

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

COA-OPAPP
RECEIVED

Date: 01-22-2020
By: Red

| PARTICULARS | ACCOUNT UACS | DEBIT | CREDIT |
|--|-----------------|------------------|---------------|
| Cash Collecting Officers | 1 01 01 010 | 6,069.97 | |
| Petty Cash | 1 01 01 020 | 2,954,438.63 | |
| Cash In Bank - Local Currency, Current Account | 1 01 02 020 | 177,828,524.46 | |
| Cash - Treasury/Agency Deposit, Regular | 1 01 04 010 | 204,670,656.02 | |
| Cash - Modified Disbursements System (MDS), Regular | 1 01 04 040 | 652,169,279.30 | |
| Due from National Government Agencies | 1 03 03 010 | 2,546,496,257.76 | |
| Due from Local Government Units | 1 03 03 030 | 1,839,740,727.24 | |
| Receivables-Disallowances/Charges | 1 03 05 010 | 2,928,587.01 | |
| Due from Non-Government Organizations/People's Organizations | 1 03 05 030 | 700,768,291.87 | |
| Other Receivables | 1 03 05 990 | 31,569,648.86 | |
| Office Supplies Inventory | 1 04 04 010 | 1,466,933.87 | |
| 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 | 54,420.00 | |
| Semi-Expendable Communications Equipment | 1 04 05 070 | 27,286.00 | |
| Semi-Expendable Furniture and Fixtures | 1 04 06 010 | 78,280.00 | |
| Machinery | 1 06 05 010 | 286,000.00 | |
| Accumulated Depreciation - Machineries | 1 06 05 011 | | 73,990.48 |
| Office Equipment | 1 06 05 020 | 24,009,138.77 | |
| Accumulated Depreciation - Office Equipment | 1 06 05 021 | | 14,805,874.02 |
| Information and Communication Technology Equipment | 1 06 05 030 | 40,496,508.65 | |
| Accumulated Depreciation - Information and Communication Technology Equipment | 1 06 05 031 | | 30,388,307.16 |
| Communication Equipment | 1 06 05 070 | 5,320,221.06 | |
| Accumulated Depreciation - Communications Equipment | 1 06 05 071 | | 4,691,966.21 |
| Motor Vehicles | 1 06 06 010 | 43,184,511.25 | |
| Accumulated Depreciation - Motor Vehicles | 1 06 06 011 | | 29,048,230.25 |
| Furniture and Fixtures | 1 06 07 010 | 7,082,372.94 | |
| Accumulated Depreciation - Furniture and Fixtures | 1 06 07 011 | | 4,158,969.58 |
| Leased Assets Improvements, Building | 1 06 09 020 | 829,643.94 | |
| Accumulated Depreciation-Leased Assets Improvements, Buildings | 1 06 09 021 | | 479,465.46 |
| Other Property and Plant Equipment | 1 06 99 990 | 1,302,750.00 | |
| Accumulated Depreciation-Other Property and Plant Equipment | 1 06 99 991 | | 502,126.59 |
| Computer Software | 1 08 01 020 | 3,728,783.74 | |
| Accumulated Amortization-Computer Software | 1 08 01 021 | | 2,975,467.93 |
| Advances For Operating Expenses | 1 99 01 010 | 7,926,604.99 | |
| Advances for Payroll | 1 99 01 020 | - | |
| Advances To Special Disbursing Officer | 1 99 01 030 | 57,802,166.28 | |
| Advances To Officers And Employees | 1 99 01 040 | 832,152.66 | |

| PARTICULARS | ACCOUNT UACS | DEBIT | CREDIT |
|--|-----------------|---------------|------------------|
| Prepaid Rent | 1 99 02 020 | 7,271,855.34 | |
| Prepaid Insurance | 1 99 02 050 | 61,106.85 | |
| 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 | | 198,165,131.01 |
| Due to BIR | 2 02 01 010 | | 3,722,970.58 |
| Due to GSIS | 2 02 01 020 | | 1,552,227.80 |
| Due to PAG-IBIG | 2 02 01 030 | | 133,068.10 |
| Due to PHILHEALTH | 2 02 01 040 | | 461,530.06 |
| Due To NGAs | 2 02 01 050 | | 233,275,860.36 |
| Guaranty/ Security Deposits Payable | 2 04 010 40 | | 25,000.00 |
| Accumulated Surplus/(Deficit) | 3 01 01 010 | | 3,903,762,242.17 |
| Interest Income | 4 02 02 210 | | 24,616.20 |
| Subsidy from National Government | 4 03 01 010 | | 2,386,666,143.99 |
| 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 | 88,787,237.40 | |
| Personal Economic Relief Allowance (PERA) | 5 01 02 010 | 3,633,379.57 | |
| Representation Allowance (RA) | 5 01 02 020 | 2,714,625.00 | |
| Transportation Allowance (TA) | 5 01 02 030 | 695,500.00 | |
| Clothing/Uniform Allowance | 5 01 02 040 | 708,000.00 | |
| Honoraria | 5 01 02 100 | 914,491.30 | |
| Overtime and Night Pay | 5 01 02 130 | 3,456,345.82 | |
| Year End Bonus | 5 01 02 140 | 14,932,223.70 | |
| Cash Gift | 5 01 02 150 | 865,750.00 | |
| Retirement and Life Insurance Premiums | 5 01 03 010 | 9,594,221.51 | |
| Pag-IBIG Contributions | 5 01 03 020 | 151,500.00 | |
| PhilHealth Contributions | 5 01 03 030 | 776,219.79 | |
| Employees Compensation Insurance Premiums | 5 01 03 040 | 164,900.00 | |
| Terminal Leave Benefits | 5 01 04 030 | 2,777,287.45 | |
| Other Personnel Benefits | 5 01 04 990 | 45,000.00 | |
| Traveling Expenses - Local | 5 02 01 010 | 35,554,720.54 | |
| Traveling Expenses - Foreign | 5 02 01 020 | 2,041,619.99 | |
| Training Expenses | 5 02 02 010 | 5,774,421.93 | |
| Office Supplies Expenses | 5 02 03 010 | 8,046,198.06 | |
| Drugs and Medicines Expenses | 5 02 03 070 | 9,205.50 | |
| Fuel, Oil and Lubricants Expenses | 5 02 03 090 | 5,971,240.41 | |
| Other Supplies and Materials Expenses | 5 02 03 990 | 3,758.31 | |
| Semi-Expendable Machinery and Equipment Expenses | 5 02 03 210 | 86,679.75 | |
| Semi-Expendable Furnitures and Fixtures Expenses | 5 02 03 220 | 201,093.30 | |
| Water Expenses | 5 02 04 010 | 1,303,177.89 | |
| Electricity Expenses | 5 02 04 020 | 10,530,446.11 | |
| Other Utility Expenses | 5 02 04 990 | 51,731.00 | |
| Postage and Courier Services | 5 02 05 010 | 164,055.80 | |
| Telephone Expenses | 5 02 05 020 | 4,327,283.35 | |
| Internet Subscription Expenses | 5 02 05 030 | 1,812,689.03 | |

| PARTICULARS | ACCOUNT UACS | DEBIT | CREDIT |
|--|-----------------|-------------------------|-------------------------|
| Cable, Satellite, Telegraph and Radio Expenses | 5 02 05 040 | 116,116.09 | |
| Confidential Expenses | 5 02 10 010 | 50,000,000.00 | |
| Extraordinary/Miscellaneous Expenses | 5 02 10 030 | 1,840,800.00 | |
| Consultancy Services | 5 02 11 030 | 8,322,158.54 | |
| Other Professional Services | 5 02 11 990 | 76,510,075.52 | |
| Security Services | 5 02 12 030 | 7,328,596.26 | |
| Repairs and Maintenance - Machinery Equipment | 5 02 13 050 | 457,994.55 | |
| Repairs and Maintenance - Transportation Equipment | 5 02 13 060 | 933,769.60 | |
| Repairs and Maintenance - Furniture and Fixtures | 5 02 13 070 | 6,400.00 | |
| Repairs and Maintenance - Leased Assets | 5 02 13 080 | 1,728,339.73 | |
| Financial Assistance to Local Government Units | 5 02 14 030 | 11,271,136.26 | |
| Taxes, Duties and Licenses | 5 02 15 010 | 23,467.50 | |
| Fidelity Bond Premiums | 5 02 15 020 | 885,275.57 | |
| Insurance Expenses | 5 02 15 030 | 665,443.94 | |
| Advertising Expenses | 5 02 99 010 | 490,677.25 | |
| Printing and Publication Expenses | 5 02 99 020 | 844,410.75 | |
| Representation Expenses | 5 02 99 030 | 32,638,002.34 | |
| Transportation and Delivery Expenses | 5 02 99 040 | 12,000.00 | |
| Rent/Lease Expenses | 5 02 99 050 | 36,960,452.88 | |
| Subscriptions Expenses | 5 02 99 070 | 251,867.00 | |
| Donations | 5 02 99 080 | 550,627.86 | |
| Other Maintenance and Operating Expenses | 5 02 99 990 | 331,801.50 | |
| Bank Charges | 5 03 01 040 | 7,749.24 | |
| Depreciation - Machinery And Equipment | 5 05 01 050 | 7,942,974.82 | |
| Depreciation - Transportation and Equipment | 5 05 01 060 | 1,866,299.71 | |
| Depreciation - Furniture, Fixtures and Books | 5 05 01 070 | 457,816.07 | |
| Depreciation - Leased Assets Improvements | 5 05 01 090 | 72,248.22 | |
| Depreciation - Other Property, plant and Equipment | 5 05 01 990 | 322,418.20 | |
| Amortization - Intangible Assets Computer Software | 5 05 02 010 | 1,424,879.34 | |
| TOTAL | | 6,814,946,126.78 | 6,814,946,126.78 |

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. CRÉTENCIO

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 C. ALMARIO

MA. CORAZON C. ALMARIO
OIC-Finance Head