

**Office of the Presidential Adviser on the Peace Process**  
**Pre-Closing Trial Balance**  
**Regular Agency Fund**  
**As of December 31, 2020**

**COA-OPAPP**  
**RECEIVED**  
 Date: **C. D. ERVAS**  
 By: *[Signature]*  
**FEB 11 2021**

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	690,877.57	
Petty Cash	1 01 01 020	1,447,023.81	
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	1,321,773,976.79	
Receivables-Disallowances/Charges	1 03 05 010	2,924,223.08	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	639,277,494.61	
Other Receivables	1 03 05 990	37,222,299.70	
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	1 06 04 991		4,211.68
Machinery	1 06 05 010	286,000.00	
Accumulated Depreciation - Machineries	1 06 05 011		103,424.82
Office Equipment	1 06 05 020	27,337,930.95	
Accumulated Depreciation - Office Equipment	1 06 05 021		16,534,340.32
Information and Communication Technology Equipment	1 06 05 030	47,181,519.16	
Communication Technology Equipment	1 06 05 031		33,413,074.11
Communication Equipment	1 06 05 070	6,554,151.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		4,763,413.97
Motor Vehicles	1 06 06 010	50,375,104.11	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		32,571,353.53
Furniture and Fixtures	1 06 07 010	7,449,048.98	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		4,494,673.67

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		564,819.72
Other Property and Plant Equipment	1 06 99 990	872,550.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		518,792.03
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	32,593,276.32	
Advances To Officers And Employees	1 99 01 040	842,337.00	
Prepaid Rent	1 99 02 020	7,136,855.34	
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	2,825,406.65	
Other Deposits	1 99 03 990	150,000.00	
Accounts Payable	2 01 01 010		167,369,227.94
Due to BIR	2 02 01 010		9,994,071.84
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
Accumulated Surplus/(Deficit)	3 01 01 010		3,547,941,898.07
Subsidy from National Government	4 03 01 010		1,736,016,969.62
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	


PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Traveling Expenses - Local	5 02 01 010	17,640,189.85	
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	6,681,647.23	
Drugs and Medicines Expenses	5 02 03 070	22,703.00	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	1,086,962.14	
Fuel, Oil and Lubricants Expenses	5 02 03 090	5,239,544.55	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	702,312.47	
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	152,680,003.90	
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	29,321,119.71	
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	318,620.17	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Bank Charges	5 03 01 040	2,360.00	
Depreciation-Buildings and Other Structures	5 05 01 040	4,211.68	
Depreciation - Machinery And Equipment	5 05 01 050	7,617,827.98	
Depreciation - Transportation and Equipment	5 05 01 060	3,401,459.67	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	411,760.79	
Depreciation - Leased Assets Improvements	5 05 01 090	78,786.24	
Depreciation - Other Property, Plant and Equipment	5 05 01 990	167,038.56	
Amortization - Intangible Assets Computer Software	5 05 02 010	409,272.64	
<b>TOTAL</b>		<b>5,558,350,829.37</b>	<b>5,558,350,829.37</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.

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