

CIVIL AVIATION AUTHORITY OF THE PHILIPPINES
TRIAL BALANCE
As of MARCH 31, 2023

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit
Cash - Collecting Officer	10101010	11,854,682.08	-
Petty Cash Fund	10101020	4,393,604.15	-
Cash in Bank-Local Currency, Current Account	10102020	6,254,004,293.46	-
Cash in Bank-Local Currency, Savings Account	10102030	5,132,191.95	-
Cash in Bank - Foreign Currency, Savings Account	10103030	22,617,309.79	-
Time Deposits - Foreign Currency	10105030	833,912,693.19	-
Investments in Treasury Bills - Local	10202010	1,207,242,944.82	-
Investments in Time Deposit-Local Currency	10211010	424,043,128.78	-
Investments in Time Deposits - Foreign Currency	10211020	165,720,000.00	-
Other Investments	10299990	472,544,187.58	-
Accounts Receivable	10301010	3,325,914,025.78	-
Allow. For Impairment - Accounts Receivable	10301011	-	1,671,243,294.48
Interest Receivable	10301050	24,977,157.06	-
Operating Lease Receivable	10302010	321,630,805.95	-
Allow. For Impairment - Operating Lease Receivable	10302012	-	10,722,984.18
Due from National Gov't Agencies	10303010	77,940,773.99	-
Allow. For Impairment - Due from National Government	10303012	-	5,334,598.44
Due from Local Government Units	10303030	4,930,170.15	-
Allow. For Impairment - Due from Local Government Unit	10303032	-	4,930,170.15
Due from Regional/Branch Offices	10304070	61,443,123.35	-
Receivables-Disallowances / Charges	10399010	97,662,144.77	-
Due from Officers and Employees	10399020	483,129.89	-
Other Receivables	10399990	105,740,273.50	-
Allow. For Impairment - Other Receivable	10399992	-	9,207,319.65
Other Supplies and Materials for Distribution	10402990	3,446,442.45	-
Office Supplies Inventory	10404010	23,042,085.76	-
Accountable Forms, Plates and Stickers Inventory	10404020	23,237,245.71	-
Non-Accountable Forms Inventory	10404030	1,112,235.59	-
Drugs & Medicines Inventory	10404060	520,380.76	-
Medical, Dental & Lab. Supplies Inv.	10404070	1,773,709.76	-
Fuel, Oil and Lubricants Inventory	10404080	43,171,057.33	-
Construction Materials Inventory	10404130	1,376,477.21	-
Electrical Supplies and Materials Inventory	10404190	751,099.25	-
Housekeeping/Cleaning Supplies	10404230	1,913,471.97	-
Other Supplies and Materials Inventory	10404990	59,958,731.96	-
Semi-Expendable Office Equipment	10405020	1,454,433.66	-
Semi-Expendable Information and Communication Techn	10405030	1,937,329.95	-
Semi-Expendable Airport Equipment	10405060	60,714.29	-
Semi-Expendable Communication Equipment	10405070	495,336.61	-
Semi-Expendable Disaster Response & Rescue Equipme	10405080	447,007.09	-
Semi-Expendable Medical Equipment	10405100	107,450.85	-
Semi-Expendable Construction and Heavy Equipment	10405140	139,678.72	-
Semi-Expendable Electrical Equipment	10405170	566,908.99	-
Semi-Expendable Other Machinery and Equipment	10405990	1,745,046.18	-
Semi-Expandable Furniture, Fixtures	10406010	3,017,942.48	-
Land	10601010	37,174,838,253.27	-
Other Land Improvements	10602990	4,151,773,858.73	-
Accumulated Depreciaton-Other Land Improvements	10602991	-	3,228,541,840.74
Sewer Systems	10603030	23,231,802.36	-
Accum. Depr'n. - Sewer Systems	10603031	-	8,656,442.78
Airport Systems	10603080	29,217,964,686.66	-
Accumulated Depreciaton - Airport Systems	10603081	-	20,574,414,306.78
Buildings	10604010	5,800,251,099.08	-
Accumulated Depreciaton - Building	10604011	-	1,535,459,594.30
Other Structures	10604990	1,644,117,296.42	-
Accumulated Depreciaton - Other Structures	10604991	-	1,171,113,171.08
Office Equipment	10605020	159,920,480.36	-
Accumulated Depreciaton - Office Equipment	10605021	-	115,473,797.31
Information and Communication Technical Equipment	10605030	657,526,237.55	-
Accumulated Depreciaton - Info. and Communication Tec	10605031	-	525,917,900.96
Airport Equipment	10605060	2,160,161,932.03	-
Accumulated Depreciaton - Airport Equipment	10605061	-	1,136,174,007.34
Communication Equipment	10605070	1,281,016,884.70	-

Accumulated Depreciaton - Communication Equipt.	10605071	-	750,769,308.37
Disaster Response and Rescue Equipment	10605090	1,814,453,121.32	-
Accumulated Depreciaton - Disaster Response and Rescu	10605091	-	1,452,746,512.15
Medical Equipment	10605110	17,788,109.43	-
Accumulated Depreciation - Medical Equipment	10605111	-	10,420,453.59
Technical and Scientific Equipment	10605140	2,220,400.40	-
Accumulated Depreciaton - Technical and Scientific Equip	10605141	-	2,109,380.39
Other Equipment	10605990	200,081,518.69	-
Accumulated Depreciaton - Other Machineries & Equipt.	10605991	-	93,184,813.52
Motor Vehicles	10606010	245,204,482.10	-
Accumulated Depreciaton - Motor Vehicles	10606011	-	177,525,660.81
Aircrafts and Aircraft Ground Equipment	10606030	130,655,919.82	-
Accumulated Depreciaton - Aircrafts & Aircraft Ground Eq	10606031	-	110,818,553.13
Furniture and Fixtures	10607010	58,166,130.68	-
Accumulated Depreciaton - Furniture & Fixtures	10607011	-	23,970,562.57
Work / Zoo Animals	10699010	11,180,000.00	-
Other Property, Plant & Equipment	10699990	13,123,268.01	-
Accumulated Depreciaton - Other Property, Plant & Equip	10699991	-	10,960,485.40
Construction in Progress - Land Improvements	10698010	81,088,745.62	-
Construction in Progress - Infrastructure Assets	10698020	850,985,298.56	-
Construction in Progress - Buildings and Other Structures	10698030	390,180,590.81	-
Deferred Tax Asset	11201010	51,812,610.74	-
Advances for Operating Expenses	19901010	39,950.40	-
Advances for Payroll	19901020	178,584.00	-
Advances to Special Disbursing Officer	19901030	4,866,882.14	-
Advances to Officers & Employees	19901040	3,827,509.53	-
Advances to Contractors	19902010	7,139,195.98	-
Prepaid Insurance	19902050	26,125,504.68	-
Input Tax	19902060	241,668,836.90	-
Creditable Input Tax	19902070	328,413,634.31	-
Withholding Tax at Source	19902080	47,710,313.37	-
Other Prepayments	19902990	2,970,968.34	-
Deposit on Letters of Credit	19903010	18,332,140.22	-
Guaranty Deposits	19903020	10,971,081.60	-
Other Deposits	19903990	258,621.30	-
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	-	390,208,496.74
Due to Officers and Employees	20101020	-	48,599,885.52
Due to BIR	20201010	-	82,792,727.83
Due to GSIS	20201020	-	40,850,462.79
Due to Pag-IBIG	20201030	-	4,957,154.65
Due to PhilHealth	20201040	-	10,322,843.37
Due to NGAs	20201050	-	1,306,851,006.52
Due to Government Corporations	20201060	-	2,604.78
Due to LGUs	20201070	-	15,651.57
Due to SSS	20201110	-	241,182.13
Trust Liabilities	20401010	-	1,312,724.65
Guaranty/SecurityDeposits Payable	20401040	-	95,110,189.97
Customers' Deposit Payable	20401050	-	5,532,051.30
Output Tax	20501030	-	281,280,114.88
Other Unearned Revenue / Income	20502990	-	277,588,373.25
Other Deferred Credits	20501990	-	3,131.37
Leave Benefits Payable	20601020	-	968,118,203.15
Undistributed Collections	29999040	-	792,262,871.86
Other Payables	29999990	-	43,739,990.06
Government Equity	30101020	-	75,900,249,846.80
Retained Earnings	30701010	-	(12,479,769,256.34)
Cumulative Changes in Fair Value of Investments	31001010	-	22,544,187.58
Permit Fees	40201010	-	8,078,291.46
Clearance & Certification Fees	40201040	-	5,953,825.14
Licensing Fees	40201060	-	3,338,588.56
Inspection Fees	40201100	-	3,000.00
Fines and Penalties - Service Income	40201140	-	406,353.50
Other Service Income	40201990	-	15,641,789.38
Rent/Lease Income	40202050	-	40,392,120.70
Transportation System Fees	40202070	-	112,162,084.25
Landing and Parking Fees	40202120	-	140,154,443.08
Interest Income	40202210	-	18,621,842.67
Fines and Penalties - Business Income	40202230	-	25,903,435.15

Income from Communication Facilities	40202380	-	826,009,712.05
Other Business Income	40202990	-	45,957,608.34
Miscellaneous Income	40603990	-	13,263,280.47
Salaries and Wages - Regular Pay	50101010	422,236,828.10	-
Personnel Economic Relief Allowance (PERA)	50102010	18,549,309.77	-
Representation Allowance (RA)	50102020	2,071,625.00	-
Transportation Allowance (TA)	50102030	1,875,625.00	-
Clothing / Uniform Allowance	50102040	15,660,000.00	-
Subsistence Allowance	50102050	50,000.00	-
Laundry Allowance	50102060	6,817.99	-
Honoraria	50102100	292,266.24	-
Hazard Pay	50102110	442,824.63	-
Longevity Pay	50102120	5,000.00	-
Overtime and Night Pay	50102130	13,248,116.15	-
Mid Year Bonus	50102160	3,530,375.00	-
Year End Bonus	50102140	3,952,903.82	-
Cash Gift	50102150	360,000.00	-
Other Bonuses and Allowances	50102990	2,465,369.57	-
Retirement and Life Insurance Premiums	50103010	52,248,558.71	-
Pag-IBIG Contributions	50103020	877,100.00	-
PhilHealth Contributions	50103030	8,167,016.00	-
Employees Compensation Insurance Premiums	50103040	890,416.92	-
Terminal Leave Benefits	50104030	4,171,451.74	-
Other Personnel Benefits	50104990	938,000.00	-
Traveling Expenses - Local	50201010	7,191,846.23	-
Training Expenses	50202010	306,645.76	-
Office Supplies Expenses	50203010	3,501,709.82	-
Accountable Forms Expenses	50203020	1,130,816.95	-
Drugs & Medicines Expenses	50203070	4,357.29	-
Medical, Dental and Laboratory Supplies Expenses	50203080	1,058,511.16	-
Fuel, Oil and Lubricants Expenses	50203090	10,237,190.17	-
Semi-Expendable Machinery and Equipment Expenses	50203210	1,503,344.51	-
Semi-Expendable Furniture, Fixtures and Books Expense	50203220	55,655.89	-
Electrical Supplies and Materials Expenses	50203260	100,581.00	-
Housekeeping/Cleaning Supplies Expenses	50203280	256,993.96	-
Other Supplies and Materials Expenses	50203990	21,511,443.43	-
Water Expenses	50204010	4,933,514.32	-
Electricity Expenses	50204020	110,355,861.79	-
Postage and Courier Services	50205010	539,109.45	-
Telephone Expenses	50205020	2,519,834.05	-
Internet Subscription Expenses	50205030	3,399,138.25	-
Cable, Satellite, Telegraph and Radio Expenses	50205040	3,022,734.40	-
Extraordinary and Miscellaneous Expenses	50210030	21,535.31	-
Legal Services	50211010	20,820.00	-
Auditing Services	50211020	8,465,095.51	-
Other Professional Services	50211990	9,849,123.65	-
Environment/Sanitary Service	50212010	126,441.00	-
Janitorial Services	50212020	19,613,035.17	-
Security Services	50212030	27,616,668.47	-
Other General Services	50212990	60,931,010.06	-
Repairs & Maintenance - Land Improvements	50213020	17,965,576.39	-
Repairs & Maintenance - Buildings and Other Structures	50213040	18,142,603.62	-
Repairs & Maintenance - Machinery and Equipment	50213050	1,832,835.19	-
Repairs & Maintenance - Transportation Equipment	50213060	1,390,123.61	-
Repairs & Maintenance - Furniture and Fixtures	50213070	135,991.07	-
Repairs & Maintenance - Other Property, Plant & Equipment	50213990	99,285.71	-
Taxes, Duties and Licenses	50215010	265,399.99	-
Fidelity Bond Premiums	50215020	429,924.47	-
Insurance Expense	50215030	33,935,302.60	-
Printing and Publication Expenses	50299020	225,809.50	-
Representation Expenses	50299030	3,197,415.40	-
Transportation & Delivery Expenses	50299040	176,249.78	-
Rent / Lease Expenses	50299050	182,987.15	-
Subscription Expenses	50299070	4,636,146.44	-
Documentary Stamps Expenses	50299140	210.00	-
Other Maintenance & Operating Expenses	50299990	8,808,524.28	-
Bank Charges	50301040	36,649.96	-
Other Financial Charges	50301990	1,279,428.50	-
Depreciation - Land Improvements	50501020	15,606,580.75	-
Depreciation - Infrastructure Assets	50501030	96,399,799.20	-
Depreciation - Buildings and Other Structures	50501040	61,198,999.47	-

Depreciation - Machinery and Equipment	50501050	114,911,725.53	-
Depreciation - Transportation Equipment	50501060	6,014,660.16	-
Depreciation - Furniture, Fixtures and Books	50501070	1,093,994.23	-
Depreciation - Other Property Plant & Equipment	50501990	353,013.99	-
Impairment Loss - Loans and Receivables	50503020	2,993,103.38	-
Impairment Loss - Lease Receivables	50503030	27,882.76	-
Impairment Loss - Property, Plant and Equipment	50503090	430,000.00	-
		<u>103,845,873,190.63</u>	<u>103,845,873,190.63</u>