

**CIVIL AVIATION AUTHORITY OF THE PHILIPPINES**  
**TRIAL BALANCE**  
**June 2023**

<b>ACCOUNT TITLE</b>	<b>ACCOUNT CODE</b>	<b>Debit</b>	<b>Credit</b>
Cash - Collecting Officer	10101010	164,506,884.04	-
Petty Cash Fund	10101020	3,544,430.82	-
Cash in Bank-Local Currency, Current Account	10102020	3,464,714,817.35	-
Cash in Bank-Local Currency, Savings Account	10102030	5,464,551.24	-
Cash in Bank - Foreign Currency, Savings Account	10103030	361,318,444.80	-
Time Deposits - Foreign Currency	10105030	561,675,337.70	-
Investments in Treasury Bills - Local	10202010	3,475,860,867.45	-
Investments in Time Deposit-Local Currency	10211010	428,650,128.78	-
Investments in Time Deposits - Foreign Currency	10211020	1,165,317,676.20	-
Other Investments	10299990	472,544,187.58	-
Accounts Receivable	10301010	6,590,696,854.62	-
Allow. For Impairment - Accounts Receivable	10301011	-	1,644,197,440.62
Interest Receivable	10301050	23,376,712.85	-
Operating Lease Receivable	10302010	347,868,265.63	-
Allow. For Impairment - Operating Lease Receivable	10302012	-	10,958,375.66
Due from National Gov't Agencies	10303010	72,217,391.55	-
Allow. For Impairment - Due from National Government	10303012	-	24,168,716.32
Due from Local Government Units	10303030	4,930,170.15	-
Allow. For Impairment - Due from Local Government Units	10303032	-	4,930,170.15
Due from Government Corporations	10303050	2,849,616.00	-
Receivables-Disallowances / Charges	10399010	97,675,079.60	-
Due from Officers and Employees	10399020	475,567.61	-
Other Receivables	10399990	58,967,041.59	-
Allow. For Impairment - Other Receivable	10399992	-	9,207,319.65
Office Supplies Inventory	10404010	21,842,743.13	-
Accountable Forms, Plates and Stickers Inventory	10404020	20,079,012.58	-
Non-Accountable Forms Inventory	10404030	21,003.23	-
Drugs & Medicines Inventory	10404060	585,475.81	-
Medical, Dental & Lab. Supplies Inv.	10404070	734,031.29	-
Fuel, Oil and Lubricants Inventory	10404080	46,151,476.11	-
Construction Materials Inventory	10404130	1,688,623.60	-
Electrical Supplies and Materials Inventory	10404190	847,250.64	-
Housekeeping/Cleaning Supplies	10404230	2,135,980.30	-
Other Supplies and Materials Inventory	10404990	64,774,960.47	-
Semi-Expendable Office Equipment	10405020	1,475,857.88	-
Semi-Expendable Information and Communication Technolo	10405030	2,071,210.84	-
Semi-Expendable Airport Equipment	10405060	60,714.29	-
Semi-Expendable Communication Equipment	10405070	535,267.86	-
Semi-Expendable Disaster Response & Rescue Equipment	10405080	259,439.23	-
Semi-Expendable Medical Equipment	10405100	113,344.63	-
Semi-Expendable Construction and Heavy Equipment	10405140	150,554.47	-
Semi-Expendable Electrical Equipment	10405170	530,781.69	-
Semi-Expendable Other Machinery and Equipment	10405990	1,745,951.67	-
Semi-Expandable Furniture, Fixtures	10406010	3,127,819.23	-
Land	10601010	36,624,997,573.43	-
Other Land Improvements	10602990	4,306,423,273.80	-
Accumulated Depreciaton-Other Land Improvements	10602991	-	3,293,137,577.78
Sewer Systems	10603030	23,231,802.36	-
Accum. Depr'n. - Sewer Systems	10603031	-	9,208,198.09
Power Supply Systems	10603050	9,679,097.48	-
Accumulated Depreciaton - Power Supply Systems	10603051	-	-
Airport Systems	10603080	29,967,278,946.55	-
Accumulated Depreciaton - Airport Systems	10603081	-	20,984,633,292.58
Buildings	10604010	5,948,584,758.21	-
Accumulated Depreciaton - Building	10604011	-	1,575,790,424.98
Other Structures	10604990	1,667,856,479.05	-
Accumulated Depreciaton - Other Structures	10604991	-	1,193,411,641.50
Office Equipment	10605020	157,469,708.17	-
Accumulated Depreciaton - Office Equipment	10605021	-	115,388,425.51

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit
Information and Communication Technology Equipment	10605030	414,480,978.12	-
Accumulated Depreciaton - Info. and Communication Tech.	10605031	-	337,179,665.41
Airport Equipment	10605060	2,124,864,559.14	-
Accumulated Depreciaton - Airport Equipment	10605061	-	1,185,559,486.79
Communication Equipment	10605070	1,418,571,485.03	-
Accumulated Depreciaton - Communication Equipt.	10605071	-	827,905,625.87
Disaster Response and Rescue Equipment	10605090	1,814,545,110.61	-
Accumulated Depreciaton - Disaster Response and Rescue	10605091	-	1,477,529,442.63
Medical Equipment	10605110	17,788,109.43	-
Accumulated Depreciation - Medical Equipment	10605111	-	10,714,595.95
Technical and Scientific Equipment	10605140	27,419,407.54	-
Accumulated Depreciaton - Technical and Scientific Equipm	10605141	-	8,094,144.59
Other Machinery and Equipment	10605990	214,586,566.78	-
Accumulated Depreciaton - Other Machineries & Equipt.	10605991	-	106,473,737.29
Motor Vehicles	10606010	241,248,280.42	-
Accumulated Depreciaton - Motor Vehicles	10606011	-	178,202,491.94
Aircrafts and Aircraft Ground Equipment	10606030	105,456,912.68	-
Accumulated Depreciaton - Aircrafts & Aircraft Ground Equip	10606031	-	99,896,585.51
Furniture and Fixtures	10607010	56,315,226.18	-
Accumulated Depreciaton - Furniture & Fixtures	10607011	-	23,358,792.15
Service Concession Assets- Land	10612150	93,020,400.00	-
Service Concession Assets- Airport Systems	10612080	171,121,500.00	-
Accumulated Depreciation- Service Concession Airport Syst	10612081	-	144,571,545.00
Service Concession Assets- Buildings and Other Structures	10611120	18,270,410.00	-
Accumulated Depreciation- Service Concession Buildings	10611121	-	6,470,509.09
Other Service Concession Assets	10612990	23,738,750.00	-
Accumulated Depreciation- Other Service Concession Asset	10612991	-	21,370,704.84
Work / Zoo Animals	10699010	11,180,000.00	-
Accumulated Depreciaton - Work / Zoo Animals	10699011	-	-
Other Property, Plant & Equipment	10699990	13,235,268.01	-
Accumulated Depreciaton - Other Property, Plant & Equipt.	10699991	-	11,226,413.99
Construction in Progress - Land Improvements	10698010	15,063,749.35	-
Construction in Progress - Infrastructure Assets	10698020	303,705,259.06	-
Construction in Progress - Buildings and Other Structures	10698030	151,028,381.18	-
Deferred Tax Asset	11201010	1,345,884,395.00	-
Computer Software	10801020	10,870,570.11	-
Accumulated Amortization - Computer Software	10801021	-	7,917,398.56
Advances for Payroll	19901020	(706,789.59)	-
Advances to Special Disbursing Officer	19901030	2,438,525.21	-
Advances to Officers & Employees	19901040	4,021,790.73	-
Advances to Contractors	19902010	7,102,338.44	-
Prepaid Insurance	19902050	30,701,029.88	-
Input Tax	19902060	201,949,312.45	-
Creditable Input Tax	19902070	293,861,184.12	-
Withholding Tax at Source	19902080	63,404,044.34	-
Other Prepayments	19902990	88,784,166.82	-
Deposit on Letters of Credit	19903010	18,332,140.22	-
Guaranty Deposits	19903020	11,170,274.90	-
Deferred Charges/Losses	19999080	13,605,755.01	-
Other Assets	19999990	2,167,477,213.33	-
Accumulated Impairment Losses - Other Assets	19999991	-	2,167,477,213.33
Accounts Payable	20101010	-	138,049,782.81
Due to Officers and Employees	20101020	-	32,777,522.26
Due to BIR	20201010	-	48,557,093.04
Due to GSIS	20201020	-	36,741,038.91
Due to Pag-IBIG	20201030	-	4,829,260.66
Due to PhilHealth	20201040	-	6,019,646.05
Due to NGAs	20201050	-	1,687,789,302.04
Due to Government Corporations	20201060	-	101,349.13
Due to LGUs	20201070	-	15,651.57
Due to SSS	20201110	-	249,519.64
Value Added Tax Payable	20201120	-	125,862,793.18
Due to Central Office	20301060	-	1,275,123,591.54

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit
Trust Liabilities	20401010	-	5,796,378.91
Guaranty/SecurityDeposits Payable	20401040	-	92,268,226.38
Customers' Deposit Payable	20401050	-	5,668,225.22
Trust Liabilities- Disallowance/ Charges	20401080	-	24,660,557.60
Output Tax	20501030	-	313,153,885.26
Deferred Revenue from Grants and Donations	20501040	-	4,154,385,539.36
Other Unearned Revenue / Income	20502990	-	327,918,788.62
Other Deferred Credits	20501990	-	1,460,352.62
Leave Benefits Payable	20601020	-	947,275,948.39
Undistributed Collections	29999040	-	790,733,693.78
Other Payables	29999990	-	28,131,055.09
Government Equity	30101020	-	75,900,252,208.80
Retained Earnings	30701010	-	(15,134,748,934.36)
Cumulative Changes in Fair Value of Investments	31001010	-	22,544,187.58
Permit Fees	40201010	-	13,980,080.00
Clearance & Certification Fees	40201040	-	10,590,928.78
Licensing Fees	40201060	-	6,565,389.98
Inspection Fees	40201100	-	4,000.00
Fines and Penalties - Service Income	40201140	-	928,468.69
Other Service Income	40201990	-	64,072,556.47
Rent/Lease Income	40202050	-	77,419,908.85
Communication Network Fees	40202060	-	4,791,693.07
Transportation System Fees	40202070	-	515,401,184.35
Landing and Parking Fees	40202120	-	258,500,048.56
Interest Income	40202210	-	77,096,393.68
Fines and Penalties - Business Income	40202230	-	40,740,678.22
Service Concession Revenue	40202240	-	3,571,428.57
Income from Communication Facilities	40202380	-	2,533,516,155.25
Other Business Income	40202990	-	89,927,944.20
Assistance from National Government Agencies	40301020	-	450,350,018.40
Miscellaneous Income	40603990	-	7,829,736.49
Salaries and Wages - Regular Pay	50101010	767,673,939.39	-
Personnel Economic Relief Allowance (PERA)	50102010	33,425,464.63	-
Representation Allowance (RA)	50102020	4,111,125.00	-
Transportation Allowance (TA)	50102030	3,888,125.00	-
Clothing / Uniform Allowance	50102040	15,744,000.00	-
Subsistence Allowance	50102050	81,800.00	-
Laundry Allowance	50102060	11,154.98	-
Honoraria	50102100	198,266.24	-
Hazard Pay	50102110	846,372.43	-
Longevity Pay	50102120	35,000.00	-
Overtime and Night Pay	50102130	68,873,769.85	-
Mid Year Bonus	50102160	127,645,271.17	-
Year End Bonus	50102140	25,262.00	-
Other Bonuses and Allowances	50102990	7,640,369.57	-
Retirement and Life Insurance Premiums	50103010	96,340,423.72	-
Pag-IBIG Contributions	50103020	1,607,033.27	-
PhilHealth Contributions	50103030	14,813,585.63	-
Employees Compensation Insurance Premiums	50103040	1,648,040.00	-
Terminal Leave Benefits	50104030	4,814,897.71	-
Other Personnel Benefits	50104990	2,226,371.44	-
Traveling Expenses - Local	50201010	18,435,694.87	-
Traveling Expenses - Foreign	50201020	735,643.08	-
Training Expenses	50202010	3,826,701.13	-
Office Supplies Expenses	50203010	7,099,581.51	-
Accountable Forms Expenses	50203020	1,029,701.13	-
Drugs & Medicines Expenses	50203070	91,161.44	-
Medical, Dental and Laboratory Supplies Expenses	50203080	1,391,120.48	-
Fuel, Oil and Lubricants Expenses	50203090	16,482,477.89	-
Semi-Expendable Machinery and Equipment Expenses	50203210	2,480,087.71	-
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	25,660.71	-
Electrical Supplies and Materials Expenses	50203260	290,660.00	-
Housekeeping/Cleaning Supplies Expenses	50203280	1,029,539.03	-

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit
Other Supplies and Materials Expenses	50203990	21,865,620.15	-
Water Expenses	50204010	11,651,739.45	-
Electricity Expenses	50204020	232,790,015.69	-
Postage and Courier Services	50205010	1,203,257.49	-
Telephone Expenses	50205020	5,828,312.59	-
Internet Subscription Expenses	50205030	8,638,394.47	-
Cable, Satellite, Telegraph and Radio Expenses	50205040	9,510,221.51	-
Confidential Expenses	50210010	3,008,000.00	-
Extraordinary and Miscellaneous Expenses	50210030	162,320.41	-
Legal Services	50211010	55,315.54	-
Auditing Services	50211020	16,755,885.65	-
Other Professional Services	50211990	40,032,434.40	-
Environment/Sanitary Service	50212010	110,667.86	-
Janitorial Services	50212020	1,839,243.54	-
Security Services	50212030	96,901,244.21	-
Other General Services	50212990	42,076,262.12	-
Repairs & Maintenance - Land Improvements	50213020	14,934,194.13	-
Repairs & Maintenance - Infrastructure Assets	50213030	650,439.29	-
Repairs & Maintenance - Buildings and Other Structures	50213040	5,713,721.74	-
Repairs & Maintenance - Machinery and Equipment	50213050	2,882,295.05	-
Repairs & Maintenance - Transportation Equipment	50213060	3,185,432.43	-
Repairs & Maintenance - Furniture and Fixtures	50213070	39,196.43	-
Repairs & Maintenance - Other Property, Plant & Equipment	50213990	660,714.52	-
Taxes, Duties and Licenses	50215010	555,325.16	-
Fidelity Bond Premiums	50215020	1,388,260.63	-
Insurance Expense	50215030	57,067,301.89	-
Advertising, Promotional and Marketing Expenses	50299010	13,037.43	-
Printing and Publication Expenses	50299020	857,067.03	-
Representation Expenses	50299030	6,232,687.61	-
Transportation & Delivery Expenses	50299040	422,197.13	-
Rent / Lease Expenses	50299050	275,816.93	-
Membership Dues & Contributions to Org.	50299060	3,541,243.92	-
Subscription Expenses	50299070	4,898,087.34	-
Other Maintenance & Operating Expenses	50299990	52,317,452.69	-
Management Supervision/Trusteeship Fees	50301010	825.97	-
Bank Charges	50301040	77,686.15	-
Other Financial Charges	50301990	14,050,336.09	-
Depreciation - Land Improvements	50501020	38,241,842.49	-
Depreciation - Infrastructure Assets	50501030	521,602,610.44	-
Depreciation - Buildings and Other Structures	50501040	114,848,836.40	-
Depreciation - Machinery and Equipment	50501050	211,040,466.42	-
Depreciation - Transportation Equipment	50501060	14,800,765.21	-
Depreciation - Furniture, Fixtures and Books	50501070	1,366,177.92	-
Depreciation - Other Property Plant & Equipment	50501990	658,158.29	-
Depreciation- Service Concession Assets	50501110	986,810.20	-
Amortization - Intangible Assets	50502010	1,032,704.16	-
Impairment Loss - Loans and Receivables	50503020	12,935,346.24	-
Impairment Loss - Lease Receivables	50503030	139,796.28	-
Loss on Foreign Exchange (FOREX)	50504010	13,825,675.66	-
		<b>110,469,883,213.42</b>	<b>110,469,883,213.42</b>