$$\begin{bmatrix} \frac{1}{aspect \tan \frac{fov}{2}} & 0 & 0 & 0 \\ 0 & \frac{1}{\tan \frac{fov}{2}} & 0 & 0 \\ 0 & 0 & \frac{zFar+zNear}{zNear-zFar} & \frac{2 \times zFar \times zNear}{zNear-zFar} \\ 0 & 0 & -1 & 0 \end{bmatrix}$$

aspect $= \frac{viewPortWidth}{viewPortHeigh}$
zNear and zFar is always positive
zNear is the distance from viewer to near clipping plane
zFar is the distance from viewer to the far clipping plane