

TOURISM PROMOTIONS BOARD
 Pre-Closing Trial Balance
 All Funds
 For the Quarter Ending December 31, 2021

of the Ledger of TOURISM PROMOTIONS BOARD showing totals of debit and credit transactions from December 1-31, 2020 and the balance of accounts as of DECEMBER 31, 2020:

ACCOUNTS	ACCOUNT SYMBOLS	ALL FUNDS		GAA		PRE-CLOSING BALANCES - w/ client adjusting entry		COR INC.	TRUST FUND	
		Debit	Credit	Debit	Credit	TLA	SAGF		Debit	Credit
ASSETS										
Current Assets:										
Cash On Hand										
Collecting Officer	1-01-01-010-00	-	-	-	-	-	-	-	-	-
Petty Cash	1-01-01-020-00	120,000.00	-	-	-	-	120,000	-	-	-
Cash-Modified Disbursement System (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	439,943,882.00	-	250,000.00	-	189,943,882	-	-	-	-
Cash In Bank-Local Currency,Current Account - LE	1-01-02-020-24	677,918,308.00	-	-	-	-	597,912,324	80,000,082	-	5,902
Cash In Bank - Foreign Currency										
Cash In Bank-Foreign Currency, Savings Account	1-01-03-030-00	92,107,144.00	-	-	-	4,082	77,859,148	14,243,914	-	-
Investments										
Available for Sale Securities	1-02-08-010-00	13,550,918.00	-	-	-	-	-	7,599,020	-	5,951,898
Financial Assets Designated at Fair Value										
Through Other Comprehensive Income	1-02-13-010-00	-	-	-	-	-	-	-	-	-
Receivables										
Due from Officers and Employees	1-03-05-020-00	176,056.00	-	-	-	-	176,056	-	-	-
Allowance for Impairment-Due from Officers	1-03-99-022-00	-	8,803.00	-	-	-	-	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	624,400,141.00	-	-	-	-	624,400,141	-	-	-
Allowance for Impairment-Due from National	1-03-03-012-00	-	21,373,890.00	-	-	-	-	21,373,890	-	-
Due from Local Government Unit	1-03-03-030-00	148,638,397.00	-	-	-	-	148,638,397	-	-	-
Allowance for Impairment-Due from Local Gc	1-03-03-032-00	-	428,140.00	-	-	-	-	428,140	-	-
Due from Government Corporations	1-03-03-020-00	27,540,030.00	-	-	-	-	27,540,030	-	-	-
Allowance for Impairment-Due from Governm	1-03-03-022-00	-	5,156,589.00	-	-	-	-	5,156,589	-	-
Due from NGOs/Pos	1-03-05-030-00	-	-	-	-	-	-	-	-	-
Intra-Agency Receivables										
Due from Other Funds	1-03-04-050-00	346,644,861.00	-	-	-	99,144,217	240,387,862	7,112,782	-	-
Other Receivables										
Other Receivables	1-03-05-990-00	727,401.00	-	-	-	-	727,401	-	-	-
Allowance for Impairment- Other Receivables	1-03-05-991-00	-	36,370.00	-	-	-	-	36,370	-	-
Inventories										
Office Supplies Inventory	1-04-04-010-00	2,523,053.00	-	-	-	-	2,523,053	-	-	-
Work-In-Process Inventory	1-04-03-020-00	-	-	-	-	-	-	-	-	-
Other Supplies and Material Inventory	1-04-04-990-00	28,119,329.00	-	-	-	-	28,119,329	-	-	-
Semi-Expendable Office Equipment	1-04-05-020-00	-	-	-	-	-	-	-	-	-
Semi-Expendable Information & Communication	1-04-05-030-00	-	-	-	-	-	-	-	-	-
Semi-Expendable Other Machinery and Equi	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	3,038,539.00	-	-	-	-	3,038,539	-	-	-
Advances to Officers & Employees	1-99-01-040-00	-	-	-	-	-	-	-	-	-
Prepayments										
Advances to Contractors	1-99-02-010-00	-	-	-	-	-	-	-	-	-
Prepaid Rent	1-99-02-020-00	-	-	-	-	-	-	-	-	-
Prepaid Insurance	1-99-02-050-00	73,957.00	-	-	-	-	73,957	-	-	-
Other Prepayments	1-99-02-990-00	17,086,703.00	-	-	-	-	16,094,751	6,011	-	985,941
Deposits										
Guaranty Deposits	1-99-03-020-00	2,997,392.00	-	-	-	-	2,997,392	-	-	-
Non-Current Assets:										
Investments										
Investment in Stocks	1-02-99-010-00	123,600.00	-	-	-	-	123,600	-	-	-
Other Investments	1-02-03-990-00	-	-	-	-	-	-	-	-	-
Buildings and Other Structure										
Buildings	1-06-04-010-00	24,004,753.00	-	-	-	-	24,004,753	-	-	-
Accum. Depreciation - Buildings	1-06-04-011-00	-	10,621,012.00	-	-	-	-	10,621,012	-	-
Other Structures	1-06-04-990-00	50,000.00	-	-	-	-	50,000	-	-	-

ACCOUNTS	ACCOUNT SYMBOLS	ALL FUNDS		GAA		TLA		SAGF		COR INC.		TRUST FUND	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Accum. Depreciation - Other Structures	1-06-04-991-00	-	4,500.00	-	-	-	-	-	4,500	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	1-06-05-020-00	6,495,183.00	-	-	-	-	6,495,183	-	-	-	-	-	-
Accum. Depreciation - Office Equipment	1-06-05-021-00	-	4,591,741.00	-	-	-	-	4,591,741	-	-	-	-	-
Information and Communication Technology Equipme	1-06-05-030-00	48,074,078.00	-	-	-	-	48,074,078	-	-	-	-	-	-
Accum. Depreciation - IT Equipment	1-06-05-031-00	-	31,561,374.00	-	-	-	-	31,561,374	-	-	-	-	-
Other Machinery and Equipment	1-06-05-990-00	545,350.00	-	-	-	-	545,350	-	-	-	-	-	-
Accum. Depreciation - Other Machinery and Equip	1-06-05-991-00	-	400,523.00	-	-	-	-	400,523	-	-	-	-	-
Furniture, Fixture and Books		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	1-06-07-010-00	1,673,042.00	-	-	-	-	1,673,042	-	-	-	-	-	-
Accum. Depreciation - Furniture and Fixtures	1-06-07-011-00	-	607,718.00	-	-	-	-	607,718	-	-	-	-	-
Books	1-06-07-020-00	64,450.00	-	-	-	-	64,450	-	-	-	-	-	-
Accum. Depreciation - Books	1-06-07-021-00	-	58,005.00	-	-	-	-	58,005	-	-	-	-	-
Transportation Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicles	1-06-06-010-00	23,555,652.00	-	-	-	-	23,555,652	-	-	-	-	-	-
Accum. Depreciation - Motor Vehicles	1-06-06-011-00	-	10,479,702.00	-	-	-	-	10,479,702	-	-	-	-	-
Leased Assets Improvements		-	-	-	-	-	-	-	-	-	-	-	-
Leased Assets Improvements, Buildings	1-06-09-020-00	995,000.00	-	-	-	-	995,000	-	-	-	-	-	-
Accum. Depreciation - Leased Assets Improvem	1-06-09-021-00	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Software	1-08-01-020-00	6,467,658.00	-	-	-	-	2,748,275	-	3,719,383	-	-	-	-
Restricted Fund	1-99-04-010-00	877,585,277.00	-	-	-	-	-	-	-	-	877,585,277	-	-
Other Assets	1-99-99-990-00	-	-	-	-	-	-	-	-	-	-	-	-
LIABILITIES													
Financial Liabilities													
Payables													
Accounts Payable	2-01-01-010-00	-	179,047,852.00	-	-	-	-	179,047,852	-	-	-	-	-
Due to Officers & Employees	2-01-01-020-00	-	10,172,906.00	-	-	-	-	10,172,906	-	-	-	-	-
Inter-Agency Payables		-	-	-	-	-	-	-	-	-	-	-	-
Due to BIR	2-02-01-010-00	-	16,390,270.00	-	-	123,991	-	16,033,818	-	232,461	-	-	-
Due to GSIS	2-02-01-020-00	-	1,868,766.00	-	-	-	-	1,868,766	-	-	-	-	-
Due to Pag-IBIG	2-02-01-030-00	-	942,630.00	-	-	-	-	942,630	-	-	-	-	-
Due to PhilHealth	2-02-01-040-00	-	195,970.00	-	-	-	-	195,970	-	-	-	-	-
Due to Other NGAs	2-02-01-050-00	-	-	-	-	-	-	-	-	-	-	-	-
Due to Government Corporations (DFP)	2-02-01-060-00	-	4,828,631.00	-	-	-	4,828,631	-	-	-	-	-	-
Intra-Agency Payables		-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	2-03-01-050-00	-	346,644,861.00	-	-	-	240,459,222	104,432,904	-	1,727,735	-	25,000.00	-
Trust Liabilities		-	-	-	-	-	-	-	-	-	-	-	-
Trust Liabilities	2-04-01-010-00	-	146,700.00	-	-	-	-	146,700	-	-	-	-	-
Bail Bonds Payable	2-04-01-030-00	-	-	-	-	-	-	-	-	-	-	-	-
Guaranty / Security Deposits Payable	2-04-01-040-00	-	34,836,371.00	-	-	-	34,786,621	49,750	-	-	-	-	-
Tax Refunds Payable	2-01-03-010-00	-	117,858.00	-	-	-	-	117,858	-	-	-	-	-
Trust Liabilities, non-current		-	-	-	-	-	-	-	-	-	-	-	-
Trust Liabilities, non-current	2-04-01-010-01	-	877,585,277.00	-	-	-	-	-	-	-	-	-	877,585,277.00
Other Payables		-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Collections	2-99-99-040-00	-	17,055,855.00	-	-	-	8,119,348	8,936,507	-	-	-	-	-
Other Payables	2-99-99-990-00	-	3,899,801.00	-	-	-	587,952	1,229,840	-	26,928	-	2,055,081.00	-
EQUITY													
Accumulated Surplus/ Deficit	3-01-01-010-00	-	1,300,904,096.00	-	-	-	-	1,196,426,847	-	104,502,249	-	-	(25,000.00)
Government Equity	3-01-01-020-00	-	250,000,000.00	-	250,000,000	-	-	-	-	-	-	-	-
Revenue and Expense Summary	3-03-01-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/ (Loss)	3-05-01-010-00	-	1,125,671.00	-	-	-	-	-	-	8,076	-	-	1,117,595.00
EXPENDITURES													
Personal Services													
Salaries and Wages													
Salaries & Wages - Regular	5-01-01-010-00	64,616,670.00	-	-	-	-	-	64,616,670	-	-	-	-	-
Salaries & Wages - Casual/Contractual	5-01-01-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Compensation		-	-	-	-	-	-	-	-	-	-	-	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	2,611,760.00	-	-	-	-	-	2,611,760	-	-	-	-	-
Representation Allowance (RA)	5-01-02-020-00	2,055,435.00	-	-	-	-	-	2,055,435	-	-	-	-	-
Transportation Allowance (TA)	5-01-02-030-00	2,044,875.00	-	-	-	-	-	2,044,875	-	-	-	-	-
Clothing/Uniform Allowance	5-01-02-040-00	642,000.00	-	-	-	-	-	642,000	-	-	-	-	-
Productivity Incentive Allowance	5-01-02-080-00	535,500.00	-	-	-	-	-	535,500	-	-	-	-	-
Honoraria	5-01-02-100-00	-	-	-	-	-	-	-	-	-	-	-	-
Hazard Duty Pay - Civilian	5-01-02-110-02	405,500.00	-	-	-	-	-	405,500	-	-	-	-	-
Overtime and Night Pay	5-01-02-130-00	976,558.00	-	-	-	-	-	976,558	-	-	-	-	-

ACCOUNTS	ACCOUNT SYMBOLS	ALL FUNDS		GAA		TLA		SAGF		COR INC.		TRUST FUND	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
Cash Gift	5-01-02-150-00	537,500.00	-	-	-	-	-	537,500	-	-	-	-	-
Year-End Bonus-Civilian	5-01-02-140-00	6,305,413.00	-	-	-	-	-	6,305,413	-	-	-	-	-
Mid-End Bonus-Civilian	5-01-02-160-00	4,929,860.00	-	-	-	-	-	4,929,860	-	-	-	-	-
Other Bonuses & Allowances	5-01-02-990-00	12,670,417.00	-	-	-	-	-	12,670,417	-	-	-	-	-
Personnel Benefits Contributions		-	-	-	-	-	-	-	-	-	-	-	-
Retirement and Life Insurance Contributions	5-01-03-010-00	7,531,422.00	-	-	-	-	-	7,531,422	-	-	-	-	-
Pag-IBG Contributions	5-01-03-020-00	132,100.00	-	-	-	-	-	132,100	-	-	-	-	-
PhilHealth Contributions	5-01-03-030-00	762,722.00	-	-	-	-	-	762,722	-	-	-	-	-
Employees Compensation Insurance Premiums	5-01-03-040-00	129,700.00	-	-	-	-	-	129,700	-	-	-	-	-
Other Personnel Benefits		-	-	-	-	-	-	-	-	-	-	-	-
Terminal Leave Benefits	5-01-04-030-00	1,662,549.00	-	-	-	-	-	1,662,549	-	-	-	-	-
Other Personnel Benefits	5-01-04-990-00	2,128,637.00	-	-	-	-	-	2,128,637	-	-	-	-	-
Incentive and Loyalty Award	5-01-04-010-00	10,000.00	-	-	-	-	-	10,000	-	-	-	-	-
Retirement Gratuity	5-01-04-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance and Other Operating Expenses		-	-	-	-	-	-	-	-	-	-	-	-
Travelling Expenses - Local	5-02-01-010-00	3,005,111.00	-	-	-	-	-	3,005,111	-	-	-	-	-
Travelling Expenses - Foreign	5-02-01-020-00	854,657.00	-	-	-	-	-	854,657	-	-	-	-	-
Training Expenses	5-02-02-010-00	4,477,504.00	-	-	-	-	-	4,477,504	-	-	-	-	-
Office Supplies Expenses	5-02-03-010-00	3,488,235.00	-	-	-	-	-	3,488,235	-	-	-	-	-
Food Supplies Expenses	5-02-03-050-00	-	-	-	-	-	-	-	-	-	-	-	-
Fuel, Oil & Lubricants Expenses	5-02-03-090-00	1,217,741.00	-	-	-	-	-	1,217,741	-	-	-	-	-
Semi-Expendable Office Equipment Expenses	5-02-03-210-02	71,570.00	-	-	-	-	-	71,570	-	-	-	-	-
Semi-Expendable ICTE Expenses	5-02-03-210-03	16,700.00	-	-	-	-	-	16,700	-	-	-	-	-
Semi-Expendable Other Machinery and Equipment	5-02-03-210-99	44,464.00	-	-	-	-	-	44,464	-	-	-	-	-
Semi-Expendable Furniture and Fixtures Expenses	5-02-03-220-01	318,089.00	-	-	-	-	-	318,089	-	-	-	-	-
Other Supplies Expenses	5-02-03-990-00	2,474,593.00	-	-	-	-	-	2,474,593	-	-	-	-	-
Water Expenses	5-02-04-010-00	101,099.00	-	-	-	-	-	101,099	-	-	-	-	-
Electricity Expenses	5-02-04-020-00	1,995,658.00	-	-	-	-	-	1,995,658	-	-	-	-	-
Postage and Courier Services	5-02-05-010-00	3,108,584.00	-	-	-	-	-	3,108,584	-	-	-	-	-
Telephone Expenses	5-02-05-020-00	1,879,894.00	-	-	-	-	-	1,879,894	-	-	-	-	-
Internet Subscription Expenses	5-02-05-030-00	2,832,987.00	-	-	-	-	-	2,832,987	-	-	-	-	-
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-00	-	-	-	-	-	-	-	-	-	-	-	-
Prizes	5-02-06-020-00	43,500.00	-	-	-	-	-	43,500	-	-	-	-	-
Award/ Rewards Expenses	5-02-06-010-00	120,000.00	-	-	-	-	-	120,000	-	-	-	-	-
Extraordinary and Miscellaneous Expenses	5-02-10-030-00	544,564.00	-	-	-	-	-	544,564	-	-	-	-	-
Legal Services	5-02-11-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Auditing Services	5-02-11-020-00	3,742,683.00	-	-	-	-	-	3,742,683	-	-	-	-	-
Consultancy Services	5-02-11-030-00	3,608,540.00	-	-	-	-	-	3,608,540	-	-	-	-	-
Other Professional Services	5-02-11-990-00	19,062,863.00	-	-	-	-	-	19,062,863	-	-	-	-	-
Janitorial Services	5-02-12-020-00	3,931,202.00	-	-	-	-	-	3,931,202	-	-	-	-	-
Security Services	5-02-12-030-00	5,935,702.00	-	-	-	-	-	5,935,702	-	-	-	-	-
Repairs & Maintenance - Buildings and Other Structures	5-02-13-040-00	475,976.00	-	-	-	-	-	475,976	-	-	-	-	-
Repairs & Maintenance - Machinery and Equipment	5-02-13-050-00	429,989.00	-	-	-	-	-	429,989	-	-	-	-	-
Repairs & Maintenance - Land Transportation Equipment	5-02-13-060-00	1,246,843.00	-	-	-	-	-	1,246,843	-	-	-	-	-
Repairs & Maintenance - Furniture and Fixtures	5-02-13-070-00	335,410.00	-	-	-	-	-	335,410	-	-	-	-	-
Taxes, Duties and Licenses	5-02-15-010-00	408,138.00	-	-	-	-	-	408,138	-	-	-	-	-
Fidelity Bond Premiums	5-02-15-020-00	417,214.00	-	-	-	-	-	417,214	-	-	-	-	-
Insurance Expenses	5-02-15-030-00	2,241,127.00	-	-	-	-	-	2,241,127	-	-	-	-	-
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	340,005,294.00	-	-	-	-	-	340,005,294	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020-00	76,000.00	-	-	-	-	-	76,000	-	-	-	-	-
Representation Expenses	5-02-99-030-00	1,110,589.00	-	-	-	-	-	1,110,589	-	-	-	-	-
Transportation and Delivery Expenses	5-02-99-040-00	4,330,803.00	-	-	-	-	-	4,330,803	-	-	-	-	-
Rent Expenses	5-02-99-050-00	8,781,592.00	-	-	-	-	-	8,781,592	-	-	-	-	-
Membership Dues & Contributions to Org.	5-02-99-060-00	1,823,046.00	-	-	-	-	-	1,823,046	-	-	-	-	-
Subscription Expenses	5-02-99-070-00	5,241,595.00	-	-	-	-	-	5,241,595	-	-	-	-	-
Donations	5-02-99-080-00	-	-	-	-	-	-	-	-	-	-	-	-
Board Directors Allowance & Other Benefits	5-02-99-120-00	251,000.00	-	-	-	-	-	251,000	-	-	-	-	-
Other Maintenance and Other Operating Expenses	5-02-99-990-00	5,834,721.00	-	-	-	-	-	5,834,721	-	-	-	-	-
Bank Charges	5-03-01-040-00	373,218.00	-	-	-	-	-	373,218	-	-	-	-	-
Documentary Stamp Expenses	5-02-99-140-00	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense - Buildings and Other Structures	5-05-01-040-00	461,768.00	-	-	-	-	-	461,768	-	-	-	-	-
Depreciation Expense - Machinery and Equipment	5-05-01-050-00	5,801,527.00	-	-	-	-	-	5,801,527	-	-	-	-	-
Depreciation Expense - Transportation Equipment	5-05-01-060-00	1,511,344.00	-	-	-	-	-	1,511,344	-	-	-	-	-
Depreciation Expense - Furniture, Fixtures and Books	5-05-01-070-00	151,115.00	-	-	-	-	-	151,115	-	-	-	-	-
Depreciation Expense-Other Property Plant and Equipment	5-05-01-990-00	-	-	-	-	-	-	-	-	-	-	-	-
Impairment Loss - Loans and Receivables	5-05-03-020-00	4,947,044.00	-	-	-	-	-	4,947,044	-	-	-	-	-
Loss on Foreign Exchange	5-05-04-010-00	2,074,759.00	-	-	-	-	-	2,054,165	-	-	20,594	-	-
Loss on Disposed Assets	5-05-04-080-00	137,541.00	-	-	-	-	-	137,541	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
Service and Business Income		-	-	-	-	-	-	-	-	-	-	-	-

A C C O U N T S	A C C O U N T S Y M B O L S	ALL FUNDS		GAA		TLA		SAGF		COR INC.		TRUST FUND	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
Registration Fees	4-02-01-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Business Income		-	-	-	-	-	-	-	-	-	-	-	-
Other Business Income	4-02-02-990-00	-	1,614,757.00	-	-	-	-	-	-	-	1,614,757	-	-
Share in the Profit/Revenue from the Joint Venture	4-02-02-220-00	-	-	-	-	-	-	-	-	-	-	-	-
Assistance and Subsidy		-	-	-	-	-	-	-	-	-	-	-	-
Subsidy from the National Government	4-03-01-010-00	-	828,394,574.00	-	-	-	-	-	828,394,574	-	-	-	-
Subsidy from Other National Government Agencies	4-03-01-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Income		-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	4-02-02-210-00	-	8,033,749.00	-	186,416	-	274,757	-	3,801,511	-	3,771,065.00	-	-
Fines and Penalties - Business Income	4-02-02-230-00	-	308,823.00	-	-	-	308,823	-	-	-	-	-	-
Reversal of Impairment Loss	4-06-02-010-00	-	2,763,422.00	-	-	-	2,763,422	-	-	-	-	-	-
Miscellaneous Income	4-06-09-990-00	-	1,903.00	-	-	-	1,903	-	-	-	-	-	-
Gains		-	-	-	-	-	-	-	-	-	-	-	-
Gain on Foreign Exchange (FOREX)	4-05-01-010-00	-	5,046,029.00	-	-	-	4,257,960	-	788,069	-	-	-	-
Gain on Sale of Property, Plant and Equipment	4-05-01-040-00	-	17,226.00	-	-	-	17,226	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		3,977,272,365	3,977,272,365	250,000,000	250,000,000	289,092,181	289,092,181	2,440,949,380	2,440,949,380	112,701,786	112,701,786	884,529,018	884,529,018

TOURISM PROMOTIONS BOARD

Post-Closing Trial Balance

All Funds

For the Quarter Ending December 31, 2021

of the Ledger of TOURISM PROMOTIONS BOARD showing totals of debit and credit transactions from December 1-31, 2020 and the balance of accounts as of DECEMBER 31, 2020:

ACCT	SYMBOLS	ALL FUNDS		GAA		POST-CLOSING BALANCES - w/ client adjusting entry				COR INC.		TRUST FUND	
		Debit	Credit	Debit	Credit	TLA	SAGF	Debit	Credit	Debit	Credit		
ASSETS													
Current Assets:													
Cash On Hand													
Collecting Officer	1-01-01-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Petty Cash	1-01-01-020-00	120,000	-	-	-	-	-	120,000	-	-	-	-	-
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	439,943,882	-	250,000,000	-	189,943,882	-	-	-	-	-	-	-
Cash In Bank-Local Currency,Current Account - LE	1-01-02-020-24	677,918,308	-	-	-	-	-	597,912,324	-	80,000,082	-	5,902.00	-
Cash In Bank - Foreign Currency		-	-	-	-	-	-	-	-	-	-	-	-
Cash In Bank-Foreign Currency, Savings Account	1-01-03-030-00	92,107,144	-	-	-	4,082	-	77,859,148	-	14,243,914	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-	-
Available for Sale Securities	1-02-08-010-00	13,550,918	-	-	-	-	-	-	-	7,599,020	-	5,951,898.00	-
Financial Assets Designated at Fair Value		-	-	-	-	-	-	-	-	-	-	-	-
Through Other Comprehensive Income	1-02-13-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Receivables		-	-	-	-	-	-	-	-	-	-	-	-
Due from Officers and Employees	1-03-05-020-00	176,056	-	-	-	-	-	176,056	-	-	-	-	-
Allowance for Impairment-Due from Officers	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	624,400,141	-	-	-	-	-	624,400,141	-	-	-	-	-
Allowance for Impairment-Due from National	1-03-03-012-00	-	21,373,890	-	-	-	-	-	21,373,890	-	-	-	-
Due from Local Government Unit	1-03-03-030-00	148,638,397	-	-	-	-	-	148,638,397	-	-	-	-	-
Allowance for Impairment-Due from Local Gc	1-03-03-032-00	-	428,140	-	-	-	-	-	428,140	-	-	-	-
Due from Government Corporations	1-03-03-020-00	27,540,030	-	-	-	-	-	27,540,030	-	-	-	-	-
Allowance for Impairment-Due from Governm	1-03-03-022-00	-	5,156,589	-	-	-	-	-	5,156,589	-	-	-	-
Due from NGOs/Pos	1-03-05-030-00	-	-	-	-	-	-	-	-	-	-	-	-
Intra-Agency Receivables		-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	1-03-04-050-00	346,644,861	-	-	-	99,144,217	-	240,387,862	-	7,112,782	-	-	-
Other Receivables		-	-	-	-	-	-	-	-	-	-	-	-
Other Receivables	1-03-05-990-00	727,401	-	-	-	-	-	727,401	-	-	-	-	-
Allowance for Impairment- Other Receivable	1-03-05-991-00	-	36,370	-	-	-	-	-	36,370	-	-	-	-
Inventories		-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies Inventory	1-04-04-010-00	2,523,053	-	-	-	-	-	2,523,053	-	-	-	-	-
Work-In-Process Inventory	1-04-03-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Supplies and Material Inventory	1-04-04-990-00	28,119,329	-	-	-	-	-	28,119,329	-	-	-	-	-
Semi-Expendable Office Equipment	1-04-05-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Semi-Expendable Information & Communication	1-04-05-030-00	-	-	-	-	-	-	-	-	-	-	-	-
Semi-Expendable Other Machinery and Equ	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	3,038,539	-	-	-	-	-	3,038,539	-	-	-	-	-
Advances to Officers & Employees	1-99-01-040-00	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments		-	-	-	-	-	-	-	-	-	-	-	-
Advances to Contractors	1-99-02-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Rent	1-99-02-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Insurance	1-99-02-050-00	73,957	-	-	-	-	-	73,957	-	-	-	-	-
Other Prepayments	1-99-02-990-00	17,086,703	-	-	-	-	-	16,094,751	-	6,011	-	985,941.00	-
Deposits		-	-	-	-	-	-	-	-	-	-	-	-
Guaranty Deposits	1-99-03-020-00	2,997,392	-	-	-	-	-	2,997,392	-	-	-	-	-
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	24,004,753	-	-	-	-	-	24,004,753	-	-	-	-	-
Accum. Depreciation - Buildings	1-06-04-011-00	-	10,621,012	-	-	-	-	-	10,621,012	-	-	-	-
Other Structures	1-06-04-990-00	50,000	-	-	-	-	-	50,000	-	-	-	-	-

ACCOUNTS	ACCOUNT SYMBOLS	ALL FUNDS		GAA		TLA		SAGF		COR INC.		TRUST FUND	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit
Accum. Depreciation - Other Structures	1-06-04-991-00	-	4,500	-	-	-	-	-	4,500	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	1-06-05-020-00	6,495,183	-	-	-	-	-	6,495,183	-	-	-	-	-
Accum. Depreciation - Office Equipment	1-06-05-021-00	-	4,591,741	-	-	-	-	-	4,591,741	-	-	-	-
Information and Communication Technology Equipme	1-06-05-030-00	48,074,078	-	-	-	-	-	48,074,078	-	-	-	-	-
Accum. Depreciation - IT Equipment	1-06-05-031-00	-	31,561,374	-	-	-	-	-	31,561,374	-	-	-	-
Other Machinery and Equipment	1-06-05-990-00	545,350	-	-	-	-	-	545,350	-	-	-	-	-
Accum. Depreciation - Other Machinery and Equip	1-06-05-991-00	-	400,523	-	-	-	-	-	400,523	-	-	-	-
Furniture, Fixture and Books		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	1-06-07-010-00	1,673,042	-	-	-	-	-	1,673,042	-	-	-	-	-
Accum. Depreciation - Furniture and Fixtures	1-06-07-011-00	-	607,718	-	-	-	-	-	607,718	-	-	-	-
Books	1-06-07-020-00	64,450	-	-	-	-	-	64,450	-	-	-	-	-
Accum. Depreciation - Books	1-06-07-021-00	-	58,005	-	-	-	-	-	58,005	-	-	-	-
Transportation Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicles	1-06-06-010-00	23,555,652	-	-	-	-	-	23,555,652	-	-	-	-	-
Accum. Depreciation - Motor Vehicles	1-06-06-011-00	-	10,479,702	-	-	-	-	-	10,479,702	-	-	-	-
Leased Assets Improvements		-	-	-	-	-	-	-	-	-	-	-	-
Leased Assets Improvements, Buildings	1-06-09-020-00	995,000	-	-	-	-	-	995,000	-	-	-	-	-
Accum. Depreciation - Leased Assets Improvem	1-06-09-021-00	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Software	1-08-01-020-00	6,467,658	-	-	-	-	-	2,748,275	-	3,719,383	-	-	-
Restricted Fund	1-99-04-010-00	877,585,277	-	-	-	-	-	-	-	-	-	877,585,277.00	-
Other Assets	1-99-99-990-00	-	-	-	-	-	-	-	-	-	-	-	-
LIABILITIES													
Financial Liabilities		-	-	-	-	-	-	-	-	-	-	-	-
Payables		-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	2-01-01-010-00	-	179,047,852	-	-	-	-	-	179,047,852	-	-	-	-
Due to Officers & Employees	2-01-01-020-00	-	10,172,906	-	-	-	-	-	10,172,906	-	-	-	-
Inter-Agency Payables		-	-	-	-	-	-	-	-	-	-	-	-
Due to BIR	2-02-01-010-00	-	16,390,270	-	-	-	123,991	-	16,033,818	-	232,461	-	-
Due to GSIS	2-02-01-020-00	-	1,868,766	-	-	-	-	-	1,868,766	-	-	-	-
Due to Pag-IBIG	2-02-01-030-00	-	942,630	-	-	-	-	-	942,630	-	-	-	-
Due to PhilHealth	2-02-01-040-00	-	195,970	-	-	-	-	-	195,970	-	-	-	-
Due to Other NGAs	2-02-01-050-00	-	-	-	-	-	-	-	-	-	-	-	-
Due to Government Corporations (DFP)	2-02-01-060-00	-	4,828,631	-	-	-	4,828,631	-	-	-	-	-	-
Intra-Agency Payables		-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	2-03-01-050-00	-	346,644,861	-	-	-	240,459,222	-	104,432,904	-	1,727,735	-	25,000.00
Trust Liabilities		-	-	-	-	-	-	-	-	-	-	-	-
Trust Liabilities	2-04-01-010-00	-	146,700	-	-	-	-	-	146,700	-	-	-	-
Bail Bonds Payable	2-04-01-030-00	-	-	-	-	-	-	-	-	-	-	-	-
Guaranty / Security Deposits Payable	2-04-01-040-00	-	34,836,371	-	-	-	34,786,621	-	49,750	-	-	-	-
Tax Refunds Payable	2-01-03-010-00	-	117,858	-	-	-	-	-	117,858	-	-	-	-
Trust Liabilities, non-current		-	-	-	-	-	-	-	-	-	-	-	-
Trust Liabilities, non-current	2-04-01-010-01	-	877,585,277	-	-	-	-	-	-	-	-	-	877,585,277.00
Other Payables		-	-	-	-	-	-	-	-	-	-	-	-
Undistributed Collections	2-99-99-040-00	-	17,055,855	-	-	-	8,119,348	-	8,936,507	-	-	-	-
Other Payables	2-99-99-990-00	-	3,899,801	-	-	-	587,952	-	1,229,840	-	26,928	-	2,055,081.00
EQUITY													
Accumulated Surplus/ Deficit	3-01-01-010-00	-	1,585,052,368	-	-	-	186,416	-	1,470,433,895	-	110,685,992	-	3,746,065.00
Government Equity	3-01-01-020-00	-	250,000,000	250,000,000	-	-	-	-	-	-	-	-	-
Revenue and Expense Summary	3-03-01-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/ (Loss)	3-05-01-010-00	-	1,125,671	-	-	-	-	-	-	-	8,076	-	1,117,595.00
		3,415,240,154	3,415,240,154	250,000,000	250,000,000	289,092,181	289,092,181	1,878,937,763	1,878,937,763	112,681,192	112,681,192	884,529,018.00	884,529,018.00