

CIVIL AVIATION AUTHORITY OF THE PHILIPPINES
 POST CLOSING TRIAL BALANCE
 AS OF DECEMBER 31, 2019

	ACCOUNT CODE	Debit	Credit
Cash - Collecting Officer	10101010	69,154,450	
Petty Cash Fund	10101020	2,948,143	
Cash in Bank-Local Currency, Current Account	10102020	4,356,007,080	
Cash in Bank-Local Currency, Savings Account	10102030	571,136,026	
Cash in Bank - Foreign Currency, Savings Account	10103030	515,417,190	
Time Deposits - Foreign Currency	10105030	257,695,447	
Investments in Treasury Bills - Local	10202010	2,466,589,257	
Investments in Bonds - Local	10202050	500,000,000	
Investments in Time Deposit-Local Currency	10211010	1,227,900,658	
Investments in Time Deposits - Foreign Currency	10211020	5,101,276,195	
Other Investments	10299990	525,881,426	
Accounts Receivable	10301010	4,770,235,823	
Allow. For Impairment - Accounts Receivable	10301011		1,667,626,293
Interest Receivable	10301050	36,854,633	
Operating Lease Receivable	10302010	1,407,927	
Due from National Gov't Agencies	10303010	57,165,008	
Due from Local Government Units	10303030	5,183,524	
Due from Government Corporations	10303050	127,304	
Receivables-Disallowances / Charges	10305010	97,283,989	
Due from Officers and Employees	10305020	772,427	
Other Receivables	10305990	81,742,886	
Allow. For Impairment - Other Receivable	10305991		1,123,273
Office Supplies Inventory	10404010	17,980,746	
Accountable Forms, Plates and Stickers Inventory	10404020	3,387,504	
Drugs & Medicines Inventory	10404060	35,326	
Medical, Dental & Lab. Supplies Inv.	10404070	141,012	
Fuel, Oil and Lubricants Inventory	10404080	22,133,706	
Other Supplies and Materials Inventory	10404990	63,994,280	
Land	10601010	37,344,042,681	
Other Land Improvements	10602990	3,941,903,901	
Accumulated Depreciaton Other Land Improvements	10602991		2,987,175,962
Power Supply Systems	10603050	5,135,233	
Accumulated Depreciaton - Power Supply Systems	10603051		812,503
Airport Systems	10603080	25,199,032,571	
Accumulated Depreciaton - Airport Systems	10603081		20,684,127,287
Buildings	10604010	4,007,352,884	
Accumulated Depreciaton - Building	10604011		1,071,181,861
Other Structures	10604990	1,576,042,692	
Accumulated Depreciaton - Other Structures	10604991		991,475,725
Office Equipment	10605020	175,307,750	
Accumulated Depreciaton - Office Equipment	10605021		87,422,892
Information and Communication Technical Equipment	10605030	665,845,170	
Accumulated Depreciaton - Info. and Communication Tech. Equip.	10605031		388,369,555
Airport Equipment	10605060	1,640,385,260	
Accumulated Depreciaton - Airport Equipment	10605061		650,136,456
Communication Equipment	10605070	1,130,208,119	
Accumulated Depreciaton - Communication Equipt.	10605071		484,465,213
Disaster Response and Rescue Equipment	10605090	1,806,475,125	
Accumulated Depreciaton - Disaster Response and Rescue Equipment	10605091		1,029,406,363
Medical Equipment	10605110	17,195,796	
Accumulated Depreciation - Medical Equipment	10605111		6,222,978
Technical and Scientific Equipment	10605140	2,220,400	
Accumulated Depreciaton - Technical and Scientific Equipment	10605141		1,427,912
Other Machinery and Equipment	10605990	195,165,893	
Accumulated Depreciaton - Other Machineries & Equipt.	10605991		70,038,787
Motor Vehicles	10606010	245,075,719	
Accumulated Depreciaton - Motor Vehicles	10606011		113,895,961
Aircrafts and Aircraft Ground Equipment	10606030	105,637,210	
Accumulated Depreciaton - Aircrafts & Aircraft Ground Equipt.	10606031		85,736,899

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	ACCOUNT CODE	Debit	Credit
Furniture and Fixtures	10607010	79,051,118	
Accumulated Depreciaton - Furniture & Fixtures	10607011		22,667,481
Other Property, Plant & Equipment	10698990	12,583,426	
Accumulated Depreciaton - Other Property, Plant & Equipt.	10698991		7,159,148
Construction in Progress - Land Improvements	10699010	234,885,939	
Construction in Progress - Infrastructure Assets	10699020	911,743,596	
Construction in Progress - Buildings and Other Structures	10699030	218,169,394	
Deferred Tax Asset	11201010	10,847,833	
Advances for Payroll	19901020	1,582,123	
Advances to Special Disbursing Officer	19901030	1,336,795	
Advances to Officers & Employees	19901040	9,565,016	
Advances to Contractors	19902010	27,992,143	
Prepaid Rent	19902020	67,419	
Prepaid Insurance	19902050	758,855	
Input Tax	19902060	54,659,638	
Withholding Tax at Source	19902080	5,833,892	
Other Prepayments	19902990	1,567,449	
Deposit on Letters of Credit	19903010	18,332,140	
Guaranty Deposits	19903020	4,942,463	
Deferred Charges/Losses	19999080	13,653,122	
Other Assets	19999990	2,167,530,601	
Accumulated Impairment Losses - Other Assets	19999991		2,167,530,601
Accounts Payable	20101010		855,018,599
Due to Officers and Employees	20101020		207,657,954
Due to BIR	20201010		80,709,130
Due to GSIS	20201020		14,168,464
Due to Pag-IBIG	20201030		4,353,318
Due to PhilHealth	20201040		3,811,403
Due to NGAs	20201050		1,619,150,937
Due to Government Corporations	20201060		7,716
Due to LGUs	20201070		15,652
Due to Treasurer of the Philippines	20201090		13,038,812
Due to SSS	20201110		110,678
Value Added Tax Payable	20201120		34,207,816
Income Tax Payable	20201130		382,365,143
Guaranty/SecurityDeposits Payable	20401040		158,169,880
Customers' Deposit Payable	20401050		1,051,504
Output Tax	20501030		41,770,907
Other Deferred Credits	20501990		142,661
Leave Benefits Payable	20601020		666,808,524
Other Payables	29999990		98,684,504
Government Equity	30101020		76,020,363,057
Retained Earnings	30701010	10,160,909,901.34	-
Cumulative Changes in Fair Value of Investments	31001010	-	25,881,426
TOTAL		112,745,491,235	112,745,491,235

Certified Correct:


 KEVIN D. ALMERIDO
 OIC, Accounting Division