

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

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	725,002.21	
Petty Cash	1 01 01 020	554,522.93	
Cash In Bank - Local Currency, Current Account	1 01 02 020	109,890,662.37	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	4,805,235.47	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	314,894,768.00	
Due from National Government Agencies	1 03 03 010	1,691,745,629.02	
Due from Local Government Units	1 03 03 030	1,777,408,626.98	
Receivables-Disallowances/Charges	1 03 05 010	2,924,223.08	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	662,308,659.54	
Other Receivables	1 03 05 990	37,932,376.56	
Office Supplies Inventory	1 04 04 010	740,894.52	
Semi-Expendable Office Equipment	1 04 05 020	459,219.50	
Semi-Expendable Machinery and Equipment -Information and Communications Technology Equipment	1 04 05 030	585,901.22	
Semi-Expendable Communications Equipment	1 04 05 070	116,635.00	
Semi-Expendable Furniture and Fixtures	1 04 06 010	1,234,447.82	
Semi-Expendable Books	1 04 06 020	15,350.00	
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		5,527.83
Machinery	1 06 05 010	286,000.00	
Accumulated Depreciation - Machinerics	1 06 05 011		114,745.72
Office Equipment	1 06 05 020	28,333,721.67	
Accumulated Depreciation - Office Equipment	1 06 05 021		18,015,218.12
Information and Communication Technology Equipment	1 06 05 030	46,476,444.01	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		35,886,484.11
Communication Equipment	1 06 05 070	6,904,151.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		5,388,413.13
Motor Vehicles	1 06 06 010	50,375,104.11	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		34,048,452.33
Furniture and Fixtures	1 06 07 010	7,773,277.55	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		4,774,207.53
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		597,659.82
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		879,993.93
Computer Software	1 08 01 020	2,563,350.00	
Accumulated Amortization-Computer Software	1 08 01 021		2,429,133.40
Advances For Operating Expenses	1 99 01 010	11,817,748.37	
Advances To Special Disbursing Officer	1 99 01 030	34,464,911.95	
Advances To Officers And Employees	1 99 01 040	605,330.21	
Prepaid Rent	1 99 02 020	7,271,855.34	
Prepaid Insurance	1 99 02 050	142,057.27	
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		146,233,110.97
Due to BIR	2 02 01 010		4,955,695.48
Due to GSIS	2 02 01 020	128,480.48	
Due to PAG-IBIG	2 02 01 030		253,760.53
Due to PHILHEALTH	2 02 01 040		245,034.40
Due To NGAs	2 02 01 050		162,866,595.40
Guaranty/ Security Deposits Payable	2 04 010 40		65,000.00
Accumulated Surplus/(Deficit)	3 01 01 010		3,217,149,263.08
Interest Income	4 02 02 210		4,064.45
Subsidy from National Government	4 03 01 010		1,384,562,282.97
Salaries and Wages - Casual/Contractual	5 01 01 020	46,304,069.80	
Personal Economic Relief Allowance (PERA)	5 01 02 010	1,728,112.90	
Representation Allowance (RA)	5 01 02 020	1,397,500.00	
Transportation Allowance (TA)	5 01 02 030	332,500.00	
Clothing/Uniform Allowance	5 01 02 040	1,008,000.00	
Honoraria	5 01 02 100	592,455.75	
Overtime and Night Pay	5 01 02 130	1,325,834.28	
Mid-Year Bonus-Civilian	5 01 02 160	9,075,328.00	
Retirement and Life Insurance Premiums	5 01 03 010	6,605,336.55	
Pag-IBIG Contributions	5 01 03 020	86,300.00	
PhilHealth Contributions	5 01 03 030	505,144.74	
Employees Compensation Insurance Premiums	5 01 03 040	103,000.00	
Other Personnel Benefits	5 01 04 990	211,288.37	
Traveling Expenses - Local	5 02 01 010	1,982,917.45	
Traveling Expenses - Foreign	5 02 01 020	34,121.51	
Training Expenses	5 02 02 010	514,850.38	
Office Supplies Expenses	5 02 03 010	1,533,205.81	
Drugs and Medicines Expenses	5 02 03 070	41,151.50	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	164,972.00	
Fuel, Oil and Lubricants Expenses	5 02 03 090	1,699,248.66	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	25,920.00	
Water Expenses	5 02 04 010	601,285.33	
Electricity Expenses	5 02 04 020	4,335,656.38	
Gas/Heating Expenses	5 02 04 030	48,000.00	



PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Other Utility Expenses	5 02 04 990	6,094.46	
Postage and Courier Services	5 02 05 010	24,146.75	
Telephone Expenses	5 02 05 020	1,098,313.53	
Internet Subscription Expenses	5 02 05 030	731,451.71	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	51,104.84	
Confidential Expenses	5 02 10 010	15,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	1,076,200.00	
Consultancy Services	5 02 11 030	4,879,247.08	
Other Professional Services	5 02 11 990	54,076,663.07	
Security Services	5 02 12 030	1,338,052.14	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	91,925.00	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	630,023.00	
Repairs and Maintenance - Leased Assets	5 02 13 080	2,842.00	
Financial Assistance to NGAs	5 02 14 020	2,441,759.54	
Financial Assistance to Local Government Units	5 02 14 030	1,783,937.50	
Subsidies-Others	5 02 14 990	10,956,858.81	
Taxes, Duties and Licenses	5 02 15 010	1,585,506.19	
Fidelity Bond Premiums	5 02 15 020	316,500.00	
Insurance Expenses	5 02 15 030	28,182.09	
Printing and Publication Expenses	5 02 99 020	197,995.00	
Representation Expenses	5 02 99 030	2,661,548.19	
Rent/Lease Expenses	5 02 99 050	18,289,004.75	
Subscriptions Expenses	5 02 99 070	2,407,862.30	
Other Maintenance and Operating Expenses	5 02 99 990	62,000.00	
Bank Charges	5 03 01 040	3,752.89	
Depreciation-Buildings and Other Structures	5 05 01 040	1,316.15	
Depreciation - Machinery And Equipment	5 05 01 050	3,371,544.95	
Depreciation - Transportation and Equipment	5 05 01 060	1,477,098.80	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	176,161.10	
Depreciation - Leased Assets Improvements	5 05 01 090	32,840.10	
Depreciation - Other Property, plant and Equipment	5 05 01 990	104,701.90	
Amortization - Intangible Assets Computer Software	5 05 02 010	335,541.70	
<b>TOTAL</b>		<b>5,018,474,643.20</b>	<b>5,018,474,643.20</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