

AL-AMANAH ISLAMIC INVESTMENT BANK OF THE PHILIPPINES
(A subsidiary of Development Bank of the Philippines)

Trial Balance
December 31, 2019
(In Philippine Peso)

ACCOUNT NAME	TRIAL BALANCE (2019)	
	Debit	Credit
Cash on Hand - Cashier	12,409,939	-
Due from Bangko Sentral ng Pilipinas	76,484,166	-
Due from Local Banks - Demand	11,482,668	-
Due from Local Banks - Savings	51,490,978	-
Al-Murabaha Working Capital Financing	58,949,496	-
Al-Ijarah (Leasing) - Financing	82,861,907	-
Al-Bai Bithaman Ajil-Financing	5,609,112	-
Al-Qard Ul-Hassan-Benevolent Loan	2,206,389	-
Past Due - Al-Murabaha Working Capital Financing	22,117,880	-
Past Due - Al-Ijarah (Leasing) - Financing	826,118	-
Past Due - Al-Bai Bithaman Ajil (Deffered)	737,092	-
Allowance for Probable Loss-BBA Financing	-	161,267
Allowance for Probable Loss-Al-Murabaha Working	-	2,748,409
Allowance for Probable Loss-Al-Ijarah (Leasing) Financing	-	180,745
TRADING ACCOUNTS SECURITIES - RRP	90,788,220	-
Due From Bangko Sentral ng Pilipinas - Overnight Deposit Facility	153,000,000	-
Leasehold Rights & Improvements	11,690,656	-
Bank Premises - Bldg.under construction	4,465,604	-
Furnitures, Fixtures & Equipment	5,667,327	-
Information Technology	10,081,984	-
Other Office Equipment	5,778,644	-
Transportation Equipment	2,508,154	-
Accumulated Depreciation - LRI	-	10,887,893
Accumulated Depreciation - IT Equipment	-	7,276,241
Accumulated Depreciation - Other Office Equipment	-	4,626,411
Accumulated Depreciation - FFE	-	3,993,223
Accumulated Depreciation - Transportation	-	1,623,283
Real & Other Properties Owned/Acquired	8,360,141	-
Allowance for Probable Loss - ROPOA	-	1,826,398
Petty Cash Fund	11,403	-
Returned Checks & Other Cash Items/COCI	399,000	-
Accounts Receivable	7,404,380	-
Allowance for Probable Loss-A/R	-	4,012,829
Documentary Stamps	5,295	-
Stationery & Other Office Supplies Unused	1,985,991	-
Prepaid Expenses	2,019,892	-
Other Investment	47,181	-
Miscellaneous Assets	8,714,325	-
Allowance for Probable Losses - Misc	-	7,452,165
Computer Software	7,128,492	-
Accumulated Amortization - Software	-	2,590,995
Sundry Debits	23,122	-
Transaction Due From Nationlink	97,200	-
Agricultural Loans	1,278,675	-
Industrial Loans - Private Individuals for Other Purposes	13,563,322	-
Small and Medium Enterprise Loans	9,692,540	-
Small and Medium Enterprise Loans (Restructured Loans)	2,923,984	-
Real Estate Loans	11,616,245	-

ACCOUNT NAME	TRIAL BALANCE (2019)	
	Debit	Credit
Government Loans - LGU	4,929,676	-
Government Loans - GOCC	30,651,602	-
Past Due Loans	107,342	-
Allowance for Credit Losses	-	809,297
Unearned Commission and Discount	-	14,583
General Loan Loss Provision	-	3,398,660
Investment In Non-Marketble Equity Sec.(INMES)	2,750,500	-
Held to Maturity	26,709,077	-
Accrued Commission Receivable	2,195,797	-
Demand Deposits - Private	-	27,613,163
Demand Deposits - Government	-	101,466
Saving Deposits - Private	-	84,713,024
Saving Deposits - Private (Pilgrimage Plan)	-	9,628,812
Saving Deposits - Government	-	27,731
General Investment Deposits - Private	-	286,112
TRUST FUND - Islamic	-	72,490
Due to the Treasurer of the Philippines	-	1,181,260
Treasurer's/Cashier's/Manager's/Gift Checks	-	3,137,262
Due TO HO/Branches	-	9,953,334
Accrued Other Taxes & Licenses	-	4,269,780
Accrued Other Expenses Payable	-	19,226,275
Accrued Zakat Fund Payable	-	1,779,291
Accounts Payable	-	1,129,632
Withholding Tax Payable	-	760,509
GSIS, Medicare, SIF & HDMF Payable	-	937,950
Miscellaneous Liabilities	-	3,145,138
Other Credits - Unclaimed Balances/Dormant	-	29,714
Overages	-	6,500
Demand Deposit - Private	-	54,979,788
Demand Deposit - Government	-	175,964,410
Savings Deposits - Private	-	143,682,392
Savings Deposits - Government	-	9,284,094
Time Certificate of Deposits - Private	-	14,882,337
Time Certificate of Deposits - Government	-	43,373,881
Accrued Commission Payable	-	207,924
Capital Stock - Common	-	200,002,400
Paid-in Surplus	-	805,238,260
SURPLUS - (FREE)	845,488,307	-
Reserves	-	2,493,376
Profits from Al-Bai Bithaman Ajil Financing	-	806,148
Profits from Al-Murabah Financing	-	4,851,000
Profits from Al-Ijarah Financing	-	4,869,253
Profits from Al-Qard Financing	-	185,170
Bank Commissions	-	731,614
Service Charges/Fees	-	1,353,151
Income from Asset Acquired	-	1,684,970
Miscellaneous Income	-	4,256
Agricultural Loans	-	93,770
Real Estate Loans - Private Corporation	-	1,142,047
Loans to Private Individuals for Other Purposes	-	1,389,383
Loans to Small and Medium Enterprises	-	1,198,276
Government Loans - LGU	-	3,402,403
Commission - Trading Account Securities (RRP)	-	7,395,281

ACCOUNT NAME	TRIAL BALANCE (2019)	
	Debit	Credit
Commission - ODF	-	5,278,013
Commission - HTM	-	2,154,250
Commission - Deposit with Local Banks	-	30,812
General Investment	2,762	-
Compensation - Sal & Wages, Reg	36,717,518	-
Compensation - Sal & Wages, Overtime	112,251	-
Clothing Allowance	132,000	-
Fringe Benefits - Employees	2,670,546	-
Fringe Benefits - Emp Mid-Yr End Bonus	6,844,681	-
Fringe Benefits - Emp, Incentive Pay-Other	5,522,045	-
Fringe Benefits - Emp, PERA	2,339,969	-
OFB - Directors' Fee's	150,000	-
GSIS, Medicare, SIF & Pag-ibig Premiums	4,741,433	-
Management & Other Professional Fees	1,532,766	-
Supervision & Examination Fees	179,874	-
Fees and Commissions Fees	338,241	-
Taxes & Licenses-GRT	1,164,664	-
Taxes & Licenses	2,933,588	-
Insurance - PDIC	968,265	-
Insurance - Others	1,829,832	-
Depreciation - FFE	1,338,898	-
Amortization - Leasehold Rights & Improvements	802,763	-
Amortization - Prepaid Exp/Others	19,500	-
Rent	12,653,042	-
Power, Light & Water	1,662,816	-
Fuel & Lubricants	335,697	-
Information Technology	6,826	-
Traveling	2,522,976	-
Repair & Maintenance	507,125	-
Security, Messengerial, Clerical, Janitorial Services	10,454,441	-
Postage, Telephone, Cable & Telegram	2,922,445	-
Documentary Stamps	308,944	-
Stationery & Supplies Used	1,144,372	-
Periodical & Magazines	22,403	-
Advertising & Publicity	101,112	-
Representation & Entertainment	507,865	-
Membership Fees and Dues	62,800	-
Miscellaneous - Training	1,363,850	-
Miscellaneous - Mgt. Meeting	19,125	-
Miscellaneous - BOD Meeting	47,840	-
Miscellaneous - Others	76,960	-
Bad Debts	1,480,532	-
Provision for Probable Losses	1,079,344	-
Interest Expense - Demand Deposit	42,335	-
Interest Expense - Savings Deposits	396,314	-
Interest Expense-Special Savings Deposit	448,083	-
Interest Expense - Time Certificate of Deposits	511,835	-
Total	1,706,280,501	1,706,280,501

Prepared By:


GINA R. MORAL
 Financial/Accounts Analyst I

Certified Correct By:


JAMEMAHT. CAMPONG
 Acting Head, Accounting and Finance