

Office of the Presidential Adviser on the Peace Process
 Pre -Closing Trial Balance
 ALL FUNDS
 As of March 31, 2017

**COA-OPAPP
 RECEIVED**
 Date: May 26, 2017
 By: Sml. LO: Mnam

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	110,594.85	
Petty Cash	1 01 01 020	2,228,895.00	
Cash In Bank - Local Currency, Current Account	1 01 02 020	40,565,399.27	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	2,880,528.42	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	883,060,787.30	
Cash - Modified Disbursements System (MDS), Trust	1 01 04 060	22,092,149.00	
Due from National Government Agencies	1 03 03 010	1,601,848,115.30	
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	953,166,313.65	
Other Receivables	1 03 05 990	4,226,133.47	
Office Supplies Inventory	1 04 04 010	1,282,073.42	
Semi-Expendable Office Equipment	1 04 05 020	3,129,343.73	
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		11,496,387.05
Information and Communication Technology Equipment	1 06 05 030	31,630,225.21	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		24,725,299.96
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		2,955,318.78
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		1,757,296.35
Advances For Operating Expenses	1 99 01 010	5,249,404.65	
Advances for Payroll	1 99 01 020	1,566,959.52	
Advances To Special Disbursing Officer	1 99 01 030	20,371,611.51	
Advances To Officers And Employees	1 99 01 040	4,031,830.27	
Prepaid Rent	1 99 02 020	4,431,958.26	
Prepaid Insurance	1 99 02 050	66,663.83	
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		33,332,548.52
Due to Officers and Employees	2 01 01 020		310,935.70
Due to BIR	2 02 01 010		5,623,806.91
Due to GSIS	2 02 01 020		71,948.37
Due to PAG-IBIG	2 02 01 030	41,773.34	
Due to PHILHEALTH	2 02 01 040		196,929.71
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		357,464,796.56
Interest Income	4 02 02 210		22,128.95
Subsidy from National Government	4 03 01 010		3,981,477,882.99
Salaries and Wages - Casual/Contractual	5 01 01 020	17,895,204.97	
Personal Economic Relief Allowance (PERA)	5 01 02 010	843,612.91	
Representation Allowance (RA)	5 01 02 020	861,500.00	
Transportation Allowance (TA)	5 01 02 030	328,000.00	
Clothing/Uniform Allowance	5 01 02 040	685,000.00	
Honoraria	5 01 02 100	58,543.00	
Overtime and Night Pay	5 01 02 130	482,389.62	
Year End Bonus	5 01 02 140	55,755.90	
Cash Gift	5 01 02 150	24,453.60	
Retirement and Life Insurance Premiums	5 01 03 010	2,046,475.26	
Pag-IBIG Contributions	5 01 03 020	41,500.00	
PhilHealth Contributions	5 01 03 030	127,912.50	
Employees Compensation Insurance Premiums	5 01 03 040	41,200.00	
Terminal Leave Benefits	5 01 04 030	701,313.93	
Other Personnel Benefits	5 01 04 990	181,912.82	
Traveling Expenses - Local	5 02 01 010	15,564,261.29	
Traveling Expenses - Foreign	5 02 01 020	8,789,151.93	
Training Expenses	5 02 02 010	1,533,726.09	
Office Supplies Expenses	5 02 03 010	2,687,832.46	
Fuel, Oil and Lubricants Expenses	5 02 03 090	845,811.82	
Other Supplies and Materials Expenses	5 02 03 990	213,900.82	
Water Expenses	5 02 04 010	380,419.46	
Electricity Expenses	5 02 04 020	2,428,624.85	
Postage and Courier Services	5 02 05 010	9,734.55	
Telephone Expenses	5 02 05 020	1,156,052.93	
Internet Subscription Expenses	5 02 05 030	718,671.20	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	53,852.81	
Confidential Expenses	5 02 10 010	40,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	782,600.00	
Consultancy Services	5 02 11 030	2,228,025.57	
Other Professional Services	5 02 11 990	16,614,870.35	
Security Services	5 02 12 030	1,490,938.16	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	11,500.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	616,021.80	
Repairs and Maintenance - Leased Asset Improvements, Building	5 02 13 080	103,510.00	
Subsidies-Others	5 02 14 990	200,000.00	
Taxes, Duties and Licenses	5 02 15 010	45,981.84	
Fidelity Bond Premiums	5 02 15 020	125,250.00	
Insurance Expenses	5 02 15 030	35,315.94	
Printing and Publication Expenses	5 02 99 020	472,601.35	
Representation Expenses	5 02 99 030	6,535,234.85	
Rent/Lease Expenses	5 02 99 050	12,922,894.94	
Subscriptions Expenses	5 02 99 070	91,295.00	
Donations	5 02 99 080	10,000.00	
Other Maintenance and Operating Expenses	5 02 99 990	3,550,208.50	
Bank Charges	5 03 01 040	4,575.79	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
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	1,058,054.37	
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	180,585.68	
TOTAL		4,458,625,360.59	4,458,625,360.59

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