

Office of the Presidential Adviser on the Peace Process

Pre -Closing Trial Balance

ALL FUNDS

As of June 30, 2017

COA-OPAPP
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Date: *July 13, 2017*
BY: *gn 9:38 am*

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	9,647.70	
Petty Cash	1 01 01 020	2,599,608.00	
Cash In Bank - Local Currency, Current Account	1 01 02 020	37,259,939.07	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	4,335,131.50	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	171,994,322.18	
Cash - Modified Disbursements System (MDS), Trust	1 01 04 060	22,072,767.99	
Due from National Government Agencies	1 03 03 010	2,650,895,418.80	
Due from Local Government Units	1 03 03 030	862,699,160.72	
Receivables-Disallowances/Charges	1 03 05 010	4,131,652.50	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	953,106,804.46	
Other Receivables	1 03 05 990	4,671,829.06	
Office Supplies Inventory	1 04 04 010	1,427,981.30	
Semi-Expendable Office Equipment	1 04 05 020	3,273,862.77	
Semi-Expendable Machinery and Equipment Expenses-Information and Communications Technology Equipment	1 04 05 030	2,622,081.99	
Semi-Expendable Communications Equipment	1 04 05 070	843,728.64	
Semi-Expendable Furniture and Fixtures	1 04 06 010	8,617,389.28	
Power Supply System	1 06 03 050	267,867.00	
Accumulated Depreciation - Power Supply System	1 06 03 051		38,169.90
Other Structures	1 06 04 060	55,000.00	
Accumulated Depreciation - Others Structures	1 06 04 991		7,829.66
Machinery	1 06 05 010	174,600.00	
Accumulated Depreciation - Machineries	1 06 05 011		10,889.12
Office Equipment	1 06 05 020	18,775,474.96	
Accumulated Depreciation - Office Equipment	1 06 05 021		11,764,713.65
Information and Communication Technology Equipment	1 06 05 030	31,953,725.21	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		25,185,065.95
Communication Equipment	1 06 05 070	3,411,281.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		2,589,350.48
Motor Vehicles	1 06 06 010	39,812,044.72	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		32,983,428.22
Furniture and Fixtures	1 06 07 010	5,429,352.65	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		3,028,388.69
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		288,992.88
Computer Software	1 08 01 020	3,648,455.72	
Accumulated Amortization-Computer Software	1 08 01 021		2,076,659.65
Advances For Operating Expenses	1 99 01 010	4,621,038.47	
Advances for Payroll	1 99 01 020	1,566,959.52	
Advances To Special Disbursing Officer	1 99 01 030	51,544,298.21	
Advances To Officers And Employees	1 99 01 040	4,749,895.77	
Prepaid Rent	1 99 02 020	4,834,132.14	
Prepaid Insurance	1 99 02 050	34,858.48	
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		32,356,298.15
Due to Officers and Employees	2 01 01 020		310,935.70
Due to BIR	2 02 01 010	2,241.33	
Due to GSIS	2 02 01 020	42,736.98	
Due to PAG-IBIG	2 02 01 030	45,956.08	
Due to PHILHEALTH	2 02 01 040		
Due To NGAs	2 02 01 050		323,042.21
Guaranty/ Security Deposits Payable	2 04 01 040		1,533,360.36
Other Payables	2 99 99 990		36,000.00
Accumulated Surplus/(Deficit)	3 01 01 010		2,026,304.75
Interest Income	4 02 02 210		356,313,316.65
Subsidy from National Government	4 03 01 010		22,128.95
Income from Grants and Donation in Cash	4 04 02 210		4,708,391,810.79
Salaries and Wages - Casual/Contractual	5 01 01 020	36,127,726.67	
Personal Economic Relief Allowance (PERA)	5 01 02 010	1,693,645.17	
Representation Allowance (RA)	5 01 02 020	1,701,000.00	
Transportation Allowance (TA)	5 01 02 030	618,000.00	
Clothing/Uniform Allowance	5 01 02 040	685,000.00	
Honoraria	5 01 02 100	236,478.00	
Overtime and Night Pay	5 01 02 130	1,094,914.67	
Year End Bonus	5 01 02 140	6,068,719.90	
Cash Gift	5 01 02 150	43,215.20	
Retirement and Life Insurance Premiums	5 01 03 010	4,159,995.24	
Pag-IBIG Contributions	5 01 03 020	83,100.00	
PhilHealth Contributions	5 01 03 030	216,475.00	
Employees Compensation Insurance Premiums	5 01 03 040	83,300.00	
Terminal Leave Benefits	5 01 04 030	754,119.55	
Other Personnel Benefits	5 01 04 990	232,350.37	
Traveling Expenses - Local	5 02 01 010	33,196,115.70	
Traveling Expenses - Foreign	5 02 01 020	23,635,633.80	
Training Expenses	5 02 02 010	3,274,624.67	
Office Supplies Expenses	5 02 03 010	6,053,098.34	
Drugs and Medicines Expenses	5 02 03 070	21,718.46	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	153.75	
Fuel, Oil and Lubricants Expenses	5 02 03 090	2,260,514.83	
Chemical and Filtering Supplies Expenses	5 02 03 130	89,000.00	
Other Supplies and Materials Expenses	5 02 03 990	343,732.72	
Water Expenses	5 02 04 010	749,997.49	
Electricity Expenses	5 02 04 020	5,266,640.71	
Postage and Courier Services	5 02 05 010	55,857.50	
Telephone Expenses	5 02 05 020	3,282,990.28	
Internet Subscription Expenses	5 02 05 030	1,110,037.91	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	153,769.21	
Confidential Expenses	5 02 10 010	40,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	1,547,200.00	
Consultancy Services	5 02 11 030	6,833,981.74	
Other Professional Services	5 02 11 990	36,291,393.33	
Security Services	5 02 12 030	2,921,799.53	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	45,793.25	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	1,702,978.76	
Repairs and Maintenance - Furniture and Fixtures	5 02 13 070	100.00	
Repairs and Maintenance - Leased Asset Improvements, Building	5 02 13 080	923,606.62	
Repairs and Maintenance - Leased Asset Improvement-Other	5 02 13 090	69,525.00	
Leased/Assets Improvements	5 02 14 990	7,603,618.16	
Subsidies-Others	5 02 15 010	55,316.43	
Taxes, Duties and Licenses	5 02 15 020	154,500.00	
Fidelity Bond Premiums	5 02 15 030	47,237.89	
Insurance Expenses			

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Advertising Expenses	5 02 99 010	11,424.00	
Printing and Publication Expenses	5 02 99 020	717,406.15	
Representation Expenses	5 02 99 030	11,428,019.47	
Rent/Lease Expenses	5 02 99 050	28,841,747.52	
Subscriptions Expenses	5 02 99 070	209,904.00	
Donations	5 02 99 080	16,000.00	
Other Maintenance and Operating Expenses	5 02 99 990	3,845,468.61	
Bank Charges	5 03 01 040	5,620.79	
Depreciation-Electrification, Power and Energy Structures	5 05 01 030	10,602.75	
Depreciation-Other Structures	5 05 01 040	2,042.52	
Depreciation - Machinery And Equipment	5 05 01 050	1,889,649.03	
Depreciation - Transportation and Equipment	5 05 01 060	293,451.34	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	133,859.72	
Depreciation - Leased Assets Improvements	5 05 01 090	39,408.12	
Amortization - Intangible Assets Computer Software	5 05 02 010	285,029.11	
TOTAL		5,184,938,261.25	5,184,938,261.25

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. CRENCIO
 Accountant III

Certified Correct by:


BENEDICTA V. GERVACIO
 Chief Administrative Officer II