

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

COA-OPAPP
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01-22-2020
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PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010		5,470.78
Petty Cash	1 01 01 020	2,954,438.63	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	204,467,824.14	
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	1,733,515,572.06	
Receivables-Disallowances/Charges	1 03 05 010	2,928,587.01	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	677,714,871.67	
Other Receivables	1 03 05 990	31,534,238.50	
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	22,869,018.01	
Accumulated Depreciation - Office Equipment	1 06 05 021		14,344,281.69
Information and Communication Technology Equipment	1 06 05 030	40,149,914.90	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		30,147,954.60
Communication Equipment	1 06 05 070	4,970,221.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		4,461,063.46
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	6,758,144.37	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		4,089,049.81
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	852,750.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		338,251.59
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 To Special Disbursing Officer	1 99 01 030	57,302,166.28	
Advances To Officers And Employees	1 99 01 040	832,152.66	
Prepaid Rent	1 99 02 020	7,136,855.34	


PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
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	2,825,406.65	
Other Deposits	1 99 03 990	150,000.00	
Accounts Payable	2 01 01 010		197,805,560.72
Due to BIR	2 02 01 010		3,752,408.93
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
Accumulated Surplus/(Deficit)	3 01 01 010		3,815,776,140.42
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	
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	76,373,935.63	
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	
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	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
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	2,826.00	
Depreciation - Machinery And Equipment	5 05 01 050	7,358,041.15	
Depreciation - Transportation and Equipment	5 05 01 060	1,866,299.71	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	417,797.38	
Depreciation - Leased Assets Improvements	5 05 01 090	72,248.22	
Depreciation - Other Property, Plant and Equipment	5 05 01 990	244,043.20	
Amortization - Intangible Assets Computer Software	5 05 02 010	1,424,879.34	
TOTAL		6,492,143,244.90	6,492,143,244.90

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 C. ALMARIO
OIC-Finance Head