

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

	ACCOUNT CODE	CONSOLIDATED	
		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	1,407,928	-
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	-
Due from Regional/Branch Offices	10304070	49,651,249,995	-
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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		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	-	14,168,465
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
Due to Central Office	20301060	-	49,651,249,995
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	12,446,864,007	-
Cumulative Changes in Fair Value of Investments	31001010	-	25,881,426
Permit Fees	40201010	-	22,921,669
Clearance & Certification Fees	40201040	-	31,118,246
Licensing Fees	40201060	-	22,637,316
Inspection Fees	40201100	-	352,146
Fines and Penalties - Service Income	40201140	-	892,183
Other Service Income	40201990	-	177,904,735
Rent/Lease Income	40202050	-	127,474,148
Communication Network Fees	40202060	-	6,693,159
Transportation System Fees	40202070	-	2,647,936,193
Landing and Parking Fees	40202120	-	564,572,184
Interest Income	40202210	-	150,122,357
Fines and Penalties - Business Income	40202230	-	31,267,741
Income from Communication Facilities	40202380	-	6,627,457,952
Other Business Income	40202990	-	126,552,687
Salaries and Wages - Regular Pay	50101010	1,408,137,446	-
Personnel Economic Relief Allowance (PERA)	50102010	72,282,099	-
Representation Allowance (RA)	50102020	8,034,350	-
Transportation Allowance (TA)	50102030	7,292,762	-
Clothing / Uniform Allowance	50102040	18,288,000	-

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		Debit	Credit
Subsistence Allowance	50102050	223,550	-
Productivity Incentive Allowance	50102080	3,415,000	-
Honoraria	50102100	7,698,447	-
Hazard Pay	50102110	69,026,548	-
Longevity Pay	50102120	395,000	-
Overtime and Night Pay	50102130	264,854,431	-
Year End Bonus	50102140	229,898,680	-
Cash Gift	50102150	16,749,231	-
Other Bonuses and Allowances	50102990	18,396,344	-
Retirement and Life Insurance Premiums	50103010	165,422,720	-
Pag-IBIG Contributions	50103020	3,551,583	-
PhilHealth Contributions	50103030	14,464,193	-
Employees Compensation Insurance Premiums	50103040	3,443,700	-
Terminal Leave Benefits	50104030	143,586,066	-
Other Personnel Benefits	50104990	53,259,147	-
Traveling Expenses - Local	50201010	90,569,236	-
Traveling Expenses - Foreign	50201020	12,883,869	-
Training Expenses	50202010	65,089,988	-
Office Supplies Expenses	50203010	30,333,123	-
Accountable Forms Expenses	50203020	8,950,420	-
Drugs & Medicines Expenses	50203070	395,975	-
Medical, Dental and Laboratory Supplies Expenses	50203080	1,125,627	-
Fuel, Oil and Lubricants Expenses	50203090	44,891,979	-
Other Supplies and Materials Expenses	50203990	96,008,364	-
Water Expenses	50204010	31,082,882	-
Electricity Expenses	50204020	422,555,785	-
Postage and Courier Services	50205010	3,411,058	-
Telephone Expenses - Landline	50205020	13,678,058	-
Telephone Expenses - Mobile	50205020	1,304,031	-
Internet Subscription Expenses	50205030	8,015,491	-
Cable, Satellite, Telegraph and Radio Expenses	50205040	50,205,403	-
Confidential Expenses	50210010	15,000,000	-
Extraordinary and Miscellaneous Expenses	50210030	352,405	-
Legal Services	50211010	285,320	-
Auditing Services	50211020	50,579,470	-
Consultancy Services	50211030	43,311,726	-
Other Professional Services	50211990	145,260,469	-
Janitorial Services	50212020	188,298,119	-
Security Services	50212030	363,864,505	-
Other General Services	50212990	324,878,779	-
Repairs & Maintenance - Land Improvements	50213020	109,907,509	-
Repairs & Maintenance - Infrastructure Assets	50213030	7,538,740	-
Repairs & Maintenance - Buildings and Other Structures	50213040	114,040,789	-
Repairs & Maintenance - Machinery and Equipment	50213050	69,712,737	-
Repairs & Maintenance - Transportation Equipment	50213060	17,720,673	-
Repairs & Maintenance - Furniture and Fixtures	50213070	3,429,811	-
Repairs & Maintenance - Other Property, Plant & Equipment	50213990	2,929,796	-
Taxes, Duties and Licenses	50215010	2,330,440	-
Fidelity Bond Premiums	50215020	2,105,297	-
Insurance Expense	50215030	42,777,708	-
Income Tax Expenses	50215040	958,119,666	-
Advertising, Promotional and Marketing Expenses	50299010	2,070,039	-
Printing and Publication Expenses	50299020	1,064,597	-
Representation Expenses	50299030	22,922,322	-
Transportation & Delivery Expenses	50299040	2,881,700	-
Rent / Lease Expenses	50299050	113,744,008	-
Membership Dues & Contributions to Org.	50299060	6,558,133	-
Subscription Expenses	50299070	481,573	-
Donations	50299080	45,000	-
Documentary Stamps Expenses	50299140	312	-
Other Maintenance & Operating Expenses	50299990	125,678,804	-
Bank Charges	50301040	93,532	-
Other Financial Charges	50301990	73,114,815	-
Depreciation - Land Improvements	50501020	253,793,183	-

	ACCOUNT CODE	CONSOLIDATED	
		Debit	Credit
Depreciation - Infrastructure Assets	50501030	844,228,854	-
Depreciation - Buildings and Other Structures	50501040	425,019,798	-
Depreciation - Machinery and Equipment	50501050	400,090,886	-
Depreciation - Transportation Equipment	50501060	29,003,385	-
Depreciation - Furniture, Fixtures and Books	50501070	4,267,472	-
Depreciation - Other Property Plant & Equipment	50501990	2,893,596	-
Impairment Loss - Loans and Receivables	50503020	50,381,771	-
Loss on Foreign Exchange (FOREX)	50504010	42,250,285	-
TOTAL		172,934,643,946	172,934,643,946

Certified Correct:


KEVIN D. ALMERIDO
 OIC, Accounting Division