

Office of the Presidential Adviser on the Peace Process
Pre -Closing Trial Balance
ALL FUNDS
As of September 30, 2018

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	33,592.50	
Petty Cash	1 01 01 020	3,834,779.25	
Cash In Bank - Local Currency, Current Account	1 01 02 020	222,140,719.14	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	6,150,664.74	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	169,528,041.94	
Due from National Government Agencies	1 03 03 010	2,957,221,607.24	
Due from Local Government Units	1 03 03 030	2,550,055,448.50	
Receivables-Disallowances/Charges	1 03 05 010	3,831,321.20	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	1,482,627,984.51	
Other Receivables	1 03 05 990	6,052,032.30	
Office Supplies Inventory	1 04 04 010	1,655,699.38	
Machinery	1 06 05 010	286,000.00	
Accumulated Depreciation - Machineries	1 06 05 011		39,759.80
Office Equipment	1 06 05 020	21,008,763.42	
Accumulated Depreciation - Office Equipment	1 06 05 021		12,658,277.07
Information and Communication Technology Equipment	1 06 05 030	35,470,098.90	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		27,034,177.57
Communication Equipment	1 06 05 070		
Accumulated Depreciation - Communications Equipment	1 06 05 071	4,355,311.06	
Motor Vehicles	1 06 06 010		
Accumulated Depreciation - Motor Vehicles	1 06 06 011	51,782,044.72	
Furniture and Fixtures	1 06 07 010		
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011	5,955,273.65	
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		387,513.18
Construction in Progress - Land Improvements	1 06 99 010	1,388,838.26	
Other Property and Plant Equipment	1 06 99 990	800,000.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		141,708.38
Computer Software	1 08 01 020	2,048,050.00	
Accumulated Amortization-Computer Software	1 08 01 021		1,267,959.37
Advances For Operating Expenses	1 99 01 010	4,805,224.47	
Advances for Payroll	1 99 01 020	-	
Advances To Special Disbursing Officer	1 99 01 030	104,157,930.63	
Advances To Officers And Employees	1 99 01 040	2,515,458.58	
Prepaid Rent	1 99 02 020	6,982,471.34	
Prepaid Insurance	1 99 02 050	56,854.72	
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		6,496,469.65
Due to BIR	2 02 01 010		3,560,084.92
Due to GSIS	2 02 01 020	42,876.25	
Due to PAG-IBIG	2 02 01 030	43,574.17	
Due to PHILHEALTH	2 02 01 040		212,125.74
Due To NGAS	2 02 01 050		233,775,860.36
Guaranty/ Security Deposits Payable	2 04 01 040		9,000.00
Accumulated Surplus/(Deficit)	3 01 01 010		6,829,466,201.87
Interest Income	4 02 02 210		24,091.59
Subsidy from National Government	4 03 01 010		871,028,474.95
Salaries and Wages - Casual/Contractual	5 01 01 020	62,459,368.11	
Personal Economic Relief Allowance (PERA)	5 01 02 010	2,576,516.13	
Representation Allowance (RA)	5 01 02 020	2,521,250.00	
Transportation Allowance (TA)	5 01 02 030	799,000.00	
Clothing/Uniform Allowance	5 01 02 040	852,000.00	
Honoraria	5 01 02 100	1,136,459.75	
Overtime and Night Pay	5 01 02 130	2,423,168.99	
Year End Bonus	5 01 02 140	7,103,492.15	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Gift	5 01 02 150	17,250.00	
Other Bonuses and Allowances	5 01 02 990	402,000.00	
Retirement and Life Insurance Premiums	5 01 03 010	7,056,716.46	
Pag-IBIG Contributions	5 01 03 020	126,600.00	
PhilHealth Contributions	5 01 03 030	529,738.46	
Employees Compensation Insurance Premiums	5 01 03 040	126,600.00	
Terminal Leave Benefits	5 01 04 030	537,285.89	
Other Personnel Benefits	5 01 04 990	133,634.79	
Traveling Expenses - Local	5 02 01 010	41,149,929.21	
Traveling Expenses - Foreign	5 02 01 020	6,956,162.97	
Training Expenses	5 02 02 010	9,364,290.30	
Office Supplies Expenses	5 02 03 010	5,999,535.13	
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	4,777,008.69	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	615,556.22	
Semi-Expendable Furnitures and Fixtures Expenses	5 02 03 220	541,947.40	
Water Expenses	5 02 04 010	1,103,342.35	
Electricity Expenses	5 02 04 020	8,614,814.45	
Other Utility Expenses	5 02 04 990	42,727.50	
Postage and Courier Services	5 02 05 010	187,113.85	
Telephone Expenses	5 02 05 020	3,888,949.75	
Internet Subscription Expenses	5 02 05 030	1,477,641.77	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	73,881.33	
Extraordinary/Miscellaneous Expenses	5 02 10 030	2,276,400.00	
Legal Services	5 02 11 010	1,004.00	
Consultancy Services	5 02 11 030	13,743,710.61	
Other Professional Services	5 02 11 990	71,305,430.70	
Security Services	5 02 12 030	7,908,805.47	
Repairs and Maintenance - Other Machinery and Equipment	5 02 13 050	247,114.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	1,110,086.31	
Repairs and Maintenance - Furniture and Fixtures	5 02 13 070	53,071.00	
Repairs and Maintenance - Leased Asset Improvements, Building	5 02 13 080	1,084,359.38	
Financial Assistance to Local Government Units	5 02 14 030	26,800,000.00	
Subsidies-Others	5 02 14 990	34,860.00	
Taxes, Duties and Licenses	5 02 15 010	53,948.84	
Fidelity Bond Premiums	5 02 15 020	374,250.00	
Insurance Expenses	5 02 15 030	71,425.57	
Advertising Expenses	5 02 99 010	1,000,418.76	
Printing and Publication Expenses	5 02 99 020	3,326,660.50	
Representation Expenses	5 02 99 030	16,204,722.48	
Rent/Lease Expenses	5 02 99 050	52,045,262.74	
Subscriptions Expenses	5 02 99 070	284,536.00	
Donations	5 02 99 080	207,428.10	
Other Maintenance and Operating Expenses	5 02 99 990	353,082.19	
Bank Charges	5 03 01 040	5,768.32	
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	3,856,577.33	
Depreciation - Transportation and Equipment	5 05 01 060	1,391,597.49	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	353,764.40	
Depreciation - Leased Assets Improvements	5 05 01 090	59,112.18	
Depreciation - Other Property, plant and Equipment	5 05 01 990	114,000.03	
Amortization - Intangible Assets Computer Software	5 05 02 010	455,912.43	
TOTAL		8,027,454,995.81	8,027,454,995.81

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:


BENEDICTO V. GERVACIO
 Chief Administrative Officer II