

Office of the Presidential Adviser on the Peace Process

Pre-Closing Trial Balance

Regular Agency Fund

As of December 31, 2018

COA-OPAPP
RECEIVED

Date: P. ADAM TABLATE, CPA

By: FEB 13 2019

PARTICULARS	ACCOUNT LACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	44,149.82	
Petty Cash	1 01 01 020	2,703,327.08	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	13,266,541.35	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	190,332,831.67	
Due from National Government Agencies	1 03 03 010	1,529,048,275.12	
Due from Local Government Units	1 03 03 030	2,246,652,099.01	
Receivables-Disallowances/Charges	1 03 05 010	3,596,933.03	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	703,971,073.82	
Other Receivables	1 03 05 990	5,696,880.76	
Office Supplies Inventory	1 04 04 010	988,011.37	
Semi-Expendable Office Equipment	1 04 05 020	73,960.00	
Semi-Expendable Machinery and Equipment -Information and Communications Technology Equipment	1 04 05 030	39,230.00	
Semi-Expendable Communications Equipment	1 04 05 070	27,286.00	
Semi-Expendable Furniture and Fixtures	1 04 06 010	95,400.00	
Machinery	1 06 05 010	286,000.00	
Accumulated Depreciation - Machineries	1 06 05 011		46,552.34
Office Equipment	1 06 05 020	20,583,552.17	
Accumulated Depreciation - Office Equipment	1 06 05 021		12,378,419.13
Information and Communication Technology Equipment	1 06 05 030	36,776,324.90	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		26,381,002.16
Communication Equipment	1 06 05 070	4,369,931.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		3,333,233.65
Motor Vehicles	1 06 06 010	17,509,429.30	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		729,413.10
Furniture and Fixtures	1 06 07 010	5,802,973.65	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		3,671,252.43
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		407,217.24
Construction in Progress - Land Improvements	1 06 99 010	3,109,904.49	
Other Property and Plant Equipment	1 06 99 990	350,000.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		94,208.39
Computer Software	1 08 01 020	1,758,050.00	
Accumulated Amortization-Computer Software	1 08 01 021		1,124,463.53
Advances For Operating Expenses	1 99 01 010	3,226,664.52	
Advances for Payroll	1 99 01 020	440,597.64	
Advances To Special Disbursing Officer	1 99 01 030	51,563,928.80	
Advances To Officers And Employees	1 99 01 040	1,710,509.82	
Prepaid Rent	1 99 02 020	6,847,471.34	
Prepaid Insurance	1 99 02 050	36,648.22	
Other Prepaid Expenses	1 99 02 990	554,741.42	
Guaranty Deposits	1 99 03 020	2,591,022.65	
Other Deposits	1 99 03 990	150,000.00	
Accounts Payable	2 01 01 010		38,323,279.67
Due to BIR	2 02 01 010		3,207,694.15

PARTICULARS

ACCOUNT
UACS

DEBIT

CREDIT

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Due to GSIS	2 02 01 020	2,757.24	
Due to PAG-IBIG	2 02 01 030	90,016.82	
Due to PHILHEALTH	2 02 01 040		
Accumulated Surplus/(Deficit)	3 01 01 010		277,700.12
Fines and Penalties - Service Income	4 02 01 140		4,379,343,687.50
Subsidy from National Government	4 03 01 010		66,348.44
Proceeds from Insurance/Indemnities	4 06 09 010		1,012,475,219.82
Salaries and Wages - Casual/Contractual	5 01 01 020	82,437,887.00	
Personal Economic Relief Allowance (PERA)	5 01 02 010	3,421,924.72	
Representation Allowance (RA)	5 01 02 020	3,326,750.00	
Transportation Allowance (TA)	5 01 02 030	1,068,000.00	
Clothing/Uniform Allowance	5 01 02 040	852,000.00	
Honoraria	5 01 02 100	1,724,999.79	
Overtime and Night Pay	5 01 02 130	3,705,647.97	
Year End Bonus	5 01 02 140	14,158,960.95	
Cash Gift	5 01 02 150	739,250.00	
Other Bonuses and Allowances	5 01 02 990	2,058,249.90	
Retirement and Life Insurance Premiums	5 01 03 010	9,274,549.50	
Pag-IBIG Contributions	5 01 03 020	166,700.00	
PhilHealth Contributions	5 01 03 030	699,509.74	
Employees Compensation Insurance Premiums	5 01 03 040	166,700.00	
Terminal Leave Benefits	5 01 04 030	874,237.19	
Other Personnel Benefits	5 01 04 990	1,177,826.35	
Traveling Expenses - Local	5 02 01 010	63,719,682.68	
Traveling Expenses - Foreign	5 02 01 020	9,908,808.45	
Training Expenses	5 02 02 010	19,050,549.38	
Office Supplies Expenses	5 02 03 010	9,800,606.38	
Drugs and Medicines Expenses	5 02 03 070	156,522.46	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	41,298.78	
Fuel, Oil and Lubricants Expenses	5 02 03 090	7,438,424.68	
Chemical and Filtering Supplies Expenses	5 02 03 130		
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	7,200.00	
Semi-Expendable Furnitures and Fixtures Expenses	5 02 03 220	701,506.22	
Water Expenses	5 02 04 010	541,947.40	
Electricity Expenses	5 02 04 020	1,421,227.08	
Other Utility Expenses	5 02 04 990	11,346,728.49	
Postage and Courier Services	5 02 05 010	81,347.00	
Telephone Expenses	5 02 05 020	297,239.41	
Internet Subscription Expenses	5 02 05 030	5,713,156.26	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	2,006,069.98	
Confidential Expenses	5 02 10 010	144,339.41	
Extraordinary/Miscellaneous Expenses	5 02 10 030	60,000,000.00	
Consultancy Services	5 02 11 030	2,989,600.00	
Other Professional Services	5 02 11 990	20,189,506.55	
Security Services	5 02 12 030	106,539,684.63	
Repairs and Maintenance - Other Machinery and Equipment	5 02 13 050	10,451,705.34	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	402,869.00	
Repairs and Maintenance - Furniture and Fixtures	5 02 13 070	2,259,785.76	
Repairs and Maintenance - Leased Asset Improvements, Building	5 02 13 080	56,848.18	
Financial Assistance to Local Government Units	5 02 14 030	2,894,903.94	
Subsidies-Others	5 02 14 990	26,800,000.00	
Taxes, Duties and Licenses	5 02 15 010	163,860.00	
Fidelity Bond Premiums	5 02 15 020	90,853.75	
Insurance Expenses	5 02 15 030	392,625.00	
Advertising Expenses	5 02 99 010	95,694.24	
Printing and Publication Expenses	5 02 99 020	1,003,789.55	
Representation Expenses	5 02 99 030	5,667,060.37	
Rent/Lease Expenses	5 02 99 050	35,113,236.05	
Subscriptions Expenses	5 02 99 070	84,207,483.65	
Donations	5 02 99 080	371,584.00	
Other Maintenance and Operating Expenses	5 02 99 990	242,428.10	
Bank Charges	5 03 01 040	787,127.89	
		3,238.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Depreciation-Electrification, Power and Energy Structures	5 05 01 030		
Depreciation-Other Structures	5 05 01 040	6,361.65	
Depreciation - Machinery And Equipment	5 05 01 050	1,361.68	
Depreciation - Transportation and Equipment	5 05 01 060	4,904,509.55	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	1,900,588.32	
Depreciation - Leased Assets Improvements	5 05 01 090	427,239.38	
Depreciation - Other Property, plant and Equipment	5 05 01 990	78,816.24	
Amortization - Intangible Assets Computer Software	5 05 02 010	66,500.04	
		586,016.63	
TOTAL		5,482,051,231.67	5,482,051,231.67

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