

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

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	9,647.70	
Petty Cash	1 01 01 020	2,639,608.00	
Cash In Bank - Local Currency, Current Account	1 01 02 020	38,984,164.01	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	4,206,203.71	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	982,248,948.51	
Cash - Modified Disbursements System (MDS), Trust	1 01 04 060	22,072,767.99	
Due from National Government Agencies	1 03 03 010	1,601,306,867.37	
Due from Local Government Units	1 03 03 030	643,249,160.72	
Receivables-Disallowances/Charges	1 03 05 010	4,131,652.50	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	953,156,804.46	
Other Receivables	1 03 05 990	4,671,829.06	
Office Supplies Inventory	1 04 04 010	1,577,697.19	
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	2,541,631.99	
Semi-Expendable Communications Equipment	1 04 05 070	813,928.64	
Semi-Expendable Furniture and Fixtures	1 04 06 010	8,559,389.28	
Power Supply System	1 06 03 050	267,867.00	36,049.35
Accumulated Depreciation - Power Supply System	1 06 03 051		55,000.00
Other Structures	1 06 04 060		7,489.24
Accumulated Depreciation - Others Structures Machinery	1 06 04 991	174,600.00	
Accumulated Depreciation - Machineries	1 06 05 010		9,473.61
Office Equipment	1 06 05 011		
Accumulated Depreciation - Office Equipment	1 06 05 020	18,563,474.96	
Information and Communication Technology Equipment	1 06 05 021		11,676,319.89
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 030	31,922,225.21	
Communication Equipment	1 06 05 031		25,026,643.68
Accumulated Depreciation - Communications Equipment	1 06 05 070	3,147,291.06	
Motor Vehicles	1 06 05 071		2,553,345.10
Accumulated Depreciation - Motor Vehicles	1 06 06 010	39,812,044.72	
Furniture and Fixtures	1 06 06 011		32,927,209.69
Accumulated Depreciation - Furniture and Fixtures	1 06 07 010	5,405,852.65	
Leased Assets Improvements, Building	1 06 07 011		3,002,881.50
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 020	829,643.94	
Computer Software	1 06 09 021		282,424.86
Accumulated Amortization-Computer Software	1 08 01 020	3,648,455.72	
Advances For Operating Expenses	1 08 01 021		2,029,316.65
Advances for Payroll	1 99 01 010	4,763,538.47	
Advances To Special Disbursing Officer	1 99 01 020	1,566,959.52	
Advances To Officers And Employees	1 99 01 030	21,478,986.52	
Prepaid Rent	1 99 01 040	4,569,968.69	
Prepaid Insurance	1 99 02 020	4,595,001.74	
Other Prepaid Expenses	1 99 02 050	50,640.36	
Guaranty Deposits	1 99 02 990	554,741.42	
Other Deposits	1 99 03 020	2,654,022.65	
	1 99 03 990	150,000.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Accounts Payable	2 01 01 010		32,519,567.03
Due to Officers and Employees	2 01 01 020		310,935.70
Due to BIR	2 02 01 010		4,871,525.25
Due to GSIS	2 02 01 020		1,080,321.80
Due to PAG-IBIG	2 02 01 030		
Due to PHILHEALTH	2 02 01 040		
Due To NGAs	2 02 01 050	43,496.05	
Guaranty/ Security Deposits Payable	2 04 01 040		
Other Payables	2 99 99 990		
Accumulated Surplus/(Deficit)	3 01 01 010		335,079.71
Interest Income	4 02 02 210		1,533,360.36
Subsidy from National Government	4 03 01 010		11,000.00
Income from Grants and Donation in Cash	4 04 02 210		2,026,304.75
Salaries and Wages - Casual/Contractual	5 01 01 020	30,364,340.75	
Personal Economic Relief Allowance (PERA)	5 01 02 010	1,430,645.17	
Representation Allowance (RA)	5 01 02 020	1,418,500.00	
Transportation Allowance (TA)	5 01 02 030	523,000.00	
Clothing/Uniform Allowance	5 01 02 040	685,000.00	
Honoraria	5 01 02 100	177,935.00	
Overtime and Night Pay	5 01 02 130	916,450.11	
Year End Bonus	5 01 02 140	6,013,406.90	
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	70,200.00	
PhilHealth Contributions,	5 01 03 030	216,475.00	
Employees Compensation Insurance Premiums	5 01 03 040	55,500.00	
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	23,392,479.87	
Traveling Expenses - Foreign	5 02 01 020	16,153,908.57	
Training Expenses	5 02 02 010	3,202,626.09	
Office Supplies Expenses	5 02 03 010	4,969,318.07	
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	1,802,077.44	
Chemical and Filtering Supplies Expenses	5 02 03 130	89,000.00	
Other Supplies and Materials Expenses	5 02 03 990	317,849.72	
Water Expenses	5 02 04 010	708,810.14	
Electricity Expenses	5 02 04 020	4,432,616.71	
Postage and Courier Services	5 02 05 010	46,129.50	
Telephone Expenses	5 02 05 020	2,994,460.31	
Internet Subscription Expenses	5 02 05 030	1,082,894.61	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	122,599.66	
Confidential Expenses	5 02 10 010	40,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	1,285,800.00	
Consultancy Services	5 02 11 030	6,156,050.71	
Other Professional Services	5 02 11 990	29,264,654.52	
Security Services	5 02 12 030	2,921,799.53	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	18,190.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	1,447,081.76	
Repairs and Maintenance - Furniture and Fixtures	5 02 13 070	100.00	
Repairs and Maintenance - Leased Asset Improvements, Building	5 02 13 080	644,034.82	
Subsidies-Others	5 02 14 990	5,227,550.00	
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	42,631.40	
Printing and Publication Expenses	5 02 99 020	582,306.05	
Representation Expenses	5 02 99 030	10,289,479.09	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Rent/Lease Expenses	5 02 99 050	25,120,104.96	
Subscriptions Expenses	5 02 99 070	203,133.00	
Donations	5 02 99 080	16,000.00	
Other Maintenance and Operating Expenses	5 02 99 990	3,793,144.45	
Bank Charges	5 03 01 040	5,420.79	
Depreciation-Electrification, Power and Energy Structures	5 05 01 030	8,482.20	
Depreciation-Other Structures	5 05 01 040	1,702.10	
Depreciation - Machinery And Equipment	5 05 01 050	1,605,412.11	
Depreciation - Transportation and Equipment	5 05 01 060	237,232.81	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	108,352.53	
Depreciation - Leased Assets Improvements	5 05 01 090	32,840.10	
Amorization - Intangible Assets Computer Software	5 05 02 010	237,686.11	
<b>TOTAL</b>		<b>4,652,104,979.15</b>	<b>4,652,104,979.15</b>

**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