

Office of the Presidential Adviser on the Peace Process
Pre -Closing Trial Balance
ALL FUNDS
As of April 30, 2019

COA-OPAPP
RECEIVED
Date: _____
By: _____
P. ADAM TABLATE, CPA
P. AG
MAY 21 2019
MAY 21

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	16,977.71	
Petty Cash	1 01 01 020	2,797,936.38	
Cash In Bank - Local Currency, Current Account	1 01 02 020	222,701,887.47	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	8,169,948.28	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	19,603,971.65	
Due from National Government Agencies	1 03 03 010	1,504,788,093.68	
Due from Local Government Units	1 03 03 030	2,061,564,516.08	
Receivables-Disallowances/Charges	1 03 05 010	3,419,161.40	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	725,512,393.64	
Other Receivables	1 03 05 990	31,035,564.54	
Office Supplies Inventory	1 04 04 010	1,447,351.22	
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	45,600.00	
Machinery	1 06 05 010	286,000.00	
Accumulated Depreciation - Machineries	1 06 05 011		58,141.22
Office Equipment	1 06 05 020	25,917,762.70	
Accumulated Depreciation - Office Equipment	1 06 05 021		13,645,329.18
Information and Communication Technology Equipment	1 06 05 030	39,200,942.65	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		28,224,571.71
Communication Equipment	1 06 05 070	4,719,931.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		4,083,656.11
Motor Vehicles	1 06 06 010	43,184,511.25	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		27,860,584.98
Furniture and Fixtures	1 06 07 010	10,779,209.91	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		3,947,629.58
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		433,489.32
Other Property and Plant Equipment	1 06 99 990	800,000.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		230,375.07
Computer Software	1 08 01 020	3,728,783.74	
Accumulated Amortization-Computer Software	1 08 01 021		1,599,740.30
Advances For Operating Expenses	1 99 01 010	2,648,137.60	
Advances for Payroll	1 99 01 020	440,597.64	
Advances To Special Disbursing Officer	1 99 01 030	42,711,552.36	
Advances To Officers And Employees	1 99 01 040	1,078,725.29	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Prepaid Rent	1 99 02 020	7,216,855.34	
Prepaid Insurance	1 99 02 050	100,750.30	
Other Prepaid Expenses	1 99 02 990	554,741.42	
Guaranty Deposits	1 99 03 020	2,915,406.65	
Other Deposits	1 99 03 990	150,000.00	
Accounts Payable	2 01 01 010		18,484,694.62
Due to BIR	2 02 01 010		2,652,767.82
Due to GSIS	2 02 01 020		529,985.93
Due to PAG-IBIG	2 02 01 030	73,731.74	
Due to PHILHEALTH	2 02 01 040		529,278.42
Due To NGAs	2 02 01 050		233,275,860.36
Guaranty/ Security Deposits Payable	2 04 010 40		39,000.00
Accumulated Surplus/(Deficit)	3 01 01 010		4,355,799,720.55
Interest Income	4 02 02 210		8,110.82
Subsidy from National Government	4 03 01 010		204,854,004.69
Sale of Unserviceable Property	4 06 01 020		25,000.00
Salaries and Wages - Casual/Contractual	5 01 01 020	25,719,612.92	
Personal Economic Relief Allowance (PERA)	5 01 02 010	1,193,768.78	
Representation Allowance (RA)	5 01 02 020	1,005,625.00	
Transportation Allowance (TA)	5 01 02 030	202,000.00	
Clothing/Uniform Allowance	5 01 02 040	708,000.00	
Honoraria	5 01 02 100	204,000.75	
Overtime and Night Pay	5 01 02 130	501,815.96	
Retirement and Life Insurance Premiums	5 01 03 010	2,596,903.09	
Pag-IBIG Contributions	5 01 03 020	47,200.00	
PhilHealth Contributions	5 01 03 030	145,251.72	
Employees Compensation Insurance Premiums	5 01 03 040	47,500.00	
Other Personnel Benefits	5 01 04 990	10,000.00	
Traveling Expenses - Local	5 02 01 010	3,363,111.02	
Traveling Expenses - Foreign	5 02 01 020	114,456.06	
Training Expenses	5 02 02 010	754,359.26	
Office Supplies Expenses	5 02 03 010	1,591,341.61	
Fuel, Oil and Lubricants Expenses	5 02 03 090	1,279,664.27	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	40,926.25	
Semi-Expendable Furnitures and Fixtures Expenses	5 02 03 220	97,017.60	
Water Expenses	5 02 04 010	494,601.05	
Electricity Expenses	5 02 04 020	3,526,348.10	
Other Utility Expenses	5 02 04 990	4,362.00	
Postage and Courier Services	5 02 05 010	76,002.00	
Telephone Expenses	5 02 05 020	1,204,117.33	
Internet Subscription Expenses	5 02 05 030	639,865.20	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	40,080.72	
Confidential Expenses	5 02 10 010	15,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	721,000.00	
Consultancy Services	5 02 11 030	1,091,585.00	
Other Professional Services	5 02 11 990	27,268,073.10	
Security Services	5 02 12 030	2,494,533.88	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Repairs and Maintenance - Machinery Equipment	5 02 13 050	27,290.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	90,927.27	
Repairs and Maintenance - Leased Assets	5 02 13 080	130,078.69	
Fidelity Bond Premiums	5 02 15 020	465,841.00	
Insurance Expenses	5 02 15 030	156,090.31	
Advertising Expenses	5 02 99 010	190,000.00	
Printing and Publication Expenses	5 02 99 020	133,520.00	
Representation Expenses	5 02 99 030	11,701,322.19	
Rent/Lease Expenses	5 02 99 050	16,750,806.25	
Subscriptions Expenses	5 02 99 070	71,630.00	
Donations	5 02 99 080	550,627.86	
Other Maintenance and Operating Expenses	5 02 99 990	19,070.00	
Bank Charges	5 03 01 040	1,722.16	
Depreciation - Machinery And Equipment	5 05 01 050	3,524,576.97	
Depreciation - Transportation and Equipment	5 05 01 060	678,654.44	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	246,476.07	
Depreciation - Leased Assets Improvements	5 05 01 090	26,272.08	
Depreciation - Other Property, plant and Equipment	5 05 01 990	166,376.76	
Amortization - Intangible Assets Computer Software	5 05 02 010	359,566.69	
Loss of Assets	5 05 04 090	226,807.63	
TOTAL		4,896,281,940.68	4,896,281,940.68

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:

SUSMA A. GRETENCIO
Peace Program Officer III

Certified Correct by:

LEILANNIE T. DISOMANGCOP, CPA
Peace Program Officer IV/Acting Accounting Head

Noted by:

BENEDICTA V. GERVACIO
Chief Administrative Officer II