

**Office of the Presidential Adviser on the Peace Process**  
**Pre -Closing Trial Balance**  
**ALL FUNDS**  
**As of July 31, 2021**

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	147,966.51	
Letter Cash	1 01 01 020	486,474.00	
Cash In Bank - Local Currency, Current Account	1 01 02 020	109,649,936.81	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	43,762,757.30	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	274,085,701.96	
Due from National Government Agencies	1 03 03 010	1,872,129,752.50	
Due from Local Government Units	1 03 03 030	1,562,933,719.15	
Receivables-Disallowances/Charges	1 03 05 010	2,924,223.08	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	661,919,814.73	
Other Receivables	1 03 05 990	37,932,376.56	
Office Supplies Inventory	1 04 04 010	625,654.11	
semi-Expendable Office Equipment	1 04 05 020	1,268,919.25	
semi-Expendable Machinery and Equipment -Information and Communications Technology Equipment	1 04 05 030	587,895.72	
semi-Expendable Communications Equipment	1 04 05 070	116,635.00	
semi-Expendable Furniture and Fixtures	1 04 06 010	1,258,936.27	
semi-Expendable Books	1 04 06 020	40,142.00	
Infrastructure Outlay-Communication Networks	1 06 03 060	3,688,090.00	
Other Structures	1 06 04 060	627,280.85	
Accumulated Depreciation-Other Structures	1 06 04 991		10,757.05
Machinery	1 06 05 010	286,000.00	
Accumulated Depreciation - Machineries	1 06 05 011		119,274.08
Office Equipment	1 06 05 020	28,411,221.67	
Accumulated Depreciation - Office Equipment	1 06 05 021		18,492,909.83
Information and Communication Technology Equipment	1 06 05 030	46,574,444.01	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		36,776,954.31
Communication Equipment	1 06 05 070	6,904,151.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		5,501,897.81
Motor Vehicles	1 06 06 010	50,375,104.11	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		34,639,291.85
Furniture and Fixtures	1 06 07 010	7,773,277.55	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		4,850,167.01
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		610,795.86
Other Property and Plant Equipment	1 06 99 990	1,322,550.00	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		921,874.69
Computer Software	1 08 01 020	2,563,350.00	
Accumulated Amortization-Computer Software	1 08 01 021		2,496,241.74
Advances For Operating Expenses	1 99 01 010	10,488,651.23	
Advances To Special Disbursing Officer	1 99 01 030	22,482,065.72	
Advances To Officers And Employees	1 99 01 040	376,660.00	
Prepaid Rent	1 99 02 020	7,271,855.34	
Prepaid Insurance	1 99 02 050	141,234.93	
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		388,093,721.58
Due to BIR	2 02 01 010		4,554,140.36
Due to GSIS	2 02 01 020		1,112,569.17
Due to PAG-IBIG	2 02 01 030		254,160.54
Due to PHILHEALTH	2 02 01 040		44,782.77
Due To NGAs	2 02 01 050		162,866,595.40
Guaranty/ Security Deposits Payable	2 04 010 40		20,000.00
Accumulated Surplus/(Deficit)	3 01 01 010		2,976,928,972.18
Interest Income	4 02 02 210		8,174.47
Subsidy from National Government	4 03 01 010		1,541,256,901.13
Salaries and Wages - Casual/Contractual	5 01 01 020	65,143,445.38	
Personal Economic Relief Allowance (PERA)	5 01 02 010	2,423,931.08	
Representation Allowance (RA)	5 01 02 020	1,968,000.00	
Transportation Allowance (TA)	5 01 02 030	585,000.00	
Clothing/Uniform Allowance	5 01 02 040	1,008,000.00	
Honoraria	5 01 02 100	835,628.25	
Hazardous Duty Pay	5 01 02 110	963,000.00	
Overtime and Night Pay	5 01 02 130	1,961,720.01	
Mid-Year Bonus-Civilian	5 01 02 160	9,075,328.00	
Retirement and Life Insurance Premiums	5 01 03 010	8,840,955.14	
Pag-IBIG Contributions	5 01 03 020	120,900.00	
PhilHealth Contributions	5 01 03 030	707,100.15	
Employees Compensation Insurance Premiums	5 01 03 040	137,600.00	
Prorated Leave Benefits	5 01 04 030	665,563.84	
Other Personnel Benefits	5 01 04 990	577,200.93	
Traveling Expenses - Local	5 02 01 010	4,615,479.89	
Traveling Expenses - Foreign	5 02 01 020	109,332.51	
Training Expenses	5 02 02 010	1,671,883.89	
Office Supplies Expenses	5 02 03 010	3,713,658.27	
Drugs and Medicines Expenses	5 02 03 070	586,065.75	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	273,791.52	
Gas, Oil and Lubricants Expenses	5 02 03 090	2,910,749.78	
Chemical and Filtering Supplies Expenses	5 02 03 130	330,100.00	
Non-Expendable Machinery and Equipment Expenses	5 02 03 210	37,386.98	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Water Expenses	5 02 04 010	871,060.98	
Electricity Expenses	5 02 04 020	6,466,707.37	
Gas/Heating Expenses	5 02 04 030	52,423.46	
Other Utility Expenses	5 02 04 990	11,522.06	
Postage and Courier Services	5 02 05 010	38,061.62	
Telephone Expenses	5 02 05 020	1,826,911.41	
Internet Subscription Expenses	5 02 05 030	1,058,291.48	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	68,523.94	
Confidential Expenses	5 02 10 010	30,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	1,907,300.00	
Consultancy Services	5 02 11 030	9,857,848.60	
Other Professional Services	5 02 11 990	82,848,537.29	
Security Services	5 02 12 030	2,804,587.44	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	140,379.75	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	1,087,683.41	
Repairs and Maintenance - Leased Assets	5 02 13 080	54,311.71	
Financial Assistance to NGAs	5 02 14 020	42,126,825.16	
Financial Assistance to Local Government Units	5 02 14 030	59,017,400.07	
Subsidies-Others	5 02 14 990	19,302,011.81	
Taxes, Duties and Licenses	5 02 15 010	1,673,967.53	
Fidelity Bond Premiums	5 02 15 020	506,250.00	
Insurance Expenses	5 02 15 030	20,785.66	
Printing and Publication Expenses	5 02 99 020	297,955.48	
Representation Expenses	5 02 99 030	7,076,323.79	
Rent/Lease Expenses	5 02 99 050	26,804,353.59	
Subscriptions Expenses	5 02 99 070	2,563,430.39	
Other Maintenance and Operating Expenses	5 02 99 990	423,615.14	
Bank Charges	5 03 01 040	5,124.89	
Depreciation-Buildings and Other Structures	5 05 01 040	6,545.37	
Depreciation - Machinery And Equipment	5 05 01 050	4,857,719.90	
Depreciation - Transportation and Equipment	5 05 01 060	2,067,938.32	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	252,120.58	
Depreciation - Leased Assets Improvements	5 05 01 090	45,976.14	
Depreciation - Other Property, plant and Equipment	5 05 01 990	146,582.66	
Amortization - Intangible Assets Computer Software	5 05 02 010	402,650.04	
<b>TOTAL</b>		<b>5,179,560,181.84</b>	<b>5,179,560,181.84</b>

**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:**

  
**ANGEL NICOLE A. ROXAS, CPA**  
**Accountant III / Accounting Division Head**

**Noted by:**

  
**MA. CORAZON B. ALMARIO**  
**Director III-Finance Head**