

**Tourism Promotions Board
Trial Balance
As of June 30, 2023
(in Philippine Peso)**

	Account Code	Debit	Credit
Assets			
Current Assets	10000000	P 2,908,427,628.35	P 81,602,784.00
Investments	10000000	1,910,453,728.55	25,891,978.00
Financial Assets-Available For Sale Securities	10200000	16,734,939.00	-
Available For Sale Securities	10208010	16,734,939.00	-
Inventories	10400000	4,718,467.84	-
Inventory Held for Consumption	10404000	4,718,467.84	-
Office Supplies Inventory	10404010	2,907,154.49	-
Other Supplies and Materials Inventory	10404990	1,811,313.35	-
Cash and Cash Equivalents	10100000	1,169,174,520.76	-
Cash on Hand	10101000	121,500.00	-
Cash-Collecting Officers	10101010	1,500.00	-
Petty Cash	10101020	120,000.00	-
Cash in Bank-Foreign Currency	10103000	107,246,760.60	-
Cash in Bank-Foreign Currency, Savings Account	10103030	107,246,760.60	-
Cash in Bank-Local Currency	10102000	1,061,806,260.16	-
Cash in Bank-Local Currency, Current Account	10102020	1,061,806,260.16	-
Receivables	10300000	677,477,174.21	25,891,978.00
Other Receivables	10399000	903,462.00	45,173.00
Due from Officers and Employees	10399020	176,056.00	-
Allowance for Impairment-Due from Officers and Employees	10399022	-	8,803.00
Other Receivables	10399990	727,406.00	-
Allowance for Impairment-Other Receivables	10399992	-	36,370.00
Inter-Agency Receivables	10303000	676,573,712.21	25,846,805.00
Due from Other Government Corporations	10303050	18,760,009.64	-
Allowance for Impairment-Due from Local Government Units	10303032	-	3,574,371.00
Allowance for Impairment-Due from Other Government Units	10303052	-	354,470.00
Due from National Government Agencies	10303010	585,075,870.92	-
Allowance for Impairment-Due from National Government Agencies	10303012	-	21,917,964.00
Due from Local Government Units	10303030	72,737,831.65	-
Other Assets	19900000	42,348,626.73	-
Deposits	19903000	3,040,018.27	-
Guaranty Deposits	19903020	3,040,018.27	-
Prepayments	19902000	27,375,310.69	-
Prepaid Rent	19902020	546,664.46	-
Other Prepayments	19902990	26,289,327.44	-
Prepaid Insurance	19902050	539,318.79	-
Advances	19901000	11,933,297.77	-
Advances to Special Disbursing Officer	19901030	9,745,985.89	-
Advances to Officers and Employees	19901040	2,187,311.89	-
Non-current Assets	10000000	997,973,899.80	55,710,806.00
Investments	10200000	123,600.00	-
Other Investments	10299000	123,600.00	-
Investments in Stocks	10299010	123,600.00	-
Property, Plant and Equipment	10600000	107,811,562.00	55,710,806.00
Leased Assets Improvements	10609000	1,062,000.00	30,185.00
Leased Assets Improvements, Buildings and Other Structures	10609020	1,062,000.00	-
Accumulated Depreciation-Leased Assets Improvements, Buildings and Other Structures	10609021	-	30,185.00
Furniture, Fixtures and Books	10607000	954,243.00	565,176.00
Accumulated Depreciation-Furniture and Fixtures	10607011	-	565,176.00
Furniture and Fixtures	10607010	954,243.00	-
Buildings and Other Structures	10604000	24,039,753.00	11,085,818.00
Buildings	10604010	23,989,753.00	-
Accumulated Depreciation-Buildings	10604011	-	11,076,818.00
Other Structures	10604990	50,000.00	-
Accumulated Depreciation-Other Structures	10604991	-	9,000.00
Machinery and Equipment	10605000	59,402,618.00	35,495,030.00
Office Equipment	10605020	5,577,462.00	-
Information and Communication Technology Equipment	10605030	52,761,766.00	-
Accumulated Depreciation-Office Equipment	10605021	-	4,031,160.00
Accumulated Depreciation-Information and Communication Technology Equipment	10605031	-	31,150,319.00
Other Machinery and Equipment	10605990	1,063,390.00	-
Accumulated Depreciation-Other Machinery and Equipment	10605991	-	313,551.00
Transportation Equipment	10606000	22,352,948.00	8,534,597.00
Motor Vehicles	10606010	22,352,948.00	-
Accumulated Depreciation-Motor Vehicles	10606011	-	8,534,597.00
Intangible Assets	10800000	890,038,737.80	-
Intangible Assets	10801000	890,038,737.80	-
Computer Software	10801020	12,453,460.80	-
Accumulated Amortization-Computer Software	10801021	877,585,277.00	-
Liabilities	20000000	-	1,192,090,171.14
Current Liabilities	20000000	-	314,504,894.14
Trust Liabilities	20400000	-	34,215,546.03
Trust Liabilities	20401000	-	34,215,546.03
Guaranty/Security Deposits Payable	20401040	-	33,777,341.82
Trust Liabilities	20401010	-	438,204.21
Financial Liabilities	20100000	-	40,658,213.04
Payables	20101000	-	40,658,213.04
Accounts Payable	20101010	-	35,830,587.35
Due to Officers and Employees	20101020	-	4,827,625.69
Other Payables	29900000	-	24,437,739.58
Other Payables	29999000	-	24,437,739.58
Undistributed Collections	29999040	-	20,492,849.55
Other Payables	29999990	-	3,944,890.03
Inter-Agency Payables	20200000	-	215,193,395.49
Inter-Agency Payables	20201000	-	215,193,395.49
Due to NGAs	20201050	-	196,853,363.00
Due to Other Government Corporations	20201060	-	991,850.00
Due to BIR	20201010	-	13,352,915.19
Due to Pag-IBIG	20201030	-	1,031,985.33
Due to GSIS	20201020	-	2,723,756.13
Due to PhilHealth	20201040	-	239,525.84
Non-current Liabilities	20000000	-	877,585,277.00
Trust Liabilities	20400000	-	877,585,277.00

Trust Liabilities	20401000	-	877,585,277.00
Trust Liabilities	20401010	-	877,585,277.00
Equity	30000000	12,290,741.00	1,544,205,662.91
Unrealized Gain/(Loss)	30500000	12,290,741.00	-
Unrealized Gain/(Loss)	30501000	12,290,741.00	-
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Instruments	30501020	12,290,741.00	-
Government Equity	30100000	-	1,544,205,662.91
Government Equity	30101000	-	1,544,205,662.91
Government Equity	30101020	-	250,000,000.00
Accumulated Surplus/(Deficit)	30101010	-	1,294,205,662.91
Revenue/Income	40000000	-	421,253,986.50
Service and Business Income	40200000	-	2,274,839.42
Service Income	40201000	-	1,996,291.35
Registration Fees	40201020	-	1,996,291.35
Business Income	40202000	-	278,548.07
Interest Income	40202210	-	219,942.93
Fines and Penalties-Business Income	40202230	-	55,605.14
Other Business Income	40202990	-	3,000.00
Other Non-Operating Income	40600000	-	75,449.68
Miscellaneous Income	40699000	-	75,449.68
Miscellaneous Income	40699990	-	75,449.68
Gains	40500000	-	795,140.96
Gains	40501000	-	795,140.96
Gain on Sale of Property, Plant and Equipment	40501040	-	795,140.96
Assistance and Subsidy from	40300000	-	418,108,556.44
Assistance and Subsidy from	40301000	-	418,108,556.44
Subsidy from National Government	40301010	-	418,108,556.44
Expenses	50000000	318,434,235.21	-
Maintenance and Other Operating Expenses	50200000	265,439,377.88	-
Communication Expenses	50205000	1,752,966.65	-
Postage and Courier Services	50205010	935,843.55	-
Telephone Expenses	50205020	817,123.10	-
Repairs and Maintenance	50213000	497,880.15	-
Repairs and Maintenance-Buildings and Other Structures	50213040	7,500.00	-
Repairs and Maintenance-Machinery and Equipment	50213050	42,493.00	-
Repairs and Maintenance-Furniture and Fixtures	50213070	158,350.00	-
Repairs and Maintenance-Transportation Equipment	50213060	289,537.15	-
Traveling Expenses	50201000	10,714,074.84	-
Traveling Expenses-Foreign	50201020	9,519,646.48	-
Traveling Expenses-Local	50201010	1,194,428.36	-
Utility Expenses	50204000	1,003,623.61	-
Electricity Expenses	50204020	969,697.51	-
Water Expenses	50204010	33,926.10	-
Awards/Rewards, Prizes and Indemnities	50206000	50,000.00	-
Prizes	50206020	50,000.00	-
Training and Scholarship Expenses	50202000	1,714,730.00	-
Training Expenses	50202010	1,714,730.00	-
General Services	50212000	4,766,965.12	-
Janitorial Services	50212020	1,838,221.40	-
Security Services	50212030	2,928,743.72	-
Taxes, Insurance Premiums and Other Fees	50215000	1,107,120.82	-
Taxes, Duties and Licenses	50215010	314,654.07	-
Fidelity Bond Premiums	50215020	216,516.89	-
Insurance/Reinsurance Expenses	50215030	575,949.86	-
Supplies and Materials Expenses	50203000	2,680,684.39	-
Other Supplies and Materials Expenses	50203990	744,558.62	-
Office Supplies Expenses	50203010	1,364,321.46	-
Fuel, Oil and Lubricants Expenses	50203090	571,804.31	-
Confidential, Intelligence and Extraordinary Expenses	50210000	298,790.98	-
Extraordinary and Miscellaneous Expenses	50210030	298,790.98	-
Professional Services	50211000	7,978,557.45	-
Auditing Services	50211020	542,139.00	-
Other Professional Services	50211990	7,254,198.45	-
Consultancy Services	50211030	182,220.00	-
Other Maintenance and Operating Expenses	50299000	232,873,983.88	-
Rent/Lease Expenses	50299050	3,732,421.43	-
Membership Dues and Contributions to Organizations	50299060	758,173.95	-
Subscription Expenses	50299070	4,895,698.00	-
Other Maintenance and Operating Expenses	50299990	276,460.26	-
Advertising, Promotional and Marketing Expenses	50299010	222,255,899.16	-
Representation Expenses	50299030	955,331.08	-
Personnel Services	50100000	51,570,440.71	-
Other Personnel Benefits	50104000	1,743,864.95	-
Terminal Leave Benefits	50104030	1,143,155.01	-
Other Personnel Benefits	50104990	600,709.94	-
Salaries and Wages	50101000	35,887,730.81	-
Salaries and Wages-Regular	50101010	35,887,730.81	-
Other Compensation	50102000	9,110,865.67	-
Representation Allowance (RA)	50102020	1,044,125.00	-
Clothing/Uniform Allowance	50102040	36,000.00	-
Transportation Allowance (TA)	50102030	650,000.00	-
Overtime and Night Pay	50102130	261,834.21	-
Personnel Economic Relief Allowance (PERA)	50102010	1,249,420.46	-
Mid-Year Bonus	50102160	5,869,486.00	-
Personnel Benefit Contributions	50103000	4,827,979.28	-
PhilHealth Contributions	50103030	648,902.24	-
Pag-IBIG Contributions	50103020	63,400.00	-
Employees Compensation Insurance Premiums	50103040	54,800.00	-
Retirement and Life Insurance Premiums	50103010	4,060,877.04	-
Financial Expenses	50300000	707,844.34	-
Financial Expenses	50301000	707,844.34	-
Management Supervision/Trusteeship Fees	50301010	87,000.00	-
Bank Charges	50301040	620,844.34	-
Non-Cash Expenses	50500000	716,572.28	-
Losses	50504000	716,572.28	-
Loss on Foreign Exchange (FOREX)	50504010	716,572.28	-
Total		P 3,239,152,604.55	P 3,239,152,604.55