

MINISTRY OF FINANCE, AND BUDGET AND MANAGEMENT

Bangsamoro Autonomous Region in Muslim Mindanao

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

For the period ended September 30, 2022

ACCOUNT TITLE	Amount in Pesos (PHP) 2022
Revenue	
Revenue	36,151.09
Total Revenue	<u><u>36,151.09</u></u>
Current Operating Expenses	
Personnel Services	
Salaries and Wages	
Salaries and Wages - Regular	35,517,883.13
Salaries and Wages - Contractual	3,032,536.16
Total Salaries and Wages	<u><u>38,550,419.29</u></u>
Other Compensation	
Personal Economic Relief Allowance (PERA)	1,338,909.12
Representation Allowance (RA)	913,750.00
Transportation Allowance (TA)	913,750.00
Clothing/Uniform Allowances	438,000.00
Overtime & Night Pay	-
Year End Bonus	4,232,389.00
Cash Gift	-
Other Bonuses and Allowances	760,000.00
Productivity Enhancement Incentive-Civilian	-
Total Other Compensation	<u><u>8,596,798.12</u></u>
Personnel Benefit Contribution	
Retirement and Life Insurance Premiums	4,622,522.27
PAG-IBIG Contributions	67,300.00
PHILHEALTH Contributions	479,369.02
Employees Compensation Insurance Premiums	67,300.00
Total Personnel Benefit Contribution	<u><u>5,236,491.29</u></u>
Other Personnel Benefits	
Terminal Leave Benefits-Civilian	50,742.58
Other Personnel Benefits	-
Total Other Personnel Benefits	<u><u>50,742.58</u></u>
Total Personnel Services	<u><u>52,434,451.28</u></u>
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	3,824,926.54
Total Traveling Expenses	<u><u>3,824,926.54</u></u>
Training and Scholarship Expenses	
Training Expenses	18,505,069.06
Total Training and Scholarship Expenses	<u><u>18,505,069.06</u></u>
Supplies & Materials Expenses	
Office Supplies Expense	2,607,362.63
Accountable Forms Expenses	625,027.00
Non-Accountable Forms Expenses	-
Medical, Dental and Laboratory Supplies Expenses	45,405.00
Fuel, Oil and Lubricants Expenses	274,913.08
Semi-Expendable Machinery and Equipment Expenses	45,600.00
Semi Expendable- Office Equipment	348,865.00
Semi Expendable-ICTE	539,505.00
Semi Expendable- Furniture and Fixture	614,250.00
Other Supplies and Materials Expenses	79,225.90
Total Supplies & Materials Expenses	<u><u>5,180,153.61</u></u>
Utility Expenses	
Water Expenses	88,922.75
Electricity Expenses	1,610,486.59
Total Utility Expenses	<u><u>1,699,409.34</u></u>
Communication Expenses	
Postage and Courier Services	-
Telephone Expenses-Mobile	472,000.00
Telephone Expenses-Landline	98,240.12
Internet Subscription Expenses	-
Cable, Satellite, Telegraph, & Radio Exp.	985.00
Total Communication Expenses	<u><u>571,225.12</u></u>
Awards/Rewards, Prizes and Indemnities	
Prizes	-
Total Awards/Rewards, Prizes and Indemnities	<u><u>-</u></u>
Survey, Research, Exploration and Development Expenses	
Research, Exploration and Development Expense	474,428.84
Total Survey, Research, Exploration and Development Expenses	<u><u>474,428.84</u></u>

Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	322,100.00
Total Confidential, Intelligence and Extraordinary Expenses	<u>322,100.00</u>
Professional Services	
Consultancy Services	5,110,466.60
Other Professional Services	14,287,649.24
Total Professional Services	<u>19,398,115.84</u>
General Services	
Environment/Sanitary Services	-
Janitorial Services	973,750.00
Security Services	1,506,682.00
Other General Services	1,465,075.00
Total General Services	<u>3,945,507.00</u>
Repairs and Maintenance	
Repairs & Maintenance-Buildings & Other Structures	2,963,071.05
Repairs and Maintenance-Machinery	7,264.00
Repairs & Maintenance-Office Equipment	237,098.00
Repairs & Maintenance-ICT Equipment	7,400.00
Repairs & Maintenance-Communication Equipment	-
Repairs & Maintenance-Motor Vehicles	151,108.20
Repairs & Maintenance-Furniture & Fixtures	53,200.00
Repairs and Maintenance - Semi-Expendable Furniture and Fixtures	16,100.00
Total Repairs and Maintenance	<u>3,435,241.25</u>
Taxes, Insurance and Other Fees	
Taxes, Duties and Licenses	9,033.12
Fidelity Bond Premiums	352,500.00
Insurance Expenses	164,048.71
Total Taxes, Insurance and Other Fees	<u>525,581.83</u>
Other Maintenance and Operating Expenses	
Printing and Binding Expenses	1,321,075.00
Representation Expenses	3,468,474.63
Transportation and Delivery Expenses	54,972.00
Rent Expenses-Buildings and Structures	360,666.45
Rent Expenses-Motor Vehicle	18,000.00
Rent Expenses-Equipment	215,400.00
Membership Dues and Contributions to Organizations	-
Subscription Expenses	6,972.08
Other Maintenance and Operating Expenses	2,381,278.33
Total Other Maintenance and Operating Expenses	<u>7,826,838.49</u>
Total Maintenance and Other Operating Expenses	<u>65,708,596.92</u>
Financial Expenses	
Bank Charges	19,729.23
Total Financial Expenses	<u>19,729.23</u>
Non-Cash Expenses	
Depreciation-Buildings and Other Structures	857,137.17
Depreciation-Machinery	4,686.72
Depreciation-Office Equipment	762,653.96
Depreciation-IT Equipment & Software	1,972,115.09
Depreciation-Communication Equipment	14,070.08
Depreciation-Other Machinery and Equipment	73,909.60
Depreciation-Motor Vehicles	1,384,914.58
Depreciation-Furnitures & Fixtures	261,009.17
Total Non-Cash Expenses	<u>5,330,496.37</u>
Current Operation Expenses	<u>123,493,273.80</u>
Surplus/(Deficit) from the current operation	(123,457,122.71)
Financial Assistance/Subsidy from NGA, LGUs, GOCCs	
Subsidy from National Government Agency	199,672,365.13
Total Financial Assistance/Subsidy from NGA, LGUs, GOCCs	<u>199,672,365.13</u>
Surplus/(Deficit) for the Period	<u>76,215,242.42</u>

FAHAD S. ALI, CPA
Accountant V

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DETAILED STATEMENT OF FINANCIAL POSITION

As of September 30, 2022

ACCOUNT TITLES	Amount in Pesos (PHP) 2022
ASSETS	
Current Assets	
Cash and Cash Equivalents	188,274,327.76
Petty Cash Fund	120,000.00
Cash in Bank - Local Currency, Current Account	188,154,327.76
Advances	2,389,308.31
Advances to Officers and Employees	2,389,308.31
Total Current Assets	190,663,636.07
Non-Current Assets	
Property, Plant and Equipment	39,124,092.33
Buildings	24,059,991.07
Less: Accumulated Depreciation (Note _)	6,476,149.67
Net Value-Buildings	17,583,841.40
Machinery	37,000.00
Less: Accumulated Depreciation (Note _)	6,597.33
Net Value-Machinery	30,402.67
Office Equipment	3,650,757.81
Less: Accumulated Depreciation (Note _)	1,285,342.22
Net Value-Office Equipment	2,365,415.59
Information and Communication Technology Equipment	8,544,375.00
Less: Accumulated Depreciation (Note _)	2,787,809.97
Net Value-Information and Communication Technology Equipment	5,756,565.03
Communication Equipment	111,080.00
Less: Accumulated Depreciation (Note _)	15,418.46
Net Value-Communication Equipment	95,661.54
Other Machinery and Equipment	585,185.00
Less: Accumulated Depreciation (Note _)	127,211.54
Net Value-Other Machinery and Equipment	457,973.46
Motor Vehicles	10,901,000.00
Less: Accumulated Depreciation (Note _)	1,736,842.84
Net Value-Motor Vehicles	9,164,157.16
Furnitures & Fixtures	3,995,220.00
Less: Accumulated Depreciation (Note _)	325,144.52
Net Value-Furnitures & Fixtures	3,670,075.48
Intangible Asset	1,600,000.00
Computer Software	1,600,000.00
Prepayments	2,065,729.50
Prepaid Rent	77,112.00
Other Prepayments	1,988,617.50
Deposits	77,112.00
Guaranty Deposits	77,112.00
Total Non-Current Assets	42,866,933.83
TOTAL ASSETS	233,530,569.90
LIABILITES	
Current Liabilities	
Inter-Agency Payables	149,263.66
Due to BIR	0.01
Due to GSIS	16,222.72
Salary Loan	50,749.81
Policy Loan	1,500.00
Due to PAG-IBIG	1,000.00

PAG-IBIG Multi Purpose Loan	-
Due to PhilHealth	79,791.12
Other Payables	220,257.88
Accounts Payables	48,561.88
Other Payables	171,696.00
Total Current Liabilities	369,521.54
Total Non-Current Liabilities	
Total Liabilities	369,521.54
Total Assets less Total Liabilities	233,161,048.36
Net Assets/Equity	
Equity	
Government Equity	233,161,048.36
Accumulated surplus/(Deficit)	233,161,048.36
Total Equity	233,161,048.36

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Accountant V

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STATEMENT OF CHANGES IN NET ASSETS/EQUITY

As of September 30, 2022

	Accumulated Surplus/Deficit 2022
Accumulated surplus/deficit, August 31, 2022	197,593,974.60
Add/(Deduct):	
Prior period Ajustment	
Other Adjustments:	
Cancellation of Prior Year's Check	
Reversion of Unobligated MOOE, 2020 Fund	40,648,168.66
Restated balance	156,945,805.94
Add/(Deduct):	
Changes in Net Assets/Equity for the Calendar Year	
Surplus/(deficit) for the period	76,215,242.42
Accumulated surplus/deficit, September 30, 2022	233,161,048.36

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