



Republic of the Philippines  
**Philippine Statistics Authority**

**BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO**  
**CONSOLIDATED POST-CLOSING TRIAL BALANCE (GENERAL FUND)**  
**From January 01, 2020 to December 31, 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          | -            | -      |
| 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          | -            | -      |
| 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          | -            | -      |

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|--|------------------------|---------------|--------------|
| 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 Equ    | 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    | -            |
| 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             | -             | -            |

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| Particulars   | Account Code -<br>UACS | Debit        | Credit        |
|---|------------------------|--------------|---------------|
| Other Property, Plant and Equipment                               | 1069999000             | 824,763.30   | -             |
| Accumulated Depreciation-Other PPE                                | 1069999100             | -            | 288,831.46    |
| Accumulated Impairment Losses-Other Property, Plant and Equipment | 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             | -            | -             |
| 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             | -            | 12,976,276.78 |
| Revenue and Expense Summary                                       | 3030101000             | -            | -             |
| Permit Fees   | 4020101000             | -            | -             |
| Registration Fees   | 4020102000             | -            | -             |
| 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             | -            | -             |

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| Particulars  | Account Code -<br>UACS | Debit | Credit |
|--|------------------------|-------|--------|
| Subsidy from National Government                       | 4030101000             | -     | -      |
| 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             | -     | -      |
| Salaries and Wages-Casual/Contractual                  | 5010102000             | -     | -      |
| Personal Economic Relief Allowance (PERA)              | 5010201000             | -     | -      |
| Representation Allowance (RA)                          | 5010202000             | -     | -      |
| Transportation Allowance (TA)                          | 5010203000             | -     | -      |
| Clothing/Uniform Allowance                             | 5010204000             | -     | -      |
| Productivity Incentive Allowance                       | 5010208000             | -     | -      |
| Honoraria  | 5010210000             | -     | -      |
| Hazard Pay   | 5010211000             | -     | -      |
| Longevity Pay  | 5010212000             | -     | -      |
| Overtime and Night Pay                                 | 5010213000             | -     | -      |
| Year End Bonus   | 5010214000             | -     | -      |
| Cash Gift  | 5010215000             | -     | -      |
| Other Bonuses and Allowances                           | 5010299000             | -     | -      |
| Retirement and Life Insurance Premiums                 | 5010301000             | -     | -      |
| Pag-IBIG Contributions                                 | 5010302000             | -     | -      |
| PhilHealth Contributions                               | 5010303000             | -     | -      |
| Employees Compensation Insurance Premiums              | 5010304000             | -     | -      |
| Terminal Leave Benefits                                | 5010403000             | -     | -      |
| Other Personnel Benefits                               | 5010499000             | -     | -      |
| Traveling Expenses-Local                               | 5020101000             | -     | -      |
| Traveling Expenses-Foreign                             | 5020102000             | -     | -      |
| Training Expenses                                      | 5020201000             | -     | -      |
| Scholarship Grants/Expenses                            | 5020202000             | -     | -      |
| Office Supplies Expenses                               | 5020301000             | -     | -      |
| Accountable Forms Expenses                             | 5020302000             | -     | -      |
| Drugs and Medicines Expenses                           | 5020307000             | -     | -      |
| Medical, Dental and Laboratory Supplies Expenses       | 5020308000             | -     | -      |
| Fuel, Oil and Lubricants Expenses                      | 5020309000             | -     | -      |
| Semi-Expendable Machinery and Equipment Expenses       | 5020321000             | -     | -      |
| Semi-Expendable Furniture, Fixtures and Books Expenses | 5020322000             | -     | -      |
| Other Supplies and Materials Expenses                  | 5020399000             | -     | -      |
| Water Expenses   | 5020401000             | -     | -      |
| Electricity Expenses                                   | 5020402000             | -     | -      |
| Postage and Courier Expenses                           | 5020501000             | -     | -      |
| Telephone Expenses                                     | 5020502000             | -     | -      |
| Internet Subscription Expenses                         | 5020503000             | -     | -      |
| Cable, Satellite, Telegraph and Radio Expenses         | 5020504000             | -     | -      |
| Awards/Rewards Expenses                                | 5020601000             | -     | -      |
| Prizes   | 5020602000             | -     | -      |
| Extraordinary and Miscellaneous Expenses               | 5021003000             | -     | -      |

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| Particulars   | Account Code -<br>UACS | Debit | Credit |
|---|------------------------|-------|--------|
| Legal Services  | 5021101000             | -     | -      |
| Auditing Services   | 5021102000             | -     | -      |
| Consultancy Services  | 5021103000             | -     | -      |
| Other Professional Services   | 5021199000             | -     | -      |
| Environment/Sanitary Services   | 5021201000             | -     | -      |
| Janitorial Services   | 5021202000             | -     | -      |
| Security Services   | 5021203000             | -     | -      |
| Other General Services  | 5021299000             | -     | -      |
| Repairs and Maintenance-Buildings and Other Structures                    | 5021304000             | -     | -      |
| Repairs and Maintenance-Machinery and Equipment                           | 5021305000             | -     | -      |
| Repairs and Maintenance-Transportation Equipment                          | 5021306000             | -     | -      |
| Repairs and Maintenance-Furniture and Fixtures                            | 5021307000             | -     | -      |
| Repairs and Maintenance-Leased Assets                                     | 5021308000             | -     | -      |
| Repairs and Maintenance-Leased Assets Improvements                        | 5021309000             | -     | -      |
| Repairs and Maintenance-Semi-Expendable Machinery and Equipment           | 5021321000             | -     | -      |
| Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Equipment | 5021322000             | -     | -      |
| Repairs and Maintenance-Other PPE   | 5021399000             | -     | -      |
| Taxes, Duties and Licenses  | 5021501000             | -     | -      |
| Fidelity Bond Premiums  | 5021502000             | -     | -      |
| Insurance Expenses  | 5021503000             | -     | -      |
| Labor and Wages   | 5021601000             | -     | -      |
| Advertising Expenses  | 5029901000             | -     | -      |
| Printing and Publication Expenses   | 5029902000             | -     | -      |
| Representation Expenses   | 5029903000             | -     | -      |
| Transportation and Delivery Expenses                                      | 5029904000             | -     | -      |
| Rent/Lease Expenses   | 5029905000             | -     | -      |
| Membership Dues and Contributions to Organizations                        | 5029906000             | -     | -      |
| Subscription Expenses   | 5029907000             | -     | -      |
| Donations   | 5029908000             | -     | -      |
| Other Maintenance and Operating Expenses                                  | 5029999000             | -     | -      |
| Bank Charges  | 5030104000             | -     | -      |
| Other Financial Charges   | 5030199000             | -     | -      |
| Depreciation-Land Improvements  | 5050102000             | -     | -      |
| Depreciation-Buildings and Other Structures                               | 5050104000             | -     | -      |
| Depreciation-Machinery and Equipment                                      | 5050105000             | -     | -      |
| Depreciation-Transportation Equipment                                     | 5050106000             | -     | -      |
| Depreciation-Furniture, Fixtures and Books                                | 5050107000             | -     | -      |
| Depreciation-Leased Assets  | 5050108000             | -     | -      |
| Depreciation-Leased Assets Improvements                                   | 5050109000             | -     | -      |
| Depreciation-Other Property, Plant and Equipment                          | 5050199000             | -     | -      |
| Amortization-Intangible Assets  | 5050201000             | -     | -      |

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**From January 01, 2020 to December 31, 2020**

| Particulars                                   | Account Code -<br>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             | -                    | -                    |
| <b>TOTAL</b>                                  |                        | <b>30,278,003.76</b> | <b>30,278,003.76</b> |

Certified Correct:

RUFAlDAH T. IBRAHIM  


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ACCOUNTANT III