

CIVIL AVIATION AUTHORITY OF THE PHILIPPINES
TRIAL BALANCE
As of June 30, 2022

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit
Cash - Collecting Officer	10101010	89,457,207.27	-
Petty Cash Fund	10101020	3,622,798.09	-
Cash in Bank-Local Currency, Current Account	10102020	3,084,140,561.79	-
Cash in Bank-Local Currency, Savings Account	10102030	106,331,402.94	-
Cash in Bank - Foreign Currency, Savings Account	10103030	533,251,375.34	-
Investments in Time Deposit-Local Currency	10211010	419,749,226.07	-
Investments in Time Deposits - Foreign Currency	10211020	867,728.68	-
Other Investments	10299990	539,230,388.12	-
Accounts Receivable	10301010	4,900,012,315.81	-
Allow. For Impairment - Accounts Receivable	10301011	-	1,678,512,251.00
Interest Receivable	10301050	37,985,514.13	-
Operating Lease Receivable	10302010	245,289,233.92	-
Allow. For Impairment - Operating Lease Receivable	10302012	-	8,449,206.14
Due from National Gov't Agencies	10303010	49,012,063.89	-
Allow. For Impairment - Due from National Government	10303012	-	22,881,855.61
Due from Local Government Units	10303030	4,930,170.15	-
Allow. For Impairment - Due from Local Government Uni	10303032	-	4,930,170.15
Due from Regional/Branch Offices	10304070	185,859,769.77	-
Receivables-Disallowances / Charges	10399010	96,418,900.35	-
Due from Officers and Employees	10399020	340,457.78	-
Other Receivables	10399990	71,305,571.32	-
Allow. For Impairment - Other Receivable	10399992	-	9,625,736.63
Office Supplies Inventory	10404010	21,700,996.47	-
Accountable Forms, Plates and Stickers Inventory	10404020	25,539,590.08	-
Non-Accountable Forms Inventory	10404030	21,030.02	-
Drugs & Medicines Inventory	10404060	168,264.17	-
Medical, Dental & Lab. Supplies Inv.	10404070	7,290,159.95	-
Fuel, Oil and Lubricants Inventory	10404080	27,966,577.43	-
Construction Materials Inventory	10404130	955,475.13	-
Electrical Supplies and Materials Inventory	10404190	523,496.53	-
Housekeeping/Cleaning Supplies	10404230	2,029,989.03	-
Other Supplies and Materials Inventory	10404990	63,763,638.09	-
Semi-Expendable Machinery	10405010	51,691.43	-
Semi-Expendable Office Equipment	10405020	782,923.54	-
Semi-Expendable Information and Communication Tech	10405030	695,377.32	-
Semi-Expendable Communication Equipment	10405070	285,459.86	-
Semi-Expendable Disaster Response & Rescue Equipme	10405080	21,517.86	-
Semi-Expendable Medical Equipment	10405100	118,801.87	-
Semi-Expendable Construction and Heavy Equipment	10405140	80,798.15	-
Semi-Expendable Electrical Equipment	10405170	320,362.37	-
Semi-Expendable Other Machinery and Equipment	10405190	1,653,046.51	-
Semi-Expandable Furniture, Fixtures	10406010	4,638,699.61	-
Land	10601010	37,344,042,680.80	-
Other Land Improvements	10602990	4,126,306,243.35	-
Accumulated Depreciaton-Other Land Improvements	10602991	-	3,181,294,377.83
Sewer Systems	10603030	23,231,802.36	-
Accum. Depr'n. - Sewer Systems	10603031	-	7,001,176.86
Airport Systems	10603080	26,323,508,685.85	-
Accumulated Depreciaton - Airport Systems	10603081	-	21,902,816,464.54
Buildings	10604010	4,256,000,482.18	-
Accumulated Depreciaton - Building	10604011	-	1,389,411,188.95
Other Structures	10604990	1,634,844,494.62	-
Accumulated Depreciaton - Other Structures	10604991	-	1,131,783,723.18
Office Equipment	10605020	207,945,084.44	-
Accumulated Depreciaton - Office Equipment	10605021	-	134,379,036.45
Information and Communication Technical Equipment	10605030	720,091,932.35	-
Accumulated Depreciaton - Info. and Communication Te	10605031	-	577,026,479.24
Airport Equipment	10605060	2,015,389,616.29	-
Accumulated Depreciaton - Airport Equipment	10605061	-	956,948,930.47
Communication Equipment	10605070	1,298,287,429.84	-
Accumulated Depreciaton - Communication Equipt.	10605071	-	700,112,662.75
Disaster Response and Rescue Equipment	10605090	1,816,731,727.18	-
Accumulated Depreciaton - Disaster Response and Resc	10605091	-	1,390,263,975.26
Medical Equipment	10605110	18,402,958.71	-

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Medical Equipment	10605111	-	9,698,113.88
Technical and Scientific Equipment	10605140	2,220,400.40	-
Accumulated Depreciaton - Technical and Scientific Equi	10605141	-	2,234,586.95
Other Equipment	10605990	213,198,125.03	-
Accumulated Depreciaton - Other Machineries & Equipt.	10605991	-	96,458,747.11
Motor Vehicles	10606010	257,354,247.49	-
Accumulated Depreciaton - Motor Vehicles	10606011	-	185,778,386.22
Aircrafts and Aircraft Ground Equipment	10606030	130,836,216.88	-
Accumulated Depreciaton - Aircrafts & Aircraft Ground E	10606031	-	111,366,274.52
Furniture and Fixtures	10607010	82,114,815.05	-
Accumulated Depreciaton - Furniture & Fixtures	10607011	-	35,576,935.80
Work / Zoo Animals	10699010	11,180,000.00	-
Accumulated Depreciaton - Work / Zoo Animals	10699011	-	-
Other Property, Plant & Equipment	10699990	13,245,493.61	-
Accumulated Depreciaton - Other Property, Plant & Equi	10699991	-	10,709,998.83
Construction in Progress - Land Improvements	10698010	205,341,642.39	-
Construction in Progress - Infrastructure Assets	10698020	987,349,312.45	-
Construction in Progress - Buildings and Other Structure	10698030	46,826,305.86	-
Deferred Tax Asset	11201010	21,763,092.68	-
Advances for Payroll	19901020	1,018,592.79	-
Advances to Special Disbursing Officer	19901030	886,013.27	-
Advances to Officers & Employees	19901040	2,615,114.57	-
Advances to Contractors	19902010	20,346,988.20	-
Prepaid Insurance	19902050	17,534,712.54	-
Input Tax	19902060	277,378,703.83	-
Creditable Input Tax	19902070	295,743,126.43	-
Withholding Tax at Source	19902080	32,686,210.72	-
Other Prepayments	19902990	2,970,968.34	-
Deposit on Letters of Credit	19903010	18,332,140.22	-
Guaranty Deposits	19903020	10,911,653.60	-
Other Deposits	19903990	258,621.30	-
Deferred Charges/Losses	19999080	13,653,122.11	-
Other Assets	19999990	2,167,477,213.33	-
Accumulated Impairment Losses - Other Assets	19999991	-	2,167,477,213.33
Accounts Payable	20101010	-	106,653,663.98
Due to Officers and Employees	20101020	-	19,768,124.73
Due to BIR	20201010	-	88,475,484.44
Due to GSIS	20201020	-	17,054,587.74
Due to Pag-IBIG	20201030	-	4,878,576.30
Due to PhilHealth	20201040	-	7,420,541.77
Due to NGAs	20201050	-	717,149,257.24
Due to Government Corporations	20201060	-	65,172.54
Due to LGUs	20201070	-	15,651.57
Due to Treasurer of the Philippines	20201090	-	0.25
Due to SSS	20201110	-	246,653.30
Trust Liabilities	20401010	-	972,920.00
Guaranty/SecurityDeposits Payable	20401040	-	171,423,663.07
Customers' Deposit Payable	20401050	-	7,768,958.82
Output Tax	20501030	-	257,403,204.98
Other Unearned Revenue / Income	20502990	-	254,452,950.21
Other Deferred Credits	20501990	-	8,663,161.18
Leave Benefits Payable	20601020	-	854,244,296.84
Other Payables	29999990	-	51,204,144.32
Government Equity	30101020	-	76,020,363,057.48
Retained Earnings	30701010	-	(20,671,319,773.53)
Cumulative Changes in Fair Value of Investments	31001010	-	39,230,388.12
Permit Fees	40201010	-	9,134,178.27
Clearance & Certification Fees	40201040	-	14,846,713.00
Licensing Fees	40201060	-	4,164,480.50
Inspection Fees	40201100	-	34,504.17
Fines and Penalties - Service Income	40201140	-	3,764,916.03
Other Service Income	40201990	-	48,560,800.95
Rent/Lease Income	40202050	-	86,092,452.74
Communication Network Fees	40202060	-	4,103,972.30
Transportation System Fees	40202070	-	98,668,695.93
Landing and Parking Fees	40202120	-	176,306,029.89
Interest Income	40202210	-	3,534,988.44
Fines and Penalties - Business Income	40202230	-	21,347,180.87
Income from Communication Facilities	40202380	-	1,469,459,336.35

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit
Other Business Income	40202990	-	54,484,218.06
Assistance from National Government Agencies	40301020	-	1,741,735,820.94
Gain on Foreign Exchange (FOREX)	40501010	-	155,853,543.65
Miscellaneous Income	40603990	-	2,613,285.08
Salaries and Wages - Regular Pay	50101010	674,450,171.25	-
Personnel Economic Relief Allowance (PERA)	50102010	33,758,173.34	-
Representation Allowance (RA)	50102020	3,557,225.15	-
Transportation Allowance (TA)	50102030	3,367,448.00	-
Clothing / Uniform Allowance	50102040	16,500,000.00	-
Subsistence Allowance	50102050	80,550.00	-
Laundry Allowance	50102060	10,983.81	-
Honoraria	50102100	161,479.62	-
Hazard Pay	50102110	14,214,900.65	-
Longevity Pay	50102120	10,000.00	-
Overtime and Night Pay	50102130	30,921,187.19	-
Mid Year Bonus	50102160	110,851,049.63	-
Other Bonuses and Allowances	50102990	1,036,693.00	-
Retirement and Life Insurance Premiums	50103010	78,241,338.88	-
Pag-IBIG Contributions	50103020	1,613,967.93	-
PhilHealth Contributions	50103030	9,674,170.34	-
Employees Compensation Insurance Premiums	50103040	1,631,500.00	-
Terminal Leave Benefits	50104030	10,818,263.75	-
Other Personnel Benefits	50104990	1,107,441.77	-
Traveling Expenses - Local	50201010	25,282,284.81	-
Training Expenses	50202010	1,819,409.92	-
Office Supplies Expenses	50203010	8,215,126.40	-
Accountable Forms Expenses	50203020	335,453.33	-
Non-Accountable Forms Expenses	50203030	282,340.80	-
Drugs & Medicines Expenses	50203070	533,416.32	-
Medical, Dental and Laboratory Supplies Expenses	50203080	482,407.23	-
Fuel, Oil and Lubricants Expenses	50203090	22,143,205.15	-
Semi-Expendable Machinery and Equipment Expenses	50203210	3,710,137.63	-
Semi-Expendable Furniture, Fixtures and Books Expense	50203220	179,087.18	-
Electrical Supplies and Materials Expenses	50203260	36,418.69	-
Housekeeping/Cleaning Supplies Expenses	50203280	510,415.34	-
Other Supplies and Materials Expenses	50203990	29,586,311.08	-
Water Expenses	50204010	6,882,073.94	-
Electricity Expenses	50204020	182,572,484.64	-
Postage and Courier Services	50205010	1,329,983.08	-
Telephone Expenses	50205020	4,378,011.77	-
Internet Subscription Expenses	50205030	9,455,810.32	-
Cable, Satellite, Telegraph and Radio Expenses	50205040	10,230,987.40	-
Confidential Expenses	50210010	4,388,000.00	-
Extraordinary and Miscellaneous Expenses	50210030	40,412.49	-
Legal Services	50211010	81,466.86	-
Auditing Services	50211020	14,422,140.25	-
Other Professional Services	50211990	63,011,178.04	-
Janitorial Services	50212020	23,134,133.47	-
Security Services	50212030	71,495,222.57	-
Other General Services	50212990	51,794,824.28	-
Repairs & Maintenance - Land Improvements	50213020	15,447,958.47	-
Repairs & Maintenance - Infrastructure Assets	50213030	1,999,001.34	-
Repairs & Maintenance - Buildings and Other Structures	50213040	39,152,603.76	-
Repairs & Maintenance - Machinery and Equipment	50213050	6,247,657.33	-
Repairs & Maintenance - Transportation Equipment	50213060	4,030,642.50	-
Repairs & Maintenance - Furniture and Fixtures	50213070	5,000.00	-
Repairs and Maintenance-Semi-Expendable Machinery a	50213210	200.00	-
Repairs & Maintenance - Other Property, Plant & Equipm	50213990	110,840.71	-
Taxes, Duties and Licenses	50215010	786,824.51	-
Fidelity Bond Premiums	50215020	816,894.31	-
Insurance Expense	50215030	57,395,681.43	-
Income Tax Expenses	50215040	53,190,741.00	-
Printing and Publication Expenses	50299020	825,290.18	-
Representation Expenses	50299030	6,150,959.51	-
Transportation & Delivery Expenses	50299040	540,595.76	-
Rent / Lease Expenses	50299050	65,578.20	-
Membership Dues & Contributions to Org.	50299060	1,374,694.33	-
Subscription Expenses	50299070	156,918.70	-
Documentary Stamps Expenses	50299140	80.00	-

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit
Other Maintenance & Operating Expenses	50299990	16,015,418.07	-
Management Supervision/Trusteeship Fees	50301010	173,814.47	-
Bank Charges	50301040	69,844.75	-
Other Financial Charges	50301990	3,121,458.00	-
Depreciation - Land Improvements	50501020	23,734,453.99	-
Depreciation - Infrastructure Assets	50501030	185,116,384.62	-
Depreciation - Buildings and Other Structures	50501040	85,448,169.01	-
Depreciation - Machinery and Equipment	50501050	217,865,210.42	-
Depreciation - Transportation Equipment	50501060	16,719,249.24	-
Depreciation - Furniture, Fixtures and Books	50501070	2,701,738.71	-
Depreciation - Other Property Plant & Equipment	50501990	2,165,855.03	-
Impairment Loss - Property, Plant and Equipment	50503090	430,000.00	-
Loss on Foreign Exchange (FOREX)	50504010	150,939,696.67	-
		<u>97,565,577,294.22</u>	<u>97,565,577,294.22</u>

Certified Correct:


KEVIN D. ALMERIDO
 OIC, Accounting Division