

CULTURAL CENTER OF THE PHILIPPINES
 TRIAL BALANCE
 as of June 30, 2023

ACCOUNT TITLE	ACCOUNT CODE	ACCOUNT CODE	ACCOUNT CODE	DR	CR
ASSETS					
Current Assets					
Cash and Cash Equivalents					
Cash on Hand					
Cash-Collecting Officers	10101010	10101010	10101010		
Corporate Fund	1010101001	1010101010	10101010-01	-	437,444.71
Trust Fund	1010101003	1010101030	10101010-03	67,153.40	-
Corporate Fund - Dollar Savings Account	1010101004	1010101011	10101010-04	495.60	-
Petty Cash - Corporate Fund	1010102000	1010102010	10101020	33,000.00	-
Cash in Bank-Local Currency					
Cash in Bank-Local Currency, Current Account		10102020	10102020		
Corporate Fund	1010202001	1010202010	10102020-01	47,559,534.62	-
Trust Fund	1010202003	1010202030	10102020-03	111,250,314.27	-
Cash in Bank-Foreign Currency					
Cash in Bank-Foreign Currency, Savings Account	1010303000	1010303010	10103030	4,176,087.86	-
Treasury/Agency Cash Accounts					
Cash-Modified Disbursement System (MDS), Regular Cash Equivalents	1010404000	1010404020	10104040		
Treasury Bills					
Treasury Bills-Corporate Fund	1010501001	1010501010	10105010-01		
Time Deposits-Local Currency Corporate Fund	1010502001	1010502010	10105020	5,609,246.39	-
Time Deposits-Foreign Currency		10105030	10105030		
Operational Fund	1021102001	10105030-01	10105030-01	-	-
Cultural Dev't Fund	1021102005	10105030-02	10105030-02	-	-
Trust Fund	1021102003	10105030-03	10105030-03	-	-
Treasury Bonds					
Financial Assets					
Financial Assets-Held to Maturity					
Investments in Treasury Bills-Local					
Corporate Fund	1020201001	1020201010	10202010-01	555,903,452.90	-
Cultural Development Fund	1020201005	1020201050	10202010-02	-	-
Trust Fund	1020201003	1020201030	10202010-03	89,934,218.07	-
Trust Fund - PIAF	1020201004	1020201040	10202010-04	6,796,342.47	-
<i>Allowance for Impairment-Investments in Treasury Bills-Local</i>					
Other Investments					
Other Investments					
Investments in Time Deposit- Foreign Currency					
Corporate Fund	1021102001	1021102010	10211020-01	8,352,668.66	-
Cultural Development Fund	1021102005	1021102050	10211020-02	20,583,355.21	-
Trust Fund	1021102003	1021102030	10211020-03	3,793,971.05	-
Financial Assets at Fair Valur through Other Comprehensive Income	1021301000	10213010	10213010	99,898,401.35	-
Investments in Stocks					
Corporate Fund	1029901001	1029901010	10299010-01	1,184,378.95	-
Cultural Development Fund	1029901003	1029901050	10299010-02	5,363,668.37	-
<i>Allowance for Impairment-Investments in Stocks</i>					
Receivables					
Loans and Receivable Accounts					
Accounts Receivable	1030101000	1030101020	10301010	11,509,550.89	-
<i>Allowance for Impairment-Accounts Receivable</i>	1030101200	1030101221	10301012	-	4,655,409.03
Notes Receivable					
Corporate Fund	1030102001	1030102011	10301020-01		
Cultural Development Fund	1030102005	1030102012	10301020-02		
<i>Allowance for Impairment-Notes Receivable</i>	1030102200	1030102210	10301022		
Interests Receivable					
Corporate Fund	1030105001	1030105010	10301050-01	1,990,224.27	-
Cultural Development Fund	1030105005	1030105050	10301050-02	-	-
<i>Allowance for Impairment-Interests Receivable</i>	1030105100	1030105110	10301051	-	526.06
Lease Receivables					
Operating Lease Receivable	1030201000	1030201010	10302010	42,420,469.36	-
<i>Allowance for Impairment-Operating Lease Receivable</i>	1030201200	1030201212	10302012	-	18,109,360.99
Inter-Agency Receivables					
Due from National Government Agencies - Subsidy Fund	1030301000	1030301020	10303010	3,184,453.37	-
Due from National Government Agencies - Trust Fund	1030301001	1030301030	10303030	550,000.00	-
Due from Government Corporations	1030305000	1030305020	10303050	190,962.81	-
Other Receivables					
Receivables-Disallowances/Charges	1039901000	1030501020	10305010	3,202,535.79	-
Due from Officers and Employees	1039902000	1030502020	10305020	183,411.49	-
Due from Non-Government Organizations/People's Organizations	1039903000	1030503020	10305030	21,762,159.25	-

Other Receivables		10305990	10305990		
Other Receivables Others	1039999001	1039999011	10399990-01	2,777,007.00	-
Other Receivables Advances	1039999002	1039999012	10399990-02	636,604.51	-
Other Receivables Advances Vicor Musc Corporation	1039999003	1039999013	10399990-03	32,130.66	-
Allowance for Impairment-Other Receivables	1039999200	1039999211	10399992	-	3,438,016.13
Inventories					
Inventory Held for Sale					
Merchandise Inventory	1040101000	1040101020	10401010	8,008,247.32	-
Allowance for Impairment-Merchandise Inventory	1040101200			-	4,686,668.24
Inventory Held for Consumption					
Office Supplies Inventory	1040401000	1040401020	10404010	1,943,479.45	-
Allowance for Impairment-Office Supplies Inventory					
Other Current Assets					
Advances					
Advances for Operating Expenses	1990101000	1990101020	19901010	820,270.89	-
Advances for Payroll	1990102000	1990102020	19901020	287,930.02	-
Advances to Special Disbursing Officer		19901030	19901030		
Production	1990103001	1990103021	19901030-01	184,093.98	-
Travel	1990103002	1990103022	19901030-02	2,300.00	-
Others	1990103003	1990103023	19901030-03	267,481.26	-
Advances to Officers and Employees	1990104000	1990104020	19901040	7,538.72	-
Prepayments					
Advances to Contractors	1990201000	1990201020	19902010	70,322,942.09	-
Prepaid Rent					
Prepaid Registration	1990203000	1990203020	19902030	17,525.67	-
Prepaid Interest					
Prepaid Insurance	1990205000	1990205020	19902050	2,345,733.28	-
Input Tax	1990206000	1990206010	19902060		
Creditable Input Tax					
Withholding Tax at Source	1990208000	1990208010	19902080	26,298,478.90	-
Withholding Tax at Source	1990208001	1990208020	19902080	6,189.78	-
Other Prepayments					
Taxes on Investment Interest Income	1990299001	1990299011	19902990-01	2,853,031.08	-
Others	1990299009	1990299029	19902990-09	1,921,254.98	-
Deposits					
Deposit on Letters of Credit					
Guaranty Deposits	1990302000	1990302020	19903020	1,993,481.23	-
Other Deposits		19903990	19903990		
- Job Orders- Company	1990399001	1990399021	19903990-01		
- Service Contractors	1990399002	1990399022	19903990-02	168,676.53	-
Other Assets					
Deferred Charges/Losses	1999908000	1999908020	19999080	227,510.00	-
Investment Property					
Land and Buildings					
Investment Property, Land	1050101000	1050101010	10501010	240,382,163.50	-
Accumulated Impairment Losses-Investment Property, Land					
Investment Property, Buildings	1050102000	1050102010	10501020	437,442,791.98	-
Accumulated Depreciation-Investment Property, Buildings	1050102100	1050102110	10501021	-	393,697,899.28
Accumulated Impairment Losses-Investment Property, Buildings					
Property, Plant and Equipment					
Land					
Land					
Land	1060101000	1060101020	10601010	572,606,386.50	-
Accumulated Impairment Losses-Land					
Land Improvements		10602000	10602000		
Other Land Improvements	1060299000	1060299020	10602990	121,177,314.77	-
Accumulated Depreciation-Other Land Improvements	1060299100	1060299120	10602991	-	88,367,613.22
Accumulated Impairment Losses-Other Land Improvements					
Infrastructure Assets					
Road Networks	1060301000	1060301020	10603010	33,291,687.71	-
Accumulated Depreciation-Road Networks	1060301100	1060301120	10603011	-	10,833,708.09
Accumulated Impairment Losses-Road Networks					
Buildings and Other Structures					
Buildings	1060401000	1060401020	10604010	329,632,107.84	-
Accumulated Depreciation-Buildings	1060401100	1060401120	10604011	-	194,170,449.98
Accumulated Impairment Losses-Buildings					
Other Structures	1060499000	1060499020	10604990	50,297,083.69	-
Accumulated Depreciation-Other Structures	1060499100	1060499120	10604991	-	44,522,071.77
Accumulated Impairment Losses-Other Structures					
Machinery and Equipment					
Office Equipment	1060502000	1060502020	10605020	605,329.64	-
Accumulated Depreciation-Office Equipment	1060502100	1060502120	10605021	-	416,481.05
Accumulated Impairment Losses-Office Equipment					
Information and Communication Technology Equipment	1060503000	1060503020	10605030	37,361,225.36	-
Accumulated Depreciation-Information and Communication Technology Equipment	1060503100	1060503120	10605031	-	21,160,553.12

Accumulated Impairment Losses-Information and Communication Technology Equipment

Communication Equipment	1060507000	1060507020	10605070	7,732,019.74	-
Accumulated Depreciation-Communication Equipment	1060507100	1060507120	10605071	-	6,238,858.48
Accumulated Impairment Losses-Communication Equipment					
Technical and Scientific Equipment	1060514000	1060514020	10605140	138,952,109.83	-
Accumulated Depreciation-Technical and Scientific Equipment	1060514100	1060514120	10605141	-	104,215,949.70
Accumulated Impairment Losses-Technical and Scientific Equipment					
Other Machinery and Equipment		10605090	10605090		
Fire Fighting Equipment & Accessories	1060509001	1060509021	10605090-01	2,529,924.56	-
Accumulated Depreciation-Other Machinery and Equipment					
Fire Fighting Equipment & Accessories	1060509101	1060509121	10605091-01	-	224,818.44
Accumulated Impairment Losses-Other Machinery and Equipment					
Transportation Equipment					
Motor Vehicles	1060601000	1060601020	10606010	21,292,576.72	-
Accumulated Depreciation-Motor Vehicles	1060601100	1060601120	10606011	-	14,236,227.24
Accumulated Impairment Losses-Motor Vehicles					
Furniture, Fixtures and Books					
Furniture and Fixtures		10607010	10607010		
Furniture	1060701001	1060701021	10607010-01	14,191,350.05	-
Fixtures	1060701002	1060701022	10607010-02	37,134,687.95	-
Accumulated Depreciation-Furniture and Fixtures					
Furniture	1060701101	1060701121	10607011-01	-	12,459,556.43
Fixtures	1060701102	1060701122	10607011-02	-	9,193,479.46
Accumulated Impairment Losses-Furniture and Fixtures					
Books	1060702000	1060702020	10607020	3,277,662.13	-
Heritage Assets					
Works of Arts and Archeological Specimens	1061102000	1061002020	10610020	50,720,356.62	-
Accumulated Depreciation-Works of Arts and Archeological Specimens					
Accumulated Impairment Losses-Works of Arts and Archeological Specimens					
Other Property, Plant and Equipment					
Other Property, Plant and Equipment		10698990	10698990		
Other Property, Plant & Equipt. (Other Social Services)	1069999001	1069999021	10699990-01	864,630.66	-
Other Property, Plant & Equipt. (Hand Tools)	1069999002	1069999022	10699990-02	54,500.00	-
Other Property Plant & Equipt. (Musical Instruments)	1069999003	1069999023	10699990-03	33,034,215.82	-
Other Property Plant & Equipt. (Building Accessories)	1069999004	1069999024	10699990-04	252,342,996.78	-
Other Property Plant & Equipt. (Kitchen Equipment & Installation)	1069999005	1069999025	10699990-05	224,660.90	-
Other Property Plant & Equipt. (Others)	1069999006	1069999026	10699990-06	20,100,369.07	-
Other Property Plant & Equipt. (Other Assets-Costumes)	1069999007	1069999027	10699990-07	191,377.00	-
Other Property Plant & Equipt. (Other Assets-Others)	1069999008	1069999028	10699990-08	5,086,438.54	-
Accumulated Depreciation-Other Property, Plant and Equipment					
Other Property, Plant & Equipt. (Other Social Services)	1069999101	1069999121	10699991-01	-	828,364.20
Other Property, Plant & Equipt. (Hand Tools)	1069999102	1069999122	10699991-02	-	54,499.00
Other Property Plant & Equipt. (Musical Instruments)	1069999103	1069999123	10699991-03	-	25,982,824.76
Other Property Plant & Equipt. (Building Accessories)	1069999104	1069999124	10699991-04	-	86,519,114.98
Other Property Plant & Equipt. (Kitchen Equipment & Installation)	1069999105	1069999125	10699991-05	-	183,712.67
Other Property Plant & Equipt. (Others)	1069999106	1069999126	10699991-06	-	19,524,530.65
Accumulated Impairment Losses-Other Property, Plant and Equipment					
Construction in Progress					
Construction in Progress-Land Improvements					
Construction in Progress-Infrastructure Assets	1069802000	1069802020	10698020	25,103,239.14	-
Construction in Progress-Buildings and Other Structures	1069803000	1069803020	10698030	33,037,558.36	-
Construction in Progress-Furniture and Fixtures	1069806000	1069806020	10698060	2,258,502.40	-
Intangible Assets					
Computer Software	1080102000	1080102020	10801020	480,000.00	-
Deferred Tax Assets					
Deferred Tax Assets	1120101000	1120101010	11201010	1,362,868.40	-
Other Assets					
Other Assets	1999999000	1999999020	19999990	77,932.98	-
Accumulated Impairment Losses-Other Assets					
LIABILITIES					
Current Liabilities					
Financial Liabilities					
Payables					
Accounts Payable		20101010	20101010		
Current	2010101001	2010101011	20101010-01	-	60,031,107.45
Accounts Payable- MUOE 2012		20101010-12	20101010-12		
Accounts Payable- MOOE 2013		20101010-13	20101010-13		
Accounts Payable- MOOE 2014		20101010-14	20101010-14		
Accounts Payable- MOOE 2015		20101010-15	20101010-15		
Accounts Payable- MOOE 2016		20101010-16	20101010-16		
Accounts Payable- MOOE 2017		20101010-17	20101010-17		
Accounts Payable- MOOE 2022	2010101003	20101010-18	20101010-18		
Accounts Payable- MOOE 2019	2010101002	2010101012	20101010-19	-	
Accounts Payable- MOOE 2020	2010101002	2010101012	20101010-20	-	
Accounts Payable- MOOE 2021	2010101002	2010101012	20101010-21	-	
Accounts Payable- MOOE 2022	2010101001	2010101021	20101010-22	-	24,023,294.86
Accounts Payable- MOOE 2023	2010101004			-	98,200,445.08

Due to Officers and Employees		20101020	20101020		
Current	2010102001	2010102011	20101020-01	-	8,732,103.59
Due to Officers & Employees		20101020-10	20101020-10		
Due to Officers & Employees		20101020-12	20101020-12		
Due to Officers & Employees		20101020-13	20101020-13		
Due to Officers & Employees		20101020-14	20101020-14		
Due to Officers & Employees		20101020-15	20101020-15		
Due to Officers & Employees		20101020-16	20101020-16		
Due to Officers & Employees		20101020-17	20101020-17		
Due to Officers & Employees		20101020-18	20101020-18		
Due to Officers & Employees 2019	2010102002	2010102012	20101020-19	-	
Due to Officers & Employees 2020	2010102002	2010102012	20101020-20	-	
Due to Officers & Employees 2021 - Prior	2010102002	2010102012	20101020-21	-	2,544,247.78
Due to Officers & Employees 2022					
Tax Refunds Payable	2010301000	2010301010	20103010	-	421,713.16
Other Financial Liabilities	2019999000	2019999010	20199990	-	531,554.52
Inter-Agency Payables					
Inter-Agency Payables					
Due to BIR		20201010	20201010		
Due to BIR-ITW	2020101001	2020101011	20201010-01	-	2,027,854.92
Due to BIR-ET	2020101002	2020101012	20201010-02	-	1,799,573.47
Due to BIR-FT	2020101003	2020101013	20201010-03	-	43,394.69
Due to BIR-PT	2020101004	2020101014	20201010-04	-	180,977.70
Due to BIR-VAT	2020101005	2020101015	20201010-05	-	840,803.34
Due to BIR- DST	2020101006	2020101016	20201010-06	-	43,356.00
Due to GSIS		20201020	20201020		
Due to GSIS-Life & Retirement	2020102001	2020102021	20201020-01	-	2,233,281.38
Due to GSIS-ECC	2020102002	2020102022	20201020-02	39,680.92	-
Due to GSIS-Policy Loan	2020102004	2020102023	20201020-04	-	56,781.24
Due to GSIS-Real Estate	2020102005	2020102024	20201020-05	-	300.00
Due to GSIS-State Insurance	2020102006	2020102025	20201020-06	-	23,390.00
Due to GSIS-Optional Loan	2020102007	2020102027	20201020-07	-	5,000.00
Due to GSIS-Optional Ins.	2020102008	2020102028	20201020-08	-	1,558.67
Due to GSIS-Emergency Loan	2020102009	2020102029	20201020-09	-	132,904.24
Due to GSIS-Consolidated Loan	2020102010	20201020210	20201020-10	-	972,089.68
Due to GSIS-Cash Advance	2020102011	20201020211	20201020-11	-	248.11
Due to GSIS-Calamity Loan	2020102012	20201020212	20201020-12	87,644.36	-
Due to GSIS-Educational Assistance Loan	2020102013	20201020213	20201020-13	-	1,108.90
Due to GSIS-Multi-Purpose Loan	2020102014	20201020214	20201020-14	6,431.61	-
Due to GSIS-Computer Loan	2020102015	20201020215	20201020-15	983.33	-
Due to Pag-IBIG		20201030	20201030		
Pag-ibig Premium	2020103001	2020103021	20201030-01	-	104,192.50
Due to Pag-ibig-Pag-ibig Loan	2020103002	2020103022	20201030-02	-	157,609.31
Due to Pag-ibig-Real Estate	2020103003	2020103023	20201030-03	-	3,993.00
Due to Pag-ibig- Modified contribution	2020103004	2020103024	20201030-04	-	80,000.00
Due to PhilHealth	2020104000	2020104020	20201040	-	148,638.17
Income Tax Payable	2020113000	2020113010	20201130	-	1,126,714.22
Trust Liabilities					
Trust Liabilities					
Trust Liabilities		20401010	20401010		
- NCCA	2040101001	2040101031	20401010-01	-	4,693,859.90
- KBPSPPI	2040101002	2040101032	20401010-02	-	44,362.91
- CCPCEO	2040101003	2040101033	20401010-03	-	560,696.70
- PIAFI	2040101004	2040101034	20401010-04	-	6,261,462.65
- APEC	2040101005	2040101035	20401010-05	-	4,674,470.39
- PPO Instrument Fund	2040101006	2040101036	20401010-06	-	754,062.11
- PPO Music School	2040101007	2040101037	20401010-07	-	
- Artist Scholarship Fund	2040101008	2040101038	20401010-08	-	225,984.92
- Others	2040101009	2040101039	20401010-09	-	67,514,998.29
Trust Liabilities-Disaster Risk Reduction and Management Fund					
Guaranty/Security Deposits Payable	2040104000	2040104030	20401040	-	26,605,460.15
Customers' Deposits Payable		20401050	20401050		
Depository- Ticket Sales	2040105001	2040105031	20401050-01	-	3,562,172.10
Depository-Miscellaneous	2040105002	2040105032	20401050-02	-	41,995,173.64
Depository On-Account	2040105003	2040105033	20401050-03	-	9,084,728.64
Depository - Concessionaires advances	2040105004	2040105010	20401050-04	-	9,110,812.61
Deferred Credits/Unearned Income					
Deferred Credits					
Deferred Service Concession Revenue	2050102000	2050102010	20501020		
Output Tax	20501030	20501030	20501030		4,013,785.16
Actual	2050103001	2050103011	20501030-01	-	1,759,711.04
On Account	2050103002	2050103012	20501030-02	-	4,760,331.56
Other Deferred Credits	2050199000	2050199010	20501990	-	54,216,480.77
Unearned Revenue/Income					
Unearned Revenue/Income-Investment Property					
Unearned Tax Subsidy					
Commitment Contribution					
Other Unearned Revenue/Income	2050299000	2050299010	20502990	-	4,303,854.45
Other Payables					

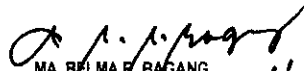
Other Payables					
Dividends Payable	2999909000	2999909010	29999090	-	15,117,855.00
Other Payables		29999990	29999990		
Other Payables		29999990-01	29999990-01		
Other Payables - Miscellaneous		29999990-02	29999990-02		
Government Equity					
Government Equity					
Accumulated Surplus/(Deficit)	3010101001	3010101011	30101010	-	494,386,456.75
Accumulated Surplus/(Deficit) - Current	3010101002	3010101012	30101010-21	-	6,811,433.91
Government Equity	3010102000	3010102010	30101020	-	81,580,039.41
Contributed Capital	3010103000	3010103010	30101030	-	1,502,922,448.25
Revenue					
Service and Business Income					
Service Income					
Other Service Income	4020199000	4020199020	40201990	-	747,069.17
Business Income					
Seminar/Training Fees	4020204000	4020204020	40202040	-	145,000.00
Rent/Lease Income	4020205000	4020205010	40202050	-	84,802,135.68
Rent/Lease Income - Discounts	4020205100	4020205110	40202051	12,368,938.40	-
Rent/Lease Income - Discounts		4020205111	40202051-01		
Seaport System Fees	4020211000	4020211010	40202110	-	2,435,500.18
Landing and Parking Fees	4020212000	4020212010	40202120	-	11,137,393.27
Income from Printing and Publication	4020215000	4020215020	40202150	-	202,521.65
Sales Revenue	4020216000			-	98,181.58
Dividend Income	4020220000	4020220020	40202200	-	-
Interest Income	4020221000	40202210	40202210		
Interest Income - Investments	4020221001	4020221011	40202210-01	-	5,261,670.95
Interest Income - Savings Account	4020221002	4020221012	40202210-02	-	8,163.38
Interest Income - Current Account	4020221003	4020221030	40202210-03		
Fines and Penalties-Business Income	4020223000	4020223010	40202230	-	8,176.32
Admission Fees	40202360	40202360	40202360		
Admission Fees- CCP tour	4020236001	4020236021	40202360-01	-	5,000.00
Library Fees	4020236002	4020236022	40202360-02	-	-
Theater Operating Revenue	40202400	40202400	40202400		
Theater Operating Revenue- Ticket Sales	402024001	4020240021	40202400-01		
CCP Main Theater	4020240011	40202400211	40202400-01-01	-	1,259,449.44
CCP Little Theater	4020240012	40202400212	40202400-01-02	-	131,785.71
Folk Arts Theater	4020240013	40202400213	40202400-01-03		
Bulwagang Gantimpala	4020240014	40202400214	40202400-01-04	-	-
Tanghalang Ignacio Gimenez	4020240016			-	111,146.63
Others	4020240019	40202400219	40202400-01-99	-	2,461,073.69
Theater Operating Revenue- Ticket Sales Commission	402024002	402024002	40202400-02		
CCP Main Theater	4020240021	40202400221	40202400-02-01	-	-
CCP Little Theater	4020240022	40202400222	40202400-02-02		
Folk Arts Theater	4020240023	40202400223	40202400-02-03		
Bulwagang Gantimpala	4020240024	40202400224	40202400-02-04		
Others	4020240025	40202400229	40202400-02-99		
Theater Operating Revenue- Theater Rental	402024003	40202400-03	40202400-03		
CCP Main Theater	4020240031	40202400231	40202400-03-01	-	-
CCP Little Theater	4020240032	40202400232	40202400-03-02		
Folk Arts Theater	4020240033	40202400233	40202400-03-03		
Bulwagang Gantimpala	4020240034	40202400234	40202400-03-04		
Manila Film Center	4020240035	40202400235	40202400-03-05		
Others	4020240039	40202400239	40202400-03-99		
Theater Operating Revenue- Theater Subscription	4020240004	4020240024	40202400-04	-	15,614.80
Theater Operating Revenue- Theater Subscription - Boxes and Patrons	4020240005	4020240025	40202400-05		
Theater Operating Revenue- Sponsorship	4020240006	4020240026	40202400-06	-	178,880.00
Theater Operating Revenue- Membership Fee	4020240007	4020240027	40202400-07	-	-
Theater Operating Revenue- Other Theater Operating Revenue	4020240008	4020240028	40202400-08	-	448,798.71
Theater Operating Revenue- Other Theater Operating Revenue Discount	4020241008			210,000.00	-
Other Business Income	40202990	40202990	40202990		
Other Business Income- Ticket Sales	40202990-01	40202990-01	40202990-01		
CCP Main Theater	40202990-01-0	40202990-01-01	40202990-01-01		
CCP Little Theater	40202990-01-0	40202990-01-02	40202990-01-02		
Folk Arts Theater	40202990-01-0	40202990-01-03	40202990-01-03		
Bulwagang Gantimpala	40202990-01-0	40202990-01-04	40202990-01-04		
Others	40202990-01-0	40202990-01-09	40202990-01-09		
Other Bus. Income- Ticket Sales Commission	40202990-02	40202990-02	40202990-02		
CCP Main Theater	40202990-02-0	40202990-02-01	40202990-02-01		
CCP Little Theater	40202990-02-0	40202990-02-02	40202990-02-02		
Folk Arts Theater	40202990-02-0	40202990-02-03	40202990-02-03		
Bulwagang Gantimpala	40202990-02-0	40202990-02-04	40202990-02-04		
Others	40202990-02-0	40202990-02-09	40202990-02-09		
Other Business Income- Theater Rental	40202990-03	40202990-03	40202990-03		
CCP Main Theater	40202990-03-0	40202990-03-01	40202990-03-01		
CCP Little Theater	40202990-03-0	40202990-03-02	40202990-03-02		
Folk Arts Theater	40202990-03-0	40202990-03-03	40202990-03-03		
Bulwagang Gantimpala	40202990-03-0	40202990-03-04	40202990-03-04		

Manila Film Center	40202990-03-01	40202990-03-05	40202990-03-05		
Others	40202990-03-01	40202990-03-09	40202990-03-09		
Other Bus. Income- Theater Subscription	40202990-04	40202990-04	40202990-04		
Other Bus. Income- Theater Subscription - Boxes and Patrons	40202990-05	40202990-05	40202990-05		
Other Business Income- Sponsorship	40202990-06	40202990-06	40202990-06		
Membership Fee	40202990-07	40202990-07	40202990-07		
Other Business Income- Other Theater Operating Revenue	40202990-08	40202990-08	40202990-08		
Shares, Grants and Donations					
Grants and Donations					
Income from Grants and Donations in Cash	4040201000	4040201020	40402010	-	267,348.25
Income from Grants and Donations in Kind	4040202000	4040202020	40402020	-	-
Current Operating Expenses					
Personnel Services					
Salaries and Wages					
Salaries and Wages-Regular	5010101000	5010101020	50101010	60,682,688.52	-
Salaries and Wages-Casual/Contractual	5010102000	5010102020	50101020	977,137.00	-
Other Compensation					
Personnel Economic Relief Allowance (PERA)	5010201000	5010201020	50102010	2,821,469.85	-
Representation Allowance (RA)	5010202000	5010202020	50102020	1,286,000.00	-
Transportation Allowance (TA)	5010203000	5010203020	50102030	1,286,000.00	-
Clothing/Uniform Allowance	5010204000	5010204020	50102040	1,374,000.00	-
Subsistence Allowance	5010205000	5010205020	50102050	9,050.00	-
Laundry Allowance	5010206000	5010206020	50102060	1,800.00	-
Quarters Allowance	5010207000				
Productivity Incentive Allowance	5010208000	5010208020	50102080	-	-
Overseas Allowance	5010209000				
Honoraria	5010210000	5010210020	50102100		
Hazard Pay	5010211000	5010211020	50102110		
Longevity Pay	5010212000	5010212020	50102120		
Overtime and Night Pay	5010213000	5010213020	50102130	146,720.13	-
Year End Bonus	5010214000	5010214020	50102140	-	-
Cash Gift	5010215000	5010215020	50102150	-	-
CCP	5010215001	5010215020	50102150-01	-	-
Mid Year Bonus	5010216000	5010216020	50102160	10,054,823.00	-
Other Bonuses and Allowances	5010299000	5010299020	50102990	-	-
Personnel Benefit Contributions					
Retirement and Life Insurance Premiums	5010301000	5010301020	50103010	7,254,468.43	-
Pag-IBIG Contributions	5010302000	5010302020	50103020	140,500.00	-
PhilHealth Contributions	5010303000	5010303020	50103030	1,171,142.30	-
Employees Compensation Insurance Premiums	5010304000	5010304020	50103040	140,600.00	-
Provident/Welfare Fund Contributions					
Other Personnel Benefits					
Pension Benefits	5010401000	5010401020	50104010		
Retirement Gratuity	5010402000	5010402020	50104020		
Terminal Leave Benefits	5010403000	5010403020	50104030	314,626.50	-
Other Personnel Benefits	5010499000	5010499020	50104990	4,424,964.28	-
Maintenance and Other Operating Expenses					
Traveling Expenses					
Traveling Expenses-Local	5020101000	5020101020	50201010	20,768.00	-
Traveling Expenses-Foreign	5020102000	5020102020	50201020	-	-
Training and Scholarship Expenses					
Training Expenses	5020201000	5020201020	50202010	210,484.00	-
Supplies and Materials Expenses					
Office Supplies Expenses	5020301000	5020301020	50203010	953,457.48	-
Accountable Forms Expenses	5020302000	5020302020	50203020	-	-
Drugs and Medicines Expenses	5020307000	5020307020	50203070	6,415.00	-
Medical, Dental and Laboratory Supplies Expenses	5020308000	5020308020	50203080	-	-
Fuel, Oil and Lubricants Expenses	5020309000	5020309020	50203090	450,831.18	-
Semi-Expendable Machinery and Equipment Expenses	5020321000	5020321020	50203210	667,897.00	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	5020322020	50203220	128,098.80	-
Other Supplies and Materials Expenses	5020399000	5020399020	50203990	617,276.53	-
Utility Expenses					
Water Expenses	5020401000	5020401020	50204010	4,295,768.24	-
Electricity Expenses	5020402000	5020402020	50204020	15,349,874.07	-
Communication Expenses					
Postage and Courier Services	5020501000	5020501020	50205010	-	-
Telephone Expenses	50205020	5020502020	50205020		
Landline	5020502001	5020502021	50205020-01	-	-
Mobile	5020502002	5020502022	50205020-02	192,383.27	-
Internet Subscription Expenses	5020503000	5020503020	50205030	720,933.12	-
Cable, Satellite, Telegraph and Radio Expenses	5020504000	5020504020	50205040		

Professional Services					
Legal Services	5021101000	5021101020	50211010	374.94	-
Auditing Services	5021102000	5021102020	50211020	1,097,362.00	-
Consultancy Services	5021103000	5021103020	50211030		
Other Professional Services	5021199000	5021199020	50211990	7,669,234.12	-
General Services					
Environment/Sanitary Services	5021201000	5021201020	50212010	286,135.40	-
Janitorial Services	5021202000	5021202020	50212020	10,074,685.43	-
Security Services	5021203000	5021203020	50212030	10,224,734.14	-
Other General Services	5021299000	5021299020	50212990	16,463,470.24	-
Repairs and Maintenance					
Repairs and Maintenance-Investment Property					
Repairs and Maintenance-Land Improvements	5021302000	5021302010	50213020	73,100.00	-
Repairs and Maintenance-Buildings and Other Structures	50213040	5021304020	50213040		
Repairs and Maintenance-BuildingS	5021304001	5021304021	50213040-01	292,917.00	-
Repairs and Maintenance-Other Structures	5021304002	5021304022	50213040-02	-	
Repairs and Maintenance-Machinery and Equipment	50213050	50213050	50213050		
Repairs & Maint. - Office Equipment	5021305001	5021305021	50213050-01		
Repairs & Maint. - IT Equipment & Software	5021305002	5021305022	50213050-02	607,113.60	-
Repairs & Maint. - Machinery	5021305003	5021305023	50213050-03		
Repairs & Maint. - Communication Equipment	5021305004	5021305024	50213050-04		
Repairs & Maint. - Firefighting Equip. & Access.	5021305005	5021305025	50213050-05	-	
Repairs & Maint. - Technical & Scientific Equip.	5021305006	5021305026	50213050-06	80,000.00	-
Repairs and Maintenance-Transportation Equipment	5021306000	5021306020	50213060	197,687.96	-
Repairs and Maintenance-Furniture and Fixtures	5021307000	5021307020	50213070	1,000.00	-
Repairs and Maintenance-Other Property, Plant and Equipment	5021399000	5021399020	50213990	84,000.00	-
Taxes, Insurance Premiums and Other Fees					
Taxes, Duties and Licenses	5021501000	5021501020	50215010	1,077,413.50	-
Fidelity Bond Premiums	5021502000	5021502020	50215020	13,500.00	-
Insurance Expenses	5021503000	5021503020	50215030	2,394,408.61	-
Income Tax Expenses	5021504000	5021504010	50215040		
Other Maintenance and Operating Expenses					
Advertising, Promotional and Marketing Expenses	5029901000	5029901020	50299010	-	-
Printing and Publication Expenses	5029902000	5029902020	50299020	131,150.00	-
Representation Expenses	5029903000	5029903020	50299030	289,024.38	-
Transportation and Delivery Expenses	5029904000	5029904020	50299040	-	-
Rent/Lease Expenses	5029905000	5029905020	50299050	5,267,292.12	-
Membership Dues and Contributions to Organizations	5029906000	5029906020	50299060	29,049.30	-
Subscription Expenses	5029907000	5029907020	50299070	30,112.00	-
Donations					
Production Expenses	50299260	50299260	50299260	-	596.00
Artist Fee	5029926001	5029926021	50299260-01	54,491,475.15	-
Accommodation	5029926002			18,861,786.00	-
Accommodation	5029926003			781,550.00	-
Supplies and materials	5029926004			1,824,343.40	-
Travelling/Transportation	5029926005			5,699,482.18	-
Food Reception	5029926006			3,639,803.56	-
Marketing and advertsing	5029926007			568,934.00	-
Rent/	5029926008			3,575,213.00	-
Others	5029926009	5029926029	50299260-09	16,864,878.65	-
Other Maintenance and Operating Expenses -Others		5029999020	50299990		
Others- CCP	5029999000		50299990-01-01	591,663.62	-
Others- CCP	5029999001			53,440.00	-
Others- NAC	50299990-01-15		50299990-01-15		
Trading and Production	50299990-02		50299990-02		
Artist Fee	50299990-02-01		50299990-02-01		
Others	50299990-02-09		50299990-02-09		
Financial Expenses					
Financial Expenses					
Management Supervisio/Trusteeship Fees	5030101000	5030101010	50301010	-	-
Bank Charges	5030104000	5030104010	50301040	-	-
Other Financial Charges	5030199000	5030199010	50301990	303,237.41	-
Cost of Sales	5040201000	5040201020	50402010	207,857.70	-
Non-Cash Expenses					
Depreciation					
Depreciation-Investment Property	5050101000	5050101010	50501010	-	-
Depreciation-Land Improvements	5050102000	5050102010	50501020	967,020.36	-
Depreciation-Infrastructure Assets	5050103000	5050103020	50501030	749,062.98	-
Depreciation-Buildings and Other Structures	50501040	5050104020	50501040		
Depreciation-Buildings	5050104001	5050104021	50501040-01	5,372,675.88	-
Depreciation-Other Structures	5050104002	5050104022	50501040-02	62,478.06	-
Depreciation-Machinery and Equipment	50501050	50501050	50501050		
Depreciation-Machinery and Equipment - Office Equipment	5050105001	5050105021	50501050-01	9,030.51	-
Depreciation-Machinery and Equipment - IT Equipment	5050105002	5050105022	50501050-02	1,309,069.43	-
Depreciation-Machinery and Equipment - Machinery	5050105003	5050105023	50501050-03		
Depreciation-Machinery and Equipment - Communication	5050105004	5050105024	50501050-04	94,810.20	-
Depreciation-Machinery and Equipment - Firefighting	5050105005	5050105025	50501050-05	20,438.04	-
Depreciation-Machinery and Equipment - Medical	5050105006	5050105026	50501050-06		
Depreciation-Machinery and Equipment - Tech. & Scientific	5050105007	5050105027	50501050-07	3,114,012.06	-

Depreciation-Transportation Equipment	5050106000	5050106021	50501060-01	349,478.40	-
Depreciation-Furniture, Fixtures and Books	50501070	50501070	50501070		
Depreciation-Furniture	5050107001	5050107021	50501070-01	38,120.88	-
Depreciation-Fixtures	5050107002	5050107022	50501070-02	684,158.97	-
Depreciation-Leased Assets					
Depreciation-Leased Assets Improvements					
Depreciation-Heritage Assets	5050110000	5050110020	50501100		
Depreciation-Service Concession Assets					
Depreciation-Exploration and Evaluation Assets					
Depreciation-Biological Assets					
Depreciation-Other Property, Plant and Equipment	50501990	50501990	50501990		
Depreciation-Other Property, Plant and Equipment	5050199001	5050199021	50501990-01	3,045.54	-
Depreciation-Other Property, Plant and Equipment	5050199002	5050199022	50501990-02		
Depreciation-Other Property, Plant and Equipment	5050199003	5050199023	50501990-03	751,269.60	-
Depreciation-Other Property, Plant and Equipment	5050199004	5050199024	50501990-04	5,813,439.18	-
Depreciation-Other Property, Plant and Equipment	5050199005	5050199025	50501990-05	-	-
Depreciation-Other Property, Plant and Equipment	5050199006	5050199026	50501990-06	20,647.68	-
Other Non-Operating Income					
Sale of Assets					
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Property					
Sale of Unserviceable Property					
Miscellaneous Income					
Miscellaneous Income	4060399000	4060399010	40603990	-	343,560.41
Gains					
Gain on Foreign Exchange (FOREX)	4050101000	4050101010	40501010	-	103.63
Gain on Sale of Property, Plant and Equipment	4050104000	4050104020	40501040		
Gain from Changes in Fair Value of Financial Instruments	4050111000	4050111010	40501110	-	-
Gain on Sale/Redemption/Transfer of Investments	4050102000	4050102010	40501020		
Losses					
Loss on Foreign Exchange (FOREX)	5050401000	5050401010	50504010	700,989.53	-
Loss on Sale of Properties	5050404000	5050404010	50504040		
Loss from Changes in Fair Value of Financial Instruments	5050412000	5050412010	50504120	-	-
Other Losses					
Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)					
Assistance/Subsidy					
Subsidy from National Government	4030101000	4030101020	40301010	-	228,133,000.00
Subsidy from Other National Government Agencies					
Financial Assistance/Subsidy/Contribution					
Financial Assistance to NGOs/POs	5021405000	5021405020	50214050	-	-
TOTAL				3,951,789,084.42	3,951,789,084.42

I hereby certify that this Trial Balance is a complete statement of all accounts records and balances of the Cultural Center of the Philippines as of June 30, 2023.


MA. BELMA R. BAGANG
Division Chief III, Accounting *afk*

**CULTURAL CENTER OF THE PHILIPPINES
CONDENSED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE PERIOD JANUARY 1- JUNE 30, 2023**

Revenue

Tax Revenue	
Service and Business Income	96,878,622.76
Shares, Grants and Donations	267,348.25
Gains	-
Total Revenue	97,145,971.01

Current Operating Expenses

Personnel Services	(92,086,010.01)
Maintenance and Other Operating Expenses	(186,949,924.99)
Financial Expenses	(303,237.41)
Direct Costs	(207,857.70)
Non-Cash Expenses	(19,358,757.77)
Total Current Operating Expenses	(298,905,787.88)

Surplus/(Deficit) from Current Operations

(201,759,816.87)

Other Non-Operating Income	343,560.41
Gains	103.63
Losses	(700,989.53)
Discounts and Rebates	-

(202,117,142.36)

Income Tax Expenses/(Benefit)

-

Surplus/(Deficit) after Tax

(202,117,142.36)

Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contr	228,133,000.00
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Net Surplus/(Deficit) for the Period	26,015,857.64
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Prepared by:

Certified Correct:

Noted by:

JMM
for: JEMMAH MARIA M. FLORES
Accountant III
11/20/23

MA. BELMA RAMIREZ-BAGANG
MA. BELMA RAMIREZ-BAGANG
Division Chief III, Accounting 10/14/23

DENNIS B. LOPEZ
DENNIS B. LOPEZ
Department Manager III-FSD

CULTURAL CENTER OF THE PHILIPPINES
STATEMENTS OF CHANGES IN NET ASSETS/EQUITY
For the period January to June 30, 2023
(in Philippine Peso)

	Accumulated Surplus(Deficit)	Government Equity	Total
BALANCE AS AT JANUARY 1, 2023	482,472,554	1,584,502,488	2,066,975,042
Changes in Net Assets/Equity			
Add/(Deduct):			
Surplus/(Deficit) for the period	44,741,194		44,741,194
BALANCE AS AT JUNE 30, 2023	527,213,748	1,584,502,488	2,111,716,236

Prepared by

Jemimah Maria Flores
Jemimah Maria Flores
Accountant III *mm*

Checked by

Ma. Belma Bagang
Ma. Belma Bagang *10/29/23*
Division Chief III Accounting Division

Noted by

Dennis P. Lopez
Dennis P. Lopez
Department Manager III, FSD

CULTURAL CENTER OF THE PHILIPPINES
CONDENSED STATEMENT OF FINANCIAL POSITION
as of June 30, 2023

ASSETS

Current Assets	
Cash and Cash Equivalents	168,258,387.43
Financial Assets	652,634,013.44
Other Investments	39,278,042.24
Receivables	62,236,197.19
Inventories	5,265,058.53
Other Current Assets	107,724,438.41
Total Current Assets	<u><u>1,035,396,137.24</u></u>

Non-Current Assets	
Financial Assets	99,898,401.35
Investment Property	284,127,056.20
Property, Plant and Equipment	1,153,967,498.54
Intangible Assets	480,000.00
Deferred Tax Assets	1,362,868.40
Other Non-Current Assets	77,932.98
Total Non-Current Assets	<u><u>1,539,913,757.47</u></u>

Total Assets	<u><u>2,575,309,894.71</u></u>
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LIABILITIES

Current Liabilities	
Financial Liabilities	194,484,466.44
Inter-Agency Payables	9,848,929.32
Trust Liabilities	175,088,245.01
Deferred Credits/Unearned Income	69,054,162.98
Provisions	
Other Payables	15,117,855.00
Total Current Liabilities	<u><u>463,593,658.75</u></u>

Total Liabilities	<u><u>463,593,658.75</u></u>
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Net Assets (Total Assets Less Total Liabilities)	<u><u>2,111,716,235.96</u></u>
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NET ASSETS/EQUITY

Government Equity	81,580,039.41
Accumulated Surplus	2,030,136,196.55
Total Net Assets/Equity	<u><u>2,111,716,235.96</u></u>

Prepared by:


JEMMAH MARIA M. FLORES
Accountant III
11/15/23

Certified Correct:


MA. BELMA RAMIREZ-BAGANG
Division Chief III, Accounting 11/15/23

Noted by:


DENNIS P. LOPEZ
Department Manager III-FSD