

Office of the Presidential Adviser on the Peace Process

Pre -Closing Trial Balance

ALL FUNDS

As of August 31, 2018

| PARTICULARS | ACCOUNT UACS | DEBIT | CREDIT |
|---|-----------------|------------------|------------------|
| Cash Collecting Officers | 1 01 01 010 | 6,328.70 | |
| Petty Cash | 1 01 01 020 | 4,132,157.66 | |
| Cash In Bank - Local Currency, Current Account | 1 01 02 020 | 217,504,054.81 | |
| Cash - Treasury/Agency Deposit, Regular | 1 01 04 010 | 5,797,875.08 | |
| Cash - Modified Disbursements System (MDS), Regular | 1 01 04 040 | 162,677,122.45 | |
| Due from National Government Agencies | 1 03 03 010 | 2,943,471,456.61 | |
| Due from Local Government Units | 1 03 03 030 | 2,453,020,851.67 | |
| Receivables-Disallowances/Charges | 1 03 05 010 | 3,911,146.49 | |
| Due from Non-Government Organizations/People's Organizations | 1 03 05 030 | 1,482,643,197.51 | |
| Other Receivables | 1 03 05 990 | 6,052,032.30 | |
| Office Supplies Inventory | 1 04 04 010 | 1,189,129.74 | |
| Machinery | 1 06 05 010 | 286,000.00 | |
| Accumulated Depreciation - Machineries | 1 06 05 011 | | 37,495.62 |
| Office Equipment | 1 06 05 020 | 21,008,763.42 | |
| Accumulated Depreciation - Office Equipment | 1 06 05 021 | | 12,532,960.10 |
| Information and Communication Technology Equipment | 1 06 05 030 | 35,470,098.90 | |
| Accumulated Depreciation - Information and Communication Technology Equipment | 1 06 05 031 | | 26,781,607.96 |
| Communication Equipment | 1 06 05 070 | 4,355,311.06 | |
| Accumulated Depreciation - Communications Equipment | 1 06 05 071 | | 3,183,622.92 |
| Motor Vehicles | 1 06 06 010 | 51,782,044.72 | |
| Accumulated Depreciation - Motor Vehicles | 1 06 06 011 | | 34,323,374.08 |
| Furniture and Fixtures | 1 06 07 010 | 5,955,273.65 | |
| Accumulated Depreciation - Furniture and Fixtures | 1 06 07 011 | | 3,578,148.87 |
| Leased Assets Improvements, Building | 1 06 09 020 | 829,643.94 | |
| Accumulated Depreciation-Leased Assets Improvements, Buildings | 1 06 09 021 | | 380,945.16 |
| Construction in Progress - Land Improvements | 1 06 99 010 | 1,308,660.66 | |
| Other Property and Plant Equipment | 1 06 99 990 | 800,000.00 | |
| Accumulated Depreciation-Other Property and Plant Equipment | 1 06 99 991 | | 129,041.71 |
| Computer Software | 1 08 01 020 | 2,048,050.00 | |
| Accumulated Amortization-Computer Software | 1 08 01 021 | | 1,199,591.46 |
| Advances For Operating Expenses | 1 99 01 010 | 4,293,599.47 | |
| Advances for Payroll | 1 99 01 020 | 1,291,374.73 | |
| Advances To Special Disbursing Officer | 1 99 01 030 | 107,296,643.64 | |
| Advances To Officers And Employees | 1 99 01 040 | 2,764,275.86 | |
| Prepaid Rent | 1 99 02 020 | 6,922,471.34 | |
| Prepaid Insurance | 1 99 02 050 | 40,973.49 | |
| Other Prepaid Expenses | 1 99 02 990 | 554,741.42 | |
| Guaranty Deposits | 1 99 03 020 | 2,681,022.65 | |
| Other Deposits | 1 99 03 990 | 150,000.00 | |
| Accounts Payable | 2 01 01 010 | | 6,735,213.38 |
| Due to BIR | 2 02 01 010 | | 4,016,593.16 |
| Due to GSIS | 2 02 01 020 | | 6,025.83 |
| Due to PHILHEALTH | 2 02 01 030 | | 270,609.04 |
| Due To NGAS | 2 02 01 040 | | 233,775,860.36 |
| Guaranty/ Security Deposits Payable | 2 02 01 050 | | 9,000.00 |
| Accumulated Surplus/(Deficit) | 2 04 010 40 | | 6,858,202,311.33 |
| Interest Income | 3 01 01 010 | | 15,826.75 |
| Subsidy from National Government | 4 02 02 210 | | 710,922,692.83 |
| Salaries and Wages - Casual/Contractual | 4 03 01 010 | | |
| Personal Economic Relief Allowance (PERA) | 5 01 01 020 | 55,604,913.17 | |
| Representation Allowance (RA) | 5 01 02 010 | 2,292,516.13 | |
| Transportation Allowance (TA) | 5 01 02 020 | 2,242,250.00 | |
| Clothing/Uniform Allowance | 5 01 02 030 | 710,500.00 | |
| Honoraria | 5 01 02 040 | 852,000.00 | |
| Overtime and Night Pay | 5 01 02 100 | 1,007,992.75 | |
| Year End Bonus | 5 01 02 130 | 2,086,857.52 | |
| | 5 01 02 140 | 7,103,492.15 | |

| PARTICULARS | ACCOUNT UACS | DEBIT | CREDIT |
|---|--------------|-------------------------|-------------------------|
| Cash Gift | 5 01 02 150 | 17,250.00 | |
| Retirement and Life Insurance Premiums | 5 01 03 010 | 6,292,876.02 | |
| Pay-IBIG Contributions | 5 01 03 020 | 98,900.00 | |
| PhilHealth Contributions | 5 01 03 030 | 411,777.00 | |
| Employees Compensation Insurance Premiums | 5 01 03 040 | 112,900.00 | |
| Terminal Leave Benefits | 5 01 04 030 | 537,285.89 | |
| Other Personnel Benefits | 5 01 04 990 | 103,634.79 | |
| Traveling Expenses - Local | 5 02 01 010 | 29,102,538.93 | |
| Traveling Expenses - Foreign | 5 02 01 020 | 5,496,895.81 | |
| Training Expenses | 5 02 02 010 | 8,194,011.22 | |
| Office Supplies Expenses | 5 02 03 010 | 5,211,360.96 | |
| Drugs and Medicines Expenses | 5 02 03 070 | 77,702.34 | |
| Medical, Dental and Laboratory Supplies Expenses | 5 02 03 080 | 6,210.78 | |
| Fuel, Oil and Lubricants Expenses | 5 02 03 090 | 3,802,034.93 | |
| Semi-Expendable Machinery and Equipment Expenses | 5 02 03 210 | 612,256.22 | |
| Semi-Expendable Furnitures and Fixtures Expenses | 5 02 03 220 | 541,947.40 | |
| Water Expenses | 5 02 04 010 | 996,486.37 | |
| Electricity Expenses | 5 02 04 020 | 7,641,473.30 | |
| Other Utility Expenses | 5 02 04 990 | 35,598.50 | |
| Postage and Courier Services | 5 02 05 010 | 149,667.55 | |
| Telephone Expenses | 5 02 05 020 | 3,507,946.05 | |
| Internet Subscription Expenses | 5 02 05 030 | 1,331,471.13 | |
| Cable, Satellite, Telegraph and Radio Expenses | 5 02 05 040 | 66,388.33 | |
| Extraordinary/Miscellaneous Expenses | 5 02 10 030 | 2,030,000.00 | |
| Consultancy Services | 5 02 11 030 | 11,804,225.58 | |
| Other Professional Services | 5 02 11 990 | 62,938,158.24 | |
| Security Services | 5 02 12 030 | 5,738,982.58 | |
| Repairs and Maintenance - Other Machinery and Equipment | 5 02 13 050 | 230,464.00 | |
| Repairs and Maintenance - Transportation Equipment | 5 02 13 060 | 1,022,558.31 | |
| Repairs and Maintenance - Furniture and Fixtures | 5 02 13 070 | 43,260.00 | |
| Repairs and Maintenance - Leased Asset Improvements, Building | 5 02 13 080 | 660,105.25 | |
| Financial Assistance to Local Government Units | 5 02 14 030 | 64,800,000.00 | |
| Subsidies-Others | 5 02 14 990 | 14,735.00 | |
| Taxes, Duties and Licenses | 5 02 15 010 | 7,658.12 | |
| Fidelity Bond Premiums | 5 02 15 020 | 253,875.00 | |
| Insurance Expenses | 5 02 15 030 | 46,215.27 | |
| Advertising Expenses | 5 02 99 010 | 1,000,418.76 | |
| Printing and Publication Expenses | 5 02 99 020 | 3,153,041.50 | |
| Representation Expenses | 5 02 99 030 | 10,420,607.33 | |
| Rent/Lease Expenses | 5 02 99 050 | 49,165,389.09 | |
| Subscriptions Expenses | 5 02 99 070 | 230,649.00 | |
| Donations | 5 02 99 080 | 192,428.10 | |
| Other Maintenance and Operating Expenses | 5 02 99 990 | 341,035.19 | |
| Bank Charges | 5 03 01 040 | 4,015.35 | |
| Depreciation-Electrification, Power and Energy Structures | 5 05 01 030 | 6,361.65 | |
| Depreciation-Other Structures | 5 05 01 040 | 1,361.68 | |
| Depreciation - Machinery And Equipment | 5 05 01 050 | 3,408,540.87 | |
| Depreciation - Transportation and Equipment | 5 05 01 060 | 1,221,933.88 | |
| Depreciation - Furniture, Fixtures and Books | 5 05 01 070 | 323,168.22 | |
| Depreciation - Leased Assets Improvements | 5 05 01 990 | 52,544.16 | |
| Depreciation - Other Property, plant and Equipment | 5 05 01 990 | 101,333.36 | |
| Amortization - Intangible Assets Computer Software | 5 05 02 010 | 387,544.52 | |
| TOTAL | | 7,896,100,920.56 | 7,896,100,920.56 |

CERTIFICATION

I hereby certify that the Trial Balance is a true complete statement of all accounts as shown in the ledger, prepared and presented in conformity with Generally Accepted State Accounting Principles and Standards.

Prepared by:

SUSIMA A. CRETENCIO
Accountant III

Certified Correct by:


BENEDICTA V. GERVACIO
Chief Administrative Officer II