

Office of the Presidential Adviser on the Peace Process
Pre -Closing Trial Balance
ALL FUNDS
As of December 31, 2020

COA-OPAPP
RECEIVED
 Date: _____
 By: C. D. ERVAS
 FEB 11 2021

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	695,327.57	
Petty Cash	1 01 01 020	1,447,023.81	
Cash In Bank - Local Currency, Current Account	1 01 02 020	109,524,077.73	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	6,551,418.63	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	49,346,770.68	
Due from National Government Agencies	1 03 03 010	1,368,818,285.21	
Due from Local Government Units	1 03 03 030	1,436,027,861.97	
Receivables-Disallowances/Charges	1 03 05 010	2,924,223.08	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	662,309,714.21	
Other Receivables	1 03 05 990	37,257,710.06	
Office Supplies Inventory	1 04 04 010	846,962.67	
Semi-Expendable Office Equipment	1 04 05 020	619,140.25	
Semi-Expendable Machinery and Equipment -Information and Communications Technology Equipment	1 04 05 030	571,401.22	
Semi-Expendable Communications Equipment	1 04 05 070	116,635.00	
Semi-Expendable Furniture and Fixtures	1 04 06 010	1,590,537.82	
Semi-Expendable Books	1 04 06 020	47,250.00	
Infrastructure Outlay-Communication Networks	1 06 03 060	3,688,090.00	
Other Structures	1 06 04 060	33,250.00	
Accumulated Depreciation-Other Structures Machinery	1 06 04 991		4,211.68
Accumulated Depreciation - Machineries	1 06 05 010	286,000.00	
Office Equipment	1 06 05 011		103,424.82
Accumulated Depreciation - Office Equipment	1 06 05 020	28,333,721.67	
Information and Communication Technology Equipment	1 06 05 021		17,131,658.92
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 030	47,528,112.91	
Communication Equipment	1 06 05 031		33,684,210.07
Accumulated Depreciation - Communications Equipment	1 06 05 070	6,904,151.06	
Motor Vehicles	1 06 05 071		5,095,913.93
Accumulated Depreciation - Motor Vehicles	1 06 06 010	50,375,104.11	
Furniture and Fixtures	1 06 06 011		32,571,353.53
Accumulated Depreciation - Furniture and Fixtures	1 06 07 010	7,773,277.55	
Leased Assets Improvements, Building	1 06 07 011		4,598,046.43
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 020	829,643.94	
Other Property and Plant Equipment	1 06 09 021		564,819.72
	1 06 99 990	1,322,550.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		775,292.03
Computer Software	1 08 01 020	2,563,350.00	
Accumulated Amortization-Computer Software	1 08 01 021		2,093,591.70
Advances For Operating Expenses	1 99 01 010	12,818,582.23	
Advances To Special Disbursing Officer	1 99 01 030	33,430,473.48	
Advances To Officers And Employees	1 99 01 040	848,337.00	
Prepaid Rent	1 99 02 020	7,271,855.34	
Prepaid Insurance	1 99 02 050	112,536.89	
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		167,744,657.23
Due to BIR	2 02 01 010		9,991,060.58
Due to GSIS	2 02 01 020		1,463,499.40
Due to PAG-IBIG	2 02 01 030		253,760.53
Due to PHILHEALTH	2 02 01 040		245,606.42
Due To NGAs	2 02 01 050		163,324,724.10
Guaranty/ Security Deposits Payable	2 04 010 40		50,000.00
Accumulated Surplus/(Deficit)	3 01 01 010		3,634,910,502.82
Interest Income	4 02 02 210		26,949.50
Subsidy from National Government	4 03 01 010		1,736,016,969.62
Grants and Donation In Cash	4 04 02 010		300,000.00
Sale of Unserviceable Property	4 06 01 020		4,100.00
Salaries and Wages - Casual/Contractual	5 01 01 020	103,224,458.81	
Personal Economic Relief Allowance (PERA)	5 01 02 010	4,085,855.91	
Representation Allowance (RA)	5 01 02 020	2,962,750.00	
Transportation Allowance (TA)	5 01 02 030	796,250.00	
Clothing/Uniform Allowance	5 01 02 040	1,008,000.00	
Honoraria	5 01 02 100	3,323,483.59	
Hazardous Duty Pay	5 01 02 110	1,917,098.38	
Overtime and Night Pay	5 01 02 130	3,108,882.35	
Year End Bonus	5 01 02 140	16,861,825.15	
Cash Gift	5 01 02 150	853,750.00	
Othe Bonuses and Allowances	5 01 02 990	2,539,500.00	
Retirement and Life Insurance Premiums	5 01 03 010	12,350,342.55	
Pag-IBIG Contributions	5 01 03 020	391,593.84	
PhilHealth Contributions	5 01 03 030	1,145,252.49	
Employees Compensation Insurance Premiums	5 01 03 040	205,100.00	
Terminal Leave Benefits	5 01 04 030	1,187,773.52	
Other Personnel Benefits	5 01 04 990	4,182,169.82	
Traveling Expenses - Local	5 02 01 010	18,023,164.71	
Traveling Expenses - Foreign	5 02 01 020	791,804.95	
Training Expenses	5 02 02 010	4,820,590.21	
Office Supplies Expenses	5 02 03 010	6,683,447.23	
Drugs and Medicines Expenses	5 02 03 070	22,703.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	1,086,962.14	
Fuel, Oil and Lubricants Expenses	5 02 03 090	5,252,347.39	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	846,642.51	
Semi-Expendable Furniture and Fixtures Expenses	5 02 03 220	148,403.75	
Other Supplies and Material Expenses	5 02 03 990	22,352.30	
Water Expenses	5 02 04 010	1,654,063.15	
Electricity Expenses	5 02 04 020	11,940,604.60	
Other Utility Expenses	5 02 04 990	47,059.50	
Postage and Courier Services	5 02 05 010	944,358.34	
Telephone Expenses	5 02 05 020	6,117,215.62	
Internet Subscription Expenses	5 02 05 030	2,180,480.86	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	120,343.24	
Confidential Expenses	5 02 10 010	55,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	2,827,300.00	
Consultancy Services	5 02 11 030	15,905,659.94	
Other Professional Services	5 02 11 990	153,839,693.67	
Security Services	5 02 12 030	7,522,641.32	
Repairs and Maintenance - Building and Other Structures	5 02 13 040	160.00	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	574,372.05	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	1,878,821.15	
Repairs and Maintenance - Furniture and Fixtures	5 02 13 070	10,339.00	
Repairs and Maintenance - Leased Assets	5 02 13 080	297,189.91	
Financial Assistance to NGAs	5 02 14 020	1,208,017,235.61	
Financial Assistance to Local Government Units	5 02 14 030	133,319,735.51	
Subsidies-Others	5 02 14 990	29,835,774.56	
Taxes, Duties and Licenses	5 02 15 010	25,593.79	
Fidelity Bond Premiums	5 02 15 020	908,344.39	
Insurance Expenses	5 02 15 030	120,867.60	
Advertising Expenses	5 02 99 010	539,999.99	
Printing and Publication Expenses	5 02 99 020	776,652.97	
Representation Expenses	5 02 99 030	29,373,970.71	
Transportation and Delivery Expenses	5 02 99 040	190.00	
Rent/Lease Expenses	5 02 99 050	46,705,907.24	
Subscriptions Expenses	5 02 99 070	3,318,189.74	
Other Maintenance and Operating Expenses	5 02 99 990	340,020.17	
Bank Charges	5 03 01 040	7,749.90	
Depreciation-Buildings and Other Structures	5 05 01 040	4,211.68	
Depreciation - Machinery And Equipment	5 05 01 050	7,938,958.44	
Depreciation - Transportation and Equipment	5 05 01 060	3,401,459.67	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	442,562.51	
Depreciation - Leased Assets Improvements	5 05 01 090	78,786.24	
Depreciation - Other Property, Plant and Equipment	5 05 01 990	252,538.56	
Amortization - Intangible Assets Computer Software	5 05 02 010	409,272.64	
TOTAL		5,810,954,353.03	5,810,954,353.03

PARTICULARS

**ACCOUNT
UACS**


DEBIT

CREDIT

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 B. ALMARIO

Director III-Finance Head