

CIVIL AVIATION AUTHORITY OF THE PHILIPPINES
PRE-CLOSING 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	1 03 05 020	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/Security Deposits 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 01 01 010	-	760,246
Government Equity	501	3 01 01 020	-	75,978,768,003
Retained Earnings	510	3 07 01 010	11,381,863,319	-
Permit Fees	605	4 02 01 010	-	20,129,601
Clearance & Certification Fees	613	4 02 01 040	-	27,649,711
Licensing Fees	603	4 02 01 060	-	10,799,330
Fines and Penalties - Service Income	629	4 02 01 140	-	2,767,605
Other Service Income	628	4 02 01 990	-	168,792,254
Rent/Lease Income	642	4 02 02 050	-	132,183,812
Communication Network Fees		4 02 02 060	-	27,535,531
Transportation System Fees	623	4 02 02 070	-	2,212,375,288
Landing and Parking Fees	640	4 02 02 120	-	552,593,055
Interest Income	664	4 02 02 210	-	189,516,955
Fines and Penalties - Business Income	649	4 02 02 230	-	5,260,311
Income from Communication Facilities	634	4 02 02 380	-	6,023,925,458
Other Business Income	648	4 02 02 990	-	153,747,419
Subsidy from National Government	651	4 03 01 010	-	553,655,951
Miscellaneous Income	678	4 06 03 990	-	-
Gain on Foreign Exchange (FOREX)	681	4 05 01 010	-	143,323,809
Loss on Sale of Property Plant & Equipment	682	5-05-04-040	209,198	-
Salaries and Wages - Regular Pay	701	5 01 01 010	1,235,368,958	-
Personnel Economic Relief Allowance (PERA)	711	5 01 02 010	67,910,505	-
Representation Allowance (RA)	713	5 01 02 020	7,926,800	-
Transportation Allowance (TA)	714	5 01 02 030	7,163,019	-
Clothing / Uniform Allowance	715	5 01 02 040	19,309,637	-
Subsistence Allowance	716	5 01 02 050	162,650	-
Productivity Incentive Allowance	717	5 01 02 080	2,022,500	-
Honoraria	720	5 01 02 100	6,726,604	-
Hazard Pay	721	5 01 02 110	54,186,350	-
Longevity Pay	722	5 01 02 120	1,005,000	-
Overtime and Night Pay	723	5 01 02 130	225,555,437	-
Year End Bonus	725	5 01 02 140	200,657,977	-
Cash Gift	724	5 01 02 150	13,215,250	-
Other Bonuses and Allowances	719	5 01 02 990	7,482,891	-

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Retirement and Life Insurance Premiums	731	5 01 03 010	144,338,878	-
Pag-IBIG Contributions	732	5 01 03 020	3,748,254	-
PhilHealth Contributions	733	5 01 03 030	12,904,415	-
Employees Compensation Insurance Premiums	734	5 01 03 040	3,389,259	-
Terminal Leave Benefits	742	5 01 04 030	126,723,679	-
Other Personnel Benefits	749	5 01 04 990	30,436,580	-
Traveling Expenses - Local	751	5 02 01 010	64,766,110	-
Traveling Expenses - Foreign	752	5 02 01 020	7,080,104	-
Training Expenses	753	5 02 02 010	44,636,721	-
Office Supplies Expenses	755	5 02 03 010	29,648,743	-
Accountable Forms Expenses	756	5 02 03 020	5,408,688	-
Drugs & Medicines Expenses	759	5 02 03 070	859,378	-
Medical, Dental and Laboratory Supplies Expenses	760	5 02 03 080	2,840,069	-
Fuel, Oil and Lubricants Expenses	761	5 02 03 090	44,812,531	-
Semi-Expendable Machinery and Equipment Expenses		5 02 03 210	1,921,983	-
Semi-Expendable Furniture, Fixtures and Books Expenses		5 02 03 220	1,670,897	-
Other Supplies and Materials Expenses	765	5 02 03 990	98,642,114	-
Water Expenses	766	5 02 04 010	26,467,283	-
Electricity Expenses	767	5 02 04 020	446,283,657	-
Postage and Courier Services	771	5 02 05 010	2,614,842	-
Telephone Expenses - Landline	772	5 02 05 020	13,654,524	-
Telephone Expenses - Mobile	773	5 02 05 020	1,309,420	-
Internet Subscription Expenses	774	5 02 05 030	7,712,490	-
Cable, Satellite, Telegraph and Radio Expenses	775	5 02 05 040	56,970,793	-
Confidential Expenses	881	5 02 10 010	10,710,000	-
Intelligence Expenses	882	5 02 10 020	4,290,000	-
Extraordinary and Miscellaneous Expenses	884	5 02 10 030	290,670	-
Legal Services	791	5 02 11 010	1,838,630	-
Auditing Services	792	5 02 11 020	45,212,954	-
Consultancy Services	793	5 02 11 030	8,564,675	-
Other Professional Services	799	5 02 11 990	144,772,739	-
Janitorial Services	796	5 02 12 020	127,569,032	-
Security Services	797	5 02 12 030	296,825,260	-
Other General Services	795	5 02 12 990	203,345,531	-
Repairs & Maintenance - Land Improvements	802	5 02 13 020	81,571,288	-
Repairs & Maintenance - Land Improvements	803	5 02 13 020	14,261,044	-
Repairs & Maintenance - Buildings and Other Structures	811	5 02 13 040	106,879,120	-
Repairs & Maintenance - Buildings and Other Structures	815	5 02 13 040	4,922,660	-
Repairs & Maintenance - Machinery and Equipment	821	5 02 13 050	74,112,502	-
Repairs & Maintenance - Machinery and Equipment	823	5 02 13 050	404,561	-
Repairs & Maintenance - Machinery and Equipment	828	5 02 13 050	735,150	-
Repairs & Maintenance - Machinery and Equipment	831	5 02 13 050	468,910	-
Repairs & Maintenance - Machinery and Equipment	840	5 02 13 050	537,650	-
Repairs & Maintenance - Transportation Equipment	841	5 02 13 060	17,244,239	-
Repairs & Maintenance - Furniture and Fixtures	822	5 02 13 070	806,914	-
Repairs & Maintenance - Other Property, Plant & Equipment	850	5 02 13 990	3,405,286	-
Taxes, Duties and Licenses	891	5 02 15 010	7,300,194	-
Fidelity Bond Premiums	892	5 02 15 020	1,987,393	-
Insurance Expense	893	5 02 15 030	26,868,562	-
Income Tax Expenses		5 02 15 040	831,369,827	-
Advertising, Promotional and Marketing Expenses	780	5 02 99 010	1,677,121	-
Printing and Publication Expenses	781	5 02 99 020	681,046	-
Representation Expenses	783	5 02 99 030	19,824,438	-
Transportation & Delivery Expenses	784	5 02 99 040	3,108,945	-
Rent / Lease Expenses	782	5 02 99 050	56,952,790	-
Membership Dues & Contributions to Org.	778	5 02 99 060	6,554,271	-
Subscription Expenses	786	5 02 99 070	323,742	-
Dividends Expenses		5 02 99 160	4,705,661	-
Other Maintenance & Operating Expenses	969	5 02 99 990	122,988,154	-
Impairment Loss - Loans and Receivables	901	5 05 03 020	16,657,506	-
Impairment Loss - Other Receivables		5 05 03 060	1,074,047	-
Bank Charges	971	5 03 01 040	229,214	-
Management Supervision/Trusteeship Fees	979	5 03 01 010	781,516	-
Other Financial Charges	979	5 03 01 990	63,760,440	-

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Depreciation - Land Improvements	902	5 05 01 020	280,589,834	-
Depreciation - Infrastructure Assets	903	5 05 01 030	1,567,142,402	-
Depreciation - Buildings and Other Structures	911	5 05 01 040	149,654,056	-
Depreciation - Buildings and Other Structures	915	5 05 01 040	5,552,975	-
Depreciation - Machinery and Equipment	921	5 05 01 050	282,498,729	-
Depreciation - Machinery and Equipment	923	5 05 01 050	830,170	-
Depreciation - Machinery and Equipment	928	5 05 01 050	23,007,946	-
Depreciation - Machinery and Equipment	929	5 05 01 050	30,588,205	-
Depreciation - Machinery and Equipment	931	5 05 01 050	26,764,864	-
Depreciation - Machinery and Equipment	933	5 05 01 050	82,650	-
Depreciation - Machinery and Equipment	940	5 05 01 050	13,442,684	-
Depreciation - Transportation Equipment	941	5 05 01 060	24,784,886	-
Depreciation - Furniture, Fixtures and Books	922	5 05 01 070	3,734,091	-
Depreciation - Other Property Plant & Equipment	950	5 05 01 990	2,183,407	-
			<u>119,382,186,879</u>	<u>119,382,186,879</u>

CERTIFIED CORRECT:


RAUL P. EUSEBIO
 Chief Accountant