

Office of the Presidential Adviser on the Peace Process
 Pre -Closing Trial Balance
 Regular Agency Fund
 As of June 30, 2017

**COA-ORAPP
 RECEIVED**
 Date: July 12, 2017
 By: SM 9: 28am

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	6,328.70	
Petty Cash	1 01 01 020	2,529,608.00	
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	
Due from National Government Agencies	1 03 03 010	2,650,649,818.80	
Due from Local Government Units	1 03 03 030	850,337,679.85	
Receivables-Disallowances/Charges	1 03 05 010	4,131,652.50	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	948,298,444.11	
Other Receivables	1 03 05 990	4,649,259.06	
Office Supplies Inventory	1 04 04 010	1,316,440.34	
Semi-Expendable Office Equipment	1 04 05 020	3,245,362.77	
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	809,818.12	
Semi-Expendable Furniture and Fixtures	1 04 06 010	8,496,947.02	
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	17,765,738.87	
Accumulated Depreciation - Office Equipment	1 06 05 021		10,900,970.59
Information and Communication Technology Equipment	1 06 05 030	30,519,678.91	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		24,123,260.25
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 Furniture and Fixtures	1 06 06 011		32,983,428.22
	1 06 07 010	5,406,052.65	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		3,018,612.31
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		288,992.88

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Computer Software	1 08 01 020	3,298,455.72	
Accumulated Amortization-Computer Software	1 08 01 021		1,751,759.61
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	50,036,034.59	
Advances To Officers And Employees	1 99 01 040	4,051,117.07	
Prepaid Rent	1 99 02 020	4,699,132.14	
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	2,564,022.65	
Other Deposits	1 99 03 990	150,000.00	
Accounts Payable	2 01 01 010		32,166,187.95
Due to Officers and Employees	2 01 01 020		310,935.70
Due to BIR	2 02 01 010		4,473,930.49
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		
Other Payables	2 99 99 990		
Accumulated Surplus/(Deficit)	3 01 01 010		323,042.21
Subsidy from National Government	4 03 01 010		2,026,304.75
Salaries and Wages - Casual/Contractual	5 01 01 020		296,938,526.02
Personal Economic Relief Allowance (PERA)	5 01 02 010		4,686,299,661.79
Representation Allowance (RA)	5 01 02 020	36,127,726.67	
Transportation Allowance (TA)	5 01 02 030	1,693,645.17	
Clothing/Uniform Allowance	5 01 02 040	618,000.00	
Honoraria	5 01 02 100	685,000.00	
Overtime and Night Pay	5 01 02 130	236,478.00	
Year End Bonus	5 01 02 140	1,094,914.67	
Cash Gift	5 01 02 150	6,068,719.90	
Retirement and Life Insurance Premiums	5 01 03 010	43,215.20	
Pag-IBIG Contributions	5 01 03 020	4,159,995.24	
PhilHealth Contributions	5 01 03 030	83,100.00	
Employees Compensation Insurance Premiums	5 01 03 040	216,475.00	
Terminal Leave Benefits	5 01 04 030	83,300.00	
Other Personnel Benefits	5 01 04 990	754,119.55	
Traveling Expenses - Local	5 02 01 010	232,350.37	
Traveling Expenses - Foreign	5 02 01 020	32,246,251.72	
Training Expenses	5 02 02 010	22,889,948.79	
Office Supplies Expenses	5 02 03 010	3,274,624.67	
Drugs and Medicines Expenses	5 02 03 070	6,016,402.65	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	21,718.46	
Fuel, Oil and Lubricants Expenses	5 02 03 090	153.75	
Chemical and Filtering Supplies Expenses	5 02 03 130	2,252,325.80	
Other Supplies and Materials Expenses	5 02 03 990	89,000.00	
Water Expenses	5 02 04 010	343,732.72	
Electricity Expenses	5 02 04 020	749,997.49	
Postage and Courier Services	5 02 05 010	5,266,640.71	
Telephone Expenses	5 02 05 020	55,857.50	
Internet Subscription Expenses	5 02 05 030	3,260,482.20	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	1,110,037.91	
Confidential Expenses	5 02 10 010	147,169.21	
		40,000,000.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
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	34,594,415.77	
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 Leased/Assets Improvements	5 02 13 090	69,525.00	
Subsidies-Others	5 02 14 990	7,603,618.16	
Taxes, Duties and Licenses	5 02 15 010	55,316.43	
Fidelity Bond Premiums	5 02 15 020	154,500.00	
Insurance Expenses	5 02 15 030	47,237.89	
Advertising Expenses	5 02 99 010	11,424.00	
Printing and Publication Expenses	5 02 99 020	250,756.15	
Representation Expenses	5 02 99 030	11,303,223.47	
Rent/Lease Expenses	5 02 99 050	28,830,897.52	
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	1,195.00	
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	1,673,000.21	
Depreciation - Transportation and Equipment	5 05 01 060	293,451.34	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	132,837.42	
Depreciation - Leased Assets Improvements	5 05 01 090	39,408.12	
Amortization - Intangible Assets Computer Software	5 05 02 010	279,329.11	
TOTAL		5,098,251,851.93	5,098,251,851.93

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 Y. GERVACIO
Chief Administrative Officer II