

Office of the Presidential Adviser on the Peace Process
Pre-Closing Trial Balance
Regular Agency Fund
As of June 30, 2019

COA-OPAPP
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PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	98,084.23	
Petty Cash	1 01 01 020	2,843,568.44	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	9,591,484.03	
	1 01 04 040	40,949,391.17	
Cash - Modified Disbursements System (MDS), Regular			
Due from National Government Agencies	1 03 03 010	2,160,201,753.72	
Due from Local Government Units	1 03 03 030	1,929,091,553.36	
Receivables-Disallowances/Charges	1 03 05 010	3,283,716.30	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	702,442,408.44	
Other Receivables	1 03 05 990	32,046,592.67	
Office Supplies Inventory	1 04 04 010	1,860,638.76	
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	63,880.00	
Semi-Expendable Communications Equipment	1 04 05 070	27,286.00	
Semi-Expendable Furniture and Fixtures	1 04 06 010	28,600.00	
Machinery	1 06 05 010	286,000.00	
Accumulated Depreciation - Machineries	1 06 05 011		62,669.58
Office Equipment	1 06 05 020	22,469,018.01	
Accumulated Depreciation - Office Equipment	1 06 05 021		13,596,643.95
Information and Communication Technology Equipment	1 06 05 030	40,149,914.90	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		28,599,581.94
Communication Equipment	1 06 05 070	4,970,221.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		4,085,631.15
Motor Vehicles	1 06 06 010	43,184,511.25	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		28,199,912.20
Furniture and Fixtures	1 06 07 010	6,658,144.37	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		3,957,859.47
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		446,625.36
Other Property and Plant Equipment	1 06 99 990	852,750.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		270,742.19
Computer Software	1 08 01 020	3,728,783.74	
Accumulated Amortization-Computer Software	1 08 01 021		1,910,155.28
Advances For Operating Expenses	1 99 01 010	3,608,465.86	
Advances for Payroll	1 99 01 020	440,597.64	
Advances To Special Disbursing Officer	1 99 01 030	54,793,100.60	
Advances To Officers And Employees	1 99 01 040	1,048,752.05	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Prepaid Rent	1 99 02 020	7,081,855.34	
Prepaid Insurance	1 99 02 050	109,126.84	
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		17,569,074.47
Due to BIR	2 02 01 010		3,693,102.29
Due to GSIS	2 02 01 020		335,614.44
Due to PAG-IBIG	2 02 01 030	63,731.74	
Due to PHILHEALTH	2 02 01 040		281,718.63
Accumulated Surplus/(Deficit)	3 01 01 010		4,856,068,752.75
Subsidy from National Government	4 03 01 010		327,888,731.24
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	46,139,452.20	
Personal Economic Relief Allowance (PERA)	5 01 02 010	1,888,538.72	
Representation Allowance (RA)	5 01 02 020	1,516,625.00	
Transportation Allowance (TA)	5 01 02 030	330,500.00	
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	1,497,937.79	
Year End Bonus	5 01 02 140	6,624,605.00	
Retirement and Life Insurance Premiums	5 01 03 010	5,317,744.60	
Pag-IBIG Contributions	5 01 03 020	79,100.00	
PhilHealth Contributions	5 01 03 030	406,852.09	
Employees Compensation Insurance Premiums	5 01 03 040	92,600.00	
Other Personnel Benefits	5 01 04 990	10,000.00	
Traveling Expenses - Local	5 02 01 010	9,556,177.22	
Traveling Expenses - Foreign	5 02 01 020	1,439,811.46	
Training Expenses	5 02 02 010	3,535,797.07	
Office Supplies Expenses	5 02 03 010	2,627,759.64	
Fuel, Oil and Lubricants Expenses	5 02 03 090	2,704,407.08	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	40,926.25	
Semi-Expendable Furnitures and Fixtures Expenses	5 02 03 220	114,017.60	
Water Expenses	5 02 04 010	816,793.84	
Electricity Expenses	5 02 04 020	5,766,367.96	
Other Utility Expenses	5 02 04 990	6,617.00	
Postage and Courier Services	5 02 05 010	105,206.40	
Telephone Expenses	5 02 05 020	2,313,156.48	
Internet Subscription Expenses	5 02 05 030	1,026,765.89	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	66,325.06	
Confidential Expenses	5 02 10 010	15,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	1,077,000.00	
Consultancy Services	5 02 11 030	2,786,166.14	
Other Professional Services	5 02 11 990	40,809,066.16	
Security Services	5 02 12 030	4,472,354.72	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	379,884.55	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	278,706.60	
Repairs and Maintenance - Furniture and Fixtures	5 02 13 070	4,500.00	
Repairs and Maintenance - Leased Assets	5 02 13 080	596,360.78	
Fidelity Bond Premiums	5 02 15 020	605,685.19	
Insurance Expenses	5 02 15 030	187,651.61	
Advertising Expenses	5 02 99 010	280,000.00	
Printing and Publication Expenses	5 02 99 020	488,802.00	
Representation Expenses	5 02 99 030	18,465,526.44	
Rent/Lease Expenses	5 02 99 050	22,688,279.61	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Subscriptions Expenses	5 02 99 070	113,942.00	
Donations	5 02 99 080	550,627.86	
Other Maintenance and Operating Expenses	5 02 99 990	88,500.00	
Bank Charges	5 03 01 040	750.00	
Depreciation - Machinery And Equipment	5 05 01 050	4,249,152.48	
Depreciation - Transportation and Equipment	5 05 01 060	1,017,981.66	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	286,607.04	
Depreciation - Leased Assets Improvements	5 05 01 090	39,408.12	
Depreciation - Other Property, plant and Equipment	5 05 01 990	176,533.80	
Amortization - Intangible Assets Computer Software	5 05 02 010	785,691.75	
Loss of Assets	5 05 04 090	226,807.63	
TOTAL		5,286,999,753.77	5,286,999,753.77

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. GRETENCIO
Peace Program Officer III/Accounting Bookkeeping Section

Certified Correct by:

LEILANNE T. DISOMANGCOP, CPA
Peace Program Officer IV/Accounting Division Head

Noted by:

BENEDICTA V. GERVACIO
Chief Administrative Officer II