COA-OPAPRU
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By:

OFFICE OF THE PRESIDENTIAL ADVISER ON PEACE, RECONCILIATION AND UNITY

Pre-Closing Trial Balance
All Funds
As Of : 31 January 2025

Bank: All Funds -

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
CASH COLLECTING OFFICERS	1 01 01 010	99,133.67	
PETTY CASH	1 01 01 020	1,082,947.25	
CASH -TAX REMITTANCE ADVICE	1 01 01 070		
CASH IN BANK - LOCAL CURRENCY, CURRENT ACCOUNT	1 01 02 020	31,786,354.92	
CASH-TREASURY/AGENCY DEPOSIT,REGULAR	1 01 04 010	44,350,578.78	
CASH - MODIFIED DISBURSEMENTS SYSTEM (MDS), REGULAR	1 01 04 040	30,066,015.57	
DUE FROM NATIONAL GOVERNMENT AGENCIES	1 03 03 010	4,495,747,961.55	
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 ORGANIZATIONS/PEOPLE,S ORGANIZATIONS	1 03 05 030	39,027,546.30	
OTHER RECEIVABLES	1 03 05 990	39,283,913.84	
OFFICE SUPPLIES INVENTORY	1 04 04 010	1,119,858.12	
SEMI-EXPENDABLE MACHINERY	1 04 05 010	-	
SEMI-EXPENDABLE OFFICE EQUIPMENT	1 04 05 020	88,512.00	
SEMI-EXPENDABLE MACHINERY AND EQUIPMENT -INFORMATION AND COMMUNICATION	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		275,065.87
MACHINERY	1 06 05 010	1,258,450.00	
ACCUMULATED DEPRECIATION - MACHINERIES	1 06 05 011		212,984.52
OFFICE EQUIPMENT	1 06 05 020	22,818,881.04	
ACCUMULATED DEPRECIATION - OFFICE EQUIPMENT	1 06 05 021		14,276,210.07
INFORMATION AND COMMUNICATION TECHNOLOGY EQUIPMENT	1 06 05 030	42,310,851.79	
ACCUMULATED DEPRECIATION - INFORMATION AND COMMUNICATION TECHNOLOGY E	1 06 05 031		23,460,430.03
COMMUNICATION EQUIPMENT	1 06 05 070	5,276,025.30	
ACCUMULATED DEPRECIATION - COMMUNICATIONS EQUIPMENT	1 06 05 071		4,589,661.61
MOTOR VEHICLES	1 06 06 010	83,006,264.10	
ACCUMULATED DEPRECIATION - MOTOR VEHICLES	1 06 06 011		44,827,810.18
FURNITURE AND FIXTURES	1 06 07 010	1,659,923.49	
ACCUMULATED DEPRECIATION - FURNITURE AND FIXTURES	1 06 07 011		833,033.56
LEASED ASSETS IMPROVEMENTS, BUILDINGS	1 06 09 020	829,643.94	

ACCUMULATED DEPRECIATION-LEASED ASSETS IMPROVEMENTS, BUILDINGS	1 06 09 021		781,594.38
OTHER PROPERTY AND PLANT EQUIPMENT	1 06 99 990	800,000.00	
ACCUMULATED DEPRECIATION - OTHER PROPERTY, PLANT AND 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		3,119,153.28
ADVANCES FOR OPERATING EXPENSES	1 99 01 010	1,042,928.04	
ADVANCES FOR PAYROLL	1 99 01 020	-	
ADVANCES TO SPECIAL DISBURSING OFFICER	1 99 01 030	16,641,058.36	
ADVANCES TO OFFICERS AND EMPLOYEES	1 99 01 040	754,555.67	
PREPAID RENT	1 99 02 020	7,271,855.34	
PREPAID INSURANCE	1 99 02 050	283,339.48	
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		758,183,862.86
DUE TO OFFICERS AND EMPLOYEES	2 01 01 020		
DUE TO BIR	2 02 01 010		2,501,375.01
DUE TO GSIS	2 02 01 020		4,071,915.80
DUE TO PAG-IBIG	2 02 01 030		638,023.06
DUE TO PHILHEALTH	2 02 01 040		1,990,462.70
DUE TO OTHER NGAS	2 02 01 050		36,430,108.03
DUE TO OTHER GOCCS-(DBP-PASIG)	2 02 01 060		0.00
GUARANTY/ SECURITY DEPOSITS PAYABLE	2 04 01 040		7,000.00
ACCUMULATED SURPLUS/(DEFICIT)	3 01 01 010		7,489,879,350.75
REVENUE AND EXPENSE SUMMARY	3 03 01 010		
INTEREST INCOME	4 02 02 210		
SUBSIDY INCOME FROM NATIONAL GOVERNMENT	4 03 01 010		71,806,108.35
GAIN ON SALE OF UNSERVICEABLE PROPERTY	4 06 01 020		
SALARIES AND WAGES - CASUAL/CONTRACTUAL	5 01 01 020	13,445,603.20	
PERSONNEL ECONOMIC RELIEF ALLOWANCE (PERA) - CIVILIAN	5 01 02 010-01	460,600.00	
REPRESENTATION ALLOWANCE (RA)	5 01 02 020	376,000.00	
TRANSPORTATION ALLOWANCE (TA)	5 01 02 030-01	152,500.00	
CLOTHING/UNIFORM ALLOWANCE - CIVILIAN	5 01 02 040-01		
HONORARIA - CIVILIAN	5 01 02 100-01		
HAZARD PAY	5 01 02 110-01		
OVERTIME PAY	5 01 02 130-01		
YEAR-END BONUS - CIVILIAN	5 01 02 140-01		
CASH GIFT - CIVILIAN	5 01 02 150-01		
MID-YEAR BONUS - CIVILIAN	5 01 02 160 -01		
PRODUCTIVITY ENHANCEMENT INCENTIVE - CIVILIAN	5 01 02 990-12		
PERFORMANCE BASED BONUS - CIVILIAN	5 01 02 990-14		
RETIREMENT AND LIFE INSURANCE PREMIUMS	5 01 03 010		
PAG-IBIG - CIVILIAN	5 01 03 020-01	77,800.00	
PHILHEALTH - CIVILIAN	5 01 03 030-01	333,517.63	
EMPLOYEES COMPENSATION INSURANCE PREMIUMS (ECIP) - CIVILIAN	5 01 03 040-01		
TERMINAL LEAVE BENEFITS - CIVILIAN	5 01 04 030-01		
OTHER PERSONNEL BENEFITS	5 01 04 990		
LOYALTY AWARD - CIVILIAN	5 01 04 990-15		

TRAVELING EXPENSES - LOCAL		5 02 01 010		33,146.00	
TRAVELING EXPENSES - FOREIGN		5 02 01 020			
TRAINING EXPENSES		5 02 02 010-02			
OFFICE SUPPLIES EXPENSES		5 02 03 010-02		1,878.00	
MEDICAL, DENTAL AND LABORATORY SUPPLIES EXPENSES		5 02 03 080			
FUEL, OIL AND LUBRICANTS EXPENSES		5 02 03 090		3,000.00	
SEMI-EXPENDABLE MACHINERY AND EQUIPMENT EXPENSES - OFFICE EQUIPMENT		5 02 03 210-02			
SEMI-EXPENDABLE MACHINERY AND EQUIPMENT EXPENSES - INFORMATION AND COM		5 02 03 210-03			
SEMI-EXPENDABLE FURNITURE, FIXTURES AND BOOKS EXPENSES - FURNITURE AND		5 02 03 220-01			
SEMI-EXPENDABLE FURNITURE, FIXTURES AND BOOKS EXPENSES - BOOKS		5 02 03 220-02			
OTHER SUPPLIES AND MATERIALS EXPENSES		5 02 03 990			
WATER EXPENSES		5 02 04 010		24,126.09	
ELECTRICITY EXPENSES		5 02 04 020		904,482.44	
POSTAGE AND COURIER EXPENSES		5 02 05 010		644.00	
TELEPHONE EXPENSES - MOBILE		5 02 05 020-01		414,984.80	
TELEPHONE EXPENSES - LANDLINE		5 02 05 020-02		137,388.85	
INTERNET SUBCRIPTION EXPENSES		5 02 05 030		37,887.05	
CABLE, SATELLITE, TELEGRAPH AND RADIO EXPENSES		5 02 05 040		8,555.00	
PRIZES		5 02 06 020			
CONFIDENTIAL EXPENSES		5 02 10 010		4,500,000.00	
EXTRAORDINARY AND MISCELLANEOUS EXPENSES		5 02 10 030		317,000.00	
CONSULTANCY SERVICES		5 02 11 030-02		2,407,698.52	
OTHER PROFESSIONAL SERVICES		5 02 11 990		11,246,560.31	
SECURITY SERVICES		5 02 12 030			
REPAIRS AND MAINTENANCE - BUILDING AND OTHER STRUCTURES - BUILDINGS		5 02 13 040-01			
REPAIRS AND MAINTENANCE - MACHINERY AND EQUIPMENT - OFFICE EQUIPMENT		5 02 13 050-02			
REPAIRS AND MAINTENANCE - MACHINERY AND EQUIPMENT - ICT EQUIPMENT		5 02 13 050-03			
REPAIRS AND MAINTENANCE - TRANSPORTATION EQUIPMENT - MOTOR VEHICLES		5 02 13 060-01			
REPAIRS AND MAINTENANCE - LEASED ASSETS - BUILDING AND OTHER STRUCTURE		5 02 13 080-01			
REPAIRS AND MAINTENANCE - LEASED ASSETS - MACHINERY AND EQUIPMENT		5 02 13 080-02			
FINANCIAL ASSISTANCE TO OTHER NATIONAL GOVERNMENT AGENCIES		5 02 14 020			
FINANCIAL ASSISTANCE TO LOCAL GOVERNMENT UNITS		5 02 14 030			
TAXES, DUTIES AND LICENSES		5 02 15 010-01			
REMITTANCE OF TAX WITHHELD - EWT AT SOURCE 2307		5 02 15 010-11		39.55	
REMITTANCE OF TAX WITHHELD - PERCENTAGE VAT 2306		5 02 15 010-12		197.77	
FIDELITY BOND PREMIUMS		5 02 15 020		28,500.00	
INSURANCE EXPENSES		5 02 15 030		57,416.96	
ADVERTISING, PROMOTIONAL AND MARKETING EXPENSES		5 02 99 010			

PRINTING AND PUBLICATION EXPENSES	5 02 99 020		
REPRESENTATION EXPENSES	5 02 99 030	832,999.34	
TRANSPORTATION AND DELIVERY EXPENSES	5 02 99 040		
RENT/LEASE EXPENSES - BUILDINGS AND STRUCTURES	5 02 99 050-01	7,500.00	
RENT/LEASE EXPENSES - MOTOR VEHICLES	5 02 99 050-03		
RENT/LEASE EXPENSES - EQUIPMENT	5 02 99 050-04	72,500.00	
SUBSCRIPTION EXPENSES	5 02 99 070		
ICT SOFTWARE SUBSCRIPTION	5 02 99 070-01		
OTHER SUBSCRIPTION EXPENSES	5 02 99 070-99		
BANK TRANSACTION FEE	5 02 99 220		
OTHER MAINTENANCE AND OPERATING EXPENSES	5 02 99 990-99	400.00	
DEPRECIATION-OTHER STRUCTURES	5 05 01 040-99	6,805.02	
DEPRECIATION-MACHINERIES	5 05 01 050-01	3,708.57	
DEPRECIATION - MACHINERY AND EQUIPMENT - OFFICE EQUIPMENT	5 05 01 050-02	48,217.45	
DEPRECIATION - MACHINERY AND EQUIPMENT - INFORMATION AND COMMUNICATION	5 05 01 050-03	163,327.10	
DEPRECIATION - MACHINERY AND EQUIPMENT - COMMUNICATION EQUIPMENT	5 05 01 050-07	15,537.77	
DEPRECIATION - TRANSPORTATION AND EQUIPMENT - MOTOR VEHICLES	5 05 01 060-01	557,765.16	
DEPRECIATION - FURNITURE, FIXTURES AND BOOKS - FURNITURE AND FIXTURES	5 05 01 070-01	3,776.43	
AMORTIZATION - INTANGIBLE ASSETS COMPUTER SOFTWARE	5 05 02 010		
	TOTAL	8,458,644,150.37	8,458,644,150.37

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.

Prepared by:

TEODORA Y. MAGAYANES
ADMIN OFFICER V

Certified Correct:

CHARLIEZ JANE R. SORIANO, CPA
CAO II - FMS

Noted:

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