

Office of the Presidential Adviser on the Peace Process

Pre -Closing Trial Balance

ALL FUNDS

As of May 31, 2018

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010		
Petty Cash	1 01 01 020	6,328.70	
Cash In Bank - Local Currency, Current Account	1 01 02 020	4,980,025.87	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	216,950,488.37	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	4,477,356.05	
Due from National Government Agencies	1 03 03 010	53,564,878.52	
Due from Local Government Units	1 03 03 030	2,952,755,429.63	
Receivables-Disallowances/Charges	1 03 05 010	3,076,425,727.83	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	4,119,652.50	
Other Receivables	1 03 05 990	1,534,004,548.18	
Office Supplies Inventory	1 04 04 010	6,122,692.68	
Machinery	1 06 05 010	1,954,283.64	
Accumulated Depreciation - Machineries	1 06 05 011	286,000.00	
Office Equipment	1 06 05 020	20,653,937.42	30,703.08
Accumulated Depreciation - Office Equipment	1 06 05 021		
Information and Communication Technology Equipment	1 06 05 030	34,961,397.15	12,133,972.73
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		26,004,325.11
Communication Equipment	1 06 05 070	4,549,111.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		3,259,928.53
Motor Vehicles	1 06 06 010	51,782,044.72	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		33,814,383.25
Furniture and Fixtures	1 06 07 010	5,955,273.65	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		3,488,573.85
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		361,241.10
Construction in Progress - Land Improvements	1 06 99 010	689,094.80	
Other Property and Plant Equipment	1 06 99 990	800,000.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		91,041.70
Computer Software	1 08 01 020	2,048,050.00	
Accumulated Amortization-Computer Software	1 08 01 021		1,060,412.25
Advances For Operating Expenses	1 99 01 010	5,419,652.73	
Advances for Payroll	1 99 01 020	1,291,574.73	
Advances To Special Disbursing Officer	1 99 01 030	88,221,544.15	
Advances To Officers And Employees	1 99 01 040	3,215,223.03	
Prepaid Rent	1 99 02 020	6,922,471.34	
Prepaid Insurance	1 99 02 050	37,673.65	
Other Prepaid Expenses	1 99 02 990	554,741.42	
Guaranty Deposits	1 99 03 020	2,681,022.65	
Other Deposits	1 99 03 990	150,000.00	
Accounts Payable	2 01 01 010		5,052,501.95
Due to BIR	2 02 01 010		3,440,983.42
Due to GSIS	2 02 01 020	15,833.81	
Due to PAG-IBIG	2 02 01 030	45,274.17	
Due to PHILHEALTH	2 02 01 040		395,413.41
Due To NGAS	2 02 01 050		233,775,860.36
Guaranty/ Security Deposits Payable	2 04 01 040		9,000.00
Accumulated Surplus/(Deficit)	3 01 01 010	7,467,286,927.40	
Interest Income	4 02 02 210		7,889.87
Subsidy from National Government	4 03 01 010		494,906,388.93
Salaries and Wages - Casual/Contractual	5 01 01 020	34,676,951.52	
Personal Economic Relief Allowance (PERA)	5 01 02 010	1,430,000.00	
Representation Allowance (RA)	5 01 02 020	1,402,500.00	
Transportation Allowance (TA)	5 01 02 030	447,500.00	
Clothing/Uniform Allowance	5 01 02 040	828,000.00	
Honoraria	5 01 02 100	519,993.75	
Overtime and Night Pay	5 01 02 130	1,141,013.16	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Year End Bonus	5 01 02 140	7,028,223.00	
Retirement and Life Insurance Premiums	5 01 03 010	3,946,563.60	
Pag-IBIG Contributions	5 01 03 020	70,700.00	
PhilHealth Contributions	5 01 03 030	291,457.92	
Employees Compensation Insurance Premiums	5 01 03 040	70,700.00	
Other Personnel Benefits	5 01 04 990	10,000.00	
Traveling Expenses - Local	5 02 01 010	17,691,292.32	
Traveling Expenses - Foreign	5 02 01 020	2,472,617.40	
Training Expenses	5 02 02 010	4,178,711.40	
Office Supplies Expenses	5 02 03 010	2,017,675.76	
Drugs and Medicines Expenses	5 02 03 070	6,773.68	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	1,582.85	
Fuel, Oil and Lubricants Expenses	5 02 03 090	1,714,957.43	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	297,148.00	
Semi-Expendable Furnitures and Fixtures Expenses	5 02 03 220	429,100.00	
Water Expenses	5 02 04 010	624,816.75	
Electricity Expenses	5 02 04 020	4,619,788.47	
Other Utility Expenses	5 02 04 990	6,465.75	
Postage and Courier Services	5 02 05 010	29,708.40	
Telephone Expenses	5 02 05 020	1,748,199.12	
Internet Subscription Expenses	5 02 05 030	765,843.62	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	41,117.25	
Extraordinary/Miscellaneous Expenses	5 02 10 030	1,281,000.00	
Consultancy Services	5 02 11 030	6,663,168.36	
Other Professional Services	5 02 11 990	37,928,423.03	
Security Services	5 02 12 030	2,501,390.53	
Repairs and Maintenance - Other Machinery and Equipment	5 02 13 050	128,264.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	556,376.00	
Repairs and Maintenance - Leased Asset Improvements, Building	5 02 13 080	348,003.00	
Financial Assistance to Local Government Units	5 02 14 030	20,800,000.00	
Subsidies-Others	5 02 14 990	14,735.00	
Fidelity Bond Premiums	5 02 15 020	186,750.00	
Insurance Expenses	5 02 15 030	35,698.61	
Printing and Publication Expenses	5 02 99 020	577,217.00	
Representation Expenses	5 02 99 030	4,942,173.59	
Rent/Lease Expenses	5 02 99 050	30,551,288.73	
Subscriptions Expenses	5 02 99 070	139,196.00	
Other Maintenance and Operating Expenses	5 02 99 990	166,960.00	
Bank Charges	5 03 01 040	1,977.97	
Depreciation-Electrification, Power and Energy Structures	5 05 01 030	6,361.65	
Depreciation-Other Structures	5 05 01 040	1,361.68	
Depreciation - Machinery And Equipment	5 05 01 050	2,017,749.24	
Depreciation - Transportation and Equipment	5 05 01 060	712,943.05	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	233,593.20	
Depreciation - Leased Assets Improvements	5 05 01 090	32,840.10	
Depreciation - Other Property, plant and Equipment	5 05 01 990	63,333.35	
Amortization - Intangible Assets Computer Software	5 05 02 010	248,365.31	
TOTAL		8,285,119,546.94	8,285,119,546.94

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. CRETECEO
Accountant III

Certified Correct by:


BENEDICTA V. GERVACIO
Chief Administrative Officer II