

CIVIL AVIATION AUTHORITY OF THE PHILIPPINES
STATEMENT OF FINANCIAL POSITION
As of June 30, 2022

ASSETS	
Current Assets	
Cash and Cash Equivalents	<u>3,816,803,345.43</u>
Cash on Hand	93,080,005.36
Cash - Collecting Officer	89,457,207.27
Petty Cash Fund	3,622,798.09
Cash in Bank - Local Currency	<u>3,190,471,964.73</u>
Cash in Bank-Local Currency, Current Account	3,084,140,561.79
Cash in Bank-Local Currency, Savings Account	106,331,402.94
Cash in Bank - Foreign Currency	<u>533,251,375.34</u>
Cash in Bank - Foreign Currency, Savings Account	533,251,375.34
Other Investments	<u>420,616,954.75</u>
Investments in Time Deposit-Local Currency	419,749,226.07
Investments in Time Deposits - Foreign Currency	867,728.68
Receivables	<u>3,866,754,777.59</u>
Loans and Receivable Accounts	3,259,485,578.94
Accounts Receivable	4,900,012,315.81
<i>Allow. For Impairment - Accounts Receivable</i>	(1,678,512,251.00)
Net Value - Accounts Receivable	<u>3,221,500,064.81</u>
Interest Receivable	37,985,514.13
<i>Allowance for Impairment - Interest Receivable</i>	-
Net Value - Interest Receivable	<u>37,985,514.13</u>
Lease Receivables	<u>236,840,027.78</u>
Operating Lease Receivable	245,289,233.92
<i>Allow. For Impairment - Operating Lease Receivable</i>	(8,449,206.14)
Net Value - Operating Lease Receivable	<u>236,840,027.78</u>
Inter - Agency Receivables	<u>26,130,208.28</u>
Due from National Gov't Agencies	49,012,063.89
<i>Allow. For Impairment - Due from National Government</i>	(22,881,855.61)
Net Value - Due from National Government Agencies	<u>26,130,208.28</u>
Due from Local Government Units	4,930,170.15
<i>Allow. For Impairment - Due from Local Government Units</i>	(4,930,170.15)
Net Value - Local Government Units	<u>-</u>
Intra - Agency Receivables	<u>185,859,769.77</u>
Due from Regional/Branch Offices	185,859,769.77
Other Receivables	<u>158,439,192.82</u>
Receivables-Disallowances / Charges	96,418,900.35
Due from Officers and Employees	340,457.78
Other Receivables	71,305,571.32
<i>Allow. For Impairment - Other Receivable</i>	(9,625,736.63)
Net Value - Other Receivables	<u>61,679,834.69</u>
Inventories	<u>158,607,895.42</u>
Inventory Held for Consumption	<u>149,959,216.90</u>
Office Supplies Inventory	21,700,996.47

Accountable Forms, Plates and Stickers Inventory	25,539,590.08
Non-Accountable Forms Inventory	21,030.02
Drugs & Medicines Inventory	168,264.17
Medical, Dental & Lab. Supplies Inv.	7,290,159.95
Fuel, Oil and Lubricants Inventory	27,966,577.43
Construction Materials Inventory	955,475.13
Electrical Supplies and Materials Inventory	523,496.53
Housekeeping/Cleaning Supplies	2,029,989.03
Other Supplies and Materials Inventory	63,763,638.09
Semi-Expendable Machinery and Equipment	4,009,978.91
Semi-Expendable Machinery	51,691.43
Semi-Expendable Office Equipment	782,923.54
Semi-Expendable Information and Communication Technology Equipment	695,377.32
Semi-Expendable Communication Equipment	285,459.86
Semi-Expendable Disaster Response & Rescue Equipment	21,517.86
Semi-Expendable Medical Equipment	118,801.87
Semi-Expendable Construction and Heavy Equipment	80,798.15
Semi-Expendable Electrical Equipment	320,362.37
Semi-Expendable Other Machinery and Equipment	1,653,046.51
Semi-Expendable Furnitures and Fixtures	4,638,699.61
Semi-Expandable Furniture, Fixtures	4,638,699.61
Other Current Assets	651,180,430.69
Advances	4,519,720.63
Advances for Payroll	1,018,592.79
Advances to Special Disbursing Officer	886,013.27
Advances to Officers & Employees	2,615,114.57
Prepayments	646,660,710.06
Advances to Contractors	20,346,988.20
Prepaid Insurance	17,534,712.54
Input Tax	277,378,703.83
Creditable Input Tax	295,743,126.43
Withholding Tax at Source	32,686,210.72
Other Prepayments	2,970,968.34
Total Current Assets	8,913,963,403.88
Non-Current Assets	
Other Investments	539,230,388.12
Other Investments	539,230,388.12
Property, Plant and Equipmnet	49,911,588,638.29
Land	37,344,042,680.80
Land	37,344,042,680.80
Land Improvements	945,011,865.52
Other Land Improvements	4,126,306,243.35
Accumulated Depreciaton-Other Land Improvements	(3,181,294,377.83)
Net Value-Other Land Improvements	945,011,865.52
Infrastructure Assets	4,436,922,846.81
Sewer Systems	23,231,802.36
Accum. Depr'n. - Sewer Systems	(7,001,176.86)
Net Value-Sewer Systems	16,230,625.50
Airport Systems	26,323,508,685.85

Accumulated Depreciaton - Airport Systems	(21,902,816,464.54)
Net Value - Airport System	<u>4,420,692,221.31</u>
Buildings and Other Structures	<u>3,369,650,064.67</u>
Buildings	4,256,000,482.18
Accumulated Depreciaton - Building	(1,389,411,188.95)
Net Value - Buildings	<u>2,866,589,293.23</u>
Other Structures	1,634,844,494.62
Accumulated Depreciaton - Other Structures	(1,131,783,723.18)
Net Value - Other Structures	<u>503,060,771.44</u>
Machinery and Equipment	<u>2,425,144,742.13</u>
Office Equipment	207,945,084.44
Accumulated Depreciaton - Office Equipment	(134,379,036.45)
Net Value - Office Equipments	<u>73,566,047.99</u>
Information and Communication Technical Equipment	720,091,932.35
Accumulated Depreciaton - Info. and Communication Tech. Equip.	(577,026,479.24)
Net Value - Information and Communication Technical Equipment	<u>143,065,453.11</u>
Airport Equipment	2,015,389,616.29
Accumulated Depreciaton - Airport Equipment	(956,948,930.47)
Net Value - Airport Equipment	<u>1,058,440,685.82</u>
Communication Equipment	1,298,287,429.84
Accumulated Depreciaton - Communication Equipt.	(700,112,662.75)
Net Value - Communication Equipment	<u>598,174,767.09</u>
Disaster Response and Rescue Equipment	1,816,731,727.18
Accumulated Depreciaton - Disaster Response and Rescue Equipment	(1,390,263,975.26)
Net Value - Disaster Response and Rescue Equipment	<u>426,467,751.92</u>
Medical Equipment	18,402,958.71
Accumulated Depreciation - Medical Equipment	(9,698,113.88)
Net Value - Medical Equipment	<u>8,704,844.83</u>
Technical and Scientific Equipment	2,220,400.40
Accumulated Depreciaton - Technical and Scientific Equipment	(2,234,586.95)
Net Value - Technical and ScientificMachinery and Equipment	<u>(14,186.55)</u>
Other Equipment	213,198,125.03
Accumulated Depreciaton - Other Machineries & Equipt.	(96,458,747.11)
Net Value - Other Machineries and Equipment	<u>116,739,377.92</u>
Transportation Equipment	<u>91,045,803.63</u>
Motor Vehicles	257,354,247.49
Accumulated Depreciaton - Motor Vehicles	(185,778,386.22)
Net Value - Motor Vehicles	<u>71,575,861.27</u>
Aircrafts and Aircraft Ground Equipment	130,836,216.88
Accumulated Depreciaton - Aircrafts & Aircraft Ground Equipt.	(111,366,274.52)
	<u>19,469,942.36</u>
Furnitures and Fixtures and Books	<u>46,537,879.25</u>
Furniture and Fixtures	82,114,815.05
Accumulated Depreciaton - Furniture & Fixtures	(35,576,935.80)
Net Value - Furnitures and Fixtures	<u>46,537,879.25</u>
Other Property Plant and Equipment	<u>13,715,494.78</u>
Work / Zoo Animals	11,180,000.00
Accumulated Depreciaton - Work / Zoo Animals	-

Net Value - Work / Zoo Animals	<u>11,180,000.00</u>
Other Property, Plant & Equipment	13,245,493.61
Accumulated Depreciaton - Other Property, Plant & Equip.	<u>(10,709,998.83)</u>
Net Value - Other Property, Plant and Equipment	<u>2,535,494.78</u>
Construction in Progress	<u>1,239,517,260.70</u>
Construction in Progress - Land Improvements	205,341,642.39
Construction in Progress - Infrastructure Assets	987,349,312.45
Construction in Progress - Buildings and Other Structures	46,826,305.86
Construction in Progress - Furnitures & Fixtures	-
Deferred Tax Asset	<u>21,763,092.68</u>
Deferred Tax Asset	21,763,092.68
Other Non-Current Assets	<u>43,155,537.23</u>
Deposits	<u>29,502,415.12</u>
Deposit on Letters of Credit	18,332,140.22
Guaranty Deposits	10,911,653.60
Other Deposits	258,621.30
Other Assets	<u>13,653,122.11</u>
Deferred Charges/Losses	13,653,122.11
Other Assets	2,167,477,213.33
Accumulated Impairment Losses - Other Assets	<u>(2,167,477,213.33)</u>
Net Value - Other Assets	-
Total Non-Current Assets	<u>50,515,737,656.32</u>
TOTAL ASSETS	<u>59,429,701,060.20</u>

LIABILITIES

Current Liabilities


Financial Liabilities	<u>126,421,788.71</u>
Payables	<u>126,421,788.71</u>
Accounts Payable	106,653,663.98
Due to Officers and Employees	19,768,124.73
Inter-Agency Payables	<u>835,305,925.15</u>
Due to BIR	88,475,484.44
Due to GSIS	17,054,587.74
Due to Pag-IBIG	4,878,576.30
Due to PhilHealth	7,420,541.77
Due to NGAs	717,149,257.24
Due to Government Corporations	65,172.54
Due to LGUs	15,651.57
Due to Treasurer of the Philippines	0.25
Due to SSS	246,653.30
Provisions	<u>10,818,263.75</u>
Leave Benefits Payable	10,818,263.75
Total Current Liabilities	<u>972,545,977.61</u>

Non-Current Liabilities

Trust Liabilities	<u>180,165,541.89</u>
Trust Liabilities	972,920.00
Guaranty/SecurityDeposits Payable	171,423,663.07
Customers' Deposit Payable	7,768,958.82

Deferred Credits / Unearned Income	<u>520,519,316.37</u>
Deferred Credits	<u>266,066,366.16</u>
Output Tax	257,403,204.98
Other Deferred Credits	8,663,161.18
Unearned Revenue / Income	<u>254,452,950.21</u>
Other Unearned Revenue / Income	254,452,950.21
Provisions	<u>843,426,033.09</u>
Leave Benefits Payable	843,426,033.09
Other Payables	<u>51,204,144.32</u>
Other Payables	51,204,144.32
Total Non-Current Liabilities	<u>1,595,315,035.67</u>
TOTAL LIABILITIES	<u>2,567,861,013.28</u>
EQUITY	
Government Equity	<u>76,020,363,057.48</u>
Government Equity	50,000,000,000.00
Contributed Capital	26,020,363,057.48
Retained Earnings (Deficit)	<u>(19,197,753,398.68)</u>
Retained Earnings	(19,197,753,398.68)
Cumulative Changes in Fair Value	<u>39,230,388.12</u>
Cumulative Changes in Fair Value of Investments	39,230,388.12
TOTAL EQUITY	<u>56,861,840,046.92</u>
TOTAL LIABILITIES AND EQUITY	<u><u>59,429,701,060.20</u></u>

Certified Correct:


KEVIN D. ALMERIDO
 OIC, Accounting Division