



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

COA-OPAPRU

Sheet No. :1

RECEIVED

Date: 2/12/25
By: [Signature]

Pre-Closing Trial Balance

Regular Agency Fund

As Of : 31 December 2024

Bank: LAND BANK OF THE PHILIPPINES - 2067-9006-61

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
CASH COLLECTING OFFICERS	1 01 01 010	43,987,022.82	
PETTY CASH	1 01 01 020	893,227.28	
CASH - TAX REMITTANCE ADVICE	1 01 01 070		
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	3,530,215,663.82	
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	34,752,412.50	
OTHER RECEIVABLES	1 03 05 990	38,827,909.34	
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	21,908,670.33	
ACCUMULATED DEPRECIATION - OFFICE EQUIPMENT	1 06 05 021		13,354,742.42
INFORMATION AND COMMUNICATION TECHNOLOGY...	1 06 05 030	42,214,763.99	
ACCUMULATED DEPRECIATION - INFORMATION AND...	1 06 05 031		22,996,238.04
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	1,534,994.92	
ACCUMULATED DEPRECIATION - FURNITURE AND...	1 06 07 011		746,178.98
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	350,000.00	
ACCUMULATED DEPRECIATION - OTHER PROPERTY,...	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		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	
ADVANCES TO OFFICERS AND EMPLOYEES	1 99 01 040	626,392.53	



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Sheet No. :4

Pre-Closing Trial Balance

Regular Agency Fund

As Of : 31 December 2024

Bank: LAND BANK OF THE PHILIPPINES - 2067-9006-61

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
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	97,484.17	
AMORTIZATION - INTANGIBLE ASSETS COMPUTER...	5 05 02 010	128,624.64	
TOTAL		11,762,355,854.47	11,762,355,854.47

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 Y. MAGAYANES
ADMIN OFFICER V

Certified Correct:

CHARLIEZ J. SORIANO, CPA
CAO II - FMS

Noted:

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