

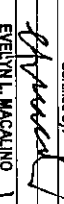
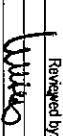
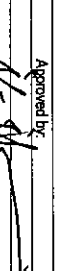
Light Rail Transit Authority
 Commission on Audit
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LIGHT RAIL TRANSIT AUTHORITY		TRIAL BALANCE		JUNE 2020		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
CODE				CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
1-01-01-010	Cash Collecting Officer		12,430.05		852,864,813.80		852,294,280.80		582,989.05		
1-01-01-011	Cash on Hand -Cash Disbursing Officers										
1-01-01-020	Cash on Hand - Petty Cash Fund	1,243,529.00			200,000.00		1,443,529.00				
1-01-02-020	Cash in Bank - Local Currency - CA	984,553,449.12		945,387,808.05	164,851,466.47		1,765,089,790.71				
1-01-02-030	Cash in Bank - Local Currency - SA	4,698,915,641.57		600,778,087.82	667,767,078.95		4,621,926,630.43				
1-01-03-030	Cash in Bank - Foreign Currency - Savings Account	3,421,750.42			541,000.00		3,421,750.42				
1-01-05-020	Time Deposit - Local Currency	7,449,001.16				541,000.00	7,449,001.16				
1-01-05-030	Time Deposit - Foreign Currency	3,137,774.66					3,137,774.66				
1-02-99-990	Other Investments	14,716,500.60			10,670,359.13		14,716,500.60		19,628,559.63		
1-03-01-050	Interest Receivables	9,273,359.12			4,098.92		9,273,359.12		4,098.92		
1-03-01-060	Dividend Receivable	4,098.92									
1-03-03-010	Due from National Government Agency	384,459,544.79		36,793.29	5,362,564.45		379,133,773.63				
1-03-03-050	Due from Government Owned & Controlled Corporations	261,076.57					261,076.57				
1-03-03-080	Due from Subsidiaries & Affiliates - Metro Inc.	697,500.00					697,500.00				
1-03-05-010	Receivables - Disallowances/Charges	35,097,714.83					35,097,714.83				
1-03-05-020	Due from Officers & Employees	487,341.76					487,341.76				
1-03-05-990A	Other Receivables - Other Receivables	34,795,629.75					34,795,629.75				
1-03-05-990B	Input Tax	75,182,806.88		207,812.66		2,014,378.97	73,376,240.37				
1-03-04-040	Due from Operating Units - Line 2 Operations										
1-03-04-041	Due from Operating Units - Line 1 South Extension	399,520,032.92					399,520,032.92				
1-04-04-010	Office Supplies Inventory	3,493,803.97		94,954.45			3,588,588.42				
1-04-04-990A	Other Supplies Inventory	76,630.00					76,630.00				
1-04-04-990B	Spare parts Inventory	648,386,996.77		9,316,224.00		7,355,277.18	650,327,943.59				
1-04-04-990C	Items in Transit										
1-05-99-010	Construction in Progress	2,298,403,752.74		37,055,160.90			2,335,468,933.64				
1-05-01-010	Land	9,889,665,837.04					9,889,665,837.04				
1-05-02-990	Land Improvements - Other Land Improvements	367,027,135.19					367,027,135.19				
1-05-03-040	Water Supply System	37,001,840.99					37,001,840.99				
1-05-03-100A	Railways System - PRE Railways	18,870,041,434.54					18,870,041,434.54				
1-05-03-100B	Electrification, Power and Energy Structures	3,690,959,012.46					3,690,959,012.46				
1-05-03-100C	Signaling Equipment										
1-05-04-010	Buildings & Other Structures - Office Buildings	1,349,001,315.67					1,349,001,315.67				
1-05-04-990	Buildings & Other Structures - Other Structures	164,618,160.96					164,618,160.96				
1-05-05-010	Machinery										
1-05-05-020	Office Equipment	89,791,329.32					89,791,329.32				

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JUNE 2020		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
CODE			CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1-06-05-03B	Information & Communication Technology Equip	60,328,148.31	-	-	-	60,328,148.31	-
1-06-05-07D	Communication Equipment	40,478,113.71	-	-	-	40,478,113.71	-
1-06-05-99D	Other Machinery & Equipment	508,586,875.61	-	-	-	508,586,875.61	-
1-06-06-01D	Transportation Equipment - Motor Vehicle	26,642,164.00	-	-	-	26,642,164.00	-
1-06-06-02D	Transportation Equipment - Trains	5,931,792,923.98	-	-	-	5,931,792,923.98	-
1-06-06-99D	Other Transportation Equipment	-	-	-	-	-	-
1-06-07-01D	Furniture & Fixtures	7,308,929.81	-	-	-	7,308,929.81	-
1-06-11-99D	Other Service Concession Assets	1,395,801,478.10	-	-	-	1,395,801,478.10	-
1-06-11-11D	Service Concession Assets - Railway System	35,014,515,911.53	-	-	-	35,014,515,911.53	-
1-06-98-990A	Other Property Plant & Equipment	-	-	-	-	-	-
1-06-98-990B	Other PPE - AFCS Equipment	902,961,054.48	-	-	-	902,961,054.48	-
1-99-01-03D	Advances to Special Disbursing Officers	445,675.00	-	70,000.00	395,675.00	120,600.00	-
1-99-01-04D	Advances to Officers & Employees	659,129.08	-	-	3,015,941.12	120,865,168.49	-
1-99-02-01D	Advances to Contractor	123,881,109.61	-	-	-	-	-
1-99-02-04D	Prepaid Interest	-	-	-	-	-	-
1-99-02-05D	Prepaid Insurance	1,654,475.94	-	8,444,244.60	523,765.62	9,574,554.92	-
1-99-02-99D	Other Prepayments	276,990.00	-	-	39,570.00	237,420.00	-
1-99-03-01D	Deposit on Letters of Credit	7,928,445.15	-	-	-	7,928,445.15	-
1-99-03-02D	Guaranty Deposits	31,183,531.42	-	-	-	31,183,531.42	-
1-99-99-99D	Other Assets	1,703,325,363.21	-	-	-	1,703,325,363.21	-
1-02-99-99D	Allowance for Impairment Loss	-	14,500,000.00	-	-	-	14,500,000.00
1-03-01-06D	Allowance for Impairment - Dividends Receivable	-	4,098.92	-	-	-	4,098.92
1-03-05-99D	Allowance for Impairment - Other Receivable	-	29,999,071.28	-	-	-	29,999,071.28
1-06-02-99D	Accumulated Depreciation - Land Improvements	-	10,043,948.94	-	106,783.81	-	10,150,732.75
1-06-03-101A	Accumulated Depreciation - Railways System - PPE Railways	-	5,815,188,291.91	-	28,280,855.79	-	5,843,469,187.70
1-06-03-101B	Accumulated Depreciation - Electrification, Power & Energy Structures	-	2,817,462,441.23	-	4,175,861.39	-	2,821,638,302.62
1-06-03-101C	Accumulated Depreciation - Signaling Equipment	-	-	-	-	-	-
1-06-03-04D	Accumulated Depreciation - Water Supply System	-	4,424,507.37	-	195,287.50	-	4,619,794.87
1-06-04-01D	Accumulated Depreciation - Buildings	-	405,125,217.42	-	2,043,415.41	-	407,168,632.83
1-06-04-99D	Accumulated Depreciation - Other Structures	-	36,237,233.29	-	628,826.26	-	36,866,059.55
1-06-05-01D	Accumulated Depreciation - Machinery	-	(0.00)	-	-	-	(0.00)
1-06-05-02D	Accumulated Depreciation - Office Equipment	-	43,946,500.89	-	1,055,608.49	-	45,002,109.38
1-06-05-03D	Accumulated Depreciation - Information & Communications Technology	-	42,899,552.47	3,000.00	376,643.88	-	43,263,396.35
1-06-05-07D	Accumulated Depreciation - Communication Equipment	-	15,527,589.97	-	328,228.19	-	15,855,818.16
1-06-05-99D	Accumulated Depreciation - Other Machinery & Equipment	-	386,420,533.40	-	1,207,509.12	-	387,628,042.52
1-06-06-01D	Accumulated Depreciation - Motor Vehicle	-	10,646,880.36	-	285,725.57	-	10,932,605.93
1-06-06-02D	Accumulated Depreciation - Trains	-	3,463,305,325.62	-	42,506,744.32	-	3,505,812,039.94
1-06-06-99D	Accumulated Depreciation - Other Transpo Equipment	-	-	-	-	-	-

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for JUNE 2020		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
CODE			CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5-05-01-030A	Depreciation - Railway System	141,304,478.95		28,250,895.79		169,565,374.74	
5-05-01-030B	Depreciation - Electrification, Power & Energy Structures	22,470,698.01		4,175,861.39		26,646,559.40	
5-05-01-030C	Depreciation - Signaling Equipment						
5-05-01-030D	Depreciation - Water Supply System	976,437.50		195,287.50		1,171,725.00	
5-05-01-040A	Depreciation - Buildings	10,217,077.05		2,043,415.41		12,260,492.46	
5-05-01-040B	Depreciation - Pipe - Other Structures	3,144,131.30		628,826.26		3,772,957.56	
5-05-01-050A	Depreciation - Machinery						
5-05-01-050B	Depreciation - Office Equipment	5,184,855.89		1,055,608.49		6,240,464.08	
5-05-01-050C	Depreciation - Information & Communication Technology Equipment	942,094.04		376,943.89	3,000.00	1,315,937.92	
5-05-01-050D	Depreciation - Communication Equipment	1,641,130.95		328,226.19		1,969,357.14	
5-05-01-080E	Depreciation - Other Equipment	6,330,448.56		1,207,509.12		7,537,957.68	
5-05-01-080A	Depreciation - Motor Vehicle	638,223.10		295,725.57		924,948.67	
5-05-01-080B	Depreciation - Trains	212,535,146.28		42,506,714.32		255,041,860.60	
5-05-01-080C	Depreciation - Other Transportation Equipment						
5-05-01-070	Depreciation - Furniture, Fixtures and books			187.50		2,025.00	
5-05-01-990A	Depreciation - Other Property, Plant and Equipment						
5-05-01-990B	Depreciation - AFCS Equipment						
5-05-01-110	Depreciation - Service Concession Assets	635,170,574.79		125,302,756.19	13,224.00	760,460,106.98	
5-05-04-080	Impairment Loss - Other Receivables			720,882.22		32,063,022.42	
5-05-04-010	Loss on FOREX	31,342,160.20					
5-05-04-040	Loss on Sale of Property, Plant & Equipment						
	TOTALS	92,201,241,953.30	92,201,241,953.30	3,495,808,158.57	3,495,808,158.57	93,424,195,403.35	93,424,195,403.35
HEREBY CERTIFY that this Trial Balance consisting of six pages is a true and complete statements of all accounts totals and balances from 01 May 1991 to June 30 2020 as shown by the Ledgers of this office.							
Certified by:							
							
EVELYNN L. MACALINO							
Manager, Accounting Division							
Date							
7							
Reviewed by:							
							
MARILOU B. LISCANO							
Manager, Finance Department							
Approved by:							
							
ATTY. JOSE NOEL BELARMINO							
OIC DA for Administrative Finance & AFCS							

JUNE 2020	CODE		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
			CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT
	1-06-07-011	Accumulated Depreciation - Furniture & Fixture	-	7,255,595.38		187.50	-	7,255,782.88
	1-06-11-111	Accumulated Depreciation - Service Concession Assets	17,294,320,726.37			123,960,964.49	-	17,418,181,690.86
	1-06-11-991	Accumulated Depreciation - Other Service Concession Assets	339,608,604.86		13,224.00	1,441,791.70	-	341,057,172.56
	1-06-99-991A	Accumulated Depreciation - Other Property, Plant and Equipment	-					-
	1-06-99-991B	Accumulated Depreciation - AFCS Equipment	902,961,054.48					902,961,054.48
	2-01-01-010	Accounts Payable	-	292,464,939.12	43,725,971.23	32,124,248.87	-	280,863,216.76
	2-01-01-020	Due to Officers & Employees	-	935,003.37				935,003.37
	2-01-01-030	Interest Payable	-	315,147,357.56	389,441,887.77	141,894,591.45	-	67,600,061.24
	2-01-02-040	Loans Payable - Domestic	-	(0.00)				(0.00)
	2-01-02-050	Loans Payable - Foreign	18,461,561,299.24		110,567,570.64			18,572,128,869.88
	2-02-01-010	Due to BIR	28,009,420.30		17,738,524.97	10,117,394.38	-	20,388,279.71
	2-02-01-020	Due to SSS	3,301,102.88		2,586,348.96	6,011,843.55	-	6,727,597.47
	2-02-01-030	Due to PAG-IBIG	918,288.79		726,522.92	776,946.89	-	968,713.76
	2-02-01-040	Due to Phil health	840,819.49		646,428.76	467,957.71	-	662,358.44
	2-02-01-050	Due to NCA	-					-
	2-02-01-060	Due to Govt Corporations	-		108,605.90	108,605.90	-	-
	2-02-01-070	Due to Local Government Unit	676,863,410.52					676,863,410.52
	2-02-01-090A	Due to Treasurer of the Philippines - Interest and Advances	35,288,529,177.71		526,607,462.18			35,815,136,639.89
	2-02-01-090B	Due to Treasurer of the the Philippines - NG Spread	-					-
	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	-					-
	2-03-01-030	Due to Other Funds	-	393,047.00		675,599.00	-	1,068,646.00
	2-04-01-010	Trust Liabilities	-	417,902,683.37		819,763,428.24	-	1,237,666,111.61
	2-03-01-060A	Due to Line I North Extension Project	1,283,353,083.29					1,283,353,083.29
	2-03-01-060B	Due to Line I South Extension Project	-					-
	2-04-01-040	Guaranty Security Deposits Payable	-	158,106,990.28		2,103,789.65	-	160,210,779.93
	2-04-01-050	Customers Deposit Payable	-	21,865,767.74		503,606.55	-	22,369,374.29
	2-05-01-990	Other Deferred Credits	-	5,167,218.82				5,167,218.82
	2-06-01-010	Deferred Tax Liability	-	212,160,441.97				212,160,441.97
	2-99-99-990B	Bidders Bond Payables	-	57,225.01				57,225.01
	2-99-99-990A	Other Payables	-	105,125,666.81	2,614,627.11	2,277,402.06	-	104,788,431.76
	3-01-01-020	Government Equity	-					-
	3-01-01-030A	Contributed Capital - Appraisal Capital	-	231,214.32				231,214.32
	3-01-01-030B	Contributed Capital - Contingent Capital	-	35,103,014.83				35,103,014.83
	3-01-01-030C	Contributed Capital - Donated Capital	-	23,091.52				23,091.52

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FISCAL YEAR	CODE	DESCRIPTION	BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
2020	3-01-01-0300	Continued Capital - Deposit for Future Subscriptions	-	18,637,170,828.98	-	-	-	18,637,170,828.98
	3-07-01-010	Retained Earnings (Deficit)	-	(29,772,708,729.15)	-	-	-	(29,772,708,729.15)
	3-07-01-020	Income & Expense Summary	-	-	-	-	-	-
	4-02-01-990	Other Service Income	-	10,422,810.71	-	10,466,539.29	-	20,889,350.00
	4-02-02-200	Dividend Income	-	-	-	-	-	-
	4-02-02-210	Interest Income	-	76,284,042.49	-	12,074,350.13	-	88,358,392.62
	4-02-02-230	Other Fines & Penalty	-	28,124.71	-	28,124.71	-	28,124.71
	4-02-02-050	Rent Income	-	31,376,102.66	-	7,561,168.57	-	38,937,271.23
	4-02-02-070	Income Transportation System Fees	-	130,484,646.00	-	11,066,682.00	-	141,551,328.00
	4-03-01-010	Subsidy Income from National Government	-	11,150,768,000.00	-	-	-	11,150,768,000.00
	4-05-01-010	Gain on Foreign Exchange (FOREX)	-	1,500,287.99	-	28,915.46	-	1,529,203.47
	4-06-01-020	Sale of Unserviceable Property	-	446,428.57	-	-	-	446,428.57
	4-06-03-990	Miscellaneous Income	-	16,187.21	-	-	-	16,187.21
	5-01-01-010	Salaries and Wages - Regular	80,390,494.86	-	16,008,780.15	-	96,399,245.01	-
	5-01-01-020	Salaries and Wages - Contractual	46,820,486.23	-	9,340,926.74	-	56,161,422.97	-
	5-01-02-010	Personal Economic Relief Allowance (PERA)	7,694,818.19	-	1,537,000.00	-	9,231,818.19	-
	5-01-02-020	Representation Allowance	1,185,375.00	-	255,500.00	-	1,440,875.00	-
	5-01-02-030	Transportation Allowance	592,500.00	-	145,500.00	-	738,000.00	-
	5-01-02-040	Clothing Allowance	4,500,000.00	-	54,000.00	-	4,554,000.00	-
	5-01-02-080	Productivity Incentive Allowance	-	-	-	-	-	-
	5-01-02-100	Honoraria	-	-	-	-	-	-
	5-01-02-120	Longevity Pay	25,000.00	-	95,000.00	-	120,000.00	-
	5-01-02-130	Overtime & Night Pay	8,703,597.26	-	316,835.57	-	9,019,432.83	-
	5-01-02-150	Cash Gift	4,750.00	-	-	-	4,750.00	-
	5-01-02-140	Year End Bonus	21,791.10	-	-	-	21,791.10	-
	5-01-02-141	Mid Year Bonus	25,293,919.00	-	-	-	25,293,919.00	-
	5-01-02-990	Other Bonuses & Allowances	94,000.00	-	16,800.00	-	110,800.00	-
	5-01-03-010	Retirement & Life Insurance Premium	12,222,131.35	-	3,035,719.89	-	15,257,851.04	-
	5-01-03-020	PAG-BIG Contribution	307,600.00	-	76,700.00	-	384,300.00	-
	5-01-03-030	PHIL HEALTH Contribution	1,422,743.56	-	355,361.51	-	1,778,105.07	-
	5-01-03-040	ECC Contribution	308,400.00	-	78,000.00	-	386,400.00	-
	5-01-04-030	Terminal Leave Benefits	438,061.45	-	-	-	438,061.45	-
	5-01-04-090	Other Personal Benefits	2,536,324.65	-	326,090.40	-	2,962,415.05	-
	5-02-01-010	Traveling Expenses - Local	67,866.78	-	2,563.22	-	70,430.00	-
	5-02-01-020	Traveling Expenses - Foreign	617,161.50	-	10,174.00	-	627,335.50	-
	5-02-02-010	Training & Seminar Expenses	327,363.82	-	37,455.00	-	364,818.82	-
	5-02-03-010	Office Supplies Expenses	1,159,481.68	-	-	73,193.29	-	1,086,288.39
	5-02-03-010A	Other Supplies Expenses	7,336,388.12	-	3,082,194.45	-	10,418,582.57	-

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JULY 2020		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
CODE			CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5-02-03-070	Drugs & Medicines Expenses	57,645.00		8,000.00		65,645.00	
5-02-03-080	Medical, Dental & Laboratory Supplies Expense						
5-02-03-090	Fuel, Oil and Lubricants Expenses	796,115.43				796,115.43	
5-02-03-990	Other Supplies & Materials Expenses	433,799.99				433,799.99	
5-02-04-010	Water Expenses						
5-02-04-020	Electricity Expenses	357,372.01				357,372.01	
5-02-05-010	Postage & Courier Services	6,251.00				6,251.00	
5-02-05-020A	Telephone Expenses - Landline	186,217.16				186,217.16	
5-02-05-020B	Telephone Expenses - Mobile	512,449.99		109,300.00		621,749.99	
5-02-05-030	Internet Subscription Expenses	142,195.17				142,195.17	
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses	2,445.00				2,445.00	
5-02-06-010	Awards/Rewards, Prizes & Indemnities Expenses	20,000.00				20,000.00	
5-02-07-010	Survey Expenses	198,400.00				198,400.00	
5-02-10-030A	Extraordinary Expenses & Miscellaneous Expenses			8,000.00		8,000.00	
5-02-10-030B	Miscellaneous Expenses	36,467.50			36,467.50		44,157.00
5-02-11-010	Legal Expenses	44,157.00					183,560.95
5-02-11-020	Auditing Services	153,576.17		29,974.78			1,099,763.80
5-02-11-030	Consultancy Services	769,263.80		330,000.00			20,583,743.22
5-02-11-990	Other Professional Services	17,995,320.65		3,230,053.64	31,631.07	7,653,980.27	175,923.99
5-02-12-030	Security Services	6,984,105.21		649,215.00			
5-02-13-040A	Repairs & Maintenance - Office Buildings						63,700.00
5-02-13-040B	Repairs & Maintenance - Other Structures						
5-02-13-050A	Repairs & Maintenance - Office Equipment	63,700.00					
5-02-13-050B	Repairs & Maintenance - IT Equipment						
5-02-13-050D	Repairs & Maintenance - Communication Equipment						
5-02-13-050E	Repairs & Maintenance - Other Machinery						
5-02-13-060A	Repairs & Maintenance of Motor Vehicle	345,347.60				345,347.60	
5-02-13-060B	Repairs & Maintenance - Trans						
5-02-13-060A	Repairs & Maintenance - Other Transportation Equipment						
5-02-13-990A	Repairs & Maintenance- Railways						
5-02-13-990B	Repairs & Maintenance- Electrification, Power & Energy			716,002.39		29,041,563.26	
5-02-15-010	Taxes, Duties & Licenses	28,325,960.87		207,937.50		285,937.50	
5-02-15-020	Fidelity Bond Premiums	48,000.00		3,238,513.81		4,238,521.09	
5-02-15-030	Insurance Expense	900,107.28				87,450.00	
5-02-99-010	Advertising, Promotional and Marketing Expenses	87,450.00					
5-02-99-020	Printing & Binding Expenses						
5-02-99-030	Representation Expenses	78,662.50		36,467.50		115,130.00	
5-02-99-040	Transportation and Delivery Expenses	10,155.00			8,000.00	2,155.00	
5-02-99-050	Rent/Lease Expenses						
5-02-99-070	Subscription Expense	65,880.00				65,880.00	
5-02-99-140	Documentary Stamp Expenses						
5-02-99-990	Other Maintenance & Operating Expenses	1,756,950.37		392,588.60		2,149,538.97	
5-03-01-040	Bank Charges	6,855.00		3,375.00		10,230.00	
5-03-01-050	Commitment Fees						
5-03-01-020	Interest Expense	834,268,447.78		167,600,648.48		1,002,069,096.27	
5-04-03-020	Direct Operating Cost - Overhead	82,840,915.37		11,827,487.96	4,795.20	94,667,028.13	
5-04-03-030	Direct Operating Cost - Materials	18,901,526.12		7,355,277.18		26,256,803.30	
5-04-03-040	Direct Operating Cost - Power	48,964,167.13		8,239,764.06	36,528.00	56,967,933.19	
5-04-03-050	Direct Operating Cost - Maint of LRT System	73,165,145.60		15,713,451.33		88,879,596.93	
5-05-01-020	Depreciation - Land Improvement	533,919.05		166,763.81		640,702.86	

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