

CIVIL AVIATION AUTHORITY OF THE PHILIPPINES  
PRE-CLOSING TRIAL BALANCE  
AS OF June 30, 2020

	ACCOUNT CODE	CONSOLIDATED	
		Debit	Credit
Cash - Collecting Officer	10101010	4,055,085	-
Petty Cash Fund	10101020	4,133,491	-
Cash in Bank-Local Currency, Current Account	10102020	1,676,890,959	-
Cash in Bank-Local Currency, Savings Account	10102030	1,023,738,064	0
Cash in Bank - Foreign Currency, Savings Account	10103030	1,785,842,903	-
Investments in Treasury Bills - Local	10202010	428,307,873	-
Investments in Time Deposit-Local Currency	10211010	1,227,900,658	-
Investments in Time Deposits - Foreign Currency	10211020	1,696,524,047	-
Other Investments	10299990	525,881,426	-
Accounts Receivable	10301010	5,162,764,701	-
Allow. For Impairment - Accounts Receivable	10301011	-	1,667,626,293
Interest Receivable	10301050	41,479,633	-
Operating Lease Receivable	10302010	1,562,071	-
Due from National Gov't Agencies	10303010	53,603,106	-
Due from Local Government Units	10303030	5,183,524	-
Due from Government Corporations	10303050	127,304	-
Due from Regional/Branch Offices	10304070	49,274,248,618	-
Receivables-Disallowances / Charges	10305010	96,619,860	-
Due from Officers and Employees	10305020	829,139	-
Other Receivables	10305990	67,485,068	(0)
Allow. For Impairment - Other Receivable	10305991	-	1,123,273
Other Supplies and Materials for Distribution	10402990	1,132,247	-
Office Supplies Inventory	10404010	25,196,460	-
Accountable Forms, Plates and Stickers Inventory	10404020	3,186,553	-
Drugs & Medicines Inventory	10404060	87,873	-
Medical, Dental & Lab. Supplies Inv.	10404070	116,551	-
Fuel, Oil and Lubricants Inventory	10404080	22,767,074	-
Construction Materials Inventory	10404130	87,395	-
Electrical Supplies and Materials Inventory	10404190	30,493	-
Housekeeping/Cleaning Supplies	10404230	92,612	-
Other Supplies and Materials Inventory	10404990	53,309,780	-
Semi-Expendable Machinery	10405010	180,170	-
Semi-Expendable Office Equipment	10405020	706,712	-
Semi-Expendable Information and Communication Technology Equipment	10405030	631,240	-
Semi-Expendable Airport Equipment	10405060	731,500	-
Semi-Expendable Communication Equipment	10405070	9,800	-
Semi-Expendable Disaster Response & Rescue Equipment	10405080	46,786	-
Semi-Expendable Medical Equipment	10405100	83,857	-
Semi-Expendable Other Machinery and Equipment	10405190	2,150,256	-
Semi-Expendable Furniture, Fixtures	10406010	2,333,698	-
Land	10601010	37,344,042,681	-
Other Land Improvements	10602990	3,948,507,165	953,522,371
Accumulated Depreciaton Other Land Improvements	10602991	-	2,087,869,989
Power Supply Systems	10603050	5,135,233	-
Accumulated Depreciaton - Power Supply Systems	10603051	-	928,575
Airport Systems	10603080	25,192,837,082	-
Accumulated Depreciaton - Airport Systems	10603081	-	20,972,791,856
Buildings	10604010	4,020,024,861	-
Accumulated Depreciaton - Building	10604011	-	1,131,346,692
Other Structures	10604990	1,595,168,844	-
Accumulated Depreciaton - Other Structures	10604991	-	1,018,007,973
Office Equipment	10605020	180,525,696	16,186,275
Accumulated Depreciaton - Office Equipment	10605021	-	81,193,069
Information and Communication Technical Equipment	10605030	669,341,503	-
Accumulated Depreciaton - Info. and Communication Tech. Equip.	10605031	-	422,047,239
Airport Equipment	10605060	1,626,734,603	-
Accumulated Depreciaton - Airport Equipment	10605061	-	689,970,739
Communication Equipment	10605070	1,134,998,899	-
Accumulated Depreciaton - Communication Equip.	10605071	-	518,855,704
Disaster Response and Rescue Equipment	10605090	1,767,566,617	-

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Accumulated Depreciaton - Disaster Response and Rescue Equipment	10605091	-	1,072,706,818
Medical Equipment	10605110	115,882,791	-
Accumulated Depreciation - Medical Equipment	10605111	-	48,437,517
Technical and Scientific Equipment	10605140	2,220,400	-
Accumulated Depreciaton - Technical and Scientific Equipment	10605141	-	1,643,440
Other Machinery and Equipment	10605990	154,791,691	-
Accumulated Depreciaton - Other Machineries & Equipt.	10605991	-	70,924,731
Motor Vehicles	10606010	258,153,719	-
Accumulated Depreciaton - Motor Vehicles	10606011	-	124,086,828
Aircrafts and Aircraft Ground Equipment	10606030	105,637,210	-
Accumulated Depreciaton - Aircrafts & Aircraft Ground Equipt.	10606031	0	91,291,822
Furniture and Fixtures	10607010	78,852,480	-
Accumulated Depreciaton - Furniture & Fixtures	10607011	-	26,033,641
Other Property, Plant & Equipment	10698990	12,583,426	-
Accumulated Depreciaton - Other Property, Plant & Equipt.	10698991	-	7,949,112
Construction in Progress - Land Improvements	10699010	237,327,981	(0)
Construction in Progress - Infrastructure Assets	10699020	930,423,334	-
Construction in Progress - Buildings and Other Structures	10699030	219,978,820	-
Deferred Tax Asset	11201010	596,217	-
Advances for Payroll	19901020	1,574,562	-
Advances to Special Disbursing Officer	19901030	4,061,689	-
Advances to Officers & Employees	19901040	15,063,125	-
Advances to Contractors	19902010	24,310,056	-
Prepaid Insurance	19902050	758,644	0
Input Tax	19902060	63,714,177	-
Creditable Input Tax	19902070	10,773,076	(0)
Withholding Tax at Source	19902080	14,860,581	0
Other Prepayments	19902990	3,905,349	-
Deposit on Letters of Credit	19903010	18,332,140	-
Guaranty Deposits	19903020	5,366,829	-
Deferred Charges/Losses	19999080	11,770,580	-
Other Assets	19999990	2,167,530,601	-
Accumulated Impairment Losses - Other Assets	19999991	-	2,167,530,601
Accounts Payable	20101010	-	149,659,729
Due to Officers and Employees	20101020	-	125,967,701
Due to BIR	20201010	-	84,164,143
Due to GSIS	20201020	-	9,258,719
Due to Pag-IBIG	20201030	-	3,150,683
Due to PhilHealth	20201040	0	4,983,927
Due to NGAs	20201050	0	1,398,040,198
Due to Government Corporations	20201060	-	64,298
Due to LGUs	20201070	-	15,652
Due to Treasurer of the Philippines	20201090	-	1,751,615
Due to SSS	20201110	0	274,032
Income Tax Payable	20201130	-	23,777,992
Due to Central Office	20301060	-	49,453,226,703
Performance/Bidders/ Bail Bonds Payable	20401030	-	22,492,496
Guaranty/SecurityDeposits Payable	20401040	-	142,441,348
Customers' Deposit Payable	20401050	-	485,071
Output Tax	20501030	-	52,254,819
Other Deferred Credits	20501990	-	71,474
Leave Benefits Payable	20601020	-	646,128,792
Other Payables	29999990	-	97,191,102
Government Equity	30101020	-	76,020,441,921
Retained Earnings	30701010	16,197,882,953	-
Cumulative Changes in Fair Value of Investments	31001010	-	25,881,426
Permit Fees	40201010	-	7,031,860
Clearance & Certification Fees	40201040	-	4,485,873
Licensing Fees	40201060	-	4,063,698
Inspection Fees	40201100	-	61,595
Fines and Penalties - Service Income	40201140	-	1,516,802
Other Service Income	40201990	-	23,165,566
Rent/Lease Income	40202050	-	44,037,393
Transportation System Fees	40202070	-	595,039,579

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Landing and Parking Fees	40202120	-	145,062,938
Interest Income	40202210	-	26,186,779
Fines and Penalties - Business Income	40202230	-	2,889,834
Income from Communication Facilities	40202380	-	1,644,184,589
Other Business Income	40202990	-	35,954,118
Miscellaneous Income	40603990	-	828,361
Salaries and Wages - Regular Pay	50101010	680,314,834	-
Personnel Economic Relief Allowance (PERA)	50102010	33,893,375	-
Representation Allowance (RA)	50102020	3,276,750	-
Transportation Allowance (TA)	50102030	3,093,000	-
Clothing / Uniform Allowance	50102040	198,000	-
Subsistence Allowance	50102050	54,850	-
Honoraria	50102100	227,807	-
Hazard Pay	50102110	10,373,287	-
Longevity Pay	50102120	10,000	-
Overtime and Night Pay	50102130	48,149,499	-
Mid Year Bonus	50102160	65,141,581	-
Year End Bonus	50102140	45,835,332	-
Other Bonuses and Allowances	50102990	3,955,365	-
Retirement and Life Insurance Premiums	50103010	75,653,401	-
Pag-IBIG Contributions	50103020	1,648,783	-
PhilHealth Contributions	50103030	8,653,376	-
Employees Compensation Insurance Premiums	50103040	1,670,004	-
Terminal Leave Benefits	50104030	6,398,216	-
Other Personnel Benefits	50104990	1,912,336	-
Traveling Expenses - Local	50201010	15,672,172	-
Traveling Expenses - Foreign	50201020	198,973	-
Training Expenses	50202010	5,941,370	-
Office Supplies Expenses	50203010	8,124,626	-
Accountable Forms Expenses	50203020	169,894	-
Drugs & Medicines Expenses	50203070	44,659	-
Medical, Dental and Laboratory Supplies Expenses	50203080	24,314,250	(0)
Fuel, Oil and Lubricants Expenses	50203090	12,156,639	-
Semi-Expendable Machinery and Equipment Expenses	50203210	718,536	-
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	162,043	-
Electrical Supplies and Materials Expenses	50203260	5,202	-
Housekeeping/Cleaning Supplies Expenses	50203280	43,043	-
Other Supplies and Materials Expenses	50203990	24,410,574	-
Water Expenses	50204010	8,022,948	-
Electricity Expenses	50204020	132,455,674	-
Postage and Courier Services	50205010	886,064	-
Telephone Expenses - Landline	50205020	3,899,088	-
Telephone Expenses - Mobile	50205020	655,146	-
Internet Subscription Expenses	50205030	2,244,901	-
Cable, Satellite, Telegraph and Radio Expenses	50205040	4,792,087	(0)
Extraordinary and Miscellaneous Expenses	50210030	24,747	-
Legal Services	50211010	12,976	-
Auditing Services	50211020	38,190,102	0
Consultancy Services	50211030	17,920,061	-
Other Professional Services	50211990	53,777,834	-
Janitorial Services	50212020	75,506,664	-
Security Services	50212030	91,961,224	-
Other General Services	50212990	166,214,308	-
Repairs & Maintenance - Land Improvements	50213020	15,435,693	-
Repairs & Maintenance - Infrastructure Assets	50213030	3,396,204	-
Repairs & Maintenance - Buildings and Other Structures	50213040	17,286,051	-
Repairs & Maintenance - Machinery and Equipment	50213050	3,394,395	-
Repairs & Maintenance - Transportation Equipment	50213060	2,003,737	-
Repairs & Maintenance - Furniture and Fixtures	50213070	9,700	-
Repairs & Maintenance - Other Property, Plant & Equipment	50213990	57,084	-
Taxes, Duties and Licenses	50215010	234,440	-
Fidelity Bond Premiums	50215020	766,101	-
Insurance Expense	50215030	35,187,545	0
Income Tax Expenses	50215040	160,078,217	-

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		Debit	Credit
Advertising, Promotional and Marketing Expenses	50299010	65,355	-
Printing and Publication Expenses	50299020	938,516	-
Representation Expenses	50299030	16,077,674	-
Transportation & Delivery Expenses	50299040	405,639	-
Rent / Lease Expenses	50299050	20,097,423	-
Membership Dues & Contributions to Org.	50299060	400	-
Subscription Expenses	50299070	74,184	-
Documentary Stamps Expenses	50299140	300	-
Other Maintenance & Operating Expenses	50299990	17,136,559	-
Bank Charges	50301040	9,836	-
Other Financial Charges	50301990	14,879,788	-
Depreciation - Land Improvements	50501020	52,402,369	-
Depreciation - Infrastructure Assets	50501030	279,794,485	-
Depreciation - Buildings and Other Structures	50501040	95,443,703	-
Depreciation - Machinery and Equipment	50501050	197,387,199	-
Depreciation - Transportation Equipment	50501060	20,366,731	-
Depreciation - Furniture, Fixtures and Books	50501070	2,624,152	-
Depreciation - Other Property Plant & Equipment	50501990	2,474,103	-
<b>TOTAL</b>		<b>163,968,307,384</b>	<b>163,968,307,384</b>

Certified Correct:

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