

CIVIL AVIATION AUTHORITY OF THE PHILIPPINES
TRIAL BALANCE
As at March 31, 2022

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit
Cash - Collecting Officer	10101010	76,466,310	-
Petty Cash Fund	10101020	3,129,394	-
Cash in Bank-Local Currency, Current Account	10102020	2,940,975,484	-
Cash in Bank-Local Currency, Savings Account	10102030	196,277,943	-
Cash in Bank - Foreign Currency, Savings Account	10103030	339,871,429	-
Time Deposits - Foreign Currency	10105030	255,447,099	-
Investments in Time Deposit-Local Currency	10211010	419,749,226	-
Other Investments	10299990	539,230,388	-
Accounts Receivable	10301010	4,751,854,780	-
Allow. For Impairment - Accounts Receivable	10301011	-	1,679,424,632
Interest Receivable	10301050	37,985,514	-
Operating Lease Receivable	10302010	217,851,635	-
Allow. For Impairment - Operating Lease Receivable	10302012	-	8,027,725
Due from National Gov't Agencies	10303010	49,949,118	-
Allow. For Impairment - Due from National Government	10303012	-	22,881,856
Due from Local Government Units	10303030	4,930,170	-
Allow. For Impairment - Due from Local Government Units	10303032	-	4,930,170
Due from Regional/Branch Offices	10304070	190,907,933	-
Receivables-Disallowances / Charges	10399010	97,360,817	-
Due from Officers and Employees	10399020	349,308	-
Other Receivables	10399990	70,445,857	-
Allow. For Impairment - Other Receivable	10399992	-	9,459,661
Office Supplies Inventory	10404010	21,583,531	-
Accountable Forms, Plates and Stickers Inventory	10404020	24,139,197	-
Non-Accountable Forms Inventory	10404030	21,003	-
Drugs & Medicines Inventory	10404060	171,980	-
Medical, Dental & Lab. Supplies Inv.	10404070	7,165,267	-
Fuel, Oil and Lubricants Inventory	10404080	24,715,419	-
Other Supplies and Materials Inventory	10404990	72,932,076	-
Land	10601010	37,344,042,681	-
Other Land Improvements	10602990	4,121,491,212	-
Accumulated Depreciaton-Other Land Improvements	10602991	-	3,168,900,922
Sewer Systems	10603030	23,231,802	-
Accum. Dep'n. - Sewer Systems	10603031	-	6,449,422
Airport Systems	10603080	26,321,281,293	-
Accumulated Depreciaton - Airport Systems	10603081	-	21,811,259,741
Buildings	10604010	4,233,651,490	-
Accumulated Depreciaton - Building	10604011	-	1,361,243,732
Other Structures	10604990	1,634,844,495	-
Accumulated Depreciaton - Other Structures	10604991	-	1,116,927,186
Office Equipment	10605020	188,089,917	-
Accumulated Depreciaton - Office Equipment	10605021	-	130,222,952
Information and Communication Technical Equipment	10605030	717,600,621	-
Accumulated Depreciaton - Info. and Communication Tech. Equip	10605031	-	559,849,560
Airport Equipment	10605060	2,013,925,268	-
Accumulated Depreciaton - Airport Equipment	10605061	-	922,725,805
Communication Equipment	10605070	1,298,154,783	-
Accumulated Depreciaton - Communication Equipt.	10605071	-	677,736,498
Disaster Response and Rescue Equipment	10605090	1,816,731,727	-
Accumulated Depreciaton - Disaster Response and Rescue Equip	10605091	-	1,360,822,992
Medical Equipment	10605110	18,402,959	-
Accumulated Depreciation - Medical Equipment	10605111	-	9,337,302
Technical and Scientific Equipment	10605140	2,220,400	-
Accumulated Depreciaton - Technical and Scientific Equipment	10605141	-	2,171,984
Other Equipment	10605990	210,695,546	-
Accumulated Depreciaton - Other Machineries & Equipt.	10605991	-	93,581,649
Motor Vehicles	10606010	256,844,247	-
Accumulated Depreciaton - Motor Vehicles	10606011	-	179,398,608
Aircrafts and Aircraft Ground Equipment	10606030	130,836,217	-
Accumulated Depreciaton - Aircrafts & Aircraft Ground Equipt.	10606031	-	108,921,209
Furniture and Fixtures	10607010	82,114,815	-
Accumulated Depreciaton - Furniture & Fixtures	10607011	-	34,223,344
Work / Zoo Animals	10699010	11,610,000	-
Other Property, Plant & Equipment	10699990	13,245,494	-

Accumulated Depreciaton - Other Property, Plant & Equipt.	10699991	-	10,440,250
Construction in Progress - Land Improvements	10698010	189,421,237	-
Construction in Progress - Infrastructure Assets	10698020	917,102,066	-
Construction in Progress - Buildings and Other Structures	10698030	108,509,757	-
Deferred Tax Asset	11201010	89,893,739	-
Advances for Payroll	19901020	1,171,719	-
Advances to Special Disbursing Officer	19901030	7,779,253	-
Advances to Officers & Employees	19901040	1,288,972	-
Advances to Contractors	19902010	7,710,352	-
Prepaid Rent	19902020	1,507	-
Prepaid Insurance	19902050	12,961,112	-
Input Tax	19902060	216,231,830	-
Creditable Input Tax	19902070	295,741,762	-
Withholding Tax at Source	19902080	31,672,122	-
Other Prepayments	19902990	2,970,968	-
Deposit on Letters of Credit	19903010	18,332,140	-
Guaranty Deposits	19903020	10,911,654	-
Other Deposits	19903990	258,621	-
Deferred Charges/Losses	19999080	13,653,122	-
Other Assets	19999990	2,167,477,213	-
Accumulated Impairment Losses - Other Assets	19999991	-	2,167,477,213
Accounts Payable	20101010	-	121,874,439
Due to Officers and Employees	20101020	-	22,057,515
Due to BIR	20201010	-	89,019,906
Due to GSIS	20201020	-	16,412,666
Due to Pag-IBIG	20201030	-	5,049,540
Due to PhilHealth	20201040	-	5,458,221
Due to NGAs	20201050	-	1,372,727,678
Due to LGUs	20201070	-	15,652
Due to Treasurer of the Philippines	20201090	-	0
Due to SSS	20201110	-	242,410
Income Tax Payable	20201130	-	16,868,580
Trust Liabilities	20401010	-	972,920
Guaranty/SecurityDeposits Payable	20401040	-	173,982,903
Customers' Deposit Payable	20401050	-	7,878,617
Output Tax	20501030	-	199,210,970
Other Unearned Revenue / Income	20502990	-	233,706,109
Other Deferred Credits	20501990	-	44,784,334
Leave Benefits Payable	20601020	-	860,805,536
Other Payables	29999990	-	64,218,852
Government Equity	30101020	-	76,020,363,057
Retained Earnings	30701010	-	(20,648,492,428)
Cumulative Changes in Fair Value of Investments	31001010	-	39,230,388
Permit Fees	40201010	-	3,905,238
Clearance & Certification Fees	40201040	-	9,396,232
Licensing Fees	40201060	-	1,741,648
Inspection Fees	40201100	-	30,504
Fines and Penalties - Service Income	40201140	-	1,622,201
Other Service Income	40201990	-	23,262,846
Rent/Lease Income	40202050	-	30,868,845
Transportation System Fees	40202070	-	45,346,617
Landing and Parking Fees	40202120	-	56,430,484
Interest Income	40202210	-	2,258,765
Fines and Penalties - Business Income	40202230	-	8,415,653
Income from Communication Facilities	40202380	-	684,320,031
Other Business Income	40202990	-	20,194,840
Income from Grants and Donations in Kind	40402020	-	770,733,821
Gain on Foreign Exchange (FOREX)	40501010	-	14,606,326
Miscellaneous Income	40603990	-	13,716
Salaries and Wages - Regular Pay	50101010	330,857,102	-
Personnel Economic Relief Allowance (PERA)	50102010	16,489,877	-
Representation Allowance (RA)	50102020	1,200,750	-
Transportation Allowance (TA)	50102030	1,101,500	-
Clothing / Uniform Allowance	50102040	15,258,000	-
Subsistence Allowance	50102050	12,900	-
Laundry Allowance	50102060	1,759	-
Honoraria	50102100	38,000	-
Hazard Pay	50102110	3,502,351	-
Longevity Pay	50102120	10,000	-
Overtime and Night Pay	50102130	6,451,695	-
Year End Bonus	50102140	2,166	-

Other Bonuses and Allowances	50102990	1,000,428	-
Retirement and Life Insurance Premiums	50103010	37,283,043	-
Pag-IBIG Contributions	50103020	783,105	-
PhilHealth Contributions	50103030	4,306,873	-
Employees Compensation Insurance Premiums	50103040	775,400	-
Terminal Leave Benefits	50104030	2,191,236	-
Traveling Expenses - Local	50201010	8,015,898	-
Training Expenses	50202010	325,334	-
Office Supplies Expenses	50203010	3,537,795	-
Accountable Forms Expenses	50203020	71,325	-
Drugs & Medicines Expenses	50203070	46,136	-
Medical, Dental and Laboratory Supplies Expenses	50203080	77,178	-
Fuel, Oil and Lubricants Expenses	50203090	9,882,581	-
Other Supplies and Materials Expenses	50203990	8,726,966	-
Water Expenses	50204010	2,520,949	-
Electricity Expenses	50204020	62,106,137	-
Postage and Courier Services	50205010	587,983	-
Telephone Expenses	50205020	1,293,563	-
Internet Subscription Expenses	50205030	2,596,546	-
Cable, Satellite, Telegraph and Radio Expenses	50205040	4,716,208	-
Extraordinary and Miscellaneous Expenses	50210030	19,443	-
Legal Services	50211010	4,950	-
Auditing Services	50211020	121,740	-
Other Professional Services	50211990	18,260,433	-
Janitorial Services	50212020	8,667,809	-
Security Services	50212030	12,588,340	-
Other General Services	50212990	17,584,803	-
Repairs & Maintenance - Land Improvements	50213020	1,453,633	-
Repairs & Maintenance - Buildings and Other Structures	50213040	8,071,724	-
Repairs & Maintenance - Machinery and Equipment	50213050	1,045,845	-
Repairs & Maintenance - Transportation Equipment	50213060	863,057	-
Taxes, Duties and Licenses	50215010	232,447	-
Fidelity Bond Premiums	50215020	478,058	-
Insurance Expense	50215030	20,949,793	-
Printing and Publication Expenses	50299020	230,452	-
Representation Expenses	50299030	2,540,869	-
Transportation & Delivery Expenses	50299040	94,864	-
Rent / Lease Expenses	50299050	24,671	-
Subscription Expenses	50299070	25,208	-
Other Maintenance & Operating Expenses	50299990	4,045,452	-
Management Supervision/Trusteeship Fees	50301010	122,000	-
Bank Charges	50301040	36,296	-
Other Financial Charges	50301990	1,540,225	-
Depreciation - Land Improvements	50501020	11,822,633	-
Depreciation - Infrastructure Assets	50501030	92,526,271	-
Depreciation - Buildings and Other Structures	50501040	42,424,174	-
Depreciation - Machinery and Equipment	50501050	107,960,629	-
Depreciation - Transportation Equipment	50501060	8,353,405	-
Depreciation - Furniture, Fixtures and Books	50501070	1,348,147	-
Depreciation - Other Property Plant & Equipment	50501990	1,126,897	-
		95,765,950,044	95,765,950,044

Certified Correct:


KEVIN D. ALMERIDO
 OIC, Accounting Division