

Office of the Presidential Adviser on the Peace Process

Pre -Closing Trial Balance

ALL FUNDS

As of April 30, 2017

COA-OPAPP
RECEIVED

Date: May 26, 2017

By: [Signature]

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	9,647.70	
Petty Cash	1 01 01 020	2,294,727.91	
Cash In Bank - Local Currency, Current Account	1 01 02 020	40,206,624.64	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	3,440,116.06	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	1,381,083,615.87	
Cash - Modified Disbursements System (MDS), Trust	1 01 04 060	22,072,767.99	
Due from National Government Agencies	1 03 03 010	1,601,344,572.30	
Due from Local Government Units	1 03 03 030	643,249,160.72	
Receivables-Disallowances/Charges	1 03 05 010	674,000.00	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	953,156,804.46	
Other Receivables	1 03 05 990	4,223,733.47	
Office Supplies Inventory	1 04 04 010	1,728,155.58	
Semi-Expendable Office Equipment	1 04 05 020	3,233,802.77	
Semi-Expendable Machinery and Equipment Expenses- Information and Communications Technology Equipment	1 04 05 030	2,534,181.99	
Semi-Expendable Communications Equipment	1 04 05 070	813,928.64	
Semi-Expendable Furniture and Fixtures	1 04 06 010	8,347,789.28	
Power Supply System	1 06 03 050	267,867.00	
Accumulated Depreciation - Power Supply System	1 06 03 051		31,808.25
Other Structures	1 06 04 060	55,000.00	
Accumulated Depreciation - Others Structures	1 06 04 991		6,808.40
Machinery	1 06 05 010	174,600.00	
Accumulated Depreciation - Machineries	1 06 05 011		6,642.59
Office Equipment	1 06 05 020	18,663,179.96	
Accumulated Depreciation - Office Equipment	1 06 05 021		11,510,015.86
Information and Communication Technology Equipment	1 06 05 030	31,630,225.21	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		24,747,753.21
Communication Equipment	1 06 05 070	2,981,301.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		2,490,094.94
Motor Vehicles	1 06 06 010	39,812,044.72	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		32,814,772.63
Furniture and Fixtures	1 06 07 010	5,187,852.65	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		2,955,503.24
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		269,288.82
Computer Software	1 08 01 020	3,648,455.72	
Accumulated Amortization-Computer Software	1 08 01 021		1,939,024.36
Advances For Operating Expenses	1 99 01 010	5,037,238.00	
Advances for Payroll	1 99 01 020	1,566,959.52	
Advances To Special Disbursing Officer	1 99 01 030	19,799,479.27	
Advances To Officers And Employees	1 99 01 040	2,580,054.76	
Prepaid Rent	1 99 02 020	4,431,958.26	
Prepaid Insurance	1 99 02 050	49,249.78	
Other Prepaid Expenses	1 99 02 990	554,741.42	
Guaranty Deposits	1 99 03 020	2,654,022.65	
Other Deposits	1 99 03 990	150,000.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Accounts Payable	2 01 01 010		32,710,139.44
Due to Officers and Employees	2 01 01 020		310,935.70
Due to BIR	2 02 01 010		4,199,873.18
Due to GSIS	2 02 01 020		12,706.43
Due to PAG-IBIG	2 02 01 030	41,373.34	
Due to PHILHEALTH	2 02 01 040		336,167.21
Due To NGAs	2 02 01 050		1,533,360.36
Guaranty/ Security Deposits Payable	2 04 010 40		11,000.00
Other Payables	2 99 99 990		2,026,304.75
Accumulated Surplus/(Deficit)	3 01 01 010		354,863,390.40
Interest Income	4 02 02 210		22,128.95
Subsidy from National Government	4 03 01 010		4,516,803,717.86
Salaries and Wages - Casual/Contractual	5 01 01 020	24,199,938.57	
Personal Economic Relief Allowance (PERA)	5 01 02 010	1,142,645.17	
Representation Allowance (RA)	5 01 02 020	1,140,000.00	
Transportation Allowance (TA)	5 01 02 030	423,000.00	
Clothing/Uniform Allowance	5 01 02 040	685,000.00	
Honoraria	5 01 02 100	117,086.00	
Overtime and Night Pay	5 01 02 130	723,941.93	
Year End Bonus	5 01 02 140	116,287.90	
Cash Gift	5 01 02 150	43,215.20	
Retirement and Life Insurance Premiums	5 01 03 010	2,760,121.44	
Pag-IBIG Contributions	5 01 03 020	55,800.00	
PhilHealth Contributions	5 01 03 030	171,787.50	
Employees Compensation Insurance Premiums	5 01 03 040	55,500.00	
Terminal Leave Benefits	5 01 04 030	701,313.93	
Other Personnel Benefits	5 01 04 990	201,912.82	
Traveling Expenses - Local	5 02 01 010	18,019,159.64	
Traveling Expenses - Foreign	5 02 01 020	15,230,552.94	
Training Expenses	5 02 02 010	3,143,516.09	
Office Supplies Expenses	5 02 03 010	3,765,513.47	
Drugs and Medicines Expenses	5 02 03 070	11,875.17	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	153.75	
Fuel, Oil and Lubricants Expenses	5 02 03 090	1,262,684.59	
Chemical and Filtering Supplies Expenses	5 02 03 130	89,000.00	
Other Supplies and Materials Expenses	5 02 03 990	257,857.82	
Water Expenses	5 02 04 010	497,836.36	
Electricity Expenses	5 02 04 020	3,436,446.35	
Postage and Courier Services	5 02 05 010	34,285.50	
Telephone Expenses	5 02 05 020	1,562,159.76	
Internet Subscription Expenses	5 02 05 030	881,590.13	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	104,860.66	
Confidential Expenses	5 02 10 010	40,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	1,034,200.00	
Consultancy Services	5 02 11 030	3,047,315.08	
Other Professional Services	5 02 11 990	22,809,571.92	
Security Services	5 02 12 030	1,490,938.16	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	16,990.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	1,156,581.26	
Repairs and Maintenance - Furniture and Fixtures	5 02 13 070	100.00	
Repairs and Maintenance - Leased Asset Improvements, Building	5 02 13 080	136,686.75	
Subsidies-Others	5 02 14 990	227,550.00	
Taxes, Duties and Licenses	5 02 15 010	54,316.43	
Fidelity Bond Premiums	5 02 15 020	125,250.00	
Insurance Expenses	5 02 15 030	39,620.38	
Printing and Publication Expenses	5 02 99 020	512,660.30	
Representation Expenses	5 02 99 030	8,436,493.69	
Rent/Lease Expenses	5 02 99 050	15,850,401.45	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Subscriptions Expenses	5 02 99 070	126,513.00	
Donations	5 02 99 080	16,000.00	
Other Maintenance and Operating Expenses	5 02 99 990	3,754,792.50	
Bank Charges	5 03 01 040	5,000.79	
Depreciation-Electrification, Power and Energy Structures	5 05 01 030	4,241.10	
Depreciation-Other Structures	5 05 01 040	1,021.26	
Depreciation - Machinery And Equipment	5 05 01 050	1,051,889.70	
Depreciation - Transportation and Equipment	5 05 01 060	124,795.75	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	60,789.81	
Depreciation - Leased Assets Improvements	5 05 01 090	19,704.06	
Amortization - Intangible Assets Computer Software	5 05 02 010	134,093.86	
TOTAL		4,989,601,436.58	4,989,601,436.58

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