

CIVIL AVIATION AUTHORITY OF THE PHILIPPINES
 POSTCLOSING TRIAL BALANCE
 AS OF DECEMBER 31, 2018

	ACCOUNT CODE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officer	102	1 01 01 010	64,269,056	-
Petty Cash Fund	104	1 01 01 020	2,657,301	-
Cash in Bank-Local Currency, Current Account	111	1 01 02 020	1,979,698,936	-
Cash in Bank-Local Currency, Savings Account	112	1 01 02 030	472,369,390	-
Cash in Bank - Foreign Currency, Savings Account	116	1 01 03 030	839,207,643	-
Treasury Bills		1 01 05 010	199,031,983	-
Investments in Treasury Bills - Local		1 02 02 010	2,467,248,760	-
Investments in Bonds - Local		1 02 02 050	500,000,000	-
Investments in Time Deposit-Local Currency		1 02 11 010	5,103,630,698	-
Investments in Time Deposits - Foreign Currency	117	1 02 11 020	2,509,072,862	-
Other Investments		1 02 99 990	500,760,246	-
Accounts Receivable	121	1 03 01 010	4,480,159,873	-
Due from Officers and Employees	123		308,612	-
Allow. For Impairment - Accounts Receivable	301	1 03 01 011	-	1,639,096,545
Interest Receivable	129	1 03 01 050	23,317,717	-
Operating Lease Receivable		1 03 02 010	2,029,885	-
Due from National Gov't Agencies	136	1 03 03 010	63,725,874	-
Due from Government Corporations	137	1 03 03 050	127,304	-
Due from Local Government Units	138	1 03 03 030	5,183,524	-
Receivables-Disallowances / Charges	146	1 03 05 010	91,569,233	-
Other Receivables	149	1 03 05 990	48,379,812	-
Allow. For Impairment - Other Receivable		1 03 05 991	-	423,277
Office Supplies Inventory	155	1 04 04 010	18,703,463	-
Accountable Forms, Plates and Stickers Inventory	156	1 04 04 020	5,521,781	-
Drugs & Medicines Inventory	159	1 04 04 060	84,986	-
Medical, Dental & Lab. Supplies Inv.	160	1 04 04 070	123,912	-
Fuel, Oil and Lubricants Expenses	161	1 04 04 080	18,238,490	-
Other Supplies and Materials Inventory	165	1 04 04 990	55,031,275	-
Land	201	1 06 01 010	37,344,042,681	-
Other Land Improvements	202	1 06 02 990	3,871,958,802	-
Accum. Depr'n. Other Land Improvements	302	1 06 02 991	-	2,732,851,187
Airport Systems	203	1 06 03 080	25,178,189,976	-
Accum. Depr'n. - Airport Systems	303	1 06 03 081	-	19,835,507,178
Buildings	211	1 06 04 010	3,957,095,051	-
Accumulated Depr. - Building	311	1 06 04 011	-	695,670,844
Other Structures	215	1 06 04 990	1,517,884,577	-
Accumulated Depr. - Other Structures	315	1 06 04 991	-	939,841,068
Office Equipment	221	1 06 05 020	157,992,072	-
Accumulated Depr. - Office Equipment	321	1 06 05 021	-	70,366,712
Information and Communication Technical Equipment	223	1 06 05 030	543,274,344	-
Accum. Depr'n. - Info. and Communication Tech. Equ	323	1 06 05 031	-	321,804,094
Airport Equipment	228	1 06 05 060	1,323,724,272	-
Accumulated Depr. - Airport Equipment	328	1 06 05 061	-	571,262,810
Communication Equipment	229	1 06 05 070	1,112,539,267	-
Accumulated Depr. - Communication Equipt.	329	1 06 05 071	-	397,930,310
Disaster Response and Rescue Equipment	231	1 06 05 090	1,797,629,272	-
Accum. Depr'n. - Disaster Response and Rescue Equ	331	1 06 05 091	-	887,307,006
Medical Equipment	233	1 06 05 110	14,567,746	-
Accum. Depr'n. - Medical Equipment	333	1 06 05 111	-	4,972,646
Technical and Scientific Equipment		1 06 05 140	2,220,400	-
Accumulated Depr. - Technical and Scientific Equipment		1 06 05 141	-	996,857
Other Machineries and Equipment	240	1 06 05 990	155,550,152	-
Accumulated Depr. - Other Machineries & Equipt.	340	1 06 05 991	-	57,423,957
Motor Vehicles	241	1 06 06 010	208,509,595	-
Accumulated Depr. - Motor Vehicles	341	1 06 06 011	-	95,964,316
Aircrafts and Aircraft Ground Equipment	243	1 06 06 030	105,637,210	-
Accumulated Depr. - Aircrafts & Aircraft Ground Equip	343	1 06 06 031	-	74,627,051
Furniture and Fixtures	222	1 06 07 010	60,762,795	-
Other Transportation Equipment	248	1 06 06 990	-	-
Accumulated Depr. - Furniture & Fixtures	322	1 06 07 011	-	18,449,218
Other Property, Plant & Equipment	250	1 06 98 990	12,387,994	-
Accumulated Depr. - Other Property, Plant & Equipt.	350	1 06 98 991	-	5,559,588
Construction in Progress - Land Improvements		1 06 99 010	216,546,672	-

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Construction in Progress - Infrastructure Assets	273	1 06 99 020	725,703,457	-
Construction in Progress - Buildings and Other Structures		1 06 99 030	148,580,435	-
Advances for Payroll	106	1 99 01 020	1,560,000	-
Advances to Special Disbursing Officer	103	1 99 01 030	35,943,624	-
Advances to Officers & Employees	148	1 99 01 040	5,908,255	-
Advances to Contractors	181	1 99 02 010	81,437,152	-
Prepaid Rent	177	1 99 02 020	67,419	-
Prepaid Insurance	178	1 99 02 050	11,787,342	-
Withholding Tax at Source		1 99 02 080	47,567	-
Deposit on Letters of Credit	180	1 99 03 010	18,332,140	-
Guaranty Deposits	186	1 99 03 020	4,592,183	-
Deferred Charges/Losses	182	1 99 99 080	13,653,122	-
Other Assets	290	1 99 99 990	2,167,530,601	-
Accum. Impairment Losses - Other Assets	390	1 99 99 991		2,167,530,601
Accounts Payable	401	2 01 01 010	-	571,160,234
Due to Officers and Employees	403	2 01 01 020	-	165,059,075
Due to BIR	412	2 02 01 010	-	76,131,015
Due to GSIS	413	2 02 01 020	-	24,982,452
Due to Pag-IBIG	414	2 02 01 030	-	5,096,829
Due to PhilHealth	415	2 02 01 040	-	1,989,417
Due to NGAs	416	2 02 01 050	-	180,442,086
Due to Government Corporations	417	2 02 01 060	-	2,210
Due to LGUs	418	2 02 01 070	-	15,652
Income Tax Payable		2 02 01 130		831,369,827
Performance/Bidders/ Bail Bonds Payable	427	2 04 01 030	-	22,494,142
Guaranty/SecurityDeposits Payable	426	2 04 01 040	-	94,588,456
Other Deferred Credits	455	2 05 01 990	-	298,018
Leave Benefits Payable		2 06 01 020		625,512,543
Other Provisions		2 06 01 990		4,705,661
Other Payables	439	2 99 99 990	-	56,969,658
Cumulative Changes in Fair Value of Investments		3 10 01 010		760,246
Government Equity	501	3 01 01 020	-	75,978,768,003
Retained Earnings	510	3 07 01 010	8,911,821,994	-
			<u>109,157,930,789</u>	<u>109,157,930,789</u>

CERTIFIED CORRECT:


 RAUL P. EUSEBIO
 Chief Accountant