



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

Sheet No. : 1

Pre-Closing Trial Balance

Regular Agency Fund

As Of : 28 February 2025

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

COA-OPAPRU

RECEIVED

Date: 3/7/25

By: [Signature]

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
CASH COLLECTING OFFICERS	1 01 01 010	16,764.60	
PETTY CASH	1 01 01 020	1,049,906.76	
CASH - TAX REMITTANCE ADVICE	1 01 01 070		
CASH-TREASURY/AGENCY DEPOSIT,REGULAR	1 01 04 010	46,742,646.77	
CASH - MODIFIED DISBURSEMENTS SYSTEM (MDS),...	1 01 04 040	26,175,665.03	
DUE FROM NATIONAL GOVERNMENT AGENCIES	1 03 03 010	4,492,328,852.86	
DUE FROM LOCAL GOVERNMENT UNITS	1 03 03 030	3,515,792,543.04	
RECEIVABLES - DISALLOWANCES / CHARGES	1 03 05 010	2,910,207.57	
DUE FROM NON-GOVERNMENT...	1 03 05 030	34,752,412.50	
OTHER RECEIVABLES	1 03 05 990	38,783,913.84	
OFFICE SUPPLIES INVENTORY	1 04 04 010	1,120,843.47	
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 FURNITURE AND FIXTURES	1 04 06 010	672,125.00	
OTHER STRUCTURES	1 06 04 060	859,580.85	
ACCUMULATED DEPRECIATION - OTHERS STRUCTURES	1 06 04 991		281,870.89
MACHINERY	1 06 05 010	1,258,450.00	
ACCUMULATED DEPRECIATION - MACHINERIES	1 06 05 011		216,693.09
OFFICE EQUIPMENT	1 06 05 020	21,908,670.33	
ACCUMULATED DEPRECIATION - OFFICE EQUIPMENT	1 06 05 021		13,477,689.28
INFORMATION AND COMMUNICATION TECHNOLOGY...	1 06 05 030	42,166,758.04	
ACCUMULATED DEPRECIATION - INFORMATION AND...	1 06 05 031		23,486,867.87
COMMUNICATION EQUIPMENT	1 06 05 070	5,276,025.30	
ACCUMULATED DEPRECIATION - COMMUNICATIONS...	1 06 05 071		4,605,199.38
MOTOR VEHICLES	1 06 06 010	83,006,264.10	
ACCUMULATED DEPRECIATION - MOTOR VEHICLES	1 06 06 011		45,250,200.34
FURNITURE AND FIXTURES	1 06 07 010	1,534,994.92	
ACCUMULATED DEPRECIATION - FURNITURE AND...	1 06 07 011		757,070.33
LEASED ASSETS IMPROVEMENTS, BUILDINGS	1 06 09 020	829,643.94	
ACCUMULATED DEPRECIATION-LEASED ASSETS...	1 06 09 021		799,837.20
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		3,121,739.39
ADVANCES FOR OPERATING EXPENSES	1 99 01 010	1,287,212.30	
ADVANCES FOR PAYROLL	1 99 01 020		
ADVANCES TO SPECIAL DISBURSING OFFICER	1 99 01 030	16,612,044.75	
ADVANCES TO OFFICERS AND EMPLOYEES	1 99 01 040	989,315.74	
PREPAID RENT	1 99 02 020	7,136,855.34	
PREPAID INSURANCE	1 99 02 050	229,550.46	
OTHER PREPAID EXPENSES	1 99 02 990	554,741.42	
GUARANTY DEPOSITS	1 99 03 020	2,825,406.65	



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PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
OTHER DEPOSITS	1 99 03 990	150,000.00	
ACCOUNT'S PAYABLE	2 01 01 010		747,273,884.19
DUE TO OFFICERS AND EMPLOYEES	2 01 01 020		
DUE TO BIR	2 02 01 010		3,189,351.51
DUE TO GSIS	2 02 01 020		4,171,124.45
DUE TO PAG-IBIG	2 02 01 030		633,475.85
DUE TO PHILHEALTH	2 02 01 040		1,155,964.01
DUE TO OTHER GOCCS-(DBP-PASIG)	2 02 01 060		
ACCUMULATED SURPLUS/(DEFICIT)	3 01 01 010		7,440,379,287.34
SUBSIDY INCOME FROM NATIONAL GOVERNMENT	4 03 01 010		140,296,104.46
SALARIES AND WAGES - CASUAL/CONTRACTUAL	5 01 01 020	27,378,738.20	
PERSONNEL ECONOMIC RELIEF ALLOWANCE (PERA) -...	5 01 02 010-01	911,600.00	
REPRESENTATION ALLOWANCE (RA)	5 01 02 020	752,500.00	
TRANSPORTATION ALLOWANCE (TA)	5 01 02 030-01	305,000.00	
OVERTIME PAY	5 01 02 130-01	44,701.68	
RETIREMENT AND LIFE INSURANCE PREMIUMS	5 01 03 010	1,501,712.16	
PAG-IBIG - CIVILIAN	5 01 03 020-01	123,200.00	
PHILHEALTH - CIVILIAN	5 01 03 030-01	919,305.21	
EMPLOYEES COMPENSATION INSURANCE PREMIUMS...	5 01 03 040-01	21,700.00	
TERMINAL LEAVE BENEFITS - CIVILIAN	5 01 04 030-01	62,395.40	
TRAVELING EXPENSES - LOCAL	5 02 01 010	338,871.04	
TRAVELING EXPENSES - FOREIGN	5 02 01 020	232,704.45	
OFFICE SUPPLIES EXPENSES	5 02 03 010-02	306,575.78	
FUEL, OIL AND LUBRICANTS EXPENSES	5 02 03 090	377,737.51	
WATER EXPENSES	5 02 04 010	24,814.17	
ELECTRICITY EXPENSES	5 02 04 020	1,825,246.70	
POSTAGE AND COURIER EXPENSES	5 02 05 010	644.00	
TELEPHONE EXPENSES - MOBILE	5 02 05 020-01	585,810.10	
TELEPHONE EXPENSES - LANDLINE	5 02 05 020-02	143,192.95	
INTERNET SUBSCRIPTION EXPENSES	5 02 05 030	73,239.65	
CABLE, SATELLITE, TELEGRAPH AND RADIO EXPENSES	5 02 05 040	17,210.00	
CONFIDENTIAL EXPENSES	5 02 10 010	9,500,000.00	
EXTRAORDINARY AND MISCELLANEOUS EXPENSES	5 02 10 030	635,600.00	
CONSULTANCY SERVICES	5 02 11 030-02	4,936,397.04	
OTHER PROFESSIONAL SERVICES	5 02 11 990	22,784,065.59	
REPAIRS AND MAINTENANCE - TRANSPORTATION...	5 02 13 060-01	94,329.24	
REMITTANCE OF TAX WITHHELD - EWT AT SOURCE 2307	5 02 15 010-11	1,131.28	
REMITTANCE OF TAX WITHHELD - PERCENTAGE VAT...	5 02 15 010-12	4,311.83	
FIDELITY BOND PREMIUMS	5 02 15 020	139,125.00	
INSURANCE EXPENSES	5 02 15 030	111,205.98	
ADVERTISING, PROMOTIONAL AND MARKETING...	5 02 99 010	22,500.00	
PRINTING AND PUBLICATION EXPENSES	5 02 99 020	1,300.00	



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PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
REPRESENTATION EXPENSES	5 02 99 030	2,129,237.91	
RENT/LEASE EXPENSES - BUILDINGS AND STRUCTURES	5 02 99 050-01	15,000.00	
RENT/LEASE EXPENSES - MOTOR VEHICLES	5 02 99 050-03	71,500.00	
RENT/LEASE EXPENSES - EQUIPMENT	5 02 99 050-04	145,000.00	
OTHER SUBSCRIPTION EXPENSES	5 02 99 070-99	4,737.00	
OTHER MAINTENANCE AND OPERATING EXPENSES	5 02 99 990-99	42,500.00	
DEPRECIATION-OTHER STRUCTURES	5 05 01 040-99	13,610.04	
DEPRECIATION-MACHINERIES	5 05 01 050-01	7,417.14	
DEPRECIATION - MACHINERY AND EQUIPMENT ...	5 05 01 050-02	114,396.86	
DEPRECIATION - MACHINERY AND EQUIPMENT ...	5 05 01 050-03	326,654.20	
DEPRECIATION - MACHINERY AND EQUIPMENT ...	5 05 01 050-07	31,075.54	
DEPRECIATION - TRANSPORTATION AND EQUIPMENT ...	5 05 01 060-01	980,155.32	
DEPRECIATION - FURNITURE, FIXTURES AND BOOKS ...	5 05 01 070-01	10,891.35	
DEPRECIATION - LEASED ASSETS IMPROVEMENTS ...	5 05 01 090-02	12,161.88	
AMORTIZATION - INTANGIBLE ASSETS COMPUTER...	5 05 02 010	2,586.11	
TOTAL		8,429,428,859.89	8,429,428,859.89

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 JANE R. SORIANO, CPA
QAO II - FMS

Noted:

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