

TOURISM PROMOTIONS BOARD
 Pre-Closing Trial Balance
 For the Quarter Ending September 30, 2022

ACCOUNTS	ACCOUNT SYMBOLS	ALL FUNDS -Sum		GAA		TLA		SAGF		COR INC.		TRUST FUND	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
ASSETS													
Current Assets:													
Cash On Hand													
Collecting Officer	10101010	20,348.00				5,000.00		348.00		15,000.00			
Petty Cash	10101020	120,000.00						120,000.00					
Cash-Modified Disbursement Sysytem (MDS), Regula	10104040	32,381,346.00						32,381,346.00					
Cash, Treasury/ Agency Deposit, Special Account	10104020												
Cash In Bank - Local Currency													
Cash In Bank-Local Currency,Current Account	10102020	445,116,547.00		250,000,000.00		195,116,547.00							
Cash In Bank-Local Currency,Current Account - LB	10102020	772,728,313.00						692,617,682.00		80,106,368.00		4,263.00	
Cash In Bank - Foreign Currency													
Cash In Bank-Foreign Currency, Savings Account	10103030	97,004,556.00				4,082.00		79,759,476.00		17,240,998.00			
Investments													
Available for Sale Securities	10208010	14,649,165.00								14,649,165.00			
Financial Assets Designated at Fair Value													
Through Other Comprehensive Income	10105020												
Receivables													
Due from Officers and Employees	10399020	176,056.00						176,056.00					
Allowance for Impairment-Due from Officers	10399022		8,803.00						8,803.00				
Interest Receivable	10301050												
Allowance for Impairment-Accounts Receivables	10301011												
Inter-Agency Receivables													
Due from National Government Agencies	10303010	638,259,408.00						638,259,408.00					
Allowance for Impairment-Due from National	10303012		21,373,890.00						21,373,890.00				
Due from Local Government Unit	10303030	148,034,545.00						148,034,545.00					
Allowance for Impairment-Due from Local Go	10303032		428,140.00						428,140.00				
Due from Government Corporations	10303050	44,525,530.00						44,525,530.00					
Allowance for Impairment-Due from Governm	10303052		5,156,589.00						5,156,589.00				
Due from NGOs/Pos	10305030												
Intra-Agency Receivables													
Due from Other Funds	10304050					99,748,625.00		253,683,849.00		8,237,727.00			
Other Receivables													
Other Receivables	10399990	727,406.00						727,406.00					
Allowance for Impairment- Other Receivables	10399992		36,370.00						36,370.00				
Inventories													
Office Supplies Inventory	10404010	2,405,546.00						2,405,546.00					
Work-In-Process Inventory	10403020												
Other Supplies and Material Inventory	10404990	9,065,121.00						9,065,121.00					
Semi-Expendable Office Equipment	10405020	215,000.00								215,000.00			
Semi-Expendable Information & Communication	10405030												
Semi-Expendable Other Machinery and Equip	10405190												
Semi-Expendable Furnitures & Fixtures	10406010	112,315.00						112,315.00					
Semi-Expendable Books	10406020												
Other Current Assets													
Advances to Special Disbursing Officer	19901030	6,033,586.00						6,033,586.00					
Advances to Officers & Employees	19901040												
Prepayments													
Advances to Contractors	19902010												
Prepaid Rent	19902020	143,346.00						143,346.00					
Prepaid Insurance	19902050	978,874.00						978,874.00					
Other Prepayments	19902990	16,837,089.00						16,094,751.00		55,587.00		686,751.00	
Deposits													
Guaranty Deposits	19903020	3,005,817.00						3,005,817.00					
Non-Current Assets:													
Investments													
Investment in Stocks	10299010	123,600.00						123,600.00					
Other Investments	10203990												
Buildings and Other Structure													
Buildings	10604010	24,004,753.00						24,004,753.00					

ACCOUNTS	ACCOUNT SYMBOLS	ALL FUNDS - Sum		GAA		TLA		SAGF		COR INC.		TRUST FUND	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Accum. Depreciation - Buildings	10604011	-	10,963,963.00	-	-	-	-	-	10,963,963.00	-	-	-	-
Other Structures	10604990	50,000.00	-	-	-	-	-	50,000.00	-	-	-	-	-
Accum. Depreciation - Other Structures	10604991	-	5,625.00	-	-	-	-	-	5,625.00	-	-	-	-
Machinery and Equipment													
Office Equipment	10605020	6,721,991.00	-	-	-	-	-	6,721,991.00	-	-	-	-	-
Accum. Depreciation - Office Equipment	10605021	-	5,281,732.00	-	-	-	-	-	5,281,732.00	-	-	-	-
Information and Communication Technology Equipme	10605030	53,472,128.00	-	-	-	-	-	53,472,128.00	-	-	-	-	-
Accum. Depreciation - IT Equipment	10605031	-	34,457,271.00	-	-	-	-	-	34,457,271.00	-	-	-	-
Other Machinery and Equipment	10605990	1,325,350.00	-	-	-	-	-	1,325,350.00	-	-	-	-	-
Accum. Depreciation - Other Machinery and Equipr	10605991	-	413,777.00	-	-	-	-	-	413,777.00	-	-	-	-
Furniture, Fixture and Books													
Furniture and Fixtures	10607010	1,673,042.00	-	-	-	-	-	1,673,042.00	-	-	-	-	-
Accum. Depreciation - Furniture and Fixtures	10607011	-	713,567.00	-	-	-	-	-	713,567.00	-	-	-	-
Books	10607020	64,450.00	-	-	-	-	-	64,450.00	-	-	-	-	-
Accum. Depreciation - Books	10607021	-	58,005.00	-	-	-	-	-	58,005.00	-	-	-	-
Transportation Equipment													
Motor Vehicles	10606010	22,421,348.00	-	-	-	-	-	22,421,348.00	-	-	-	-	-
Accum. Depreciation - Motor Vehicles	10606011	-	10,222,393.00	-	-	-	-	-	10,222,393.00	-	-	-	-
Leased Assets Improvements													
Leased Assets Improvements, Buildings	10609020	995,000.00	-	-	-	-	-	995,000.00	-	-	-	-	-
Accum. Depreciation - Leased Assets Improvem	10609021	-	22,388.00	-	-	-	-	-	22,388.00	-	-	-	-
Intangible Assets													
Computer Software	10801020	9,805,517.00	-	-	-	-	-	3,637,162.00	-	6,168,355.00	-	-	-
Restricted Fund	19904010	873,266,608.00	-	-	-	-	-	-	-	-	-	873,266,608.00	-
Other Assets	19999990	-	-	-	-	-	-	-	-	-	-	-	-
LIABILITIES													
Financial Liabilities													
Payables													
Accounts Payable	20101010	-	22,029,758.00	-	-	-	-	-	22,029,758.00	-	-	-	-
Due to Officers & Employees	20101020	-	4,562,553.00	-	-	-	-	-	4,562,553.00	-	-	-	-
Inter-Agency Payables													
Due to BIR	20201010	-	18,724,712.00	-	-	-	292,421.00	-	18,188,312.00	-	243,979.00	-	-
Due to GSIS	20201020	-	1,459,264.00	-	-	-	-	-	1,459,264.00	-	-	-	-
Due to Pag-IBIG	20201030	-	1,017,106.00	-	-	-	-	-	1,017,106.00	-	-	-	-
Due to PhilHealth	20201040	-	262,170.00	-	-	-	-	-	262,170.00	-	-	-	-
Due to Other NGAs	20201050	-	-	-	-	-	-	-	-	-	-	-	-
Due to Government Corporations (DFP)	20201060	-	991,850.00	-	-	-	991,850.00	-	-	-	-	-	-
Intra-Agency Payables													
Due to Other Funds	20301050	-	-	-	-	-	252,431,182.00	-	105,037,312.00	-	4,176,707.00	-	25,000.00
Trust Liabilities													
Trust Liabilities	20401010	-	98,893.00	-	-	-	-	-	98,893.00	-	-	-	-
Bail Bonds Payable	20401030	-	-	-	-	-	-	-	-	-	-	-	-
Guaranty / Security Deposits Payable	20401040	-	33,791,515.00	-	-	-	33,741,765.00	-	49,750.00	-	-	-	-
Tax Refunds Payable	20103010	-	-	-	-	-	-	-	-	-	-	-	-
Trust Liabilities, non-current													
Trust Liabilities, non-current	20401010	-	877,585,277.00	-	-	-	-	-	-	-	-	-	877,585,277.00
Other Payables													
Undistributed Collections	29999040	-	27,164,574.00	-	-	-	6,639,499.00	-	17,544,126.00	-	2,980,949.00	-	-
Other Payables	29999990	-	3,695,569.00	-	-	-	458,209.00	-	1,245,596.00	-	21,619.00	-	1,970,145.00
EQUITY													
Accumulated Surplus/ (Deficit)	30101010	-	1,505,740,503.00	-	-	-	186,416.00	-	1,391,122,030.00	-	117,878,550.00	-	(3,446,493.00)
Government Equity	30101020	-	250,000,000.00	-	250,000,000.00	-	-	-	-	-	-	-	-
Revenue and Expense Summary	30301010	-	-	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/ (Loss)	30501020	-	(10,077,870.00)	-	-	-	-	-	-	-	(33,159.00)	-	(10,044,711.00)
EXPENDITURES													
Personal Services													
Salaries and Wages													
Salaries & Wages - Regular	50101010	60,940,322.00	-	-	-	-	-	60,940,322.00	-	-	-	-	-
Salaries & Wages - Casual/Contractual	50101020	-	-	-	-	-	-	-	-	-	-	-	-

ACCOUNTS	ACCOUNT SYMBOLS	ALL FUNDS -Sum		GAA		TLA		SAGF		COR INC.		TRUST FUND	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Other Compensation		-	-	-	-	-	-	-	-	-	-	-	-
Personnel Economic Relief Allowance (PERA)	50102010	2,074,875.00	-	-	-	-	-	2,074,875.00	-	-	-	-	-
Representation Allowance (RA)	50102020	1,608,000.00	-	-	-	-	-	1,608,000.00	-	-	-	-	-
Transportation Allowance (TA)	50102030	1,088,750.00	-	-	-	-	-	1,088,750.00	-	-	-	-	-
Clothing/Uniform Allowance	50102040	696,000.00	-	-	-	-	-	696,000.00	-	-	-	-	-
Productivity Incentive Allowance	50102080	-	-	-	-	-	-	-	-	-	-	-	-
Honoraria	50102100	-	-	-	-	-	-	-	-	-	-	-	-
Hazard Duty Pay - Civilian	50102110	-	-	-	-	-	-	-	-	-	-	-	-
Overtime and Night Pay	50102130	758,690.00	-	-	-	-	-	758,690.00	-	-	-	-	-
Cash Gift	50102150	-	-	-	-	-	-	-	-	-	-	-	-
Year-End Bonus-Civilian	50102140	-	-	-	-	-	-	-	-	-	-	-	-
Mid-End Bonus-Civilian	50102160	6,818,004.00	-	-	-	-	-	6,818,004.00	-	-	-	-	-
Other Bonuses & Allowances	50102990	-	-	-	-	-	-	-	-	-	-	-	-
Personnel Benefits Contributions		-	-	-	-	-	-	-	-	-	-	-	-
Retirement and Life Insurance Contributions	50103010	6,105,710.00	-	-	-	-	-	6,105,710.00	-	-	-	-	-
Pag-IBIG Contributions	50103020	106,500.00	-	-	-	-	-	106,500.00	-	-	-	-	-
PhilHealth Contributions	50103030	790,843.00	-	-	-	-	-	790,843.00	-	-	-	-	-
Employees Compensation Insurance Premiums	50103040	91,500.00	-	-	-	-	-	91,500.00	-	-	-	-	-
Other Personnel Benefits		-	-	-	-	-	-	-	-	-	-	-	-
Terminal Leave Benefits	50104030	408,656.00	-	-	-	-	-	408,656.00	-	-	-	-	-
Other Personnel Benefits	50104990	3,704,965.00	-	-	-	-	-	3,704,965.00	-	-	-	-	-
Incentive and Loyalty Award	50104020	-	-	-	-	-	-	-	-	-	-	-	-
Retirement Gratuity	50104020	-	-	-	-	-	-	-	-	-	-	-	-
Longevity Pay	50104020	579,000.00	-	-	-	-	-	579,000.00	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses		-	-	-	-	-	-	-	-	-	-	-	-
Travelling Expenses - Local	50201010	1,591,607.00	-	-	-	-	-	1,591,607.00	-	-	-	-	-
Travelling Expenses - Foreign	50201020	4,874,037.00	-	-	-	-	-	4,874,037.00	-	-	-	-	-
Training Expenses	50202010	961,794.00	-	-	-	-	-	961,794.00	-	-	-	-	-
Office Supplies Expenses	50203010	2,816,896.00	-	-	-	-	-	2,816,896.00	-	-	-	-	-
Food Supplies Expenses	50203050	-	-	-	-	-	-	-	-	-	-	-	-
Fuel, Oil & Lubricants Expenses	50203090	1,525,890.00	-	-	-	-	-	1,525,890.00	-	-	-	-	-
Semi-Expendable Office Equipment Expenses	50203210	-	-	-	-	-	-	-	-	-	-	-	-
Semi-Expendable ICTE Expenses	50203210	-	-	-	-	-	-	-	-	-	-	-	-
Semi-Expendable Other Machinery and Equipment Expenses	50203210	3,000.00	-	-	-	-	-	3,000.00	-	-	-	-	-
Semi-Expendable Furniture and Fixtures Expenses	50203220	55,976.00	-	-	-	-	-	55,976.00	-	-	-	-	-
Other Supplies Expenses	50203990	13,962,917.00	-	-	-	-	-	13,962,917.00	-	-	-	-	-
Water Expenses	50204010	48,693.00	-	-	-	-	-	48,693.00	-	-	-	-	-
Electricity Expenses	50204020	1,465,900.00	-	-	-	-	-	1,465,900.00	-	-	-	-	-
Postage and Courier Services	50205010	4,763,304.00	-	-	-	-	-	4,763,304.00	-	-	-	-	-
Telephone Expenses	50205020	1,058,973.00	-	-	-	-	-	1,058,973.00	-	-	-	-	-
Internet Subscription Expenses	50205030	1,289,079.00	-	-	-	-	-	1,289,079.00	-	-	-	-	-
Cable, Satellite, Telegraph and Radio Expenses	50205040	-	-	-	-	-	-	-	-	-	-	-	-
Prizes	50206020	-	-	-	-	-	-	-	-	-	-	-	-
Award/ Rewards Expenses	50206010	-	-	-	-	-	-	-	-	-	-	-	-
Extraordinary and Miscellaneous Expenses	50210030	666,086.00	-	-	-	-	-	666,086.00	-	-	-	-	-
Legal Services	50211010	-	-	-	-	-	-	-	-	-	-	-	-
Auditing Services	50211020	1,622,139.00	-	-	-	-	-	1,622,139.00	-	-	-	-	-
Consultancy Services	50211030	276,900.00	-	-	-	-	-	276,900.00	-	-	-	-	-
Other Professional Services	50211990	15,238,469.00	-	-	-	-	-	15,238,469.00	-	-	-	-	-
Janitorial Services	50212020	3,083,892.00	-	-	-	-	-	3,083,892.00	-	-	-	-	-
Security Services	50212030	4,316,994.00	-	-	-	-	-	4,316,994.00	-	-	-	-	-
Repairs & Maintenance - Buildings and Other Structures	50213040	126,607.00	-	-	-	-	-	126,607.00	-	-	-	-	-
Repairs & Maintenance - Machinery and Equipment	50213050	369,022.00	-	-	-	-	-	369,022.00	-	-	-	-	-
Repairs & Maintenance - Land Transportation Equipment	50213060	591,434.00	-	-	-	-	-	591,434.00	-	-	-	-	-
Repairs & Maintenance - Furniture and Fixtures	50213070	42,119.00	-	-	-	-	-	42,119.00	-	-	-	-	-
Taxes, Duties and Licenses	50215010	357,178.00	-	-	-	-	-	357,178.00	-	-	-	-	-
Fidelity Bond Premiums	50215020	331,425.00	-	-	-	-	-	331,425.00	-	-	-	-	-
Insurance Expenses	50215030	823,146.00	-	-	-	-	-	823,146.00	-	-	-	-	-
Advertising, Promotional and Marketing Expenses	50299010	483,608,054.00	-	-	-	-	-	483,608,054.00	-	-	-	-	-
Printing and Publication Expenses	50299020	-	-	-	-	-	-	-	-	-	-	-	-
Representation Expenses	50299030	1,336,963.00	-	-	-	-	-	1,336,963.00	-	-	-	-	-
Transportation and Delivery Expenses	50299040	667,424.00	-	-	-	-	-	667,424.00	-	-	-	-	-
Rent Expenses	50299050	6,141,316.00	-	-	-	-	-	6,141,316.00	-	-	-	-	-
Membership Dues & Contributions to Org.	50299060	1,164,796.00	-	-	-	-	-	1,164,796.00	-	-	-	-	-
Subscription Expenses	50299070	7,297,182.00	-	-	-	-	-	7,297,182.00	-	-	-	-	-

A C C O U N T S	ACCOUNT SYMBOLS	ALL FUNDS -Sum		GAA		TLA		SAGF		COR INC.		TRUST FUND	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Donations	50299080	-	-	-	-	-	-	-	-	-	-	-	-
Board Directors Allowance & Other Benefits	50301010	91,000.00	-	-	-	-	-	91,000.00	-	-	-	-	-
Other Maintenance and Other Operating Expenses	50299990	1,911,947.00	-	-	-	-	-	1,911,947.00	-	-	-	-	-
Bank Charges	50301040	181,267.00	-	-	-	-	-	181,267.00	-	-	-	-	-
Documentary Stamp Expenses	50299140	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense - Buildings and Other Structure	50501040	344,076.00	-	-	-	-	-	344,076.00	-	-	-	-	-
Depreciation Expense - Machinery and Equipment	50501050	3,599,143.00	-	-	-	-	-	3,599,143.00	-	-	-	-	-
Depreciation Expense - Transportation Equipment	50501060	686,999.00	-	-	-	-	-	686,999.00	-	-	-	-	-
Depreciation Expense - Furniture, Fixtures and Books	50501070	105,849.00	-	-	-	-	-	105,849.00	-	-	-	-	-
Depreciation Expense - Leased Assets Improvements	50501090	22,388.00	-	-	-	-	-	22,388.00	-	-	-	-	-
Impairment Loss - Loans and Receivables	50503020	-	-	-	-	-	-	-	-	-	-	-	-
Loss on Foreign Exchange	50504010	109,716.00	-	-	-	-	-	109,716.00	-	-	-	-	-
Loss on Disposed Assets	50504040	-	-	-	-	-	-	-	-	-	-	-	-
<u>INCOME</u>													
Service and Business Income													
Registration Fees	40201020	-	230,000.00	-	-	-	-	-	-	-	230,000.00	-	-
Business Income													
Other Business Income	40202990	-	1,029,945.00	-	-	-	-	-	-	-	1,029,945.00	-	-
Share in the Profit/Revenue from the Joint Venture	40202220	-	-	-	-	-	-	-	-	-	-	-	-
Assistance and Subsidy													
Subsidy from the National Government	40301010	-	1,045,482,936.00	-	-	-	-	-	1,045,482,936.00	-	-	-	-
Subsidy from Other National Government Agencies	40301020	-	-	-	-	-	-	-	-	-	-	-	-
Other Income													
Interest Income	40202210	-	8,365,924.00	-	-	-	132,911.00	-	216,867.00	-	147,742.00	-	7,868,404.00
Fines and Penalties - Business Income	40201140	-	59,591.00	-	-	-	-	-	47,723.00	-	11,868.00	-	-
Reversal of Impairment Loss	40602010	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	40699990	-	1,428.00	-	-	-	1.00	-	1,427.00	-	-	-	-
Gains													
Gain on Foreign Exchange (FOREX)	40501010	-	348,898.00	-	-	-	-	-	348,898.00	-	-	-	-
Gain on Sale of Property, Plant and Equipment	40501040	-	60,004.00	-	-	-	-	-	60,004.00	-	-	-	-
		3,881,767,113.00	3,881,767,113.00	250,000,000.00	250,000,000.00	294,874,254.00	294,874,254.00	2,697,917,238.00	2,697,917,238.00	126,688,200.00	126,688,200.00	873,957,622.00	873,957,622.00