

CULTURAL CENTER OF THE PHILIPPINES
PRELIMINARY TRIAL BALANCE
as of March 31, 2025

ACCOUNT TITLE	ACCOUNT CODE	DR	CR
ASSETS			
Current Assets			
Cash and Cash Equivalents			
Cash on Hand			
Cash-Collecting Officers	10101010		
Corporate Fund	1010101001	567,845.59	-
Trust Fund	1010101003	250,223.82	-
Corporate Fund - Dollar Savings Account	1010101004	5,586.29	-
Petty Cash - Corporate Fund	1010102000	50,000.00	-
Cash in Bank-Local Currency			
Cash in Bank-Local Currency, Current Account			
Corporate Fund	1010202001	113,813,633.40	-
Trust Fund	1010202003	129,521,739.19	-
Cash in Bank-Foreign Currency			
Cash in Bank-Foreign Currency, Savings Account	1010303000	4,430,801.27	-
Treasury Bills			
Treasury Bills-Corporate Fund	1010501001		
Time Deposits-Local Currency Corporate Fund	1010502001	6,611,402.04	-
Financial Assets			
Financial Assets-Held to Maturity			
Investments in Treasury Bills-Local			
Corporate Fund	1020201001	721,583,169.72	-
Cultural Development Fund	1020201005	-	-
Trust Fund	1020201003	96,828,198.79	-
Trust Fund - PIAF	1020201004	7,376,797.11	-
Allowance for Impairment-Investments in Treasury Bills-Local			
Other Investments			
Other Investments			
Investments in Time Deposit- Foreign Currency			
Corporate Fund	1021102001	8,868,972.12	-
Cultural Development Fund	1021102005	21,855,677.18	-
Trust Fund	1021102003	4,028,488.77	-
Financial Assets at Fair Value through Other Comprehensive Income	1021301000	110,138,160.71	-
Investments in Stocks			
Corporate Fund	1029901001	1,184,378.95	-
Cultural Development Fund	1029901003	5,363,688.37	-
Allowance for Impairment-Investments in Stocks			
Receivables			
Loans and Receivable Accounts			
Accounts Receivable	1030101000	18,251,377.76	-
Allowance for Impairment-Accounts Receivable	1030101200	-	7,055,112.01
Interests Receivable	1030105000		
Corporate Fund	1030105001	4,070,783.05	-
Cultural Development Fund	1030105005		
Allowance for Impairment-Interests Receivable	1030105100	-	606.91

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Lease Receivables			
Operating Lease Receivable	1030201000	25,364,449.41	-
<i>Allowance for Impairment-Operating Lease Receivable</i>	1030201200	-	16,243,675.29
Inter-Agency Receivables			
Due from National Government Agencies - Subsidy Fund	1030301000	8,064,967.43	-
Due from National Government Agencies - Trust Fund	1030301001	550,000.00	-
Due from Government Corporations	1030305000	190,962.81	-
Other Receivables			
Receivables-Disallowances/Charges	1039901000	3,202,535.79	-
Due from Officers and Employees	1039902000	51,522.38	-
Due from Non-Government Organizations/People's Organizations	1039903000	22,976,321.31	-
Other Receivables			
Other Receivables Others	1039999001	3,947,686.75	-
Other Receivables Advances	1039999002	636,604.51	-
Other Receivables Advances Vicor Musc Corporation	1039999003	32,130.66	-
<i>Allowance for Impairment-Other Receivables</i>	1039999200	-	2,983,159.09
Inventories			
Inventory Held for Sale			
Merchandise Inventory	1040101000	8,489,154.76	-
<i>Allowance for Impairment-Merchandise Inventory</i>	1040101200	-	4,686,668.24
Inventory Held for Consumption			
Office Supplies Inventory	1040401000	2,033,759.84	-
<i>Allowance for Impairment-Office Supplies Inventory</i>			
Other Current Assets			
Advances			
Advances for Operating Expenses	1990101000	39,993.28	-
Advances for Operating Expenses - Treasury	1990101001	178,592.78	-
Advances for Payroll	1990102000	849,989.69	-
Advances to Special Disbursing Officer			
Production	1990103001	145,093.98	-
Travel	1990103002	359,035.27	-
Others	1990103003	218,481.26	-
Advances to Officers and Employees	1990104000	7,538.72	-
Prepayments			
Advances to Contractors	1990201000	42,757,209.05	-
Prepaid Registration	1990203000	17,525.67	-
Prepaid Insurance	1990205000	6,293,113.53	-
Withholding Tax at Source	1990208000	24,057,412.62	-
Other Prepayments			
Taxes on Investment Interest Income	1990299001	4,395,997.48	-
Others	1990299009	3,722,368.68	-
Deposits			
Deposit on Letters of Credit			
Guaranty Deposits	1990302000	3,623,024.99	-
Other Deposits	19903990	2,787,215.66	-
- Service Contractors	1990399002	168,676.53	-
Other Assets			
Deferred Charges/Losses	1999908000	227,510.00	-

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as of March 31, 2025

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Investment Property			
Land and Buildings			
Investment Property, Land	1050101000	240,382,163.50	-
Investment Property, Buildings	1050102000	437,442,791.98	-
<i>Accumulated Depreciation-Investment Property, Buildings</i>	1050102100	-	393,697,899.28
<i>Accumulated Impairment Losses-Investment Property, Buildings</i>			
Property, Plant and Equipment			
Land			
Land	1060101000	572,606,386.50	-
<i>Accumulated Impairment Losses-Land</i>			
Land Improvements			
Other Land Improvements	1060299000	130,150,275.81	-
<i>Accumulated Depreciation-Other Land Improvements</i>	1060299100	-	99,327,601.68
<i>Accumulated Impairment Losses-Other Land Improvements</i>			
Infrastructure Assets			
Road Networks	1060301000	33,291,687.71	-
<i>Accumulated Depreciation-Road Networks</i>	1060301100	-	13,455,428.52
<i>Accumulated Impairment Losses-Road Networks</i>			
Buildings and Other Structures			
Buildings	1060401000	331,795,770.53	-
<i>Accumulated Depreciation-Buildings</i>	1060401100	-	203,933,513.25
<i>Accumulated Impairment Losses-Buildings</i>			
Other Structures	1060499000	64,871,065.34	-
<i>Accumulated Depreciation-Other Structures</i>	1060499100	-	46,136,883.89
<i>Accumulated Impairment Losses-Other Structures</i>			
Machinery and Equipment			
Office Equipment	1060502000	605,329.64	-
<i>Accumulated Depreciation-Office Equipment</i>	1060502100	-	436,009.06
<i>Accumulated Impairment Losses-Office Equipment</i>			
Information and Communication Technology Equipment	1060503000	36,588,470.59	-
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	1060503100	-	17,991,414.33
<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>			
Communication Equipment	1060507000	6,228,174.82	-
<i>Accumulated Depreciation-Communication Equipment</i>	1060507100	-	5,100,954.51
<i>Accumulated Impairment Losses-Communication Equipment</i>			
Technical and Scientific Equipment	1060514000	130,557,150.04	-
<i>Accumulated Depreciation-Technical and Scientific Equipment</i>	1060514100	-	104,552,405.83
<i>Accumulated Impairment Losses-Technical and Scientific Equipment</i>			
Other Machinery and Equipment			
Fire Fighting Equipment & Accessories	1060509001	2,529,924.56	-
<i>Accumulated Depreciation-Other Machinery and Equipment</i>			
Fire Fighting Equipment & Accessories	1060509101	-	695,285.00
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>			

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as of March 31, 2025

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Transportation Equipment			
Motor Vehicles	1060601000	25,067,576.72	-
<i>Accumulated Depreciation-Motor Vehicles</i>	1060601100	-	15,459,401.64
<i>Accumulated Impairment Losses-Motor Vehicles</i>			
Furniture, Fixtures and Books			
Furniture and Fixtures			
Furniture	1060701001	4,456,533.75	-
Fixtures	1060701002	36,965,270.99	-
<i>Accumulated Depreciation-Furniture and Fixtures</i>			
Furniture	1060701101	-	4,545,467.62
Fixtures	1060701102	-	12,353,563.50
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>			
Books	1060702000	366,499.00	-
Heritage Assets			
Works of Arts and Archeological Specimens	1061102000	39,461,100.00	-
Other Property, Plant and Equipment			
Other Property, Plant and Equipment			
Other Property, Plant & Equipt. (Other Social Services)	1069999001	163,234.12	-
Other Property, Plant & Equipt. (Hand Tools)	1069999002	54,500.00	-
Other Property Plant & Equipt. (Musical Instruments)	1069999003	35,342,321.03	-
Other Property Plant & Equipt. (Building Accessories)	1069999004	247,376,459.09	-
Other Property Plant & Equipt. (Others)	1069999006	13,146,749.76	-
Other Property Plant & Equipt. (Other Assets-Others)	1069999008	5,464,835.05	-
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>			
Other Property, Plant & Equipt. (Other Social Services)	1069999101	-	141,426.68
Other Property, Plant & Equipt. (Hand Tools)	1069999102	-	54,499.00
Other Property Plant & Equipt. (Musical Instruments)	1069999103	-	28,822,199.71
Other Property Plant & Equipt. (Building Accessories)	1069999104	-	81,297,139.14
Other Property Plant & Equipt. (Others)	1069999106	-	12,715,918.74
<i>Accumulated Impairment Losses-Other Property, Plant and Equipment</i>			
Construction in Progress			
Construction in Progress-Land Improvements			
Construction in Progress-Infrastructure Assets	1069802000	53,088,309.78	-
Construction in Progress-Buildings and Other Structures	1069803000	203,924,962.45	-
Construction in Progress-Furniture and Fixtures	1069806000	2,258,502.40	-
Intangible Assets			
Computer Software	1080102000	640,714.29	-
Other Assets			
Other Assets	1999999000	77,932.98	-
<i>Accumulated Impairment Losses-Other Assets</i>			

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LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable			
Current	2010101001	-	53,029,147.20
Accounts Payable- MOOE 2023	2010101003	-	16,383,381.03
Accounts Payable- MOOE 2024 Accrual	2010101004	-	18,284,407.02
Accounts Payable- MOOE 2025	2010101005	-	41,255,427.61
Due to Officers and Employees			
Current	2010102001	-	12,777.58
Due to Officers & Employees 2021 - Prior	2010102002	-	10,545,907.75
Due to Officers & Employees 2023	2010102003	-	832,203.75
Due to Officers & Employees 2024	2010102004	-	3,121,726.90
Tax Refunds Payable	2010301000	-	445,044.97
Other Financial Liabilities	2019999000	-	547,931.50
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR			
Due to BIR-ITW	2020101001	-	1,401,492.80
Due to BIR-ET	2020101002	-	1,049,238.47
Due to BIR-FT	2020101003	-	137,656.94
Due to BIR-PT	2020101004	-	267,855.78
Due to BIR-VAT	2020101005	-	874,282.01
Due to BIR- DST	2020101006	-	9,750.00
Due to GSIS			
Due to GSIS-Life & Retirement	2020102001	-	522,744.83
Due to GSIS-ECC	2020102002	-	10,529.39
Due to GSIS-Policy Loan	2020102004	-	100.00
Due to GSIS-Real Estate	2020102005	-	300.00
Due to GSIS-State Insurance	2020102006	-	16,200.00
Due to GSIS-Optional Loan	2020102007	-	430.00
Due to GSIS-Optional Ins.	2020102008	-	1,394.65
Due to GSIS-Consolidated Loan	2020102010	-	182,409.28
Due to GSIS-Cash Advance	2020102011	-	248.11
Due to GSIS-Calamity Loan	2020102012	158.22	-
Due to GSIS-Educational Assistance Loan	2020102013	-	1,764.46
Due to GSIS-Multi-Purpose Loan	2020102014	127,069.89	-
Due to Pag-IBIG			
Pag-ibig Premium	2020103001	-	2,192.50
Due to Pag-ibig-Pag-ibig Loan	2020103002	-	8,479.54
Due to Pag-ibig-Real Estate	2020103003	-	228.99
Due to Pag-ibig- Modified contribution	2020103004	-	502.58
Due to PhilHealth	2020104000	-	39,082.99
Income Tax Payable	2020113000	-	8,247,611.56
Trust Liabilities			
Trust Liabilities			
Trust Liabilities			
- KBPSPPI	2040101002	-	89,929.27
- CCPCEO	2040101003	-	164,208.40
- PIAFI	2040101004	-	6,261,462.65
- APEC	2040101005	-	4,674,470.39

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as of March 31, 2025

ACCOUNT TITLE	ACCOUNT CODE	DR	CR
- PPO Instrument Fund	2040101006	-	854,062.11
- Artist Scholarship Fund	2040101008	-	215,984.92
- Others	2040101009	-	75,285,799.84
Guaranty/Security Deposits Payable	2040104000	-	45,193,637.66
Customers' Deposits Payable			
Depository- Ticket Sales	2040105001	-	1,455,059.23
Depository-Miscellaneous	2040105002	-	42,634,732.12
Depository On-Account	2040105003	-	9,068,586.74
Depository - Concessionaires advances	2040105004	-	10,003,390.50
Deferred Credits/Unearned Income			
Deferred Credits			
Output Tax			
Actual	2050103001	-	3,026,292.77
On Account	2050103002	-	3,866,641.01
Other Deferred Credits	2050199000	-	54,216,480.77
Unearned Revenue/Income			
Other Unearned Revenue/Income	2050299000	-	4,508,769.45
Other Payables			
Other Payables			
Dividends Payable	2999909000	-	15,117,855.00
Government Equity			
Government Equity			
Accumulated Surplus/(Deficit)			
Accumulated Surplus/(Deficit) - Current	3010101001	-	976,257,251.77
Government Equity	3010101002	-	7,806,880.43
Contributed Capital	3010102000	-	81,580,039.41
Contributed Capital	3010103000	-	1,502,922,448.25
Revenue			
Service and Business Income			
Service Income			
Other Service Income	4020199000	-	144,119.93
Business Income			
Seminar/Training Fees	4020204000	-	45,000.00
Rent/Lease Income	4020205000	-	15,656,464.65
Rent/Lease Income - Discounts	4020205100	1,841.52	-
Seaport System Fees	4020211000	-	850,625.89
Landing and Parking Fees	4020212000	-	31,500.00
Income from Printing and Publication	4020215000	-	101,300.17
Sales Revenue	4020216000	-	272,319.24
Interest Income	4020221000	-	
Interest Income - Investments	4020221001	-	2,656,448.62
Theater Operating Revenue	40202400		
Others	4020240019	-	651,819.28
Theater Operating Revenue- Ticket Sales Commission	402024002		
Others	4020240025		358.77
Theater Operating Revenue- Theater Rental	402024003		
Tanghalang Ignacio Gimenez	4020240036		414,539.29
Others	4020240039		55,000.00
Theater Operating Revenue- Other Theater Operating Revenue	4020240008	-	20,252.00

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ACCOUNT TITLE	ACCOUNT CODE	DR	CR
Shares, Grants and Donations			
Grants and Donations			
Income from Grants and Donations in Cash	4040201000	-	1,677,727.18
Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages-Regular	5010101000	33,192,510.02	-
Salaries and Wages-Casual/Contractual	5010102000	542,796.09	-
Other Compensation			
Personnel Economic Relief Allowance (PERA)	5010201000	1,314,320.42	-
Representation Allowance (RA)	5010202000	714,750.00	-
Transportation Allowance (TA)	5010203000	465,250.00	-
Clothing/Uniform Allowance	5010204000	1,498,000.00	-
Subsistence Allowance	5010205000	4,400.00	-
Laundry Allowance	5010206000	300.00	-
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	5010301000	4,053,157.45	-
Pag-IBIG Contributions	5010302000	131,800.00	-
PhilHealth Contributions	5010303000	811,902.58	-
Employees Compensation Insurance Premiums	5010304000	65,900.00	-
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses-Local	5020101000	17,474.00	-
Training and Scholarship Expenses			
Training Expenses	5020201000	13,200.00	-
Supplies and Materials Expenses			
Office Supplies Expenses	5020301000	130,998.51	-
Accountable Forms Expenses	5020302000	-	-
Drugs and Medicines Expenses	5020307000	36,850.00	-
Medical, Dental and Laboratory Supplies Expenses	5020308000	-	-
Fuel, Oil and Lubricants Expenses	5020309000	58,383.12	-
Semi-Expendable Machinery and Equipment Expenses	5020321000	571,540.04	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	73,794.00	-
Other Supplies and Materials Expenses	5020399000	274,817.98	-
Utility Expenses			
Water Expenses	5020401000	5,278,608.10	-
Electricity Expenses	5020402000	5,116,618.77	-
Communication Expenses			
Postage and Courier Services	5020501000	469.00	-
Telephone Expenses			
Landline	5020502001	95,601.52	-
Mobile	5020502002	46,108.21	-
Internet Subscription Expenses	5020503000	218,790.00	-
Extraordinary and Miscellaneous Expenses	5021003000	38,831.00	-
Professional Services			
Other Professional Services	5021199000	5,057,103.90	-
General Services			
Environment/Sanitary Services	5021201000	476,561.00	-
Janitorial Services	5021202000	4,446,445.26	-

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Security Services	5021203000	7,500,000.00	-
Other General Services	5021299000	6,466,385.89	-
Repairs and Maintenance			
Repairs and Maintenance-BuildingS	5021304001	540.00	-
Repairs and Maintenance-Machinery and Equipment	50213050		
Repairs & Maint. - IT Equipment & Software	5021305002	79,180.00	-
Repairs & Maint. - Communication Equipment	5021305004	45,928.54	-
Repairs & Maint. - Technical & Scientific Equip.	5021305006	653,433.34	-
Repairs and Maintenance-Transportation Equipment	5021306000	5,920.00	-
Repairs and Maintenance-Furniture and Fixtures	5021307000	51,000.00	-
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	5021501000	541,665.07	-
Fidelity Bond Premiums	5021502000	12,750.00	-
Insurance Expenses	5021503000	622.50	-
Other Maintenance and Operating Expenses			
Printing and Publication Expenses	5029902000	47,618.00	-
Representation Expenses	5029903000	63,102.34	-
Rent/Lease Expenses	5029905000	30,256.58	-
Membership Dues and Contributions to Organizations	5029906000	17,230.07	-
Subscription Expenses	5029907000	44,103.84	-
Production Expenses	50299260		
Artist Fee	5029926001	20,223,176.81	-
Grants	5029926002	3,981,666.67	-
Accomodation	5029926003	181,558.52	-
Supplies and materials	5029926004	1,288,538.53	-
Travelling/Transportation	5029926005	7,272,918.78	-
Food Reception	5029926006	2,004,964.57	-
Marketing and advertsing	5029926007	104,840.00	-
Rentl	5029926008	2,727,792.11	-
Others	5029926009	1,162,294.52	-
Other Maintenance and Operating Expenses -Others			
Others- CCP	5029999000	1,082,352.03	-
Financial Expenses			
Financial Expenses			
Other Financial Charges	5030199000	199,938.51	-
Cost of Sales			
Cost of Sales	5040201000	46,149.26	-
Non-Cash Expenses			
Depreciation			
Depreciation-Land Improvements	5050102000	428,426.49	-
Depreciation-Infrastructure Assets	5050103000	374,531.49	-
Depreciation-Buildings and Other Structures	50501040	-	-
Depreciation-Buildings	5050104001	1,295,630.76	-
Depreciation-Other Structures	5050104002	197,934.27	-

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 PRELIMINARY TRIAL BALANCE
 as of March 31, 2025

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Depreciation-Machinery and Equipment	50501050		
Depreciation-Machinery and Equipment - Office Equipment	5050105001	2,422.50	-
Depreciation-Machinery and Equipment - IT Equipment	5050105002	668,808.03	-
Depreciation-Machinery and Equipment - Communication	5050105004	47,405.10	-
Depreciation-Machinery and Equipment - Firefighting	5050105005	60,085.71	-
Depreciation-Machinery and Equipment - Tech. & Scientific	5050105007	1,339,076.40	-
Depreciation-Transportation Equipment	5050106000	174,739.20	-
Depreciation-Furniture, Fixtures and Books	50501070		
Depreciation-Furniture	5050107001	11,775.27	-
Depreciation-Fixtures	5050107002	734,200.08	-
Depreciation-Other Property, Plant and Equipment	50501990		
Depreciation-Other Property, Plant and Equipment	5050199003	304,481.85	-
Depreciation-Other Property, Plant and Equipment	5050199004	3,820,930.14	-
Miscellaneous Income			
Miscellaneous Income	4060399000	-	22,767.50
Gains			
Gain on Foreign Exchange (FOREX)	4050101000	-	338.29
Losses			
Loss on Foreign Exchange (FOREX)	5050401000	209,282.84	-
Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)			
Assistance/Subsidy			
Subsidy from National Government	4030101000	-	108,753,232.00
TOTAL		4,205,476,478.61	4,205,476,478.61