

**Office of the Presidential Adviser on the Peace Process**  
**Pre-Closing Trial Balance**  
**Regular Agency Fund**  
**As of April 30, 2020**

COA-OPAPP  
 RECEIVED  
 Date: 7/10/2020  
 By: *[Signature]*

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010		4,721.28
Petty Cash	1 01 01 020	2,913,217.27	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	1,238,302.46	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	70,223,341.54	
Due from National Government Agencies	1 03 03 010	2,760,532,826.84	
Due from Local Government Units	1 03 03 030	1,301,676,060.63	
Receivables-Disallowances/Charges	1 03 05 010	2,924,223.08	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	639,277,694.61	
Other Receivables	1 03 05 990	31,332,061.41	
Office Supplies Inventory	1 04 04 010	1,275,961.97	
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	539,911.33	
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		85,311.38
Office Equipment	1 06 05 020	22,964,369.69	
Accumulated Depreciation - Office Equipment	1 06 05 021		15,104,586.09
Information and Communication Technology Equipment	1 06 05 030	42,519,563.90	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		31,669,576.18
Communication Equipment	1 06 05 070	4,970,221.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		4,784,515.43
Motor Vehicles	1 06 06 010	43,184,511.25	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		29,848,548.30
Furniture and Fixtures	1 06 07 010	7,405,144.37	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		4,222,615.16
Leased Assets Improvements, Building	1 06 09 020	829,643.94	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		512,305.56
Other Property and Plant Equipment	1 06 99 990	872,550.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		405,760.99
Computer Software	1 08 01 020	4,534,083.74	
Accumulated Amortization-Computer Software	1 08 01 021		3,185,042.96
Advances For Operating Expenses	1 99 01 010	6,517,619.89	
Advances To Special Disbursing Officer	1 99 01 030	68,800,214.67	
Advances To Officers And Employees	1 99 01 040	1,157,617.92	
Prepaid Rent	1 99 02 020	7,136,855.34	
Prepaid Insurance	1 99 02 050	6,773.24	
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		72,129,672.77
Due to BIR	2 02 01 010		3,170,589.84
Due to GSIS	2 02 01 020		408,769.34
Due to PAG-IBIG	2 02 01 030	158,567.27	
Due to PHILHEALTH	2 02 01 040		482,869.77
Accumulated Surplus/(Deficit)	3 01 01 010		4,552,124,008.37
Subsidy from National Government	4 03 01 010		421,033,181.81
Salaries and Wages - Casual/Contractual	5 01 01 020	33,091,485.33	
Personal Economic Relief Allowance (PERA)	5 01 02 010	1,354,417.20	
Representation Allowance (RA)	5 01 02 020	918,750.00	
Transportation Allowance (TA)	5 01 02 030	227,500.00	
Clothing/Uniform Allowance	5 01 02 040	1,008,000.00	
Overtime and Night Pay	5 01 02 130	858,081.99	
Retirement and Life Insurance Premiums	5 01 03 010	3,796,919.16	
Pag-IBIG Contributions	5 01 03 020	115,000.00	
PhilHealth Contributions	5 01 03 030	279,968.49	
Employees Compensation Insurance Premiums	5 01 03 040	67,000.00	
Terminal Leave Benefits	5 01 04 030	198,961.62	
Traveling Expenses - Local	5 02 01 010	4,369,885.75	
Traveling Expenses - Foreign	5 02 01 020	210,788.00	
Training Expenses	5 02 02 010	1,349,657.00	
Office Supplies Expenses	5 02 03 010	185,332.93	
Fuel, Oil and Lubricants Expenses	5 02 03 090	1,283,964.44	
Water Expenses	5 02 04 010	401,943.42	



PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Electricity Expenses	5 02 04 020	2,847,371.94	
Postage and Courier Services	5 02 05 010	16,479.00	
Telephone Expenses	5 02 05 020	751,812.67	
Internet Subscription Expenses	5 02 05 030	570,864.96	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	17,070.50	
Confidential Expenses	5 02 10 010	10,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	873,000.00	
Consultancy Services	5 02 11 030	125,747.12	
Other Professional Services	5 02 11 990	29,137,603.97	
Security Services	5 02 12 030	1,407,208.17	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	30,150.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	170,865.53	
Repairs and Maintenance - Leased Assets	5 02 13 080	161,024.50	
Fidelity Bond Premiums	5 02 15 020	273,117.05	
Insurance Expenses	5 02 15 030	22,400.97	
Printing and Publication Expenses	5 02 99 020	62,140.00	
Representation Expenses	5 02 99 030	841,065.11	
Rent/Lease Expenses	5 02 99 050	7,802,856.05	
Subscriptions Expenses	5 02 99 070	2,925,473.82	
Other Maintenance and Operating Expenses	5 02 99 990	21,674.30	
Depreciation - Machinery And Equipment	5 05 01 050	2,084,478.53	
Depreciation - Transportation and Equipment	5 05 01 060	678,654.44	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	106,852.28	
Depreciation - Leased Assets Improvements	5 05 01 090	26,272.08	
Depreciation - Other Property, Plant and Equipment	5 05 01 990	54,007.52	
Amortization - Intangible Assets Computer Software	5 05 02 010	22,673.61	
<b>TOTAL</b>		<b>5,139,172,075.23</b>	<b>5,139,172,075.23</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.

PARTICULARS

ACCOUNT  
UACS

DEBIT

CREDIT

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