01	3,228,587.45	
YEAR-END BONUS - CIVILIAN	5 01 02 140-01	15,068,921.80	
CASH GIFT - CIVILIAN	5 01 02 150-01	1,299,000.00	
MID-YEAR BONUS - CIVILIAN	5 01 02 160 -01	15,267,061.00	
PRODUCTIVITY ENHANCEMENT INCENTIVE - CIVILIAN	5 01 02 990-12	6,495,500.00	
PERFORMANCE BASED BONUS - CIVILIAN	5 01 02 990-14		
RETIREMENT AND LIFE INSURANCE PREMIUMS	5 01 03 010	21,738,280.21	
PAG-IBIG - CIVILIAN	5 01 03 020-01	598,400.00	
PHILHEALTH - CIVILIAN	5 01 03 030-01	3,299,010.25	
EMPLOYEES COMPENSATION INSURANCE PREMIUMS...	5 01 03 040-01	318,000.00	
TERMINAL LEAVE BENEFITS - CIVILIAN	5 01 04 030-01	712,317.86	
OTHER PERSONNEL BENEFITS	5 01 04 990	1,541,145.87	
LOYALTY AWARD - CIVILIAN	5 01 04 990-15	30,000.00	
TRAVELING EXPENSES - LOCAL	5 02 01 010	21,241,025.57	
TRAVELING EXPENSES - FOREIGN	5 02 01 020	1,832,261.37	



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Pre-Closing Trial Balance

All Funds

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PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
TRAINING EXPENSES	5 02 02 010-02	28,430,505.98	
OFFICE SUPPLIES EXPENSES	5 02 03 010-02	4,513,773.37	
MEDICAL, DENTAL AND LABORATORY SUPPLIES...	5 02 03 080		
FUEL, OIL AND LUBRICANTS EXPENSES	5 02 03 090	4,249,466.59	
SEMI-EXPENDABLE MACHINERY AND EQUIPMENT ...	5 02 03 210-02	257,440.38	
SEMI-EXPENDABLE MACHINERY AND EQUIPMENT ...	5 02 03 210-03	2,384,063.00	
SEMI-EXPENDABLE FURNITURE, FIXTURES AND...	5 02 03 220-01	217,040.00	
SEMI-EXPENDABLE FURNITURE, FIXTURES AND...	5 02 03 220-02	21,390.25	
OTHER SUPPLIES AND MATERIALS EXPENSES	5 02 03 990	31,709.46	
WATER EXPENSES	5 02 04 010	1,202,332.38	
ELECTRICITY EXPENSES	5 02 04 020	13,289,382.51	
POSTAGE AND COURIER EXPENSES	5 02 05 010	62,980.29	
TELEPHONE EXPENSES - MOBILE	5 02 05 020-01	2,641,001.29	
TELEPHONE EXPENSES - LANDLINE	5 02 05 020-02	1,532,107.26	
INTERNET SUBSCRIPTION EXPENSES	5 02 05 030	1,663,184.87	
CABLE, SATELLITE, TELEGRAPH AND RADIO EXPENSES	5 02 05 040	100,981.94	
PRIZES	5 02 06 020	209,024.20	
CONFIDENTIAL EXPENSES	5 02 10 010	54,000,000.00	
EXTRAORDINARY AND MISCELLANEOUS EXPENSES	5 02 10 030	4,416,600.00	
CONSULTANCY SERVICES	5 02 11 030-02	31,913,644.74	
OTHER PROFESSIONAL SERVICES	5 02 11 990	223,411,328.84	
SECURITY SERVICES	5 02 12 030	7,135,219.20	
REPAIRS AND MAINTENANCE - BUILDING AND OTHER...	5 02 13 040-01	11,273.23	
REPAIRS AND MAINTENANCE - MACHINERY AND...	5 02 13 050-02	239,464.15	
REPAIRS AND MAINTENANCE - MACHINERY AND...	5 02 13 050-03	220,667.35	
REPAIRS AND MAINTENANCE - TRANSPORTATION...	5 02 13 060-01	1,251,193.86	
REPAIRS AND MAINTENANCE - LEASED ASSETS - ...	5 02 13 080-01	1,438,546.70	
REPAIRS AND MAINTENANCE - LEASED ASSETS - ...	5 02 13 080-02		
FINANCIAL ASSISTANCE TO OTHER NATIONAL...	5 02 14 020	804,629,742.02	
FINANCIAL ASSISTANCE TO LOCAL GOVERNMENT UNITS	5 02 14 030	1,041,188,461.32	
TAXES, DUTIES AND LICENSES	5 02 15 010-01	4,028.00	
REMITTANCE OF TAX WITHHELD - EWT AT SOURCE 2307	5 02 15 010-11	113,202.48	
REMITTANCE OF TAX WITHHELD - PERCENTAGE VAT...	5 02 15 010-12	240,146.25	
FIDELITY BOND PREMIUMS	5 02 15 020	1,241,843.25	
INSURANCE EXPENSES	5 02 15 030	525,994.20	
ADVERTISING, PROMOTIONAL AND MARKETING...	5 02 99 010	495,000.00	
PRINTING AND PUBLICATION EXPENSES	5 02 99 020	3,980,128.45	
REPRESENTATION EXPENSES	5 02 99 030	64,682,540.88	
TRANSPORTATION AND DELIVERY EXPENSES	5 02 99 040	11,017.12	
RENT/LEASE EXPENSES - BUILDINGS AND STRUCTURES	5 02 99 050-01	49,669,195.35	
RENT/LEASE EXPENSES - MOTOR VEHICLES	5 02 99 050-03	32,181,171.17	
RENT/LEASE EXPENSES - EQUIPMENT	5 02 99 050-04	1,024,000.00	



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PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
SUBSCRIPTION EXPENSES	5 02 99 070	60,002.44	
ICT SOFTWARE SUBSCRIPTION	5 02 99 070-01	3,532,894.97	
OTHER SUBSCRIPTION EXPENSES	5 02 99 070-99	536,443.59	
BANK TRANSACTION FEE	5 02 99 220	2,015.00	
OTHER MAINTENANCE AND OPERATING EXPENSES	5 02 99 990-99	12,976,569.24	
DEPRECIATION-OTHER STRUCTURES	5 05 01 040-99	81,660.24	
DEPRECIATION-MACHINERIES	5 05 01 050-01	44,502.84	
DEPRECIATION - MACHINERY AND EQUIPMENT ...	5 05 01 050-02	889,714.99	
DEPRECIATION - MACHINERY AND EQUIPMENT ...	5 05 01 050-03	1,589,893.74	
DEPRECIATION - MACHINERY AND EQUIPMENT ...	5 05 01 050-07	186,453.24	
DEPRECIATION - TRANSPORTATION AND EQUIPMENT ...	5 05 01 060-01	5,320,925.38	
DEPRECIATION - FURNITURE, FIXTURES AND BOOKS ...	5 05 01 070-01	109,352.41	
AMORTIZATION - INTANGIBLE ASSETS COMPUTER...	5 05 02 010	128,624.64	
TOTAL		11,814,335,493.96	11,814,335,493.96

CERTIFICATION

I hereby certify that the Trial Balance is a true complete statement of all accounts as shown in the General Ledger, prepared and presented in conformity with Generally Accepted State Accounting Principle and Standards.

Checked & Verified:

TEODORA MAGAYANES
ADMIN OFFICER V

Certified Correct:

CHARLIEZ JANE R. SORIANO, CPA
CAO II - FMS

Noted:

MA. ALMARIO
DIR. MA. CORAZON B. ALMARIO
DIRECTOR IV- FMS