

For the Year Ended December 31, 2024 and 2023

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			PRE-CLOSING BALANCES											
ACCOUNTS		ACCOUNT SYMBOLS	ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
bl	Guaranty Deposits	1-99-03-020-00	8,111,802	-	-	-	-	-	8,111,802	-	-	-	-	-
	Non-Current Assets:		-	-	-	-	-	-	-	-	-	-	-	-
	Investments		-	-	-	-	-	-	-	-	-	-	-	-
::	Investment in Stocks	1-02-99-010-00	123,600	-	-	-	-	-	123,600	-	-	-	-	-
::	Other Investments	1-02-03-990-00	-	-	-	-	-	-	-	-	-	-	-	-
	Buildings and Other Structure		-	-	-	-	-	-	-	-	-	-	-	-
::	Buildings	1-06-04-010-00	23,989,753	-	-	-	-	-	23,989,753	-	-	-	-	-
::	Accum. Depreciation - Buildings	1-06-04-011-00	-	11,991,581	-	-	-	-	-	11,991,581	-	-	-	-
::	Other Structures	1-06-04-990-00	50,000	-	-	-	-	-	50,000	-	-	-	-	-
::	Accum. Depreciation - Other Structures	1-06-04-991-00	-	18,000	-	-	-	-	-	18,000	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
::	Office Equipment	1-06-05-020-00	5,755,532	-	-	-	-	-	5,415,582	-	339,950	-	-	-
::	Accum. Depreciation - Office Equipment	1-06-05-021-00	-	4,534,914	-	-	-	-	-	4,458,425	-	76,489	-	-
::	Information and Communication Technology Equipment	1-06-05-030-00	56,122,270	-	-	-	-	-	46,196,428	-	9,925,842	-	-	-
	Accum. Depreciation - IT Equipment	1-06-05-031-00	-	39,320,308	-	-	-	-	-	36,772,260	-	2,548,048	-	-
m	Other Machinery and Equipment	1-06-05-990-00	1,427,223	-	-	-	-	-	1,063,390	-	363,833	-	-	-
	Accum. Depreciation - Other Machinery and Equipment	1-06-05-991-00	-	614,196	-	-	-	-	-	528,861	-	85,335	-	-
	Furniture, Fixture and Books		-	-	-	-	-	-	-	-	-	-	-	-
::	Furniture and Fixtures	1-06-07-010-00	1,288,243	-	-	-	-	-	954,243	-	334,000	-	-	-
	Accum. Depreciation - Furniture and Fixtures	1-06-07-011-00	-	691,013	-	-	-	-	-	683,213	-	7,800	-	-
	Books	1-06-07-020-00	-	-	-	-	-	-	-	-	-	-	-	-
	Accum. Depreciation - Books	1-06-07-021-00	-	-	-	-	-	-	-	-	-	-	-	-
	Transportation Equipment		-	-	-	-	-	-	-	-	-	-	-	-
::	Motor Vehicles	1-06-06-010-00	20,702,948	-	-	-	-	-	17,305,748	-	3,397,200	-	-	-
	Accum. Depreciation - Motor Vehicles	1-06-06-011-00	-	11,044,923	-	-	-	-	-	10,484,385	-	560,538	-	-
	Leased Assets Improvements		-	-	-	-	-	-	-	-	-	-	-	-
::	Leased Assets Improvements, Buildings	1-06-09-020-00	6,374,228	-	3,709,938	-	-	-	67,000	-	2,597,290	-	-	-
	Accum. Depreciation - Leased Assets Improvements	1-06-09-021-00	-	32,515	-	-	-	-	-	32,515	-	-	-	-
	Construction in Progress		-	-	-	-	-	-	-	-	-	-	-	-
::	Construction in Progress-Buildings and Other Structures	1-06-99-030-00	596,750,000	-	-	-	-	-	596,750,000	-	-	-	-	-
	Accum. Depreciation - Other PPE	1-06-98-991-00	-	-	-	-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
::	Computer Software	1-08-01-020-00	13,903,050	-	-	-	-	-	6,066,340	-	7,836,710	-	-	-
::	Restricted Fund	1-99-04-010-00	877,585,277	-	-	-	-	-	-	-	-	-	877,585,277	-
	Other Assets	1-99-99-990-00	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
	LIABILITIES		-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
	Financial Liabilities		-	-	-	-	-	-	-	-	-	-	-	-
	Payables		-	-	-	-	-	-	-	-	-	-	-	-
::	Accounts Payable	2-01-01-010-00	-	206,945,490	-	5,908,829	-	-	-	198,429,371	-	2,607,290	-	-
::	Due to Officers & Employees	2-01-01-020-00	-	1,506,009	-	60,134	-	-	-	1,445,875	-	-	-	-
	Inter-Agency Payables		-	-	-	-	-	-	-	-	-	-	-	-
::	Due to BIR	2-02-01-010-00	-	8,904,133	-	6,448,191	-	253,281	-	2,184,768	-	17,893	-	-
::	Due to GSIS	2-02-01-020-00	-	1,045,893	-	-	-	-	-	1,045,893	-	-	-	-
::	Due to Pag-IBIG	2-02-01-030-00	-	558,319	-	-	-	-	-	558,319	-	-	-	-
::	Due to PhilHealth	2-02-01-040-00	-	149,355	-	-	-	-	-	149,355	-	-	-	-
::	Due to Other NGAs	2-02-01-050-00	-	100,000	-	-	-	100,000	-	-	-	-	-	-
::	Due to Government Corporations (DFP)	2-02-01-060-00	-	991,850	-	-	-	991,850	-	-	-	-	-	-
	Intra-Agency Payables		-	-	-	-	-	-	-	-	-	-	-	-
::	Due to Other Funds	2-03-01-050-00	-	286,140,915	-	27,015,834	-	73,171,584	-	108,498,823	-	77,429,674	-	25,000
	Trust Liabilities		-	-	-	-	-	-	-	-	-	-	-	-
::	Trust Liabilities	2-04-01-010-00	-	414,260	-	-	-	-	-	414,260	-	-	-	-
::	Bail Bonds Payable	2-04-01-030-00	-	-	-	-	-	-	-	-	-	-	-	-
::	Guaranty / Security Deposits Payable	2-04-01-040-00	-	35,565,913	-	370,994	-	35,194,919	-	-	-	-	-	-
::	Tax Refunds Payable	2-01-03-010-00	-	170,332	-	-	-	-	-	170,332	-	-	-	-

		PRE-CLOSING BALANCES											
A C C O U N T S	ACCOUNT SYMBOLS	ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
Deferred Credits		-	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credits	2-05-01-990-00	-	28,500	-	-	-	-	-	28,500	-	-	-	-
Unearned Revenue		-	-	-	-	-	-	-	-	-	-	-	-
Other Unearned Revenue	2-05-02-990-00	-	2,655,326	-	-	-	-	-	-	-	2,655,326	-	-
Trust Liabilities, non-current		-	-	-	-	-	-	-	-	-	-	-	-
Trust Liabilities, non-current	2-04-01-010-01	-	877,585,277	-	-	-	-	-	-	-	-	-	877,585,277
Other Payables		-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Collections	2-99-99-040-00	-	25,051,811	-	-	-	9,919,085	-	9,291,800	-	5,840,926	-	-
Other Payables	2-99-99-990-00	-	4,872,988	-	-	-	507,248	-	679,832	-	384,053	-	3,301,855
EQUITY		-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/ (Deficit)	3-01-01-010-00	18,624,315	463,343,139	-	66,631,371	-	4,499,088	-	203,809,666	-	188,403,014	18,624,315	-
Government Equity	3-01-01-020-00	-	250,000,000	-	250,000,000	-	-	-	-	-	-	-	-
Income and Expense Summary	3-03-01-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/ (Loss)	3-05-01-010-00	2,593,919	261,404	-	-	-	-	-	-	-	261,404	2,593,919	-
EXPENDITURES		-	-	-	-	-	-	-	-	-	-	-	-
Personal Services		-	-	-	-	-	-	-	-	-	-	-	-
Salaries and Wages		-	-	-	-	-	-	-	-	-	-	-	-
Salaries & Wages - Regular	5-01-01-010-00	72,562,791	-	-	-	-	-	72,562,791	-	-	-	-	-
Salaries & Wages - Casual/Contractual	5-01-01-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Compensation		-	-	-	-	-	-	-	-	-	-	-	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	2,583,652	-	-	-	-	-	2,583,652	-	-	-	-	-
Representation Allowance (RA)	5-01-02-020-00	2,461,000	-	-	-	-	-	2,461,000	-	-	-	-	-
Transportation Allowance (TA)	5-01-02-030-00	1,638,500	-	-	-	-	-	1,638,500	-	-	-	-	-
Clothing/Uniform Allowance	5-01-02-040-00	77,000	-	-	-	-	-	77,000	-	-	-	-	-
Productivity Incentive Allowance	5-01-02-080-00	521,500	-	-	-	-	-	521,500	-	-	-	-	-
Honoraria	5-01-02-100-00	225,313	-	-	-	-	-	225,313	-	-	-	-	-
Hazard Duty Pay - Civilian	5-01-02-110-02	-	-	-	-	-	-	-	-	-	-	-	-
Overtime and Night Pay	5-01-02-130-00	1,422,591	-	-	-	-	-	1,422,591	-	-	-	-	-
Cash Gift	5-01-02-150-00	549,500	-	-	-	-	-	549,500	-	-	-	-	-
Year-End Bonus-Civilian	5-01-02-140-00	6,328,977	-	-	-	-	-	6,328,977	-	-	-	-	-
Mid-End Bonus-Civilian	5-01-02-160-00	6,064,159	-	-	-	-	-	6,064,159	-	-	-	-	-
Other Bonuses & Allowances	5-01-02-990-00	2,084,000	-	-	-	-	-	2,084,000	-	-	-	-	-
Personnel Benefits Contributions		-	-	-	-	-	-	-	-	-	-	-	-
Retirement and Life Insurance Contributions	5-01-03-010-00	10,166,941	-	-	-	-	-	10,166,941	-	-	-	-	-
Pag-IBIG Contributions	5-01-03-020-00	253,900	-	-	-	-	-	253,900	-	-	-	-	-
PhilHealth Contributions	5-01-03-030-00	1,671,294	-	-	-	-	-	1,671,294	-	-	-	-	-
Employees Compensation Insurance Premiums	5-01-03-040-00	150,300	-	-	-	-	-	150,300	-	-	-	-	-
Other Personnel Benefits		-	-	-	-	-	-	-	-	-	-	-	-
Terminal Leave Benefits	5-01-04-030-00	1,499,852	-	-	-	-	-	1,499,852	-	-	-	-	-
Other Personnel Benefits	5-01-04-990-00	1,789,598	-	-	-	-	-	1,789,598	-	-	-	-	-
Loyalty Award-Civilian	5-01-04-990-15	130,500	-	-	-	-	-	130,500	-	-	-	-	-
Retirement Gratuity	5-01-04-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Longevity Pay	5-01-02-120-00	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses		-	-	-	-	-	-	-	-	-	-	-	-
Travelling Expenses - Local	5-02-01-010-00	3,855,276	-	89,500	-	-	-	3,765,776	-	-	-	-	-
Travelling Expenses - Foreign	5-02-01-020-00	45,184,348	-	742,351	-	-	-	44,441,997	-	-	-	-	-
Training Expenses	5-02-02-010-00	13,643,449	-	-	-	-	-	13,643,449	-	-	-	-	-
Office Supplies Expenses	5-02-03-010-00	3,818,662	-	-	-	-	-	3,818,662	-	-	-	-	-
Food Supplies Expenses	5-02-03-050-00	-	-	-	-	-	-	-	-	-	-	-	-
Fuel, Oil & Lubricants Expenses	5-02-03-090-00	1,370,633	-	-	-	-	-	1,370,633	-	-	-	-	-
Semi-Expendable Office Equipment Expenses	5-02-03-210-02	50,000	-	-	-	-	-	50,000	-	-	-	-	-
Semi-Expendable ICTE Expenses	5-02-03-210-03	1,099,631	-	-	-	-	-	1,099,631	-	-	-	-	-
Semi-Expendable Other Machinery and Equipment E	5-02-03-210-99	632,679	-	-	-	-	-	632,679	-	-	-	-	-

		PRE-CLOSING BALANCES											
A C C O U N T S	ACCOUNT SYMBOLS	ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
Semi-Expendable Furniture and Fixtures Expenses	5-02-03-220-00	2,579,134	-	-	-	-	-	2,579,134	-	-	-	-	-
Other Supplies Expenses	5-02-03-990-00	15,156,437	-	2,930	-	-	-	15,153,507	-	-	-	-	-
Water Expenses	5-02-04-010-00	153,269	-	-	-	-	-	153,269	-	-	-	-	-
Electricity Expenses	5-02-04-020-00	2,522,792	-	-	-	-	-	2,522,792	-	-	-	-	-
Postage and Courier Services	5-02-05-010-00	1,739,083	-	-	-	-	-	1,739,083	-	-	-	-	-
Telephone Expenses	5-02-05-020-00	1,408,326	-	-	-	-	-	1,408,326	-	-	-	-	-
Internet Subscription Expenses	5-02-05-030-00	2,241,679	-	-	-	-	-	2,241,679	-	-	-	-	-
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-00	-	-	-	-	-	-	-	-	-	-	-	-
Prizes	5-02-06-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Award/ Rewards Expenses	5-02-06-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	432,693	-	-	-	-	-	432,693	-	-	-	-	-
Legal Services	5-02-11-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Auditing Services	5-02-11-020-00	2,261,336	-	-	-	-	-	2,261,336	-	-	-	-	-
Consultancy Services	5-02-11-030-00	15,637,262	-	60,000	-	-	-	15,577,262	-	-	-	-	-
Other Professional Services	5-02-11-990-00	24,804,514	-	-	-	-	-	24,804,514	-	-	-	-	-
Janitorial Services	5-02-12-020-00	3,812,070	-	-	-	-	-	3,812,070	-	-	-	-	-
Security Services	5-02-12-030-00	5,698,941	-	-	-	-	-	5,698,941	-	-	-	-	-
Repairs & Maintenance - Buildings and Other Structures	5-02-13-040-00	10,621,173	-	-	-	-	-	10,621,173	-	-	-	-	-
Repairs & Maintenance - Machinery and Equipment	5-02-13-050-00	1,447,048	-	-	-	-	-	1,447,048	-	-	-	-	-
Repairs & Maintenance - Land Transportation Equipment	5-02-13-060-00	847,086	-	-	-	-	-	847,086	-	-	-	-	-
Repairs & Maintenance - Furniture and Fixtures	5-02-13-070-00	12,288	-	-	-	-	-	12,288	-	-	-	-	-
Taxes, Duties and Licenses	5-02-15-010-00	767,195	-	-	-	-	-	767,195	-	-	-	-	-
Fidelity Bond Premiums	5-02-15-020-00	944,084	-	-	-	-	-	944,084	-	-	-	-	-
Insurance Expenses	5-02-15-030-00	2,396,118	-	-	-	-	-	2,396,118	-	-	-	-	-
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	812,957,197	-	107,166,300	-	-	-	705,790,897	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Representation Expenses	5-02-99-030-00	2,605,656	-	62,569	-	-	-	2,543,087	-	-	-	-	-
Transportation and Delivery Expenses	5-02-99-040-00	62,277	-	-	-	-	-	62,277	-	-	-	-	-
Rent Expenses	5-02-99-050-00	24,722,639	-	-	-	-	-	24,722,639	-	-	-	-	-
Membership Dues & Contributions to Org.	5-02-99-060-00	1,377,730	-	-	-	-	-	1,377,730	-	-	-	-	-
Subscription Expenses	5-02-99-070-00	24,473,961	-	-	-	-	-	24,473,961	-	-	-	-	-
Donations	5-02-99-080-00	-	-	-	-	-	-	-	-	-	-	-	-
Board Directors Allowance & Other Benefits	5-02-99-120-00	361,580	-	-	-	-	-	361,580	-	-	-	-	-
Other Maintenance and Other Operating Expenses	5-02-99-990-00	3,225,322	-	-	-	-	-	3,225,322	-	-	-	-	-
Bank Charges	5-03-01-040-00	2,122,102	-	9,620	-	-	-	2,112,482	-	-	-	-	-
Documentary Stamp Expenses	5-02-99-140-00	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense - Buildings and Other Structures	5-05-01-040-00	462,444	-	-	-	-	-	462,444	-	-	-	-	-
Depreciation Expense - Machinery and Equipment	5-05-01-050-00	5,103,637	-	-	-	-	-	3,344,201	-	1,759,436	-	-	-
Depreciation Expense - Transportation Equipment	5-05-01-060-00	2,334,767	-	-	-	-	-	2,029,019	-	305,748	-	-	-
Depreciation Expense - Furniture, Fixtures and Books	5-05-01-070-00	83,447	-	-	-	-	-	75,647	-	7,800	-	-	-
Depreciation Expense - Leased Assets Improvements	5-05-01-090-02	53,227	-	-	-	-	-	53,227	-	-	-	-	-
Impairment Loss-Property, Plant and Equipment	5-05-03-090-00	912,243	-	-	-	-	-	912,243	-	-	-	-	-
Impairment Loss - Loans and Receivables	5-05-03-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Loss on Foreign Exchange	5-05-04-010-00	5,040,269	-	44,640	-	-	-	4,995,629	-	-	-	-	-
Loss on Disposed Assets	5-05-04-080-00	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
Service and Business Income		-	-	-	-	-	-	-	-	-	-	-	-
Registration Fees	4-02-01-020-00	-	16,909,995	-	-	-	-	-	-	16,909,995	-	-	-
Business Income		-	-	-	-	-	-	-	-	-	-	-	-
Other Business Income	4-02-02-990-00	-	-	-	-	-	-	-	-	-	-	-	-
Assistance and Subsidy		-	-	-	-	-	-	-	-	-	-	-	-
Subsidy from the National Government	4-03-01-010-00	-	2,312,204,348	-	360,000,000	-	-	-	1,952,204,348	-	-	-	-
Subsidy from Other National Government Agencies	4-03-01-020-00	-	105,000,000	-	-	-	-	-	105,000,000	-	-	-	-
Other Income		-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	4-02-02-210-00	-	52,399,941	-	3,051	-	161,279	-	49,991	-	14,947,553	-	37,238,067
Fines and Penalties - Business Income	4-02-02-230-00	-	24,058	-	-	-	-	-	24,058	-	-	-	-

		PRE-CLOSING BALANCES											
A C C O U N T S	ACCOUNT SYMBOLS	ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
Income from Grants and Donations in Kind	4-04-02-020-00	-	2,344,620	-	-	-	-	-	2,344,620	-	-	-	-
Reversal of Impairment Loss	4-06-02-010-00	-	9,945,969	-	-	-	-	-	9,945,969	-	-	-	-
Miscellaneous Income	4-06-09-990-00	-	1,068	-	-	-	-	-	1,068	-	-	-	-
Gains		-	-	-	-	-	-	-	-	-	-	-	-
Gain on Foreign Exchange (FOREX)	4-05-01-010-00	-	5,817,489	-	1,522	-	197	-	4,833,416	-	982,354	-	-
Gain on Sale of Property, Plant and Equipment	4-05-01-040-00	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		4,750,221,231	4,750,221,231	716,439,926	716,439,926	124,798,531	124,798,531	2,677,114,883	2,677,114,883	313,717,692	313,717,692	918,150,199	918,150,199

I HEREBY CERTIFY that the trial balance consisting of four (4) pages is true and correct statement of accounts, totals and balances for the month of December 2024 as shown by the ledgers of this Office.



JOMAR D. TAGAO
Manager, Finance Department

TOURISM PROMOTIONS BOARD
Trial Balance
For the Year Ended December 31, 2024 and 2023

ACCOUNTS		ACCOUNT SYMBOLS	POST-CLOSING BALANCES											
			ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
ASSETS														
Current Assets:														
Cash On Hand														
Collecting Officer		1-01-01-010-00	110,055	-	-		110,055		-		-		-	
Petty Cash		1-01-01-020-00	170,000	-	-		20,000		150,000		-		-	
Cash-Modified Disbursement Sysytem (MDS), Regula		1-01-04-040-00	-	-	-		-		-		-		-	
Cash, Treasury/ Agency Deposit, Special Account		1-01-04-020-00	-	-	-		-		-		-		-	
Cash In Bank - Local Currency			-	-	-		-		-		-		-	
Cash In Bank-Local Currency,Current Account		1-01-02-020-00	346,750,238	-	324,801,399		21,948,839		-		-		-	
Cash In Bank-Local Currency,Current Account - DE		1-01-02-020-16	192,834	-	192,834		-		-		-		-	
Cash In Bank-Local Currency,Current Account - LE		1-01-02-020-24	477,576,645	-	-		-		380,275,923		97,296,211		4,511	
Cash In Bank - Foreign Currency			-	-	-		-		-		-		-	
Cash In Bank-Foreign Currency, Savings Account		1-01-03-030-00	122,362,638	-	-		4,661		96,327,332		26,030,645		-	
Investments			-	-	-		-		-		-		-	
Available for Sale Securities		1-02-08-010-00	104,645,417	-	-		-		-		85,303,240		19,342,177	
Investments in Treasury Bills- Local		1-02-02-010-00	309,833,988	-	249,835,218		-		-		59,998,770		-	
Receivables			-	-	-		-		-		-		-	
Due from Officers and Employees		1-03-05-020-00	359,266	-	-		-		359,266		-		-	
Allowance for Impairment-Due from Officers and		1-03-99-022-00	-	14,569						14,569				
Interest Receivable		1-03-01-050-00	-	-	-		-		-		-		-	
Allowance for Impairment-Accounts Receivables		1-03-01-011-00	-	-										
Inter-Agency Receivables			-	-										
Due from National Government Agencies		1-03-03-010-00	220,350,407	-	-		-		220,350,407		-		-	
Allowance for Impairment-Due from National Go		1-03-03-012-00	-	10,870,130		-		-		10,870,130		-		-
Due from Local Government Unit		1-03-03-030-00	153,143	-	-		-		153,143		-		-	
Allowance for Impairment-Due from Local Gover		1-03-03-032-00	-	7,657		-		-		7,657		-		-
Due from Government Corporations		1-03-03-020-00	2,483,031	-	-		-		2,483,031		-		-	
Allowance for Impairment-Due from Governmen		1-03-03-022-00	-	106,652		-		-		106,652		-		-
Due from NGOs/Pos		1-03-05-030-00	-	-	-		-		-		-		-	
Intra-Agency Receivables			-	-	-		-		-		-		-	
Due from Other Funds		1-03-04-050-00	286,140,915	-	-		102,714,976		165,204,922		18,221,017		-	
Other Receivables		XX	-	-										
Other Receivables		1-03-05-990-00	728,485	-	-		-		728,485		-		-	
Allowance for Impairment- Other Receivables		1-03-05-991-00	-	36,371		-		-		36,371		-		-
Inventories			-	-										
Office Supplies Inventory		1-04-04-010-00	3,562,360	-	-		-		3,562,360		-		-	
Work-In-Process Inventory		1-04-03-020-00	-	-										
Other Supplies and Material Inventory		1-04-04-990-00	10,151,430	-	5,642,855		-		4,508,575		-		-	
Semi-Expendable Office Equipment		1-04-05-020-00	-	-	-		-		-		-		-	
Semi-Expendable Information & Communication		1-04-05-030-00	-	-	-		-		-		-		-	
Semi-Expendable Other Machinery and Equipm		1-04-05-190-00	-	-	-		-		-		-		-	
Semi-Expendable Furnitures & Fixtures		1-04-06-010-00	-	-	-		-		-		-		-	
Semi-Expendable Books		1-04-06-020-00	-	-	-		-		-		-		-	
Other Current Assets			-	-	-		-		-		-		-	
Advances to Special Disbursing Officer		1-99-01-030-00	534,996	-	-		-		534,996		-		-	
Advances to Officers & Employees		1-99-01-040-00	1,651,906	-	1,208,850		-		443,056		-		-	
Prepayments			-	-	-		-		-		-		-	
Advances to Contractors		1-99-02-010-00	-	-	-		-		-		-		-	
Prepaid Rent		1-99-02-020-00	-	-	-		-		-		-		-	
Prepaid Insurance		1-99-02-050-00	50,253	-	-		-		50,253		-		-	
Other Prepayments		1-99-02-990-00	65,793,992	-	22,870,922		-		42,923,070		-		-	

			POST-CLOSING BALANCES											
ACCOUNTS	ACCOUNT SYMBOLS		ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
Deposits			-	-	-		-		-		-		-	
Guaranty Deposits	1-99-03-020-00		8,111,802	-	-		-		8,111,802		-		-	
			-	-	-		-		-		-		-	
Non-Current Assets:			-	-	-		-		-		-		-	
Investments			-	-	-		-		-		-		-	
Investment in Stocks	1-02-99-010-00		123,600	-	-		-		123,600		-		-	
Other Investments	1-02-03-990-00		-	-	-		-		-		-		-	
Buildings and Other Structure			-	-	-		-		-		-		-	
Buildings	1-06-04-010-00		23,989,753	-	-		-		23,989,753		-		-	
Accum. Depreciation - Buildings	1-06-04-011-00		-	11,991,581	-	-	-		11,991,581		-		-	
Other Structures	1-06-04-990-00		50,000	-	-		-		50,000		-		-	
Accum. Depreciation - Other Structures	1-06-04-991-00		-	18,000	-	-	-		18,000		-		-	
Machinery and Equipment			-	-	-		-		-		-		-	
Office Equipment	1-06-05-020-00		5,755,532	-	-		-		5,415,582		339,950		-	
Accum. Depreciation - Office Equipment	1-06-05-021-00		-	4,534,914	-	-	-		4,458,425		76,489		-	
Information and Communication Technology Equipme	1-06-05-030-00		56,122,270	-	-		-		46,196,428		9,925,842		-	
Accum. Depreciation - IT Equipment	1-06-05-031-00		-	39,320,308	-	-	-		36,772,260		2,548,048		-	
Other Machinery and Equipment	1-06-05-990-00		1,427,223	-	-		-		1,063,390		363,833		-	
Accum. Depreciation - Other Machinery and Equipm	1-06-05-991-00		-	614,196	-	-	-		528,861		85,335		-	
Furniture, Fixture and Books			-	-	-		-		-		-		-	
Furniture and Fixtures	1-06-07-010-00		1,288,243	-	-		-		954,243		334,000		-	
Accum. Depreciation - Furniture and Fixtures	1-06-07-011-00		-	691,013	-	-	-		683,213		7,800		-	
Books	1-06-07-020-00		-	-	-		-		-		-		-	
Accum. Depreciation - Books	1-06-07-021-00		-	-	-	-	-		-		-		-	
Transportation Equipment			-	-	-		-		-		-		-	
Motor Vehicles	1-06-06-010-00		20,702,948	-	-		-		17,305,748		3,397,200		-	
Accum. Depreciation - Motor Vehicles	1-06-06-011-00		-	11,044,923	-	-	-		10,484,385		560,538		-	
Leased Assets Improvements			-	-	-		-		-		-		-	
Leased Assets Improvements, Buildings	1-06-09-020-00		6,374,228	-	3,709,938		-		67,000		2,597,290		-	
Accum. Depreciation - Leased Assets Improvem	1-06-09-021-00		-	32,515	-	-	-		32,515		-		-	
Construction in Progress			-	-	-		-		-		-		-	
Construction in Progress-Buildings and Other Stru	1-06-99-030-00		596,750,000	-	-		-		596,750,000		-		-	
Accum. Depreciation - Other PPE	1-06-98-991-00		-	-	-	-	-		-		-		-	
Intangible Assets			-	-	-		-		-		-		-	
Computer Software	1-08-01-020-00		13,903,050	-	-		-		6,066,340		7,836,710		-	
Restricted Fund	1-99-04-010-00		877,585,277	-	-		-		-		-		877,585,277	
Other Assets	1-99-99-990-00		-	-	-		-		-		-		-	
			-	-										
			-	-										
LIABILITIES			-	-										
			-	-										
Financial Liabilities			-	-										
Payables			-	-										
Accounts Payable	2-01-01-010-00		-	206,945,490		5,908,829	-		198,429,371		2,607,290		-	
Due to Officers & Employees	2-01-01-020-00		-	1,506,009		60,134	-		1,445,875		-		-	
Inter-Agency Payables			-	-		-	-		-		-		-	
Due to BIR	2-02-01-010-00		-	8,904,133		6,448,191	253,281		2,184,768		17,893		-	
Due to GSIS	2-02-01-020-00		-	1,045,893		-	-		1,045,893		-		-	
Due to Pag-IBIG	2-02-01-030-00		-	558,319		-	-		558,319		-		-	
Due to PhilHealth	2-02-01-040-00		-	149,355		-	-		149,355		-		-	
Due to Other NGAs	2-02-01-050-00		-	100,000		-	100,000		-		-		-	
Due to Government Corporations (DFP)	2-02-01-060-00		-	991,850		-	991,850		-		-		-	
Intra-Agency Payables			-	-		-	-		-		-		-	
Due to Other Funds	2-03-01-050-00		-	286,140,915		27,015,834	73,171,584		108,498,823		77,429,674			25,000
Trust Liabilities			-	-		-	-		-		-		-	
Trust Liabilities	2-04-01-010-00		-	414,260		-	-		414,260		-		-	
Bail Bonds Payable	2-04-01-030-00		-	-		-	-		-		-		-	

POST-CLOSING BALANCES													
ACCOUNTS	ACCOUNT SYMBOLS	ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
Guaranty / Security Deposits Payable	2-04-01-040-00	-	35,565,913		370,994		35,194,919		-		-		-
Tax Refunds Payable	2-01-03-010-00	-	170,332		-		-		170,332		-		-
Deferred Credits		-	-		-		-		-		-		-
Other Deferred Credits	2-05-01-990-00	-	28,500		-		-		28,500		-		-
Unearned Revenue		-	-		-		-		-		-		-
Other Unearned Revenue	2-05-02-990-00	-	2,655,326		-		-		-		2,655,326		-
Trust Liabilities, non-current		-	-		-		-		-		-		-
Trust Liabilities, non-current	2-04-01-010-01	-	877,585,277		-		-		-		-		877,585,277
Other Payables		-	-		-		-		-		-		-
Undistributed Collections	2-99-99-040-00	-	25,051,811		-		9,919,085		9,291,800		5,840,926		-
Other Payables	2-99-99-990-00	-	4,872,988		-		507,248		679,832		384,053		3,301,855
EQUITY		-	-		-		-		-		-		-
Accumulated Surplus/ (Deficit)	3-01-01-010-00		1,786,149,240		318,458,034		4,660,564		1,225,246,958		219,169,932		18,613,752
Government Equity	3-01-01-020-00	-	250,000,000		250,000,000		-		-		-		-
Income and Expense Summary	3-03-01-010-00	-	-		-		-		-		-		-
Unrealized Gain/ (Loss)	3-05-01-010-00	2,332,515			-		-		-		261,404	2,593,919	
EXPENDITURES		-	-		-		-		-		-		-
Personal Services		-	-	-	-	-	-	-	-	-	-	-	-
Salaries and Wages		-	-	-	-	-	-	-	-	-	-	-	-
Salaries & Wages - Regular	5-01-01-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Salaries & Wages - Casual/Contractual	5-01-01-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Compensation		-	-	-	-	-	-	-	-	-	-	-	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Representation Allowance (RA)	5-01-02-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Transportation Allowance (TA)	5-01-02-030-00	-	-	-	-	-	-	-	-	-	-	-	-
Clothing/Uniform Allowance	5-01-02-040-00	-	-	-	-	-	-	-	-	-	-	-	-
Productivity Incentive Allowance	5-01-02-080-00	-	-	-	-	-	-	-	-	-	-	-	-
Honoraria	5-01-02-100-00	-	-	-	-	-	-	-	-	-	-	-	-
Hazard Duty Pay - Civilian	5-01-02-110-02	-	-	-	-	-	-	-	-	-	-	-	-
Overtime and Night Pay	5-01-02-130-00	-	-	-	-	-	-	-	-	-	-	-	-
Cash Gift	5-01-02-150-00	-	-	-	-	-	-	-	-	-	-	-	-
Year-End Bonus-Civilian	5-01-02-140-00	-	-	-	-	-	-	-	-	-	-	-	-
Mid-End Bonus-Civilian	5-01-02-160-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Bonuses & Allowances	5-01-02-990-00	-	-	-	-	-	-	-	-	-	-	-	-
Personnel Benefits Contributions		-	-	-	-	-	-	-	-	-	-	-	-
Retirement and Life Insurance Contributions	5-01-03-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Pag-IBIG Contributions	5-01-03-020-00	-	-	-	-	-	-	-	-	-	-	-	-
PhilHealth Contributions	5-01-03-030-00	-	-	-	-	-	-	-	-	-	-	-	-
Employees Compensation Insurance Premiums	5-01-03-040-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Personnel Benefits		-	-	-	-	-	-	-	-	-	-	-	-
Terminal Leave Benefits	5-01-04-030-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Personnel Benefits	5-01-04-990-00	-	-	-	-	-	-	-	-	-	-	-	-
Loyalty Award-Civilian	5-01-04-990-15	-	-	-	-	-	-	-	-	-	-	-	-
Retirement Gratuity	5-01-04-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Longevity Pay	5-01-02-120-00	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses		-	-	-	-	-	-	-	-	-	-	-	-
Travelling Expenses - Local	5-02-01-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Travelling Expenses - Foreign	5-02-01-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Training Expenses	5-02-02-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies Expenses	5-02-03-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Food Supplies Expenses	5-02-03-050-00	-	-	-	-	-	-	-	-	-	-	-	-
Fuel, Oil & Lubricants Expenses	5-02-03-090-00	-	-	-	-	-	-	-	-	-	-	-	-

			POST-CLOSING BALANCES											
ACCOUNTS	ACCOUNT SYMBOLS		ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Semi-Expendable Office Equipment Expenses	5-02-03-210-02		-	-	-		-		-		-		-	
Semi-Expendable ICTE Expenses	5-02-03-210-03		-	-	-		-		-		-		-	
Semi-Expendable Other Machinery and Equipment Expenses	5-02-03-210-99		-	-	-		-		-		-		-	
Semi-Expendable Furniture and Fixtures Expenses	5-02-03-220-00		-	-	-		-		-		-		-	
Other Supplies Expenses	5-02-03-990-00		-	-	-		-		-		-		-	
Water Expenses	5-02-04-010-00		-	-	-		-		-		-		-	
Electricity Expenses	5-02-04-020-00		-	-	-		-		-		-		-	
Postage and Courier Services	5-02-05-010-00		-	-	-		-		-		-		-	
Telephone Expenses	5-02-05-020-00		-	-	-		-		-		-		-	
Internet Subscription Expenses	5-02-05-030-00		-	-	-		-		-		-		-	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-00		-	-	-		-		-		-		-	
Prizes	5-02-06-020-00		-	-	-		-		-		-		-	
Award/ Rewards Expenses	5-02-06-010-00		-	-	-		-		-		-		-	
Extraordinary and Miscellaneous Expenses	5-02-10-030-00		-	-	-		-		-		-		-	
Legal Services	5-02-11-010-00		-	-	-		-		-		-		-	
Auditing Services	5-02-11-020-00		-	-	-		-		-		-		-	
Consultancy Services	5-02-11-030-00		-	-	-		-		-		-		-	
Other Professional Services	5-02-11-990-00		-	-	-		-		-		-		-	
Janitorial Services	5-02-12-020-00		-	-	-		-		-		-		-	
Security Services	5-02-12-030-00		-	-	-		-		-		-		-	
Repairs & Maintenance - Buildings and Other Structures	5-02-13-040-00		-	-	-		-		-		-		-	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050-00		-	-	-		-		-		-		-	
Repairs & Maintenance - Land Transportation Equipment	5-02-13-060-00		-	-	-		-		-		-		-	
Repairs & Maintenance - Furniture and Fixtures	5-02-13-070-00		-	-	-		-		-		-		-	
Taxes, Duties and Licenses	5-02-15-010-00		-	-	-		-		-		-		-	
Fidelity Bond Premiums	5-02-15-020-00		-	-	-		-		-		-		-	
Insurance Expenses	5-02-15-030-00		-	-	-		-		-		-		-	
Advertising, Promotional and Marketing Expenses	5-02-99-010-00		-	-	-		-		-		-		-	
Printing and Publication Expenses	5-02-99-020-00		-	-	-		-		-		-		-	
Representation Expenses	5-02-99-030-00		-	-	-		-		-		-		-	
Transportation and Delivery Expenses	5-02-99-040-00		-	-	-		-		-		-		-	
Rent Expenses	5-02-99-050-00		-	-	-		-		-		-		-	
Membership Dues & Contributions to Org.	5-02-99-060-00		-	-	-		-		-		-		-	
Subscription Expenses	5-02-99-070-00		-	-	-		-		-		-		-	
Donations	5-02-99-080-00		-	-	-		-		-		-		-	
Board Directors Allowance & Other Benefits	5-02-99-120-00		-	-	-		-		-		-		-	
Other Maintenance and Other Operating Expenses	5-02-99-990-00		-	-	-		-		-		-		-	
Bank Charges	5-03-01-040-00		-	-	-		-		-		-		-	
Documentary Stamp Expenses	5-02-99-140-00		-	-	-		-		-		-		-	
Depreciation Expense - Buildings and Other Structures	5-05-01-040-00		-	-	-		-		-		-		-	
Depreciation Expense - Machinery and Equipment	5-05-01-050-00		-	-	-		-		-		-		-	
Depreciation Expense - Transportation Equipment	5-05-01-060-00		-	-	-		-		-		-		-	
Depreciation Expense - Furniture, Fixtures and Books	5-05-01-070-00		-	-	-		-		-		-		-	
Depreciation Expense - Leased Assets Improvements	5-05-01-090-02		-	-	-		-		-		-		-	
Impairment Loss-Property, Plant and Equipment	5-05-03-090-00		-	-	-		-		-		-		-	
Impairment Loss - Loans and Receivables	5-05-03-020-00		-	-	-		-		-		-		-	
Loss on Foreign Exchange	5-05-04-010-00		-	-	-		-		-		-		-	
Loss on Disposed Assets	5-05-04-080-00		-	-	-		-		-		-		-	
			-	-										
			-	-										
			-	-										
Service and Business Income			-	-		-	-			-		-		-
Registration Fees	4-02-01-020-00		-	-		-	-		-		-		-	-
Business Income			-	-		-	-			-		-		-
Other Business Income	4-02-02-990-00		-	-		-	-		-		-		-	-
Assistance and Subsidy			-	-		-	-		-		-		-	-
Subsidy from the National Government	4-03-01-010-00		-	-		-	-		-		-		-	-

		POST-CLOSING BALANCES											
ACCOUNTS	ACCOUNT SYMBOLS	ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
Subsidy from Other National Government Agencies	4-03-01-020-00	-	-		-		-		-		-		-
Other Income		-	-		-		-		-		-		-
Interest Income	4-02-02-210-00	-	-		-		-		-		-		-
Fines and Penalties - Business Income	4-02-02-230-00	-	-		-		-		-		-		-
Income from Grants and Donations in Kind	4-04-02-020-00	-	-		-		-		-		-		-
Reversal of Impairment Loss	4-06-02-010-00	-	-		-		-		-		-		-
Miscellaneous Income	4-06-09-990-00	-	-		-		-		-		-		-
Gains		-	-		-		-		-		-		-
Gain on Foreign Exchange (FOREX)	4-05-01-010-00	-	-		-		-		-		-		-
Gain on Sale of Property, Plant and Equipment	4-05-01-040-00	-	-		-		-		-		-		-
		-	-		-		-		-		-		-
		3,568,118,440	3,568,118,440	608,262,016	608,262,016	124,798,531	124,798,531	1,624,148,705	1,624,148,705	311,644,708	311,644,708	899,525,884	899,525,884

I HEREBY CERTIFY that the trial balance consisting of four (4) pages is true and correct statement of accounts, totals and balances for the month of December 2024 as shown by the ledgers of this Office.

JOMAR D. TAGAO
Manager, Finance Department

TOURISM PROMOTIONS BOARD
 Trial Balance
 For the Year Ended December 31, 2024 and 2023

ACCOUNTS		ACCOUNT SYMBOLS	2023 (Restated)											
			ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
ASSETS														
Current Assets:														
Cash On Hand														
Collecting Officer		1-01-01-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Petty Cash		1-01-01-020-00	170,000	-	-	-	-	20,000	-	150,000	-	-	-	-
Cash-Modified Disbursement Sysytem (MDS), Regula		1-01-04-040-00	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Treasury/ Agency Deposit, Special Account		1-01-04-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Cash In Bank - Local Currency			-	-	-	-	-	-	-	-	-	-	-	-
Cash In Bank-Local Currency,Current Account		1-01-02-020-00	307,966,277	-	100,000,231	-	207,966,046	-	-	-	-	-	-	-
Cash In Bank-Local Currency,Current Account - DE		1-01-02-020-16	-	-	-	-	-	-	-	-	-	-	-	-
Cash In Bank-Local Currency,Current Account - LB		1-01-02-020-24	635,182,242	-	-	-	-	-	555,070,508	-	80,107,917	-	3,817	-
Cash In Bank - Foreign Currency			-	-	-	-	-	-	-	-	-	-	-	-
Cash In Bank-Foreign Currency, Savings Account		1-01-03-030-00	105,246,313	-	-	-	4,464	-	83,925,892	-	21,315,957	-	-	-
Investments			-	-	-	-	-	-	-	-	-	-	-	-
Available for Sale Securities		1-02-08-010-00	67,455,930	-	-	-	-	-	-	-	54,576,117	-	12,879,813	-
Investments in Treasury Bills- Local		1-02-02-010-00	249,999,769	-	249,999,769	-	-	-	-	-	-	-	-	-
Receivables			-	-	-	-	-	-	-	-	-	-	-	-
Due from Officers and Employees		1-03-05-020-00	291,071	-	-	-	-	-	291,071	-	-	-	-	-
Allowance for Impairment-Due from Officers and		1-03-99-022-00	-	8,803	-	-	-	-	-	8,803	-	-	-	-
Interest Receivable		1-03-01-050-00	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Impairment-Accounts Receivables		1-03-01-011-00	-	-	-	-	-	-	-	-	-	-	-	-
Inter-Agency Receivables			-	-	-	-	-	-	-	-	-	-	-	-
Due from National Government Agencies		1-03-03-010-00	275,112,462	-	-	-	-	-	275,112,462	-	-	-	-	-
Allowance for Impairment-Due from National Go		1-03-03-012-00	-	18,556,881	-	-	-	-	-	18,556,881	-	-	-	-
Due from Local Government Unit		1-03-03-030-00	13,811,326	-	-	-	-	-	13,811,326	-	-	-	-	-
Allowance for Impairment-Due from Local Gover		1-03-03-032-00	-	1,709,546	-	-	-	-	-	1,709,546	-	-	-	-
Due from Government Corporations		1-03-03-020-00	13,426,062	-	-	-	-	-	13,426,062	-	-	-	-	-
Allowance for Impairment-Due from Governmen		1-03-03-022-00	-	669,746	-	-	-	-	-	669,746	-	-	-	-
Due from NGOs/Pos		1-03-05-030-00	-	-	-	-	-	-	-	-	-	-	-	-
Intra-Agency Receivables			-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds		1-03-04-050-00	212,886,551	-	-	-	101,228,768	-	98,493,360	-	13,164,423	-	-	-
Other Receivables		XX	-	-	-	-	-	-	-	-	-	-	-	-
Other Receivables		1-03-05-990-00	727,431	-	-	-	-	-	727,431	-	-	-	-	-
Allowance for Impairment- Other Receivables		1-03-05-991-00	-	36,371	-	-	-	-	-	36,371	-	-	-	-
Inventories			-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies Inventory		1-04-04-010-00	2,758,244	-	-	-	-	-	2,758,244	-	-	-	-	-
Work-In-Process Inventory		1-04-03-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Supplies and Material Inventory		1-04-04-990-00	3,684,475	-	-	-	-	-	3,684,475	-	-	-	-	-
Semi-Expendable Office Equipment		1-04-05-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Semi-Expendable Information & Communication		1-04-05-030-00	-	-	-	-	-	-	-	-	-	-	-	-
Semi-Expendable Other Machinery and Equipm		1-04-05-190-00	-	-	-	-	-	-	-	-	-	-	-	-
Semi-Expendable Furnitures & Fixtures		1-04-06-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Semi-Expendable Books		1-04-06-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets			-	-	-	-	-	-	-	-	-	-	-	-
Advances to Special Disbursing Officer		1-99-01-030-00	1,083,272	-	-	-	-	-	1,083,272	-	-	-	-	-
Advances to Officers & Employees		1-99-01-040-00	486,451	-	-	-	-	-	486,451	-	-	-	-	-
Prepayments			-	-	-	-	-	-	-	-	-	-	-	-
Advances to Contractors		1-99-02-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Rent		1-99-02-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Insurance		1-99-02-050-00	138,321	-	-	-	-	-	138,321	-	-	-	-	-
Other Prepayments		1-99-02-990-00	12,750,933	-	-	-	-	-	12,750,933	-	-	-	-	-

		2023 (Restated)											
ACCOUNTS	ACCOUNT SYMBOLS	ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
Deposits		-	-	-	-	-	-	-	-	-	-	-	-
Guaranty Deposits	1-99-03-020-00	3,040,018	-	-	-	-	-	3,040,018	-	-	-	-	-
Non-Current Assets:		-	-	-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-	-
Investment in Stocks	1-02-99-010-00	123,600	-	-	-	-	-	123,600	-	-	-	-	-
Other Investments	1-02-03-990-00	-	-	-	-	-	-	-	-	-	-	-	-
Buildings and Other Structure		-	-	-	-	-	-	-	-	-	-	-	-
Buildings	1-06-04-010-00	23,989,753	-	-	-	-	-	23,989,753	-	-	-	-	-
Accum. Depreciation - Buildings	1-06-04-011-00	-	11,533,637	-	-	-	-	-	11,533,637	-	-	-	-
Other Structures	1-06-04-990-00	50,000	-	-	-	-	-	50,000	-	-	-	-	-
Accum. Depreciation - Other Structures	1-06-04-991-00	-	13,500	-	-	-	-	-	13,500	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	1-06-05-020-00	5,755,532	-	-	-	-	-	5,415,582	-	339,950	-	-	-
Accum. Depreciation - Office Equipment	1-06-05-021-00	-	4,274,388	-	-	-	-	-	4,259,090	-	15,298	-	-
Information and Communication Technology Equipme	1-06-05-030-00	56,261,706	-	-	-	-	-	46,335,864	-	9,925,842	-	-	-
Accum. Depreciation - IT Equipment	1-06-05-031-00	-	34,668,838	-	-	-	-	-	33,753,545	-	915,293	-	-
Other Machinery and Equipment	1-06-05-990-00	1,427,223	-	-	-	-	-	1,063,390	-	363,833	-	-	-
Accum. Depreciation - Other Machinery and Equip	1-06-05-991-00	-	473,796	-	-	-	-	-	453,951	-	19,845	-	-
Furniture, Fixture and Books		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	1-06-07-010-00	954,243	-	-	-	-	-	954,243	-	-	-	-	-
Accum. Depreciation - Furniture and Fixtures	1-06-07-011-00	-	607,566	-	-	-	-	-	607,566	-	-	-	-
Books	1-06-07-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Accum. Depreciation - Books	1-06-07-021-00	-	-	-	-	-	-	-	-	-	-	-	-
Transportation Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicles	1-06-06-010-00	20,702,948	-	-	-	-	-	17,305,748	-	3,397,200	-	-	-
Accum. Depreciation - Motor Vehicles	1-06-06-011-00	-	8,710,156	-	-	-	-	-	8,455,366	-	254,790	-	-
Leased Assets Improvements		-	-	-	-	-	-	-	-	-	-	-	-
Leased Assets Improvements, Buildings	1-06-09-020-00	1,062,000	-	-	-	-	-	1,062,000	-	-	-	-	-
Accum. Depreciation - Leased Assets Improvem	1-06-09-021-00	-	62,045	-	-	-	-	-	62,045	-	-	-	-
Construction in Progress		-	-	-	-	-	-	-	-	-	-	-	-
Construction in Progress-Buildings and Other Stru	1-06-99-030-00	-	-	-	-	-	-	-	-	-	-	-	-
Accum. Depreciation - Other PPE	1-06-98-991-00	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Software	1-08-01-020-00	12,923,461	-	-	-	-	-	5,086,751	-	7,836,710	-	-	-
Restricted Fund	1-99-04-010-00	877,585,277	-	-	-	-	-	-	-	-	-	877,585,277	-
Other Assets	1-99-99-990-00	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
LIABILITIES		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
Financial Liabilities		-	-	-	-	-	-	-	-	-	-	-	-
Payables		-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	2-01-01-010-00	-	306,264,301	-	12,282,725	-	-	-	293,664,095	-	317,481	-	-
Due to Officers & Employees	2-01-01-020-00	-	1,451,224	-	-	-	-	-	1,451,224	-	-	-	-
Inter-Agency Payables		-	-	-	-	-	-	-	-	-	-	-	-
Due to BIR	2-02-01-010-00	-	15,901,632	-	-	-	-	-	15,901,632	-	-	-	-
Due to GSIS	2-02-01-020-00	-	1,556,036	-	-	-	-	-	1,556,036	-	-	-	-
Due to Pag-IBIG	2-02-01-030-00	-	610,736	-	-	-	-	-	610,736	-	-	-	-
Due to PhilHealth	2-02-01-040-00	-	346,641	-	-	-	-	-	346,641	-	-	-	-
Due to Other NGAs	2-02-01-050-00	-	196,853,363	-	-	196,853,363	-	-	-	-	-	-	-
Due to Government Corporations (DFP)	2-02-01-060-00	-	991,850	-	-	991,850	-	-	-	-	-	-	-
Intra-Agency Payables		-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	2-03-01-050-00	-	212,886,551	-	21,085,904	-	63,982,582	-	106,766,391	-	21,026,674	-	25,000
Trust Liabilities		-	-	-	-	-	-	-	-	-	-	-	-
Trust Liabilities	2-04-01-010-00	-	167,165	-	-	-	-	-	167,165	-	-	-	-
Bail Bonds Payable	2-04-01-030-00	-	-	-	-	-	-	-	-	-	-	-	-

		2023 (Restated)											
ACCOUNTS	ACCOUNT SYMBOLS	ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
Guaranty / Security Deposits Payable	2-04-01-040-00	-	33,774,749	-	-	-	33,774,749	-	-	-	-	-	-
Tax Refunds Payable	2-01-03-010-00	-	278,512	-	-	-	-	-	278,512	-	-	-	-
Deferred Credits		-	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credits	2-05-01-990-00	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue		-	-	-	-	-	-	-	-	-	-	-	-
Other Unearned Revenue	2-05-02-990-00	-	-	-	-	-	-	-	-	-	-	-	-
Trust Liabilities, non-current		-	-	-	-	-	-	-	-	-	-	-	-
Trust Liabilities, non-current	2-04-01-010-01	-	877,585,277	-	-	-	-	-	-	-	-	-	877,585,277
Other Payables		-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Collections	2-99-99-040-00	-	20,788,245	-	-	-	9,117,646	-	8,043,808	-	3,626,791	-	-
Other Payables	2-99-99-990-00	-	5,073,482	-	-	-	-	-	579,721	-	230,197	-	4,263,564
EQUITY		-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/ (Deficit)	3-01-01-010-00	25,890,953	1,244,162,816	-	-	-	4,355,439	-	1,083,166,025	-	156,641,352	25,890,953	-
Government Equity	3-01-01-020-00	-	250,000,000	-	250,000,000	-	-	-	-	-	-	-	-
Income and Expense Summary	3-03-01-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/ (Loss)	3-05-01-010-00	648,822	469,450	-	-	-	-	-	-	-	469,450	648,822	-
EXPENDITURES		-	-	-	-	-	-	-	-	-	-	-	-
Personal Services		-	-	-	-	-	-	-	-	-	-	-	-
Salaries and Wages		-	-	-	-	-	-	-	-	-	-	-	-
Salaries & Wages - Regular	5-01-01-010-00	71,137,820	-	-	-	-	-	71,137,820	-	-	-	-	-
Salaries & Wages - Casual/Contractual	5-01-01-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Compensation		-	-	-	-	-	-	-	-	-	-	-	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	2,530,511	-	-	-	-	-	2,530,511	-	-	-	-	-
Representation Allowance (RA)	5-01-02-020-00	2,207,875	-	-	-	-	-	2,207,875	-	-	-	-	-
Transportation Allowance (TA)	5-01-02-030-00	1,158,750	-	-	-	-	-	1,158,750	-	-	-	-	-
Clothing/Uniform Allowance	5-01-02-040-00	618,000	-	-	-	-	-	618,000	-	-	-	-	-
Productivity Incentive Allowance	5-01-02-080-00	532,000	-	-	-	-	-	532,000	-	-	-	-	-
Honoraria	5-01-02-100-00	762,831	-	-	-	-	-	762,831	-	-	-	-	-
Hazard Duty Pay - Civilian	5-01-02-110-02	-	-	-	-	-	-	-	-	-	-	-	-
Overtime and Night Pay	5-01-02-130-00	811,781	-	-	-	-	-	811,781	-	-	-	-	-
Cash Gift	5-01-02-150-00	530,750	-	-	-	-	-	530,750	-	-	-	-	-
Year-End Bonus-Civilian	5-01-02-140-00	5,892,107	-	-	-	-	-	5,892,107	-	-	-	-	-
Mid-End Bonus-Civilian	5-01-02-160-00	5,869,486	-	-	-	-	-	5,869,486	-	-	-	-	-
Other Bonuses & Allowances	5-01-02-990-00	2,272,000	-	-	-	-	-	2,272,000	-	-	-	-	-
Personnel Benefits Contributions		-	-	-	-	-	-	-	-	-	-	-	-
Retirement and Life Insurance Contributions	5-01-03-010-00	9,062,069	-	-	-	-	-	9,062,069	-	-	-	-	-
Paq-IBIG Contributions	5-01-03-020-00	137,200	-	-	-	-	-	137,200	-	-	-	-	-
PhilHealth Contributions	5-01-03-030-00	1,382,770	-	-	-	-	-	1,382,770	-	-	-	-	-
Employees Compensation Insurance Premiums	5-01-03-040-00	130,600	-	-	-	-	-	130,600	-	-	-	-	-
Other Personnel Benefits		-	-	-	-	-	-	-	-	-	-	-	-
Terminal Leave Benefits	5-01-04-030-00	1,542,716	-	-	-	-	-	1,542,716	-	-	-	-	-
Other Personnel Benefits	5-01-04-990-00	1,100,612	-	-	-	-	-	1,100,612	-	-	-	-	-
Loyalty Award-Civilian	5-01-04-990-15	60,000	-	-	-	-	-	60,000	-	-	-	-	-
Retirement Gratuity	5-01-04-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Longevity Pay	5-01-02-120-00	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses		-	-	-	-	-	-	-	-	-	-	-	-
Travelling Expenses - Local	5-02-01-010-00	3,434,631	-	-	-	-	-	3,434,631	-	-	-	-	-
Travelling Expenses - Foreign	5-02-01-020-00	33,407,889	-	-	-	-	-	33,407,889	-	-	-	-	-
Training Expenses	5-02-02-010-00	4,059,179	-	-	-	-	-	4,059,179	-	-	-	-	-
Office Supplies Expenses	5-02-03-010-00	3,977,135	-	-	-	-	-	3,977,135	-	-	-	-	-
Food Supplies Expenses	5-02-03-050-00	-	-	-	-	-	-	-	-	-	-	-	-
Fuel, Oil & Lubricants Expenses	5-02-03-090-00	1,483,910	-	-	-	-	-	1,483,910	-	-	-	-	-

		2023 (Restated)											
ACCOUNTS	ACCOUNT SYMBOLS	ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
Semi-Expendable Office Equipment Expenses	5-02-03-210-02	-	-	-	-	-	-	-	-	-	-	-	-
Semi-Expendable ICTE Expenses	5-02-03-210-03	377,816	-	-	-	-	-	377,816	-	-	-	-	-
Semi-Expendable Other Machinery and Equipment Expenses	5-02-03-210-99	209,256	-	-	-	-	-	209,256	-	-	-	-	-
Semi-Expendable Furniture and Fixtures Expenses	5-02-03-220-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Supplies Expenses	5-02-03-990-00	10,589,921	-	-	-	-	-	10,589,921	-	-	-	-	-
Water Expenses	5-02-04-010-00	93,691	-	-	-	-	-	93,691	-	-	-	-	-
Electricity Expenses	5-02-04-020-00	2,353,365	-	-	-	-	-	2,353,365	-	-	-	-	-
Postage and Courier Services	5-02-05-010-00	1,107,219	-	6,000	-	-	-	1,101,219	-	-	-	-	-
Telephone Expenses	5-02-05-020-00	1,715,660	-	-	-	-	-	1,715,660	-	-	-	-	-
Internet Subscription Expenses	5-02-05-030-00	1,563,181	-	-	-	-	-	1,563,181	-	-	-	-	-
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-00	-	-	-	-	-	-	-	-	-	-	-	-
Prizes	5-02-06-020-00	50,000	-	-	-	-	-	50,000	-	-	-	-	-
Award/ Rewards Expenses	5-02-06-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	679,222	-	-	-	-	-	679,222	-	-	-	-	-
Legal Services	5-02-11-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Auditing Services	5-02-11-020-00	2,168,556	-	-	-	-	-	2,168,556	-	-	-	-	-
Consultancy Services	5-02-11-030-00	1,362,192	-	485,617	-	-	-	876,575	-	-	-	-	-
Other Professional Services	5-02-11-990-00	20,210,180	-	9,093,551	-	-	-	11,116,629	-	-	-	-	-
Janitorial Services	5-02-12-020-00	4,259,282	-	-	-	-	-	4,259,282	-	-	-	-	-
Security Services	5-02-12-030-00	6,354,399	-	-	-	-	-	6,354,399	-	-	-	-	-
Repairs & Maintenance - Buildings and Other Structures	5-02-13-040-00	946,197	-	-	-	-	-	946,197	-	-	-	-	-
Repairs & Maintenance - Machinery and Equipment	5-02-13-050-00	238,570	-	-	-	-	-	238,570	-	-	-	-	-
Repairs & Maintenance - Land Transportation Equipment	5-02-13-060-00	667,751	-	-	-	-	-	667,751	-	-	-	-	-
Repairs & Maintenance - Furniture and Fixtures	5-02-13-070-00	124,050	-	-	-	-	-	124,050	-	-	-	-	-
Taxes, Duties and Licenses	5-02-15-010-00	398,052	-	-	-	-	-	398,052	-	-	-	-	-
Fidelity Bond Premiums	5-02-15-020-00	527,877	-	-	-	-	-	527,877	-	-	-	-	-
Insurance Expenses	5-02-15-030-00	2,093,391	-	-	-	-	-	2,093,391	-	-	-	-	-
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	1,205,700,399	-	23,783,461	-	-	-	1,181,787,027	-	129,911	-	-	-
Printing and Publication Expenses	5-02-99-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Representation Expenses	5-02-99-030-00	3,551,909	-	-	-	-	-	3,551,909	-	-	-	-	-
Transportation and Delivery Expenses	5-02-99-040-00	3,000	-	-	-	-	-	3,000	-	-	-	-	-
Rent Expenses	5-02-99-050-00	9,357,590	-	-	-	-	-	9,357,590	-	-	-	-	-
Membership Dues & Contributions to Org.	5-02-99-060-00	1,969,239	-	-	-	-	-	1,969,239	-	-	-	-	-
Subscription Expenses	5-02-99-070-00	13,768,877	-	-	-	-	-	13,768,877	-	-	-	-	-
Donations	5-02-99-080-00	170,569	-	-	-	-	-	170,569	-	-	-	-	-
Board Directors Allowance & Other Benefits	5-02-99-120-00	514,847	-	-	-	-	-	514,847	-	-	-	-	-
Other Maintenance and Other Operating Expenses	5-02-99-990-00	6,849,224	-	-	-	-	-	6,849,224	-	-	-	-	-
Bank Charges	5-03-01-040-00	1,216,829	-	-	-	1,963	-	1,214,117	-	749	-	-	-
Documentary Stamp Expenses	5-02-99-140-00	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense - Buildings and Other Structures	5-05-01-040-00	461,319	-	-	-	-	-	461,319	-	-	-	-	-
Depreciation Expense - Machinery and Equipment	5-05-01-050-00	4,439,171	-	-	-	-	-	3,488,736	-	950,435	-	-	-
Depreciation Expense - Transportation Equipment	5-05-01-060-00	1,660,559	-	-	-	-	-	1,405,769	-	254,790	-	-	-
Depreciation Expense - Furniture, Fixtures and Books	5-05-01-070-00	42,390	-	-	-	-	-	42,390	-	-	-	-	-
Depreciation Expense - Leased Assets Improvements	5-05-01-090-02	31,860	-	-	-	-	-	31,860	-	-	-	-	-
Impairment Loss-Property, Plant and Equipment	5-05-03-090-00	-	-	-	-	-	-	-	-	-	-	-	-
Impairment Loss - Loans and Receivables	5-05-03-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Loss on Foreign Exchange	5-05-04-010-00	3,429,600	-	-	-	-	-	3,244,625	-	184,975	-	-	-
Loss on Disposed Assets	5-05-04-080-00	34,584	-	-	-	-	-	34,584	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
INCOME													
		-	-	-	-	-	-	-	-	-	-	-	-
Service and Business Income		-	-	-	-	-	-	-	-	-	-	-	-
Registration Fees	4-02-01-020-00	-	7,373,455	-	-	-	-	-	-	-	7,373,455	-	-
Business Income		-	-	-	-	-	-	-	-	-	-	-	-
Other Business Income	4-02-02-990-00	-	178,000	-	-	-	-	-	-	-	178,000	-	-
Assistance and Subsidy		-	-	-	-	-	-	-	-	-	-	-	-
Subsidy from the National Government	4-03-01-010-00	-	1,098,605,369	-	100,000,000	-	-	-	998,605,369	-	-	-	-

		2023 (Restated)											
ACCOUNTS	ACCOUNT SYMBOLS	ALL FUNDS		General Fund		Trust Liability Account (TLA)		Special Account in the General Fund (SAGF)		Corporate Income (CI)		TPB Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
Subsidy from Other National Government Agencies	4-03-01-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Income		-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	4-02-02-210-00	-	36,838,398	-	-	-	145,612	-	112,670	-	1,445,275	-	35,134,841
Fines and Penalties - Business Income	4-02-02-230-00	-	57,405	-	-	-	-	-	22,497	-	34,908	-	-
Income from Grants and Donations in Kind	4-04-02-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of Impairment Loss	4-06-02-010-00	-	4,610,631	-	-	-	-	-	4,610,631	-	-	-	-
Miscellaneous Income	4-06-09-990-00	-	870	-	-	-	-	-	870	-	-	-	-
Gains		-	-	-	-	-	-	-	-	-	-	-	-
Gain on Foreign Exchange (FOREX)	4-05-01-010-00	-	835,651	-	-	-	-	-	835,651	-	-	-	-
Gain on Sale of Property, Plant and Equipment	4-05-01-040-00	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		4,398,987,082	4,398,987,082	383,368,629	383,368,629	309,221,241	309,221,241	2,596,839,721	2,596,839,721	192,548,809	192,548,809	917,008,682	917,008,682

I HEREBY CERTIFY that the trial balance consisting of four (4) pages is true and correct statement of accounts, totals and balances for the month of December 2023 as shown by the ledgers of this Office.


 JOMAR D. TAGAO
 Manager, Finance Department