

Date: 21/26/25By:

OFFICE OF THE PRESIDENTIAL ADVISER ON PEACE, RECONCILIATION AND UNITY

Pre-Closing Trial Balance			
Regular Agency Fund			
As Of: 31 January 2025			
Bank: LAND BANK OF THE PHILIPPINES - 2067-9006-61			
PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
CASH COLLECTING OFFICERS	1 01 01 010	94,683.67	
PETTY CASH	1 01 01 020	1,082,947.25	
CASH - TAX REMITTANCE ADVICE	1 01 01 070		
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	3,530,215,663.82	
RECEIVABLES - DISALLOWANCES / CHARGES	1 03 05 010	2,910,207.57	
DUE FROM OFFICERS AND EMPLOYEES	1 03 05 020		
DUE FROM NON-GOVERNMENT ORGANIZATIONS/PEOPLE'S ORGANIZATIONS	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	1,119,858.12	
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	21,908,670.33	
ACCUMULATED DEPRECIATION - OFFICE EQUIPMENT	1 06 05 021		13,411,509.87
INFORMATION AND COMMUNICATION TECHNOLOGY EQUIPMENT	1 06 05 030	42,166,758.04	
ACCUMULATED DEPRECIATION - INFORMATION AND COMMUNICATION TECHNOLOGY E	1 06 05 031		23,323,540.77
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	1,534,994.92	
ACCUMULATED DEPRECIATION - FURNITURE AND FIXTURES	1 06 07 011		748,966.39
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	350,000.00	
ACCUMULATED DEPRECIATION - OTHER PROPERTY, PLANT AND EQUIPMENT	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		
ADVANCES FOR PAYROLL	1 99 01 020	1,042,928.04	
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	7,136,855.34	
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	2,825,406.65	
OTHER DEPOSITS	1 99 03 990	150,000.00	
ACCOUNTS PAYABLE	2 01 01 010		758,175,177.86
DUE TO OFFICERS AND EMPLOYEES	2 01 01 020		
DUE TO BIR	2 02 01 010		2,487,364.46
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 GOC'S-(DBP-PASIG)	2 02 01 060		0.00
ACCUMULATED SURPLUS/(DEFICIT)	3 01 01 010		7,476,288,550.69
REVENUE AND EXPENSE SUMMARY	3 03 01 010		
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		
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		
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	
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 SUBSCRIPTION 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 - 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 LICENCES	5 02 15 010-01	
REMITTANCE OF TAX WITHHOLD - EWT AT SOURCE 2307	5 02 15 010-11	39.55
REMITTANCE OF TAX WITHHOLD - 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	2,787.41	
AMORTIZATION - INTANGIBLE ASSETS - COMPUTER SOFTWARE	5 05 02 010		
TOTAL		8,407,080,390.10	8,407,080,390.10

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 V. PAGAYANES
ADMIN OFFICER V

Certified-Correct:


CHARLIEZ J. DEL ROSARIO, CPA
CAO II - FMS

Noted:


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