

CIVIL AVIATION AUTHORITY OF THE PHILIPPINES
TRIAL BALANCE
As of September 30, 2023

ACCOUNT TITLE	ACCOUNT CODE	Debit	Credit
Cash - Collecting Officer	10101010	47,812,566.06	-
Petty Cash Fund	10101020	3,028,837.77	-
Cash in Bank-Local Currency, Current Account	10102020	5,454,181,194.80	-
Cash in Bank-Local Currency, Savings Account	10102030	5,958,632.74	-
Cash in Bank - Foreign Currency, Savings Account	10103030	325,471,539.29	-
Time Deposits - Foreign Currency	10105030	154,472,785.81	-
Investments in Treasury Bills - Local	10202010	3,498,155,336.94	-
Investments in Time Deposit-Local Currency	10211010	433,280,513.92	-
Investments in Time Deposits - Foreign Currency	10211020	2,258,284,198.02	-
Other Investments	10299990	481,594,290.31	-
Accounts Receivable	10301010	5,386,143,082.46	-
Allow. For Impairment - Accounts Receivable	10301011	-	1,644,197,440.62
Interest Receivable	10301050	26,500,311.76	-
Operating Lease Receivable	10302010	376,689,449.87	-
Allow. For Impairment - Operating Lease Receivable	10302012	-	10,958,375.66
Due from National Gov't Agencies	10303010	69,025,238.72	-
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	97,151,264.23	-
Due from Officers and Employees	10399020	475,567.61	-
Other Receivables	10399990	59,142,627.61	-
Allow. For Impairment - Other Receivable	10399992	-	9,207,319.65
Office Supplies Inventory	10404010	18,950,333.77	-
Accountable Forms, Plates and Stickers Inventory	10404020	19,276,284.98	-
Non-Accountable Forms Inventory	10404030	21,000.02	-
Drugs & Medicines Inventory	10404060	372,970.91	-
Medical, Dental & Lab. Supplies Inv.	10404070	466,095.23	-
Fuel, Oil and Lubricants Inventory	10404080	47,184,101.72	-
Construction Materials Inventory	10404130	1,982,152.58	-
Electrical Supplies and Materials Inventory	10404190	904,562.40	-
Housekeeping/Cleaning Supplies	10404230	2,538,356.67	-
Other Supplies and Materials Inventory	10404990	62,210,991.97	-
Semi-Expendable Office Equipment	10405020	2,349,725.32	-
Semi-Expendable Information and Communication Technology Eq	10405030	4,236,031.72	-
Semi-Expendable Airport Equipment	10405060	60,714.29	-
Semi-Expendable Communication Equipment	10405070	6,128,399.11	-
Semi-Expendable Disaster Response & Rescue Equipment	10405080	259,439.23	-
Semi-Expendable Medical Equipment	10405100	140,067.85	-
Semi-Expendable Construction and Heavy Equipment	10405140	252,220.02	-
Semi-Expendable Electrical Equipment	10405170	542,909.73	-
Semi-Expendable Other Machinery and Equipment	10405990	2,298,851.46	-
Semi-Expandable Furniture, Fixtures	10406010	3,203,469.25	-
Land	10601010	36,343,363,573.43	-
Other Land Improvements	10602990	4,314,327,772.44	-
Accumulated Depreciaton-Other Land Improvements	10602991	-	3,318,450,010.12
Land Improvements, Aquaculture Structures	10602010	-	-
Accumulated Depreciation-Land Improvements, Aquaculture Struc	10602011	-	-
Sewer Systems	10603030	23,231,802.36	-
Accum. Depr'n. - Sewer Systems	10603031	-	9,759,953.39
Power Supply Systems	10603050	12,738,743.32	-
Airport Systems	10603080	29,969,239,567.09	-
Accumulated Depreciaton - Airport Systems	10603081	-	21,276,781,715.20
Buildings	10604010	5,967,723,258.35	-
Accumulated Depreciaton - Building	10604011	-	1,630,071,227.41
Other Structures	10604990	1,659,634,361.53	-
Accumulated Depreciaton - Other Structures	10604991	-	1,198,312,191.98
Office Equipment	10605020	156,672,423.74	-

Accumulated Depreciaton - Office Equipment	10605021	-	126,637,214.22
Information and Communication Technical Equipment	10605030	413,864,748.30	-
Accumulated Depreciaton - Info. and Communication Tech. Equip.	10605031	-	335,083,781.57
Airport Equipment	10605060	2,130,118,576.99	-
Accumulated Depreciaton - Airport Equipment	10605061	-	1,221,800,124.56
Communication Equipment	10605070	1,429,369,996.46	-
Accumulated Depreciaton - Communication Equipt.	10605071	-	855,120,699.29
Disaster Response and Rescue Equipment	10605090	1,815,348,110.61	-
Accumulated Depreciaton - Disaster Response and Rescue Equip	10605091	-	1,492,347,808.30
Medical Equipment	10605110	17,448,109.43	-
Accumulated Depreciation - Medical Equipment	10605111	-	10,726,208.36
Technical and Scientific Equipment	10605140	27,419,407.54	-
Accumulated Depreciaton - Technical and Scientific Equipment	10605141	-	10,488,050.27
Other Equipment	10605990	217,195,315.28	-
Accumulated Depreciaton - Other Machineries & Equipt.	10605991	-	109,416,163.54
Motor Vehicles	10606010	243,394,023.82	-
Accumulated Depreciaton - Motor Vehicles	10606011	-	183,597,528.77
Aircrafts and Aircraft Ground Equipment	10606030	105,637,209.74	-
Accumulated Depreciaton - Aircrafts & Aircraft Ground Equipt.	10606031	-	92,078,723.09
Furniture and Fixtures	10607010	56,399,458.32	-
Accumulated Depreciaton - Furniture & Fixtures	10607011	-	33,557,204.09
Service Concession- Airport Systems	10611080	171,121,500.00	-
Accumulated Depreciation-Service Concession Airport Systems	10611081	-	144,934,537.50
Service Concession- Buildings and Other Structures	10611120	18,270,410.00	-
Accumulated Depreciation- Service Concession Buildings and Oth	10611121	-	6,598,006.77
Service Concession- Land	10611160	93,020,400.00	-
Other Concession Service Assets	10611990	23,738,750.00	-
Accumulated Depreciation- Other Service Concession Assets	10611991	-	21,373,619.76
Work / Zoo Animals	10699010	11,180,000.00	-
Other Property, Plant & Equipment	10699990	13,235,268.01	-
Accumulated Depreciaton - Other Property, Plant & Equipt.	10699991	-	11,428,969.80
Construction in Progress - Land Improvements	10698010	15,878,399.81	-
Construction in Progress - Infrastructure Assets	10698020	337,621,675.23	-
Construction in Progress - Buildings and Other Structures	10698030	192,071,238.69	-
Computer Software	10801020	10,870,570.11	-
Accumulated Amortization- Computer Software	10801021	-	8,433,750.64
Deferred Tax Asset	11201010	1,345,884,395.00	-
Advances for Payroll	19901020	612,742.27	-
Advances to Special Disbursing Officer	19901030	5,302,377.25	-
Advances to Officers & Employees	19901040	4,482,610.84	-
Advances to Contractors	19902010	7,102,338.44	-
Prepaid Insurance	19902050	31,017,662.75	-
Input Tax	19902060	266,929,258.34	-
Creditable Input Tax	19902070	293,861,184.12	-
Withholding Tax at Source	19902080	91,010,478.92	-
Other Prepayments	19902990	88,784,166.82	-
Deposit on Letters of Credit	19903010	18,332,140.22	-
Guaranty Deposits	19903020	11,157,877.90	-
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	-	78,356,952.56
Due to Officers and Employees	20101020	-	27,239,173.69
Due to BIR	20201010	-	38,184,399.28
Due to GSIS	20201020	-	37,571,622.31
Due to Pag-IBIG	20201030	-	4,694,787.58
Due to PhilHealth	20201040	-	8,907,250.69
Due to NGAs	20201050	-	2,940,519,512.82
Due to Government Corporations	20201060	-	32,475.51
Due to LGUs	20201070	-	15,651.57
Due to SSS	20201110	-	258,797.34
Due to Central Office	20301060	-	617,765,683.17
Trust Liabilities	20401010	-	972,920.00
Guaranty/SecurityDeposits Payable	20401040	-	89,718,587.61
Customers' Deposit Payable	20401050	-	5,847,788.12
Trust Liabilities- Disallowance/ Charges	20401080	-	27,404,361.27

Output Tax	20501030	-	302,391,976.54
Deferred Revenue from Grants and Donations	20501040	-	4,639,276,023.03
Other Unearned Revenue / Income	20502990	-	353,172,909.27
Other Deferred Credits	20501990	-	1,503,050.25
Leave Benefits Payable	20601020	-	932,598,934.32
Undistributed Collections	29999040	-	789,710,877.12
Other Payables	29999990	-	28,117,407.75
Government Equity	30101020	-	75,618,618,208.80
Retained Earnings	30701010	-	(15,750,892,522.70)
Cumulative Changes in Fair Value of Investments	31001010	-	31,594,990.31
Permit Fees	40201010	-	21,242,271.94
Clearance & Certification Fees	40201040	-	16,671,575.02
Licensing Fees	40201060	-	9,523,717.48
Fines and Penalties - Service Income	40201140	-	1,258,416.47
Other Service Income	40201990	-	101,233,308.71
Rent/Lease Income	40202050	-	118,322,840.54
Communication Network Fees	40202060	-	12,571,472.71
Transportation System Fees	40202070	-	1,106,172,732.24
Landing and Parking Fees	40202120	-	399,648,602.04
Interest Income	40202210	-	173,805,025.20
Fines and Penalties - Business Income	40202230	-	69,577,774.71
Service Concession Revenue	40202240	-	3,571,428.57
Income from Communication Facilities	40202380	-	3,999,267,704.71
Other Business Income	40202990	-	132,820,699.27
Assistance from National Government Agencies	40301020	-	653,073,356.84
Miscellaneous Income	40603990	-	9,957,581.93
Salaries and Wages - Regular Pay	50101010	1,142,952,165.98	-
Personnel Economic Relief Allowance (PERA)	50102010	74,551,715.15	-
Representation Allowance (RA)	50102020	7,486,386.92	-
Transportation Allowance (TA)	50102030	5,923,146.45	-
Clothing / Uniform Allowance	50102040	15,393,000.00	-
Subsistence Allowance	50102050	591,450.00	-
Laundry Allowance	50102060	20,107.01	-
Honoraria	50102100	1,058,145.09	-
Hazard Pay	50102110	1,657,158.05	-
Longevity Pay	50102120	55,000.00	-
Overtime and Night Pay	50102130	142,799,896.42	-
Mid Year Bonus	50102160	128,566,719.81	-
Year End Bonus	50102140	571,630.00	-
Cash Gift	50102150	5,000.00	-
Other Bonuses and Allowances	50102990	7,620,689.57	-
Retirement and Life Insurance Premiums	50103010	143,581,780.52	-
Pag-IBIG Contributions	50103020	2,473,852.45	-
PhilHealth Contributions	50103030	22,280,917.68	-
Employees Compensation Insurance Premiums	50103040	2,521,240.00	-
Terminal Leave Benefits	50104030	7,374,231.97	-
Other Personnel Benefits	50104990	1,809,856.35	-
Traveling Expenses - Local	50201010	37,653,709.15	-
Traveling Expenses - Foreign	50201020	3,465,153.33	-
Training Expenses	50202010	11,286,738.23	-
Office Supplies Expenses	50203010	14,020,045.02	-
Accountable Forms Expenses	50203020	5,050,180.56	-
Drugs & Medicines Expenses	50203070	390,671.16	-
Medical, Dental and Laboratory Supplies Expenses	50203080	1,775,001.90	-
Fuel, Oil and Lubricants Expenses	50203090	32,161,065.48	-
Semi-Expendable Machinery and Equipment Expenses	50203210	6,904,402.63	-
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	1,091,021.59	-
Electrical Supplies and Materials Expenses	50203260	456,893.52	-
Housekeeping/Cleaning Supplies Expenses	50203280	2,084,962.12	-
Other Supplies and Materials Expenses	50203990	44,414,810.79	-
Water Expenses	50204010	17,540,260.60	-
Electricity Expenses	50204020	360,531,160.42	-
Postage and Courier Services	50205010	2,347,804.15	-
Telephone Expenses	50205020	10,029,159.72	-
Internet Subscription Expenses	50205030	14,413,672.54	-
Cable, Satellite, Telegraph and Radio Expenses	50205040	16,457,228.75	-
Confidential Expenses	50210010	3,008,000.00	-

Extraordinary and Miscellaneous Expenses	50210030	225,010.67	-
Legal Services	50211010	61,815.54	-
Auditing Services	50211020	20,436,194.86	-
Consultancy Services	50211030	10,500.00	-
Other Professional Services	50211990	138,728,664.68	-
Environment/Sanitary Service	50212010	300,626.79	-
Janitorial Services	50212020	71,728,404.29	-
Security Services	50212030	194,344,939.63	-
Other General Services	50212990	214,422,586.12	-
Repairs & Maintenance - Land Improvements	50213020	38,560,096.88	-
Repairs & Maintenance - Infrastructure Assets	50213030	3,160,635.92	-
Repairs & Maintenance - Buildings and Other Structures	50213040	12,593,400.24	-
Repairs & Maintenance - Machinery and Equipment	50213050	16,484,815.38	-
Repairs & Maintenance - Transportation Equipment	50213060	7,087,617.70	-
Repairs & Maintenance - Furniture and Fixtures	50213070	39,196.43	-
Repairs & Maintenance - Other Property, Plant & Equipment	50213990	1,019,126.07	-
Taxes, Duties and Licenses	50215010	1,435,434.40	-
Fidelity Bond Premiums	50215020	1,586,356.95	-
Insurance Expense	50215030	64,996,662.38	-
Printing and Publication Expenses	50299020	658,328.06	-
Representation Expenses	50299030	11,840,950.11	-
Transportation & Delivery Expenses	50299040	895,518.80	-
Rent / Lease Expenses	50299050	364,759.79	-
Membership Dues & Contributions to Org.	50299060	3,541,243.92	-
Subscription Expenses	50299070	4,928,850.20	-
Other Maintenance & Operating Expenses	50299990	75,172,185.62	-
Management Supervision/Trusteeship Fees	50301010	1,211.11	-
Bank Charges	50301040	120,233.19	-
Other Financial Charges	50301990	34,298,092.54	-
Depreciation - Land Improvements	50501020	58,021,609.12	-
Depreciation - Infrastructure Assets	50501030	825,703,756.79	-
Depreciation - Buildings and Other Structures	50501040	170,590,748.30	-
Depreciation - Machinery and Equipment	50501050	297,680,586.45	-
Depreciation - Transportation Equipment	50501060	15,816,838.82	-
Depreciation - Furniture, Fixtures and Books	50501070	2,571,912.65	-
Depreciation - Service Concession Asset	50501110	1,480,215.30	-
Depreciation - Other Property Plant & Equipment	50501990	972,108.47	-
Amortization- Intangible Assets	50502010	1,549,056.24	-
Impairment Loss - Loans and Receivables	50503020	12,925,506.24	-
Impairment Loss - Lease Receivables	50503030	139,796.28	-
Loss on Foreign Exchange (FOREX)	50504010	15,144,652.83	-
Loss on Sale of Property Plant & Equipment	50504040	-	-
		113,610,237,050.95	113,610,237,050.95