

CIVIL AVIATION AUTHORITY OF THE PHILIPPINES
PRE-CLOSING TRIAL BALANCE
As of December 31, 2022

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit
Cash - Collecting Officer	10101010	6,136,188.00	-
Petty Cash Fund	10101020	3,403,110.00	-
Cash in Bank-Local Currency, Current Account	10102020	4,488,780,561.00	-
Cash in Bank-Local Currency, Savings Account	10102030	5,202,888.00	-
Cash in Bank - Foreign Currency, Savings Account	10103030	467,566,120.00	-
Time Deposits - Local Currency	10105020	500,000,000.00	-
Time Deposits - Foreign Currency	10105030	557,550,000.00	-
Investments in Treasury Bills - Local	10202010	1,193,591,795.00	-
Investments in Time Deposit-Local Currency	10211010	424,043,129.00	-
Other Investments	10299990	472,544,188.00	-
Accounts Receivable	10301010	5,783,176,269.00	-
Allow. For Impairment - Accounts Receivable	10301011	-	1,631,271,934.00
Interest Receivable	10301050	22,493,982.00	-
Operating Lease Receivable	10302010	305,534,721.00	-
Allow. For Impairment - Operating Lease Receivable	10302012	-	10,818,580.00
Due from National Gov't Agencies	10303010	70,503,172.00	-
Allow. For Impairment - Due from National Government	10303012	-	24,168,717.00
Due from Local Government Units	10303030	4,930,170.00	-
Allow. For Impairment - Due from Local Government Units	10303032	-	4,930,170.00
Due from Government Corporations	10303050	2,849,616.00	-
Receivables-Disallowances / Charges	10399010	97,961,288.00	-
Due from Officers and Employees	10399020	477,282.00	-
Insurance Claim Receivable	10399040	62,500,000.00	-
Other Receivables	10399990	58,867,648.00	-
Allow. For Impairment - Other Receivable	10399992	-	9,207,320.00
Office Supplies Inventory	10404010	21,931,980.00	-
Accountable Forms, Plates and Stickers Inventory	10404020	22,991,956.00	-
Non-Accountable Forms Inventory	10404030	21,003.00	-
Drugs & Medicines Inventory	10404060	501,406.00	-
Medical, Dental & Lab. Supplies Inv.	10404070	1,501,923.00	-
Fuel, Oil and Lubricants Inventory	10404080	40,961,095.00	-
Construction Materials Inventory	10404130	1,401,751.00	-
Electrical Supplies and Materials Inventory	10404190	630,781.00	-
Housekeeping/Cleaning Supplies	10404230	1,703,902.00	-
Other Supplies and Materials Inventory	10404990	61,996,707.00	-
Semi-Expendable Office Equipment	10405020	1,481,907.00	-
Semi-Expendable Information and Communication Technology Equipment	10405030	1,966,605.00	-
Semi-Expendable Airport Equipment	10405060	60,714.00	-
Semi-Expendable Communication Equipment	10405070	495,337.00	-
Semi-Expendable Disaster Response & Rescue Equipment	10405080	400,607.00	-
Semi-Expendable Medical Equipment	10405100	96,918.00	-
Semi-Expendable Construction and Heavy Equipment	10405140	138,552.00	-
Semi-Expendable Electrical Equipment	10405170	512,878.00	-
Semi-Expendable Other Machinery and Equipment	10405990	1,580,996.00	-
Semi-Expendable Furniture, Fixtures	10406010	3,047,344.00	-
Land	10601010	36,731,507,873.00	-
Other Land Improvements	10602990	4,159,514,462.00	-
Accumulated Depreciaton-Other Land Improvements	10602991	-	3,204,631,258.00
Sewer Systems	10603030	23,231,802.00	-
Accum. Dep'r'n. - Sewer Systems	10603031	-	8,104,687.00
Airport Systems	10603080	30,091,660,091.00	-
Accumulated Depreciaton - Airport Systems	10603081	-	20,490,950,872.00

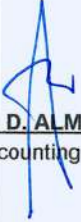
ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit	-
Buildings	10604010	5,917,683,339.00	-	-
Accumulated Depreciaton - Building	10604011	-	1,495,058,821.00	-
Other Structures	10604990	1,674,275,147.00	-	-
Accumulated Depreciaton - Other Structures	10604991	-	1,166,305,253.00	-
Office Equipment	10605020	176,732,674.00	-	-
Accumulated Depreciaton - Office Equipment	10605021	-	115,188,021.00	-
Information and Communication Technical Equipment	10605030	538,577,525.00	-	-
Accumulated Depreciaton - Info. and Communication Tech. Equip.	10605031	-	441,981,846.00	-
Airport Equipment	10605060	2,109,605,730.00	-	-
Accumulated Depreciaton - Airport Equipment	10605061	-	1,087,125,797.00	-
Communication Equipment	10605070	1,418,451,522.00	-	-
Accumulated Depreciaton - Communication Equipt.	10605071	-	786,041,428.00	-
Disaster Response and Rescue Equipment	10605090	1,814,453,121.00	-	-
Accumulated Depreciaton - Disaster Response and Rescue Equipment	10605091	-	1,435,206,520.00	-
Medical Equipment	10605110	17,788,109.00	-	-
Accumulated Depreciation - Medical Equipment	10605111	-	10,095,376.00	-
Technical and Scientific Equipment	10605140	27,419,407.00	-	-
Accumulated Depreciaton - Technical and Scientific Equipment	10605141	-	6,897,191.00	-
Other Equipment	10605990	213,848,409.00	-	-
Accumulated Depreciaton - Other Machineries & Equipt.	10605991	-	100,957,177.00	-
Motor Vehicles	10606010	245,594,417.00	-	-
Accumulated Depreciaton - Motor Vehicles	10606011	-	173,542,531.00	-
Aircrafts and Aircraft Ground Equipment	10606030	105,637,210.00	-	-
Accumulated Depreciaton - Aircrafts & Aircraft Ground Equipt.	10606031	-	105,211,548.00	-
Furniture and Fixtures	10607010	57,128,629.00	-	-
Accumulated Depreciaton - Furniture & Fixtures	10607011	-	22,779,386.00	-
Service Concession Assets - Land	10612150	93,020,400.00	-	-
Service Concession Assets - Airport System	10612080	171,121,500.00	-	-
Accumulated Depreciation - Service Concession - Airport system	10612081	-	143,845,560.00	-
Service Concession Assets - Buildings and Other Stuctures	10611120	18,270,410.00	-	-
Accumulated Depreciation - Service Concession - Buildings	10611121	-	6,215,514.00	-
Other Service Concession Assets	10612990	23,738,750.00	-	-
Accumulated Depreciation - Service Concession - Other Service Concession Assets	10612991	-	21,364,875.00	-
Work / Zoo Animals	10699010	11,180,000.00	-	-
Other Property, Plant & Equipment	10699990	13,235,268.00	-	-
Accumulated Depreciaton - Other Property, Plant & Equipt.	10699991	-	10,756,452.00	-
Construction in Progress - Land Improvements	10698010	73,729,875.00	-	-
Construction in Progress - Infrastructure Assets	10698020	356,547,696.00	-	-
Construction in Progress - Buildings and Other Structures	10698030	246,816,606.00	-	-
Computer Software	10801020	10,870,570.00	-	-
Accumulated Amortization - Computer Software	10801021	-	6,884,694.00	-
Deferred Tax Asset	11201010	1,341,548,492.00	-	-
Advances for Payroll	19901020	1,070,499.00	-	-
Advances to Special Disbursing Officer	19901030	4,769,400.00	-	-
Advances to Officers & Employees	19901040	1,524,600.00	-	-
Advances to Contractors	19902010	7,219,967.00	-	-
Prepaid Insurance	19902050	26,111,770.00	-	-
Input Tax	19902060	223,185,976.00	-	-
Creditable Input Tax	19902070	328,413,634.00	-	-
Withholding Tax at Source	19902080	47,417,196.00	-	-
Other Prepayments	19902990	105,678,678.00	-	-
Deposit on Letters of Credit	19903010	18,332,140.00	-	-
Guaranty Deposits	19903020	11,170,275.00	-	-
Deferred Charges/Losses	19999080	13,605,755.00	-	-
Other Assets	19999990	2,167,477,213.00	-	-

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit
Accumulated Impairment Losses - Other Assets	19999991	-	2,167,77,213.00
Accounts Payable	20101010	-	786,05,365.00
Due to Officers and Employees	20101020	-	103,89,925.00
Due to BIR	20201010	-	128,23,750.00
Due to GSIS	20201020	-	57,096,676.00
Due to Pag-IBIG	20201030	-	4,040,443.00
Due to PhilHealth	20201040	-	13,241,111.00
Due to NGAs	20201050	-	1,693,080,335.00
Due to Government Corporations	20201060	-	70,559.00
Due to LGUs	20201070	-	15,652.00
Due to SSS	20201110	-	242,780.00
Trust Liabilities	20401010	-	1,76,246.00
Guaranty/Security Deposits Payable	20401040	-	99,26,892.00
Customers' Deposit Payable	20401050	-	5,080,649.00
Trust Liabilities- Disallowances/ Charges	20401080	-	28,785,665.00
Output Tax	20501030	-	284,880,010.00
Deferred Revenue from Grants and Donations	20501040	-	5,226,519,116.00
Other Unearned Revenue / Income	20502990	-	280,135,590.00
Other Deferred Credits	20501990	-	1,407,745.00
Leave Benefits Payable	20601020	-	974,86,304.00
Undistributed Collections	29999040	-	792,262,872.00
Other Payables	29999990	-	25,075,295.00
Government Equity	30101020	-	75,900,252,208.00
Retained Earnings	30701010	-	(17,687,427,873.00)
Cumulative Changes in Fair Value of Investments	31001010	-	22,544,188.00
Permit Fees	40201010	-	24,058,826.00
Clearance & Certification Fees	40201040	-	29,548,903.00
Licensing Fees	40201060	-	10,897,517.00
Fines and Penalties - Service Income	40201140	-	3,942,325.00
Other Service Income	40201990	-	113,804,327.00
Service Concession Revenue	40202240	-	7,142,857.00
Rent/Lease Income	40202050	-	166,868,497.00
Communication Network Fees	40202060	-	22,195,079.00
Transportation System Fees	40202070	-	1,345,535,097.00
Landing and Parking Fees	40202120	-	425,747,740.00
Interest Income	40202210	-	24,414,427.00
Fines and Penalties - Business Income	40202230	-	46,844,067.00
Income from Communication Facilities	40202380	-	3,579,011,785.00
Other Business Income	40202990	-	137,954,882.00
Assistance from National Government Agencies	40301020	-	2,847,348,723.00
Gain on Foreign Exchange (FOREX)	40501010	-	23,706,300.00
Proceeds from Insurance	40699010	-	10,384,749.00
Miscellaneous Income	40603990	-	27,446,848.00
Salaries and Wages - Regular Pay	50101010	1,514,963,259.00	-
Personnel Economic Relief Allowance (PERA)	50102010	67,439,259.00	-
Representation Allowance (RA)	50102020	7,716,250.00	-
Transportation Allowance (TA)	50102030	7,203,500.00	-
Clothing / Uniform Allowance	50102040	16,760,132.00	-
Subsistence Allowance	50102050	170,350.00	-
Laundry Allowance	50102060	24,829.00	-
Honoraria	50102100	5,146,466.00	-
Hazard Pay	50102110	39,134,861.00	-
Longevity Pay	50102120	15,000.00	-
Overtime and Night Pay	50102130	156,543,704.00	-
Mid Year Bonus	50102160	122,152,527.00	-

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit
Year End Bonus	50102140	128,711,566.00	-
Cash Gift	50102150	13,824,387.00	-
Other Bonuses and Allowances	50102990	71,241,326.00	-
Retirement and Life Insurance Premiums	50103010	172,441,029.00	-
Pag-IBIG Contributions	50103020	3,298,914.00	-
PhilHealth Contributions	50103030	27,925,644.00	-
Employees Compensation Insurance Premiums	50103040	3,350,488.00	-
Terminal Leave Benefits	50104030	180,597,786.00	-
Traveling Expenses - Local	50201010	57,983,888.00	-
Traveling Expenses - Foreign	50201020	2,046,523.00	-
Training Expenses	50202010	7,369,707.00	-
Office Supplies Expenses	50203010	24,397,064.00	-
Accountable Forms Expenses	50203020	7,633,508.00	-
Drugs & Medicines Expenses	50203070	1,091,521.00	-
Medical, Dental and Laboratory Supplies Expenses	50203080	7,497,954.00	-
Fuel, Oil and Lubricants Expenses	50203090	54,600,177.00	-
Semi-Expendable Machinery and Equipment Expenses	50203210	13,513,299.00	-
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	2,820,013.00	-
Electrical Supplies and Materials Expenses	50203260	669,264.00	-
Housekeeping/Cleaning Supplies Expenses	50203280	3,221,552.00	-
Other Supplies and Materials Expenses	50203990	103,469,951.00	-
Water Expenses	50204010	19,434,650.00	-
Electricity Expenses	50204020	486,848,783.00	-
Postage and Courier Services	50205010	2,885,451.00	-
Telephone Expenses	50205020	12,473,390.00	-
Internet Subscription Expenses	50205030	22,252,789.00	-
Cable, Satellite, Telegraph and Radio Expenses	50205040	23,750,565.00	-
Confidential Expenses	50210010	11,992,000.00	-
Extraordinary and Miscellaneous Expenses	50210030	133,466.00	-
Legal Services	50211010	203,065.00	-
Auditing Services	50211020	34,826,092.00	-
Consultancy Services	50211030	11,706,000.00	-
Other Professional Services	50211990	314,051,883.00	-
Environment/Sanitary Service	50212010	955,739.00	-
Janitorial Services	50212020	284,830,157.00	-
Security Services	50212030	352,322,034.00	-
Other General Services	50212990	544,377,464.00	-
Repairs & Maintenance - Land Improvements	50213020	69,064,148.00	-
Repairs & Maintenance - Infrastructure Assets	50213030	11,440,606.00	-
Repairs & Maintenance - Buildings and Other Structures	50213040	82,632,329.00	-
Repairs & Maintenance - Machinery and Equipment	50213050	60,659,404.00	-
Repairs & Maintenance - Transportation Equipment	50213060	29,038,904.00	-
Repairs & Maintenance - Furniture and Fixtures	50213070	612,805.00	-
Repairs & Maintenance - Other Property, Plant & Equipment	50213990	164,342.00	-
Taxes, Duties and Licenses	50215010	2,367,635.00	-
Fidelity Bond Premiums	50215020	2,403,036.00	-
Insurance Expense	50215030	89,897,665.00	-
Printing and Publication Expenses	50299020	1,758,878.00	-
Representation Expenses	50299030	18,931,574.00	-
Transportation & Delivery Expenses	50299040	2,083,319.00	-
Rent / Lease Expenses	50299050	34,943,919.00	-
Membership Dues & Contributions to Org.	50299060	1,374,694.00	-
Subscription Expenses	50299070	28,742,898.00	-
Other Maintenance & Operating Expenses	50299990	86,609,440.00	-
Bank Charges	50301040	230,960.00	-

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit	-
Other Financial Charges	50301990	49,692,692.00		-
Depreciation - Land Improvements	50501020	52,367,427.00		-
Depreciation - Infrastructure Assets	50501030	721,529,327.00		-
Depreciation - Buildings and Other Structures	50501040	206,988,160.00		-
Depreciation - Machinery and Equipment	50501050	394,498,609.00		-
Depreciation - Transportation Equipment	50501060	22,555,970.00		-
Depreciation - Furniture, Fixtures and Books	50501070	3,826,748.00		-
Depreciation - Service Concession Assets	50501110	1,969,930.00		-
Depreciation - Other Property Plant & Equipment	50501990	999,628.00		-
Amortization - Intangible Assets	50502010	2,065,408.00		-
Impairment Loss - Loans and Receivables	50503020	8,871,252.00		-
Impairment Loss - Lease Receivables	50503030	1,696,263.00		-
Loss of Assets	50504090	430,000.00		-
Other Losses	50504990	7,513,371.00		-
		112,276,683,193.00	112,276,683,193.00	

Certified Correct:


KEVIN D. ALMERIDO
 OIC, Accounting Division