

**Office of the Presidential Adviser on the Peace Process**  
**Pre-Closing Trial Balance**  
**Regular Agency Fund**  
**As of August 31, 2021**

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Cash Collecting Officers	1 01 01 010	57,112.07	
Petty Cash	1 01 01 020	778,400.00	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010	44,867,544.23	
Cash - Modified Disbursements System (MDS), Regular	1 01 04 040	367,578,112.78	
Due from National Government Agencies	1 03 03 010	2,772,129,752.50	
Due from Local Government Units	1 03 03 030	1,448,624,273.97	
Receivables-Disallowances/Charges	1 03 05 010	2,924,223.08	
Due from Non-Government Organizations/People's Organizations	1 03 05 030	639,187,494.61	
Other Receivables	1 03 05 990	37,896,966.20	
Office Supplies Inventory	1 04 04 010	571,311.99	
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	84,672.00	
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		15,723.04
Machinery	1 06 05 010	286,000.00	
Accumulated Depreciation - Machineries	1 06 05 011		121,538.26

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Office Equipment	1 06 05 020	27,621,930.95	
Accumulated Depreciation - Office Equipment	1 06 05 021		18,006,226.92
Information and Communication Technology Equipment	1 06 05 030	46,227,850.26	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031		36,941,203.58
Communication Equipment	1 06 05 070	6,554,151.06	
Accumulated Depreciation - Communications Equipment	1 06 05 071		5,223,340.33
Motor Vehicles	1 06 06 010	50,375,104.11	
Accumulated Depreciation - Motor Vehicles	1 06 06 011		34,934,711.61
Furniture and Fixtures	1 06 07 010	7,449,048.98	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011		4,766,987.03
Leased Assets Improvements, Building	1 06 09 020	829,643.94	
Accumulated Depreciation-Leased Assets Improvements, Buildings	1 06 09 021		617,363.88
Other Property and Plant Equipment	1 06 99 990	872,550.00	
Accumulated Depreciation-Other Property and Plant Equipment	1 06 99 991		629,315.07
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	11,255,080.36	
Advances for Payroll	1 99 01 020	1,251,934.06	
Advances To Special Disbursing Officer	1 99 01 030	21,372,506.03	
Advances To Officers And Employees	1 99 01 040	731,081.00	
Prepaid Rent	1 99 02 020	7,136,855.34	
Prepaid Insurance	1 99 02 050	97,567.50	
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		387,587,974.28

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Due to BIR	2 02 01 010		5,108,755.37
Due to GSIS	2 02 01 020		1,145,708.61
Due to PAG-IBIG	2 02 01 030		258,806.86
Due to PHILHEALTH	2 02 01 040		44,900.21
Accumulated Surplus/(Deficit)	3 01 01 010		2,890,945,681.68
Subsidy from National Government	4 03 01 010		2,596,571,171.36
Salaries and Wages - Casual/Contractual	5 01 01 020	74,734,878.18	
Personal Economic Relief Allowance (PERA)	5 01 02 010	2,775,931.08	
Representation Allowance (RA)	5 01 02 020	2,266,500.00	
Transportation Allowance (TA)	5 01 02 030	680,000.00	
Clothing/Uniform Allowance	5 01 02 040	1,008,000.00	
Honoraria	5 01 02 100	1,266,854.28	
Hazardous Duty Pay	5 01 02 110	963,000.00	
Overtime and Night Pay	5 01 02 130	2,420,328.13	
Mid-Year Bonus–Civilian	5 01 02 160	9,075,328.00	
Retirement and Life Insurance Premiums	5 01 03 010	9,962,193.74	
Pag-IBIG Contributions	5 01 03 020	138,600.00	
PhilHealth Contributions	5 01 03 030	810,576.27	
Employees Compensation Insurance Premiums	5 01 03 040	154,600.00	
Terminal Leave Benefits	5 01 04 030	665,563.84	
Other Personnel Benefits	5 01 04 990	2,352,633.08	
Traveling Expenses - Local	5 02 01 010	5,550,442.41	
Traveling Expenses - Foreign	5 02 01 020	109,332.51	
Training Expenses	5 02 02 010	3,176,503.49	
Office Supplies Expenses	5 02 03 010	4,934,436.53	
Drugs and Medicines Expenses	5 02 03 070	588,360.50	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	465,633.95	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Fuel, Oil and Lubricants Expenses	5 02 03 090	3,569,070.60	
Chemical and Filtering Supplies Expenses	5 02 03 130	330,100.00	
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	61,970.01	
Semi-Expendable Furnitures and Fixtures Expenses	5 02 03 220	10,899.82	
Water Expenses	5 02 04 010	1,013,086.04	
Electricity Expenses	5 02 04 020	7,368,724.47	
Gas/Heating Expenses	5 02 04 030	120,486.07	
Other Utility Expenses	5 02 04 990	8,872.46	
Postage and Courier Services	5 02 05 010	55,818.33	
Telephone Expenses	5 02 05 020	2,194,149.74	
Internet Subscription Expenses	5 02 05 030	1,309,656.04	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	79,749.73	
Confidential Expenses	5 02 10 010	35,000,000.00	
Extraordinary/Miscellaneous Expenses	5 02 10 030	2,188,100.00	
Consultancy Services	5 02 11 030	10,564,135.14	
Other Professional Services	5 02 11 990	93,452,857.10	
Security Services	5 02 12 030	3,231,480.96	
Repairs and Maintenance - Machinery Equipment	5 02 13 050	183,456.75	
Repairs and Maintenance - Transportation Equipment	5 02 13 060	1,251,520.91	
Repairs and Maintenance - Furnitures and Fixtures	5 02 13 070	369.11	
Repairs and Maintenance - Leased Assets	5 02 13 080	102,061.71	
Repairs and Maintenance - Leased Asset Improvement- Other Leased/Assets Improvements	5 02 13 090	41,408.98	
Repair and Maintenance Semi-Expendable Machinery and Equipment Expenses	5 02 13 210	8,044.63	
Financial Assistance to NGAs	5 02 14 020	42,126,825.16	
Financial Assistance to Local Government Units	5 02 14 030	59,072,960.07	
Subsidies-Others	5 02 14 990	30,288,321.26	
Taxes, Duties and Licenses	5 02 15 010	1,795,484.06	

PARTICULARS	ACCOUNT UACS	DEBIT	CREDIT
Fidelity Bond Premiums	5 02 15 020	721,050.00	
Insurance Expenses	5 02 15 030	59,216.36	
Advertising Expenses	5 02 99 010	225,000.00	
Printing and Publication Expenses	5 02 99 020	341,771.78	
Representation Expenses	5 02 99 030	10,145,551.19	
Rent/Lease Expenses	5 02 99 050	31,581,951.73	
Subscriptions Expenses	5 02 99 070	3,263,166.05	
Other Maintenance and Operating Expenses	5 02 99 990	472,117.89	
Bank Charges	5 03 01 040	1,250.00	
Depreciation-Buildings and Other Structures	5 05 01 040	11,511.36	
Depreciation - Machinery And Equipment	5 05 01 050	5,459,947.48	
Depreciation - Transportation and Equipment	5 05 01 060	2,363,358.08	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	272,313.36	
Depreciation - Leased Assets Improvements	5 05 01 090	52,544.16	
Depreciation - Other Property, Plant and Equipment	5 05 01 990	110,523.04	
Amortization - Intangible Assets Computer Software	5 05 02 010	402,650.04	
<b>TOTAL</b>		<b>5,985,415,649.84</b>	<b>5,985,415,649.84</b>

**PARTICULARS**

**ACCOUNT  
UACS**

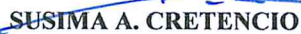
**DEBIT**

**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:**

  
**ANGELI NICOLE A. ROXAS, CPA**

**Accountant III / Accounting Division Head**

**Noted by:**

  
**MA. CORAZON B. ALMARIO**

**Director III-Finance Head**