



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

Pre-Closing Trial Balance

All Funds

As Of : 30 April 2025

COA-OPAPRU

RECEIVED

Date: May 14, 2025

By: gm

Bank: All Funds -

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
CASH COLLECTING OFFICERS	1 01 01 010	14,507.83	
PETTY CASH	1 01 01 020	930,958.43	
CASH -TAX REMITTANCE ADVICE	1 01 01 070		
CASH IN BANK - LOCAL CURRENCY, CURRENT ACCOUNT	1 01 02 020	31,823,354.92	
CASH-TREASURY/AGENCY DEPOSIT,REGULAR	1 01 04 010	49,606,325.54	
CASH - MODIFIED DISBURSEMENTS SYSTEM (MDS),...	1 01 04 040	65,636,668.39	
DUE FROM NATIONAL GOVERNMENT AGENCIES	1 03 03 010	4,523,476,061.43	
DUE FROM LOCAL GOVERNMENT UNITS	1 03 03 030	3,335,963,533.22	
RECEIVABLES - DISALLOWANCES / CHARGES	1 03 05 010	2,910,207.57	
DUE FROM NON-GOVERNMENT...	1 03 05 030	39,027,546.30	
OTHER RECEIVABLES	1 03 05 990	40,023,966.89	
OFFICE SUPPLIES INVENTORY	1 04 04 010	1,020,653.44	
SEMI-EXPENDABLE OFFICE EQUIPMENT	1 04 05 020	90,511.00	
SEMI-EXPENDABLE MACHINERY AND EQUIPMENT -...	1 04 05 030	486,046.00	
SEMI-EXPENDABLE FURNITURE AND FIXTURES	1 04 06 010	722,105.00	
OTHER STRUCTURES	1 06 04 060	859,580.85	295,480.93
ACCUMULATED DEPRECIATION - OTHERS STRUCTURES	1 06 04 991		
MACHINERY	1 06 05 010	1,258,450.00	224,110.23
ACCUMULATED DEPRECIATION - MACHINERIES	1 06 05 011		
OFFICE EQUIPMENT	1 06 05 020	22,818,881.04	14,479,885.24
ACCUMULATED DEPRECIATION - OFFICE EQUIPMENT	1 06 05 021		
INFORMATION AND COMMUNICATION TECHNOLOGY...	1 06 05 030	42,358,857.74	24,266,571.87
ACCUMULATED DEPRECIATION - INFORMATION AND...	1 06 05 031		
COMMUNICATION EQUIPMENT	1 06 05 070	5,276,025.30	4,636,274.93
ACCUMULATED DEPRECIATION - COMMUNICATIONS...	1 06 05 071		
MOTOR VEHICLES	1 06 06 010	97,716,264.10	46,377,286.93
ACCUMULATED DEPRECIATION - MOTOR VEHICLES	1 06 06 011		
FURNITURE AND FIXTURES	1 06 07 010	1,659,923.49	868,597.72
ACCUMULATED DEPRECIATION - FURNITURE AND...	1 06 07 011		
LEASED ASSETS IMPROVEMENTS, BUILDINGS	1 06 09 020	823,076.58	781,594.38
ACCUMULATED DEPRECIATION-LEASED ASSETS...	1 06 09 021		
OTHER PROPERTY AND PLANT EQUIPMENT	1 06 99 990	800,000.00	760,000.31
ACCUMULATED DEPRECIATION - OTHER PROPERTY ...	1 06 99 991		
COMPUTER SOFTWARE	1 08 01 020	3,449,118.00	
ACCUMULATED AMORTIZATION - COMPUTER SOFTWARE	1 08 01 021		3,367,419.75
ADVANCES FOR OPERATING EXPENSES	1 99 01 010	1,311,357.13	
ADVANCES FOR PAYROLL	1 99 01 020		
ADVANCES TO SPECIAL DISBURSING OFFICER	1 99 01 030	15,581,253.41	
ADVANCES TO OFFICERS AND EMPLOYEES	1 99 01 040	739,403.83	
PREPAID RENT	1 99 02 020	7,271,855.34	
PREPAID INSURANCE	1 99 02 050	295,736.03	
OTHER PREPAID EXPENSES	1 99 02 990	554,741.42	



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PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
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		61,008,525.85
DUE TO OFFICERS AND EMPLOYEES	2 01 01 020		2,993,744.12
DUE TO BIR	2 02 01 010		2,219,704.72
DUE TO GSIS	2 02 01 020		493,959.74
DUE TO PAG-IBIG	2 02 01 030		688,914.73
DUE TO PHILHEALTH	2 02 01 040		36,430,108.03
DUE TO OTHER NGAS	2 02 01 050		
DUE TO OTHER GOCs-(DBP-PASIG)	2 02 01 060		44,000.00
GUARANTY/ SECURITY DEPOSITS PAYABLE	2 04 01 040		7,211,010,329.99
ACCUMULATED SURPLUS/(DEFICIT)	3 01 01 010		1,113,597,421.85
SUBSIDY INCOME FROM NATIONAL GOVERNMENT	4 03 01 010	56,034,484.75	
SALARIES AND WAGES - CASUAL/CONTRACTUAL	5 01 01 020	1,816,600.00	
PERSONNEL ECONOMIC RELIEF ALLOWANCE (PERA) -...	5 01 02 010-01	1,512,500.00	
REPRESENTATION ALLOWANCE (RA)	5 01 02 020	587,000.00	
TRANSPORTATION ALLOWANCE (TA)	5 01 02 030-01	1,526,000.00	
CLOTHING/UNIFORM ALLOWANCE - CIVILIAN	5 01 02 040-01	65,562.00	
HONORARIA - CIVILIAN	5 01 02 100-01	176,621.00	
OVERTIME PAY	5 01 02 130-01	6,216,340.01	
RETIREMENT AND LIFE INSURANCE PREMIUMS	5 01 03 010	213,000.00	
PAG-IBIG - CIVILIAN	5 01 03 020-01	1,520,720.71	
PHILHEALTH - CIVILIAN	5 01 03 030-01	89,700.00	
EMPLOYEES COMPENSATION INSURANCE PREMIUMS...	5 01 03 040-01	62,395.40	
TERMINAL LEAVE BENEFITS - CIVILIAN	5 01 04 030-01	3,513,121.60	
TRAVELING EXPENSES - LOCAL	5 02 01 010	653,550.11	
TRAVELING EXPENSES - FOREIGN	5 02 01 020	1,247,392.00	
TRAINING EXPENSES	5 02 02 010-02	653,754.60	
OFFICE SUPPLIES EXPENSES	5 02 03 010-02	2,067,754.43	
FUEL, OIL AND LUBRICANTS EXPENSES	5 02 03 090	374,442.57	
WATER EXPENSES	5 02 04 010	3,981,326.75	
ELECTRICITY EXPENSES	5 02 04 020	3,535.00	
POSTAGE AND COURIER EXPENSES	5 02 05 010	1,106,478.46	
TELEPHONE EXPENSES - MOBILE	5 02 05 020-01	498,876.32	
TELEPHONE EXPENSES - LANDLINE	5 02 05 020-02	391,666.69	
INTERNET SUBSCRIPTION EXPENSES	5 02 05 030	40,384.00	
CABLE, SATELLITE, TELEGRAPH AND RADIO EXPENSES	5 02 05 040	1,500.00	
PRIZES	5 02 06 020	19,500,000.00	
CONFIDENTIAL EXPENSES	5 02 10 010	1,292,200.00	
EXTRAORDINARY AND MISCELLANEOUS EXPENSES	5 02 10 030	10,594,689.08	
CONSULTANCY SERVICES	5 02 11 030-02	50,419,002.43	
OTHER PROFESSIONAL SERVICES	5 02 11 990		



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PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
SECURITY SERVICES	5 02 12 030	2,110,179.51	
REPAIRS AND MAINTENANCE - TRANSPORTATION...	5 02 13 080-01	256,580.33	
REPAIRS AND MAINTENANCE - LEASED ASSETS -...	5 02 13 080-01	1,587.00	
TAXES, DUTIES AND LICENSES	5 02 15 010-01	51,311.70	
REMITTANCE OF TAX WITHHELD - EWT AT SOURCE 2307	5 02 15 010-11	7,674.42	
REMITTANCE OF TAX WITHHELD - PERCENTAGE VAT...	5 02 15 010-12	20,534.08	
FIDELITY BOND PREMIUMS	5 02 15 020	293,437.50	
INSURANCE EXPENSES	5 02 15 030	240,666.63	
ADVERTISING, PROMOTIONAL AND MARKETING...	5 02 99 010	112,500.00	
PRINTING AND PUBLICATION EXPENSES	5 02 99 020	19,600.00	
REPRESENTATION EXPENSES	5 02 99 030	6,614,777.26	
RENT/LEASE EXPENSES - BUILDINGS AND STRUCTURES	5 02 99 050-01	43,348,884.29	
RENT/LEASE EXPENSES - MOTOR VEHICLES	5 02 99 050-03	937,700.01	
RENT/LEASE EXPENSES - EQUIPMENT	5 02 99 050-04	145,000.00	
ICT SOFTWARE SUBSCRIPTION	5 02 99 070-01	1,733,955.60	
OTHER SUBSCRIPTION EXPENSES	5 02 99 070-99	1,116,751.90	
OTHER MAINTENANCE AND OPERATING EXPENSES	5 02 99 990-99	279,800.00	
DEPRECIATION-OTHER STRUCTURES	5 05 01 040-99	27,220.08	
DEPRECIATION-MACHINERIES	5 05 01 050-01	14,834.28	
DEPRECIATION - MACHINERY AND EQUIPMENT -...	5 05 01 050-02	260,442.62	
DEPRECIATION - MACHINERY AND EQUIPMENT -...	5 05 01 050-03	952,368.94	
DEPRECIATION - MACHINERY AND EQUIPMENT -...	5 05 01 050-07	62,151.09	
DEPRECIATION - TRANSPORTATION AND EQUIPMENT -...	5 05 01 060-01	2,107,241.91	
DEPRECIATION - FURNITURE, FIXTURES AND BOOKS -...	5 05 01 070-01	38,746.84	
DEPRECIATION - LEASED ASSETS IMPROVEMENTS -...	5 05 01 090-02		
AMORTIZATION - INTANGIBLE ASSETS COMPUTER...	5 05 02 010	57,030.55	
TOTAL	TOTAL	8,524,543,931.32	8,524,543,931.32

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 MARIE R. SORIANO, CPA
CAO II - FMS

Noted:

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