

LIGHT RAIL TRANSIT AUTHORITY

TRIAL BALANCE

December 2017

Light Rail Transit Authority
Commission on 2018

Jan 8/2018 10.24

2nd Preliminary 2017 #03/11/2018

0.00

0.00

CODE		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT
1-01-01-010	Cash Collecting Officer						
1-01-01-011	Cash on Hand - Cash Disbursing Officers	7,919,920.99		121,115,232.19	122,441,862.06	6,593,291.12	
1-01-01-020	Cash on Hand - Petty Cash Fund	514,320.68		331,075.00	845,395.68		
1-01-02-020	Cash in Bank - Local Currency - CA	887,020.00			31,091.00	855,929.00	
1-01-02-030	Cash in Bank - Local Currency - SA	215,869,667.76		335,988,016.09	354,505,176.71	197,352,507.14	
1-01-03-030	Cash in Bank - Foreign Currency - Savings Account	8,424,472,623.95		7,406,312,244.78	7,560,328,022.83	8,270,456,845.90	
1-01-05-020	Time Deposit - Local Currency	3,421,750.42				3,421,750.42	
1-01-05-030	Time Deposit - Foreign Currency	7,134,778.68		1,151,080.71	1,030,590.42	7,255,268.97	
1-02-99-990	Other Investment & Marketable Securities	3,137,774.66				3,137,774.66	
1-03-01-050	Interest Receivables	14,716,500.60				14,716,500.60	
1-03-01-060	Dividend Receivable	13,636,438.59		6,673,797.08	13,059,956.51	7,250,279.16	
1-03-03-010	Due from National Government Agency	4,088.92				4,088.92	
1-03-03-050	Due from Government Owned & Controlled Corporations	706,432,391.90			60,200.00	706,372,191.90	
1-03-03-060	Due from Subsidiaries & Affiliates - Metro Inc.	261,076.57				261,076.57	
1-03-05-010	Receivables- Disallowances/Charges	697,500.00				697,500.00	
1-03-05-020	Due from Officers & Employees	35,103,014.83				35,103,014.83	
1-03-05-990A	Other Receivables - Other Receivables	270,424.09		32,202.95	50,986.38	251,640.66	
1-03-05-990B	Input Tax	29,999,071.28				29,999,071.28	
1-03-04-040	Due from Operating Units - Line 2 Operations	100,670,248.94		264,875.93	2,152,226.04	98,782,898.83	
1-03-04-041	Due from Operating Units - Line 1 South Extension	2,525,866,470.51				2,525,866,470.51	
1-04-04-010	Office Supplies Inventory	2,058,186,781.86		256,604.16		2,058,443,466.02	
1-04-04-990A	Other Supplies Inventory	7,794,612.04		122,500.00	4,860,317.62	3,056,794.42	
1-04-04-990B	Spare parts Inventory						
1-04-04-990C	Items In Transit	445,080,945.40		17,002,257.59	3,810,878.54	458,272,324.45	
1-05-99-010	Construction in Progress						
1-06-01-010	Land	7,543,649,442.19		8,679,399.91	40,000.00	7,552,288,842.10	
1-06-02-990	Land Improvements	8,738,214,449.76		33,493,325.00	3,786,000.00	8,767,921,774.76	
1-06-03-040	Water Supply System	367,027,135.19				367,027,135.19	
1-06-03-100A	Railways System - PPE Railways						
1-06-03-100B	Electrification, Power and Energy Structures	18,686,219,792.60				18,686,219,792.60	
1-06-03-100C	Signalling Equipment	3,689,520,643.41				3,689,520,643.41	
1-06-04-010	Buildings & Other Structures - Office Buildings	9,489,080,009.10				9,489,080,009.10	
1-06-04-990	Buildings & Other Structures - Other Structures	89,918,160.96				89,918,160.96	
1-06-05-010	Machinery						
1-06-05-020	Office Equipment	36,434,337.37				36,434,337.37	
1-06-05-030	Information & Communication Technology Equip	147,957,234.35				147,957,234.35	
1-06-05-070	Communication Equipment	371,369,673.95				371,369,673.95	
1-06-05-990	Other Equipment	488,381,985.00				488,381,985.00	
1-06-06-010	Motor Vehicle	19,340,662.32				19,340,662.32	
1-06-06-020	Transportation Equipment - Trains	5,486,334,634.53				5,486,334,634.53	
1-06-06-990	Other Transportation Equipment						
1-06-07-010	Furniture & Fixtures	8,330,142.46				8,330,142.46	
1-06-11-990	Other Service Concession Assets	2,267,200,072.22				2,266,912,072.22	
				288,000.00			
					2,266,912,072.22		

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CODE	DESCRIPTION	BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
			CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1-06-11-110	Service Concession Assets - Railway System						
1-06-98-980A	Other Property Plant & Equipment	19,330,144,654.56		25,774,735.02		19,355,919,419.67	
1-06-98-980B	Other PPE - AFCS Equipment						
1-99-02-010	Advances to Contractor	606,761,983.31				606,761,983.31	
1-99-02-040	Prepaid Interest	51,861,847.27				51,861,847.27	
1-99-02-050	Prepaid Insurance						
1-99-02-980	Other Prepayments	1,105,490.63			817,768.69	287,701.94	
1-99-03-010	Deposit on Letters of Credit	67,187.90		474,540.00	67,187.90	474,540.00	
1-99-03-020	Guaranty Deposits	55,688,554.62		648,330.79	16,494,456.59	39,842,428.82	
1-99-98-050	Other Assets	30,983,531.42				30,983,531.42	
1-02-99-991	Allowance for Impairment Loss	1,867,310,193.51				1,867,310,193.51	
1-03-05-991	Allowance for Impairment - Other Receivable		14,500,000.00				14,500,000.00
1-06-02-991	Accumulated Depreciation - Other Land Improvements		30,093,400.63		101,119.57		30,194,520.20
1-06-03-101A	Accumulated Depreciation - Railways System - PPE Railways		6,840,434.64		106,793.81		6,947,218.45
1-06-03-101B	Accumulated Depreciation - Electrification, Power & Energy Structures		4,952,649,382.39		27,665,988.40		4,980,253,371.39
1-06-03-101C	Accumulated Depreciation - Signaling Equipment		2,640,825,147.89		6,313,059.28		2,647,138,207.26
1-06-03-041	Accumulated Depreciation - Water Supply System						
1-06-04-011	Accumulated Depreciation - Buildings						
1-06-04-991	Accumulated Depreciation - Other Structures		2,799,962,867.71		15,524,180.85		2,815,487,048.56
1-06-05-991	Accumulated Depreciation - Machinery		20,895,786.47		225,985.40		21,121,771.87
1-06-05-021	Accumulated Depreciation - Office Equipment		(0.00)				(0.00)
1-06-05-031	Accumulated Depreciation - Information & Communications Technology		25,899,317.12		224,288.58		25,922,605.70
1-06-05-071	Accumulated Depreciation - Communication Equipment		137,030,951.82		295,929.52		137,326,881.34
1-06-05-991	Accumulated Depreciation - Other Equipment		114,150,437.93		1,831,565.86		115,982,003.79
1-06-05-011	Accumulated Depreciation - Motor Vehicle		402,527,238.91		767,322.94		403,294,561.85
1-06-05-021	Accumulated Depreciation - Trains		13,470,022.48		127,844.62		13,597,867.10
1-06-06-991	Accumulated Depreciation - Other Transpo Equipment		2,245,748,751.18		13,841,087.21		2,259,589,838.39
1-06-07-011	Accumulated Depreciation - Furniture & Fixture						
1-06-11-111	Accumulated Depreciation - Service Concession Assets		8,138,923.54		2,065.42		8,140,988.96
1-06-11-991	Accumulated Depreciation - Other Service Concession Assets		8,974,715,663.60		38,847,163.11		9,013,562,826.71
1-06-98-991A	Accumulated Depreciation - Other Property, Plant and Equipment		373,677,135.22		3,021,214.10		376,698,349.32
1-06-98-991B	Accumulated Depreciation - AFCS Equipment						
2-01-01-010	Accounts Payable		606,761,983.31				606,761,983.31
2-01-01-020	Due to Officers & Employees		298,688,070.53	67,276,764.58	58,437,021.00		290,848,306.95
2-01-01-050	Interest Payable		679,334.35		2,630,712.63		3,210,347.18
2-01-02-040	Loans Payable - Domestic		252,748,351.05	166,887,366.93	42,627,365.40		128,488,350.52
2-01-02-050	Loans Payable - Foreign		651,800,000.01				651,800,000.01
2-02-01-010	Due to BIR		21,797,051,909.32	714,537,791.53	1,065,468,790.22		22,147,982,907.61
2-02-01-020	Due to GSIS		19,231,056.20	12,385,872.07	20,336,198.85		36,180,383.01
2-02-01-030	Due to PAG-IBIG		5,394,913.09	4,753,567.15	7,402,421.97		8,043,747.91
2-02-01-040	Due to Phil health		934,494.44	729,705.59	722,291.10		927,079.95
2-02-01-050	Due to NGA		493,121.80	223,587.59	411,025.00		680,559.30
2-02-01-060	Due to Govt Corporations						
2-02-01-070	Due to Local Government Unit			140,792.26	140,792.26		
2-02-01-090A	Due to Treasurer of the Philippines - Interest and Advances		676,663,410.52				676,663,410.52
2-02-01-090B	Due to Treasurer of the the Philippines - NG Spread		34,205,299,813.50	71,068,623.48	997,550,783.10		40,133,071,973.12

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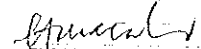
CODE		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
			CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
2-02-01-090C	Due to National Treasury - Guarantee Fee						
2-02-01-090D	Due to Treasurer of the Philippines - Interest and Advances - STCF						
2-02-01-090E	Due to Treasurer of the Philippines - Auditing Services						
2-02-01-090F	Due to Treasurer of the Philippines - Others						
2-03-01-050	Due to Other Funds						
2-03-01-060	Due to Central/Home/Head Office		101,354,635.72	50,297,695.26	7,231,372.08		58,288,312.54
2-03-01-080A	Due to Line I North Extension Project		2,525,866,470.51				2,525,866,470.51
2-03-01-080B	Due to Line I South Extension Project		1,283,353,083.29				1,283,353,083.29
2-04-01-040	Guaranty/ Security Deposits Payable		1,660,436,406.30				1,660,436,406.30
2-05-01-990	Other Deferred Credits		202,953,685.52	896,482.00			202,057,203.52
2-09-01-010	Deferred Tax Liability		7,724,424.21		5,434,915.75		13,159,339.96
2-99-99-990B	Bidders Bond Payables		488,572,670.66				488,572,670.66
2-99-99-990A	Other Payables		305,714.97		34,000.00		305,714.97
3-01-01-020	Government Equity		89,425,280.10	34,000.00	6,634,614.50		96,025,894.60
3-01-01-030A	Contributed Capital - Appraisal Capital		2,985,545,824.02				2,985,545,824.02
3-01-01-030B	Contributed Capital - Contingent Capital		231,214.32				231,214.32
3-01-01-030C	Contributed Capital - Donated Capital		35,103,014.83				35,103,014.83
3-01-01-030D	Contributed Capital - Deposit for Future Subscriptions		23,091.52				23,091.52
3-07-01-010	Retained Earnings (Deficit)		18,629,828,201.83		74,505.48		18,629,902,707.31
3-07-01-020	Income & Expense Summary		(18,885,935,160.44)	135,571,484.67	43,977,394.45		(18,977,529,250.66)
4-02-01-990	Other Service Income						
4-02-02-200	Dividend Income		30,500,812.50		10,098,736.61		40,599,549.11
4-02-02-210	Interest Income						
4-02-02-230	Other Fines & Penalty		151,948,182.99		14,513,913.34		166,462,096.33
4-02-02-050	Rent Income				2,000.00		2,000.00
4-02-02-070	Transportation System Fees		101,303,172.70	1,500,000.00	2,914,033.61		102,717,206.31
4-03-01-010	Subsidy Income from National Government		1,161,218,280.00		110,314,459.00		1,271,532,739.00
4-05-01-010	Gain on Foreign Exchange (FOREX)		819,388,636.00				819,388,636.00
4-05-01-990	Other Gains - Gains on Sale of Disposed Assets				19,954.19		19,954.19
4-06-03-990	Miscellaneous Income						
5-01-01-010	Salaries and Wages - Regular		677,355.88		2,008.93		679,364.81
5-01-01-020	Salaries and Wages - Contractual	116,018,767.00		33,851,858.79	57,756.39	149,812,869.40	
5-01-02-010	Personnel Economic Relief Allowance (PERA)	84,927,152.43		14,411,259.34	17,888.71	99,320,523.06	
5-01-02-020	Representation Allowance	15,871,263.62		1,485,272.74		17,356,536.36	
5-01-02-030	Transportation Allowance	2,655,625.00		298,000.00	10,000.00	2,943,625.00	
5-01-02-040	Clothing Allowance	1,539,625.00		207,000.00	10,000.00	1,736,625.00	
5-01-02-080	Productivity Incentive Allowance	3,560,000.00		120,000.00		3,680,000.00	
5-01-02-100	Honoraria	160,000.00		2,272,500.00	2,272,500.00	160,000.00	
5-01-02-120	Longevity Pay						
5-01-02-130	Overtime & Night Pay	290,000.00		315,000.00	10,000.00	595,000.00	
5-01-02-150	Cash Gift	15,913,814.70		1,326,936.13		17,240,750.83	
5-01-02-140	Year End Bonus	3,619,500.00		3,500.00		3,623,000.00	
5-01-02-141	Mid year Bonus	18,182,708.70		2,639,150.00		20,821,858.70	
5-01-02-990	Other Bonuses & Allowances	17,977,080.00		2,423,262.00		20,400,342.00	
5-01-03-010	Retirement & Life Insurance Premium	361,230.00		3,706,500.00	50,000.00	4,017,730.00	
5-01-03-020	PAG-IBIG Contribution	21,909,932.98		7,940,410.44	182.83	29,850,160.59	
5-01-03-030	PHIL HEALTH Contribution	722,900.00		147,600.00		870,500.00	
5-01-03-040	ECC Contribution	2,115,887.50		613,925.00		2,729,812.50	
5-01-04-030	Terminal Leave Benefits	721,302.94		147,100.00		868,402.94	
5-01-04-990	Other Personnel Benefits	3,285,883.15		298,292.25		3,584,175.40	
5-02-01-010	Traveling Expenses - Local	17,343,937.50		23,400,618.00		43,744,555.50	
5-02-01-020	Traveling Expenses - Foreign	1,213,298.42		558,589.12		1,771,887.54	
5-02-02-010	Training & Seminar Expenses	108,811.46				108,811.46	
5-02-03-010	Office Supplies Expenses	5,989,509.16		1,811,570.45	105,170.00	7,695,909.61	
		1,731,894.42		4,917,779.32		6,649,673.74	

CODE		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
			CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5-02-03-010A	Other Supplies Expenses						
5-02-03-070	Drugs & Medicines Expenses	579,266.93		495,119.97	1,000.00	873,366.90	
5-02-03-090	Medical, Dental & Laboratory Supplies Expense						
5-02-03-090	Fuel, Oil and Lubricants Expenses	17,020.00				17,020.00	
5-02-03-990	Other Supplies & Materials Expenses	1,946,275.52		81,080.10		2,027,355.62	
5-02-04-010	Water Expenses	1,413,103.00				1,413,103.00	
5-02-04-020	Electricity Expenses	686,901.47				686,901.47	
5-02-05-010	Postage & Courier Services	2,900,873.36		480,271.20		3,381,144.56	
5-02-05-020A	Telephone Expenses - Landline	17,419.00		3,162.00		20,581.00	
5-02-05-020B	Telephone Expenses - Mobile	622,719.58		90,131.46		712,851.06	
5-02-05-030	Internet Subscription Expenses	2,239,027.27		171,918.69		2,410,945.96	
5-02-07-010	Survey Expenses	191,497.47		10,502.39	26,360.00	175,119.88	
5-02-10-030A	Extraordinary Expenses						
5-02-10-030B	Miscellaneous Expenses	45,223.03		122,177.09		167,400.12	
5-02-11-020	Auditing Services						
5-02-11-030	Consultancy Services	4,869,078.46		76,765.75		5,048,844.21	
5-02-11-990	Other Professional Services	1,728,018.24		426,600.00		2,154,618.24	
5-02-12-030	Security Services	21,214,388.07		7,005,229.45	2,500.00	28,217,117.52	
5-02-13-040A	Repair & Maintenance - Office Buildings	4,095,414.18		372,310.38		4,467,724.56	
5-02-13-040B	Repair & Maintenance - Other Structures	5,502.00				5,502.00	
5-02-13-050A	Repairs & Maintenance - Office Equipment	86,877.50				86,877.50	
5-02-13-050B	Repair & Maintenance - IT Equipment	181,440.10				181,440.10	
5-02-13-050C	Repair & Maintenance - Communication Equipment						
5-02-13-050D	Repair And Maintenance- Other Machinery						
5-02-13-050E	Repairs & Maintenance of Motor Vehicle	21,963.00				21,963.00	
5-02-13-060B	Repairs & Maintenance - Trains	829,160.10		208,647.00		1,037,807.10	
5-02-13-050A	Repairs & Maintenance - Other Transportation Equipment						
5-02-13-990A	Repair And Maintenance- Railways						
5-02-13-990B	Repair And Maintenance- Electrification, Power & Energy						
5-02-15-010	Taxes, Duties & Licenses	13,285,509.12				13,285,509.12	
5-02-15-020	Fidelity Bond Premiums	70,412,994.33		7,544,155.45		77,957,149.78	
5-02-15-030	Insurance Expense	335,066.56				335,066.56	
5-02-99-010	Advertising Expense	6,742,061.02		817,788.69		9,559,849.71	
5-02-99-020	Printing and Binding Expenses	293,565.00				293,565.00	
5-02-99-030	Representation Expenses	30,000.00				30,000.00	
5-02-99-040	Transportation and Delivery Expenses	504,778.57		57,905.10		562,684.67	
5-02-99-050	Rent/Lease Expenses	52,554.85		13,893.00		66,447.85	
5-02-99-070	Subscription Expense	88,000.00				88,000.00	
5-02-99-140	Documentary Stamp Expenses	18,916.46		1,630.00		20,546.46	
5-02-99-990	Other Maintenance & Operating Expenses	3,425,285.07				3,425,285.07	
5-03-01-040	Bank Charges	3,525,767.54		508,379.75	1,000.00	4,033,147.29	
5-03-01-050	Commitment Fees	33,615.00		3,045.00		36,660.00	
5-03-01-020	Interest Expense						
5-04-03-020	Direct Operating Cost - Overhead	1,271,754,070.02		141,946,928.88	499,434.90	1,413,201,564.00	
5-04-03-030	Direct Operating Cost - Materials	122,725,863.01		15,099,064.80	51,394.50	137,773,553.31	
5-04-03-040	Direct Operating Cost - Power	21,070,155.64		8,144,746.57	219,801.00	28,995,101.21	
5-04-03-050	Direct Operating Cost - Maint of LRT System	172,713,955.91		16,117,736.50	926,649.00	187,905,043.41	
5-05-01-020	Depreciation - Land Improvement	317,058,607.45		31,502,920.93	84,973,252.83	263,588,275.55	
5-05-01-030A	Depreciation - Railway System	1,174,621.91		106,783.81		1,281,405.72	
5-05-01-030B	Depreciation - Electrification, Power & Energy Structures	375,960,984.07		27,603,888.40		403,564,972.47	
5-05-01-030C	Depreciation - Signalling Equipment	71,512,430.03		6,313,059.28		77,825,489.31	
5-05-01-030D	Depreciation - Water Supply System	1,718,215.92				1,718,215.92	
5-05-01-040A	Depreciation - Buildings	133,471.38				133,471.38	
5-05-01-040B	Depreciation - PPE - Other Structures	171,599,428.72		15,524,180.85		187,123,609.57	
5-05-01-050A	Depreciation - Machinery	6,263,853.30		223,865.60		6,489,830.70	
5-05-01-050B	Depreciation - Office Equipment	427,382.58				427,382.58	
		2,253,721.33		224,288.58		2,478,009.91	

CODE		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
			CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5-05-01-050C	Depreciation - Information & Communication Technology Equipment	3,070,166.93		295,929.52		3,366,096.45	
5-05-01-050D	Depreciation - Communication Equipment	20,147,224.45		1,831,565.83		21,978,790.31	
5-05-01-050E	Depreciation - Other Equipment	5,298,115.41		767,322.94		6,065,438.35	
5-05-01-050A	Depreciation - Motor Vehicle	1,406,290.82		127,844.62		1,534,135.44	
5-05-01-060B	Depreciation - Trains	174,993,568.64		13,841,087.21		188,834,655.85	
5-05-01-060C	Depreciation - Other Transportation Equipment						
5-05-01-070	Depreciation - Furniture, Fixtures and books	39,705.54		2,065.42		41,770.96	
5-05-01-990A	Depreciation - Other Property, Plant and Equipment	1,910,101.35				1,910,101.35	
5-05-01-990B	Depreciation - AFCS Equipment						
5-05-01-110	Depreciation - Service Concession Assets	353,786,036.94		41,868,377.21		395,654,416.15	
5-05-03-060	Impairment Loss - Other Receivables			101,119.57		101,119.57	
5-05-04-010	Loss on FOREX	115,029,646.95		1,059,358,531.86		1,174,388,178.81	
TOTALS		97,667,586,217.78	97,667,586,217.78	10,690,017,456.50	10,690,017,456.50	98,957,394,353.73	98,957,394,353.73

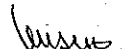
I HEREBY CERTIFY that this Trial Balance consisting of five pages is a true and complete statements of all accounts, totals and balances from 01 May 1981 to 31 December 2017 as shown by the Ledgers of this office.

Certified by:


 EVELYN L. MACALINO
 Manager, Accounting Division

Date

Recommending Approval:


 MARILOU B. LISCANO / ATTY. JOSE JOBEL V. DELARMINO
 Manager Finance Department/OIC DA for Admin, Finance & AFCS

Approved by:


 GEN. REYNALDO T. BERROYA
 Administrator