

**CIVIL AVIATION AUTHORITY OF THE PHILIPPINES**  
**PRE-CLOSING TRIAL BALANCE**  
**AS OF March 31, 2020**

	ACCOUNT CODE	CONSOLIDATED	
		Debit	Credit
Cash - Collecting Officer	10101010	3,602,469	-
Petty Cash Fund	10101020	3,790,892	-
Cash in Bank-Local Currency, Current Account	10102020	2,972,651,916	-
Cash in Bank-Local Currency, Savings Account	10102030	249,471,526	-
Cash in Bank - Foreign Currency, Savings Account	10103030	99,560,193	-
Treasury Bills	10105010	369,301,806	-
Time Deposits - Foreign Currency	10105030	257,695,447	-
Investments in Treasury Bills - Local	10202010	1,374,934,658	-
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	5,184,713,722	-
Allow. For Impairment - Accounts Receivable	10301011	-	1,667,626,293
Interest Receivable	10301050	41,479,633	-
Operating Lease Receivable	10302010	1,379,570	-
Due from National Gov't Agencies	10303010	53,662,802	-
Due from Local Government Units	10303030	5,183,524	-
Due from Government Corporations	10303050	127,304	-
Due from Regional/Branch Offices	10304070	48,889,904,418	-
Receivables-Disallowances / Charges	10305010	96,971,784	-
Due from Officers and Employees	10305020	772,427	-
Other Receivables	10305990	68,935,376	-
Allow. For Impairment - Other Receivable	10305991	-	1,123,273
Other Supplies and Materials for Distribution	10402990	592,816	-
Office Supplies Inventory	10404010	22,087,438	-
Accountable Forms, Plates and Stickers Inventory	10404020	3,502,206	-
Drugs & Medicines Inventory	10404060	36,936	-
Medical, Dental & Lab. Supplies Inv.	10404070	123,742	-
Fuel, Oil and Lubricants Inventory	10404080	22,969,691	-
Construction Materials Inventory		42,058	-
Other Supplies and Materials Inventory	10404990	52,209,392	-
Semi-Expendable Machinery	10405010	69,286	-
Semi-Expendable Office Equipment	10405020	656,932	-
Semi-Expendable Information and Communication Technology Equipme	10405030	573,694	-
Semi-Expendable Communication Equipment	10405070	731,500	-
Semi-Expendable Disaster Response & Rescue Equipment	10405080	27,300	-
Semi-Expendable Medical Equipment	10405100	80,257	-
Semi-Expendable Other Machinery and Equipment	10405190	1,374,721	-
Semi-Expandable Furniture, Fixtures	10406010	2,178,869	-
Land	10601010	37,344,042,681	-
Other Land Improvements	10602990	3,945,948,524	974,436,812
Accumulated Depreciaton Other Land Improvements	10602991	-	2,077,384,766
Power Supply Systems	10603050	1,355,474,465	-
Accumulated Depreciaton - Power Supply Systems	10603051	-	1,125,747,071
Airport Systems	10603080	23,848,966,391	-
Accumulated Depreciaton - Airport Systems	10603081	-	19,769,602,378
Buildings	10604010	4,019,252,333	-
Accumulated Depreciaton - Building	10604011	-	1,103,911,642
Other Structures	10604990	1,584,315,659	-
Accumulated Depreciaton - Other Structures	10604991	-	1,004,586,588
Office Equipment	10605020	177,253,340	-
Accumulated Depreciaton - Office Equipment	10605021	-	92,309,342
Information and Communication Technical Equipment	10605030	666,671,969	-
Accumulated Depreciaton - Info. and Communication Tech. Equip.	10605031	0	405,557,832
Airport Equipment	10605060	1,653,761,314	-
Accumulated Depreciaton - Airport Equipment	10605061	-	674,171,917
Communication Equipment	10605070	1,130,416,828	-
Accumulated Depreciaton - Communication Equipmt.	10605071	-	505,257,979
Disaster Response and Rescue Equipment	10605090	1,805,520,225	-

	ACCOUNT CODE	CONSOLIDATED	
		Debit	Credit
Accumulated Depreciaton - Disaster Response and Rescue Equipment	10605091	-	1,068,099,519
Medical Equipment	10605110	17,748,889	-
Accumulated Depreciation - Medical Equipment	10605111	-	6,607,758
Technical and Scientific Equipment	10605140	2,220,400	-
Accumulated Depreciaton - Technical and Scientific Equipment	10605141	-	1,535,676
Other Machinery and Equipment	10605990	205,769,184	-
Accumulated Depreciaton - Other Machineries & Equipt.	10605991	-	72,706,953
Motor Vehicles	10606010	238,475,719	-
Accumulated Depreciaton - Motor Vehicles	10606011	-	118,749,275
Aircrafts and Aircraft Ground Equipment	10606030	105,637,210	-
Accumulated Depreciaton - Aircrafts & Aircraft Ground Equipt.	10606031	0	88,514,361
Furniture and Fixtures	10607010	78,495,665	-
Accumulated Depreciaton - Furniture & Fixtures	10607011	-	23,541,379
Other Property, Plant & Equipment	10698990	12,583,426	-
Accumulated Depreciaton - Other Property, Plant & Equipt.	10698991	-	7,554,130
Construction in Progress - Land Improvements	10699010	236,856,668	-
Construction in Progress - Infrastructure Assets	10699020	919,159,995	-
Construction in Progress - Buildings and Other Structures	10699030	220,090,854	-
Deferred Tax Asset	11201010	596,217	-
Advances for Payroll	19901020	2,638,663	-
Advances to Special Disbursing Officer	19901030	4,086,689	-
Advances to Officers & Employees	19901040	10,883,453	-
Advances to Contractors	19902010	26,450,676	-
Prepaid Rent	19902020	67,419	-
Prepaid Insurance	19902050	760,019	-
Input Tax	19902060	25,164,257	-
Creditable Input Tax	19902070	10,773,076	-
Withholding Tax at Source	19902080	11,946,956	-
Other Prepayments	19902990	2,022,806	-
Deposit on Letters of Credit	19903010	18,332,140	-
Guaranty Deposits	19903020	5,321,251	-
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	-	194,931,368
Due to Officers and Employees	20101020	-	132,708,934
Accrued Benefits Payable	20101100	-	57,449,340
Due to BIR	20201010	-	83,479,660
Due to GSIS	20201020	-	38,834,888
Due to Pag-IBIG	20201030	-	3,659,383
Due to PhilHealth	20201040	-	6,672,789
Due to NGAs	20201050	-	3,734,028,901
Due to Government Corporations	20201060	-	539,490
Due to LGUs	20201070	-	15,652
Due to Treasurer of the Philippines	20201090	-	1,751,615
Due to SSS	20201110	-	210,788
Income Tax Payable	20201130	-	542,443,360
Due to Central Office	20301060	-	47,064,653,520
Performance/Bidders/ Bail Bonds Payable	20401030	-	20,088,158
Guaranty/SecurityDeposits Payable	20401040	-	144,587,362
Customers' Deposit Payable	20401050	-	442,036
Output Tax	20501030	-	46,639,141
Other Deferred Credits	20501990	-	276,319
Leave Benefits Payable	20601020	-	596,883,807
Other Provisions	20601990	-	253,790
Other Payables	29999990	-	101,687,824
Government Equity	30101020	-	76,020,441,921
Retained Earnings	30701010	13,183,220,747	-
Cumulative Changes in Fair Value of Investments	31001010	-	25,881,426
Permit Fees	40201010	-	6,310,115
Clearance & Certification Fees	40201040	-	3,896,130
Licensing Fees	40201060	-	4,027,178
Inspection Fees	40201100	-	57,845
Fines and Penalties - Service Income	40201140	-	611,412

	ACCOUNT CODE	CONSOLIDATED	
		Debit	Credit
Other Service Income	40201990	-	19,503,248
Rent/Lease Income	40202050	-	37,258,121
Transportation System Fees	40202070	-	387,440,529
Landing and Parking Fees	40202120	-	129,234,519
Interest Income	40202210	-	21,183,421
Fines and Penalties - Business Income	40202230	-	1,516,502
Income from Communication Facilities	40202380	-	1,276,953,308
Other Business Income	40202990	-	31,703,357
Miscellaneous Income	40603990	-	1,522,146
Salaries and Wages - Regular Pay	50101010	382,612,326	-
Personnel Economic Relief Allowance (PERA)	50102010	19,078,067	-
Representation Allowance (RA)	50102020	1,319,000	-
Transportation Allowance (TA)	50102030	1,231,250	-
Subsistence Allowance	50102050	22,250	-
Honoraria	50102100	159,307	-
Hazard Pay	50102110	1,013,909	-
Longevity Pay	50102120	10,000	-
Overtime and Night Pay	50102130	21,121,878	-
Year End Bonus	50102140	8,648	-
Other Bonuses and Allowances	50102990	378,000	-
Retirement and Life Insurance Premiums	50103010	40,775,426	-
Pag-IBIG Contributions	50103020	899,193	-
PhilHealth Contributions	50103030	4,663,096	-
Employees Compensation Insurance Premiums	50103040	891,054	-
Terminal Leave Benefits	50104030	856,795	-
Other Personnel Benefits	50104990	2,151,698	-
Traveling Expenses - Local	50201010	9,047,600	-
Traveling Expenses - Foreign	50201020	112,473	-
Training Expenses	50202010	4,121,634	-
Office Supplies Expenses	50203010	4,106,034	-
Accountable Forms Expenses	50203020	134,324	-
Drugs & Medicines Expenses	50203070	19,427	-
Medical, Dental and Laboratory Supplies Expenses	50203080	24,137,136	-
Fuel, Oil and Lubricants Expenses	50203090	5,818,543	-
Semi-Expendable Machinery and Equipment Expenses	50203210	525,295	-
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	56,250	-
Other Supplies and Materials Expenses	50203990	10,813,004	-
Water Expenses	50204010	4,102,451	-
Electricity Expenses	50204020	72,757,349	-
Postage and Courier Services	50205010	416,741	-
Telephone Expenses - Landline	50205020	1,526,109	-
Telephone Expenses - Mobile	50205020	148,568	-
Internet Subscription Expenses	50205030	863,524	-
Cable, Satellite, Telegraph and Radio Expenses	50205040	343,617	-
Extraordinary and Miscellaneous Expenses	50210030	12,737	-
Legal Services	50211010	8,496	-
Auditing Services	50211020	38,093,708	-
Consultancy Services	50211030	267,000	-
Other Professional Services	50211990	33,731,983	-
Janitorial Services	50212020	34,075,768	-
Security Services	50212030	41,571,639	-
Other General Services	50212990	65,006,844	-
Repairs & Maintenance - Land Improvements	50213020	6,601,277	-
Repairs & Maintenance - Infrastructure Assets	50213030	2,195,927	-
Repairs & Maintenance - Buildings and Other Structures	50213040	11,613,623	-
Repairs & Maintenance - Machinery and Equipment	50213050	2,338,256	-
Repairs & Maintenance - Transportation Equipment	50213060	906,670	-
Repairs & Maintenance - Furniture and Fixtures	50213070	9,700	-
Repairs & Maintenance - Other Property, Plant & Equipment	50213990	51,084	-
Taxes, Duties and Licenses	50215010	86,917	-
Fidelity Bond Premiums	50215020	527,116	-
Insurance Expense	50215030	35,054,505	-
Income Tax Expenses	50215040	160,078,217	-
Printing and Publication Expenses	50299020	671,852	-

	ACCOUNT CODE	CONSOLIDATED	
		Debit	Credit
Representation Expenses	50299030	3,910,611	-
Transportation & Delivery Expenses	50299040	286,472	-
Rent / Lease Expenses	50299050	3,713,836	-
Membership Dues & Contributions to Org.	50299060	400	-
Subscription Expenses	50299070	51,298	-
Other Maintenance & Operating Expenses	50299990	8,552,212	-
Bank Charges	50301040	6,650	-
Other Financial Charges	50301990	7,682,425	-
Depreciation - Land Improvements	50501020	74,699,369	-
Depreciation - Infrastructure Assets	50501030	200,305,449	-
Depreciation - Buildings and Other Structures	50501040	45,797,042	-
Depreciation - Machinery and Equipment	50501050	103,961,827	-
Depreciation - Transportation Equipment	50501060	7,404,318	-
Depreciation - Furniture, Fixtures and Books	50501070	1,358,080	-
Depreciation - Other Property Plant & Equipment	50501990	895,156	-
<b>TOTAL</b>		<b>163,696,334,847</b>	<b>163,696,334,848</b>

Certified Correct:

  
**KEVIN D. ALMERIDO**  
 DIC, Accounting Division