

**Office of the Presidential Adviser on the Peace Process**  
**Pre-Closing Trial Balance**  
**Regular Agency Fund**  
**As of May 31, 2018**

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	6,328.70	
Petty Cash	1 01 01 020	4,930,025.87	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	4,477,356.05	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	53,564,878.52	
Due from National Government Agencies	1 03 03 010	2,952,755,429.63	
Due from Local Government Units	1 03 03 030	3,015,330,086.38	
Receivables-Disallowances/Charges	1 03 05 010	4,119,652.50	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	1,510,909,349.98	
Other Receivables	1 03 05 990	6,087,282.32	
Office Supplies Inventory	1 04 04 010	1,954,283.64	
Machinery	1 06 05 010	286,000.00	
Accumulated Depreciation - Machineries	1 06 05 011		30,703.08
Office Equipment	1 06 05 020	19,841,226.17	
Accumulated Depreciation - Office Equipment	1 06 05 021		11,532,157.26
Information and Communication Technology Equipment	1 06 05 030	33,543,297.15	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		24,762,375.99
Communication Equipment	1 06 05 070	4,199,111.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		3,195,275.76
Motor Vehicles	1 06 06 010	51,782,044.72	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		33,814,383.25
Furniture and Fixtures	1 06 07 010	5,755,973.65	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		3,469,717.30
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		361,241.10
Construction in Progress - Land Improvements	1 06 99 010	689,094.80	
Other Property and Plant Equipment	1 06 99 990	350,000.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		55,416.70
Computer Software	1 08 01 020	1,758,050.00	
Accumulated Amortization-Computer Software	1 08 01 021		770,412.25
Advances For Operating Expenses	1 99 01 010	5,419,652.73	
Advances for Payroll	1 99 01 020	1,291,574.73	
Advances To Special Disbursing Officer	1 99 01 030	86,252,645.71	
Advances To Officers And Employees	1 99 01 040	3,145,463.05	
Prepaid Rent	1 99 02 020	6,787,471.34	
Prepaid Insurance	1 99 02 050	37,673.65	
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		4,696,454.25
Due to BIR	2 02 01 010		3,420,421.77
Due to GSIS	2 02 01 020	15,833.81	
Due to PAG-IBIG	2 02 01 030	45,274.17	
Due to PHILHEALTH	2 02 01 040		395,413.41
Accumulated Surplus/(Deficit)	3 01 01 010		7,396,371,302.15
Subsidy from National Government	4 03 01 010		493,729,008.93
Salaries and Wages - Casual/Contractual	5 01 01 020	34,676,951.52	
Personal Economic Relief Allowance (PERA)	5 01 02 010	1,430,000.00	
Representation Allowance (RA)	5 01 02 020	1,402,500.00	
Transportation Allowance (TA)	5 01 02 030	447,500.00	
Clothing/Uniform Allowance	5 01 02 040	828,000.00	
Honoraria	5 01 02 100	519,993.75	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Overtime and Night Pay	5 01 02 130	1,141,013.16	
Year End Bonus	5 01 02 140	7,028,223.00	
Retirement and Life Insurance Premiums	5 01 03 010	3,946,563.60	
Pag-IBIG Contributions	5 01 03 020	70,700.00	
PhilHealth Contributions	5 01 03 030	291,457.92	
Employees Compensation Insurance Premiums	5 01 03 040	70,700.00	
Other Personnel Benefits	5 01 04 990	10,000.00	
Traveling Expenses - Local	5 02 01 010	17,432,189.16	
Traveling Expenses - Foreign	5 02 01 020	2,472,617.40	
Training Expenses	5 02 02 010	4,178,711.40	
Office Supplies Expenses	5 02 03 010	2,017,675.76	
Drugs and Medicines Expenses	5 02 03 070	6,773.68	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	1,582.85	
Fuel, Oil and Lubricants Expenses	5 02 03 090	1,714,957.43	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	297,148.00	
Semi-Expendable Furnitures and Fixtures Expenses	5 02 03 220	429,100.00	
Water Expenses	5 02 04 010	624,816.75	
Electricity Expenses	5 02 04 020	4,619,788.47	
Other Utility Expenses	5 02 04 990	6,465.75	
Postage and Courier Services	5 02 05 010	29,708.40	
Telephone Expenses	5 02 05 020	1,748,199.12	
Internet Subscription Expenses	5 02 05 030	765,843.62	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	41,117.25	
Extraordinary/Miscellaneous Expenses	5 02 10 030	1,281,000.00	
Consultancy Services	5 02 11 030	6,413,168.36	
Other Professional Services	5 02 11 990	37,129,931.74	
Security Services	5 02 12 030	2,501,390.53	
Repairs and Maintenance - Other Machinery and Equipment	5 02 13 050	128,264.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	556,376.00	
Repairs and Maintenance - Leased Asset Improvements, Building	5 02 13 080	348,003.00	
Financial Assistance to Local Government Units	5 02 14 030	20,800,000.00	
Subsidies-Others	5 02 14 990	14,735.00	
Fidelity Bond Premiums	5 02 15 020	186,750.00	
Insurance Expenses	5 02 15 030	35,698.61	
Printing and Publication Expenses	5 02 99 020	577,217.00	
Representation Expenses	5 02 99 030	4,942,173.59	
Rent/Lease Expenses	5 02 99 050	30,551,288.73	
Subscriptions Expenses	5 02 99 070	139,196.00	
Other Maintenance and Operating Expenses	5 02 99 990	166,960.00	
Bank Charges	5 03 01 040	400.00	
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	1,882,079.88	
Depreciation - Transportation and Equipment	5 05 01 060	712,943.05	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	225,704.25	
Depreciation - Leased Assets Improvements	5 05 01 090	32,840.10	
Depreciation - Other Property, plant and Equipment	5 05 01 990	27,708.35	
Amortization - Intangible Assets Computer Software	5 05 02 010	231,965.35	
<b>TOTAL</b>		<b>7,976,604,283.20</b>	<b>7,976,604,283.20</b>

**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