

**Office of the Presidential Adviser on the Peace Process**  
**Pre-Closing Trial Balance**  
**Regular Agency Fund**  
**As of December 31, 2019**

**COA-OPAPP**  
**RECEIVED**  
Date: 3/6/2020  
By: [Signature] 11:09

| PARTICULARS   | ACCOUNT<br>UACS | DEBIT            | CREDIT        |
|---|-----------------|------------------|---------------|
| Cash Collecting Officers  | 1 01 01 010     | 55,311.06        |               |
| Petty Cash  | 1 01 01 020     | 2,693,374.06     |               |
| Cash - Treasury/Agency Deposit, Regular   | 1 01 04 010     | 243,556,451.29   |               |
| Cash - Modified Disbursements System (MDS), Regular   | 1 01 04 040     | -                |               |
| Due from National Government Agencies   | 1 03 03 010     | 2,809,596,241.39 |               |
| Due from Local Government Units   | 1 03 03 030     | 1,684,310,117.11 |               |
| Receivables-Disallowances/Charges   | 1 03 05 010     | 2,924,223.08     |               |
| Due from Non-Government Organizations/People's Organizations                                  | 1 03 05 030     | 639,277,694.40   |               |
| Other Receivables   | 1 03 05 990     | 31,431,571.41    |               |
| Office Supplies Inventory   | 1 04 04 010     | 1,312,793.82     |               |
| Semi-Expendable Office Equipment  | 1 04 05 020     | 283,196.00       |               |
| Semi-Expendable Machinery and Equipment - Information and Communications Technology Equipment | 1 04 05 030     | 513,094.33       |               |
| Semi-Expendable Communications Equipment  | 1 04 05 070     | 116,635.00       |               |
| Semi-Expendable Furniture and Fixtures  | 1 04 06 010     | 1,182,989.29     |               |
| Other Structures  | 1 06 04 060     | 33,250.00        |               |
| Machinery   | 1 06 05 010     | 286,000.00       |               |
| Accumulated Depreciation - Machineries  | 1 06 05 011     |                  | 76,254.66     |
| Office Equipment  | 1 06 05 020     | 22,964,369.69    |               |
| Accumulated Depreciation - Office Equipment   | 1 06 05 021     |                  | 14,496,342.57 |
| Information and Communication Technology Equipment  | 1 06 05 030     | 42,519,563.90    |               |
| Accumulated Depreciation - Information and Communication Technology Equipment                 | 1 06 05 031     |                  | 30,453,874.91 |
| Communication Equipment   | 1 06 05 070     | 4,970,221.06     |               |
| Accumulated Depreciation - Communications Equipment   | 1 06 05 071     |                  | 4,533,038.41  |
| Motor Vehicles  | 1 06 06 010     | 43,184,511.25    |               |
| Accumulated Depreciation - Motor Vehicles   | 1 06 06 011     |                  | 29,169,893.86 |
| Furniture and Fixtures  | 1 06 07 010     | 7,405,144.37     |               |
| Accumulated Depreciation - Furniture and Fixtures   | 1 06 07 011     |                  | 4,115,762.88  |
| Leased Assets Improvements, Building  | 1 06 09 020     | 829,643.94       |               |
| Accumulated Depreciation-Leased Assets Improvements, Buildings                                | 1 06 09 021     |                  | 486,033.48    |
| Other Property and Plant Equipment  | 1 06 99 990     | 872,550.00       |               |
| Accumulated Depreciation-Other Property and Plant Equipment                                   | 1 06 99 991     |                  | 351,753.47    |
| Computer Software   | 1 08 01 020     | 4,534,083.74     |               |
| Accumulated Amortization-Computer Software  | 1 08 01 021     |                  | 3,162,369.35  |

| PARTICULARS                                      | ACCOUNT<br>UACS | DEBIT         | CREDIT           |
|--|-----------------|---------------|------------------|
| Advances For Operating Expenses                  | 1 99 01 010     | 7,158,929.90  |                  |
| Advances for Payroll                             | 1 99 01 020     | -             |                  |
| Advances To Special Disbursing Officer           | 1 99 01 030     | 53,288,969.05 |                  |
| Advances To Officers And Employees               | 1 99 01 040     | 699,989.43    |                  |
| Prepaid Rent                                     | 1 99 02 020     | 7,136,855.34  |                  |
| Prepaid Insurance                                | 1 99 02 050     | 36,830.82     |                  |
| Other Prepaid Expenses                           | 1 99 02 990     | 554,741.42    |                  |
| Guaranty Deposits                                | 1 99 03 020     | 2,825,406.65  |                  |
| Other Deposits                                   | 1 99 03 990     | 150,000.00    |                  |
| Accounts Payable                                 | 2 01 01 010     |               | 283,856,554.56   |
| Due to BIR                                       | 2 02 01 010     |               | 3,567,337.58     |
| Due to GSIS                                      | 2 02 01 020     |               | 308,862.74       |
| Due to PAG-IBIG                                  | 2 02 01 030     | 74,473.43     |                  |
| Due to PHILHEALTH                                | 2 02 01 040     |               | 257,424.68       |
| Accumulated Surplus/(Deficit)                    | 3 01 01 010     |               | 3,762,483,704.69 |
| Subsidy from National Government                 | 4 03 01 010     |               | 2,067,275,118.73 |
| Sale of Unserviceable Property                   | 4 06 01 020     |               | 25,000.00        |
| Miscellaneous Income                             | 4 06 99 990     |               | 7,938.83         |
| Salaries and Wages - Casual/Contractual          | 5 01 01 020     | 97,565,476.48 |                  |
| Personal Economic Relief Allowance (PERA)        | 5 01 02 010     | 3,985,355.91  |                  |
| Representation Allowance (RA)                    | 5 01 02 020     | 3,016,125.00  |                  |
| Transportation Allowance (TA)                    | 5 01 02 030     | 886,500.00    |                  |
| Clothing/Uniform Allowance                       | 5 01 02 040     | 708,000.00    |                  |
| Honoraria  | 5 01 02 100     | 1,470,706.25  |                  |
| Overtime and Night Pay                           | 5 01 02 130     | 4,352,260.73  |                  |
| Year End Bonus                                   | 5 01 02 140     | 14,932,223.70 |                  |
| Cash Gift  | 5 01 02 150     | 865,750.00    |                  |
| Other Bonuses and Allowances                     | 5 01 02 990     | 2,587,000.00  |                  |
| Retirement and Life Insurance Premiums           | 5 01 03 010     | 11,732,746.41 |                  |
| Pag-IBIG Contributions                           | 5 01 03 020     | 200,500.00    |                  |
| PhilHealth Contributions                         | 5 01 03 030     | 941,410.94    |                  |
| Employees Compensation Insurance Premiums        | 5 01 03 040     | 198,800.00    |                  |
| Terminal Leave Benefits                          | 5 01 04 030     | 5,057,781.88  |                  |
| Other Personnel Benefits                         | 5 01 04 990     | 1,122,975.94  |                  |
| Traveling Expenses - Local                       | 5 02 01 010     | 52,399,525.63 |                  |
| Traveling Expenses - Foreign                     | 5 02 01 020     | 2,946,543.22  |                  |
| Training Expenses                                | 5 02 02 010     | 14,948,420.22 |                  |
| Office Supplies Expenses                         | 5 02 03 010     | 11,175,803.10 |                  |
| Drugs and Medicines Expenses                     | 5 02 03 070     | 114,854.94    |                  |
| Fuel, Oil and Lubricants Expenses                | 5 02 03 090     | 7,233,177.46  |                  |
| Other Supplies and Materials Expenses            | 5 02 03 990     | 3,758.31      |                  |
| Semi-Expendable Machinery and Equipment Expenses | 5 02 03 210     | 141,745.75    |                  |
| Semi-Expendable Furnitures and Fixtures Expenses | 5 02 03 220     | 250,773.30    |                  |
| Water Expenses                                   | 5 02 04 010     | 1,406,504.34  |                  |
| Electricity Expenses                             | 5 02 04 020     | 11,512,626.27 |                  |
| Other Utility Expenses                           | 5 02 04 990     | 66,221.00     |                  |
| Postage and Courier Services                     | 5 02 05 010     | 196,980.80    |                  |
| Telephone Expenses                               | 5 02 05 020     | 4,640,196.91  |                  |
| Internet Subscription Expenses                   | 5 02 05 030     | 1,938,849.16  |                  |
| Cable, Satellite, Telegraph and Radio Expenses   | 5 02 05 040     | 129,751.59    |                  |
| Confidential Expenses                            | 5 02 10 010     | 55,000,000.00 |                  |
| Extraordinary/Miscellaneous Expenses             | 5 02 10 030     | 2,362,200.00  |                  |
| Consultancy Services                             | 5 02 11 030     | 12,118,508.86 |                  |
| Other Professional Services                      | 5 02 11 990     | 96,213,284.63 |                  |



| PARTICULARS   | ACCOUNT<br>UACS | DEBIT                   | CREDIT                  |
|---|-----------------|-------------------------|-------------------------|
| Security Services                                       | 5 02 12 030     | 8,421,582.86            |                         |
| Repairs and Maintenance - Building and Other Structures | 5 02 13 040     | 460.00                  |                         |
| Repairs and Maintenance - Machinery Equipment           | 5 02 13 050     | 515,228.55              |                         |
| Repairs and Maintenance - Transportation Equipment      | 5 02 13 060     | 1,474,133.60            |                         |
| Repairs and Maintenance - Furniture and Fixtures        | 5 02 13 070     | 111,400.00              |                         |
| Repairs and Maintenance - Leased Assets                 | 5 02 13 080     | 3,997,396.76            |                         |
| Subsidy to NGAs   | 5 02 14 010     | 3,803,759.20            |                         |
| Subsidies-Others  | 5 02 14 990     | 1,526,720.00            |                         |
| Taxes, Duties and Licenses                              | 5 02 15 010     | 14,713,634.03           |                         |
| Fidelity Bond Premiums                                  | 5 02 15 020     | 885,275.57              |                         |
| Insurance Expenses                                      | 5 02 15 030     | 697,378.09              |                         |
| Advertising Expenses                                    | 5 02 99 010     | 535,677.25              |                         |
| Printing and Publication Expenses                       | 5 02 99 020     | 1,902,881.77            |                         |
| Representation Expenses                                 | 5 02 99 030     | 65,896,750.65           |                         |
| Transportation and Delivery Expenses                    | 5 02 99 040     | 12,200.00               |                         |
| Rent/Lease Expenses                                     | 5 02 99 050     | 43,441,383.07           |                         |
| Subscriptions Expenses                                  | 5 02 99 070     | 2,088,296.71            |                         |
| Donations   | 5 02 99 080     | 550,627.86              |                         |
| Other Maintenance and Operating Expenses                | 5 02 99 990     | 527,486.15              |                         |
| Bank Charges  | 5 03 01 040     | 3,551.00                |                         |
| Depreciation - Machinery And Equipment                  | 5 05 01 050     | 7,890,261.47            |                         |
| Depreciation - Transportation and Equipment             | 5 05 01 060     | 2,035,963.32            |                         |
| Depreciation - Furniture, Fixtures and Books            | 5 05 01 070     | 444,510.45              |                         |
| Depreciation - Leased Assets Improvements               | 5 05 01 090     | 78,816.24               |                         |
| Depreciation - Other Property, Plant and Equipment      | 5 05 01 990     | 257,545.08              |                         |
| Amortization - Intangible Assets Computer Software      | 5 05 02 010     | 1,611,780.76            |                         |
| <b>TOTAL</b>  |                 | <b>6,204,627,265.40</b> | <b>6,204,627,265.40</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

Peace Program Officer III/Accounting Bookkeeping Section

Certified Correct by:

LEILANNIE T. DISOMANGCOP, CPA

Peace Program Officer IV/ Accounting Division Head

Noted by:

MA. CORAZON S. ALMARIO  
OIC-Finance Head