

Office of the Presidential Adviser on the Peace Process

Pre-Closing Trial Balance

ALL FUNDS

As of December 31, 2018

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	44,149.82	
Petty Cash	1 01 01 020	2,753,327.08	
Cash In Bank - Local Currency, Current Account	1 01 02 020	223,117,488.95	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	13,266,541.35	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	-	
Due from National Government Agencies	1 03 03 010	1,529,048,275.12	
Due from Local Government Units	1 03 03 030	2,320,113,740.46	
Receivables-Disallowances/Charges	1 03 05 010	3,596,933.02	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	727,051,059.02	
Other Receivables	1 03 05 990	5,732,291.12	
Office Supplies Inventory	1 04 04 010	988,011.37	
Semi-Expendable Office Equipment	1 04 05 020	73,960.00	
Semi-Expendable Machinery and Equipment -Information and Communications Technology Equipment	1 04 05 030	39,230.00	
Semi-Expendable Communications Equipment	1 04 05 070	27,286.00	
Semi-Expendable Furniture and Fixtures	1 04 06 010	95,400.00	
Machinery	1 06 05 010	286,000.00	
Accumulated Depreciation - Machinerics	1 06 05 011		46,552.34
Office Equipment	1 06 05 020	25,785,367.70	
Accumulated Depreciation - Office Equipment	1 06 05 021		12,483,128.14
Information and Communication Technology Equipment	1 06 05 030	37,658,299.00	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		26,494,901.58
Communication Equipment	1 06 05 070	4,719,931.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		3,462,539.19
Motor Vehicles	1 06 06 010	17,509,429.30	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		729,413.10
Furniture and Fixtures	1 06 07 010	11,102,713.40	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		3,701,153.51
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		407,217.24
Construction in Progress - Land Improvements	1 06 99 010	3,109,904.49	
Other Property and Plant Equipment	1 06 99 990	800,000.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		179,708.39
Computer Software	1 08 01 020	1,758,050.00	
Accumulated Amortization-Computer Software	1 08 01 021		1,124,463.53
Advances For Operating Expenses	1 99 01 010	3,226,664.52	
Advances for Payroll	1 99 01 020	440,597.64	
Advances To Special Disbursing Officer	1 99 01 030	52,268,301.43	
Advances To Officers And Employees	1 99 01 040	1,715,877.80	
Prepaid Rent	1 99 02 020	6,982,471.34	
Prepaid Insurance	1 99 02 050	36,648.22	
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		39,010,645.60
Due to BIR	2 02 01 010		3,178,255.80
Due to GSIS	2 02 01 020	2,757.24	
Due to PAG-IBIG	2 02 01 030	90,016.82	
Due to PHIL-HEALTH	2 02 01 040		277,700.12
Due To NGAS	2 02 01 050		233,775,860.36

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Guaranty/ Security Deposits Payable	2 04 010 40		9,000.00
Accumulated Surplus/(Deficit)	3 01 01 010		7,632,769,991.18
Fines and Penalties - Service Income	4 02 01 140		68,348.44
Interest Income	4 02 02 210		32,380.56
Subsidy from National Government	4 03 01 010		846,026,220.15
Proceeds from Insurance/Indemnities	4 06 09 010		189,540.00
Miscellaneous Income	4 06 99 990		159,573.39
Salaries and Wages - Casual/Contractual	5 01 01 020	82,608,870.06	
Personal Economic Relief Allowance (PERA)	5 01 02 010	3,421,924.72	
Representation Allowance (RA)	5 01 02 020	3,326,750.00	
Transportation Allowance (TA)	5 01 02 030	1,068,000.00	
Clothing/Uniform Allowance	5 01 02 040	852,000.00	
Honoraria	5 01 02 100	1,724,999.79	
Overtime and Night Pay	5 01 02 130	3,592,217.23	
Year End Bonus	5 01 02 140	14,158,960.95	
Cash Gift	5 01 02 150	739,250.00	
Other Bonuses and Allowances	5 01 02 990	2,094,746.32	
Retirement and Life Insurance Premiums	5 01 03 010	9,274,549.50	
Pag-IBIG Contributions	5 01 03 020	166,700.00	
PhilHealth Contributions	5 01 03 030	699,509.74	
Employees Compensation Insurance Premiums	5 01 03 040	166,700.00	
Terminal Leave Benefits	5 01 04 030	874,237.19	
Other Personnel Benefits	5 01 04 990	1,177,826.35	
Traveling Expenses - Local	5 02 01 010	71,411,835.84	
Traveling Expenses - Foreign	5 02 01 020	11,220,452.37	
Training Expenses	5 02 02 010	19,839,451.37	
Office Supplies Expenses	5 02 03 010	12,753,372.71	
Drugs and Medicines Expenses	5 02 03 070	157,036.96	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	41,298.78	
Fuel, Oil and Lubricants Expenses	5 02 03 090	9,115,231.18	
Chemical and Filtering Supplies Expenses	5 02 03 130	7,200.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	979,106.22	
Semi-Expendable Furnitures and Fixtures Expenses	5 02 03 220	629,447.40	
Other Supplies and Materials Expenses	5 02 03 990	316,883.13	
Water Expenses	5 02 04 010	1,423,239.87	
Electricity Expenses	5 02 04 020	11,346,728.49	
Other Utility Expenses	5 02 04 990	95,266.60	
Postage and Courier Services	5 02 05 010	354,441.21	
Telephone Expenses	5 02 05 020	5,998,730.26	
Internet Subscription Expenses	5 02 05 030	2,006,069.98	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	150,549.61	
Confidential Expenses	5 02 10 010	60,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	2,989,600.00	
Consultancy Services	5 02 11 030	20,439,506.55	
Other Professional Services	5 02 11 990	108,801,314.50	
Security Services	5 02 12 030	10,451,705.34	
Repairs and Maintenance - Other Machinery and Equipment	5 02 13 050	415,964.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	2,545,450.10	
Repairs and Maintenance - Furniture and Fixtures	5 02 13 070	247,994.43	
Repairs and Maintenance - Leased Asset Improvements, Building	5 02 13 080	3,887,566.52	
Repairs and Maintenance - Leased Asset Improvements, Building	5 02 13 080	1,343,886.00	
Financial Assistance to NGAs	5 02 14 020	1,458,829,787.77	
Financial Assistance to Local Government Units	5 02 14 030	837,065,313.82	
Subsidiaries-Others	5 02 14 990	868,060,859.30	
Taxes, Duties and Licenses	5 02 15 010	90,853.75	
Fidelity Bond Premiums	5 02 15 020	392,625.00	
Insurance Expenses	5 02 15 030	359,222.32	
Advertising Expenses	5 02 99 010	1,032,916.15	
Printing and Publication Expenses	5 02 99 020	5,883,364.40	
Representation Expenses	5 02 99 030	30,497,858.95	
Rent/Lease Expenses	5 02 99 050	85,308,688.80	
Subscriptions Expenses	5 02 99 070	371,584.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Donations	5 02 99 080	27,362,367.60	
Other Maintenance and Operating Expenses	5 02 99 990		2,264,183.76
Bank Charges	5 03 01 040	19,689.11	
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	5,271,724.32	
Depreciation - Transportation and Equipment	5 05 01 060	1,932,354.46	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	446,172.86	
Depreciation - Leased Assets Improvements	5 05 01 090	78,816.24	
Depreciation - Other Property, plant and Equipment	5 05 01 990	152,000.04	
Amortization - Intangible Assets Computer Software	5 05 02 010	654,151.60	
TOTAL		8,806,390,776.38	8,806,390,776.38

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:

SUSHMA A. CRETENCIO
Accountant III

Certified Correct by:


BENEDICTA V. GERVAICIO
Chief Administrative Officer II