

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

**PRE-CLOSING BALANCES**

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
<b>ASSETS</b>													
Current Assets:													
Cash On Hand													
Collecting Officer	1-01-01-010-00	0.10						0.10					
Petty Cash	1-01-01-020-00	120,000.00						120,000.00					
Cash-Modified Disbursement Svsstem (MDS), Regula													
Cash, Treasury/ Agency Deposit, Special Account	1-01-04-040-00												
Cash In Bank - Local Currency	1-01-04-020-00												
Cash In Bank-Local Currency,Current Account	1-01-02-020-00	437,598,884.17		250,000,000.00		187,598,884.17							
Cash In Bank-Local Currency,Current Account - LE	1-01-02-020-24	786,222,076.22						706,409,212.55		79,808,820.32		4,043.35	
Cash In Bank - Foreign Currency													
Cash In Bank-Foreign Currency, Savings Account	1-01-03-030-00	93,509,439.84				4,082.00		79,251,141.48		14,254,216.36			
Investments													
Available for Sale Securities	1-02-08-010-00	13,913,829.37								11,375,022.69		2,538,806.68	
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						176,056.00					
Allowance for Impairment-Due from Officers	1-03-99-022-00		8,803.00						8,803.00				
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	553,065,667.05						553,065,667.05					
Allowance for Impairment-Due from National	1-03-03-012-00		21,373,890.00						21,373,890.00				
Due from Local Government Unit	1-03-03-030-00	164,232,893.74						164,232,893.74					
Allowance for Impairment-Due from Local Go	1-03-03-032-00		428,140.00						428,140.00				
Due from Government Corporations	1-03-03-020-00	43,594,530.00						43,594,530.00					
Allowance for Impairment-Due from Governm	1-03-03-022-00		5,156,589.00						5,156,589.00				
Due from NGOs/Pos	1-03-05-030-00												
Intra-Agency Receivables													
Due from Other Funds	1-03-04-050-00					99,511,965.79		245,975,118.11		7,112,782.00			
Other Receivables													
Other Receivables	1-03-05-990-00	727,406.00						727,406.00					
Allowance for Impairment- Other Receivables	1-03-05-991-00		36,370.00						36,370.00				
Inventories													
Office Supplies Inventory	1-04-04-010-00	2,125,303.13						2,125,303.13					
Work-In-Process Inventory	1-04-03-020-00												
Other Supplies and Material Inventory	1-04-04-990-00	13,505,739.61						13,505,739.61					
Semi-Expendable Office Equipment	1-04-05-020-00	215,000.00								215,000.00			
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	83,599.50						83,599.50					
Semi-Expendable Books	1-04-06-020-00												
Other Current Assets													
Advances to Special Disbursing Officer	1-99-01-030-00	4,891,983.33						4,891,983.33					
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	912,905.65						912,905.65					
Other Prepayments	1-99-02-990-00	16,573,872.17						16,094,751.00		7,147.63		471,973.54	
Deposits													
Guaranty Deposits	1-99-03-020-00	3,005,817.07						3,005,817.07					
Non-Current Assets:													
Investments													
Investment in Stocks	1-02-99-010-00	123,600.00						123,600.00					
Other Investments	1-02-03-990-00												
Buildings and Other Structure													
Buildings	1-06-04-010-00	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	1-06-04-011-00	-	10,849,646.30	-	-	-	-	-	10,849,646.30	-	-	-	-
Other Structures	1-06-04-990-00	50,000.00	-	-	-	-	-	50,000.00	-	-	-	-	-
Accum. Depreciation - Other Structures	1-06-04-991-00	-	5,250.00	-	-	-	-	-	5,250.00	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Office Equipment	1-06-05-020-00	6,596,605.50	-	-	-	-	-	6,596,605.50	-	-	-	-	-
Accum. Depreciation - Office Equipment	1-06-05-021-00	-	5,051,735.24	-	-	-	-	-	5,051,735.24	-	-	-	-
Information and Communication Technology Equipme	1-06-05-030-00	48,074,078.00	-	-	-	-	-	48,074,078.00	-	-	-	-	-
Accum. Depreciation - IT Equipment	1-06-05-031-00	-	33,491,972.24	-	-	-	-	-	33,491,972.24	-	-	-	-
Other Machinery and Equipment	1-06-05-990-00	545,350.00	-	-	-	-	-	545,350.00	-	-	-	-	-
Accum. Depreciation - Other Machinery and Equip	1-06-05-991-00	-	409,359.02	-	-	-	-	-	409,359.02	-	-	-	-
Furniture, Fixture and Books		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	1-06-07-010-00	1,673,042.00	-	-	-	-	-	1,673,042.00	-	-	-	-	-
Accum. Depreciation - Furniture and Fixtures	1-06-07-011-00	-	678,283.70	-	-	-	-	-	678,283.70	-	-	-	-
Books	1-06-07-020-00	64,450.00	-	-	-	-	-	64,450.00	-	-	-	-	-
Accum. Depreciation - Books	1-06-07-021-00	-	58,005.00	-	-	-	-	-	58,005.00	-	-	-	-
Transportation Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicles	1-06-06-010-00	22,421,348.00	-	-	-	-	-	22,421,348.00	-	-	-	-	-
Accum. Depreciation - Motor Vehicles	1-06-06-011-00	-	9,993,393.30	-	-	-	-	-	9,993,393.30	-	-	-	-
Leased Assets Improvements		-	-	-	-	-	-	-	-	-	-	-	-
Leased Assets Improvements, Buildings	1-06-09-020-00	995,000.00	-	-	-	-	-	995,000.00	-	-	-	-	-
Accum. Depreciation - Leased Assets Improver	1-06-09-021-00	-	14,925.00	-	-	-	-	-	14,925.00	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Software	1-08-01-020-00	8,916,630.00	-	-	-	-	-	2,748,275.00	-	6,168,355.00	-	-	-
Restricted Fund	1-99-04-010-00	877,585,277.00	-	-	-	-	-	-	-	-	-	877,585,277.00	-
Other Assets	1-99-99-990-00	-	-	-	-	-	-	-	-	-	-	-	-
<b>LIABILITIES</b>													
Financial Liabilities		-	-	-	-	-	-	-	-	-	-	-	-
Payables		-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	2-01-01-010-00	-	20,635,196.86	-	-	-	-	-	20,635,196.86	-	-	-	-
Due to Officers & Employees	2-01-01-020-00	-	4,562,552.92	-	-	-	-	-	4,562,552.92	-	-	-	-
Inter-Agency Payables		-	-	-	-	-	-	-	-	-	-	-	-
Due to BIR	2-02-01-010-00	-	11,179,488.74	-	-	-	123,991.00	-	10,811,518.89	-	243,978.85	-	-
Due to GSIS	2-02-01-020-00	-	1,458,597.52	-	-	-	-	-	1,458,597.52	-	-	-	-
Due to Pag-IBIG	2-02-01-030-00	-	992,167.74	-	-	-	-	-	992,167.74	-	-	-	-
Due to PhilHealth	2-02-01-040-00	-	265,842.55	-	-	-	-	-	265,842.55	-	-	-	-
Due to Other NGAs	2-02-01-050-00	-	-	-	-	-	-	-	-	-	-	-	-
Due to Government Corporations (DFP)	2-02-01-060-00	-	1,828,631.00	-	-	-	1,828,631.00	-	-	-	-	-	-
Intra-Agency Payables		-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	2-03-01-050-00	-	-	-	-	-	243,597,506.11	-	104,800,652.79	-	4,176,707.00	-	25,000.00
Trust Liabilities		-	-	-	-	-	-	-	-	-	-	-	-
Trust Liabilities	2-04-01-010-00	-	87,908.39	-	-	-	-	-	87,908.39	-	-	-	-
Bail Bonds Payable	2-04-01-030-00	-	-	-	-	-	-	-	-	-	-	-	-
Guaranty / Security Deposits Payable	2-04-01-040-00	-	34,801,914.69	-	-	-	34,752,164.69	-	49,750.00	-	-	-	-
Tax Refunds Payable	2-01-03-010-00	-	-	-	-	-	-	-	-	-	-	-	-
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	-	9,769,391.74	-	-	-	5,747,714.91	-	4,021,676.83	-	-	-	-
Other Payables	2-99-99-990-00	-	3,130,896.72	-	-	-	790,370.02	-	1,250,067.51	-	11,959.34	-	1,078,499.85
<b>EQUITY</b>													
Accumulated Surplus/ Deficit	3-01-01-010-00	-	1,504,903,721.49	-	-	-	186,416.00	-	1,390,285,248.49	-	114,457,057.38	-	(25,000.38)
Government Equity	3-01-01-020-00	-	250,000,000.00	-	250,000,000.00	-	-	-	-	-	-	-	-
Revenue and Expense Summary	3-03-01-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/ (Loss)	3-05-01-010-00	-	152,060.25	-	-	-	-	-	-	-	(3,238.07)	-	155,298.32
<b>EXPENDITURES</b>													
Personal Services		-	-	-	-	-	-	-	-	-	-	-	-
Salaries and Wages		-	-	-	-	-	-	-	-	-	-	-	-
Salaries & Wages - Regular	5-01-01-010-00	40,804,649.68	-	-	-	-	-	40,804,649.68	-	-	-	-	-
Salaries & Wages - Casual/Contractual	5-01-01-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Compensation		-	-	-	-	-	-	-	-	-	-	-	-

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
Personnel Economic Relief Allowance (PERA)	5-01-02-010-00	1,381,875.22	-	-	-	-	-	1,381,875.22	-	-	-	-	-
Representation Allowance (RA)	5-01-02-020-00	1,062,875.00	-	-	-	-	-	1,062,875.00	-	-	-	-	-
Transportation Allowance (TA)	5-01-02-030-00	794,375.00	-	-	-	-	-	794,375.00	-	-	-	-	-
Clothing/Uniform Allowance	5-01-02-040-00	684,000.00	-	-	-	-	-	684,000.00	-	-	-	-	-
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	641,888.53	-	-	-	-	-	641,888.53	-	-	-	-	-
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	6,818,004.00	-	-	-	-	-	6,818,004.00	-	-	-	-	-
Other Bonuses & Allowances	5-01-02-990-00	-	-	-	-	-	-	-	-	-	-	-	-
Personnel Benefits Contributions		-	-	-	-	-	-	-	-	-	-	-	-
Retirement and Life Insurance Contributions	5-01-03-010-00	3,685,861.47	-	-	-	-	-	3,685,861.47	-	-	-	-	-
Pag-IBIG Contributions	5-01-03-020-00	56,500.00	-	-	-	-	-	56,500.00	-	-	-	-	-
PhilHealth Contributions	5-01-03-030-00	429,450.76	-	-	-	-	-	429,450.76	-	-	-	-	-
Employees Compensation Insurance Premiums	5-01-03-040-00	56,500.00	-	-	-	-	-	56,500.00	-	-	-	-	-
Other Personnel Benefits		-	-	-	-	-	-	-	-	-	-	-	-
Terminal Leave Benefits	5-01-04-030-00	268,253.66	-	-	-	-	-	268,253.66	-	-	-	-	-
Other Personnel Benefits	5-01-04-990-00	3,293,489.82	-	-	-	-	-	3,293,489.82	-	-	-	-	-
Incentive and Loyalty Award	5-01-04-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Retirement Gratuity	5-01-04-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Longevity Pay	5-01-02-120-00	60,000.00	-	-	-	-	-	60,000.00	-	-	-	-	-
Maintenance and Other Operating Expenses		-	-	-	-	-	-	-	-	-	-	-	-
Travelling Expenses - Local	5-02-01-010-00	1,375,104.88	-	-	-	-	-	1,375,104.88	-	-	-	-	-
Travelling Expenses - Foreign	5-02-01-020-00	3,163,991.24	-	-	-	-	-	3,163,991.24	-	-	-	-	-
Training Expenses	5-02-02-010-00	273,279.00	-	-	-	-	-	273,279.00	-	-	-	-	-
Office Supplies Expenses	5-02-03-010-00	1,947,662.37	-	-	-	-	-	1,947,662.37	-	-	-	-	-
Food Supplies Expenses	5-02-03-050-00	-	-	-	-	-	-	-	-	-	-	-	-
Fuel, Oil & Lubricants Expenses	5-02-03-090-00	742,770.51	-	-	-	-	-	742,770.51	-	-	-	-	-
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	5-02-03-210-99	-	-	-	-	-	-	-	-	-	-	-	-
Semi-Expendable Furniture and Fixtures Expenses	5-02-03-220-01	-	-	-	-	-	-	-	-	-	-	-	-
Other Supplies Expenses	5-02-03-990-00	13,197,892.47	-	-	-	-	-	13,197,892.47	-	-	-	-	-
Water Expenses	5-02-04-010-00	32,020.10	-	-	-	-	-	32,020.10	-	-	-	-	-
Electricity Expenses	5-02-04-020-00	849,309.22	-	-	-	-	-	849,309.22	-	-	-	-	-
Postage and Courier Services	5-02-05-010-00	3,839,774.15	-	-	-	-	-	3,839,774.15	-	-	-	-	-
Telephone Expenses	5-02-05-020-00	659,922.02	-	-	-	-	-	659,922.02	-	-	-	-	-
Internet Subscription Expenses	5-02-05-030-00	973,239.00	-	-	-	-	-	973,239.00	-	-	-	-	-
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	284,972.42	-	-	-	-	-	284,972.42	-	-	-	-	-
Legal Services	5-02-11-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Auditing Services	5-02-11-020-00	1,158,671.00	-	-	-	-	-	1,158,671.00	-	-	-	-	-
Consultancy Services	5-02-11-030-00	178,300.00	-	-	-	-	-	178,300.00	-	-	-	-	-
Other Professional Services	5-02-11-990-00	9,899,718.43	-	-	-	-	-	9,899,718.43	-	-	-	-	-
Janitorial Services	5-02-12-020-00	1,756,364.59	-	-	-	-	-	1,756,364.59	-	-	-	-	-
Security Services	5-02-12-030-00	2,740,115.02	-	-	-	-	-	2,740,115.02	-	-	-	-	-
Repairs & Maintenance - Buildings and Other Structures	5-02-13-040-00	125,227.08	-	-	-	-	-	125,227.08	-	-	-	-	-
Repairs & Maintenance - Machinery and Equipment	5-02-13-050-00	210,902.00	-	-	-	-	-	210,902.00	-	-	-	-	-
Repairs & Maintenance - Land Transportation Equipment	5-02-13-060-00	442,893.13	-	-	-	-	-	442,893.13	-	-	-	-	-
Repairs & Maintenance - Furniture and Fixtures	5-02-13-070-00	716.00	-	-	-	-	-	716.00	-	-	-	-	-
Taxes, Duties and Licenses	5-02-15-010-00	324,263.47	-	-	-	-	-	324,263.47	-	-	-	-	-
Fidelity Bond Premiums	5-02-15-020-00	203,553.75	-	-	-	-	-	203,553.75	-	-	-	-	-
Insurance Expenses	5-02-15-030-00	810,867.61	-	-	-	-	-	810,867.61	-	-	-	-	-
Advertising, Promotional and Marketing Expenses	5-02-99-010-00	170,889,550.73	-	-	-	-	-	170,889,550.73	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Representation Expenses	5-02-99-030-00	501,345.66	-	-	-	-	-	501,345.66	-	-	-	-	-
Transportation and Delivery Expenses	5-02-99-040-00	668,936.00	-	-	-	-	-	668,936.00	-	-	-	-	-
Rent Expenses	5-02-99-050-00	4,383,518.32	-	-	-	-	-	4,383,518.32	-	-	-	-	-
Membership Dues & Contributions to Org.	5-02-99-060-00	806,456.58	-	-	-	-	-	806,456.58	-	-	-	-	-
Subscription Expenses	5-02-99-070-00	4,315,048.39	-	-	-	-	-	4,315,048.39	-	-	-	-	-
Donations	5-02-99-080-00	-	-	-	-	-	-	-	-	-	-	-	-
Board Directors Allowance & Other Benefits	5-02-99-120-00	76,000.00	-	-	-	-	-	76,000.00	-	-	-	-	-

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
Other Maintenance and Other Operating Expenses	5-02-99-990-00	1,279,252.38	-	-	-	-	-	1,279,252.38	-	-	-	-	-
Bank Charges	5-03-01-040-00	130,070.19	-	-	-	-	-	130,070.19	-	-	-	-	-
Documentary Stamp Expenses	5-02-99-140-00	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense - Buildings and Other Structure	5-05-01-040-00	229,384.30	-	-	-	-	-	229,384.30	-	-	-	-	-
Depreciation Expense - Machinery and Equipment	5-05-01-050-00	2,399,428.50	-	-	-	-	-	2,399,428.50	-	-	-	-	-
Depreciation Expense - Transportation Equipment	5-05-01-060-00	457,999.38	-	-	-	-	-	457,999.38	-	-	-	-	-
Depreciation Expense - Furniture, Fixtures and Book	5-05-01-070-00	70,565.70	-	-	-	-	-	70,565.70	-	-	-	-	-
Depreciation Expense - Leased Assets Improvements	5-05-01-090-02	14,925.00	-	-	-	-	-	14,925.00	-	-	-	-	-
Impairment Loss - Loans and Receivables	5-05-03-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Loss on Foreign Exchange	5-05-04-010-00	87,040.19	-	-	-	-	-	87,040.19	-	-	-	-	-
Loss on Disposed Assets	5-05-04-080-00	-	-	-	-	-	-	-	-	-	-	-	-
<b>INCOME</b>													
Service and Business Income		-	-	-	-	-	-	-	-	-	-	-	-
Registration Fees	4-02-01-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Business Income		-	-	-	-	-	-	-	-	-	-	-	-
Other Business Income	4-02-02-990-00	-	-	-	-	-	-	-	-	-	-	-	-
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	-	605,633,217.39	-	-	-	-	-	605,633,217.39	-	-	-	-
Subsidy from Other National Government Agencies	4-03-01-020-00	-	-	-	-	-	-	-	-	-	-	-	-
Other Income		-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	4-02-02-210-00	-	2,058,867.81	-	-	-	87,978.63	-	146,851.90	-	43,011.50	-	1,781,025.78
Fines and Penalties - Business Income	4-02-02-230-00	-	54,540.92	-	-	-	-	-	42,672.92	-	11,868.00	-	-
Reversal of Impairment Loss	4-06-02-010-00	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	4-06-09-990-00	-	952.51	-	-	-	159.60	-	792.91	-	-	-	-
Gains		-	-	-	-	-	-	-	-	-	-	-	-
Gain on Foreign Exchange (FOREX)	4-05-01-010-00	-	346,318.25	-	-	-	-	-	346,318.25	-	-	-	-
Gain on Sale of Property, Plant and Equipment	4-05-01-040-00	-	60,004.08	-	-	-	-	-	60,004.08	-	-	-	-
		3,417,063,910.37	3,417,063,910.37	250,000,000.00	250,000,000.00	287,114,931.96	287,114,931.96	2,233,007,399.74	2,233,007,399.74	118,941,344.00	118,941,344.00	880,600,100.57	880,600,100.57