

**Office of the Presidential Adviser on the Peace Process**  
**Post-Closing Trial Balance**  
**Regular Agency Fund**  
**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	2,703,327.08	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	1,167,705.03	
Due from National Government Agencies	1 03 03 010	1,529,048,275.12	
Due from Local Government Units	1 03 03 030	2,246,652,099.01	
Receivables-Disallowances/Charges	1 03 05 010	3,596,933.03	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	703,971,073.82	
Other Receivables	1 03 05 990	5,696,880.76	
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 Machinery	1 04 06 010	95,400.00	
Machinery	1 06 05 010	286,000.00	
Accumulated Depreciation - Machineries	1 06 05 011		46,552.34
Office Equipment	1 06 05 020	24,645,246.94	
Accumulated Depreciation - Office Equipment	1 06 05 021		12,378,419.13
Information and Communication Technology Equipment	1 06 05 030	36,776,324.90	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		26,381,002.16
Communication Equipment	1 06 05 070	4,369,931.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		3,333,233.65
Motor Vehicles	1 06 06 010	51,782,044.72	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		35,002,028.52
Furniture and Fixtures	1 06 07 010	10,454,981.34	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		3,671,252.43
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		407,217.24
Other Property and Plant Equipment	1 06 99 990	350,000.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		94,208.39
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	51,190,247.01	
Advances To Officers And Employees	1 99 01 040	2,084,191.61	
Prepaid Rent	1 99 02 020	6,847,471.34	
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	2,591,022.65	
Other Deposits	1 99 03 990	150,000.00	
Accounts Payable	2 01 01 010		39,490,984.70
Due to BIR	2 02 01 010		3,207,694.15
Due to GSIS	2 02 01 020	2,757.24	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Due to PAG-IBIG	2 02 01 030	90,016.82	
Due to PHILHEALTH	2 02 01 040		277,700.12
Accumulated Surplus/(Deficit)	3 01 01 010		4,567,156,156.05
<b>TOTAL</b>		<b>4,692,570,912.41</b>	<b>4,692,570,912.41</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