



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

Sheet No. : 1

COA-OPAPRU

RECEIVED

Date: 27/12/25

By: [Signature]

## Pre-Closing Trial Balance

Special Accounts- Foreign Assisted/ Foreign Grants

As Of : 31 December 2024

Bank: OPAPP-CPDF - 0672-1097-52

| PARTICULARS                                    | ACCOUNT CODE | DEBIT                | CREDIT               |
|------------------------------------------------|--------------|----------------------|----------------------|
| CASH IN BANK - LOCAL CURRENCY, CURRENT ACCOUNT | 1 01 02 020  | 2,000,985.30         |                      |
| DUE FROM LOCAL GOVERNMENT UNITS                | 1 03 03 030  | 8,942,255.00         |                      |
| ACCOUNTS PAYABLE                               | 2 01 01 010  |                      | 8,685.00             |
| DUE TO BIR                                     | 2 02 01 010  |                      |                      |
| DUE TO PHILHEALTH                              | 2 02 01 040  |                      |                      |
| ACCUMULATED SURPLUS/(DEFICIT)                  | 3 01 01 010  |                      | 10,934,555.30        |
|                                                | <b>TOTAL</b> | <b>10,943,240.30</b> | <b>10,943,240.30</b> |

### 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 V. MAGAYANES  
ADMIN OFFICER V

Certified Correct:

CHARLIEZ JANE R. SORIANO, CPA  
CAO II - FMS

Noted:

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