

Office of the Presidential Adviser on the Peace Process
Pre-Closing Trial Balance
Regular Agency Fund
As of September 30, 2018

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010		
Petty Cash	1 01 01 020	33,592.50	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	3,784,779.25	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	6,150,664.74	
Due from National Government Agencies	1 03 03 010	169,528,041.94	
Due from Local Government Units	1 03 03 030	2,957,221,607.24	
Receivables-Disallowances/Charges	1 03 05 010	2,489,863,807.05	
		3,831,321.20	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	1,459,547,999.31	
Other Receivables	1 03 05 990		
Office Supplies Inventory	1 04 04 010	6,016,621.94	
Machinery	1 06 05 010	1,655,699.38	
Accumulated Depreciation - Machineries	1 06 05 011	286,000.00	39,759.80
Office Equipment	1 06 05 020	20,196,052.17	
Accumulated Depreciation - Office Equipment	1 06 05 021		
Information and Communication Technology Equipment	1 06 05 030	34,051,998.90	12,027,899.00
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		
Accumulated Depreciation - Communications Equipment	1 06 05 070	4,005,311.06	
Communication Equipment	1 06 05 071		
Accumulated Depreciation - Motor Vehicles	1 06 06 010	51,782,044.72	
Motor Vehicles	1 06 06 010		
Accumulated Depreciation - Motor Vehicles	1 06 06 011		
Furniture and Fixtures	1 06 07 010	5,755,973.65	34,493,037.69
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		
Leased Assets Improvements, Building	1 06 09 020	829,643.94	3,583,577.34
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		
Construction in Progress - Land Improvements	1 06 99 010	1,388,838.26	
Other Property and Plant Equipment	1 06 99 990	350,000.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		77,583.38
Computer Software	1 08 01 020	1,758,050.00	
Accumulated Amortization-Computer Software	1 08 01 021		
Advances For Operating Expenses	1 99 01 010	4,805,224.47	
Advances To Special Disbursing Officer	1 99 01 030	103,325,598.75	
Advances To Officers And Employees	1 99 01 040	2,452,170.10	
Prepaid Rent	1 99 02 020	6,847,471.34	
Prepaid Insurance	1 99 02 050		
Other Prepaid Expenses	1 99 02 990	56,854.72	
Guaranty Deposits	1 99 03 020	554,741.42	
Other Deposits	1 99 03 990	2,591,022.65	
Accounts Payable	2 01 01 010	150,000.00	
Due to BIR	2 02 01 010		
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		
Accumulated Surplus/(Deficit)	3 01 01 010		212,125.74
Subsidy from National Government	4 03 01 010		6,759,937,843.18
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	
Cash Gift	5 01 02 150	17,250.00	
Other Bonuses and Allowances	5 01 02 990	402,000.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Retirement and Life Insurance Premiums	5 01 03 010	7,056,716.46	
Pay-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	40,699,431.71	
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	5,987,389.33	
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	4,758,424.83	
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	3,888,149.75	
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	13,493,710.61	
Other Professional Services	5 02 11 990	70,200,689.04	
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	16,172,222.48	
Rent/Lease Expenses	5 02 99 050	52,036,262.74	
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	352,835.19	
Bank Charges	5 03 01 040	950.00	
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	3,579,939.35	
Depreciation - Transportation and Equipment	5 05 01 060	1,391,597.49	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	339,564.29	
Depreciation - Leased Assets Improvements	5 05 01 090	59,112.18	
Depreciation - Other Property, plant and Equipment	5 05 01 990	49,875.03	
Amortization - Intangible Assets Computer Software	5 05 02 010	439,512.47	
TOTAL		7,715,061,810.86	7,715,061,810.86

C E R T I F I C A T I O N

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:

BENIGNITA V. GERVACIO
Chief Administrative Officer II