



Republic of the Philippines
Philippine Statistics Authority

BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO
CONSOLIDATED PRE-CLOSING TRIAL BALANCE (GENERAL FUND)
From January 01, 2020 to December 30, 2020

Particulars	Account Code - UACS	Debit	Credit
Cash-Collecting Officers	1010101000	-	-
Petty Cash	1010102000	-	-
Cash in Bank-Local Currency, Current Account	1010202000	-	-
Cash in Bank-Local Currency, Savings Account	1010203000	-	-
Cash in Bank-Foreign Currency, Savings Account	1010303000	-	-
Cash-Treasury/Agency Deposit, Regular	1010401000	2,014,254.77	-
Cash-Treasury/Agency Deposit, Trust	1010403000	-	-
Cash-Modified Disbursement System (MDS), Regular	1010404000	-	-
Cash-Modified Disbursement System (MDS), Special Account	1010405000	-	-
Cash-Modified Disbursement System (MDS), Trust	1010406000	-	-
Cash-Tax Remittance Advice	1010407000	-	-
Due from National Government Agencies	1030301000	-	-
Due from Government-Owned or Controlled Corporations	1030302000	-	-
Due from Local Government Units	1030303000	-	-
Due from Regional Offices	1030403000	-	-
Due from Operating Units	1030404000	-	-
Receivables-Disallowances/Charges	1030501000	-	-
Due from Officers and Employees	1030502000	236,809.82	-
Other Receivables	1030599000	-	-
Office Supplies Inventory	1040401000	356,083.67	-
Accountable Forms, Plates and Stickers Inventory	1040402000	-	-
Drugs and Medicines Inventory	1040406000	-	-
Medical, Dental and Laboratory Supplies Inventory	1040407000	-	-
Fuel, Oil and Lubricants Inventory	1040408000	-	-
Other Supplies and Materials Inventory	1040499000	1,131,811.00	-
Semi-Expendable Office Equipment	1040502000	-	-
Semi-Expendable ICT Equipment	1040503000	400,860.00	-
Semi-Expendable Communications Equipment	1040507000	13,460.00	-
Semi-Expendable Disaster Response and Rescue Equipment	1040508000	-	-
Semi-Expendable Medical Equipment	1040510000	-	-
Semi-Expendable Sports Equipment	1040512000	-	-
Semi-Expendable Technical and Scientific Equipment	1040513000	-	-
Semi-Expendable Other Machinery and Equipment	1040519000	179,146.75	-
Semi-Expendable Furniture and Fixtures	1040601000	-	-

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Particulars	Account Code - UACS	Debit	Credit
Semi-Expendable Books	1040602000	-	-
Land	1060101000	-	-
Other Land Improvements	1060299000	-	-
Accumulated Depreciation-Other Land Improvements	1060299100	-	-
Accumulated Impairment Losses-Other Land Improvements	1060299200	-	-
Buildings	1060401000	-	-
Accumulated Depreciation-Buildings	1060401100	-	-
Accumulated Impairment Losses-Buildings	1060401200	-	-
Office Equipment	1060502000	3,084,804.60	-
Accumulated Depreciation-Office Equipment	1060502100	-	1,390,176.22
Accumulated Impairment Losses-Office Equipment	1060502200	-	-
Information and Communications Technology Equipment	1060503000	10,133,726.33	-
Accumulated Depreciation-ICT Equipment	1060503100	-	5,237,403.24
Accumulated Impairment Losses-ICT Equipment	1060503200	-	-
Communication Equipment	1060507000	273,000.00	-
Accumulated Depreciation-Communication Equipment	1060507100	-	259,350.14
Accumulated Impairment Losses-Communication Equipment	1060507200	-	-
Disaster Response and Rescue Equipment	1060509000	-	-
Accumulated Depreciation-Disaster Response and Rescue Equi	1060509100	-	-
Accumulated Depreciation - Firefighting Equipment and Acces	1060509101	-	-
Accumulated Impairment Losses-Disaster Response and Rescu	1060509200	-	-
Medical Equipment	1060511000	-	-
Accumulated Depreciation-Medical Equipment	1060511100	-	-
Accumulated Impairment Losses-Medical Equipment	1060511200	-	-
Sports Equipment	1060513000	-	-
Accumulated Depreciation-Sports Equipment	1060513100	-	-
Accumulated Impairment Losses-Sports Equipment	1060513200	-	-
Technical and Scientific Equipment	1060514000	-	-
Accumulated Depreciation-Technical and Scientific Equipment	1060514100	-	-
Accumulated Impairment Losses-Technical and Scientific Equip	1060514200	-	-
Other Machinery and Equipment	1060599000	-	-
Accumulated Depreciation-Other Machinery and Equipment	1060599100	-	-
Accumulated Impairment Losses-Other Machinery and Equipm	1060599200	-	-
Motor Vehicles	1060601000	10,851,766.40	-
Accumulated Depreciation-Motor Vehicles	1060601100	-	8,433,689.73
Accumulated Impairment Losses-Motor Vehicles	1060601200	-	-
Other Transportation Equipment	1060699000	-	-
Accumulated Depreciation-Other Transportation Equipment	1060699100	-	-
Accumulated Impairment Losses-Other Transportation Equipm	1060699200	-	-
Furniture and Fixtures	1060701000	547,900.00	-

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Accumulated Depreciation-Furniture and Fixtures	1060701100	-	222,960.22
Accumulated Impairment Losses-Furniture and Fixtures	1060701200	-	-
Books	1060702000	-	-
Accumulated Depreciation-Books	1060702100	-	-
Accumulated Impairment Losses-Books	1060702200	-	-
Leased Assets Improvements, Buildings	1060902000	-	-
Accumulated Depreciation-LAI, Buildings	1060902100	-	-
Accumulated Impairment Losses-Leased Assets Improvements	1060902200	-	-
Construction in Progress-Land Improvements	1069901000	-	-
Construction in Progress-Infrastructure Assets	1069902000	-	-
Construction in Progress-Buildings and Other Structures	1069903000	-	-
Construction in Progress-Leased Assets Improvements	1061005000	-	-
Other Property, Plant and Equipment	1069999000	824,763.30	-
Accumulated Depreciation-Other PPE	1069999100	-	288,831.46
Accumulated Impairment Losses-Other Property, Plant and Eq	1069999200	-	-
Computer Software	1080102000	267,440.00	-
Accumulated Amortization-Computer Software	1080102100	-	123,968.00
Accumulated Impairment Losses-Computer Software	1080102200	-	-
Advances for Operating Expenses	1990101000	398,640.89	-
Advances for Payroll	1990102000	1,456,739.88	-
Advances to Special Disbursing Officer	1990103000	-	-
Advances to Officers and Employees	1990104000	116,000.00	-
Advances to Contractors	1990201000	-	-
Prepaid Rent	1990202000	-	-
Prepaid Registration	1990203000	-	-
Prepaid Insurance	1990205000	5,051.12	-
Other Prepayments	1990299000	-	-
Guaranty Deposits	1990302000	-	-
Other Deposits	1990399000	-	-
Other Assets	1999999000	-	-
Accounts Payable	2010101000	-	-
Due to Officers and Employees	2010102000	-	-
Due to BIR	2020101000	-	1,345,347.97
Due to GSIS	2020102000	-	-
Due to Pag-IBIG	2020103000	-	-
Due to PhilHealth	2020104000	-	-
Due to NGAs	2020105000	-	-
Due to GOCCs	2020106000	-	-
Due to LGUs	2020107000	-	-
Due to Central Office	2030101000	-	-

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Particulars	Account Code - UACS	Debit	Credit
Due to Regional Offices	2030103000	-	-
Due to Operating Units	2030104000	-	-
Trust Liabilities	2040101000	-	-
Guaranty/Security Deposits Payable	2040104000	-	-
Other Deferred Credits	2050199000	-	-
Other Payables	2999999000	-	-
Accumulated Surplus/(Deficit)	3010101000	-	8,306,183.20
Revenue and Expense Summary	3030101000	-	-
Permit Fees	4020101000	-	-
Registration Fees	4020102000	-	20,500.00
Clearance and Certification Fees	4020104000	-	-
Verification and Authentication Fees	4020111000	-	-
Other Service Income	4020199000	-	-
Income from Printing and Publication	4020215000	-	-
Sales Revenue	4020216000	-	-
Interest Income	4020221000	-	-
Fines and Penalties-Business Income	4020223000	-	-
Other Business Income	4020299000	-	-
Subsidy from National Government	4030101000	-	230,558,855.20
Income from Grants and Donations in Cash	4040201000	-	-
Income from Grants and Donations in Kind	4040202000	-	-
Gain on Sale of Property, Plant and Equipment	4050104000	-	-
Other Gains	4050199000	-	-
Salaries and Wages-Regular	5010101000	35,711,180.83	-
Salaries and Wages-Casual/Contractual	5010102000	-	-
Personal Economic Relief Allowance (PERA)	5010201000	2,090,500.00	-
Representation Allowance (RA)	5010202000	527,000.00	-
Transportation Allowance (TA)	5010203000	-	-
Clothing/Uniform Allowance	5010204000	510,000.00	-
Productivity Incentive Allowance	5010208000	-	-
Honoraria	5010210000	3,408,000.00	-
Hazard Pay	5010211000	444,500.00	-
Longevity Pay	5010212000	5,000.00	-
Overtime and Night Pay	5010213000	28,337.11	-
Year End Bonus	5010214000	6,130,324.38	-
Cash Gift	5010215000	439,750.00	-
Other Bonuses and Allowances	5010299000	2,601,988.77	-
Retirement and Life Insurance Premiums	5010301000	1,954,760.26	-
Pag-IBIG Contributions	5010302000	103,900.00	-
PhilHealth Contributions	5010303000	489,096.72	-

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Particulars	Account Code - UACS	Debit	Credit
Employees Compensation Insurance Premiums	5010304000	103,600.00	-
Terminal Leave Benefits	5010403000	-	-
Other Personnel Benefits	5010499000	1,329,452.89	-
Traveling Expenses-Local	5020101000	19,592,053.50	-
Traveling Expenses-Foreign	5020102000	-	-
Training Expenses	5020201000	12,062,037.60	-
Scholarship Grants/Expenses	5020202000	-	-
Office Supplies Expenses	5020301000	3,655,416.57	-
Accountable Forms Expenses	5020302000	-	-
Drugs and Medicines Expenses	5020307000	-	-
Medical, Dental and Laboratory Supplies Expenses	5020308000	-	-
Fuel, Oil and Lubricants Expenses	5020309000	631,488.15	-
Semi-Expendable Machinery and Equipment Expenses	5020321000	30,770.00	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	400,640.65	-
Other Supplies and Materials Expenses	5020399000	13,632,670.77	-
Water Expenses	5020401000	218,816.13	-
Electricity Expenses	5020402000	1,848,670.91	-
Postage and Courier Expenses	5020501000	724,418.27	-
Telephone Expenses	5020502000	2,256,640.71	-
Internet Subscription Expenses	5020503000	246,374.00	-
Cable, Satellite, Telegraph and Radio Expenses	5020504000	-	-
Awards/Rewards Expenses	5020601000	-	-
Prizes	5020602000	-	-
Extraordinary and Miscellaneous Expenses	5021003000	129,502.55	-
Legal Services	5021101000	-	-
Auditing Services	5021102000	-	-
Consultancy Services	5021103000	-	-
Other Professional Services	5021199000	2,000.00	-
Environment/Sanitary Services	5021201000	-	-
Janitorial Services	5021202000	765,046.37	-
Security Services	5021203000	2,193,454.08	-
Other General Services	5021299000	94,991,366.98	-
Repairs and Maintenance-Buildings and Other Structures	5021304000	-	-
Repairs and Maintenance-Machinery and Equipment	5021305000	162,891.50	-
Repairs and Maintenance-Transportation Equipment	5021306000	371,204.65	-
Repairs and Maintenance-Furniture and Fixtures	5021307000	85,080.00	-
Repairs and Maintenance-Leased Assets	5021308000	716,869.46	-
Repairs and Maintenance-Leased Assets Improvements	5021309000	5,200.00	-
Repairs and Maintenance-Semi-Expendable Machinery and Eq	5021321000	-	-
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures	5021322000	-	-

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Particulars	Account Code - UACS	Debit	Credit
Repairs and Maintenance-Other PPE	5021399000	-	-
Taxes, Duties and Licenses	5021501000	23,169.36	-
Fidelity Bond Premiums	5021502000	119,823.75	-
Insurance Expenses	5021503000	33,308.50	-
Labor and Wages	5021601000	-	-
Advertising Expenses	5029901000	-	-
Printing and Publication Expenses	5029902000	481,985.00	-
Representation Expenses	5029903000	536,289.94	-
Transportation and Delivery Expenses	5029904000	161,452.20	-
Rent/Lease Expenses	5029905000	8,567,551.56	-
Membership Dues and Contributions to Organizations	5029906000	-	-
Subscription Expenses	5029907000	1,604.00	-
Donations	5029908000	-	-
Other Maintenance and Operating Expenses	5029999000	1,165,291.50	-
Bank Charges	5030104000	6,821.00	-
Other Financial Charges	5030199000	-	-
Depreciation-Land Improvements	5050102000	-	-
Depreciation-Buildings and Other Structures	5050104000	-	-
Depreciation-Machinery and Equipment	5050105000	1,195,581.79	-
Depreciation-Transportation Equipment	5050106000	803,537.76	-
Depreciation-Furniture, Fixtures and Books	5050107000	58,383.16	-
Depreciation-Leased Assets	5050108000	-	-
Depreciation-Leased Assets Improvements	5050109000	-	-
Depreciation-Other Property, Plant and Equipment	5050199000	93,715.52	-
Amortization-Intangible Assets	5050201000	46,488.00	-

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Particulars	Account Code - UACS	Debit	Credit
Impairment Loss-Property, Plant and Equipment	5050309000	-	-
Impairment Loss-Other Assets	5050399000	-	-
Loss on Sale of Property, Plant and Equipment	5050404000	-	-
Loss of Assets	5050409000	-	-
TOTAL		256,187,265.38	256,187,265.38

Certified Correct:

RUFDAIDAH T. IBRAHIM

ACCOUNTANT III