

LIGHT RAIL TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
For the years ended December 31, 2019 & 2018

1. GENERAL INFORMATION/ENTITTY PROFILE

The Light Rail Transit Authority (LRTA) was created on July 12, 1980, under Executive Order (EO) No. 603, amended by EO No. 830 and EO No. 210 on September 22, 1982, and July 7, 1987, respectively. It is primarily responsible for the construction, operation, maintenance and/or lease of LRT Systems in Metro Manila and other metropolitan areas of the country.

LRTA is recognized as the premiere rail transit in the country providing reliable, efficient, dependable and environmental-friendly mass rail services to residents of Metro Manila. It is a wholly-owned government corporation with an authorized capital of P3.0 billion. Corporate powers and functions are vested and exercised by its Board of Directors composed of nine members, chaired by the Secretary of Department of Transportation (DOTr), seven ex-officio members from the Department of Finance (DOF), Department of Budget and Management (DBM), Department of Public Works and Highways (DPWH), National Economic Development Authority (NEDA), Land Transportation Franchising and Regulatory Board (LTFRB), Metropolitan Manila Development Authority (MMDA), Administrator of LRTA and a representative from the private sector, appointed by the President of the Philippines. It is headed by an Administrator, assisted by two Deputy Administrators and 10 Department Managers.

LRTA is presently managing the Light Rail Transit Line 2 System which runs from Santolan, Pasig City to Recto, Manila. On September 12, 2015, LRTA transferred the management and operations of Line 1 System (Baclaran, Paranaque City to Roosevelt, Quezon City) to Light Rail Manila Corporation (LRMC), a private firm, in accordance with the Concession Agreement dated October 2, 2014.

The LRTA manpower as of December 31, 2019 is composed of 342 permanent, 480 contractual and 337 contract of services employees.

The LRTA's registered office is located in LRTA Compound, Marcos Highway, Santolan, Pasig City.

2. STATUS OF OPERATIONS

2.1 Railway Operations

The LRTA services have been a critical part of the daily lives of the commuting public. A pioneer of the industry, it has become the country's prime mover in the rail transport sector serving the needs of millions of Filipinos by exploring avenues where the LRT System could continuously provide efficient transport services while promoting economy and efficiency of operations.

2.1.1 *Line 1 System*

- a. Constructed in September 1981 the Line 1 System is the first LRT system in Southeast Asia. It has a total route length of 20.7 kilometer elevated track with 20 stations from Baclaran to Roosevelt. These trains have a maximum capacity of 3,864 passengers. It transports about 475,000 passengers on a weekday basis. It is served by a mixed fleet of three types of rolling stocks in the configuration of three or four cars or light rail vehicles (LRVs).
- b. In providing quality and seamless mobility, the LRTA upholds its core value of genuine public service through partnership projects and programs with various stakeholders in both government and private entities and development partners. To improve the existing Line 1 System that currently provides access to Central Manila and expands this further at its south end particularly to the Cavite Province, the Department of Transportation (DOTr), formerly known as Department of Transportation and Communication, and LRTA, as Grantors, entered into a Concession Agreement under the Public-Private Partnership (PPP) with Light Rail Manila Corporation (LRMC) to operate and maintain the existing Line 1 System. Construct the LRT Line 1 Cavite Extension. Under this Concession Agreement, LRMC will finance 50 percent of the construction costs. Thus the Operation and Maintenance of existing LRT 1 System was handed over to the LRMC, the private concessionaire, on September 12, 2015. The first and second concession payments amounted to P1.807 billion (tax inclusive). LRTA's share as co-grantor of DOTr in the amount of P935.010 million was directly paid to the Bureau of the Treasury (BTr) by LRMC and the rest is DOTr's share as grantor. The Agency's share in the bid premium amounting to P834.8 million was applied by the BTr to NG Advances in 2016 and was only recorded in LRTA's book on December 31, 2016 after receipt of supporting documents from the BTr.

2.1.2 *Line 2 System*

- a. The LRT Line 2 System has a total route of 13.8 kilometer track of 11 stations consisting of ten elevated and one underground station from Santolan in Pasig to Recto in Manila. Also known as the "Megatren", the LRT Line 2 is the latest among the three rail systems. It is equipped with a CCTV system and Braille tactile along the lanes and elevators to guide blind passengers during boarding and alighting the train and stations. On a daily basis, Line 2 is transporting an estimate of 200,000 passengers and can accommodate up to 500,000 due to its wider interior and larger capacity compared to Line 1 and with automatic vending machines, which enable the passengers to buy tickets without

queuing at the ticket booths. It has a fleet of 18 four-car trains, each of which has a capacity of 1,628 passengers.

- b. In compliance to RA 10149 the GOCC Governance Act of 2011, the Governance Commission for GOCC's (GCG) mandates the LRTA to actively implement the Performance Evaluation System (PES). For CY 2017, the application of the Authority for the mandatory requirements for performance accomplishment (PBB) is on-going. In 2019, Line 2 transported 56.424 million passengers with a daily average of 156,299 passengers, while in 2018 LRTA transported 64.583 million passengers for a decrease of thirteen (13%) percent.
- c. As to financial standing, the Authority has sustained a negative ratio of Rail Revenue and Direct Operating Costs of 1:0.73. This means that the Rail Revenue generated by LRTA is not enough to cover its Operating Expenses for the year, excluding the disbursements for the on-going Projects.
- d. Gross Rail Revenue collection during the year amounted to P1.069 billion or 14 percent lower than the P1.244 billion in 2018. The decline in revenue is attributed to the reduction in ridership patronage due to the reduced number of trains running. This was also attributed to Collision accident last May 2019 and the Fire incident in October 2019.
- e. On the other hand, Total Non-Rail Revenue collection for CY 2019 was P493.53 million comprising Income from rental of commercial and advertising spaces, Interest Income, Other Service Income and Other Miscellaneous Income. This is twenty-one percent (21%) higher than the CY 2018 Non-Rail Revenue of P407.93 million.

2.1.3 *Contactless Ticketing System*

This Automated Ticketing System Project made fare collection systems of LRT Lines 1 and 2 and MRT 3 interoperable, that reduced the transfer time, passengers inconvenience and costs between the three lines. The Department of Transportation and the AF Consortium signed the Concession Agreement for the Automated Fare Collection System Project on March 31, 2014. This System started in October 2015.

2.2 **Railway Projects**

As the seat of the Government and the center of economic activity and commercial development, Metro Manila, as well as nearby cities, has experienced rapid urbanization and dramatic rise in the population through the years. In response to the rising demand for high-speed mobility and

motorization, the LRTA has taken initial steps in bringing a medium, sustainable mass transportation that does not only promise a safe, fast, reliable, and efficient service to the riding public, but also spurs economic growth in generating revenues for the government through its operations and non-rail activities.

To provide better service to valued commuters, LRTA has continued the implementation of Passenger Boarding Limit per Platform and Train Trip which gained positive feedback from commuters. LRTA also created its official Feedback and Twitter accounts, which made filing of Customer Complaints Feedback Report easier.

A summary of the status of LRTA programs and projects:

a. Line 1 North Extension (Closing the Loop) Project

In an Agreement dated September 28, 2016, the government and its major conglomerates agreed to construct a Common Station between SM North Edsa and Trinoma malls that will link the Line 1 North Extension and Metro Rail Transit Line (MRT) Line 3. This project, however, is awaiting construction.

b. Line 1 South (Cavite) Extension Project

This project aims to expand the existing Line 1 southward to the cities of Parañaque, Las Piñas and the municipalities of Bacoor, Imus, and Dasmariñas in Cavite through an initial extension of 11.7 kilometers. In order to achieve this, eight (8) passenger Stations, a Satellite Depot at the south end of the line and intermodal facilities in high demand stations namely Niog, Zapote, and Dr. A. Santos Stations will be constructed.

As of December 31, 2019, 180 out of the total 227 lots were already acquired and negotiation with property owners for the acquisition of the remaining Right-of-Way (ROW) where the Cavite Extension will be constructed is ongoing.

c. Line 2 Extension (East/West) Project

- The East Extension Project adds 3.9 more kilometers eastward from the existing Santolan Station in Marcos Highway to Masinag, Antipolo. Two additional stations located in Cainta, Rizal and in Masinag Junction in Antipolo City are now under construction. The viaduct for this project was already completed while the two stations and the electro-mechanical system are scheduled to be completed in 2020. The project aims to accommodate an additional 80,000 passengers and reduce traffic congestion along Marcos Highway. When the project is completed, it will reduce travel time from Recto to Masinag from 3 hours to only 40 minutes.

- Line 2 West Extension Project

The proposed project involves the design and construction of the extension for the existing LRT line 2, a total length of approximately 3.02 kilometers from Recto Station extending westward to the Pier 4 area including the turn-back track. The three (3) proposed additional station include; a) Tutuban Stations – located next to the Cluster Mall; b) Divisoria Station – located west of the Recto Avenue and Asuncion Street intersection; and c) Pier 4 station – located 50 meters north of Zaragoza Street.

The design parameters for the project shall be consistent with those of the existing line. The project will include Right of Way Acquisition (ROWA), as well as procurement of additional electromechanical requirements including five (5) new 4-car rolling stocks. *Lines 1 and 2 Rehabilitation Project*

Rehabilitation, restoration and improvement works are to be undertaken in the Line 1 and Line 2 Systems, tracks, facilities and equipment to ensure the efficiency and safety of both systems and the riding public. For CY 2019, LRTA completed Replacement of Rolling Stock Air-Conditioning Units for Ten (10) Trainsets on May 24, 2019. This project complied with R.A 8749 also known as Clean Air Act of 1999.

To further improve its financial condition and reduce its dependence on government subsidy, LRTA is closely and continuously coordinating with the Department of Finance (DOF) regarding the conversion of BTr Advances into subsidy to reduce losses due to interest and foreign exchange difference. For its long range plan, LRTA intends to pursue lobbying Congress to pass a Bill in order to increase its Capitalization from P3.0 billion to P100.0 billion.

3. **STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION OF FINANCIAL STATEMENT**

The financial statements have been prepared in compliance with International Public Sector Accounting Standards (IPPSASs) prescribed by the Commission on Audit through COA Resolution No. 2014-003 dated January 24, 2014. It adopted appropriate accounting standards, which prescribed new accounting measurement and disclosure practices in conformity with Philippine Accounting Guidelines (PAG) and Philippine Public Sector Accounting Standards (PPSAS) as follows.

IPSAS 1, “Presentation of Financial Statements” prescribes the manner in which financial statements should be presented to ensure comparability both with the entity’s financial statements of previous periods and with the financial statements of other entities. It provides criteria for classifying assets as current assets and other assets shall be classified as non-current.

IPSAS 12, “Inventories” prescribes the accounting treatment for inventories. It provides guidelines on the determination of cost and its subsequent recognition as an expense, as well as cost formula that are used to assign costs to inventories. Property Plant and Equipment (PPE) that are still under the custody of the property custodian starting January 1, 2016 shall be reclassified as semi-expendable office equipment if the cost is below P15,000.

IPSAS 3, “Accounting Policies, Changes in Accounting Estimates and Errors” states that to the extent that a change in an accounting estimate gives rise to changes in assets or liabilities, or relates to an item of equity, it is recognized by adjusting the carrying amount of the related asset, liability or equity item in the period of the change.

IPSAS 14, “Events after the Reporting Date” requires disclosure of the date of authorization for issue of the entity’s financial statements and who gave such authorization.

IPSAS 4, “The Effects of Changes in Foreign Exchange Rates” prescribes the accounting treatment for foreign currency transactions and provides guidance on the translation method and on determining the functional and presentation currencies of a reporting entity. Under this standard, foreign exchange differences are now recognized in Net Income or Loss since capitalization of the same is no longer permitted in any circumstances.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The Statement of Cash Flows prepared using direct method.

The financial statements are presented in peso (P), which is also the country’s functional currency.

Amounts are rounded off to the nearest peso, unless otherwise stated.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Basis of Accounting

The preparation of financial statements requires Management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and assumptions used are based on Management’s evaluation of relevant facts and circumstances as of the date of the financial statements. Actual results may differ from such estimates.

4.2 Revenue Recognition

Revenues are measured at the fair value of the consideration received and represent receivables for service in the normal course of business.

4.2.1 Operations

LRTA uses the cash basis of accounting for its revenues from rail operations, and non-rail revenues generated from rental of commercial and advertising spaces.

4.2.2 Interest Income

Interest income on High Yield Savings, special and time deposits is accrued on a time proportion basis, by reference to the principal amount outstanding and at the interest rates applicable.

4.2.3 Subsidy

In accordance with existing accounting and auditing laws, rules and regulations, subsidies received from the National Government to fund railway projects, as well as budgetary support for import duties and taxes, are recognized as Subsidy Income.

4.3 Property, Plant and Equipment

Property, Plant and Equipment that qualifies for recognition as an Asset measured at cost less accumulated depreciation. The initial cost of fixed assets consists of its purchase price including import duties and non-refundable purchase taxes and any costs directly attributable in bringing the asset to its working condition and location for its intended use. It also includes interest on borrowed funds used during the construction period. After the assets have been put into operations subsequent expenditures are charged to operations, except in situations where it can be clearly demonstrated that the expenditures have resulted in an increase in future economic benefits and are capitalized as additional costs of the assets.

Depreciation is computed on a straight-line basis over the following estimated useful lives of the assets:

Major Asset Category	Estimated Useful Life in Years
Land Improvement	10
Office Building	50
Building – Other Structures	50
Transportation Equipment – Trains	30
Electrification, Power and Energy Structures	30
Other Property, Plant and Equipment	25
Signaling Equipment	15
Communication Equipment	15
Furniture and Fixtures	10
IT Equipment and Software	3
Other Machinery and Equipment	10
Water Pumping System	30

Major Asset Category	Estimated Useful Life in Years
Office Equipment	10
Machinery	10
Motor Vehicles	7

The estimated useful lives are reviewed periodically and are updated if expectations differ from previous estimates. It is also based on collective assessment of industry practice, internal technical evaluation and experience with similar assets and issuances or policies on the matter by COA.

4.4 Construction-in-Progress

Construction-in-Progress is stated at cost. This includes the cost of construction, plant and equipment and other direct costs. Depreciation is taken up when the relevant assets are completed and put into operational use.

4.5 Foreign Currency Transaction

Transactions denominated in foreign currencies are initially recorded in the functional currency prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are restated using the Philippine Dealing and Exchange Corporation System (PDEX) rate as of December 31, 2019. The resulting gains or losses arising from the exchange differences are recognized in the Statement of Comprehensive Income, in compliance with IPSAS 4.

4.6 Borrowing Costs

Borrowing costs include interest charges, guarantee fees and other costs incurred in connection with the loans used to finance the projects. It is generally expensed as incurred. However, borrowing costs are capitalized if they are directly attributable to the acquisition, construction or production of a qualifying asset and prior to the commencement of operation.

4.7 Cash and Cash Equivalents

Cash includes cash on hand and in banks. LRTA considers all highly liquid instruments that are readily convertible to known amounts of cash with original maturities of three months or less from the date of acquisition as cash equivalents. Those that are intended for various projects are presented under the Other Assets account.

4.8 Receivables

Receivables are stated at face value, net of allowance for doubtful accounts. Allowance for Impairment-Receivables is established as a certain percentage of age of receivables, as shown below:

Age	Percent
Over 1 year to 2 years	10
Over 2 years to 3 years	15
Over 3 years to 4 years	20
Over 4 years to 5 years	25
Over 5 years to 7 years	50
Over 7 years to 8 years	75
Over 8 years to 9 years	90
Over 10 years	100

This percentage is based on a collective assessment of historical collection, write-down experiences and specific identification of uncollectible accounts. The policy on the determination of bad debt expense and the writing down of long outstanding receivables was approved by the LRTA Board of Directors in a meeting held on December 16, 2009.

4.9 Inventories

Inventories are stated at cost, which include acquisition cost of inventories purchased.

4.10 Contingencies

At present, the Authority has several pending legal and expropriation cases. The estimates of the probable costs for the settlement of these claims have been developed in consultation with the counsels handling the defense on these matters and based on an analysis of potential results. Contingent liabilities are not recognized in the financial statements but the possible contingent claims are disclosed in Other Matters Note 29. Similarly, a contingent asset is not recognized but disclosed when an inflow of economic benefits is probable.

5. CASH AND CASH EQUIVALENTS

This account consists of the following:

Particulars	2019	2018 As Restated
Cash on Hand	6,280,013	8,134,097
Cash in Banks - Local Currency	63,651,217	133,824,870
Cash in Banks - Foreign Currency	3,421,750	3,421,750
Cash Equivalents	10,586,045	10,789,966
Total	83,939,025	156,170,683

6. RECEIVABLES

6.1 Receivables

Particulars	2019	2018
Interest Receivable	47,815,186	21,971,754
Dividend Receivable	4,099	4,099
<i>Allowance for Impairment Loss</i>	(4,099)	(4,099)
Net Value of Dividend Receivables	0	0
Total	47,815,186	21,971,754

Interest Receivables are receivable on High Yield Savings Accounts

6.2 Inter-Agency Receivables

Particulars	2019	2018
Due from National Government Agency	378,899,758	707,997,432
Due from Government Corporation	261,077	261,077
Due from Subsidiaries and Affiliates	697,500	697,500
Total	379,858,335	708,956,009

6.3 Intra-Agency Receivables

Particulars	2019	2018
Due from Line 1 South Extension Project	399,520,033	2,058,443,466
Total	399,520,033	2,058,443,466

Due from National Government Agency pertains mainly to the funds transferred to Procurement Service-Department of Budget and Management (PS-DBM) for the procurement of supplies, equipment, infrastructure projects and consultancy services pursuant to the Memorandum of Agreement dated September 16, 2015 entered into by the former and LRTA.

6.4 Other Receivables

Particulars	2019	2018
Receivables – Disallowance/Charge	35,097,715	35,097,715
Due from Officers and Employees	351,332	223,377
Other Receivables	34,795,630	29,999,071
<i>Allowance for Impairment Loss</i>	(29,999,071)	(29,999,071)
Total	40,245,606	35,321,092

Other Receivables includes Due from Officers and Employees and Receivables on various disallowances and charges.

6.5 Aging/Analysis of the Receivables

Gross	Total	Current	Past Due		
			<30 days	30-60days	>60days
Interest Receivable	47,815,186	47,815,186	0	0	0
Dividend Receivable	0	0	0	0	0
Inter-Agency Receivables	379,858,335	0	0	0	379,858,335
Intra-Agency Receivables	399,520,033	0	0	0	399,520,033
Other Receivables	40,245,606	0	0	0	40,245,606
Total	867,439,160	47,815,186	0	0	819,623,974

7. INVENTORIES

This account consists of inventory held for consumption:

Particulars	2019	2018
Spare parts Inventory	415,618,794	477,173,159
Office Supplies Inventory	716,752	951,713
Other Supplies Inventory	80,580	152,050
Total	416,416,126	478,276,922

Other Supplies and Materials Inventory is being maintained for the repair and maintenance of rolling stocks, while other supplies and materials are used in the operations

8. PROPERTY, PLANT AND EQUIPMENT

This account is composed of the following:

Particulars	Land & Land Improvement	Buildings and Other Structures	Infrastructure Assets	Machinery and Equipment	Transportation Equipment	Furniture, Fixtures & Books	Service Concession Assets	Construction In Progress	TOTAL
Carrying Amount, January 1, 2019	9,782,505,848	7,650,231,007	14,395,509,910	317,562,240	3,152,487,588	192,770	14,652,080,843	1,681,768,614	51,632,338,820
Additions/ Acquisition Adjustments	241,475,139	0	144,989,962	0	33,427,308	0	6,105,271,528	309,436,139	6,834,600,076
	0	(6,453,636,234)	0	(67,755,476)	0	(99,948)	0	0	(6,521,491,658)
Total	10,023,980,987	1,196,594,773	14,540,499,872	249,806,764	3,185,914,896	92,822	20,757,352,371	1,991,204,753	51,945,447,238
Depreciation	(1,281,405)	(112,976,539)	(417,322,210)	(33,350,486)	(502,217,645)	(37,649)	(1,197,986,758)	0	(2,265,172,692)
Carrying Amount, December 31, 2019 (As per Statement of Financial Position)	10,022,699,582	1,083,618,234	14,123,177,662	216,456,278	2,683,697,251	55,173	19,559,365,613	1,991,204,753	49,680,274,546

Gross Cost (Asset Account Balance Per Statement of Financial Position)	10,032,209,611	1,513,619,477	22,595,501,288	691,141,925	5,944,475,088	7,308,930	36,410,317,390	1,991,204,753	79,185,778,462
<i>Accumulated Depreciation</i>	(9,510,029)	(430,001,243)	(8,472,323,626)	(474,685,647)	(3,260,777,837)	(7,253,757)	(16,850,951,777)	0	(29,505,503,916)
Carrying Amount, December 31,2019 (As per Statement of Financial Position)	10,022,699,582	1,083,618,234	14,123,177,662	216,456,278	2,683,697,251	55,173	19,559,365,613	1,991,204,753	49,680,274,546

Property, Plant and Equipment
As at December 31, 2018

Particulars	Land & Land Improvement	Buildings and Other Structures	Infrastructure Assets	Machinery and Equipment	Transportation Equipment	Furniture, Fixtures & Books	Service Concession Assets	Construction In Progress	TOTAL
Carrying Amount, January 1, 2018	9,128,001,692	6,742,389,350	14,748,348,857	361,617,178	3,232,487,591	189,154	12,232,570,316	7,552,288,842	53,997,892,980
Additions /Acquisition	655,785,561	1,359,631,995	72,257,383	80,855,165	94,458,291	412,654	4,918,383,441	(5,870,520,228)	1,311,264,262
Total	9,783,787,253	8,102,021,345	14,820,606,240	442,472,343	3,326,945,882	601,808	17,150,953,757	1,681,768,614	55,309,157,242
<i>Disposals</i>	0	(238,314,967)	(16,287,037)	(82,079,655)	(4,832,759)	(371,389)	(1,883,789,677)	0	(2,225,675,484)
<i>Depreciation</i>	(1,281,405)	(213,475,371)	(408,809,293)	(42,830,448)	(169,625,535)	(37,649)	(615,083,237)	0	(1,451,142,938)
Carrying Amount, December 31,2018 (As per Statement of Financial Position)	9,782,505,848	7,650,231,007	14,395,509,910	317,562,240	3,152,487,588	192,770	14,652,080,843	1,681,768,614	51,632,338,820

Gross Cost (Asset Account Balance Per Statement of Financial Position)	9,790,734,472	10,938,630,165	22,447,997,820	972,373,867	5,593,475,090	8,742,797	26,541,214,933	1,681,768,614	77,974,937,758
<i>Accumulated Depreciation</i>	(8,228,624)	(3,288,399,158)	(8,052,487,910)	(654,811,627)	(2,440,987,502)	(8,550,027)	(11,889,134,090)	0	(26,342,598,938)
Carrying Amount, December 31,2018 (As per Statement of Financial Position)	9,782,505,848	7,650,231,007	14,395,509,910	317,562,240	3,152,487,588	192,770	14,652,080,843	1,681,768,614	51,632,338,820

9. OTHER INVESTMENTS

This account pertains to investments in Philippine Long Distance Telephone Company.

10. OTHER ASSETS

10.1 Current Other Assets

Particulars	2019	2018 As Restated
Input Tax	76,590,885	89,564,337
Advances to Contractor	132,905,437	111,694,966
Prepaid Insurance	161,389	298,968
Other Prepayments	474,840	0
Guaranty Deposits	31,183,531	30,983,531
Deposit on Letters of Credit	7,928,445	37,510,720
Restricted Fund For:		
Line 1 South Extension Project	1,420,223,428	1,519,390,959
Line 1 North Extension Project	1,388,223,068	1,377,888,922
Line 2 PMO Project	148,339,476	72,882,426
Rehabilitation Project	3,452,815,285	4,051,155,285
Other Restricted Cash	194,206,996	387,647,361
Line 2 East Extension Project	16,782,724	0
Line 2 West Extension Project	170,416,375	0
Total	7,040,251,879	7,679,017,475

Input Tax refers to value-added taxes imposed on local purchases of goods and services, which are deductibles from output taxes on rental or lease income of property.

Advances to Contractors consist of 15 percent mobilization fees on infrastructure projects.

Guaranty Deposits account pertains to the deposits required by various creditors to guarantee payment of utilities such as MERALCO, water companies and gasoline stations.

Deposits on Letters of Credit cover additional works on Line 1 Capacity Expansion Project, Package B and Supplemental Agreement.

Restricted Funds:

- a. *Line 1 South and North Extension Projects* represent the balances of the subsidies received from the National Government intended for the aforesaid projects. Funds are deposited under separate bank accounts and all interests accruing on these deposits are taken up as current income. These are

considered restricted cash since these are funds intended for specific purposes.

- b. *Financial Assistance to Passengers* represents cash set up to cover expenses of passengers in case of accident.
- c. *Collaterals for Legal Cases* are appeal bonds on various labor cases filed by former employees of Metro Transit Organization, Inc. which were paid by LRTA in 2016.

10.2 Non-Current Other Assets

This account is composed of the following:

Particulars	2019	2018
Other Assets	1,703,325,363	1,703,325,363
<i>Accumulated Impairment Losses- Other Assets</i>	0	0
<i>Net Value-Other Assets</i>	1,703,325,363	1,703,325,363
Total	1,703,325,363	1,703,325,363

Other Assets consist mainly of Line 1 North Extension Fund and unserviceable equipment of Automated Fare Collection System using magnetic tickets, which were already replaced by Beep Cards or contactless ticketing system.

11. FINANCIAL LIABILITIES

11.1 Payables

Particulars	2019	2018
Accounts Payable	299,200,158	307,100,251
Due to Officers & Employees	1,607,323	1,830,230
Interest Payable	78,884,904	156,212,909
Total	379,692,385	465,143,390

11.2 Bills/Bonds/Loans Payable

Particulars	2019		2018	
	Current	Non-Current	Current	Non-Current
Loans Payable- Domestic	0	0	331,800,000	0
Loans Payable- Foreign	1,912,243,615	17,350,565,894	1,794,734,585	19,902,847,552
Total	1,912,243,615	17,350,565,894	2,126,534,585	19,902,847,552

The Projects implemented by the Authority are substantially funded through loan financing. Significant sources are foreign loans requiring repayment in currencies other than the Philippine peso, primarily in US dollars. The proceeds of the loans were utilized mainly in the acquisition of Light Rail Vehicles (LRVs), the construction of the LRT Depot, Stations and Terminals and all other structures needed for the Light Rail System, as well as other related projects. Details are as follows:

Creditor	Terms	Interest Rates	2019	2018
Domestic Loans				
LBP	Renewable	3.5%-3.75%	0	331,800,000
			0	331,800,000
Foreign Loans				
Belgian State Loan	30 years	5.02%+1%	246,471,238	282,684,367
DOF-Belgian State Loans				
Rehab I	30 years	Interest Free	31,430,476	44,852,107
Rehab II	20 years	1% relending Rate	55,834,495	69,550,667
Natexis Banque	21 years	1.5% + 1%	47,139,614	66,817,759
Japan Bank for International Coop. Loans				
PH-P137	30 years	3%+ 2% relending rate	108,016,284	138,566,489
PH-P148	20 years	3%+1.9%	1,052,895,819	1,296,658,510
PH-P167	20 years	Prin I – 2.7%, Prin II– 2.3% + 1% SF	3,021,762,113	3,578,220,885
PH-P171	20 years	Prin I – 2.7%, Prin II –2.3% + 1% SF	4,421,694,408	5,142,867,726
PH-P185	30 years	0.75% + 1% SF	3,886,377,079	4,198,366,022
PH-P211	30 years	0.75% + 1% SF	5,821,053,587	6,265,347,504
PH-P211A		0.75% + 1% SF	570,134,396	613,650,101
			19,262,809,509	21,697,582,137
Total			19,262,809,509	22,029,382,137
Current Portion			(1,912,243,615)	(2,126,534,585)
Long-Term Loans Payable			17,350,565,894	19,902,847,552

a. *Domestic Loan*

Land Bank of the Philippines

The amount utilized from the P5.5 Billion Omnibus Credit Line Facility granted in 2010 is already fully paid.

b. *Foreign Loans*

I. *Belgian State Loan*

This represents the peso equivalent of the foreign loans granted by the Government of Belgium. The first loan (rehabilitation Project Phase I) is interest free, maturing in 30 years with a grace period of 10 years up to year 2013. The second loan (rehabilitation of Rolling Stocks) is interest bearing calculated at fixed rate of 5.02% per annum plus 1%, repayable in 20 annual installments starting December 31, 2006.

II. *Department of Finance - Belgian State Loan*

A Subsidiary Loan Agreement was entered into with the Department of Finance (DOF) in October 1992 for a Belgian State Loan amounting to BFR 150,000,000. LRTA has put up an equivalent amount as counterpart with a maturity of 30 years. The proceeds were utilized for the Rehabilitation of LRT Line 1. Another Subsidiary Loan Agreement was entered to finance the rehabilitation of Rolling Stocks (LRT Line 1) on February 10, 1997, amounting to BFR 131,670,000.

III. *Natexis Banque*

The Government of the French Republic and the Government of the Republic of the Philippines signed a Financial Protocol on December 18, 1995, by virtue of which the French Government has provided credit facilities to the Philippines amounting to FF162.051 million including a French Treasury grant of FF2.021 million and a French Treasury Loan of FF96.018 million. Relative to these mixed credits, LRTA entered into a contract with *Natexis Banque* (formerly Credit Nationale) on August 30, 1996, for a treasury loan of a maximum amount of FF33.834 million intended to finance the purchase of French goods and services relating to the Automated Fare Collection System Project. The loan is divided in successive portions, each of which corresponds to the drawings made by the *Natexis Banque* during a calendar quarter. Each of the loan, which has a duration of 21 years, is repayable within 19 years in 38 equal and successive half yearly installments and bears interest at the rate of 1 ½ percent per annum, computed on the disbursed and not yet repaid amount.

IV. *Japan Bank International Corporation (JBIC)*

The Philippine Government entered into several Loan Agreements with the JBIC that financed the following LRTA projects:

Ref.	Date of Agreement	Name of Project	Principal Amount In Yen
PH-P-137	12-16-1993	Engineering services for Line 1 Capacity Expansion Project and LRT 2 construction	1,259,000,000
PH-P-148	12-20-1994	Line 1 Capacity Expansion Project, Phase1	9,795,000,000
PH-P-167	03-26-1996	Line 2 Project - Non-consulting services (Principal 1) and Consulting services (Principal II)	24,712,000
PH-P-171	10-14-1997	Line 2 Package 3 Project	26,344,000
PH-P-185	09-18-1998	Line 2 Package 4 Project	13,476,000,000
PH-P-211	04-07-2000	Line 1 Capacity Expansion	22,262,000,00
PH-P211A	10-31-2000	Project Phase II	

12. INTER-AGENCY PAYABLES

12.1 Current Inter- Agency Payables

Particulars	2019	2018
Due to LGUs	676,863,411	676,863,411
Due to BIR	21,502,402	27,706,222
Due to GSIS	6,905,888	6,211,998
Due to Pag-IBIG	843,544	905,893
Due to PhilHealth	608,979	568,587
Total	706,724,224	712,256,111

Due to Local Government Units (LGUs) represent unpaid real property taxes on real property owned by LRTA located in Manila, Quezon City, Caloocan and Pasay. In its decision under GR. No. 155650 (MIAA vs. Court of Appeals, et. al.) dated July 20, 2006, the Supreme Court ruled that the Manila International Airport Authority (MIAA) is exempt from payment of real estate taxes on airport land, buildings, except those leased to private parties. Essentially, LRTA is similarly situated with MIAA in terms of the nature, manner and purpose of creation.

12.2 Non-Current Inter-Agency Payables

This pertains to advances by the BTr for the amortization of principal and interest on foreign loans incurred for LRT Lines 1 and 2 which could not be financed by corporate funds.

Particulars	2019	2018 As Restated
Regular Loans		
Line 1		
Belgian State Loan BFr 300M	0	630,383,706
Belgian State Loan (#12) BFr 150M	21,753,214	149,094,660
Belgian State Loan (#13) BFr 131.67M	20,462,003	51,558,296
OECF/JBIC Loan PH P 148 & 137	4,988,459,991	4,718,283,859
NG Spread for JBIC Loan PH P 137	1,496,129	78,834,169
NG Spread for JBIC Loan PH P 148	67,312,886	928,140,365
OECF/JBIC Loan PH P 211	3,635,874,155	3,280,415,099
OECF/JBIC Loan PH P 211A	276,032,645	290,804,889
NG Spread for JBIC Loan PH P 211 & 211A	137,493,554	823,303,389
French Protocol	16,930,268	20,561,490
Fortis Bank – Modernization Phase II	370,228,096	370,228,096
Fortis Bank – Modernization Phase II – NG Spread	(3,685)	9,648,005
Belgian State Loan (#14) Modernization Phase II	56,880,955	58,205,687
PCIR & New Money Bonds (1992 Financing Plan/ Bond Conversion)	574,185,054	1,442,924,906
Swiss Transfer Facility	391,517	6,148,381
Line 2		
OECF Loan PH P167	8,480,226,559	7,909,114,226
OECF Loan PH P171(including NG Spread)	12,600,375,728	11,801,178,033
OECF Loan PH P185 (including NG Spread)	3,614,767,374	3,329,700,438
Guarantee Fee (Line1 –French Protocol & Line 2 - OECF PH P 167)	974,008,143	940,225,901
Interest on Net Lending – Regular Loans Line 1 & Line 2	8,314,830,633	6,597,995,090
Interest on Net Lending – PCIR & NMBs	54,660,204	369,128,029
Total Loans	44,206,365,423	43,805,876,331
Audit Fees	7,539,203	0
Total	44,213,904,626	43,805,876,331

13. INTRA-AGENCY PAYABLES

Particulars	2019	2018 As Restated
Due to Line 1 North Extension Project	1,283,353,083	1,283,353,083
Due to Line 1 South Extension Project	0	1,660,436,406
Due to Other Funds	0	34,600,987
Total	1,283,353,083	2,978,390,476

14. TRUST LIABILITIES

Particulars	2019	2018
Trust Liabilities	417,903,000	0
Guaranty/Security Deposit Payable	149,946,259	205,178,486
Customers Deposits Payable	21,205,638	14,498,978
Total	589,054,897	219,677,464

15. DEFERRED CREDITS

Particulars	2019	2018
Deferred Tax Liability	212,160,442	212,160,442
Other Deferred Credits	5,167,219	2,215,825
Total	217,327,661	214,376,267

Deferred Tax Liability represents future tax liability arising from taxable temporary differences on gain on forex exchange.

Other Deferred Credits represent the security deposits collected to Non-Rail Lease Agreements to serve as security for payment of unpaid fees and possible damage caused during the installation and dismantling of advertising materials.

16. OTHER PAYABLES

Particulars	2019	2018 As Restated
Bidders Bond Payable	57,225	57,225
Other Payables	105,529,214	85,040,877
Total	105,586,439	85,098,102

17. SERVICE AND BUSINESS INCOME

Particulars	2019	2018
Service Income		
Fines and Penalties-Service Income	0	294
Other Service Income -GAP	41,529,290	41,145,047
Total Service Income	41,529,290	41,145,341
Business Income		
Transportation System Fees	1,068,661,115	1,244,538,007
Interest Income	329,110,819	239,543,155
Rental Income	122,893,147	127,250,836
Other Business Income	2,112,299	546,057
Total Business Income	1,522,777,380	1,611,878,055
Total	1,564,306,670	1,653,023,396

18. PERSONNEL SERVICES

18.1 Salaries and Wages

Particulars	2019	2018
Salaries and Wages- Regular	189,323,477	168,991,971
Salaries and Wages- Casual/Contractual	111,820,172	108,809,853
Total	301,143,649	277,801,824

18.2 Other Compensation

Particulars	2019	2018
Personal Economic Relief Allowance	18,290,434	18,186,636
Overtime Pay	28,400,623	26,686,909
Year End Bonus	25,155,829	23,081,421
Mid-Year Bonus	24,845,217	22,847,869
Clothing Allowance	4,602,000	4,596,000
Cash Gift	3,796,500	3,774,250
Representation Allowance	2,983,000	2,987,500
Transportation Allowance	1,608,625	1,655,104
Longevity Pay	975,000	555,000
Other Bonus and Allowances	11,736,500	4,111,500
Total	122,393,728	108,482,189

18.3 Personnel Benefit Contributions

Particulars	2019	2018
Retirement and Life Insurance Premiums	35,927,295	33,059,133
PhilHealth Contributions	3,535,064	3,380,756
Pag-IBIG Contributions	915,300	912,000
Employees Compensation Insurance Premiums	912,762	909,628
Total	41,290,421	38,261,517

18.4 Other Personnel Benefits

Particulars	2019	2018
Terminal Leave Benefits	1,025,685	1,880,117
Other Personnel Benefits	44,252,779	39,680,019
Total	45,278,464	41,560,136

19. MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)

19.1 Travelling Expenses

Particulars	2019	2018
Travelling Expenses- Local	1,417,205	2,472,146
Travelling Expenses- Foreign	451,955	97,567
Total	1,869,160	2,569,713

19.2 Training and Scholarship Expense

Particulars	2019	2018
Training Expenses	4,433,841	6,845,547
Total	4,433,841	6,845,547

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19.3 Supplies and Materials Expenses

Particulars	2019	2018
Fuel, Oil, and Lubricant Expenses	3,026,225	2,630,842
Office Supplies Expenses	2,693,414	3,480,936
Drug & Medicines Expenses	97,700	92,021
Medical, Dental & Laboratory Supplies	25,299	8,130
Other Supplies & Material Expenses	6,289,284	4,172,887
Total	12,131,922	10,384,816

19.4 Utility Expenses

Particulars	2019	2018
Electricity Expenses	2,543,639	1,426,326
Total	2,543,639	1,426,326

19.5 Communication Expenses

Particulars	2019	2018
Telephone Expense- Mobile	1,664,185	2,199,273
Internet Subscription Expenses	1,144,597	196,485
Telephone Expense- Landline	558,646	615,338
Postage and Courier Services	24,945	26,187
Cable, Satellite, Telegraph & Radio Expenses	11,460	0
Total	3,403,833	3,037,283

19.6 Awards/Rewards and Prizes

Particulars	2019	2018
Awards/Rewards Expenses	1,369,000	270,000
PRAISE	0	774,000
Total	1,369,000	1,044,000

19.7 Survey Expense

Particulars	2019	2018
Survey Expenses	1,171,900	1,016,880
Total	1,171,900	1,016,880

19.8 Professional Services

Particulars	2019	2018 As Restated
Auditing Services	7,825,133	7,051,992
Consultancy Services	4,241,560	2,212,200
Legal Services	56,410	19,669
Other Professional Services	39,462,252	34,757,728
Total	51,585,355	44,041,589

19.9 General Services

Particulars	2019	2018
Security Services	24,034,865	4,631,160
Total	24,034,865	4,631,160

19.10 Repairs and Maintenance

Particulars	2019	2018
Repairs & Maintenance-Motor Vehicles	435,936	830,170
Repairs & Maintenance-Other Structures	47,839	43,057
Repairs & Maintenance-Office Building	10,670	170,760
Repairs & Maintenance-Office Equipment	9,039	15,787
Repairs & Maintenance-Other Machinery	0	930
Total	503,484	1,060,704

19.11 Taxes, Insurance Premiums and Other Fees

Particulars	2019	2018
Taxes, Duties and Licenses	94,515,814	82,910,338
Insurance Expenses	9,822,202	11,212,112
Fidelity Bond Premiums	411,150	175,200
Total	104,749,166	94,297,650

19.12 Other Maintenance and Operating Expenses

Particulars	2019	2018
		As Restated
Representation Expenses	829,070	526,128
Documentary Stamp Expenses	617,791	2,527,274
Miscellaneous & Extraordinary Expenses	385,055	233,552
Advertising, Promotional & Marketing Expenses	226,774	428,325
Rent/Lease Expenses	157,250	13,680
Printing & Binding Expenses	16,665	119,577
Transportation & Delivery Expenses	4,663	15,229
Subscription Expenses	0	139,805
Other MOOE - Other Expenses	5,980,644	3,632,155
Total	8,217,912	7,635,725

20. FINANCIAL EXPENSES

Particulars	2019	2018
Interest Expenses	2,275,934,160	1,960,513,798
Bank Charges	598,109	43,744
Total	2,276,532,269	1,960,557,542

21. DIRECT COSTS

This account is comprised of the following:

Particulars	2019	2018
Maintenance LRT System	212,479,188	303,812,108
Power	199,961,189	209,656,754
Overhead	187,731,533	144,795,988
Materials	135,908,813	58,370,075
Total	736,080,723	716,634,925

22. NON-CASH EXPENSES

This account consists of the following:

22.1 Depreciation

Particulars	2019	2018
Depreciation-Service Concession Assets	1,197,986,758	615,083,237
Depreciation-Trains	500,683,510	168,091,400
Depreciation-Railway System	340,649,123	332,090,789
Depreciation-Buildings	105,430,624	210,763,546

Particulars	2019	2018
Depreciation-Electrification, Power and Energy Structure	74,329,637	75,708,135
Depreciation-Office Equipment	12,626,628	7,026,235
Depreciation-Communication Equipment	3,282,262	23,562,866
Depreciation-ICT Equipment	2,375,776	3,174,240
Depreciation-Water Supply System	2,343,450	1,010,369
Depreciation-Motor Vehicle	1,534,135	1,534,135
Depreciation-Land Improvements	1,281,405	1,281,405
Depreciation-Furniture, Fixtures & Books	37,649	37,649
Depreciation-Other Equipment	15,065,820	9,067,108
Depreciation-Other Structures	7,545,915	2,711,825
Total	2,265,172,692	1,451,142,939

22.2 Impairment Loss

Particulars	2019	2018
Impairment Loss-Other Receivables	0	65,628
Total	0	65,628

23. NON-OPERATING INCOME, GAIN OR LOSSES

23.1 Non-Operating Income/Gain

Particulars	2019	2018
Gain on Foreign Exchange (FOREX)	530,664,543	339,979

23.2 Non-Operating Losses

Particulars	2019	2018
Loss on Foreign Exchange (FOREX)	19,346,290	1,646,396,064
Loss on Sale of Property, Plant and Equipment	0	19,556,003
Total	19,346,290	1,665,952,067

Foreign Exchange Gain/Loss is a result of repayment and revaluation of various foreign-denominated loans, especially JBIC loans. The 2019 foreign exchange loss was attributable to the weakening of the peso against Yen recorded at year-end at 0.009011 to US\$1 and US\$1 to P50.744 compared to 0.008859/US\$1 and US\$1 to P52.724 in December 2018.

Particulars	2019	2018
Conversion Rate of a Dollar to Peso	50.744	52.724
Foreign Loans	19,262,809,509	21,697,582,137
Repayment revaluation	1,923,207,713	1,957,182,955
Total	21,186,017,222	23,654,765,092

Particulars	2019	2018
Foreign Exchange Gain		
On Repayment (Realized)	7,991,136	339,979
On Revaluation (Unrealized)	522,673,407	
Total	530,664,543	339,979
Foreign Exchange (Loss)		
On Repayment (Realized)	(19,346,290)	(173,826,361)
On Revaluation (Unrealized)		(1,472,569,703)
Total	19,346,290	(1,646,396,064)

24. SUBSIDY

Particulars	2019	2018
Subsidy from National Government	4,033,964,298	514,788,051

LRTA received budgetary support from the Department of Budget and Management for the procurement of LRT Line maintenance contract, rehabilitation projects of LRT Lines 1 and 2 and operating subsidy.

25. PAID UP CAPITAL

The P3.0 billion capitalization of LRTA is almost fully subscribed. As a result of consolidating all accounts of Fund 101 and 102 under the Modified Disbursement Scheme (MDS), the Government's Equity is shown in the books as Deposit for Future Subscription.

26. SUBSIDIES UNDER MODIFIED DISBURSEMENT SCHEME (MDS)/DEPOSITS FOR FUTURE SUBSCRIPTION

Separate sets of books of accounts were maintained for subsidies received by LRTA from the National Government, released thru the DOTr, formerly known as DOTC, under the Modified Disbursement Scheme (MDS), pursuant to the Special Provision under the General Appropriations Act.

The Commission on Audit recommended in the Annual Audit Reports for CYs 2010 and 2011 to recognize the indirect subsidies as LRTA's assets with a corresponding credit to the account "Deposits for Future Subscriptions" since ultimately the indirect subsidies received from the National Government will be converted into equity upon the enactment of a law increasing the capitalization of LRTA. The transactions pertaining to the receipt and utilization of the subsidies should be accounted and consolidated in the LRTA corporate books to ensure that the financial statements of LRTA present the complete picture of the Authority's financial position and results of operations.

This matter has been brought to the attention of the DOTr for definite guidelines. The consolidation of these accounts was implemented in year 2012 without

prejudice to the maintenance of separate records and reportorial requirements of the DOTr.

27. INCOME TAXES

LRTA is subject to corporate income tax. However, a Minimum Corporate Income Tax (MCIT) computed at the rate of two percent shall be imposed whenever the amount of MCIT is greater than the normal income tax due.

28. INFORMATION REQUIRED UNDER RR 15-2010 OF THE BUREAU OF INTERNAL REVENUE

The Bureau of Internal Revenue (BIR) issued on November 25, 2010, Revenue Regulations (RR) No. 15-2010, amending certain provisions of RR No. 21-2002, companies are required to provide information on taxes, duties and license fees paid or accrued during the taxable year. In compliance with said requirements, shown below are the comparative taxes, duties and licenses paid and/or accrued during the year.

Tax Type	2019	2018	Remarks
Common Carriers	36,736,942	30,861,513	LRTA is a non-VAT registered entity on its railway operations. However, pursuant to RR No. 2-98, it is subject to Common Carriers' Tax at the rate of three percent of gross revenues on railway operations.
Value-Added Tax	2,952,969	12,454,284	VAT output tax declaration on rental income with respect to the company's non-rail operations as a VAT-registered entity.
Documentary Stamp	617,790	2,527,274	LRTA paid DST on Domestic Loans with its LBP Omnibus Credit Line of P1,767,271,000.
Withholding Tax on:			
a. Compensation and Benefits	29,980,610	34,609,161	

Tax Type	2019	2018	Remarks
b. Creditable			
Withholding on:			
b.1 VAT	64,002,915	50,154,422	
b.2 EWT	24,213,367	19,530,215	
All Other Taxes			
a. Licenses and permits	500	474,540	
b. Car Registration	154,192	133,903	
Total	158,659,285	150,745,312	

a. Deficiency Tax Assessment

This pertains to the deficiency tax assessment of P9.3 million on VAT, withholding tax on compensation, expanded withholding tax and withholding VAT for CY 2003. LRTA filed on February 02, 2012, a protest on the BIR's Final Assessment Notice dated November 23, 2011. Until now, no reply has been received from the BIR.

b. Real Property Tax Assessments

The cases for assessment of Real Property Taxes filed in five cities in Metro Manila are as follows:

Name of City	Amount
Caloocan City	1,163,138,057
Manila	1,022,255,405
Pasay City	659,665,917
Quezon City	515,204,769
Marikina City	62,614,065
	3,422,878,213

29. OTHER MATTERS

There are several pending claims and lawsuits instituted by or against the Authority, which include, among others the following:

- 29.1** An Arbitration Case No. 88-001 was instituted by the Philippine National Construction Corporation (PNCC) against LRTA for the recovery of various claims in connection with the contract for the design, supply, construction, installation and financing of the Metro Manila Light Rail Transit System No. 1 in the original amount of P1.4 billion.

Management and its legal counsel believe that the outcome of other claims and lawsuits would not have a material effect on the current year financial statements.

29.2 Civil Cases

Case Title	Status/Remarks
LRTA VS. STRONGHOLD INSURANCE CO., INC. AND TRACKWORKS	LRTA received a Notice of Appeal filed by defendant Stronghold dated December 7, 2017.
Civil Case No. 06-0108-CFM RTC Br. 119, Pasay City	Received decision on November 22, 2017 dismissing the case based on pre-maturity. Parties are ordered to submit to arbitration pursuant to the Arbitration Law. Hence, on November 28, 2017, LRTA manifested that it has no objection to said Order and it thus submitting itself to arbitration
REMEDIOS MASCARIÑAS, ET.AL. VS. LEYBA AND LRTA	The court resolved on April 18, 2018 to dismiss the appeal of defendant-appellant Martinez Leyba, in for lack of Merit.
Civil Case No. 03-108256 RTC Branch 42 Manila	Furthermore, it affirmed with modification, the Decision dated January 26, 2015 granting the award of temperate damages to plaintiff-appellants Remedios M. Mascariñas and Dina M. Mascariñas by adjusting the award to P500,000 considering the pecuniary loss from loss of income from October 1995 to January 2001; moral damages in the amount of P100,000. It also affirmed the rest of the disposition in the said decision for failure of both plaintiffs-appellants to show reversible error on the part of the court a quo.
CA-GR CV No. 105829 SPECIAL 16TH Division	
TRACKWORKS VS. LRTA Civil Case No. 70673 RTC Branch 154, Pasig City	Defendant moved to achieve the case. Pending Resolution.
TRACKWORKS VS. LRTA	Presentation of defendant Trackwork's evidence.
CA-G.R. SP No. 99386 Court of Appeals, Manila	Undergoing Arbitration Proceedings.

Case Title	Status/Remarks
<p>In re: Petition for Cancellation of TCT No. 258063 of the Register of Deeds of Quezon City and Issue a new one in the name of Wilson Techico/Euroland Dev. Corp and for the issuance of Writ of possession. VS. WILSON TECHICO</p>	<p>Trial on-going. Awaiting order of the Court setting the date for the next hearing on the presentation of LRTA's witness. (Geodetic Engineer Consultant-PHILSURV)</p>
<p>LRC Case No. Q-35494 (13) RTC, Branch 76, Quezon City</p>	
<p>In re: Petition for Cancellation of TCT No. 222300 of the Register of Deeds of Q City and Issue a new one in the name of Wilson Techico/Euroland Dev Corp. and for the issuance of Writ of possession.</p>	<p>Trial on-going. Awaiting order of the Court setting the date for the next hearing on the presentation of LRTA's witness. (Geodetic Engineer Consultant-PHILSURV)</p>
<p>LRC Case No. Q-35470 (13) RTC, Branch 76, Quezon City</p>	
<p>LRTA vs. Brightlight Indoor and Outdoor Advertising Inc. and MAC Graphics Carranz International Corporation.</p>	<p>A compromise Agreement was submitted which was approved by the Court. Accordingly, the Court fixed the reasonable and legal interest rate of 6% per annum on the principal amount of P5M, which shall be paid and satisfied by the defendants in ten (10) equal monthly installments following the schedule provided for in Section 1 of the Compromise Agreement, starting on the month immediately following the last installment payment of the principal amount. However, as of to date, LRTA has not yet received any payments from the defendants notwithstanding the aforementioned Order of the Court.</p>
<p>R-RH 13-14367 RTC Branch, Branch 116, Pasay City</p>	
<p>LRTA VS. SIGHTS AND SITES OUTDOOR ADVERTISING INC. R-RH-14-15654 RTC Branch 115, Pasay City</p>	<p>Motion to re-open the case was granted in an Order received on July 10, 2018.</p> <p>Preliminary Conference terminated, to submit Position Paper.</p>

Case Title	Status/Remarks
<p>LRTA VS. RAYMOND TRANSPORT and all other persons claiming rights over it.</p> <p>MTC Manila, Branch 18</p>	<p>Case was dismissed. A new case for Ejectment was filed by LRTA docketed as Civil Case No. M-MNL-18-11148-CV.</p> <p>LRTA requested for exemption of docket fees which was granted. Raymond Transport filed its Answer which was received by LRTA on December 17, 2018. A copy of said Answer was forwarded to handling counsel.</p> <p>Preliminary Conference terminated. To submit Position Paper.</p>
<p>REY C. MORDENO (LRT PASSENGER) VS. LRTA, ET AL</p> <p>R-RH-14-15648-N RTC BR. 118, PASAY Re-raffle to Branch 119, Pasay City</p>	<p>Trial on-going.</p> <p>LRTA is preparing Judicial Affidavit of witness, Safety Specialist Officer.</p> <p>Submitted for resolution.</p>
<p>BANGKO SENTRAL NG PILIPINAS vs. ROBLES ET AL</p> <p>Civil Case No. 10-123834 RTC Branch 7, Manila City</p>	<p>Notice of Appeal was given due course by the RTC. Case now elevated to the Court of Appeals in an Order dated November 8, 2017.</p> <p>Decision dated May 3, 2017 indicated that respondent Ma. Elena A. Ballasu is found GUILTY of Indirect Contempt and is imposed the penalty of FINE of FIVE THOUSAND PESOS (P5,000.00), on ground of mootness, the case against respondent Melquiades A. Robles, former Administrator of LRTA, is DISMISSED. In the same vein, for failure of the petitioner to substantiate its claim against respondent Rosemarie M. Osoteo, the same is DISMISSED. Thus, On June 5, 2017, respondent Ms. Ballasu filed its Motion for Reconsideration to the said Decision.</p>

Case Title	Status/Remarks
	Notice of Appeal was given due course by the RTC. Case now elevated the Court of Appeals.
Automation Specialists & Power Exponents, Inc. vs LRTA Civil Case No. MC16-10688	Mediation on-going.
Isetann Department Store, Inc. vs. LRTA Civil Case No. 10-12297 RTC Manila, Branch 54	Dismissed the complaint for lack of cause of action; Writ of Preliminary Injunction is lifted; Counter-claim of LRTA is denied. Opposing party filed a Motion for Reconciliation on the Decision of the Court. Still awaiting decision on the said MR.
Sunga et al vs DOTR, Quiambao, Buenconsejo and DMCI Civil Case No. 18-11813 RTC Taytay, Rizal Branch 99	The OGCC counsel filed for Motion to Dismiss. Continuous coordination and monitoring with OGCC counsel.
Phoenix Omega and Development Management Corporation vs LRTA Special Proceedings No. RMNL-18-06682-SP	LRTA already filed its manifestation. Other parties were given 15 days to likewise file their respective Manifestation. After the lapse of said period, the case will be submitted for decision.
LRTA vs ALIMATAR DATUMANONG MALIC (JEWELMAL) Case No. M-PSY-20-00083-CV	Complaint with motion filed on December 20, 2019.

29.3 Administrative Cases

Person Involved	Status/Remarks
Kabigting, Dominic K.	Resolved. Complainant failed to appeal to the CSC. He then filed to file an appeal to LRTA-BOD. The latter referred the matter back to the Disciplining Authority.
Marcos, Ferdinand	Respondent manifested his intent to file a position paper and submit the same for resolution than have a formal investigation.
Mendoza, Margaret	Implementation of ADC Resolution was put on hold to give management time to review and make proper recommendations.

29.4 COA Cases

Case Title	Status/Remarks
Petition for Review/Appeal from the Decision of the Director on the Notice of Disallowance No. 14-003 (13) dated February 10, 2014 on covering the RATA of LRTA officials	With CGS Cluster 3 Decision No. 2016-17 dated May 3, 2016 affirming the ND.
COA CP Case No. 2016-56 (ND No. 14-003)	
Petition for Review of CGS Cluster 3 Decision No. 2016-32 on the Notice of Disallowance No. 14-009 (13) dated March 20, 2014 relative to the payment of Honorarium/Monetary Incentive Award to 19 Officials and employees for the period covering November 2010 to July 2012 in the total amount of P1,961,833.	Petition for Review filed on February 1, 2017. On April 19, 2017, LRTA received the Answer of Director Laquindanum dismissing the Petition for lack of jurisdiction. With pending appeal.
COA CP Case No. 2017-097 ND No. 14-009 (13)	
Petition for Review of CGS Cluster 3-Public Utilities Decision	Respondents filed their own appeal.

Case Title	Status/Remarks
on the Appeal on the Notice of Disallowance No. 14-013 (13) dated March 25, 2014 covering the purchase of Gift Certificates amounting to P930,000	COA answered and Reply was filed. The matter is submitted for Resolution of the COA. With Cluster 3 Decision No. 2016-02 affirming the ND.
ND No. 14-013 (13)	
Petition for Review of CGS Cluster 3 Decision No. 2016-16 on the Notice of Disallowance No. 14-016 (13) dated 18 June 2014 covering the Representation and Transportation Allowance (RATA) for the period of August to December 2013 in the total amount of P852,500.	LRTA filed a Petition for Review. COA filed its answer. The Petition is pending Resolution by the COA.
ND No. 14-016 (13)	
Payment by LRTA for the repair/rewinding of 23 units traction motor amateur by TANCA International Inc. in amount of \$58,800 (P3,025.104.40)	The Manager of Accounting Division was ordered to file her appeal. The Answer to Order by Audit Team was already submitted to the Cluster.
LRTA 2008-005 (2002)	

29.5 Criminal Cases

Case Title	Status/Remarks
People of the Philippines VS. Bernardo Rono y Moran	Trial on-going.
Crim. Case No. M-MNL-18-05531-CR For: Theft	

29.6 Cases Handled by OGCC

Cases	Status/Remarks
Augusto L. Syjuco Jr., PH.D vs. Hon. Abaya, et al	Received a copy of January 10, 2018 Supreme Court (En Banc) Resolution on February 27, 2018.

Cases	Status/Remarks
G.R. 215650	Received a copy of January 30, 2018 Supreme Court (En Banc) Resolution on March 15, 2018.
	Received a copy of March 6, 2018 Supreme Court (En Banc) Resolution on April 24, 2018.
Maria P. Sunga, et al. vs DOT, Engr. Fernando C. Quiambao, et al	Filed a Motion to Dismiss on October 31, 2018.
Civil Case No. 18-11813	
LRTA vs Joymart Consolidated, Inc. et al	Per SC Resolution dated November 16, 2015 received on December 11, 2015 by LRTA, to file Comment. OGCC filed on January 15, 2016 LRTA's Comment to the Petition for Certiorari. Awaiting further order.
211281/CA-GR CV 100000/CC41731	
Ronnie T. Datuin, Edgar U. Enriquez vs. MTOI/LRTA	The Division Clerk of Court is directed to issue the corresponding Entry of Judgement as per Resolution dated August 16, 2011.
NLRC CA 043693-05/ NLRC NCR 00-0607121-03/ CA GR 99735 Court of Appeals	

29.7 Line 1 Expropriation Cases

Cases	Status/Remarks
ANTONIO C. OPPEN	Deed of Absolute Sale approved by the Court. For processing of payment.
Civil Case No. 08-0287/Branch 196, Parañaque City	
EVELYN BERNABE ET. AL.	Awaiting Resolution of the Motion to Release Deposit.
Civil Case No. 08-0265/Branch 195, Parañaque City	
E. RODRIGUEZ and B. GARCIA	Case has been dismissed on August 19, 2016; No TCT; No Tax Declaration (Government Property)
Civil Case No. 08-0282/Branch 257, Parañaque City	

Cases	Status/Remarks
FIDELITO BERNARDO, et al. SCA No. 11-0053/Branch 195, Parañaque City	Filed Motion to Release Deposit. However, the Judge refused to act on the Motion until the dismissal of the case. Submitted the original SPA to the Court on October 23, 2016. Motion to dismiss was submitted for resolution.
HEIRS OF ELEUTERIA BERNARDO Civil Case No. 11-0054/ Branch 257, Parañaque City	Memorandum on the just compensation was filed. Case is now submitted for resolution. With Writ of Possession and Permit to Enter.
MANILA BAY DEVT. CORP. Civil Case No. 12-0377 Branch 196, Parañaque City	With Writ of Possession. Payment made. Title already transferred to LRTA.
LRTA vs. ADELFA PROPERTIES, INC. (FORMERLY DEMOCRITO PLAZA et al.) Civil Case No. 12-0188/Branch 274, Parañaque City	Request for substitution of Engr. Noche by Mr. Ablerdo Garcia as member of the Board of Commissioners granted.
ADELFA PROPERTIES, INC. (FORMERLY DANILO PASCUAL) Civil Case No. 11-0098/ Branch 257, Paranaque City	Writ of Possession granted. With Decision and Certificate of finality on just compensation.
LRTA VS. ESTATE OF FAUSTINO BERNARDO Civil Case No. 14-0341/ Branch 257, Parañaque City	With Writ of Possession. Waiting for the issuance of court Order of Payment. No transaction from BIR.
STELLA RODRIGUEZ, et. Al. RTC, Parañaque Branch, City 196 Case No. 2016- 189	A Joint Motion to Approve Deed of Exchange dated November 15, 2018 was submitted to the court. Continuation proceeding was set on January 22, 2019.
ADELFA PROPERTIES, ROSARIO E. DE LEON and BANGKO SENTRAL NG	With Writ of Possession. With CAR from BIR. For transfer of Title.

Cases	Status/Remarks
PILIPINAS Civil Case No. 08-330/Branch 258, Parañaque City	As approved by Gen. Berroya, LRTA to pay the defendants the remaining balance of P170,820,020.00.
CORAZON RODRIGUEZ/ ARACELI RODRIGUEZ/ ADELFA Civil Case No. 08-0012 /Branch 198, Las Piñas City	Mr.Ablerdao Garcia nomination as commissioner was submitted to court. Judge Bersamin already lifted the suspension of the implementation of the Writ of Possession. Hence, LRTA can now take possession of the property.
LRTA vs HEIRS OF ALVARO ASUNCION and EMILIANA VILLANUEVA, et al SCA Case No. 08-0031/Branch 255, Las Piñas City	The owner needs to pay the Estate Tax in order for PMO to proceed for the voucher of payment of just compensation.
SPS. BONIFACIO AGUILAR and EUGENIO BALTAZAR SCA Case No. 09-0013/Branch 255, Las Piñas City	Pending resolution. Last Order on file dated January 29, 2016) Court of Appeals allowed Carolina Suante to intervene. Intervenor is no longer presenting evidence and will merely adopt evidence presented by herein defendants.
DANIEL VELASQUEZ, et al SCA No. 11-0011/Branch 201, Las Piñas City	Expropriation proceedings completed. The 605 square meter lot is already at LRTA's disposal by virtue of a writ of possession and final judgment. However, the payment of the just compensation could not be released for failure of the lot owners to pay the inheritance tax. The Motion to Release Deposit, concurred in by defendants, is now submitted for Resolution.
SARAO MOTORS, INC. SCA Case No. LP-08-001/Branch 198, Las Piñas City	Parties to file Joint Motion to Dismiss. Awaiting advice from PMO on the track re-alignment which would increase the lot to be expropriated from 196 square meters to 2,000 square meters more or less.

Cases	Status/Remarks
POBRE and AGUINALDO Devt. Corporation BCV No. 2012-278/Branch 89 Bacoor, Cavite	Deed of Absolute Sale was prepared by the PMO Office and signed by the property owner, pending approval of the LRTA Administrator.
PERFECTO GUEVARRA SCA Case No. 11-0008/ Branch 255, Las Piñas City	Expropriation proceeding was already terminated in favor of LRTA. Awaiting for the affidavit of the Registered owner to be obtained by PMO to show that said property is no longer in possession of the Defendant as such was used as collateral in a mortgage agreement. This is for the purpose of transferring title in the name of the government.
MAGDALENA TALAMPAS SCA Case No. 11-0009, Branch 253, Las Piñas City	Judgment has been implemented. Lot owners have received the just compensation. Transfer of title in process. The 186 square meter lot is now at LRTA's disposal.
ISTHMUS REALTY CORPORATION Civil Case No. 08-0023 RTC Branch 201, Las Piñas City	Property is presumed to be owned by the government. Court dismissed the expropriation complaint. LRTA may proceed with the construction on the affected lot.
CHINA BANKING CORPORATION SCA Case No. 11-0004, Branch 255, Las Piñas City	With CAR, waiting for the approved plan in order to facilitate the transfer of Title. Fully paid. With Sheriff's Return of the Writ of Execution duly served dated January 9, 2017 certifying that LRTA issued two Land Bank checks dated February 23, 2016 and given on July 20, 2016 personally to Atty. Neil D. Nava as payment in the acquisition of the subject TCTs. On July 14, 2016, Additional payment of P13,836,113 as additional payment of the property with an affected area of 1,051 square meter in favor of China Bank

Cases	Status/Remarks
ESTATE OF MARCELA CUENCA, et al Civil Case BCV-2009-104 Branch 89, Bacoor, Cavite	as per decision from court dated May 27, 2014 for the ROW acquisition of L1 CAVEX. Legal Department will file Motion for the Nomination of commissioners and will be discussed with Top Consult and Atty. Cabal. Motion to create a commission to determine just compensation still pending resolution by the court.
VERGILIO LEGASPI (Now ESTATE OF CANDIDA CHAVEZ VDA. DE CUENCA) BCV No. 2011-46/Branch 19, Bacoor, Cavite	LRTA to Nominate commissioner. Need to discuss with Top Consult. Need to file a Joint Motion to Create a Commission. As per opposing party, they are willing to communicate with the commissioners to determine just compensation. Opposing counsel is requesting that they be furnished with a copy of the Motion the soonest.
TEODORO C. TORTONA et al BCV No. 2011-113/Branch 19, Bacoor, Cavite	Filed Motion to Create a Commission.
CESAR EUSEBIO BCV No. 2011-45/Branch 89, Bacoor, Cavite	In an Order dated October 25, 2013, the Court ordered the issuance of an Order of Expropriation and a Writ of Possession.
LUCIA KALINISAN, et al (co-owner, Adelfa Properties, Inc.) BCV No. 2011-49/Branch 89, Bacoor, Cavite	Trial on-going.
JULIAN GREGORIO, et. al BCV No 2014-223 Branch 19, Bacoor, Cavite	Filed Motion to Release Deposit. For resolution.
ESTATE OF LADISLAWA CUENCA BCV No. 2010-173 Branch 19, Bacoor, Cavite	With Writ of Possession. Fully paid. For release of CAR from BIR.

Cases	Status/Remarks
ESTATE OF CANDIDA CHAVEZ VDA. DE CUENCA (Formerly VergilioLegaspi) BCV No. 2009-174, Branch 19, Bacoor, Cavite	With Writ of Possession. Fully paid. For release of CAR from BIR.
LRTA vs PADPO SCA Case No. 2206 RTC Br. 160, Pasig City	To await approval from the Land Management Bureau through LRTA Asset Division for the subdivision plan to transfer TCT in the name of LRTA in order to process the 10% retention due to PADPO Inc.

29.8 Line 2 Expropriation Cases

Cases	Status/Remarks
LRTA vs Spouses Florentino and Leticia Beltran and L & F Realty Management SCA No. 00-99205 RTC, Branch 28, Manila. CA GR CV No. 106875	Commissioners already convened and recommended the appraisal value of the property in determining the just compensation subject to the discretion of the Court.
Guidote Mercantile Corp. SCA No. 01101326 RTC Branch 52, Manila	A meeting between Atty. Belarmino and Atty. Domasing was held last July 16, 2018 regarding possible amicable settlement. As of December 2018, feasibility of said amicable settlement is being considered. On December 13, 2018, LRTA received an order directing the Land Bank of the Philippines, Baclaran Branch to submit a detailed transactional report of Savings Account No. 0271-0932-41 under the name of LRTA for the

Cases	Status/Remarks
	account of Guidote Mercantile Corporation from time to time.
BSP vs. LRTA, et al CC No. 10-12384 RTC Branch 7 Manila	Notice of Appeal of Defendant Ma. Elena A. Ballasu was given due course by the Court. Entire records of the case elevated to the Court of Appeals.
HECTOR CORPUZ, et al SCA No. 00-99204 RTC, Br. 26, Manila	October 7, 2009 was set aside and the Decision rendered by RTC, Branch 26, Manila dated May 17, 2007 was reinstated.
JOSE LUIS QUIMSON, et al vs. LRTA RTC, BRANCH 36, Manila SP No. 16135196	JDR was set for termination and re-raffling. LRTA wrote a letter addressed to Hon. Emma S. Young requesting that the case be retained in her jurisdiction for the ease of its disposition.
LRTA vs Ayala Life Assurance Incorporated SCA Case No. 2326	The Land Bank of the Philippines is ordered to release to Ayala Life Assurance Inc. the amount of P3,147,493.62 including the accrued interest. Also, a writ of execution is being caused to be issued against LRTA for the balance of P548,928.85 plus legal interest from November 2002 until fully paid.

29.9 Labor Cases

Cases	Status/Remarks
Ancheta, Joane, et al Vs Variance Security Agency & NLRC NLRC NCR No. 1113663-15	Received on May 4, 2017 Notice of Order of Execution (Re: Writ of Execution). LRTA and Variance Security Agency are directed to comply with the said Notice of Order. Sent memorandum to finance to hold amount of the judgment against Variance. Notice of Conference received on February 28, 2017. Conference/Hearing is set on March 6 & 13, 2017.

Cases	Status/Remarks
	Private Respondent filed a Verified Comment/Opposition (Re: Verified Petition for Extraordinary Remedies with Urgent Application for the Issuance of TRO and/or Writ of Preliminary Injunction) on July 21, 2017.
Light Rail Transit Authority vs Joanne Ancheta, et al	On Appeal with the Court of Appeals.
CA-G.R. SP.No.148759	<p>On August 2, 2017, CA issued a resolution stating that the CMIS Verification dated July 20, 2017 that no memorandum has been filed by parties are noted and that they are now deemed waived from filing thereof. The Petition for Certiorari filed on December 14, 2016 is now deemed submitted for decision.</p> <p>On April 10, 2018 (received on April 18, 2018), the CA issued a Notice of Decision stating therein that the CA Special Eight Division rendered a Decision regarding the Amended Petition for Certiorari praying for the nullification of the October 28, 2016 Decision of the NLRC in NLRC No. 10-002825-16 and the May 31, 2016 Decision of LA Agatha Daquigan in NLRC Case No. 11-13663-15 insofar as petitioner LRTA was adjudged to be solidarily liable with Variance, said amended petition was DENIED by the CA. The CA also required petitioner to submit a Compliance informing them of the receipt of said decision.</p> <p>On April 30, 2018, Petitioner submitted its Compliance of the CA's directive.</p> <p>On May 8, 2018, Respondents filed their corresponding Manifestation with the CA's directive informing</p>

Cases	Status/Remarks
	<p>them of the receipt of the Order.</p> <p>On August 3, 2018 (received on August 15), the CA NOTED and CONSIDER SUFFICIENT the Petitioner's Manifestation and Compliance.</p>
<p>Ernesto De Leon, et, al vs Court of Appeals, MTOI and LRTA</p> <p>SC GR No. 209471; CA-G.R. SP. No. 117543</p>	<p>Liability against MTOI final and executory.</p>
<p>Danilo Ordoñez et al. vs. MTOI and LRTA</p> <p>Supreme Court/ GR No. 207055 CA GR SP No. 97965</p>	<p>Liability against MTOI final and executory.</p>
<p>Jose de Asis et al. vs. NLRC et al.</p> <p>Court of Appeals /CA GR SP No. 118489 Former Special 6th Division</p>	<p>Liability against MTOI final and executory. (Received on March 29, 2017 Comment and Manifestation by MTOI).</p>
<p>Abundio Orenda, et al. vs. MTOI and LRTA</p> <p>NLRC LAC No. 051090-06</p>	<p>Liability against MTOI final and executory.</p> <p>An Entry of Appearance with Manifestation and Motion to Set Case for Conference was filed by counsel for the complainants, Atty. Nenita C. Mahinay on January 9, 2019.</p>
<p>Miguel B. Robles vs. MTOI and LRTA</p> <p>GR No. 200977 CAGR SP No. 104848</p>	<p>On appeal with SC.</p> <p>The Court issued a Resolution dated July 22, 2013 noting: Petitioner's reply to comment of respondent MTOI on the petitioner's counsel, with the show cause resolution for failure to file a reply to comment of respondent MTOI's Petition.</p>
<p>LRTA vs. Hon. Labor Arbiter Madjayran H. Ajan and Hon. Sheriff Ireneodela Cruz of NLRC (Noel Pili Case)</p>	<p>On appeal.</p> <p>The NLRC issued a Resolution dated November 19, 2012 granting the Petition of LRTA. LA Ajan and</p>

Cases	Status/Remarks
NLRC LIC No. 07-012-12	Sheriff dela Cruz were enjoined to proceed with the execution, until parties comply with P.D. decree No. 1445 and prevailing jurisprudence.
<p>Variance Security Agency Corp. vs. NLRC, Joanne Ancheta, et al.</p> <p>CA-G.R. SP, Np. 149440 (NLRC Case No. LAC 10-002825-16) (NLRC NCR Case No. RAB 11-113663-15)</p>	<p>On January 23, 2018 CA granted petitioner's Urgent Motion for Extension of Time to File Comment and the Comment/Objection subsequently filed was ADMITTED. Petitioner's manifestation and the Motion praying that the appended annexes "A" and "B" on the December 4, 2017 Comment/Objection were noted. Also, the private respondent's MR of the August 16, 2017 Decision is now considered submitted for resolution.</p>
<p>PIGLAS-NFWU-KMU SAMMY MALUNES, ROMULO QUIGAO, RODULFO CAMERINO, et al vs NRLC (4th Division) LRTA</p> <p>CA-G.R. SP No. 137062; NLRC LER Case No. 02-052-14</p>	<p>On July 9, 2018, Complainants filed before the NLRC a Manifestation stating that as per agreement of the parties during a conciliation-mediation conference, a PETITION was already filed before the COA on June 27, 2018 which supports the parties pending agreement to suspend further proceedings.</p> <p>On July 30, 2018 (received on August 7), COA granted the Motion for Extension to File the Answer but only for a non-extendible period of fifteen (15) days.</p> <p>On August 9, 2018, LRTA filed its ANSWER to the Petition dated June 26, 2018.</p> <p>On August 28, 2018, Petitioners filed their REPLY to the ANSWER.</p>
<p>LRTA vs. NLRC, LA Quintin B. Cueto III, MTOI, Ricardo Malanao et al.</p>	<p>On appeal.</p>
<p>LIC Case No. 11-008-13</p>	

Cases	Status/Remarks
<p>LRTA vs. NLRC, LA Quintin B. Cueto III, MTOI, Ricardo Malanao et al.</p> <p>SC GR No. 219254/CA-G.R. SP No. 134752 10th Division</p>	<p>Received on June 30, 2016 Order from Labor Arbiter Julio R. Gayaman ordering the Sheriff to immediately effect the writ of execution dated February 2014 for the satisfaction of the claimants' judgement award.</p>
<p>LRTA vs. Bienvenido Alvarez et al.</p> <p>NLRC Third Division GR No. 188047 NLRC CA Case No. 046112-05/NLRC CA Case No. 146778-05</p>	<p>Still awaiting the NLRC's decision on the appeal of LRTA challenging the award plus the 10 percent attorney's fee for lack of jurisdiction.</p>
<p>MTOI vs. Emilio Perez et al.</p> <p>Supreme Court / GR No. 203542 CA GR SP No. 03320</p>	<p>On appeal.</p> <p>The Court issued a Resolution dated November 19, 2012:</p> <p>(1) excluding NLRC Cagayan de Oro City as respondent from the title of this case; and</p> <p>(2) Denying the Petition and affirming the Decision of the Court of Appeals dated July 13, 2012, for failure of the petitioner to show any reversible error committed by the CA in affirming the Resolution of the NLRC dated May 29, 2009.</p>
<p>LRTA vs. Noel B. Pili and 40 others</p> <p>Supreme Court/NLRC NCR Case No. 00-07-07874-03/ CA-G.R. SP.No. 107593/G.R. NO. 202047</p>	<p>Received on June 28, 2016 Decision denying the petition of LRTA. Finding LRTA liable for monetary claim of the respondents.</p> <p>To oppose any motion for execution by citing a ruling of the NLRC to require respondents to file money claim with the Commission on Audit.</p>
<p>MTOI VS NLRC, E. HUGO, LAURENTE V. CRUZ, DIOSDADO DOLORES, et al</p>	<p>Received on August 12, 2014 Resolution from 12th Division considering that verification report dated June 5, 2014 showing that no notice of appeal to the SC has been filed, let an entry of judgement be issued, the Court's decision dated</p>

Cases	Status/Remarks
	January 17, 2013 has become final and executor on July 26, 2013. The Entry of Judgement was entered in the Book of Entries of Judgements on July 26, 2013.
Emmanuel S. Hugo, et al vs Metro Transit Organization Inc., et al NLRC NCR Case No. 30-01191-02	On January 16, 2019, respondent LRTA filed an Entry of Appearance with Opposition (on the Sheriff's Certificate of Sale dated May 4, 2018).
Emmanuel S. Hugo vs. NLRC CA GR SP. No. 130659	Received on February 29, 2016 Manifestation and Compliance by petitioners. Received on November 16, 2015 Comment/Opposition to LRTA's MR. Received on September 2, 2014 Memorandum from respondent-MTOI.
Lirio, Medel vs. MTOI and LRTA NLRC / LAC No. 047052-05 (AE-11-10); Court of Appeals / CA GR SP No. 119932	Case was decided against MTOI and LRTA. LRTA filed a Motion to quash the Writ of Execution which was denied by the LAC. LRTA then appealed the denial of its motion to quash to NLRC. NLRC dismissed the appeal. LRTA moved for reconsideration but the same was denied.
LRTA vs. NLRC, Lirio, Villanueva et al.	On appeal.
Mendoza Leopoldo vs MTOI and LRTA NLRC Case No. 00-0708504-03	Still awaiting NLRC's decision on the appeal of complainant from the dismissal of his complaint for illegal dismissal, back wages and separation pay.
Marcelino Manahan vs. MTOI and LRTA NLRC NCR Case No. 00-07-08857-03	Enforcement of the writ of execution remains suspended because the complainants were ordered to file their claims with the COA.
LRTA vs Alabarca et al. CA G.R. SP No. 93092	The case before the Labor Arbiter is for payment of separation pay pursuant to the CBA with Metro

Cases	Status/Remarks
	<p>Transit. The Labor Arbiter declared the dismissal of the complainant as valid although an award of additional separation pay was made in the amount of P125,000 and 5% attorney's fee.</p> <p>On appeal to the NLRC Commission the appealed decision was affirmed in toto. Record shows that a petition for certiorari was filed as early as February 20, 2006. No resolution of the Court of Appeal is attached to the Records.</p>
<p>LRTA vs. NLRC 3rd Division, Rolando Ramos, and Venerando Reyes</p> <p>Court of Appeals/ CAGR SP No. 106357</p>	<p>LRTA is liable to pay the separation pay as per decision/resolution dated August 25, 2009. LRTA paid complainants their separation and retirement pay but the payment was subject of ND which was on appeal.</p>
<p>LRTA vs. Romulo Mendoza et al.</p> <p>GR No. 202322</p>	<p>Entry of Judgment dated July 14, 2016 stating that the Petition for Review on Certiorari is dismissed for lack of merit. Assailed decision and Resolution of the Court of Appeals are affirmed.</p> <p>Decision dated May 8, 2005 of labor arbiter holding LRTA monetarily liable is reinstated.</p>
<p>Ricardo Malanao, et al vs Metro Transit Organization, Inc. et al NLRC NCR Case No. 00-02-02130-13</p>	<p>On May 10, 2017, Malanao et al filed a Satisfaction of Judgment and Comment on the Motion to Lift Order of Garnishment which was filed by LRTA. As per Malanao, et al, they have no objection to the Motion to Lift Order of Garnishment filed by LRTA.</p>
<p>Esperanza A. Flores, Nelmer B. Espinosa, Roberto A. Soler, Prospero E. Parde, Jr. and George D. Deguia, for themselves and in behalf of 224 other former LRTA Employees vs. LRTA</p> <p>SCA Case No. 18-0073-SC</p>	<p>Case is now submitted for decision by virtue of the Court's Order dated January 18, 2019.</p>

Cases	Status/Remarks
Edgar C. Malit, et al vs. MTOI, LRTA; Rodolfo Tan vs. MTOI, LRTA; Rolando A. Avendano vs. MTOI, LRTA	An Entry of Appearance with Manifestation and Motion to Set Case for Conference was filed by counsel for the complainants, Atty. Nenita C. Mahinay on January 9, 2019.
Lolito B. Atis, et al vs. MTOI, LRTA	Case was set for Conference on February 21, 2019 before Hon. LA. Michelle P. Pagtalunan.

29.10 Tax Disputes Cases

Cases	Status/Remarks
LRTA vs. Commissioner of Internal Revenue CTA-Quezon City 3rd Division Case No. 8746	Parties were ordered to file Memoranda within 30 days from receipt of the CA resolution dated October 24, 2018. Upon filing the same, the Petition Reviewer shall be deemed submitted for Resolution.
LRTA vs. Commissioner of Internal Revenue 1st Division Case No.8893	By virtue of the CA's (Special First Division) Resolution dated October 25, 2018, respondent's Motion for Issuance of Writ of Execution filed on October 4, 2018 is now submitted for resolution. The Entry of Appearance filed by petitioner was noted.

Cases	Status/Remarks
LRTA vs. Commissioner of Internal Revenue 3RD Division Case No. 8891 EN BANC CTA EB No. 1325	A Notice of Resolution (dated January 10, 2018) was issued by the SC 3rd Division, received on February 21, 2018 wherein the Honorable Court resolved to: (1) Grant the motion of the SolGen for an extension of 50 days from October 12, 2017 within which to file comment on the petition review on certiorari; (2) Note the comment; and (3) Require the petitioner to file a reply to the comment within 10 days from note.

29.11 Real Property Tax Cases

Cases	Status/Remarks
LRTA vs. Quezon City, represented by the City Treasurer and the City Assessor. GR NO. 221626 1st Division	On Appeal. On May 17, 2017, LRTA received a Resolution dated February 8, 2017. In compliance therewith, LRTA submitted a verified declaration of the signed compliance and submission pursuant to A.M. Nos. 10-3-7-SC and 11-9-4-SC.
LRTA vs. City of Pasay, represented by the City Treasurer and the City Assessor. Case No.R-RS-12-09347-CV RTC, BR. 109, Pasay City CA-G.R. SP No. 1299922 SC G.R. No. 211299	On appeal Received on May 18, 2016 SC Resolution. The Court noted and accepted the petitioner's compliance in submitting a soft copy of its reply to respondents comment on the petition for review.
LRTA vs. City of Caloocan, represented by the City Treasurer and the City Assessor Supreme Court GR NO. 213750 3rd Division SCA Case No. C-1080-(2012)-	On Appeal.

Cases	Status/Remarks
RTC, BR. No. 126, Caloocan City	
LRTA vs. City of Manila, represented by the City Treasurer and the City Assessor S.C. Case No. 21292 5	LRTA appealed to the SC.
LRTA vs. City of Marikina, represented by the City Treasurer and the City Assessor.	Case was dismissed but will be re-filed.
SCA Case No. 12-838 RTC, BR. No. 263, Marikina City	
LRTA vs. City of San Juan, represented by the City Treasurer and the City Assessor.	The RTC initially ruled that LRTA is not exempt from payment of Real Property Taxes.
SCA Case No. 4011-SJ RTC, BR. No. 264, Pasig City Raffled on Dec. 12, 2014 at RTC, BR. No. 264, Pasig City stationed in San Juan City SCA Case No. 4011-SJ	LRTA subsequently filed an Motion for Reconsideration (MR) wherein the RTC reversed its prior decision. The City of San Juan appealed the granted MR. However, such appeal was dismissed for lack of jurisdiction. Thus, on May 31, 2017. City of San Juan filed a MR to the said dismissal.