

CULTURAL CENTER OF THE PHILIPPINES
PRELIMINARY TRIAL BALANCE
as of June 30, 2025

ACCOUNT TITLE	ACCOUNT CODE	DR	CR
ASSETS			
Current Assets			
Cash and Cash Equivalents			
Cash on Hand			
Cash-Collecting Officers	10101010		
Corporate Fund	1010101001	214,389.32	-
Trust Fund	1010101003	483,445.01	-
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	72,787,825.32	-
Trust Fund	1010202003	135,236,138.46	-
Cash in Bank-Foreign Currency			
Cash in Bank-Foreign Currency, Savings Account	1010303000	4,501,735.05	-
Treasury/Agency Cash Accounts			
Cash-Modified Disbursement System (MDS), Regular Cash Equivalents	1010404000		
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	746,736,076.84	-
Trust Fund	1020201003	98,306,040.56	-
Trust Fund - PIAF	1020201004	7,529,769.76	-
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			
Investments in Stocks	1021301000	110,138,160.71	-
Corporate Fund	1029901001	1,184,378.95	-
Cultural Development Fund	1029901003	5,363,668.37	-
Allowance for Impairment-Investments in Stocks			
Receivables			
Loans and Receivable Accounts			
Accounts Receivable	1030101000	13,873,152.27	-
Allowance for Impairment-Accounts Receivable	1030101200	-	7,055,112.01
Interests Receivable	1030105000		
Corporate Fund	1030105001	2,010,285.62	-
Cultural Development Fund	1030105005		
Allowance for Impairment-Interests Receivable	1030105100	-	606.91

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Lease Receivables			
Operating Lease Receivable	1030201000	28,700,324.52	-
<i>Allowance for Impairment-Operating Lease Receivable</i>	1030201200	-	16,243,675.29
Inter-Agency Receivables			
Due from National Government Agencies - Subsidy Fund	1030301000	33,926,711.07	-
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	115,863.99	-
Due from Non-Government Organizations/People's Organizations	1039903000	19,046,321.31	-
Other Receivables			
Other Receivables Others	1039999001	3,948,019.15	-
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	8,646,895.83	-
<i>Allowance for Impairment-Merchandise Inventory</i>	1040101200	-	4,686,668.24
Inventory Held for Consumption			
Office Supplies Inventory	1040401000	1,892,488.32	-
<i>Allowance for Impairment-Office Supplies Inventory</i>			
Other Current Assets			
Advances			
Advances for Operating Expenses	1990101000	151,335.50	-
Advances for Operating Expenses - Treasury	1990101001	-	-
Advances for Payroll	1990102000	289,896.66	-
Advances to Special Disbursing Officer			
Production	1990103001	1,145,093.98	-
Travel	1990103002	6,510,277.39	-
Others	1990103003	359,731.26	-
Advances to Officers and Employees	1990104000	7,538.72	-
Prepayments			
Advances to Contractors	1990201000	93,189,403.51	-
Prepaid Registration	1990203000	17,525.67	-
Prepaid Insurance	1990205000	4,408,984.87	-
Creditable Input Tax			
Withholding Tax at Source	1990208000	20,614,716.21	-
Other Prepayments			
Taxes on Investment Interest Income	1990299001	4,535,485.95	-
Others	1990299009	3,784,031.15	-
Deposits			
Deposit on Letters of Credit			
Guaranty Deposits	1990302000	3,623,024.99	-
Other Deposits	19903990	3,067,633.98	-
- Service Contractors	1990399002	168,676.53	-
Other Assets			
Deferred Charges/Losses	1999908000	227,510.00	-

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Investment Property			
Land and Buildings			
Investment Property, Land	1050101000	240,382,163.50	-
<i>Accumulated Impairment Losses-Investment Property, Land</i>			
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	-	99,756,028.17
<i>Accumulated Impairment Losses-Other Land Improvements</i>			
Infrastructure Assets			
Road Networks	1060301000	33,291,687.71	-
<i>Accumulated Depreciation-Road Networks</i>	1060301100	-	13,829,960.01
<i>Accumulated Impairment Losses-Road Networks</i>			
Buildings and Other Structures			
Buildings	1060401000	331,795,770.53	-
<i>Accumulated Depreciation-Buildings</i>	1060401100	-	205,229,144.01
<i>Accumulated Impairment Losses-Buildings</i>			
Other Structures	1060499000	64,871,065.34	-
<i>Accumulated Depreciation-Other Structures</i>	1060499100	-	46,334,818.16
<i>Accumulated Impairment Losses-Other Structures</i>			
Machinery and Equipment			
Office Equipment	1060502000	3,579,033.58	-
<i>Accumulated Depreciation-Office Equipment</i>	1060502100	-	438,431.56
<i>Accumulated Impairment Losses-Office Equipment</i>			
Information and Communication Technology Equipment	1060503000	36,238,944.59	-
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	1060503100	-	18,660,222.36
<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>			
Communication Equipment	1060507000	6,228,174.82	-
<i>Accumulated Depreciation-Communication Equipment</i>	1060507100	-	5,148,359.61
<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	-	105,891,482.23
<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	-	755,370.71
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>			

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Transportation Equipment			
Motor Vehicles			
Accumulated Depreciation-Motor Vehicles	1060601000	25,067,576.72	-
Accumulated Impairment Losses-Motor Vehicles	1060601100	-	15,806,045.60
Furniture, Fixtures and Books			
Furniture and Fixtures			
Furniture	1060701001	4,456,533.75	-
Fixtures	1060701002	36,965,270.99	-
Accumulated Depreciation-Furniture and Fixtures			
Furniture	1060701101	-	5,291,442.97
Fixtures	1060701102	-	12,353,563.50
Accumulated Impairment Losses-Furniture and Fixtures			
Books	1060702000	366,499.00	-
Heritage Assets			
Works of Arts and Archeological Specimens			
Accumulated Depreciation-Works of Arts and Archeological Specimens	1061102000	39,461,100.00	-
Accumulated Impairment Losses-Works of Arts and Archeological Specimens			
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	37,008,561.17	-
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	4,884,150.16	-
Accumulated Depreciation-Other Property, Plant and Equipment			
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	-	29,126,681.56
Other Property Plant & Equipt. (Building Accessories)	1069999104	-	85,118,069.28
Other Property Plant & Equipt. (Others)	1069999106	-	12,715,918.74
Accumulated Impairment Losses-Other Property, Plant and Equipment			
Construction in Progress			
Construction in Progress-Land Improvements			
Construction in Progress-Infrastructure Assets	1069802000	53,208,309.78	-
Construction in Progress-Buildings and Other Structures	1069803000	223,688,755.92	-
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	-
Accumulated Impairment Losses-Other Assets			

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LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable			
Current	2010101001	-	27,877,823.04
Accounts Payable- MOOE 2023	2010101003	-	16,355,571.03
Accounts Payable- MOOE 2024	2010101004	-	16,761,988.82
Accounts Payable- MOOE 2025 Accrual	2010101005	-	70,154,095.20
Leave Benefits Payable			
Due to Officers and Employees	2010101011	-	60,954,357.27
Current			
Due to Officers & Employees	2010102001	-	24,177.66
Due to Officers & Employees 2021 - Prior			
Due to Officers & Employees 2023	2010102002	-	10,545,907.75
Due to Officers & Employees 2024	2010102003	-	832,203.75
	2010102004	-	2,016,680.20
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			
Due to BIR-ET	2020101001	-	1,423,687.38
Due to BIR-FT	2020101002	-	1,440,027.48
Due to BIR-PT	2020101003	-	462,440.58
Due to BIR-VAT	2020101004	-	394,659.16
Due to BIR- DST	2020101005	-	643,444.64
	2020101006	-	1,744.00
Due to GSIS			
Due to GSIS-Life & Retirement			
Due to GSIS-ECC	2020102001	-	4,221,050.90
Due to GSIS-Policy Loan	2020102002	-	10,529.39
Due to GSIS-Real Estate	2020102004	-	37,600.00
Due to GSIS-State Insurance	2020102005	-	300.00
Due to GSIS-Optional Loan	2020102006	-	38,200.00
Due to GSIS-Optional Ins.	2020102007	-	430.00
Due to GSIS-Consolidated Loan	2020102008	-	1,510.47
Due to GSIS-Cash Advance	2020102010	-	182,409.28
Due to GSIS-Calamity Loan	2020102011	-	248.11
Due to GSIS-Educational Assistance Loan	2020102012	-	70,389.42
Due to GSIS-Multi-Purpose Loan	2020102013	-	1,764.46
Due to GSIS-Computer Loan	2020102014	-	802,843.39
Due to GSIS-Financial Assistance Loan (GFAL)	2020102015	-	2,949.99
Due to GSIS-Due to GSIS-Multipurpose Loan Lite	2020102016	-	4,859.34
	2020102017	-	83,549.96
Due to Pag-IBIG			
Pag-ibig Premium			
Due to Pag-ibig-Pag-ibig Loan	2020103001	-	131,492.50
Due to Pag-ibig-Real Estate	2020103002	-	207,525.15
Due to Pag-ibig- Modified contribution	2020103003	-	228.99
Due to PhilHealth	2020103004	-	232,902.58
Income Tax Payable	2020104000	-	587,285.99
	2020113000	-	-

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Trust Liabilities			
Trust Liabilities			
Trust Liabilities			
- KBPSPP	2040101002	-	180,869.73
- CCPCEO	2040101003	-	884,170.76
- PIAFI	2040101004	-	6,261,462.65
- APEC	2040101005	-	4,674,470.39
- PPO Instrument Fund	2040101006	-	854,062.11
- Artist Scholarship Fund	2040101008	-	215,984.92
- Others	2040101009	-	79,924,616.84
Trust Liabilities-Disaster Risk Reduction and Management Fund			
Guaranty/Security Deposits Payable	2040104000	-	47,209,261.76
Customers' Deposits Payable			
Depository- Ticket Sales	2040105001	-	3,092,697.58
Depository-Miscellaneous	2040105002	-	44,994,457.13
Depository On-Account	2040105003	-	7,995,839.59
Depository - Concessionaires advances	2040105004	-	8,944,786.11
Deferred Credits/Unearned Income			
Deferred Credits			
Deferred Service Concession Revenue	2050102000		
Output Tax			
Actual	2050103001	-	4,141,440.57
On Account	2050103002	-	3,866,641.01
Other Deferred Credits	2050199000	-	54,216,480.77
Unearned Revenue/Income			
Other Unearned Revenue/Income	2050299000	-	5,669,199.95
Other Payables			
Other Payables			
Dividends Payable	2999909000	-	15,117,855.00
Government Equity			
Government Equity			
Accumulated Surplus/(Deficit)	3010101001	-	1,012,556,599.17
Accumulated Surplus/(Deficit) - Current	3010101002	-	1,785,056.73
Government Equity	3010102000	-	81,580,039.41
Contributed Capital	3010103000	-	1,502,922,448.25
Revenue			
Service and Business Income			
Service Income			
Other Service Income	4020199000	-	323,461.18
Business Income			
Seminar/Training Fees	4020204000	-	464,433.78
Rent/Lease Income	4020205000	-	46,682,901.98
Seaport System Fees	4020211000	-	1,779,595.53
Landing and Parking Fees	4020212000	-	3,985,403.75
Income from Printing and Publication	4020215000	-	458,632.23
Sales Revenue	4020216000	-	332,731.60

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Interest Income	4020221000		
Interest Income - Investments	4020221001	-	9,703,814.30
Theater Operating Revenue	40202400		
Theater Operating Revenue- Ticket Sales	402024001		
Others	4020240019	-	1,581,474.30
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		73,000.00
Theater Operating Revenue- Other Theater Operating Revenue	4020240008	-	130,300.93
Shares, Grants and Donations			
Grants and Donations			
Income from Grants and Donations in Cash	4040201000	-	6,429,227.18
Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages-Regular	5010101000	67,006,241.16	-
Salaries and Wages-Casual/Contractual	5010102000	1,031,444.45	-
Other Compensation			
Personnel Economic Relief Allowance (PERA)	5010201000	2,644,658.33	-
Representation Allowance (RA)	5010202000	1,524,875.00	-
Transportation Allowance (TA)	5010203000	1,472,625.00	-
Clothing/Uniform Allowance	5010204000	1,498,000.00	-
Subsistence Allowance	5010205000	8,750.00	-
Laundry Allowance	5010206000	1,500.00	-
Longevity Pay	5010212000	50,000.00	-
Overtime and Night Pay	5010213000	17,159.32	-
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	5010301000	8,166,636.09	-
Pag-IBIG Contributions	5010302000	265,400.00	-
PhilHealth Contributions	5010303000	1,637,222.66	-
Employees Compensation Insurance Premiums	5010304000	132,700.00	-
Provident/Welfare Fund Contributions			
Other Personnel Benefits			
Terminal Leave Benefits	5010403000	145,826.29	-
Other Personnel Benefits	5010499000	7,509,077.37	-
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses-Local	5020101000	67,318.00	-
Training and Scholarship Expenses			
Training Expenses	5020201000	21,200.00	-
Supplies and Materials Expenses			
Office Supplies Expenses	5020301000	678,802.06	-
Drugs and Medicines Expenses	5020307000	36,850.00	-
Fuel, Oil and Lubricants Expenses	5020309000	262,068.18	-
Semi-Expendable Machinery and Equipment Expenses	5020321000	1,135,006.92	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	172,738.25	-
Other Supplies and Materials Expenses	5020399000	914,352.80	-

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Utility Expenses			
Water Expenses	5020401000	7,278,292.59	-
Electricity Expenses	5020402000	9,064,068.20	-
Communication Expenses			
Postage and Courier Services	5020501000	1,072.00	-
Telephone Expenses	50205020		
Landline	5020502001	619,552.50	-
Mobile	5020502002	269,374.90	-
Internet Subscription Expenses	5020503000	835,155.47	-
Professional Services			
Other Professional Services	5021199000	13,500,746.45	-
General Services			
Environment/Sanitary Services	5021201000	850,622.00	-
Janitorial Services	5021202000	9,600,717.13	-
Security Services	5021203000	16,860,807.66	-
Other General Services	5021299000	13,154,190.15	-
Repairs and Maintenance			
Repairs and Maintenance-Investment Property			
Repairs and Maintenance-Buildings and Other Structures	50213040		
Repairs and Maintenance-BuildingS	5021304001	11,200.00	-
Repairs and Maintenance-Other Structures	5021304002	5,040.00	-
Repairs and Maintenance-Machinery and Equipment	50213050		
Repairs & Maint. - IT Equipment & Software	5021305002	371,110.34	-
Repairs & Maint. - Machinery	5021305003	168,782.29	-
Repairs & Maint. - Communication Equipment	5021305004	91,857.08	-
Repairs & Maint. - Firefighting Equip. & Access.	5021305005	66,670.68	-
Repairs & Maint. - Technical & Scientific Equip.	5021305006	691,349.01	-
Repairs and Maintenance-Transportation Equipment	5021306000	268,260.00	-
Repairs and Maintenance-Furniture and Fixtures	5021307000	68,000.00	-
Repairs and Maintenance-Other Property, Plant and Equipment	5021399000	107,381.00	-
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	5021501000	1,964,822.24	-
Fidelity Bond Premiums	5021502000	98,881.84	-
Insurance Expenses	5021503000	2,640,034.56	-
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expenses	5029901000	69,002.00	-
Printing and Publication Expenses	5029902000	85,967.36	-
Representation Expenses	5029903000	174,263.01	-
Extraordinary and Miscellaneous Expenses	5021003000	149,651.08	-
Transportation and Delivery Expenses	5029904000		
Rent/Lease Expenses	5029905000	124,506.58	-
Membership Dues and Contributions to Organizations	5029906000	48,873.22	-
Subscription Expenses	5029907000	86,598.50	-
Production Expenses	50299260		
Artist Fee	5029926001	41,366,185.04	-
Grants	5029926002	1,205,000.00	-
Accommodation	5029926003	2,852,662.02	-
Supplies and materials	5029926004	2,137,708.53	-
Travelling/Transportation	5029926005	15,003,029.92	-
Food Reception	5029926006	3,192,954.57	-
Marketing and advertising	5029926007	265,619.00	-
Rentl	5029926008	24,916,217.39	-
Others	5029926009	3,271,938.86	-

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Other Maintenance and Operating Expenses -Others			
Others- CCP	5029999000	1,862,329.61	-
Financial Expenses			
Financial Expenses			
Other Financial Charges	5030199000	392,630.55	-
Cost of Sales	5040201000	60,389.79	
Non-Cash Expenses			
Depreciation			
Depreciation-Investment Property	5050101000		
Depreciation-Land Improvements	5050102000	856,852.98	-
Depreciation-Infrastructure Assets	5050103000	749,062.98	-
Depreciation-Buildings	5050104001	2,591,261.52	-
Depreciation-Other Structures	5050104002	395,868.54	-
Depreciation-Machinery and Equipment	50501050		
Depreciation-Machinery and Equipment - Office Equipment	5050105001	4,845.00	-
Depreciation-Machinery and Equipment - IT Equipment	5050105002	1,337,616.06	-
Depreciation-Machinery and Equipment - Communication	5050105004	94,810.20	-
Depreciation-Machinery and Equipment - Firefighting	5050105005	120,171.42	-
Depreciation-Machinery and Equipment - Tech. & Scientific	5050105007	2,678,152.80	-
Depreciation-Transportation Equipment	5050106000	521,383.16	-
Depreciation-Furniture	5050107001	23,550.54	-
Depreciation-Fixtures	5050107002	1,468,400.16	-
Depreciation-Other Property, Plant and Equipment	50501990		
Depreciation-Other Property, Plant and Equipment	5050199003	608,963.70	-
Depreciation-Other Property, Plant and Equipment	5050199004	7,641,860.28	-
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	4060399000	-	45,761.44
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	-	206,116,000.00
TOTAL		4,465,667,854.30	4,465,667,854.30