

LIGHT RAIL TRANSIT AUTHORITY									
TRIAL BALANCE									
(2nd PRELIMINARY December 2022)									
				0.00					0.00
de:3036140203		BEGINNING BALANCE				TRANSACTION			ENDING BALANCE
CODE		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1-01-01-010	Cash Collecting Officers	5,475,281.11		90,745,744.77	91,492,407.77			4,728,598.11	
1-01-01-020	Cash on Hand - Petty Cash Fund	1,487,020.00			19,467.12			1,467,552.88	
1-01-02-020	Cash in Bank - Local Currency - CA	3,754,625,736.52		211,113,949.23	361,682,260.73			3,604,057,425.02	
1-01-02-030	Cash in Bank - Local Currency - SA	2,115,939,299.82		4,997,280.81	33,701,488.89			2,087,235,091.74	
1-01-03-030	Cash in Bank - Foreign Currency - Savings Account	3,230,579.43		116,728.98				3,347,308.41	
1-01-05-020	Time Deposit - Local Currency	7,745,438.63		541,000.00	648,051.66			7,638,386.97	
1-01-05-030	Time Deposit - Foreign Currency	3,137,774.66						3,137,774.66	
1-02-11-010	Investments in Time Deposits - Local Currency	555,343.92						555,343.92	
1-02-99-990	Other Investments	14,716,500.60						14,716,500.60	
1-03-01-050	Interest Receivables	2,774,380.40		5,837,621.20	89,902.65			8,622,098.95	
1-03-01-060	Dividends Receivable	4,098.92						4,098.92	
1-03-01-240	Service Concession Arrangements Receivable	1,056,582,605.78		21,740,382.71				1,078,322,988.49	
1-03-02-010	Operating Lease Receivable	4,981,715.87		20,199,984.98				25,181,700.85	
1-03-03-010	Due from National Government Agencies	153,528,141.77		82,069.44	4,222,752.28			149,387,458.93	
1-03-03-050	Due from other Government Corporations	285,076.57						285,076.57	
1-03-03-060	Due from Subsidiaries & Affiliates - Metro Inc.	687,500.00						687,500.00	
1-03-99-010	Receivables - Disallowances/Charges	37,237,327.88				3,000.00		37,234,327.88	
1-03-99-020	Due from Officers & Employees	261,265.49		3,000.00				264,265.49	
1-03-99-990	Other Receivables - Other Receivables	30,452,347.94						30,452,347.94	
1-03-04-040	Due from Operating Units - Line 1 South Extension	399,520,032.92			51,704,165.82			347,815,867.10	
1-04-04-010	Office Supplies Inventory	1,700,751.55		978,647.06	1,621,155.21			1,058,243.40	
1-04-04-990A	Other Supplies and Materials Inventory	2,351,297.92		666,410.00	2,190,530.52			827,177.40	
1-04-04-990B	Spare parts Inventory	699,189,596.56		4,186,823.40	173,134.68			703,203,286.28	
1-04-05-020	Semi-Expendable Office Equipment			225,247.95	225,247.95				
1-04-05-030	Semi-Expendable ICT Equipment			157,478.16	157,478.16				
1-04-05-010	Semi-Expendable Furniture & Fixtures	43,000.00		443,226.05	409,226.05			77,000.00	
1-05-01-010	Investment Property - Land	195,536,454.75		279,930,915.04	279,930,915.04			475,466,369.79	
1-06-01-010	Land	6,594,875,460.91		839,094,306.69	279,930,915.04			7,154,038,651.56	
1-06-02-990	Land Improvements - Other Land Improvements	875,234,435.39			837,704,810.80			37,529,624.59	
1-06-03-040	Water Supply Systems	37,001,840.59		19,897,520.41				56,899,361.00	
1-06-03-100A	Railways Systems - PPE Railways	21,700,245,719.51		2,587,889,936.06				24,288,131,654.57	
1-06-03-100B	Electrification, Power and Energy Structures								
1-06-03-100C	Signalling Equipment								

CODE	DESCRIPTION	BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1-06-04-010	Buildings & Other Structures - Buildings	1,348,985,533.25				1,348,985,533.25	
1-06-04-990	Buildings & Other Structures - Other Structures	179,251,681.37		14,243,105.63	19,897,520.41	173,597,266.59	
1-06-05-020	Office Equipment	81,361,630.45		162,908.43	34,000.00	81,490,538.88	
1-06-05-030	Information & Communication Technology Equip	61,475,617.66		592,525.46		62,068,143.12	
1-06-05-070	Communication Equipment	0.00				0.00	
1-06-05-990	Other Machinery & Equipment	754,078,716.27		52,648.96	15,739,815.23	738,391,550.00	
1-06-06-010	Transportation Equipment - Motor Vehicle	27,114,688.99		15,739,815.23		42,854,484.22	
1-06-06-020	Transportation Equipment - Trains	5,993,196,615.83				5,993,196,615.83	
1-06-06-990	Other Transportation Equipment	4,900,000.00				4,900,000.00	
1-06-07-010	Furniture & Fixtures	7,860,483.31				7,860,483.31	
1-06-12-100	Service Concession Assets - Railway Systems	34,526,262,868.06			165,617.42	34,526,097,250.64	
1-06-12-150	Service Concession Assets - Land	3,021,270,926.58				3,021,270,926.58	
1-06-12-990	Other Service Concession Assets	1,390,642,527.99			41,134.80	1,390,601,393.19	
1-06-98-020	Construction In Progress	2,438,737,071.30		1,646,231,513.93	380,606,990.00	3,704,361,595.23	
1-06-99-990A	Other Property Plant & Equipment						
1-06-99-990B	Other PPE - AFCS Equipment	213,914,262.66				213,914,262.66	
1-99-01-030	Advances to Special Disbursing Officer	313,051.32		55,000.00	368,051.32		
1-99-01-040	Advances to Officers & Employees	(0.00)				(0.00)	
1-99-02-010	Advances to Contractors/Sub Contractors	65,935,780.55			15,745,456.54	70,190,324.01	
1-99-02-040	Prepaid Interest						
1-99-02-050	Prepaid Insurance	5,289,260.27		135,000.00		4,649,296.80	
1-99-02-060	Input Tax	29,369,333.06				28,537,200.45	
1-99-02-080	Withholding Tax at Source (5% tax on Rental)	21,813,576.09		278,627.86	832,132.61	22,092,203.95	
1-99-02-990	Other Prepayments	39,570.00		474,840.00	39,570.00	474,840.00	
1-99-03-010	Guaranty Deposits	38,086,101.42				38,086,101.42	
1-99-99-990	Other Assets	1,381,413,732.89		20,805,597.49	1,402,219,330.38		
1-02-99-990	Allowance for Impairment Loss		14,500,000.00				14,500,000.00
1-03-01-062	Allowance for Impairment - Dividends Receivable		4,098.92				4,098.92
1-03-02-012	Allowance for Impairment - Operating Lease Receivable		1,081,366.47		3,849,925.80		4,931,291.47
1-03-03-052	Allowance for Impairment - Due from GOCC		261,076.57		400.00		261,476.57
1-03-03-082	Allowance for Impairment - Due from Subsidiaries		697,500.00				697,500.00
1-03-99-022	Allowance for Impairment - Due from Officers & Employees		90,261.07		64,237.53		154,498.60
1-03-99-992	Allowance for Impairment - Other Receivable		29,770,903.49		181,718.52		29,952,622.01
1-04-04-992B	Allowance for Impairment Loss (Spareparts Inventory)		4,948,629.97				4,948,629.97
1-06-02-991	Accumulated Depreciation - Land Improvements		108,569,988.30		85,229,791.83		31,598,608.23
1-06-03-101A	Accumulated Depreciation - Railway System - PPE Railways		9,084,378,503.51		187,398,549.41		9,271,777,052.92
1-06-03-102A	Accumulated Impairment Losses - Railway System		345,949,898.34				345,949,898.34

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CODE	DESCRIPTION	BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1-06-03-101B	Accumulated Depreciation - Electrification, Power & Energy Structures	-	0.00			-	0.00
1-06-03-102B	Accumulated Impairment Losses- Electrification, Power & Energy Structures						
1-06-03-101C	Accumulated Depreciation - Signalling Equipment	-	-			-	-
1-06-03-041	Accumulated Depreciation - Water Supply System	-	-			-	-
1-06-04-011	Accumulated Depreciation- Buildings	-	10,283,132.37			-	12,158,664.92
1-06-04-991	Accumulated Depreciation-Other Structures	-	475,435,199.90			-	477,631,818.95
1-06-05-011	Accumulated Depreciation - Machinery	-	83,851,285.06	525,073.45		1,370,164.46	84,696,376.07
1-06-05-021	Accumulated Depreciation-Office Equipment	-	66,396,341.77			918,099.10	67,314,440.87
1-06-05-031	Accumulated Depreciation - Information & Communications Technology	-	27,146,576.58	90,657.92		1,160,749.41	28,216,668.07
1-06-05-071	Accumulated Depreciation - Communication Equipment	-	(0.00)			-	(0.00)
1-06-05-991	Accumulated Depreciation - Other Machinery & Equipment	-	464,229,135.29	14,593,150.12		5,042,200.66	484,678,185.83
1-06-06-011	Accumulated Depreciation - Motor Vehicle	-	17,068,570.13	68,997.01		14,363,912.85	31,365,485.97
1-06-06-021	Accumulated Depreciation - Trains	-	3,921,711,830.87			34,423,626.60	3,956,135,457.47
1-06-06-022	Accumulated Impairment Losses - Trains						
1-06-06-022	Accumulated Impairment Loss - Trains		945,108,343.27				945,108,343.27
1-06-06-991	Accumulated Depreciation - Other Transpo Equipment	-	1,274,583.41			55,416.67	1,330,000.08
1-06-07-011	Accumulated Depreciation - Furniture & Fixture	-	7,287,742.09			11,621.66	7,299,363.75
1-06-11-111	Accumulated Depreciation - Service Concession Assets	-	-			-	-
1-06-12-101	Accumulated Depreciation - Service Concession Assets	-	20,691,117,099.91	8,019,342.39		97,696,859.11	20,790,794,616.63
1-06-12-990	Accumulated Depreciation - Other Service Concession Assets	-	386,939,699.79	41,132.80		1,007,424.14	387,905,991.13
1-06-98-991A	Accumulated Depreciation - Other Property, Plant and Equipment	-	-			-	-
1-06-98-991B	Accumulated Depreciation - AFCS Equipment	-	111,371,627.98				111,371,627.98
1-06-98-992B	Accumulated Impairment Loss - AFCS Equipment	-	81,364,707.41				81,364,707.41
2-01-01-010	Accounts Payable	-	184,326,889.86	23,046,910.60		88,157,972.55	249,437,651.81
2-01-01-020	Due to Officers & Employees	-	872,101.06			484,572.50	1,356,673.56
2-01-01-050	Interest Payable	-	266,526,240.24	213,514,416.50		21,510,310.29	73,522,134.03
2-01-02-040	Loans Payable - Domestic	-	(0.00)				(0.00)
2-01-02-050	Loans Payable - Foreign	-	13,200,630,755.18	836,060,157.77		8,254,930.59	12,372,825,528.00

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		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
2-02-01-010	Due to BIR	-	29,943,639.00	20,497,281.60	17,466,046.38	-	26,932,403.78
2-02-01-020	Due to GSIS	-	8,423,508.16	7,511,915.76	7,432,417.85	-	8,344,010.25
2-02-01-030	Due to PAG-IBIG	-	873,566.53	677,993.53	681,637.12	-	877,220.12
2-02-01-040	Due to Phil Health	-	1,832,793.58	1,843,886.31	1,145,545.82	-	1,134,453.09
2-02-01-050	Due to NGA	-	-	-	-	-	-
2-02-01-060	Due to Other Govt Corporations	-	-	21,448.24	21,448.24	-	-
2-02-01-070	Due to Local Government Units	-	676,863,410.52	-	-	-	676,863,410.52
2-02-01-080A	Due to Treasurer of the Philippines - Interest and Advances	-	43,061,637,743.44	-	570,012,888.82	-	43,631,650,632.26
2-02-01-090B	Due to Treasurer of the Philippines - Interest Earned from Subsidy	-	-	-	-	-	-
2-02-01-120	Value Added Tax Payable	-	-	-	-	-	-
2-03-01-050	Due to Other Funds	-	281,967.04	281,967.04	76,920.93	-	76,920.93
2-04-01-010	Trust Liabilities	-	2,206,490,543.68	8,127,843.33	95,000.00	-	2,198,457,700.35
2-03-01-080A	Due to Line 1 North Extension Project	-	1,283,353,083.29	-	-	-	1,283,353,083.29
2-03-01-080B	Due to Line 1 South Extension Project	-	-	-	-	-	-
2-04-01-040	Guaranty/ Security Deposits Payable	-	197,807,540.33	187,000.00	4,701,071.98	-	202,321,612.31
2-04-01-050	Customers Deposits Payable	-	26,906,401.73	-	-	-	26,906,401.73
2-05-01-020	Deferred Service Concession Revenue	-	-	-	-	-	-
2-05-01-030	Output Tax	-	-	724,261.16	724,261.16	-	-
2-05-01-890	Other Deferred Credits	-	241,526.77	241,526.77	7,239,638.06	-	7,239,638.06
2-05-02-010	Unearned Revenue Income	-	11,224,515.61	-	-	-	11,224,515.61
2-05-01-020	Deferred Service Concession Income	-	-	-	-	-	-
2-09-01-010	Leave Benefits Payables	-	111,153,300.17	943,465.81	33,979,533.20	-	144,189,367.56
2-09-01-010	Deferred Tax Liability	-	-	-	-	-	-
2-99-99-990A	Other Payables	-	11,062,820.35	3,295,780.00	17,324,070.28	-	25,091,110.63
3-01-01-030A	Government Equity	-	2,985,545,824.02	-	-	-	2,985,545,824.02
3-01-01-030B	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	-	495,556.51	472,504.99	-	-	23,091.52
3-01-01-030D	Contributed Capital - Deposit for Future Subscriptions	-	17,659,919,077.24	-	-	-	17,659,919,077.24
3-01-01-010	Accumulated Surplus/(Deficit)	-	(26,981,433,665.74)	96,195,084.09	24,377,006.19	-	(27,053,251,743.64)
3-07-01-020	Income & Expense Summary	-	-	-	-	-	-
4-02-01-990	Service Income-Other Service Income	-	41,863,318.26	-	-	-	41,863,318.26
4-02-02-200	Business Income -Dividend Income	-	-	-	-	-	-
4-02-02-210	Business Income - Interest Income	-	40,599,713.91	22,286,059.99	10,815,454.48	-	29,129,108.40

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		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
4-02-02-230	Business Income - Fines and Penalties	-	1,337,088.66		80,971.96	-	1,418,060.62
4-02-02-240	Business Income - Service Concession Revenue	-	239,144,209.81		21,740,382.71	-	260,884,592.52
4-02-02-050	Business Income - Rent/Lease Income	-	90,525,170.31	5,379,539.12	18,532,682.64	-	103,678,313.83
4-02-02-070	Business Income - Transportation System Fees	-	546,510,384.04		78,567,145.00	-	625,077,529.04
4-02-02-990	Business Income - Other Business Income						
4-03-01-010	Assistance - Subsidy from National Government	-	1,385,857,716.35		2,252,205,139.03	-	3,638,062,855.39
4-05-01-010	Gains - Gain on Foreign Exchange (FOREX)	-	88,647,530.57		702,857,854.84	-	791,505,385.41
4-06-01-020	Other Non-Operating Income Sale of Unseizable Property						
4-06-99-990	Other Non-Operating Income - Miscellaneous Income		940,679.68		613,500.00	-	1,554,179.68
5-01-01-010	Salaries and Wages - Regular	193,338,836.41		17,312,045.54	7,615.16	210,643,266.79	
5-01-01-020	Salaries and Wages - Contractual	115,461,584.18		10,269,955.85	20,231.38	125,710,316.65	
5-01-02-010	Other Compensation - Personal Economic Relief Allowance (PERA)	16,399,227.40		1,485,353.63	181.82	17,885,409.21	
5-01-02-020	Other Compensation - Representation Allowance	2,733,625.00		239,000.00		2,972,625.00	
5-01-02-030	Other Compensation - Transportation Allowance	1,527,875.00		139,000.00		1,666,875.00	
5-01-02-040	Other Compensation - Clothing Allowance	4,578,000.00				4,578,000.00	
5-01-02-080	Other Compensation - Productivity Incentive Allowance	22,048.17				22,048.17	
5-01-02-100	Other Compensation - Honoraria						
5-01-02-110	Other Compensation - Hazard Pay	6,778,000.00		60,000.00	22,500	6,755,500.00	
5-01-02-120	Other Compensation - Longevity Pay	460,000.00		660,990.51		1,941,176.53	
5-01-02-130	Other Compensation - Overtime and Night Pay	18,790,186.12		4,750.00		3,763,250.00	
5-01-02-150	Other Compensation - Cash Gift	3,758,500.00				26,990,336.00	
5-01-02-160	Other Compensation - Mid Year Bonus	28,990,336.00				30,586,585.86	
5-01-02-140	Other Compensation - Year End Bonus	30,551,808.81		34,788.05		364,000.00	
5-01-02-170	Other Compensation - Directors & Committee Members Fee			364,000.00		364,000.00	
5-01-02-990	Other Compensation - Other Bonuses & Allowances	212,641.70		24,522,469.94		24,735,111.64	
5-01-03-010	Personal Benefits Cont. - Retirement & Life Insurance Premium	33,603,400.03		6,723,336.90		40,326,735.93	
5-01-03-020	Personal Benefits Cont. - PAG-IBIG Contribution	748,200.00		148,800.00		897,000.00	
5-01-03-030	Personal Benefits Cont. - PHIL. HEALTH Contribution	4,940,247.62		1,519,948.88		6,460,196.50	
5-01-03-040	Personal Benefits Cont. - ECC Contribution	746,900.00		149,200.00		896,100.00	
5-01-04-030	Other Personnel Benefits - Terminal Leave Benefits	1,512,294.79		33,979,533.20		35,491,817.99	
5-01-04-990	Other Personnel Benefits	11,821,666.43		18,483,169.00		23,973,665.49	
5-02-01-010	MOOE - Traveling Expenses - Local	17,600.00				17,600.00	
5-02-01-020	MOOE - Traveling Expenses - Foreign			391,663.37		1,286,079.26	
5-02-02-010	MOOE - Training & Seminar Expenses	956,215.89		1,567,536.26		4,082,569.06	
5-02-03-010	MOOE - Office Supplies Expenses	2,549,193.60					
5-02-03-070	MOOE - Drugs & Medicines Expenses	-					
5-02-03-080	MOOE - Medical, Dental & Laboratory Supplies Expense	-					
5-02-03-090	MOOE Fuel, Oil and Lubricants Expenses	2,286,116.50		48,888.63	162,299.50	2,171,705.63	
5-02-03-990	MOOE - Other Supplies & Materials Expenses	11,776,713.07		2,616,785.23	671,430.00	13,722,068.30	
5-02-03-210	Semi-Expendable - Machinery & Equipment Expenses			382,726.11		382,726.11	
5-02-03-220	Semi-Expendable - Furniture & Fixture Expenses			409,226.05		409,226.05	
5-02-04-010	Utility Expenses - Water Expenses	7,070.00				7,070.00	

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5-02-04-020	Utility Expenses - Electricity Expenses	3,595,919.16							
5-02-05-010	Communication Expenses - Postage & Courier Services	28,249.00		230,149.77		1,351,086.67		2,474,982.26	
5-02-05-020A	Communication Expenses - Telephone Expenses - Landline	605,174.97		134.00		45,057.34		28,383.00	
5-02-05-020B	Communication Expenses - Telephone Expenses - Mobile	1,159,150.00		100,250.00		49,507.33		560,117.63	
5-02-05-030	Communication Expenses - Internet Subscription Expenses	1,215,650.62						1,259,400.00	
5-02-05-040	Communication Cable, Satellite, Telegraph & Radio Expenses	-						1,165,753.29	
5-02-06-010	Awards/Rewards/Prizes & Indemnities Expenses	160,000.00						160,000.00	
5-02-07-010	Survey Expenses	45,000.00						45,000.00	
5-02-10-030A	Extraordinary Expenses & Miscellaneous Expenses	15,500.00		62,454.00				77,954.00	
5-02-11-010	Legal Expenses	919,072.15		189,000.00				1,108,072.15	
5-02-11-020	Auditing Services	1,881,826.35		7,559,640.46		19,657.07		9,421,809.74	
5-02-11-030	Consultancy Services	18,872,627.01		150,000.00		188,709.58		18,833,917.33	
5-02-11-990	Other Professional Services	33,597,673.28		7,607,176.74		104,779.66		41,090,070.36	
5-02-12-030	Security Services	14,892,154.56		1,366,827.96				16,258,982.52	
5-02-13-040A	Repairs & Maintenance - Office Buildings	2,699,313.56						2,699,313.56	
5-02-13-040B	Repairs & Maintenance - Office Structures	-						-	
5-02-13-050A	Repairs & Maintenance - Office Equipment	-						-	
5-02-13-050B	Repairs & Maintenance - IT Equipment	-						-	
5-02-13-050C	Repairs & Maintenance - Communication Equipment	-						-	
5-02-13-050D	Repairs & Maintenance - Other Machinery	-						-	
5-02-13-050E	Repairs & Maintenance of Motor Vehicle	579,759.84		80,412.14		14,605.00		645,596.98	
5-02-13-060	Repairs & Maintenance - Buildings & Other Structures	339,375.00						339,375.00	
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	-						-	
5-02-15-010	Taxes, Duties & Licenses	26,912,624.14		3,397,103.86				30,389,728.00	
5-02-15-020	Fidelity Bond Premiums	584,123.88						584,123.88	
5-02-15-030	Insurance Expense	9,563,341.02		754,963.47				10,318,304.49	
5-02-99-010	Advertising, Promotional and Marketing Expenses	33,054.00		6,800.00				33,054.00	
5-02-99-020	Printing & Binding Expenses	27,950.00		31,274.00				34,750.00	
5-02-99-030	Representation Expenses	358,981.55						358,981.55	
5-02-99-040	Transportation and Delivery Expenses	3,514.00						3,514.00	
5-02-99-050	Rent/Lease Expenses	-		3,600.00				3,600.00	
5-02-99-070	Subscription Expenses	-						-	
5-02-99-140	Documentary Stamp Expenses	-		38,120.67				38,120.67	
5-02-99-990	Other Maintenance & Operating Expenses	2,819,285.73		811,601.96		140,870.25		3,489,917.44	
5-03-01-040	Bank Charges	368,798.99		287,796.76				656,595.75	
5-03-01-050	Commitment Fees	-						-	
5-03-01-020	Interest Expense	1,308,180,423.25		224,053,287.53				1,532,233,710.79	
5-04-03-010	Direct Cost - Cost of Service	871,319,008.60		74,453,246.57		13,474,729.36		932,297,525.61	
5-05-01-020	Depreciation - Land Improvement	82,254,745.13		8,258,411.76		70,994,198.33		19,518,958.56	
5-05-01-030A	Depreciation - Railway System	347,667,869.17		111,174,455.55		2,724,320.66		459,842,325.12	
5-05-01-030B	Depreciation - Electrification, Power & Energy Structures	2,724,320.66						-	
5-05-01-030C	Depreciation - Signalling Equipment	-						-	
5-05-01-030D	Depreciation - Water Supply System	2,148,162.50		1,455,463.79				3,603,626.29	
5-05-01-040A	Depreciation - Buildings	24,162,809.55		2,196,619.05				26,359,428.60	

CODE		BEGINNING BALANCE		TRANSACTION		ENDING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
5-05-01-040B	Depreciation - PPE - Other Structures	12,476,200.55		1,370,164.46	525,073.45	13,321,291.56	
5-05-01-050A	Depreciation - Machinery			918,099.10	7,975.92	11,235,857.40	
5-05-01-050B	Depreciation - Office Equipment	10,317,758.30		576,158.31	984,678.57	3,306,363.29	
5-05-01-050C	Depreciation - Information & Communication Technology Equipment	2,738,180.90		4,322,972.19	427,316.41	2,189,358.10	
5-05-01-050D	Depreciation - Communication Equipment	984,678.57		198,079.14	66,997.01	412,345,392.33	
5-05-01-050E	Depreciation - Other Machinery & Equipment	32,362,477.09		34,423,626.60		665,000.04	
5-05-01-060A	Depreciation - Motor Vehicle	2,058,275.97		55,416.67		137,349.66	
5-05-01-060B	Depreciation - Trains	377,921,765.73		11,621.66			
5-05-01-060C	Depreciation - Other Transportation Equipment	609,583.37					
5-05-01-070	Depreciation - Furniture, Fixtures and books	125,728.00					
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	1,276,193,771.42		98,704,283.25	7,857,685.24	1,367,040,369.43	
5-05-03-030	Impairment Loss - Lease Receivables			4,096,281.05		5,145,118.69	
5-05-03-060	Impairment Loss - Other Receivables	1,048,837.64		9,753,263.28		4,948,629.97	
5-05-03-070	Impairment Loss - Spare parts Inventory	4,948,629.97				20,513,578.63	
5-05-04-010	Loss on FOREX	10,760,315.35					
5-05-04-040	Loss on Sale of Property, Plant & Equipment						
TOTALS		94,295,576,991.80	94,295,576,991.80	7,857,702,875.16	7,857,702,875.16	97,194,695,674.77	97,194,695,674.77

I HEREBY CERTIFY that this Trial Balance consisting of Seven pages is a true and complete statements of all accounts, totals and balances from 01 May 1981 to December 31, 2022

Certified by:

[Signature]

LEILANI H. ANONAY
OIC, Accounting Division

Date

Reviewed by:

[Signature]

MARILOU B. LISCANO
Manager, Finance Department

(on official leave)

ATTY. JOSE JOBEL V. BELARMINO
OIC DA for Admin, Finance & AFCS

APPROVED BY

[Signature]

ATTY. HERNANDO T. CABRERA
Administrator